Agenda

AGENDA

Town of Valdese
Town Council Regular Meeting

Monday, November 2, 2026 | 6pm

102 Massel Avenue SW, Valdese, NC 28690
Valdese Town Hall, Council Chambers
YouTube: @townofvaldese
townofvaldese.com

1. CALL MEETING TO ORDER

2. INVOCATION *(Led by the Valdese PD Volunteer Chaplains)*

3. PLEDGE OF ALLEGIANCE

4. INFORMATIONAL ITEMS

A. Reading Material

5. APPROVAL OF AGENDA

6. APPROVAL OF MEETING MINUTES

A. Approval of Regular Meeting Minutes of October 5, 2026
B. Approval of Closed Session Minutes of October 5, 2026

7. PRESENTATIONS

A. Proclamation for Burke County, NC Nonprofit Day (aka 1BurkeGives) *(Presented by BCUW Board Member & Mayor)*

8. SCHEDULED PUBLIC HEARINGS

A. Project Amendment Request - Berrytown Waterline CDBG *(Presented by Kyle Case)*
B. HB 372 Text Amendment – UDO *(Presented by Michael Rapp)*
C. HB 372 Text Amendment – 2024 Zoning Ordinance *(Presented by Michael Rapp)*

9. PUBLIC COMMENTS

Each speaker is limited to five (5) minutes. To participate, please pre-register by emailing the Clerk prior to the meeting, or sign in with the Clerk before the meeting begins.

10. CONSENT AGENDA

All items below are considered to be routine by the Town Council and will be enacted by one motion. There will be no separate discussion of these items unless a Council Member so requests. In which event, the item will be removed from the Consent Agenda and considered under Item 11.

A. Set Public Hearing Date – Proposed Economic Development Incentive
B. Approval of Resolution Recognizing Representative Hugh Blackwell and the North Carolina General Assembly for its Leadership in Protecting the Catawba River Basin through the Adoption of House Bill 850
C. Approval of Resolution Recognizing Senator Warren Daniel and the North Carolina General Assembly for its Leadership in Protecting the Catawba River Basin through the Adoption of House Bill 850

11. NEW BUSINESS

A. State of the Department – WWTP *(Presented by Alex Garrison)*

B. Approval of Resolution for WPCOG Charter and Bylaws Updates *(Presented by Bo Weichel)*
C. Approval of Resolution Acceptance of a Gift of Real Property *(Presented by David Andersen)*
D. Approval of Resolution Authorizing the Conditional Acceptance of a Donation and the Execution of Agreements for the Children's Park Playground Project *(Presented by David Andersen)*
E. Approval of Budget Amendment – Sewer Line Aerial Repair *(Presented by Bo Weichel)*
F. Approval of Budget Amendment – Old Rock School Roof *(Presented by Bo Weichel)*
G. Approval of Budget Amendment – Code Enforcement Abatement *(Presented by Bo Weichel)*

12. TOWN MANAGER'S REPORT

A. Numerous events are scheduled throughout the end of the year. An Event Calendar is included in the reading materials for your review and provides details on upcoming activities.
B. Town Offices will be closed on Wednesday, November 11, 2026, in observance of Veterans Day, and Thursday, November 26, and Friday, November 27, 2026, in observance of Thanksgiving.
C. Next Regular Council meeting scheduled for Monday, December 7, 2026, 6:00 p.m., Council Chambers, Valdese Town Hall

13. MAYOR AND COUNCIL COMMENTS

14. CLOSED SESSION

A. NC General Statute 143-318.00(a)(4) to discuss matters relating to the location or expansion of industries or other businesses in the area served by the public body, including agreement on a tentative list of economic development incentives.

15. ADJOURNMENT

The Town of Valdese holds all public meetings in accessible rooms. Special requests for accommodation should be submitted by individuals with disabilities at least 48 hours before the scheduled meeting time. Contact Town Hall at 828-879-2120 or TDD Phone Line (hearing impaired) 1-800-735-2962.

Agenda

READING MATERIAL

Agenda

November 2026 Events

TOWN OF VALDESE COMMUNITY AFFAIRS

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1	2 Town Council Meeting 6:00pm: Town Hall	3	4	5 RSAF: Open Studio Old Rock School	6	7 Bluegrass at the Rock: Lonesome River Band 7:30 pm: Old Rock School
8 RSAF: Plein Air Festival Reception & Wet Sale 2pm - 4pm Old Rock School	9	10	11 STATE HOLIDAY	12 RSAF: Open Studio Old Rock School	13 Christmas in November Craft Show Old Rock School 4-8pm	14 Christmas in November Craft Show Old Rock School 9-2pm
15	16	17	18	19 RSAF: Open Studio Old Rock School	20	21
22 RSAF: Art Reception 2-4pm Old Rock School	23	24	25	26 STATE HOLIDAY	27 STATE HOLIDAY	28
29	30					

Agenda

December 2026 Events

TOWN OF VALDESE COMMUNITY AFFAIRS

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
		1 Hatley Memorial Tree Lighting 6pm: Old Rock School	2	3 RSAF: Open Studio Old Rock School	4	5 Christmas Parade 10am: Main Street
6	7 Town Council Meeting 6pm: Town Hall	8	9	10 RSAF: Open Studio Old Rock School OCP: Holiday Channel Christmas Movie Wonderthon Old Rock School 7:30pm	11 PJs on Parade 6-7pm: Downtown OCP: Holiday Channel Christmas Movie Wonderthon Old Rock School 7:30pm	12 Mingle w/ Kringle 8am-12pm Old Rock School OCP: Holiday Channel Christmas Movie Wonderthon Old Rock School 7:30pm
13 OCP: Holiday Channel Christmas Movie Wonderthon Old Rock School 2:30pm	14	15	16	17 RSAF: Open Studio Old Rock School	18	19
20	21	22	23	24 STATE HOLIDAY	25 STATE HOLIDAY	26
27	28 STATE HOLIDAY	29	30	31		

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Community Affairs & Tourism Monthly Stats

October 2026

Tourism Statistics

visitvaldese.com views (Sept 28- Oct 19)	8,839
townofvaldese.com views (Sept 28-Oct 19)	8,038

Top 5 Pages Viewed (townofvaldese): Utilities, Recreation, Town Hall, Police, Public Works

Facebook

# of followers	23,446
Page Views (last 28 days)	568,446

Facebook Reactions/Feedback (last 28 days)

Content Interactions: 5,248 Link Clicks: 4,012

TOP FIVE AUDIENCE LOCATIONS (Cities): Valdese, Morganton, Drexel, Hickory, Lenoir

Approximate # of Visitors to the Tourism/CA Office	1,780

Community Affairs Stats

Old Rock School Rental Breakdown

AUDITORIUM	11
TEACHER'S COTTAGE	6
WALDENSIAN ROOM	11
CLASSROOMS	1
MAJOR EVENT (ENTIRE SCHOOL)	1
Major Events Held at the Old Rock School	Average Number of Attendees
Miss Nc Sunshine Pageant	90
Monthly Old Rock School Rentals	30
Old Rock School Total Attendance	10,008

CA Summary for October 2026

As quickly as summer events wrapped, the fall/winter event schedule began! The first bluegrass concert of the season kicked off Saturday, October 10 with Authentic Unlimited. The show sold 383 tickets, 173 of those being season ticket holders. A good time was had by all! The next show will take place Saturday, November 7th with Russell Moore & IIIrd Tyme Out and tickets are selling steadily. The annual Halloween Treats in the Streets event has generated a great deal of interest in our local merchants/organizations with 35 commited to participating. The department was excited to partner with Bark Side Pet Grooming again this year for the Furrocious Pet Costume Contest on Facebook. The merchant window Hallween decor contest is also on-going via Facebook. The final stages of planning and promotion for Christmas in November are underway. 80 handmade vendors have been secured for the big weekend. Planning is also taking place ahead of December events such as the Christmas Parade, Mingle with Kringle and PJs on Parade. Public rentals have remained busy as ever as we move toward the holiday season.

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TOWN OF VALDESE
CENTRAL DEPOSITORY

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
01-1010-000	(A)		CASH CONTROL FUND					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-000	* ENDING BALANCE *				
01-1010-010	(A)		TOTAL CASH - ALL FUNDS					
				* BEGINNING BALANCE *		1,102,804.36		
				* TOTAL TRANSACTIONS *		13,203,367.50	13,750,238.88	
			ACCOUNT 01-1010-010	* ENDING BALANCE *		555,932.98		
01-1010-100	(L)		DUE TO GENERAL FUND					
				* BEGINNING BALANCE *		9,986,926.44		
				* TOTAL TRANSACTIONS *		11,701,894.05	10,373,731.20	
			ACCOUNT 01-1010-100	* ENDING BALANCE *		11,315,089.29		
01-1010-300	(L)		DUE TO UTILITY FUND					
				* BEGINNING BALANCE *			7,653,077.15	
				* TOTAL TRANSACTIONS *		3,289,576.63	2,436,822.00	
			ACCOUNT 01-1010-300	* ENDING BALANCE *			6,800,322.52	

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01-1010-310	(L)		DUE TO POOL STRUCTURE					
				* BEGINNING BALANCE *		435,772.78		
				* TOTAL TRANSACTIONS *		26,988.90	500,000.00	
			ACCOUNT 01-1010-310	* ENDING BALANCE *			37,238.32	
01-1010-320	(L)		DUE TO HOYLE CREEK RESTORATION					
				* BEGINNING BALANCE *			1,913,400.00	
				* TOTAL TRANSACTIONS *		33,500.00		
			ACCOUNT 01-1010-320	* ENDING BALANCE *			1,879,900.00	
01-1010-330	(L)		DUE TO CHILDRENS PARK UPGRADES					
				* BEGINNING BALANCE *			119,858.18	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-330	* ENDING BALANCE *			119,858.18	
01-1010-340	(L)		DUE TO LAKESIDE PARK PLAYGROUND					
				* BEGINNING BALANCE *		19,858.18		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-340	* ENDING BALANCE *		19,858.18		

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01-1010-350	(L)		DUE TO PUBLIC SAFETY BUILDING					
				* BEGINNING BALANCE *			705,989.49	
				* TOTAL TRANSACTIONS *		49,500.00	471,405.00	
			ACCOUNT 01-1010-350	* ENDING BALANCE *			1,127,894.49	
01-1010-370	(L)		DUE TO COMMUNITY CENTER GYM RENOVATION					
				* BEGINNING BALANCE *		614,148.93		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-370	* ENDING BALANCE *		614,148.93		
01-1010-380	(L)		DUE TO OLD ROCK SCHOOL RENOVATIONS					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-380	* ENDING BALANCE *				
01-1010-390	(L)		DUE TO COMMUNITY CENTER RENOVATIONS					
				* BEGINNING BALANCE *			614,148.93	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-390	* ENDING BALANCE *			614,148.93	

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
01-1010-400	(L)		DUE TO BUSINESS REVITALIZATION					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-400	* ENDING BALANCE *				
01-1010-410	(L)		DUE TO - PUBLIC ART					
				* BEGINNING BALANCE *			40,901.02	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-410	* ENDING BALANCE *			40,901.02	
01-1010-420	(L)		DUE TO - TOWN HALL					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-420	* ENDING BALANCE *				
01-1010-430	(L)		DUE TO - CDBG SBEA					
				* BEGINNING BALANCE *		0.69		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-430	* ENDING BALANCE *		0.69		

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
01-1010-440	(L)		DUE TO FLAP GAP					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-440	* ENDING BALANCE *				
01-1010-450	(L)		DUE TO NCDOT - PEDESTRIAN PLAN					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-450	* ENDING BALANCE *				
01-1010-460	(L)		DUE TO WATER LINE REHAB - CRF					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-460	* ENDING BALANCE *				
01-1010-470	(L)		DUE TO HOLLY HILLS					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-470	* ENDING BALANCE *				

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
01-1010-480	(L)		DUE TO WWTP EXPANSION					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-480	* ENDING BALANCE *				
01-1010-490	(L)		DUE TO BAKERY PROJECT					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-490	* ENDING BALANCE *				
01-1010-500	(L)		DUE TO CLINE AVE BASIN & PUMP STATION					
				* BEGINNING BALANCE *		20,270.00		
				* TOTAL TRANSACTIONS *		71,377.00		
			ACCOUNT 01-1010-500	* ENDING BALANCE *		91,647.00		
01-1010-510	(L)		DUE TO VALDESE BLUFFS WATER LINE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-510	* ENDING BALANCE *				

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
01-1010-520	(L)		DUE TO VALDESE BLUFFS SEWER LINE					
				* BEGINNING BALANCE *		201,052.70		
				* TOTAL TRANSACTIONS *		18,000.00	376,107.00	
			ACCOUNT 01-1010-520	* ENDING BALANCE *			157,054.30	
01-1010-530	(L)		DUE TO - LEAD SERVICE LINE INVENTORY					
				* BEGINNING BALANCE *			288.02	
				* TOTAL TRANSACTIONS *		12,600.00		
			ACCOUNT 01-1010-530	* ENDING BALANCE *		12,311.98		
01-1010-540	(L)		DUE TO - WATER TREATMENT PLANT UPGRADES					
				* BEGINNING BALANCE *		21,100.00		
				* TOTAL TRANSACTIONS *		18,600.00		
			ACCOUNT 01-1010-540	* ENDING BALANCE *		39,700.00		
01-1010-550	(L)		DUE TO-BERRYTOWN WATER LINE					
				* BEGINNING BALANCE *		181,544.12		
				* TOTAL TRANSACTIONS *		96,951.44	169,551.44	
			ACCOUNT 01-1010-550	* ENDING BALANCE *		108,944.12		

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Account	Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
01-1010-560		(L)		DUE TO-UTILITY LINE REPLACEMENT(FY25-26)					
					* BEGINNING BALANCE *			581,300.00	
					* TOTAL TRANSACTIONS *		47,000.00		
				ACCOUNT 01-1010-560	* ENDING BALANCE *			534,300.00	
01-1010-570		(L)		DUE TO - WTP BULK CHEMICAL FACILITY IMP.					
					* BEGINNING BALANCE *			11,200.00	
					* TOTAL TRANSACTIONS *		3,200.00		
				ACCOUNT 01-1010-570	* ENDING BALANCE *			8,000.00	
01-1010-580		(L)		DUE TO-WATER PLANT BLEACH CONVERSION					
					* BEGINNING BALANCE *				
					* TOTAL TRANSACTIONS *				
				ACCOUNT 01-1010-580	* ENDING BALANCE *				
01-1010-590		(L)		DUE TO-MAIN ST WATER LINE REPLACEMENT					
					* BEGINNING BALANCE *				
					* TOTAL TRANSACTIONS *				
				ACCOUNT 01-1010-590	* ENDING BALANCE *				

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
01-1010-600	(L)		DUE TO SEWER COLL. SYSTEM ASSESSMENT					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-600	* ENDING BALANCE *				
01-1010-610	(L)		DUE TO MERIDIAN W&S PROJECT					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-610	* ENDING BALANCE *				
01-1010-620	(L)		DUE TO WATER DIST.SYSTEM ASSESSMENT					
				* BEGINNING BALANCE *		26,671.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-620	* ENDING BALANCE *		26,671.00		
01-1010-630	(L)		DUE TO RAW WATER INTAKE PUMP STATION					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		5,300.00		
			ACCOUNT 01-1010-630	* ENDING BALANCE *		5,300.00		

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
01-1010-640	(L)		DUE TO WATER PLANT CAPITAL IMP					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-640	* ENDING BALANCE *				
01-1010-650	(L)		DUE TO I & I STUDY & WORK					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-650	* ENDING BALANCE *				
01-1010-660	(L)		DUE TO I&I REDUCTION SANITARY					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-660	* ENDING BALANCE *				
01-1010-670	(L)		DUE TO I&I REHAB PHASE TWO					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-670	* ENDING BALANCE *				

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
01-1010-680	(L)		DUE TO - I&I 2014					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-680	* ENDING BALANCE *				
01-1010-690	(L)		DUE TO ALBA WALDENSIAN BLDG DEMO					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-690	* ENDING BALANCE *				
01-1010-700	(L)		DUE TO CRF - GENERAL					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-700	* ENDING BALANCE *				
01-1010-710	(L)		DUE TO ROSTAN FIDUCIARY					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-710	* ENDING BALANCE *				

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
01-1010-750	(L)		DUE TO CAP RES FD - VAL POLICE					
				* BEGINNING BALANCE *			136.06	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-750	* ENDING BALANCE *			136.06	
01-1010-760	(L)		DUE TO STREET IMPROVEMENTS					
				* BEGINNING BALANCE *			826,500.00	
				* TOTAL TRANSACTIONS *			500,000.00	
			ACCOUNT 01-1010-760	* ENDING BALANCE *			1,326,500.00	
01-1010-770	(L)		DUE TO AMERICAN RECOVERY PLAN					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-770	* ENDING BALANCE *				
01-1010-780	(L)		DUE TO WATER PLANT CAP RES					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-780	* ENDING BALANCE *				

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
01-1010-790	(L)		DUE TO L.R.W/W CAP RESERVE					
				* BEGINNING BALANCE *			143,350.35	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-790	* ENDING BALANCE *			143,350.35	
01-9999-999	(E)		AUDIT					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-9999-999	* ENDING BALANCE *				
				* UNCOLLECTED / UNENCUMBERED *				0.00
			FUND 01 TOTAL:	* FUND NET TRANSACTIONS *		0.00		

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-1010-010	(A)		CASH - GENERAL FUND					
				* BEGINNING BALANCE *			15,782,593.89	
				* TOTAL TRANSACTIONS *		9,929,759.13	11,715,644.05	
			ACCOUNT 10-1010-010	* ENDING BALANCE *			17,568,478.81	
10-1010-020	(A)		PAYROLL					
				* BEGINNING BALANCE *		5,791,078.95		
				* TOTAL TRANSACTIONS *		1,435,291.41	977,569.34	
			ACCOUNT 10-1010-020	* ENDING BALANCE *		6,248,801.02		
10-1060-000	(A)		PETTY CASH					
				* BEGINNING BALANCE *		724.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-1060-000	* ENDING BALANCE *		724.00		
10-1100-015	(A)		2015 AD VALOREM TAX REC					
				* BEGINNING BALANCE *		3,938.22		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-1100-015	* ENDING BALANCE *		3,938.22		

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-1100-016	(A)		2016 AD VALOREM TAX REC					
				* BEGINNING BALANCE *		4,925.99		
				* TOTAL TRANSACTIONS *			118.39	
			ACCOUNT 10-1100-016	* ENDING BALANCE *		4,807.60		
10-1100-017	(A)		2017 AD VALOREM TAX REC					
				* BEGINNING BALANCE *		7,130.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-1100-017	* ENDING BALANCE *		7,130.00		
10-1100-018	(A)		2018 AD VALOREM TAX REC					
				* BEGINNING BALANCE *		6,411.08		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-1100-018	* ENDING BALANCE *		6,411.08		
10-1100-019	(A)		2019 AD VALOREM TAX REC					
				* BEGINNING BALANCE *		10,308.54		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-1100-019	* ENDING BALANCE *		10,308.54		

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-1100-201	(A)		2020 AD VALOREM TAX REC					
				* BEGINNING BALANCE *		13,678.59		
				* TOTAL TRANSACTIONS *			989.83	
			ACCOUNT 10-1100-201	* ENDING BALANCE *		12,688.76		
10-1100-211	(A)		2021 AD VALOREM TAX REC					
				* BEGINNING BALANCE *		14,835.08		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-1100-211	* ENDING BALANCE *		14,835.08		
10-1100-221	(A)		2022 AD VALOREM TAX REC					
				* BEGINNING BALANCE *		21,410.90		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-1100-221	* ENDING BALANCE *		21,410.90		
10-1100-231	(A)		2023 AD VALOREM TAX REC					
				* BEGINNING BALANCE *		4,481.39		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-1100-231	* ENDING BALANCE *		4,481.39		

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-1100-241	(A)		2024 AD VALOREM TAX REC					
				* BEGINNING BALANCE *		15,406.96		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-1100-241	* ENDING BALANCE *		15,406.96		
10-1100-770	(A)		MOTOR VEHICLE TAXES RECEIVABLE					
				* BEGINNING BALANCE *		20,134.60		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-1100-770	* ENDING BALANCE *		20,134.60		
10-1220-000	(A)		STREET ASSESS RECEIVABLE					
				* BEGINNING BALANCE *		75.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-1220-000	* ENDING BALANCE *		75.00		
10-1260-010	(A)		CUSTOMER'S ACCTS RECEIVABLE					
				* BEGINNING BALANCE *		42,099.41		
				* TOTAL TRANSACTIONS *		85,525.40	83,370.88	
			ACCOUNT 10-1260-010	* ENDING BALANCE *		44,253.93		

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-1260-011	(A)		MISC CHARGE - RECYCLING					
				* BEGINNING BALANCE *		1,922.70		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-1260-011	* ENDING BALANCE *		1,922.70		
10-1280-000	(A)		PREPAID INSURANCE					
				* BEGINNING BALANCE *		23,548.39		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-1280-000	* ENDING BALANCE *		23,548.39		
10-1280-001	(A)		PREPAID INSURANCE - ABC					
				* BEGINNING BALANCE *		1,214.61		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-1280-001	* ENDING BALANCE *		1,214.61		
10-1300-020	(A)		NC SALES TAX RECEIVABLE					
				* BEGINNING BALANCE *		58,261.69		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-1300-020	* ENDING BALANCE *		58,261.69		

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-1330-020	(A)		NC SALES TAX RECEIVABLE					
				* BEGINNING BALANCE *		2,577.69		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-1330-020	* ENDING BALANCE *		2,577.69		
10-1330-030	(A)		COUNTY TAX RECEIVABLE					
				* BEGINNING BALANCE *		26,091.05		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-1330-030	* ENDING BALANCE *		26,091.05		
10-1340-000	(A)		STATE SALES TAX RECEIVABLE					
				* BEGINNING BALANCE *		339,026.61		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-1340-000	* ENDING BALANCE *		339,026.61		
10-1350-000	(A)		STATE UTIL FRANCHISE TAX REVEIVABLE					
				* BEGINNING BALANCE *		112,376.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-1350-000	* ENDING BALANCE *		112,376.00		

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-1350-001	(A)		NC RECEIVABLE					
				* BEGINNING BALANCE *		0.02		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-1350-001	* ENDING BALANCE *		0.02		
10-1400-000	(A)		INVENTORY MATL & SUPPLIES					
				* BEGINNING BALANCE *		193,176.50		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-1400-000	* ENDING BALANCE *		193,176.50		
10-1510-020	(A)		NCCMT - GENERAL TERM					
				* BEGINNING BALANCE *		4.66		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-1510-020	* ENDING BALANCE *		4.66		
10-1510-050	(A)		NCCMT - GENERAL					
				* BEGINNING BALANCE *		7,345,450.97		
				* TOTAL TRANSACTIONS *		764,653.23	7,000,000.60	
			ACCOUNT 10-1510-050	* ENDING BALANCE *		1,110,103.60		

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-1510-070	(A)		NC CLASS - GENERAL					
				* BEGINNING BALANCE *		12,864,442.63		
				* TOTAL TRANSACTIONS *		8,162,206.89		
			ACCOUNT 10-1510-070	* ENDING BALANCE *		21,026,649.52		
10-2000-000	(L)		STATE SALES TAX PAYABLE					
				* BEGINNING BALANCE *		2,175.19		
				* TOTAL TRANSACTIONS *		48,331.22	859.13	
			ACCOUNT 10-2000-000	* ENDING BALANCE *		49,647.28		
10-2000-001	(L)		COUNTY SALES TAX PAYABLE					
				* BEGINNING BALANCE *		3,406.07		
				* TOTAL TRANSACTIONS *		35,640.30	361.73	
			ACCOUNT 10-2000-001	* ENDING BALANCE *		38,684.64		
10-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *			212,992.67	
				* TOTAL TRANSACTIONS *		1,200,601.97	981,352.41	
			ACCOUNT 10-2010-000	* ENDING BALANCE *		6,256.89		

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-2010-020	(L)		ACCRUED SALARIES & WAGES					
				* BEGINNING BALANCE *			0.01	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-2010-020	* ENDING BALANCE *			0.01	
10-2030-000	(L)		ESCHEATS FUND PAYABLE					
				* BEGINNING BALANCE *			1,028.19	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-2030-000	* ENDING BALANCE *			1,028.19	
10-2200-000	(L)		DEFERRED COMPENSATION PAY					
				* BEGINNING BALANCE *			2.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-2200-000	* ENDING BALANCE *			2.00	
10-2200-010	(L)		401K					
				* BEGINNING BALANCE *		4,423.83		
				* TOTAL TRANSACTIONS *		72,041.98	70,819.59	
			ACCOUNT 10-2200-010	* ENDING BALANCE *		5,646.22		

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-2210-000	(L)		FICA TAXES PAYABLE					
				* BEGINNING BALANCE *		205.08		
				* TOTAL TRANSACTIONS *		206,004.57	206,005.48	
			ACCOUNT 10-2210-000	* ENDING BALANCE *		204.17		
10-2220-000	(L)		FEDERAL W/H TAXES PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		110,424.37	110,424.37	
			ACCOUNT 10-2220-000	* ENDING BALANCE *				
10-2230-000	(L)		NC W/H TAXES PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		38,341.00	38,341.00	
			ACCOUNT 10-2230-000	* ENDING BALANCE *				
10-2240-000	(L)		NCLGER - CONTRIB PAYABLE					
				* BEGINNING BALANCE *		2,105.16		
				* TOTAL TRANSACTIONS *		255,255.61	255,255.33	
			ACCOUNT 10-2240-000	* ENDING BALANCE *		2,105.44		

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-2250-010	(L)		GROUP INSURANCE PAYABLE					
				* BEGINNING BALANCE *		4,811.06		
				* TOTAL TRANSACTIONS *		7,775.83	7,025.07	
			ACCOUNT 10-2250-010	* ENDING BALANCE *		5,561.82		
10-2250-011	(L)		HSA PAYABLE - ABC					
				* BEGINNING BALANCE *		8,745.04		
				* TOTAL TRANSACTIONS *		8,768.11	8,568.11	
			ACCOUNT 10-2250-011	* ENDING BALANCE *		8,945.04		
10-2250-012	(L)		HSA					
				* BEGINNING BALANCE *			1,783.65	
				* TOTAL TRANSACTIONS *		9,480.00	9,480.00	
			ACCOUNT 10-2250-012	* ENDING BALANCE *			1,783.65	
10-2250-020	(L)		TAKE HOME VEHICLE DEDUCTION					
				* BEGINNING BALANCE *			5,815.50	
				* TOTAL TRANSACTIONS *			282.00	
			ACCOUNT 10-2250-020	* ENDING BALANCE *			6,097.50	

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-2250-050	(L)		AFLAC					
				* BEGINNING BALANCE *			2,438.89	
				* TOTAL TRANSACTIONS *		14,262.89	13,545.51	
			ACCOUNT 10-2250-050	* ENDING BALANCE *			1,721.51	
10-2250-070	(L)		LINCOLN FINANCIAL PAYABLE					
				* BEGINNING BALANCE *			17.97	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-2250-070	* ENDING BALANCE *			17.97	
10-2270-020	(L)		STATE EMPL CREDIT UNION					
				* BEGINNING BALANCE *			1,652.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-2270-020	* ENDING BALANCE *			1,652.00	
10-2270-050	(L)		UNITED FUND W/H PAYABLE					
				* BEGINNING BALANCE *			1,992.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-2270-050	* ENDING BALANCE *			1,992.00	

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-2270-060	(L)		MISC W/H PAYABLE					
				* BEGINNING BALANCE *		6,365.62		
				* TOTAL TRANSACTIONS *		5,794.87	7,000.52	
			ACCOUNT 10-2270-060	* ENDING BALANCE *		5,159.97		
10-2360-010	(L)		CUSTOMER DEP - BURKE MILLS					
				* BEGINNING BALANCE *			500.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-2360-010	* ENDING BALANCE *			500.00	
10-2810-000	(L)		RESERVE FOR TAXES RECEIVABLE					
				* BEGINNING BALANCE *			122,661.35	
				* TOTAL TRANSACTIONS *		1,108.22		
			ACCOUNT 10-2810-000	* ENDING BALANCE *			121,553.13	
10-2820-000	(L)		GROUP INSURANCE RESERVE					
				* BEGINNING BALANCE *			19,449.54	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-2820-000	* ENDING BALANCE *			19,449.54	

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-2830-000	(L)		RES - SPEC ASSESSMENT REC					
				* BEGINNING BALANCE *			75.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-2830-000	* ENDING BALANCE *			75.00	
10-2840-001	(L)		RENT					
				* BEGINNING BALANCE *			7,925.08	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-2840-001	* ENDING BALANCE *			7,925.08	
10-2850-010	(L)		DEFERRED REV PREPAID TAX					
				* BEGINNING BALANCE *			721.52	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-2850-010	* ENDING BALANCE *			721.52	
10-2850-020	(L)		DEFERRED REV OVERPAYMENTS					
				* BEGINNING BALANCE *			171.14	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-2850-020	* ENDING BALANCE *			171.14	

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-2990-000	(Q)		FUND BALANCE-GENERAL FUND					
				* BEGINNING BALANCE *			10,458,647.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-2990-000	* ENDING BALANCE *			10,458,647.00	
10-3010-161	(R)		2016 AD VALOREM TAX					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			118.39	
			ACCOUNT 10-3010-161	* ENDING BALANCE *			118.39	
				* UNCOLLECTED / UNENCUMBERED *				124.49
10-3010-201	(R)		2020 AD VALOREM TAXES					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			989.83	
			ACCOUNT 10-3010-201	* ENDING BALANCE *			989.83	
				* UNCOLLECTED / UNENCUMBERED *				989.83

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-3010-231	(R)		2023 AD VALOREM TAXES					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,448.68		
			ACCOUNT 10-3010-231	* ENDING BALANCE *		1,448.68		
				* UNCOLLECTED / UNENCUMBERED *				-1,448.68
10-3010-241	(R)		2024 AD VALOREM TAXES					
				* BUDGET AMOUNT *	-3,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			347.88	
			ACCOUNT 10-3010-241	* ENDING BALANCE *	-3,000.00		347.88	
				* UNCOLLECTED / UNENCUMBERED *				-2,652.12
10-3010-251	(R)		2025 AD VALOREM TAXES					
				* BUDGET AMOUNT *	-10,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			6,713.65	
			ACCOUNT 10-3010-251	* ENDING BALANCE *	-10,000.00		6,713.65	
				* UNCOLLECTED / UNENCUMBERED *				-3,286.35

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-3010-261	(R)		2026 AD VALOREM TAXES					
				* BUDGET AMOUNT *	-2,371,770.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			1,413,298.08	
			ACCOUNT 10-3010-261	* ENDING BALANCE *	-2,371,770.00		1,413,298.08	
				* UNCOLLECTED / UNENCUMBERED *				-958,471.92
10-3050-000	(R)		2026 FIRE DISTRICT TAXES					
				* BUDGET AMOUNT *	-742,338.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			441,594.67	
			ACCOUNT 10-3050-000	* ENDING BALANCE *	-742,338.00		441,594.67	
				* UNCOLLECTED / UNENCUMBERED *				-300,743.33
10-3100-000	(R)		MOTOR VEHICLE TAXES					
				* BUDGET AMOUNT *	-237,975.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			70,388.42	
			ACCOUNT 10-3100-000	* ENDING BALANCE *	-237,975.00		70,388.42	
				* UNCOLLECTED / UNENCUMBERED *				-167,586.58

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-3120-001	(R)		TAX REFUNDS					
				* BUDGET AMOUNT *	11,044.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-3120-001	* ENDING BALANCE *	11,044.00			
				* UNCOLLECTED / UNENCUMBERED *				11,044.00
10-3170-000	(R)		TAX PENALTY & INTEREST					
				* BUDGET AMOUNT *	-6,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			1,856.39	
			ACCOUNT 10-3170-000	* ENDING BALANCE *	-6,000.00		1,856.39	
				* UNCOLLECTED / UNENCUMBERED *				-4,109.71
10-3200-000	(R)		OCCUPANCY TAX					
				* BUDGET AMOUNT *	-160,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			81,758.33	
			ACCOUNT 10-3200-000	* ENDING BALANCE *	-160,000.00		81,758.33	
				* UNCOLLECTED / UNENCUMBERED *				-78,241.67

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
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Project Code: ALL
Journal Type: ALL

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Element Code: ALL
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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-3290-000	(R)		INTEREST EARNED ON INVESTMENTS					
				* BUDGET AMOUNT *	-223,612.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			185,405.62	
			ACCOUNT 10-3290-000	* ENDING BALANCE *	-223,612.00		185,405.62	
				* UNCOLLECTED / UNENCUMBERED *				-38,206.38
10-3310-000	(R)		RENTS					
				* BUDGET AMOUNT *	-74,400.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			20,523.15	
			ACCOUNT 10-3310-000	* ENDING BALANCE *	-74,400.00		20,523.15	
				* UNCOLLECTED / UNENCUMBERED *				-53,876.85
10-3330-000	(R)		ABC STORE					
				* BUDGET AMOUNT *	-165,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			38,942.41	
			ACCOUNT 10-3330-000	* ENDING BALANCE *	-165,000.00		38,942.41	
				* UNCOLLECTED / UNENCUMBERED *				-126,057.59

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

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Element Code: ALL
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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-3350-030	(R)		OTHER					
				* BUDGET AMOUNT *	-2,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,000.00	5,778.28	
			ACCOUNT 10-3350-030	* ENDING BALANCE *	-2,500.00		4,778.28	
				* UNCOLLECTED / UNENCUMBERED *				3,028.28
10-3370-000	(R)		UTILITY FRANCHISE TAX					
				* BUDGET AMOUNT *	-440,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			105,392.48	
			ACCOUNT 10-3370-000	* ENDING BALANCE *	-440,000.00		105,392.48	
				* UNCOLLECTED / UNENCUMBERED *				-334,607.52
10-3410-000	(R)		ALCOHOL/BEVERAGE TAX					
				* BUDGET AMOUNT *	-22,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-3410-000	* ENDING BALANCE *	-22,000.00			
				* UNCOLLECTED / UNENCUMBERED *				-22,000.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

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Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-3430-000	(R)		POWELL BILL ST ALLOCATION					
				* BUDGET AMOUNT *	-198,300.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			98,281.20	
			ACCOUNT 10-3430-000	* ENDING BALANCE *	-198,300.00		98,281.20	
				* UNCOLLECTED / UNENCUMBERED *				-100,018.80
10-3450-010	(R)		UNRESTRICTED SALES TAX					
				* BUDGET AMOUNT *	-1,879,492.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			536,889.90	
			ACCOUNT 10-3450-010	* ENDING BALANCE *	-1,879,492.00		536,889.90	
				* UNCOLLECTED / UNENCUMBERED *				-1,342,602.10
10-3580-000	(R)		JAIL FEES					
				* BUDGET AMOUNT *	-500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			139.50	
			ACCOUNT 10-3580-000	* ENDING BALANCE *	-500.00		139.50	
				* UNCOLLECTED / UNENCUMBERED *				-288.50

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

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Element Code: ALL
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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-3590-000	(R)		REFUSE COLLECTION FEES					
				* BUDGET AMOUNT *	-225,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		554.00	61,446.75	
			ACCOUNT 10-3590-000	* ENDING BALANCE *	-225,000.00		60,892.75	
				* UNCOLLECTED / UNENCUMBERED *				-164,181.00
10-3590-010	(R)		RECYCLE FEES					
				* BUDGET AMOUNT *	-90,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		51.60	23,607.00	
			ACCOUNT 10-3590-010	* ENDING BALANCE *	-90,000.00		23,555.40	
				* UNCOLLECTED / UNENCUMBERED *				-66,471.11
10-3590-020	(R)		SOLID WASTE DISPOSAL TX					
				* BUDGET AMOUNT *	-3,800.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			890.32	
			ACCOUNT 10-3590-020	* ENDING BALANCE *	-3,800.00		890.32	
				* UNCOLLECTED / UNENCUMBERED *				-2,909.68

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-3670-000	(R)		SALES TAX CERTIFICATION REFUND					
				* BUDGET AMOUNT *	-5,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-3670-000	* ENDING BALANCE *	-5,000.00			
				* UNCOLLECTED / UNENCUMBERED *				-5,000.00
10-3930-002	(R)		FINES					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			750.00	
			ACCOUNT 10-3930-002	* ENDING BALANCE *			750.00	
				* UNCOLLECTED / UNENCUMBERED *				750.00
10-3970-020	(R)		HOUSING AUTHORITY					
				* BUDGET AMOUNT *	-26,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			27,707.87	
			ACCOUNT 10-3970-020	* ENDING BALANCE *	-26,000.00		27,707.87	
				* UNCOLLECTED / UNENCUMBERED *				1,707.87

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-3970-021	(R)		PARAMOUNT FORD					
				* BUDGET AMOUNT *	-1,910.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			567.92	
			ACCOUNT 10-3970-021	* ENDING BALANCE *	-1,910.00		567.92	
				* UNCOLLECTED / UNENCUMBERED *				-1,342.08
10-3970-022	(R)		XTREME MACHINES					
				* BUDGET AMOUNT *	-809.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			199.52	
			ACCOUNT 10-3970-022	* ENDING BALANCE *	-809.00		199.52	
				* UNCOLLECTED / UNENCUMBERED *				-609.48
10-3970-025	(R)		ORS FACILITY RENTALS					
				* BUDGET AMOUNT *	-23,375.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			9,853.31	
			ACCOUNT 10-3970-025	* ENDING BALANCE *	-23,375.00		9,853.31	
				* UNCOLLECTED / UNENCUMBERED *				-12,689.85

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-3970-026	(R)		ORS AUDITORIUM & TICKET SALES					
				* BUDGET AMOUNT *	-85,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		225.37	28,919.81	
			ACCOUNT 10-3970-026	* ENDING BALANCE *	-85,000.00		28,694.44	
				* UNCOLLECTED / UNENCUMBERED *				-53,395.73
10-3970-027	(R)		ORS LEASES					
				* BUDGET AMOUNT *	-25,492.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,021.88	6,859.88	
			ACCOUNT 10-3970-027	* ENDING BALANCE *	-25,492.00		5,838.00	
				* UNCOLLECTED / UNENCUMBERED *				-18,187.00
10-3970-028	(R)		C.A. TOURS					
				* BUDGET AMOUNT *	-600.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			392.00	
			ACCOUNT 10-3970-028	* ENDING BALANCE *	-600.00		392.00	
				* UNCOLLECTED / UNENCUMBERED *				-208.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-3970-029	(R)		YOUTH SPORTS REGISTRATION FEES					
				* BUDGET AMOUNT *	-15,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			4,365.38	
			ACCOUNT 10-3970-029	* ENDING BALANCE *	-15,500.00		4,365.38	
				* UNCOLLECTED / UNENCUMBERED *				-11,059.62
10-3970-030	(R)		COMMUNITY CENTER MEMBERSHIPS					
				* BUDGET AMOUNT *	-150,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		450.00	37,827.93	
			ACCOUNT 10-3970-030	* ENDING BALANCE *	-150,000.00		37,377.93	
				* UNCOLLECTED / UNENCUMBERED *				-109,304.32
10-3970-031	(R)		COMMUNITY CENTER CONCESSIONS					
				* BUDGET AMOUNT *	-48,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			13,685.63	
			ACCOUNT 10-3970-031	* ENDING BALANCE *	-48,000.00		13,685.63	
				* UNCOLLECTED / UNENCUMBERED *				-33,505.87

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-3970-032	(R)		SUMMER SWIM TEAM					
				* BUDGET AMOUNT *	-4,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			160.00	
			ACCOUNT 10-3970-032	* ENDING BALANCE *	-4,500.00		160.00	
				* UNCOLLECTED / UNENCUMBERED *				-4,340.00
10-3970-033	(R)		BOWLING					
				* BUDGET AMOUNT *	-77,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			15,494.89	
			ACCOUNT 10-3970-033	* ENDING BALANCE *	-77,500.00		15,494.89	
				* UNCOLLECTED / UNENCUMBERED *				-61,096.15
10-3970-034	(R)		VENDING					
				* BUDGET AMOUNT *	-1,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			326.00	
			ACCOUNT 10-3970-034	* ENDING BALANCE *	-1,500.00		326.00	
				* UNCOLLECTED / UNENCUMBERED *				-1,174.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-3970-035	(R)		RECREATION CREDIT CARD FEES					
				* BUDGET AMOUNT *	-3,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			835.88	
			ACCOUNT 10-3970-035	* ENDING BALANCE *	-3,000.00		835.88	
				* UNCOLLECTED / UNENCUMBERED *				-2,141.20
10-3970-036	(R)		WALDENSIAN FOOTRACE					
				* BUDGET AMOUNT *	-4,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			4,791.20	
			ACCOUNT 10-3970-036	* ENDING BALANCE *	-4,000.00		4,791.20	
				* UNCOLLECTED / UNENCUMBERED *				791.20
10-3970-038	(R)		MCGALLIARD FALLS CONCESSIONS					
				* BUDGET AMOUNT *	-6,250.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-3970-038	* ENDING BALANCE *	-6,250.00			
				* UNCOLLECTED / UNENCUMBERED *				-6,250.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-3970-039	(R)		RECREATION MISC REV & PARK RENTAL					
				* BUDGET AMOUNT *	-32,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			8,868.00	
			ACCOUNT 10-3970-039	* ENDING BALANCE *	-32,000.00		8,868.00	
				* UNCOLLECTED / UNENCUMBERED *				-23,052.00
10-3970-126	(R)		ORS FACILITY FEES					
				* BUDGET AMOUNT *	-2,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			20.00	
			ACCOUNT 10-3970-126	* ENDING BALANCE *	-2,000.00		20.00	
				* UNCOLLECTED / UNENCUMBERED *				-1,980.00
10-3970-127	(R)		TEACHERS COTTAGE RENTALS					
				* BUDGET AMOUNT *	-8,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			2,249.80	
			ACCOUNT 10-3970-127	* ENDING BALANCE *	-8,000.00		2,249.80	
				* UNCOLLECTED / UNENCUMBERED *				-5,750.20

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-3970-128	(R)		MERCHANDISE SALES					
				* BUDGET AMOUNT *	-3,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			915.55	
			ACCOUNT 10-3970-128	* ENDING BALANCE *	-3,000.00		915.55	
				* UNCOLLECTED / UNENCUMBERED *				-2,084.45
10-3970-129	(R)		C.A. CONCESSIONS					
				* BUDGET AMOUNT *	-3,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			710.02	
			ACCOUNT 10-3970-129	* ENDING BALANCE *	-3,500.00		710.02	
				* UNCOLLECTED / UNENCUMBERED *				-2,789.98
10-3970-300	(R)		PRO RATA					
				* BUDGET AMOUNT *	-1,300,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			324,999.96	
			ACCOUNT 10-3970-300	* ENDING BALANCE *	-1,300,000.00		324,999.96	
				* UNCOLLECTED / UNENCUMBERED *				-975,000.04

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-3970-302	(R)		CAPITAL PROJECTS					
				* BUDGET AMOUNT *	-221,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			221,000.00	
			ACCOUNT 10-3970-302	* ENDING BALANCE *	-221,000.00		221,000.00	
				* UNCOLLECTED / UNENCUMBERED *				0.00
10-3970-920	(R)		FESTIVAL					
				* BUDGET AMOUNT *	-23,250.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			6,923.82	
			ACCOUNT 10-3970-920	* ENDING BALANCE *	-23,250.00		6,923.82	
				* UNCOLLECTED / UNENCUMBERED *				-16,326.18
10-3990-000	(R)		FUND BALANCE APPROPRIATED					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-318,450.94			
			ACCOUNT 10-3990-000	* ENDING BALANCE *	-318,450.94			
				* UNCOLLECTED / UNENCUMBERED *				-326,250.94

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4100-020	(E)		SALARIES & WAGES					
				* BUDGET AMOUNT *	50,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		12,500.00		
			ACCOUNT 10-4100-020	* ENDING BALANCE *	50,000.00	12,500.00		
				* UNCOLLECTED / UNENCUMBERED *				37,500.00
10-4100-050	(E)		FICA TAX PAYABLE					
				* BUDGET AMOUNT *	3,825.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		956.25		
			ACCOUNT 10-4100-050	* ENDING BALANCE *	3,825.00	956.25		
				* UNCOLLECTED / UNENCUMBERED *				2,868.75
10-4100-140	(E)		TRAVEL EXPENSE					
				* BUDGET AMOUNT *	3,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4100-140	* ENDING BALANCE *	3,500.00			
				* UNCOLLECTED / UNENCUMBERED *				3,500.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4100-330	(E)		DEPT SUPPLIES					
				* BUDGET AMOUNT *	100.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4100-330	* ENDING BALANCE *	100.00			
				* UNCOLLECTED / UNENCUMBERED *				100.00
10-4100-490	(E)		IT					
				* BUDGET AMOUNT *	1,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4100-490	* ENDING BALANCE *	1,000.00			
				* UNCOLLECTED / UNENCUMBERED *				1,000.00
10-4100-570	(E)		MISCELLANEOUS					
				* BUDGET AMOUNT *	500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4100-570	* ENDING BALANCE *	500.00			
				* UNCOLLECTED / UNENCUMBERED *				484.04

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4200-020	(E)		SALARIES & WAGES					
				* BUDGET AMOUNT *	591,924.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-27,156.00	146,288.54		
			ACCOUNT 10-4200-020	* ENDING BALANCE *	564,768.00	146,288.54		
				* UNCOLLECTED / UNENCUMBERED *				397,581.14
10-4200-040	(E)		PROFESSIONAL SERVICES					
				* BUDGET AMOUNT *	114,475.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	25,000.00	42,747.60	862.50	25,000.00
			ACCOUNT 10-4200-040	* ENDING BALANCE *	139,475.00	41,885.10		25,000.00
				* UNCOLLECTED / UNENCUMBERED *				72,457.55
10-4200-041	(E)		HEALTH REIMBURSEMENT (HRA)					
				* BUDGET AMOUNT *	70,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		13,568.48		
			ACCOUNT 10-4200-041	* ENDING BALANCE *	70,000.00	13,568.48		
				* UNCOLLECTED / UNENCUMBERED *				56,451.59

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4200-050	(E)		FICA TAX PAYABLE					
				* BUDGET AMOUNT *	42,954.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		10,883.09		
			ACCOUNT 10-4200-050	* ENDING BALANCE *	42,954.00	10,883.09		
				* UNCOLLECTED / UNENCUMBERED *				30,519.04
10-4200-060	(E)		GROUP INSURANCE PAYABLE					
				* BUDGET AMOUNT *	56,201.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		15,757.46	160.35	
			ACCOUNT 10-4200-060	* ENDING BALANCE *	56,201.00	15,597.11		
				* UNCOLLECTED / UNENCUMBERED *				36,525.05
10-4200-065	(E)		401K MATCH					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	27,156.00	3,621.73		
			ACCOUNT 10-4200-065	* ENDING BALANCE *	27,156.00	3,621.73		
				* UNCOLLECTED / UNENCUMBERED *				22,949.98

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4200-070	(E)		RETIREMENT EXPENSE					
				* BUDGET AMOUNT *	84,156.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		21,784.25		
			ACCOUNT 10-4200-070	* ENDING BALANCE *	84,156.00	21,784.25		
				* UNCOLLECTED / UNENCUMBERED *				59,259.72
10-4200-080	(E)		UNEMPLOYMENT CHARGES					
				* BUDGET AMOUNT *	4,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4200-080	* ENDING BALANCE *	4,000.00			
				* UNCOLLECTED / UNENCUMBERED *				4,000.00
10-4200-110	(E)		TELEPHONE					
				* BUDGET AMOUNT *	28,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		3,806.18		
			ACCOUNT 10-4200-110	* ENDING BALANCE *	28,000.00	3,806.18		
				* UNCOLLECTED / UNENCUMBERED *				22,284.90

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4200-111	(E)		POSTAGE					
				* BUDGET AMOUNT *	4,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4200-111	* ENDING BALANCE *	4,000.00			
				* UNCOLLECTED / UNENCUMBERED *				4,000.00
10-4200-120	(E)		PRINTING EXPENSE					
				* BUDGET AMOUNT *	2,725.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		108.90		
			ACCOUNT 10-4200-120	* ENDING BALANCE *	2,725.00	108.90		
				* UNCOLLECTED / UNENCUMBERED *				2,616.10
10-4200-130	(E)		UTILITY EXPENSE - ELECT					
				* BUDGET AMOUNT *	11,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,766.81		
			ACCOUNT 10-4200-130	* ENDING BALANCE *	11,000.00	2,766.81		
				* UNCOLLECTED / UNENCUMBERED *				8,233.19

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4200-140	(E)		TRAVEL EXPENSE					
				* BUDGET AMOUNT *	16,560.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,092.28		
			ACCOUNT 10-4200-140	* ENDING BALANCE *	16,560.00	1,092.28		
				* UNCOLLECTED / UNENCUMBERED *				15,164.72
10-4200-150	(E)		MAINT & REPAIR BLDG & GROUNDS					
				* BUDGET AMOUNT *	17,045.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,292.80		
			ACCOUNT 10-4200-150	* ENDING BALANCE *	17,045.00	2,292.80		
				* UNCOLLECTED / UNENCUMBERED *				13,902.20
10-4200-160	(E)		MAINT & REPAIR - EQUIP					
				* BUDGET AMOUNT *	4,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	8,000.00	2,928.03		
			ACCOUNT 10-4200-160	* ENDING BALANCE *	12,000.00	2,928.03		
				* UNCOLLECTED / UNENCUMBERED *				9,071.97

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4200-170	(E)		MAINT & REPAIR - AUTO					
				* BUDGET AMOUNT *	250.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4200-170	* ENDING BALANCE *	250.00			
				* UNCOLLECTED / UNENCUMBERED *				250.00
10-4200-260	(E)		ADVERTISING					
				* BUDGET AMOUNT *	4,850.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		776.00		
			ACCOUNT 10-4200-260	* ENDING BALANCE *	4,850.00	776.00		
				* UNCOLLECTED / UNENCUMBERED *				4,074.00
10-4200-311	(E)		AUTO SUPPLIES GAS					
				* BUDGET AMOUNT *	1,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		114.28		
			ACCOUNT 10-4200-311	* ENDING BALANCE *	1,000.00	114.28		
				* UNCOLLECTED / UNENCUMBERED *				740.47

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4200-313	(E)		AUTO SUPPLIES TIRES					
				* BUDGET AMOUNT *	600.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4200-313	* ENDING BALANCE *	600.00			
				* UNCOLLECTED / UNENCUMBERED *				600.00
10-4200-314	(E)		AUTO SUPPLIES OIL					
				* BUDGET AMOUNT *	75.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4200-314	* ENDING BALANCE *	75.00			
				* UNCOLLECTED / UNENCUMBERED *				75.00
10-4200-330	(E)		DEPT SUPPLIES & MATL					
				* BUDGET AMOUNT *	15,530.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		834.91	16.37	
			ACCOUNT 10-4200-330	* ENDING BALANCE *	15,530.00	818.54		
				* UNCOLLECTED / UNENCUMBERED *				13,170.39

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4200-450	(E)		CONTRACTED SERVICES					
				* BUDGET AMOUNT *	32,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		10,286.54		
			ACCOUNT 10-4200-450	* ENDING BALANCE *	32,500.00	10,286.54		
				* UNCOLLECTED / UNENCUMBERED *				21,204.32
10-4200-490	(E)		IT					
				* BUDGET AMOUNT *	80,600.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	1,843.00	46,172.37		
			ACCOUNT 10-4200-490	* ENDING BALANCE *	82,443.00	46,172.37		
				* UNCOLLECTED / UNENCUMBERED *				36,270.63
10-4200-530	(E)		DUES & SUBSCRIPTIONS					
				* BUDGET AMOUNT *	15,486.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	8,110.00	8,510.82		8,110.00
			ACCOUNT 10-4200-530	* ENDING BALANCE *	23,596.00	8,510.82		8,110.00
				* UNCOLLECTED / UNENCUMBERED *				6,855.18

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4200-540	(E)		INSURANCE & BONDS					
				* BUDGET AMOUNT *	194,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	10,000.00	135,333.08	53.80	10,000.00
			ACCOUNT 10-4200-540	* ENDING BALANCE *	204,500.00	135,279.28		10,000.00
				* UNCOLLECTED / UNENCUMBERED *				59,220.72
10-4200-570	(E)		MISC EXPENSE					
				* BUDGET AMOUNT *	12,600.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4200-570	* ENDING BALANCE *	12,600.00			
				* UNCOLLECTED / UNENCUMBERED *				12,600.00
10-4200-740	(E)		CAPITAL OUTLAY					
				* BUDGET AMOUNT *	10,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	24,000.00	8,963.72		24,000.00
			ACCOUNT 10-4200-740	* ENDING BALANCE *	34,000.00	8,963.72		24,000.00
				* UNCOLLECTED / UNENCUMBERED *				1,036.28

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4200-930	(E)		BURKE COUNTY LIBRARY					
				* BUDGET AMOUNT *	10,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		10,000.00		
			ACCOUNT 10-4200-930	* ENDING BALANCE *	10,000.00	10,000.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
10-4200-962	(E)		DEBT SERVICE					
				* BUDGET AMOUNT *	88,878.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4200-962	* ENDING BALANCE *	88,878.00			
				* UNCOLLECTED / UNENCUMBERED *				88,878.00
10-4200-990	(E)		CONTINGENCY					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	184,191.00	148,131.48	2,895.00	36,059.52
			ACCOUNT 10-4200-990	* ENDING BALANCE *	184,191.00	145,236.48		36,059.52
				* UNCOLLECTED / UNENCUMBERED *				2,895.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4250-020	(E)		SALARIES & WAGES					
				* BUDGET AMOUNT *	116,984.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-5,331.00	28,698.35		
			ACCOUNT 10-4250-020	* ENDING BALANCE *	111,653.00	28,698.35		
				* UNCOLLECTED / UNENCUMBERED *				79,847.95
10-4250-021	(E)		OVER TIME PAY					
				* BUDGET AMOUNT *	1,914.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	717.00			
			ACCOUNT 10-4250-021	* ENDING BALANCE *	2,631.00			
				* UNCOLLECTED / UNENCUMBERED *				2,631.00
10-4250-040	(E)		PRFESSIONAL SERVICES					
				* BUDGET AMOUNT *	550.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4250-040	* ENDING BALANCE *	550.00			
				* UNCOLLECTED / UNENCUMBERED *				550.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4250-050	(E)		FICA TAX PAYABLE					
				* BUDGET AMOUNT *	8,608.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,150.07		
			ACCOUNT 10-4250-050	* ENDING BALANCE *	8,608.00	2,150.07		
				* UNCOLLECTED / UNENCUMBERED *				6,226.03
10-4250-060	(E)		GROUP INSURANCE PAYABLE					
				* BUDGET AMOUNT *	21,060.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,441.53	42.37	
			ACCOUNT 10-4250-060	* ENDING BALANCE *	21,060.00	2,399.16		
				* UNCOLLECTED / UNENCUMBERED *				17,806.24
10-4250-065	(E)		401K MATCH					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	5,331.00	450.00		
			ACCOUNT 10-4250-065	* ENDING BALANCE *	5,331.00	450.00		
				* UNCOLLECTED / UNENCUMBERED *				4,806.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4250-070	(E)		RETIREMENT PAYABLE					
				* BUDGET AMOUNT *	17,048.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		4,326.57		
			ACCOUNT 10-4250-070	* ENDING BALANCE *	17,048.00	4,326.57		
				* UNCOLLECTED / UNENCUMBERED *				12,409.53
10-4250-120	(E)		PRINTING EXPENSE					
				* BUDGET AMOUNT *	500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4250-120	* ENDING BALANCE *	500.00			
				* UNCOLLECTED / UNENCUMBERED *				500.00
10-4250-130	(E)		UTILITY EXPENSE ELECT					
				* BUDGET AMOUNT *	8,920.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,174.99		
			ACCOUNT 10-4250-130	* ENDING BALANCE *	8,920.00	2,174.99		
				* UNCOLLECTED / UNENCUMBERED *				6,745.01

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4250-131	(E)		UTILITY EXPENSE GAS					
				* BUDGET AMOUNT *	3,150.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		101.77		51.34
			ACCOUNT 10-4250-131	* ENDING BALANCE *	3,150.00	101.77		51.34
				* UNCOLLECTED / UNENCUMBERED *				2,996.89
10-4250-140	(E)		TRAINING & TRAVEL					
				* BUDGET AMOUNT *	3,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4250-140	* ENDING BALANCE *	3,000.00			
				* UNCOLLECTED / UNENCUMBERED *				3,000.00
10-4250-150	(E)		MAINT & REPAIR BLDGS & GROUNDS					
				* BUDGET AMOUNT *	13,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		4,516.45		954.40
			ACCOUNT 10-4250-150	* ENDING BALANCE *	13,000.00	4,516.45		954.40
				* UNCOLLECTED / UNENCUMBERED *				7,167.26

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4250-160	(E)		MAINT & REPAIR EQUIP					
				* BUDGET AMOUNT *	4,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		13.96		
			ACCOUNT 10-4250-160	* ENDING BALANCE *	4,500.00	13.96		
				* UNCOLLECTED / UNENCUMBERED *				4,486.04
10-4250-170	(E)		MAINT & REPAIR AUTO					
				* BUDGET AMOUNT *	1,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4250-170	* ENDING BALANCE *	1,500.00			
				* UNCOLLECTED / UNENCUMBERED *				1,500.00
10-4250-311	(E)		AUTO SUPPLIES GAS					
				* BUDGET AMOUNT *	5,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,138.65		
			ACCOUNT 10-4250-311	* ENDING BALANCE *	5,500.00	1,138.65		
				* UNCOLLECTED / UNENCUMBERED *				2,802.47

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4250-313	(E)		AUTO SUPPLIES TIRES					
				* BUDGET AMOUNT *	1,420.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4250-313	* ENDING BALANCE *	1,420.00			
				* UNCOLLECTED / UNENCUMBERED *				1,420.00
10-4250-314	(E)		AUTO SUPPLIES OIL					
				* BUDGET AMOUNT *	184.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				69.09
			ACCOUNT 10-4250-314	* ENDING BALANCE *	184.00			69.09
				* UNCOLLECTED / UNENCUMBERED *				114.91
10-4250-330	(E)		DEPT SUPPLIES & MATERIAL					
				* BUDGET AMOUNT *	15,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		68.56		260.40
			ACCOUNT 10-4250-330	* ENDING BALANCE *	15,000.00	68.56		260.40
				* UNCOLLECTED / UNENCUMBERED *				14,478.92

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4250-332	(E)		CHEMICALS					
				* BUDGET AMOUNT *	500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4250-332	* ENDING BALANCE *	500.00			
				* UNCOLLECTED / UNENCUMBERED *				500.00
10-4250-360	(E)		UNIFORMS					
				* BUDGET AMOUNT *	1,720.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		89.94		5.76
			ACCOUNT 10-4250-360	* ENDING BALANCE *	1,720.00	89.94		5.76
				* UNCOLLECTED / UNENCUMBERED *				1,612.78
10-4250-450	(E)		CONTRACTED SERVICES					
				* BUDGET AMOUNT *	12,516.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,074.00		
			ACCOUNT 10-4250-450	* ENDING BALANCE *	12,516.00	1,074.00		
				* UNCOLLECTED / UNENCUMBERED *				11,442.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4250-490	(E)	IT						
				* BUDGET AMOUNT *	2,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4250-490	* ENDING BALANCE *	2,500.00			
				* UNCOLLECTED / UNENCUMBERED *				2,500.00
10-4250-530	(E)	DUES & SUBSCRIPTIONS						
				* BUDGET AMOUNT *	2,400.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4250-530	* ENDING BALANCE *	2,400.00			
				* UNCOLLECTED / UNENCUMBERED *				2,400.00
10-4350-020	(E)	SALARIES & WAGES						
				* BUDGET AMOUNT *	178,642.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-8,212.00	50,081.15		
			ACCOUNT 10-4350-020	* ENDING BALANCE *	170,430.00	50,081.15		
				* UNCOLLECTED / UNENCUMBERED *				113,328.96

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4350-021	(E)		OVER TIME PAY					
				* BUDGET AMOUNT *	7,106.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	2,210.00	2,601.16		
			ACCOUNT 10-4350-021	* ENDING BALANCE *	9,316.00	2,601.16		
				* UNCOLLECTED / UNENCUMBERED *				6,714.84
10-4350-022	(E)		PART TIME PAY					
				* BUDGET AMOUNT *	22,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	2,000.00	3,309.00		
			ACCOUNT 10-4350-022	* ENDING BALANCE *	24,000.00	3,309.00		
				* UNCOLLECTED / UNENCUMBERED *				20,223.00
10-4350-050	(E)		FICA TAX PAYABLE					
				* BUDGET AMOUNT *	15,105.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	153.00	4,203.58		
			ACCOUNT 10-4350-050	* ENDING BALANCE *	15,258.00	4,203.58		
				* UNCOLLECTED / UNENCUMBERED *				10,492.26

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4350-060	(E)		GROUP INSURANCE					
				* BUDGET AMOUNT *	41,965.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		14,982.89	1,250.00	
			ACCOUNT 10-4350-060	* ENDING BALANCE *	41,965.00	13,732.89		
				* UNCOLLECTED / UNENCUMBERED *				24,295.90
10-4350-065	(E)		401K MATCH					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	8,212.00	590.55		
			ACCOUNT 10-4350-065	* ENDING BALANCE *	8,212.00	590.55		
				* UNCOLLECTED / UNENCUMBERED *				7,530.55
10-4350-070	(E)		RETIREMENT					
				* BUDGET AMOUNT *	26,582.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		7,686.61		
			ACCOUNT 10-4350-070	* ENDING BALANCE *	26,582.00	7,686.61		
				* UNCOLLECTED / UNENCUMBERED *				17,916.71

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4350-140	(E)		TRAVEL					
				* BUDGET AMOUNT *	400.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4350-140	* ENDING BALANCE *	400.00			
				* UNCOLLECTED / UNENCUMBERED *				400.00
10-4350-150	(E)		MAINT & REPAIR BLDGS & GROUND					
				* BUDGET AMOUNT *	7,300.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		5,922.62	6,000.00	41.88
			ACCOUNT 10-4350-150	* ENDING BALANCE *	7,300.00		77.38	41.88
				* UNCOLLECTED / UNENCUMBERED *				7,317.97
10-4350-160	(E)		MAINT & REPAIR EQUIP					
				* BUDGET AMOUNT *	3,480.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		817.58		
			ACCOUNT 10-4350-160	* ENDING BALANCE *	3,480.00	817.58		
				* UNCOLLECTED / UNENCUMBERED *				2,662.42

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4350-170	(E)		MAINT & REPAIR AUTO					
				* BUDGET AMOUNT *	1,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		169.99		
			ACCOUNT 10-4350-170	* ENDING BALANCE *	1,500.00	169.99		
				* UNCOLLECTED / UNENCUMBERED *				1,330.01
10-4350-311	(E)		AUTO SUPPLIES - GAS					
				* BUDGET AMOUNT *	6,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,308.77		
			ACCOUNT 10-4350-311	* ENDING BALANCE *	6,500.00	2,308.77		
				* UNCOLLECTED / UNENCUMBERED *				1,431.01
10-4350-312	(E)		AUTO SUPPLIES DIESEL					
				* BUDGET AMOUNT *	928.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		410.92		
			ACCOUNT 10-4350-312	* ENDING BALANCE *	928.00	410.92		
				* UNCOLLECTED / UNENCUMBERED *				517.08

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4350-313	(E)		AUTO SUPPLIES - TIRES					
				* BUDGET AMOUNT *	1,450.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4350-313	* ENDING BALANCE *	1,450.00			
				* UNCOLLECTED / UNENCUMBERED *				1,450.00
10-4350-314	(E)		AUTO SUPPLIES - OIL					
				* BUDGET AMOUNT *	600.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		89.26		
			ACCOUNT 10-4350-314	* ENDING BALANCE *	600.00	89.26		
				* UNCOLLECTED / UNENCUMBERED *				510.74
10-4350-330	(E)		DEPT SUPPLIES & MATERIAL					
				* BUDGET AMOUNT *	4,850.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		350.91		
			ACCOUNT 10-4350-330	* ENDING BALANCE *	4,850.00	350.91		
				* UNCOLLECTED / UNENCUMBERED *				4,499.09

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4350-332	(E)		CHEMICALS					
				* BUDGET AMOUNT *	2,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				507.81
			ACCOUNT 10-4350-332	* ENDING BALANCE *	2,500.00			507.81
				* UNCOLLECTED / UNENCUMBERED *				1,992.19
10-4350-360	(E)		UNIFORMS					
				* BUDGET AMOUNT *	3,100.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		200.50		20.05
			ACCOUNT 10-4350-360	* ENDING BALANCE *	3,100.00	200.50		20.05
				* UNCOLLECTED / UNENCUMBERED *				2,839.35
10-4350-450	(E)		CONTRACT SERVICES					
				* BUDGET AMOUNT *	500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		123.81		
			ACCOUNT 10-4350-450	* ENDING BALANCE *	500.00	123.81		
				* UNCOLLECTED / UNENCUMBERED *				376.19

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4350-570	(E)		MISC EXPENSE					
				* BUDGET AMOUNT *	2,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,585.55	342.00	
			ACCOUNT 10-4350-570	* ENDING BALANCE *	2,500.00	1,243.55		
				* UNCOLLECTED / UNENCUMBERED *				1,256.45
10-4350-740	(E)		CAPITAL OUTLAY					
				* BUDGET AMOUNT *	61,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		13,974.41	1,550.00	
			ACCOUNT 10-4350-740	* ENDING BALANCE *	61,000.00	12,424.41		
				* UNCOLLECTED / UNENCUMBERED *				48,575.59
10-4350-927	(E)		ARBOR BEAUTIFICATION					
				* BUDGET AMOUNT *	11,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				695.27
			ACCOUNT 10-4350-927	* ENDING BALANCE *	11,000.00			695.27
				* UNCOLLECTED / UNENCUMBERED *				10,164.73

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4900-020	(E)		SALARIES & WAGES					
				* BUDGET AMOUNT *	67,916.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-3,190.00	17,319.40		
			ACCOUNT 10-4900-020	* ENDING BALANCE *	64,726.00	17,319.40		
				* UNCOLLECTED / UNENCUMBERED *				44,932.40
10-4900-040	(E)		PROFESSIONAL SERVICES					
				* BUDGET AMOUNT *	7,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4900-040	* ENDING BALANCE *	7,000.00			
				* UNCOLLECTED / UNENCUMBERED *				7,000.00
10-4900-050	(E)		FICA TAX EXPENSE					
				* BUDGET AMOUNT *	4,912.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,296.33		
			ACCOUNT 10-4900-050	* ENDING BALANCE *	4,912.00	1,296.33		
				* UNCOLLECTED / UNENCUMBERED *				3,430.48

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4900-060	(E)		GROUP INSURANCE EXPENSE					
				* BUDGET AMOUNT *	10,972.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		3,211.02		
			ACCOUNT 10-4900-060	* ENDING BALANCE *	10,972.00	3,211.02		
				* UNCOLLECTED / UNENCUMBERED *				6,950.57
10-4900-065	(E)		401K MATCH					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	3,190.00	858.97		
			ACCOUNT 10-4900-065	* ENDING BALANCE *	3,190.00	858.97		
				* UNCOLLECTED / UNENCUMBERED *				2,208.32
10-4900-070	(E)		RETIREMENT EXPENSE					
				* BUDGET AMOUNT *	9,727.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,602.67		
			ACCOUNT 10-4900-070	* ENDING BALANCE *	9,727.00	2,602.67		
				* UNCOLLECTED / UNENCUMBERED *				6,752.52

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4900-140	(E)		TRAVEL EXPENSE					
				* BUDGET AMOUNT *	3,700.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,013.85		
			ACCOUNT 10-4900-140	* ENDING BALANCE *	3,700.00	2,013.85		
				* UNCOLLECTED / UNENCUMBERED *				1,686.15
10-4900-160	(E)		MAINT & REPAIR EQUIP					
				* BUDGET AMOUNT *	1,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4900-160	* ENDING BALANCE *	1,000.00			
				* UNCOLLECTED / UNENCUMBERED *				1,000.00
10-4900-260	(E)		ADVERTISING					
				* BUDGET AMOUNT *	1,125.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4900-260	* ENDING BALANCE *	1,125.00			
				* UNCOLLECTED / UNENCUMBERED *				1,125.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4900-330	(E)		DEPT SUPPLIES & MATL					
				* BUDGET AMOUNT *	700.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4900-330	* ENDING BALANCE *	700.00			
				* UNCOLLECTED / UNENCUMBERED *				700.00
10-4900-450	(E)		CONTRACTED SERVICES					
				* BUDGET AMOUNT *	6,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4900-450	* ENDING BALANCE *	6,000.00			
				* UNCOLLECTED / UNENCUMBERED *				6,000.00
10-4900-451	(E)		ABATEMENTS					
				* BUDGET AMOUNT *	2,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,300.00		
			ACCOUNT 10-4900-451	* ENDING BALANCE *	2,000.00	1,300.00		
				* UNCOLLECTED / UNENCUMBERED *				700.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4900-530	(E)		DUES & SUBSCRIPTIONS					
				* BUDGET AMOUNT *	200.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4900-530	* ENDING BALANCE *	200.00			
				* UNCOLLECTED / UNENCUMBERED *				200.00
10-4900-570	(E)		MISC EXPENSE					
				* BUDGET AMOUNT *	600.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4900-570	* ENDING BALANCE *	600.00			
				* UNCOLLECTED / UNENCUMBERED *				600.00
10-4900-740	(E)		CAPITAL OUTLAY					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	7,573.64			7,573.64
			ACCOUNT 10-4900-740	* ENDING BALANCE *	7,573.64			7,573.64
				* UNCOLLECTED / UNENCUMBERED *				0.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

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Element Code: ALL
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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5100-020	(E)		SALARIES & WAGES					
				* BUDGET AMOUNT *	939,038.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	2,731.00	255,384.26		
			ACCOUNT 10-5100-020	* ENDING BALANCE *	941,769.00	255,384.26		
				* UNCOLLECTED / UNENCUMBERED *				650,826.75
10-5100-021	(E)		OVER TIME PAY					
				* BUDGET AMOUNT *	27,056.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	10,131.00	4,678.85		
			ACCOUNT 10-5100-021	* ENDING BALANCE *	37,187.00	4,678.85		
				* UNCOLLECTED / UNENCUMBERED *				31,931.55
10-5100-022	(E)		PART TIME PAY					
				* BUDGET AMOUNT *	26,190.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	2,800.00	8,005.50		
			ACCOUNT 10-5100-022	* ENDING BALANCE *	28,990.00	8,005.50		
				* UNCOLLECTED / UNENCUMBERED *				20,228.50

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5100-024	(E)		HOLIDAY PAY					
				* BUDGET AMOUNT *	45,093.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	137.00	7,396.74		
			ACCOUNT 10-5100-024	* ENDING BALANCE *	45,230.00	7,396.74		
				* UNCOLLECTED / UNENCUMBERED *				37,815.75
10-5100-040	(E)		PROFESSIONAL SERVICES					
				* BUDGET AMOUNT *	2,150.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-5100-040	* ENDING BALANCE *	2,150.00			
				* UNCOLLECTED / UNENCUMBERED *				2,150.00
10-5100-050	(E)		FICA TAX EXPENSE					
				* BUDGET AMOUNT *	79,359.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		20,743.95		
			ACCOUNT 10-5100-050	* ENDING BALANCE *	79,359.00	20,743.95		
				* UNCOLLECTED / UNENCUMBERED *				55,838.78

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5100-060	(E)		GROUP INSURANCE EXPENSE					
				* BUDGET AMOUNT *	157,115.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		46,461.49	5,000.00	
			ACCOUNT 10-5100-060	* ENDING BALANCE *	157,115.00	41,461.49		
				* UNCOLLECTED / UNENCUMBERED *				104,385.40
10-5100-065	(E)		DEFERRED COMP 401K					
				* BUDGET AMOUNT *	47,120.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	346.00	12,469.37		
			ACCOUNT 10-5100-065	* ENDING BALANCE *	47,466.00	12,469.37		
				* UNCOLLECTED / UNENCUMBERED *				33,258.70
10-5100-070	(E)		RETIREMENT EXPENSE					
				* BUDGET AMOUNT *	168,530.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	467.00	44,567.02		
			ACCOUNT 10-5100-070	* ENDING BALANCE *	168,997.00	44,567.02		
				* UNCOLLECTED / UNENCUMBERED *				118,415.50

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5100-110	(E)		TELEPHONE					
				* BUDGET AMOUNT *	13,231.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,038.66		
			ACCOUNT 10-5100-110	* ENDING BALANCE *	13,231.00	2,038.66		
				* UNCOLLECTED / UNENCUMBERED *				11,192.34
10-5100-111	(E)		POSTAGE					
				* BUDGET AMOUNT *	1,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				45.00
			ACCOUNT 10-5100-111	* ENDING BALANCE *	1,000.00			45.00
				* UNCOLLECTED / UNENCUMBERED *				955.00
10-5100-120	(E)		PRINTING EXPENSE					
				* BUDGET AMOUNT *	500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-5100-120	* ENDING BALANCE *	500.00			
				* UNCOLLECTED / UNENCUMBERED *				500.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5100-130	(E)		ELECTRIC					
				* BUDGET AMOUNT *	1,800.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		683.68		
			ACCOUNT 10-5100-130	* ENDING BALANCE *	1,800.00	683.68		
				* UNCOLLECTED / UNENCUMBERED *				1,116.32
10-5100-131	(E)		NATURAL GAS					
				* BUDGET AMOUNT *	360.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		48.87		
			ACCOUNT 10-5100-131	* ENDING BALANCE *	360.00	48.87		
				* UNCOLLECTED / UNENCUMBERED *				311.13
10-5100-140	(E)		TRAINING & TRAVEL					
				* BUDGET AMOUNT *	7,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	2,756.88	735.67		2,756.88
			ACCOUNT 10-5100-140	* ENDING BALANCE *	10,256.88	735.67		2,756.88
				* UNCOLLECTED / UNENCUMBERED *				6,764.33

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5100-150	(E)		MAINT & REPAIR BLDG & GROUNDS					
				* BUDGET AMOUNT *	2,688.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-5100-150	* ENDING BALANCE *	2,688.00			
				* UNCOLLECTED / UNENCUMBERED *				2,688.00
10-5100-160	(E)		MAINT & REPAIR EQUIP					
				* BUDGET AMOUNT *	8,094.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				635.00
			ACCOUNT 10-5100-160	* ENDING BALANCE *	8,094.00			635.00
				* UNCOLLECTED / UNENCUMBERED *				7,459.00
10-5100-170	(E)		MAINT & REPAIR AUTO					
				* BUDGET AMOUNT *	15,075.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		4,470.02		793.36
			ACCOUNT 10-5100-170	* ENDING BALANCE *	15,075.00	4,470.02		793.36
				* UNCOLLECTED / UNENCUMBERED *				10,613.22

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5100-311	(E)		AUTO SUPPLIES GAS					
				* BUDGET AMOUNT *	45,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		13,972.14		
			ACCOUNT 10-5100-311	* ENDING BALANCE *	45,000.00	13,972.14		
				* UNCOLLECTED / UNENCUMBERED *				16,572.09
10-5100-313	(E)		AUTO SUPPLIES TIRES					
				* BUDGET AMOUNT *	5,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				27.28
			ACCOUNT 10-5100-313	* ENDING BALANCE *	5,500.00			27.28
				* UNCOLLECTED / UNENCUMBERED *				5,472.72
10-5100-314	(E)		AUTO SUPPLIES OIL					
				* BUDGET AMOUNT *	2,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		790.62		
			ACCOUNT 10-5100-314	* ENDING BALANCE *	2,000.00	790.62		
				* UNCOLLECTED / UNENCUMBERED *				1,209.38

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5100-330	(E)		DEPT SUPPLIES & MATL					
				* BUDGET AMOUNT *	29,889.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,251.16	38.00	
			ACCOUNT 10-5100-330	* ENDING BALANCE *	29,889.00	1,213.16		
				* UNCOLLECTED / UNENCUMBERED *				28,675.84
10-5100-360	(E)		UNIFORMS					
				* BUDGET AMOUNT *	23,087.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		403.43		
			ACCOUNT 10-5100-360	* ENDING BALANCE *	23,087.00	403.43		
				* UNCOLLECTED / UNENCUMBERED *				22,683.57
10-5100-450	(E)		CONTRACTED SEVICES					
				* BUDGET AMOUNT *	34,400.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		20,017.00		
			ACCOUNT 10-5100-450	* ENDING BALANCE *	34,400.00	20,017.00		
				* UNCOLLECTED / UNENCUMBERED *				13,933.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5100-490	(E)	IT						
				* BUDGET AMOUNT *	10,572.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		270.00	270.00	
			ACCOUNT 10-5100-490	* ENDING BALANCE *	10,572.00			
				* UNCOLLECTED / UNENCUMBERED *				10,572.00
10-5100-530	(E)	DUES & SUBSCRIPTIONS						
				* BUDGET AMOUNT *	724.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-5100-530	* ENDING BALANCE *	724.00			
				* UNCOLLECTED / UNENCUMBERED *				724.00
10-5100-740	(E)	CAPITAL OUTLAY						
				* BUDGET AMOUNT *	69,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		5,467.98		46,373.00
			ACCOUNT 10-5100-740	* ENDING BALANCE *	69,000.00	5,467.98		46,373.00
				* UNCOLLECTED / UNENCUMBERED *				17,159.02

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5300-020	(E)		SALARIES & WAGES					
				* BUDGET AMOUNT *	489,048.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-22,790.00	114,630.04		
			ACCOUNT 10-5300-020	* ENDING BALANCE *	466,258.00	114,630.04		
				* UNCOLLECTED / UNENCUMBERED *				336,932.68
10-5300-021	(E)		OVER TIME PAY					
				* BUDGET AMOUNT *	1,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	2,767.92	3,194.54		
			ACCOUNT 10-5300-021	* ENDING BALANCE *	3,767.92	3,194.54		
				* UNCOLLECTED / UNENCUMBERED *				-150.52
10-5300-022	(E)		PART TIME PAY					
				* BUDGET AMOUNT *	160,369.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		12,787.00		
			ACCOUNT 10-5300-022	* ENDING BALANCE *	160,369.00	12,787.00		
				* UNCOLLECTED / UNENCUMBERED *				145,986.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5300-024	(E)		EXTRA DUTY HOURS					
				* BUDGET AMOUNT *	51,612.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		13,463.90		
			ACCOUNT 10-5300-024	* ENDING BALANCE *	51,612.00	13,463.90		
				* UNCOLLECTED / UNENCUMBERED *				36,247.79
10-5300-040	(E)		PROFESSIONAL SERVICES					
				* BUDGET AMOUNT *	5,380.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		704.00		55.00
			ACCOUNT 10-5300-040	* ENDING BALANCE *	5,380.00	704.00		55.00
				* UNCOLLECTED / UNENCUMBERED *				4,583.00
10-5300-050	(E)		FICA TAX EXPENSE					
				* BUDGET AMOUNT *	51,843.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		10,956.65		
			ACCOUNT 10-5300-050	* ENDING BALANCE *	51,843.00	10,956.65		
				* UNCOLLECTED / UNENCUMBERED *				39,429.62

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5300-060	(E)		GROUP INSURANCE EXPENSE					
				* BUDGET AMOUNT *	98,463.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		24,775.18	1,250.00	
			ACCOUNT 10-5300-060	* ENDING BALANCE *	98,463.00	23,525.18		
				* UNCOLLECTED / UNENCUMBERED *				68,303.62
10-5300-065	(E)		401K MATCH					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	22,790.00	6,056.98		
			ACCOUNT 10-5300-065	* ENDING BALANCE *	22,790.00	6,056.98		
				* UNCOLLECTED / UNENCUMBERED *				15,871.83
10-5300-070	(E)		RETIREMENT EXPENSE					
				* BUDGET AMOUNT *	78,372.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		19,817.49		
			ACCOUNT 10-5300-070	* ENDING BALANCE *	78,372.00	19,817.49		
				* UNCOLLECTED / UNENCUMBERED *				55,945.14

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5300-110	(E)		TELEPHONE					
				* BUDGET AMOUNT *	804.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		133.00		
			ACCOUNT 10-5300-110	* ENDING BALANCE *	804.00	133.00		
				* UNCOLLECTED / UNENCUMBERED *				604.50
10-5300-111	(E)		POSTAGE					
				* BUDGET AMOUNT *	200.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-5300-111	* ENDING BALANCE *	200.00			
				* UNCOLLECTED / UNENCUMBERED *				200.00
10-5300-120	(E)		PRINTING EXPENSE					
				* BUDGET AMOUNT *	500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-5300-120	* ENDING BALANCE *	500.00			
				* UNCOLLECTED / UNENCUMBERED *				500.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5300-130	(E)		UTILITIES EXPENSE ELECT					
				* BUDGET AMOUNT *	14,340.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		4,013.73		
			ACCOUNT 10-5300-130	* ENDING BALANCE *	14,340.00	4,013.73		
				* UNCOLLECTED / UNENCUMBERED *				10,326.27
10-5300-131	(E)		UTILITIES EXPENSE GAS					
				* BUDGET AMOUNT *	4,205.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		202.42		
			ACCOUNT 10-5300-131	* ENDING BALANCE *	4,205.00	202.42		
				* UNCOLLECTED / UNENCUMBERED *				4,002.58
10-5300-140	(E)		TRAINING & TRAVEL					
				* BUDGET AMOUNT *	19,320.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,081.56		
			ACCOUNT 10-5300-140	* ENDING BALANCE *	19,320.00	1,081.56		
				* UNCOLLECTED / UNENCUMBERED *				17,845.44

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5300-150	(E)		MAINT & REPAIR BLDGS & GROUNDS					
				* BUDGET AMOUNT *	6,625.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,289.08		
			ACCOUNT 10-5300-150	* ENDING BALANCE *	6,625.00	2,289.08		
				* UNCOLLECTED / UNENCUMBERED *				4,078.20
10-5300-160	(E)		MAINT & REPAIR EQUIP					
				* BUDGET AMOUNT *	13,235.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,302.34		
			ACCOUNT 10-5300-160	* ENDING BALANCE *	13,235.00	2,302.34		
				* UNCOLLECTED / UNENCUMBERED *				10,923.67
10-5300-170	(E)		MAINT & REPAIR AUTO					
				* BUDGET AMOUNT *	19,011.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		6,979.84		
			ACCOUNT 10-5300-170	* ENDING BALANCE *	19,011.00	6,979.84		
				* UNCOLLECTED / UNENCUMBERED *				10,222.03

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5300-311	(E)		AUTO SUPPLIES GAS					
				* BUDGET AMOUNT *	3,780.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-5300-311	* ENDING BALANCE *	3,780.00			
				* UNCOLLECTED / UNENCUMBERED *				2,810.00
10-5300-312	(E)		AUTO SUPPLIES DIESEL					
				* BUDGET AMOUNT *	10,643.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		9,220.49		
			ACCOUNT 10-5300-312	* ENDING BALANCE *	10,643.00	9,220.49		
				* UNCOLLECTED / UNENCUMBERED *				1,422.51
10-5300-313	(E)		AUTO SUPPLIES TIRES					
				* BUDGET AMOUNT *	5,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-5300-313	* ENDING BALANCE *	5,000.00			
				* UNCOLLECTED / UNENCUMBERED *				5,000.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5300-314	(E)		AUTO SUPPLIES OIL					
				* BUDGET AMOUNT *	2,125.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		323.96		
			ACCOUNT 10-5300-314	* ENDING BALANCE *	2,125.00	323.96		
				* UNCOLLECTED / UNENCUMBERED *				1,770.50
10-5300-330	(E)		DEPT SUPPLIES & MATL					
				* BUDGET AMOUNT *	41,655.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		359.06		
			ACCOUNT 10-5300-330	* ENDING BALANCE *	41,655.00	359.06		
				* UNCOLLECTED / UNENCUMBERED *				40,998.20
10-5300-360	(E)		UNIFORMS					
				* BUDGET AMOUNT *	7,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		348.98		
			ACCOUNT 10-5300-360	* ENDING BALANCE *	7,000.00	348.98		
				* UNCOLLECTED / UNENCUMBERED *				6,455.02

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5300-450	(E)		CONTRACTED SERVICES					
				* BUDGET AMOUNT *	16,800.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,800.00		1,400.00
			ACCOUNT 10-5300-450	* ENDING BALANCE *	16,800.00	2,800.00		1,400.00
				* UNCOLLECTED / UNENCUMBERED *				12,600.00
10-5300-490	(E)		IT					
				* BUDGET AMOUNT *	11,200.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		9,376.78		
			ACCOUNT 10-5300-490	* ENDING BALANCE *	11,200.00	9,376.78		
				* UNCOLLECTED / UNENCUMBERED *				1,823.22
10-5300-530	(E)		DUES & SUBSCRIPTIONS					
				* BUDGET AMOUNT *	7,375.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		129.00		18.00
			ACCOUNT 10-5300-530	* ENDING BALANCE *	7,375.00	129.00		18.00
				* UNCOLLECTED / UNENCUMBERED *				7,213.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5300-540	(E)		INSURANCE & BONDS					
				* BUDGET AMOUNT *	30,842.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		28,750.00		
			ACCOUNT 10-5300-540	* ENDING BALANCE *	30,842.00	28,750.00		
				* UNCOLLECTED / UNENCUMBERED *				2,092.00
10-5300-572	(E)		SAFETY					
				* BUDGET AMOUNT *	11,010.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,598.60		
			ACCOUNT 10-5300-572	* ENDING BALANCE *	11,010.00	2,598.60		
				* UNCOLLECTED / UNENCUMBERED *				8,341.46
10-5300-720	(E)		PUBLIC SAFETY BUILDING					
				* BUDGET AMOUNT *	91,185.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		91,185.00		
			ACCOUNT 10-5300-720	* ENDING BALANCE *	91,185.00	91,185.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5300-912	(E)		DEBT SERVICE LADDER TRK					
				* BUDGET AMOUNT *	52,761.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-5300-912	* ENDING BALANCE *	52,761.00			
				* UNCOLLECTED / UNENCUMBERED *				52,761.00
10-5600-020	(E)		SALARIES & WAGES					
				* BUDGET AMOUNT *	179,590.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-8,268.00	39,914.51		
			ACCOUNT 10-5600-020	* ENDING BALANCE *	171,322.00	39,914.51		
				* UNCOLLECTED / UNENCUMBERED *				124,776.25
10-5600-021	(E)		OVER TIME PAY					
				* BUDGET AMOUNT *	7,155.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	2,670.00	993.64		
			ACCOUNT 10-5600-021	* ENDING BALANCE *	9,825.00	993.64		
				* UNCOLLECTED / UNENCUMBERED *				8,831.36

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5600-040	(E)		PROFESSIONAL SERVICES					
				* BUDGET AMOUNT *	1,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-5600-040	* ENDING BALANCE *	1,000.00			
				* UNCOLLECTED / UNENCUMBERED *				1,000.00
10-5600-050	(E)		FICA TAX EXPENSE					
				* BUDGET AMOUNT *	13,495.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		3,032.74		
			ACCOUNT 10-5600-050	* ENDING BALANCE *	13,495.00	3,032.74		
				* UNCOLLECTED / UNENCUMBERED *				9,969.21
10-5600-060	(E)		GROUP INSURANCE EXPENSE					
				* BUDGET AMOUNT *	41,968.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		13,954.32	2,500.00	
			ACCOUNT 10-5600-060	* ENDING BALANCE *	41,968.00	11,454.32		
				* UNCOLLECTED / UNENCUMBERED *				27,348.31

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5600-065	(E)		401K MATCH					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	8,268.00	1,895.36		
			ACCOUNT 10-5600-065	* ENDING BALANCE *	8,268.00	1,895.36		
				* UNCOLLECTED / UNENCUMBERED *				6,103.65
10-5600-070	(E)		RETIREMENT EXPENSE					
				* BUDGET AMOUNT *	26,724.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		6,121.82		
			ACCOUNT 10-5600-070	* ENDING BALANCE *	26,724.00	6,121.82		
				* UNCOLLECTED / UNENCUMBERED *				19,609.67
10-5600-130	(E)		UTILITIES EXPENSE ELECT					
				* BUDGET AMOUNT *	2,232.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		406.56		
			ACCOUNT 10-5600-130	* ENDING BALANCE *	2,232.00	406.56		
				* UNCOLLECTED / UNENCUMBERED *				1,825.44

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5600-133	(E)		UTILITIES EXPENSE ST LIGHT					
				* BUDGET AMOUNT *	102,948.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		27,820.76		
			ACCOUNT 10-5600-133	* ENDING BALANCE *	102,948.00	27,820.76		
				* UNCOLLECTED / UNENCUMBERED *				75,127.24
10-5600-134	(E)		UTILITY EXPENSE TRAFFIC LIGHTS					
				* BUDGET AMOUNT *	1,344.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		264.24		
			ACCOUNT 10-5600-134	* ENDING BALANCE *	1,344.00	264.24		
				* UNCOLLECTED / UNENCUMBERED *				1,079.76
10-5600-140	(E)		TRAINING & TRAVEL					
				* BUDGET AMOUNT *	1,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-5600-140	* ENDING BALANCE *	1,000.00			
				* UNCOLLECTED / UNENCUMBERED *				1,000.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5600-150	(E)		MAIT & REPAIR BLDGS & GROUNDS					
				* BUDGET AMOUNT *	16,400.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		365.38		
			ACCOUNT 10-5600-150	* ENDING BALANCE *	16,400.00	365.38		
				* UNCOLLECTED / UNENCUMBERED *				16,034.62
10-5600-160	(E)		MAINT & REPAIR EQUIP					
				* BUDGET AMOUNT *	10,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,653.86		
			ACCOUNT 10-5600-160	* ENDING BALANCE *	10,000.00	1,653.86		
				* UNCOLLECTED / UNENCUMBERED *				7,951.32
10-5600-170	(E)		MAINT & REPAIR AUTO					
				* BUDGET AMOUNT *	12,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-5600-170	* ENDING BALANCE *	12,000.00			
				* UNCOLLECTED / UNENCUMBERED *				12,000.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5600-311	(E)		AUTO SUPPLIES GAS					
				* BUDGET AMOUNT *	3,800.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		850.06		
			ACCOUNT 10-5600-311	* ENDING BALANCE *	3,800.00	850.06		
				* UNCOLLECTED / UNENCUMBERED *				1,251.18
10-5600-312	(E)		AUTO SUPPLIES DIESEL					
				* BUDGET AMOUNT *	16,047.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		15,556.09		
			ACCOUNT 10-5600-312	* ENDING BALANCE *	16,047.00	15,556.09		
				* UNCOLLECTED / UNENCUMBERED *				490.91
10-5600-313	(E)		AUTO SUPPLIES TIRES					
				* BUDGET AMOUNT *	5,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-5600-313	* ENDING BALANCE *	5,500.00			
				* UNCOLLECTED / UNENCUMBERED *				5,500.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5600-314	(E)		AUTO SUPPLIES OIL					
				* BUDGET AMOUNT *	2,954.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		90.33		
			ACCOUNT 10-5600-314	* ENDING BALANCE *	2,954.00	90.33		
				* UNCOLLECTED / UNENCUMBERED *				2,863.67
10-5600-330	(E)		DEPT SUPPLIES & MATL					
				* BUDGET AMOUNT *	9,600.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		325.98		
			ACCOUNT 10-5600-330	* ENDING BALANCE *	9,600.00	325.98		
				* UNCOLLECTED / UNENCUMBERED *				9,274.02
10-5600-332	(E)		CHEMICALS					
				* BUDGET AMOUNT *	2,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-5600-332	* ENDING BALANCE *	2,000.00			
				* UNCOLLECTED / UNENCUMBERED *				2,000.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5600-360	(E)		UNIFORMS					
				* BUDGET AMOUNT *	3,472.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		394.01		26.24
			ACCOUNT 10-5600-360	* ENDING BALANCE *	3,472.00	394.01		26.24
				* UNCOLLECTED / UNENCUMBERED *				2,999.27
10-5600-450	(E)		CONTRACTED SERVICES					
				* BUDGET AMOUNT *	1,080.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	10,000.00			10,000.00
			ACCOUNT 10-5600-450	* ENDING BALANCE *	11,080.00			10,000.00
				* UNCOLLECTED / UNENCUMBERED *				1,080.00
10-5600-740	(E)		CAPITAL OUTLAY					
				* BUDGET AMOUNT *	6,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-5600-740	* ENDING BALANCE *	6,000.00			
				* UNCOLLECTED / UNENCUMBERED *				6,000.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5600-900	(E)		TRANSFER TO STREETS PROJECT FUND					
				* BUDGET AMOUNT *	375,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		375,000.00		
			ACCOUNT 10-5600-900	* ENDING BALANCE *	375,000.00	375,000.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
10-5700-150	(E)		MAINT & REPAIR BLDG & GRDS					
				* BUDGET AMOUNT *	4,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-5700-150	* ENDING BALANCE *	4,000.00			
				* UNCOLLECTED / UNENCUMBERED *				4,000.00
10-5700-151	(E)		MAINT & REPAIR - PATCHING					
				* BUDGET AMOUNT *	25,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		459.14		684.68
			ACCOUNT 10-5700-151	* ENDING BALANCE *	25,000.00	459.14		684.68
				* UNCOLLECTED / UNENCUMBERED *				23,856.18

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5700-154	(E)		DRAINAGE AND STORM SEWER					
				* BUDGET AMOUNT *	3,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-5700-154	* ENDING BALANCE *	3,000.00			
				* UNCOLLECTED / UNENCUMBERED *				3,000.00
10-5700-155	(E)		SNOW AND ICE REMOVAL					
				* BUDGET AMOUNT *	3,800.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-5700-155	* ENDING BALANCE *	3,800.00			
				* UNCOLLECTED / UNENCUMBERED *				3,800.00
10-5700-330	(E)		DEPT SUPPLIES & MATL					
				* BUDGET AMOUNT *	2,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-5700-330	* ENDING BALANCE *	2,500.00			
				* UNCOLLECTED / UNENCUMBERED *				2,500.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5700-730	(E)		CAPITAL OUTLAY SIDEWALKS					
				* BUDGET AMOUNT *	35,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-5700-730	* ENDING BALANCE *	35,000.00			
				* UNCOLLECTED / UNENCUMBERED *				35,000.00
10-5700-740	(E)		CAPITAL OUTLAY					
				* BUDGET AMOUNT *	125,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		125,000.00		
			ACCOUNT 10-5700-740	* ENDING BALANCE *	125,000.00	125,000.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
10-5800-020	(E)		SALARIES & WAGES					
				* BUDGET AMOUNT *	41,856.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-1,886.00	10,836.68		
			ACCOUNT 10-5800-020	* ENDING BALANCE *	39,970.00	10,836.68		
				* UNCOLLECTED / UNENCUMBERED *				27,662.22

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
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Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5800-021	(E)		OVER TIME PAY					
				* BUDGET AMOUNT *	1,633.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	559.00	404.30		
			ACCOUNT 10-5800-021	* ENDING BALANCE *	2,192.00	404.30		
				* UNCOLLECTED / UNENCUMBERED *				1,787.70
10-5800-050	(E)		FICA EXPENSE					
				* BUDGET AMOUNT *	3,142.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		847.60		
			ACCOUNT 10-5800-050	* ENDING BALANCE *	3,142.00	847.60		
				* UNCOLLECTED / UNENCUMBERED *				2,183.62
10-5800-060	(E)		GROUP INSURANCE EXPENSE					
				* BUDGET AMOUNT *	10,481.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		3,115.20		
			ACCOUNT 10-5800-060	* ENDING BALANCE *	10,481.00	3,115.20		
				* UNCOLLECTED / UNENCUMBERED *				6,594.21

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
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Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5800-065	(E)		401K MATCH					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	1,886.00	150.00		
			ACCOUNT 10-5800-065	* ENDING BALANCE *	1,886.00	150.00		
				* UNCOLLECTED / UNENCUMBERED *				1,711.00
10-5800-070	(E)		RETIREMENT EXPENSE					
				* BUDGET AMOUNT *	6,224.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,681.77		
			ACCOUNT 10-5800-070	* ENDING BALANCE *	6,224.00	1,681.77		
				* UNCOLLECTED / UNENCUMBERED *				4,322.38
10-5800-111	(E)		POSTAGE					
				* BUDGET AMOUNT *	3,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-5800-111	* ENDING BALANCE *	3,000.00			
				* UNCOLLECTED / UNENCUMBERED *				3,000.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5800-120	(E)		PRINTING EXPENSE					
				* BUDGET AMOUNT *	1,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-5800-120	* ENDING BALANCE *	1,500.00			
				* UNCOLLECTED / UNENCUMBERED *				1,500.00
10-5800-160	(E)		MAINT. & REPAIR-EQUIPMENT					
				* BUDGET AMOUNT *	3,650.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-5800-160	* ENDING BALANCE *	3,650.00			
				* UNCOLLECTED / UNENCUMBERED *				3,650.00
10-5800-170	(E)		MAINT. & REPAIR-AUTO & TRUCK					
				* BUDGET AMOUNT *	5,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-5800-170	* ENDING BALANCE *	5,000.00			
				* UNCOLLECTED / UNENCUMBERED *				5,000.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5800-260	(E)		ADVERTISING					
				* BUDGET AMOUNT *	600.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				336.07
			ACCOUNT 10-5800-260	* ENDING BALANCE *	600.00			336.07
				* UNCOLLECTED / UNENCUMBERED *				263.93
10-5800-311	(E)		AUTO SUPPLIES GAS					
				* BUDGET AMOUNT *	4,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,429.50		
			ACCOUNT 10-5800-311	* ENDING BALANCE *	4,000.00	1,429.50		
				* UNCOLLECTED / UNENCUMBERED *				1,579.80
10-5800-312	(E)		AUTO SUPPLIES DIESEL					
				* BUDGET AMOUNT *	1,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		130.52		
			ACCOUNT 10-5800-312	* ENDING BALANCE *	1,500.00	130.52		
				* UNCOLLECTED / UNENCUMBERED *				1,369.48

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5800-313	(E)		AUTO SUPPLIES-TIRES					
				* BUDGET AMOUNT *	2,290.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,740.00		
			ACCOUNT 10-5800-313	* ENDING BALANCE *	2,290.00	1,740.00		
				* UNCOLLECTED / UNENCUMBERED *				550.00
10-5800-314	(E)		AUTO SUPPLIES-OIL					
				* BUDGET AMOUNT *	628.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-5800-314	* ENDING BALANCE *	628.00			
				* UNCOLLECTED / UNENCUMBERED *				628.00
10-5800-330	(E)		DEPT. SUPPLIES & MATERIALS					
				* BUDGET AMOUNT *	1,600.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		489.15		
			ACCOUNT 10-5800-330	* ENDING BALANCE *	1,600.00	489.15		
				* UNCOLLECTED / UNENCUMBERED *				1,110.85

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5800-332	(E)		CHEMICAL					
				* BUDGET AMOUNT *	200.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-5800-332	* ENDING BALANCE *	200.00			
				* UNCOLLECTED / UNENCUMBERED *				200.00
10-5800-360	(E)		UNIFORMS					
				* BUDGET AMOUNT *	768.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		65.50		6.55
			ACCOUNT 10-5800-360	* ENDING BALANCE *	768.00	65.50		6.55
				* UNCOLLECTED / UNENCUMBERED *				682.85
10-5800-450	(E)		CONTRACTED SERVICES					
				* BUDGET AMOUNT *	308,683.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		52,702.91		
			ACCOUNT 10-5800-450	* ENDING BALANCE *	308,683.00	52,702.91		
				* UNCOLLECTED / UNENCUMBERED *				229,593.86

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6200-020	(E)		SALARIES & WAGES					
				* BUDGET AMOUNT *	323,871.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-14,984.00	82,372.62		
			ACCOUNT 10-6200-020	* ENDING BALANCE *	308,887.00	82,372.62		
				* UNCOLLECTED / UNENCUMBERED *				214,928.88
10-6200-022	(E)		PART-TIME PAY					
				* BUDGET AMOUNT *	347,138.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	500.50	116,513.59		
			ACCOUNT 10-6200-022	* ENDING BALANCE *	347,638.50	116,513.59		
				* UNCOLLECTED / UNENCUMBERED *				218,136.75
10-6200-040	(E)		PROFESSIONAL SERVICES					
				* BUDGET AMOUNT *	1,650.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		425.67		
			ACCOUNT 10-6200-040	* ENDING BALANCE *	1,650.00	425.67		
				* UNCOLLECTED / UNENCUMBERED *				1,210.34

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6200-050	(E)		FICA TAX EXPENSE					
				* BUDGET AMOUNT *	50,027.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		15,032.88		
			ACCOUNT 10-6200-050	* ENDING BALANCE *	50,027.00	15,032.88		
				* UNCOLLECTED / UNENCUMBERED *				33,134.77
10-6200-060	(E)		GROUP INSURANCE EXPENSE					
				* BUDGET AMOUNT *	53,380.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		13,760.50		
			ACCOUNT 10-6200-060	* ENDING BALANCE *	53,380.00	13,760.50		
				* UNCOLLECTED / UNENCUMBERED *				35,521.90
10-6200-065	(E)		401K MATCH					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	14,984.00	1,633.52		
			ACCOUNT 10-6200-065	* ENDING BALANCE *	14,984.00	1,633.52		
				* UNCOLLECTED / UNENCUMBERED *				13,054.12

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6200-070	(E)		RETIREMENT EXPENSE					
				* BUDGET AMOUNT *	46,481.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		12,415.79		
			ACCOUNT 10-6200-070	* ENDING BALANCE *	46,481.00	12,415.79		
				* UNCOLLECTED / UNENCUMBERED *				32,319.10
10-6200-110	(E)		TELEPHONE					
				* BUDGET AMOUNT *	200.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-6200-110	* ENDING BALANCE *	200.00			
				* UNCOLLECTED / UNENCUMBERED *				200.00
10-6200-130	(E)		UTILITIES EXPENSE-ELECTRIC					
				* BUDGET AMOUNT *	58,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		14,617.41	4,490.00	
			ACCOUNT 10-6200-130	* ENDING BALANCE *	58,500.00	10,127.41		
				* UNCOLLECTED / UNENCUMBERED *				48,372.59

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6200-131	(E)		UTILITY EXPENSE-GAS					
				* BUDGET AMOUNT *	58,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		253.76		
			ACCOUNT 10-6200-131	* ENDING BALANCE *		253.76		
				* UNCOLLECTED / UNENCUMBERED *				58,246.24
10-6200-140	(E)		TRAINING & TRAVEL					
				* BUDGET AMOUNT *	2,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		780.00		
			ACCOUNT 10-6200-140	* ENDING BALANCE *	2,500.00	780.00		
				* UNCOLLECTED / UNENCUMBERED *				1,585.00
10-6200-150	(E)		MAINT & REPAIR-BLDGS					
				* BUDGET AMOUNT *	23,800.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		11,593.26	500.00	863.14
			ACCOUNT 10-6200-150	* ENDING BALANCE *	23,800.00	11,093.26		863.14
				* UNCOLLECTED / UNENCUMBERED *				15,419.72

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6200-151	(E)		PARKS REPAIRS					
				* BUDGET AMOUNT *	11,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		830.30		
			ACCOUNT 10-6200-151	* ENDING BALANCE *	11,000.00	830.30		
				* UNCOLLECTED / UNENCUMBERED *				5,834.82
10-6200-160	(E)		MAINT & REPAIR-EQUIPMENT					
				* BUDGET AMOUNT *	16,815.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,945.07		
			ACCOUNT 10-6200-160	* ENDING BALANCE *	16,815.00	1,945.07		
				* UNCOLLECTED / UNENCUMBERED *				14,869.93
10-6200-170	(E)		MAINT & REPAIR-AUTO					
				* BUDGET AMOUNT *	1,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		105.15		
			ACCOUNT 10-6200-170	* ENDING BALANCE *	1,000.00	105.15		
				* UNCOLLECTED / UNENCUMBERED *				894.85

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6200-260	(E)		ADVERTISING					
				* BUDGET AMOUNT *	2,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		100.00		
			ACCOUNT 10-6200-260	* ENDING BALANCE *	2,000.00	100.00		
				* UNCOLLECTED / UNENCUMBERED *				1,900.00
10-6200-311	(E)		AUTO SUPPLIES-GAS-UNLEAD					
				* BUDGET AMOUNT *	3,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		938.66		
			ACCOUNT 10-6200-311	* ENDING BALANCE *	3,500.00	938.66		
				* UNCOLLECTED / UNENCUMBERED *				809.61
10-6200-313	(E)		AUTO SUPPLIES-TIRES					
				* BUDGET AMOUNT *	800.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-6200-313	* ENDING BALANCE *	800.00			
				* UNCOLLECTED / UNENCUMBERED *				800.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6200-314	(E)		AUTO SUPPLIES-OIL					
				* BUDGET AMOUNT *	240.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-6200-314	* ENDING BALANCE *	240.00			
				* UNCOLLECTED / UNENCUMBERED *				240.00
10-6200-330	(E)		DEPT SUPPLIES & MATERIALS					
				* BUDGET AMOUNT *	31,900.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		22,668.55	1,000.00	
			ACCOUNT 10-6200-330	* ENDING BALANCE *	31,900.00	21,668.55		
				* UNCOLLECTED / UNENCUMBERED *				8,999.49
10-6200-332	(E)		CHEMICALS					
				* BUDGET AMOUNT *	15,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		5,178.74		
			ACCOUNT 10-6200-332	* ENDING BALANCE *	15,000.00	5,178.74		
				* UNCOLLECTED / UNENCUMBERED *				7,755.50

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6200-360	(E)		UNIFORMS					
				* BUDGET AMOUNT *	750.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-6200-360	* ENDING BALANCE *	750.00			
				* UNCOLLECTED / UNENCUMBERED *				750.00
10-6200-450	(E)		CONTRACTED SERVICES					
				* BUDGET AMOUNT *	117,700.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		13,136.78		1,750.00
			ACCOUNT 10-6200-450	* ENDING BALANCE *	117,700.00	13,136.78		1,750.00
				* UNCOLLECTED / UNENCUMBERED *				100,737.77
10-6200-454	(E)		WALDENSIAN FOOTRACE					
				* BUDGET AMOUNT *	4,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		4,444.24	1,002.50	1,002.50
			ACCOUNT 10-6200-454	* ENDING BALANCE *	4,500.00	3,441.74		1,002.50
				* UNCOLLECTED / UNENCUMBERED *				55.76

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6200-480	(E)		SWIM TEAM					
				* BUDGET AMOUNT *	2,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,282.49	354.41	
			ACCOUNT 10-6200-480	* ENDING BALANCE *	2,000.00	928.08		
				* UNCOLLECTED / UNENCUMBERED *				1,071.92
10-6200-481	(E)		P F R CONCESSIONS					
				* BUDGET AMOUNT *	34,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	3,505.00	11,786.13		215.94
			ACCOUNT 10-6200-481	* ENDING BALANCE *	37,505.00	11,786.13		215.94
				* UNCOLLECTED / UNENCUMBERED *				23,837.26
10-6200-484	(E)		P F R OTHER					
				* BUDGET AMOUNT *	13,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				45.00
			ACCOUNT 10-6200-484	* ENDING BALANCE *	13,000.00			45.00
				* UNCOLLECTED / UNENCUMBERED *				12,955.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6200-530	(E)		DUES AND SUBSCRIPTIONS					
				* BUDGET AMOUNT *	3,545.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		390.00		
			ACCOUNT 10-6200-530	* ENDING BALANCE *	3,545.00	390.00		
				* UNCOLLECTED / UNENCUMBERED *				3,155.00
10-6200-740	(E)		CAPITAL OUTLAY					
				* BUDGET AMOUNT *	33,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	2,700.00	32,534.73		2,700.00
			ACCOUNT 10-6200-740	* ENDING BALANCE *	35,700.00	32,534.73		2,700.00
				* UNCOLLECTED / UNENCUMBERED *				465.27
10-6200-910	(E)		DEBT SERVICE					
				* BUDGET AMOUNT *	19,483.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-6200-910	* ENDING BALANCE *	19,483.00			
				* UNCOLLECTED / UNENCUMBERED *				19,483.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6250-020	(E)		SALARIES & WAGES					
				* BUDGET AMOUNT *	219,105.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-10,040.00	55,140.04		
			ACCOUNT 10-6250-020	* ENDING BALANCE *	209,065.00	55,140.04		
				* UNCOLLECTED / UNENCUMBERED *				146,141.86
10-6250-021	(E)		OVER TIME PAY					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	2,582.00			
			ACCOUNT 10-6250-021	* ENDING BALANCE *	2,582.00			
				* UNCOLLECTED / UNENCUMBERED *				2,582.00
10-6250-022	(E)		PART-TIME PAY					
				* BUDGET AMOUNT *	34,308.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		12,445.88		
			ACCOUNT 10-6250-022	* ENDING BALANCE *	34,308.00	12,445.88		
				* UNCOLLECTED / UNENCUMBERED *				20,561.62

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6250-040	(E)		PROFESSIONAL SERVICES					
				* BUDGET AMOUNT *	1,400.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-6250-040	* ENDING BALANCE *	1,400.00			
				* UNCOLLECTED / UNENCUMBERED *				1,400.00
10-6250-050	(E)		FICA TAX EXPENSE					
				* BUDGET AMOUNT *	18,399.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		5,078.67		
			ACCOUNT 10-6250-050	* ENDING BALANCE *	18,399.00	5,078.67		
				* UNCOLLECTED / UNENCUMBERED *				12,638.52
10-6250-060	(E)		GROUP INSURANCE EXPENSE					
				* BUDGET AMOUNT *	40,259.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		14,885.36	3,750.00	
			ACCOUNT 10-6250-060	* ENDING BALANCE *	40,259.00	11,135.36		
				* UNCOLLECTED / UNENCUMBERED *				26,046.14

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6250-065	(E)		401K MATCH					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	10,040.00	1,885.33		
			ACCOUNT 10-6250-065	* ENDING BALANCE *	10,040.00	1,885.33		
				* UNCOLLECTED / UNENCUMBERED *				7,873.48
10-6250-070	(E)		RETIREMENT EXPENSE					
				* BUDGET AMOUNT *	31,437.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		8,290.06		
			ACCOUNT 10-6250-070	* ENDING BALANCE *	31,437.00	8,290.06		
				* UNCOLLECTED / UNENCUMBERED *				21,976.89
10-6250-111	(E)		POSTAGE					
				* BUDGET AMOUNT *	5,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-6250-111	* ENDING BALANCE *	5,500.00			
				* UNCOLLECTED / UNENCUMBERED *				5,500.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6250-120	(E)		PRINTING EXPENSE					
				* BUDGET AMOUNT *	4,600.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		576.18		
			ACCOUNT 10-6250-120	* ENDING BALANCE *	4,600.00	576.18		
				* UNCOLLECTED / UNENCUMBERED *				3,982.46
10-6250-130	(E)		UTILITIES EXPENSE-ELECTRIC					
				* BUDGET AMOUNT *	45,750.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		16,773.77		
			ACCOUNT 10-6250-130	* ENDING BALANCE *	45,750.00	16,773.77		
				* UNCOLLECTED / UNENCUMBERED *				28,976.23
10-6250-131	(E)		UTILITIES EXPENSE-GS					
				* BUDGET AMOUNT *	17,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		167.15		22.00
			ACCOUNT 10-6250-131	* ENDING BALANCE *	17,000.00	167.15		22.00
				* UNCOLLECTED / UNENCUMBERED *				16,810.85

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6250-140	(E)		TRAINING & TRAVEL					
				* BUDGET AMOUNT *	200.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-6250-140	* ENDING BALANCE *	200.00			
				* UNCOLLECTED / UNENCUMBERED *				186.90
10-6250-150	(E)		MAINT. & REPAIR-BLDGS					
				* BUDGET AMOUNT *	26,850.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		3,396.69		
			ACCOUNT 10-6250-150	* ENDING BALANCE *	26,850.00	3,396.69		
				* UNCOLLECTED / UNENCUMBERED *				23,402.03
10-6250-160	(E)		MAINT & REPAIR-EQUIPMENT					
				* BUDGET AMOUNT *	2,400.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		420.49		
			ACCOUNT 10-6250-160	* ENDING BALANCE *	2,400.00	420.49		
				* UNCOLLECTED / UNENCUMBERED *				1,979.51

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6250-170	(E)		MAINT & REPAIR-AUTO					
				* BUDGET AMOUNT *	200.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-6250-170	* ENDING BALANCE *	200.00			
				* UNCOLLECTED / UNENCUMBERED *				200.00
10-6250-260	(E)		ADVERTISING					
				* BUDGET AMOUNT *	8,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		141.14		
			ACCOUNT 10-6250-260	* ENDING BALANCE *	8,000.00	141.14		
				* UNCOLLECTED / UNENCUMBERED *				7,577.11
10-6250-311	(E)		AUTO SUPPLIES-GAS-UNLEAD					
				* BUDGET AMOUNT *	300.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-6250-311	* ENDING BALANCE *	300.00			
				* UNCOLLECTED / UNENCUMBERED *				300.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6250-314	(E)		AUTO SUPPLIES-OIL					
				* BUDGET AMOUNT *	100.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-6250-314	* ENDING BALANCE *	100.00			
				* UNCOLLECTED / UNENCUMBERED *				100.00
10-6250-330	(E)		DEPT SUPPLIES & MATERIAL					
				* BUDGET AMOUNT *	7,700.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		3,161.52		
			ACCOUNT 10-6250-330	* ENDING BALANCE *	7,700.00	3,161.52		
				* UNCOLLECTED / UNENCUMBERED *				4,255.11
10-6250-331	(E)		EVENT SUPPLIES & DECOR					
				* BUDGET AMOUNT *	6,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		997.06		
			ACCOUNT 10-6250-331	* ENDING BALANCE *	6,500.00	997.06		
				* UNCOLLECTED / UNENCUMBERED *				4,914.19

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6250-332	(E)		CONCESSION STAND TRAILER					
				* BUDGET AMOUNT *	3,250.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		629.61		
			ACCOUNT 10-6250-332	* ENDING BALANCE *	3,250.00	629.61		
				* UNCOLLECTED / UNENCUMBERED *				2,620.39
10-6250-450	(E)		CONTRACTED SERVICES					
				* BUDGET AMOUNT *	43,800.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		4,490.94		894.25
			ACCOUNT 10-6250-450	* ENDING BALANCE *	43,800.00	4,490.94		894.25
				* UNCOLLECTED / UNENCUMBERED *				37,864.67
10-6250-452	(E)		CONT SERVICES-ENTERTAINMENT					
				* BUDGET AMOUNT *	98,450.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		15,500.00		5,500.00
			ACCOUNT 10-6250-452	* ENDING BALANCE *	98,450.00	15,500.00		5,500.00
				* UNCOLLECTED / UNENCUMBERED *				71,700.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6250-453	(E)		CONT SERVICES - TOURISM					
				* BUDGET AMOUNT *	500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-6250-453	* ENDING BALANCE *	500.00			
				* UNCOLLECTED / UNENCUMBERED *				500.00
10-6250-490	(E)		IT					
				* BUDGET AMOUNT *	2,800.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,607.99		
			ACCOUNT 10-6250-490	* ENDING BALANCE *	2,800.00	2,607.99		
				* UNCOLLECTED / UNENCUMBERED *				192.01
10-6250-530	(E)		DUE AND SUBSCRIPTIONS					
				* BUDGET AMOUNT *	1,110.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		459.00		
			ACCOUNT 10-6250-530	* ENDING BALANCE *	1,110.00	459.00		
				* UNCOLLECTED / UNENCUMBERED *				651.00

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6250-572	(E)	WELLNESS						
				* BUDGET AMOUNT *	7,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		4,073.80		
			ACCOUNT 10-6250-572	* ENDING BALANCE *	7,000.00	4,073.80		
				* UNCOLLECTED / UNENCUMBERED *				2,926.20
10-6250-922	(E)	FESTIVAL						
				* BUDGET AMOUNT *	30,325.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		24,964.56	18.34	
			ACCOUNT 10-6250-922	* ENDING BALANCE *	30,325.00	24,946.22		
				* UNCOLLECTED / UNENCUMBERED *				5,378.78
10-6250-924	(E)	MAIN STREET PROGRAM						
				* BUDGET AMOUNT *	3,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		667.56		125.00
			ACCOUNT 10-6250-924	* ENDING BALANCE *	3,000.00	667.56		125.00
				* UNCOLLECTED / UNENCUMBERED *				2,118.50

Agenda

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6250-925	(E)		VALDESE TOURISM COMMISSION					
				* BUDGET AMOUNT *	145,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		54,124.53		7,109.13
			ACCOUNT 10-6250-925	* ENDING BALANCE *	145,000.00	54,124.53		7,109.13
				* UNCOLLECTED / UNENCUMBERED *				82,529.30
			FUND 10 TOTAL:	* FUND NET TRANSACTIONS *		336,501.88		

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-1010-010	(A)		CASH-UTILITY FUND					
				* BEGINNING BALANCE *		13,447,194.79		
				* TOTAL TRANSACTIONS *		2,436,822.00	2,831,854.56	
			ACCOUNT 30-1010-010	* ENDING BALANCE *		13,052,162.23		
30-1010-020	(A)		PAYROLL					
				* BEGINNING BALANCE *			5,791,078.95	
				* TOTAL TRANSACTIONS *			457,722.07	
			ACCOUNT 30-1010-020	* ENDING BALANCE *			6,248,801.02	
30-1060-000	(A)		PETTY CASH					
				* BEGINNING BALANCE *		1,097.62		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-1060-000	* ENDING BALANCE *		1,097.62		
30-1260-010	(A)		CUSTOMER ACCOUNTS RECEIVABLE					
				* BEGINNING BALANCE *		1,074,202.14		
				* TOTAL TRANSACTIONS *		2,402,155.13	2,343,683.68	
			ACCOUNT 30-1260-010	* ENDING BALANCE *		1,132,673.59		

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-1280-000	(A)		PREPAID INSURANCE					
				* BEGINNING BALANCE *		9,174.21		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-1280-000	* ENDING BALANCE *		9,174.21		
30-1300-500	(A)		CIP FUND 50					
				* BEGINNING BALANCE *		800,241.27		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-1300-500	* ENDING BALANCE *		800,241.27		
30-1300-510	(A)		CIP FUND 51					
				* BEGINNING BALANCE *		13,600.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-1300-510	* ENDING BALANCE *		13,600.00		
30-1300-520	(A)		CIP FUND 52					
				* BEGINNING BALANCE *		101,345.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-1300-520	* ENDING BALANCE *		101,345.00		

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-1300-530	(A)	CIP FUND 53						
				* BEGINNING BALANCE *		82,223.13		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-1300-530	* ENDING BALANCE *		82,223.13		
30-1300-540	(A)	CIP FUND 54						
				* BEGINNING BALANCE *		138,800.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-1300-540	* ENDING BALANCE *		138,800.00		
30-1300-550	(A)	CIP FUND 55						
				* BEGINNING BALANCE *		56,000.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-1300-550	* ENDING BALANCE *		56,000.00		
30-1400-000	(A)	INVENTORIES OF MATERIALS						
				* BEGINNING BALANCE *		159,828.77		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-1400-000	* ENDING BALANCE *		159,828.77		

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-1510-010	(A)		NC CLASS-UTILITY FUND					
				* BEGINNING BALANCE *		990,665.81		
				* TOTAL TRANSACTIONS *		9,470.03		
			ACCOUNT 30-1510-010	* ENDING BALANCE *		1,000,135.84		
30-1710-000	(A)		FIXED ASSETS-LAND					
				* BEGINNING BALANCE *		316,070.24		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-1710-000	* ENDING BALANCE *		316,070.24		
30-1720-000	(A)		FIXED ASSETS-BUILDINGS					
				* BEGINNING BALANCE *		20,522,255.78		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-1720-000	* ENDING BALANCE *		20,522,255.78		
30-1730-020	(A)		WATER LINES					
				* BEGINNING BALANCE *		18,186,041.71		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-1730-020	* ENDING BALANCE *		18,186,041.71		

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-1730-030	(A)		SEWER LINES					
				* BEGINNING BALANCE *		9,261,980.29		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-1730-030	* ENDING BALANCE *		9,261,980.29		
30-1730-050	(A)		WATER TANKS, METERS, HUDRNT					
				* BEGINNING BALANCE *		1,198,390.41		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-1730-050	* ENDING BALANCE *		1,198,390.41		
30-1730-060	(A)		TREATMENT TANKS					
				* BEGINNING BALANCE *		250,000.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-1730-060	* ENDING BALANCE *		250,000.00		
30-1740-000	(A)		FIXED ASSETS-EQUIPMENT					
				* BEGINNING BALANCE *		1,269,281.52		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-1740-000	* ENDING BALANCE *		1,269,281.52		

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-1740-040	(A)		FIXED ASSETS - VEHICLES					
				* BEGINNING BALANCE *		630,929.79		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-1740-040	* ENDING BALANCE *		630,929.79		
30-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *			278,254.83	
				* TOTAL TRANSACTIONS *		1,953,902.80	1,675,647.97	
			ACCOUNT 30-2010-000	* ENDING BALANCE *				
30-2010-030	(L)		ACCRUED VACATION PAY					
				* BEGINNING BALANCE *			85,522.52	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-2010-030	* ENDING BALANCE *			85,522.52	
30-2010-040	(L)		ACCRUED OPEB					
				* BEGINNING BALANCE *			112,007.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-2010-040	* ENDING BALANCE *			112,007.00	

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-2010-041	(L)		NET PENSION LIABILITY					
				* BEGINNING BALANCE *			830,010.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-2010-041	* ENDING BALANCE *			830,010.00	
30-2010-042	(L)		DEFERRED OUTFLOWS					
				* BEGINNING BALANCE *		356,932.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-2010-042	* ENDING BALANCE *		356,932.00		
30-2250-010	(L)		GROUP INSURANCE					
				* BEGINNING BALANCE *		1,862.79		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-2250-010	* ENDING BALANCE *		1,862.79		
30-2250-050	(L)		AMERICAN INSURANCE					
				* BEGINNING BALANCE *		614.24		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-2250-050	* ENDING BALANCE *		614.24		

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-2270-020	(L)		STATE EMPLOYEES CREDIT UNION					
				* BEGINNING BALANCE *			561.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-2270-020	* ENDING BALANCE *			561.00	
30-2360-000	(L)		WATER DEPOSITS-OTHERS					
				* BEGINNING BALANCE *			280.54	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-2360-000	* ENDING BALANCE *			280.54	
30-2360-010	(L)		WATER DEPOSIT-SAVINGS-OMS					
				* BEGINNING BALANCE *			48,374.03	
				* TOTAL TRANSACTIONS *		2,447.80	2,600.00	
			ACCOUNT 30-2360-010	* ENDING BALANCE *			48,526.23	
30-2360-020	(L)		WATER DEPOSIT - TCW					
				* BEGINNING BALANCE *			64,156.25	
				* TOTAL TRANSACTIONS *		4,113.67	4,500.00	
			ACCOUNT 30-2360-020	* ENDING BALANCE *			64,542.58	

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account	Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-2510-080		(L)		I&I DEBT					
					* BEGINNING BALANCE *			127,002.15	
					* TOTAL TRANSACTIONS *				
				ACCOUNT 30-2510-080	* ENDING BALANCE *			127,002.15	
30-2510-090		(L)		SETTINGS BOND					
					* BEGINNING BALANCE *			966,000.00	
					* TOTAL TRANSACTIONS *				
				ACCOUNT 30-2510-090	* ENDING BALANCE *			966,000.00	
30-2510-100		(L)		ST GERMAIN STREET LOAN					
					* BEGINNING BALANCE *			120,757.00	
					* TOTAL TRANSACTIONS *				
				ACCOUNT 30-2510-100	* ENDING BALANCE *			120,757.00	
30-2510-110		(L)		WATER SYSTEM IMPROVEMENTS					
					* BEGINNING BALANCE *			349,911.25	
					* TOTAL TRANSACTIONS *				
				ACCOUNT 30-2510-110	* ENDING BALANCE *			349,911.25	

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-2510-120	(L)		WATER METER UPDATE LOAN					
				* BEGINNING BALANCE *			1,321,677.75	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-2510-120	* ENDING BALANCE *			1,321,677.75	
30-2510-130	(L)		WATER PLANT BLEAN CONVERSION					
				* BEGINNING BALANCE *			503,244.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-2510-130	* ENDING BALANCE *			503,244.00	
30-2510-140	(L)		MAIN STREET WATER LINE					
				* BEGINNING BALANCE *			1,131,254.40	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-2510-140	* ENDING BALANCE *			1,131,254.40	
30-2510-150	(L)		WATER PLANT UPGRADE					
				* BEGINNING BALANCE *			677,791.70	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-2510-150	* ENDING BALANCE *			677,791.70	

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-2510-160	(L)		VEHICLE DEBT					
				* BEGINNING BALANCE *			2,038.86	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-2510-160	* ENDING BALANCE *			2,038.86	
30-2510-170	(L)		SRP LOAN FUND 50					
				* BEGINNING BALANCE *			356,930.02	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-2510-170	* ENDING BALANCE *			356,930.02	
30-2510-180	(L)		LOAN FUND 53					
				* BEGINNING BALANCE *			25,679.36	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-2510-180	* ENDING BALANCE *			25,679.36	
30-2820-000	(L)		GROUP INSURANCE RESERVE					
				* BEGINNING BALANCE *			5,845.75	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-2820-000	* ENDING BALANCE *			5,845.75	

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-2880-000	(L)		RESERVE FOR DEPRECIATION					
				* BEGINNING BALANCE *			29,261,812.29	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-2880-000	* ENDING BALANCE *			29,261,812.29	
30-2940-000	(L)		INVESTMENT IN FIXED ASSETS					
				* BEGINNING BALANCE *			2,174,461.98	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-2940-000	* ENDING BALANCE *			2,174,461.98	
30-2970-000	(L)		CONTRIB.-FED/STATE GRANTS					
				* BEGINNING BALANCE *			18,524,078.55	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-2970-000	* ENDING BALANCE *			18,524,078.55	
30-2970-010	(L)		CONTRIB.-STATE GRANTS					
				* BEGINNING BALANCE *			4,202,052.77	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-2970-010	* ENDING BALANCE *			4,202,052.77	

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-2970-020	(L)		DEPRECIATION-FED. GRANTS					
				* BEGINNING BALANCE *		7,039,346.03		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-2970-020	* ENDING BALANCE *		7,039,346.03		
30-2970-030	(L)		DEPRECIATION-STATE GRANTS					
				* BEGINNING BALANCE *		1,750,814.07		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-2970-030	* ENDING BALANCE *		1,750,814.07		
30-2970-040	(L)		VALDESE CONTRIBUTION					
				* BEGINNING BALANCE *		149,797.52		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-2970-040	* ENDING BALANCE *		149,797.52		
30-2980-000	(Q)		RETAINED EARNINGS					
				* BEGINNING BALANCE *			8,438,461.35	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-2980-000	* ENDING BALANCE *			8,438,461.35	

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-2990-000	(Q)		FUND BALANCE					
				* BEGINNING BALANCE *		50,256.28		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-2990-000	* ENDING BALANCE *		50,256.28		
30-3290-000	(R)		INTEREST EARNED ON INVESTMENTS					
				* BUDGET AMOUNT *	-35,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			9,470.03	
			ACCOUNT 30-3290-000	* ENDING BALANCE *	-35,000.00		9,470.03	
				* UNCOLLECTED / UNENCUMBERED *				-25,529.97
30-3350-040	(R)		UTILITY BILL PENALTIES					
				* BUDGET AMOUNT *	-80,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		380.34	34,712.98	
			ACCOUNT 30-3350-040	* ENDING BALANCE *	-80,000.00		34,332.64	
				* UNCOLLECTED / UNENCUMBERED *				-45,829.56

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-3710-010	(R)		WATER CHARGES - RES					
				* BUDGET AMOUNT *	-4,276,790.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		3,887.07	1,085,640.96	
			ACCOUNT 30-3710-010	* ENDING BALANCE *	-4,276,790.00		1,081,753.89	
				* UNCOLLECTED / UNENCUMBERED *				-3,196,305.20
30-3710-011	(R)		WATER CHARGES - COMM					
				* BUDGET AMOUNT *	-340,218.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		219.32	173,006.38	
			ACCOUNT 30-3710-011	* ENDING BALANCE *	-340,218.00		172,787.06	
				* UNCOLLECTED / UNENCUMBERED *				-167,430.94
30-3710-012	(R)		WATER CHARGES - IND					
				* BUDGET AMOUNT *	-554,903.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		279.31	172,049.15	
			ACCOUNT 30-3710-012	* ENDING BALANCE *	-554,903.00		171,769.84	
				* UNCOLLECTED / UNENCUMBERED *				-383,133.16

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-3710-020	(R)		WASTE WATER CHARGES					
				* BUDGET AMOUNT *	-1,866,468.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		784.06	540,325.24	
			ACCOUNT 30-3710-020	* ENDING BALANCE *	-1,866,468.00		539,541.18	
				* UNCOLLECTED / UNENCUMBERED *				-1,327,575.55
30-3710-021	(R)		LONG TERM MONITORING					
				* BUDGET AMOUNT *	-18,900.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			4,624.95	
			ACCOUNT 30-3710-021	* ENDING BALANCE *	-18,900.00		4,624.95	
				* UNCOLLECTED / UNENCUMBERED *				-14,275.05
30-3730-000	(R)		TAP & CONNECTIN FEES					
				* BUDGET AMOUNT *	-40,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			17,600.00	
			ACCOUNT 30-3730-000	* ENDING BALANCE *	-40,000.00		17,600.00	
				* UNCOLLECTED / UNENCUMBERED *				-20,400.00

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-3750-000	(R)		RECONNECTIN FEES					
				* BUDGET AMOUNT *	-70,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		427.49	32,300.00	
			ACCOUNT 30-3750-000	* ENDING BALANCE *	-70,000.00		31,872.51	
				* UNCOLLECTED / UNENCUMBERED *				-38,333.63
30-3810-020	(R)		TOWN OF DREXEL					
				* BUDGET AMOUNT *	-221,330.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			69,703.29	
			ACCOUNT 30-3810-020	* ENDING BALANCE *	-221,330.00		69,703.29	
				* UNCOLLECTED / UNENCUMBERED *				-151,443.28
30-3810-030	(R)		BURKE CNTY-E BURKE SYST-WW					
				* BUDGET AMOUNT *	-120,511.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			15,295.00	
			ACCOUNT 30-3810-030	* ENDING BALANCE *	-120,511.00		15,295.00	
				* UNCOLLECTED / UNENCUMBERED *				-105,216.00

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-3810-032	(R)		BURKE COUNTY WATER					
				* BUDGET AMOUNT *	-114,758.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			35,950.90	
			ACCOUNT 30-3810-032	* ENDING BALANCE *	-114,758.00		35,950.90	
				* UNCOLLECTED / UNENCUMBERED *				-78,807.10
30-3810-040	(R)		RC WATER CORP					
				* BUDGET AMOUNT *	-261,281.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			66,313.17	
			ACCOUNT 30-3810-040	* ENDING BALANCE *	-261,281.00		66,313.17	
				* UNCOLLECTED / UNENCUMBERED *				-194,967.83
30-3810-042	(R)		RC WW					
				* BUDGET AMOUNT *	-19,464.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			5,771.50	
			ACCOUNT 30-3810-042	* ENDING BALANCE *	-19,464.00		5,771.50	
				* UNCOLLECTED / UNENCUMBERED *				-13,692.50

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-3810-070	(R)		ICARD WATER CORP					
				* BUDGET AMOUNT *	-135,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			83,269.70	
			ACCOUNT 30-3810-070	* ENDING BALANCE *	-135,000.00		83,269.70	
				* UNCOLLECTED / UNENCUMBERED *				-51,730.30
30-3810-080	(R)		CONNELLY SPRINGS MAINT					
				* BUDGET AMOUNT *	-23,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-3810-080	* ENDING BALANCE *	-23,000.00			
				* UNCOLLECTED / UNENCUMBERED *				-23,000.00
30-3990-000	(R)		FUND BALANCE-APPROPRIATED					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-2,640,407.34	376,107.00		
			ACCOUNT 30-3990-000	* ENDING BALANCE *	-2,640,407.34	376,107.00		
				* UNCOLLECTED / UNENCUMBERED *				-3,065,314.34

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8100-020	(E)		SALARIES & WAGES					
				* BUDGET AMOUNT *	452,857.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-19,143.00	106,155.14		
			ACCOUNT 30-8100-020	* ENDING BALANCE *	433,714.00	106,155.14		
				* UNCOLLECTED / UNENCUMBERED *				312,527.32
30-8100-021	(E)		OVER TIME PAY					
				* BUDGET AMOUNT *	3,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		50.40		
			ACCOUNT 30-8100-021	* ENDING BALANCE *	3,000.00	50.40		
				* UNCOLLECTED / UNENCUMBERED *				2,949.60
30-8100-040	(E)		PROFESSIONAL SERVICES					
				* BUDGET AMOUNT *	61,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		4,939.49	295.00	
			ACCOUNT 30-8100-040	* ENDING BALANCE *	61,500.00	4,644.49		
				* UNCOLLECTED / UNENCUMBERED *				58,355.51

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8100-050	(E)		FICA TAX EXPENSE					
				* BUDGET AMOUNT *	33,329.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		7,860.72		
			ACCOUNT 30-8100-050	* ENDING BALANCE *	33,329.00	7,860.72		
				* UNCOLLECTED / UNENCUMBERED *				24,356.07
30-8100-060	(E)		GROUP INSURANCE EXPENSE					
				* BUDGET AMOUNT *	95,081.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		26,083.02		
			ACCOUNT 30-8100-060	* ENDING BALANCE *	95,081.00	26,083.02		
				* UNCOLLECTED / UNENCUMBERED *				62,740.96
30-8100-065	(E)		401K MATCH					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	19,143.00	506.66		
			ACCOUNT 30-8100-065	* ENDING BALANCE *	19,143.00	506.66		
				* UNCOLLECTED / UNENCUMBERED *				18,563.96

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8100-070	(E)		RETIREMENT EXPENSE					
				* BUDGET AMOUNT *	66,005.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		16,026.50		
			ACCOUNT 30-8100-070	* ENDING BALANCE *	66,005.00	16,026.50		
				* UNCOLLECTED / UNENCUMBERED *				47,710.33
30-8100-110	(E)		TELEPHONE					
				* BUDGET AMOUNT *	2,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		480.36		
			ACCOUNT 30-8100-110	* ENDING BALANCE *	2,000.00	480.36		
				* UNCOLLECTED / UNENCUMBERED *				1,519.64
30-8100-130	(E)		UTILITES EXPENSE-ELECTRIC					
				* BUDGET AMOUNT *	326,892.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		74,936.96		
			ACCOUNT 30-8100-130	* ENDING BALANCE *	326,892.00	74,936.96		
				* UNCOLLECTED / UNENCUMBERED *				251,955.04

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8100-132	(E)		UTILITES EXPENSE-FUEL OIL					
				* BUDGET AMOUNT *	5,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-8100-132	* ENDING BALANCE *	5,000.00			
				* UNCOLLECTED / UNENCUMBERED *				5,000.00
30-8100-140	(E)		TRAINING & TRAVEL					
				* BUDGET AMOUNT *	3,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		228.94		
			ACCOUNT 30-8100-140	* ENDING BALANCE *	3,500.00	228.94		
				* UNCOLLECTED / UNENCUMBERED *				3,271.06
30-8100-150	(E)		MAINT & REPAIR-BLDGS					
				* BUDGET AMOUNT *	29,270.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		16,491.07		
			ACCOUNT 30-8100-150	* ENDING BALANCE *	29,270.00	16,491.07		
				* UNCOLLECTED / UNENCUMBERED *				12,443.78

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8100-160	(E)		MAINT. & REPAIR-EQUIPMENT					
				* BUDGET AMOUNT *	49,100.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		20,661.95		
			ACCOUNT 30-8100-160	* ENDING BALANCE *	49,100.00	20,661.95		
				* UNCOLLECTED / UNENCUMBERED *				28,438.05
30-8100-170	(E)		MAINT. & REPAIR-AUTO & TRUCKS					
				* BUDGET AMOUNT *	680.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-8100-170	* ENDING BALANCE *	680.00			
				* UNCOLLECTED / UNENCUMBERED *				680.00
30-8100-311	(E)		AUTO SUPPLIES-GAS-UNLEADED					
				* BUDGET AMOUNT *	4,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,046.84		
			ACCOUNT 30-8100-311	* ENDING BALANCE *	4,000.00	1,046.84		
				* UNCOLLECTED / UNENCUMBERED *				2,257.10

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8100-312	(E)		AUTO SUPPLIES-DIESEL					
				* BUDGET AMOUNT *	400.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		103.33		
			ACCOUNT 30-8100-312	* ENDING BALANCE *	400.00	103.33		
				* UNCOLLECTED / UNENCUMBERED *				296.67
30-8100-313	(E)		AUTO SUPPLIES-TIRES					
				* BUDGET AMOUNT *	700.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-8100-313	* ENDING BALANCE *	700.00			
				* UNCOLLECTED / UNENCUMBERED *				700.00
30-8100-314	(E)		AUTO SUPPLIES-OIL					
				* BUDGET AMOUNT *	200.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-8100-314	* ENDING BALANCE *	200.00			
				* UNCOLLECTED / UNENCUMBERED *				200.00

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8100-330	(E)		DEPT SUPPLIES & MATERIALS					
				* BUDGET AMOUNT *	3,650.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		69.24		
			ACCOUNT 30-8100-330	* ENDING BALANCE *	3,650.00	69.24		
				* UNCOLLECTED / UNENCUMBERED *				3,339.44
30-8100-332	(E)		CHEMICALS					
				* BUDGET AMOUNT *	266,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		84,171.50	12,152.36	
			ACCOUNT 30-8100-332	* ENDING BALANCE *	266,000.00	72,019.14		
				* UNCOLLECTED / UNENCUMBERED *				187,650.16
30-8100-333	(E)		LAB SUPPLIES					
				* BUDGET AMOUNT *	45,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		8,191.00		
			ACCOUNT 30-8100-333	* ENDING BALANCE *	45,500.00	8,191.00		
				* UNCOLLECTED / UNENCUMBERED *				37,309.00

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8100-334	(E)		WATER TESTING-PROFESSIONAL					
				* BUDGET AMOUNT *	15,900.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		3,237.09		
			ACCOUNT 30-8100-334	* ENDING BALANCE *	15,900.00	3,237.09		
				* UNCOLLECTED / UNENCUMBERED *				8,116.94
30-8100-360	(E)		UNIFORMS					
				* BUDGET AMOUNT *	5,200.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,923.31		
			ACCOUNT 30-8100-360	* ENDING BALANCE *	5,200.00	2,923.31		
				* UNCOLLECTED / UNENCUMBERED *				2,276.69
30-8100-450	(E)		CONTRACTED SERVICES					
				* BUDGET AMOUNT *	59,152.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		4,455.28		
			ACCOUNT 30-8100-450	* ENDING BALANCE *	59,152.00	4,455.28		
				* UNCOLLECTED / UNENCUMBERED *				27,554.98

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8100-490	(E)	IT						
				* BUDGET AMOUNT *	500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-8100-490	* ENDING BALANCE *	500.00			
				* UNCOLLECTED / UNENCUMBERED *				500.00
30-8100-530	(E)	DUES AND SUBSCRIPTIONS						
				* BUDGET AMOUNT *	11,064.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		3,682.00	250.00	
			ACCOUNT 30-8100-530	* ENDING BALANCE *	11,064.00	3,432.00		
				* UNCOLLECTED / UNENCUMBERED *				7,632.00
30-8100-540	(E)	INSURANCE AND BONDS						
				* BUDGET AMOUNT *	34,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		34,000.00		
			ACCOUNT 30-8100-540	* ENDING BALANCE *	34,000.00	34,000.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8100-572	(E)		SAFETY					
				* BUDGET AMOUNT *	3,870.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,311.17		
			ACCOUNT 30-8100-572	* ENDING BALANCE *	3,870.00	1,311.17		
				* UNCOLLECTED / UNENCUMBERED *				2,558.83
30-8100-730	(E)		CAPITAL OUTLAY-OTHER IMPROVEME					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	127,451.75	7,001.50	48,457.42	120,450.25
			ACCOUNT 30-8100-730	* ENDING BALANCE *	127,451.75		41,455.92	120,450.25
				* UNCOLLECTED / UNENCUMBERED *				48,457.42
30-8100-740	(E)		CAPITAL OUTLAY					
				* BUDGET AMOUNT *	373,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	1,591,665.00	79,221.62		1,526,665.00
			ACCOUNT 30-8100-740	* ENDING BALANCE *	1,964,665.00	79,221.62		1,526,665.00
				* UNCOLLECTED / UNENCUMBERED *				356,864.38

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8100-910	(E)		DEBT SERVICE					
				* BUDGET AMOUNT *	350,705.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-8100-910	* ENDING BALANCE *	350,705.00			
				* UNCOLLECTED / UNENCUMBERED *				350,705.00
30-8100-920	(E)		PRO RATA					
				* BUDGET AMOUNT *	650,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		162,499.98		
			ACCOUNT 30-8100-920	* ENDING BALANCE *	650,000.00	162,499.98		
				* UNCOLLECTED / UNENCUMBERED *				487,500.02
30-8100-930	(E)		VEDIC					
				* BUDGET AMOUNT *	12,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		12,500.00		
			ACCOUNT 30-8100-930	* ENDING BALANCE *	12,500.00	12,500.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8100-931	(E)		ECONOMIC DEVEL BPED					
				* BUDGET AMOUNT *	12,495.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		6,247.50		
			ACCOUNT 30-8100-931	* ENDING BALANCE *	12,495.00	6,247.50		
				* UNCOLLECTED / UNENCUMBERED *				6,247.50
30-8100-990	(E)		CONTINGENCY					
				* BUDGET AMOUNT *	307,597.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		221,000.00		
			ACCOUNT 30-8100-990	* ENDING BALANCE *	307,597.00	221,000.00		
				* UNCOLLECTED / UNENCUMBERED *				86,597.00
30-8110-020	(E)		SALARIES & WAGES					
				* BUDGET AMOUNT *	484,504.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-22,320.00	122,849.64		
			ACCOUNT 30-8110-020	* ENDING BALANCE *	462,184.00	122,849.64		
				* UNCOLLECTED / UNENCUMBERED *				321,940.64

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8110-022	(E)		PART-TIME PAY					
				* BUDGET AMOUNT *	10,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-8110-022	* ENDING BALANCE *	10,000.00			
				* UNCOLLECTED / UNENCUMBERED *				10,000.00
30-8110-040	(E)		PROFESSIONAL SERVICES					
				* BUDGET AMOUNT *	2,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-8110-040	* ENDING BALANCE *	2,500.00			
				* UNCOLLECTED / UNENCUMBERED *				2,500.00
30-8110-050	(E)		FICA TAX PAYABLE					
				* BUDGET AMOUNT *	36,002.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		9,234.08		
			ACCOUNT 30-8110-050	* ENDING BALANCE *	36,002.00	9,234.08		
				* UNCOLLECTED / UNENCUMBERED *				25,461.14

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8110-060	(E)		GROUP INSURANCE EXPENSE					
				* BUDGET AMOUNT *	103,062.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		34,429.14	1,250.00	
			ACCOUNT 30-8110-060	* ENDING BALANCE *	103,062.00	33,179.14		
				* UNCOLLECTED / UNENCUMBERED *				61,500.31
30-8110-065	(E)		401K MATCH					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	22,320.00	810.00		
			ACCOUNT 30-8110-065	* ENDING BALANCE *	22,320.00	810.00		
				* UNCOLLECTED / UNENCUMBERED *				21,375.00
30-8110-070	(E)		RETIREMENT EXPENSE					
				* BUDGET AMOUNT *	69,785.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		18,548.04		
			ACCOUNT 30-8110-070	* ENDING BALANCE *	69,785.00	18,548.04		
				* UNCOLLECTED / UNENCUMBERED *				48,610.91

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8110-110	(E)		TELEPHONE					
				* BUDGET AMOUNT *	3,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		500.00		
			ACCOUNT 30-8110-110	* ENDING BALANCE *	3,000.00	500.00		
				* UNCOLLECTED / UNENCUMBERED *				2,250.00
30-8110-130	(E)		UTILITIES EXPENSE-ELECTRIC					
				* BUDGET AMOUNT *	225,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		15,516.94		
			ACCOUNT 30-8110-130	* ENDING BALANCE *	225,000.00	15,516.94		
				* UNCOLLECTED / UNENCUMBERED *				209,483.06
30-8110-132	(E)		UTILITIES EXPENSE-FUEL OIL					
				* BUDGET AMOUNT *	9,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		5,730.81		
			ACCOUNT 30-8110-132	* ENDING BALANCE *	9,000.00	5,730.81		
				* UNCOLLECTED / UNENCUMBERED *				3,269.19

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8110-140	(E)		TRAVEL EXPENSE					
				* BUDGET AMOUNT *	4,925.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		951.02		
			ACCOUNT 30-8110-140	* ENDING BALANCE *	4,925.00	951.02		
				* UNCOLLECTED / UNENCUMBERED *				3,973.98
30-8110-150	(E)		MAINT. & REPAIR-BLDGS					
				* BUDGET AMOUNT *	110,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		21,306.16	5,934.45	
			ACCOUNT 30-8110-150	* ENDING BALANCE *	110,000.00	15,371.71		
				* UNCOLLECTED / UNENCUMBERED *				94,758.29
30-8110-160	(E)		MAINT. & REPAIR-EQUIPMENT					
				* BUDGET AMOUNT *	12,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,958.74		
			ACCOUNT 30-8110-160	* ENDING BALANCE *	12,000.00	1,958.74		
				* UNCOLLECTED / UNENCUMBERED *				10,041.26

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8110-170	(E)		MAINT. & REPAIR-AUTO					
				* BUDGET AMOUNT *	2,100.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		402.81		
			ACCOUNT 30-8110-170	* ENDING BALANCE *	2,100.00	402.81		
				* UNCOLLECTED / UNENCUMBERED *				1,697.19
30-8110-311	(E)		AUTO SUPPLIES-GAS-UNLEAD					
				* BUDGET AMOUNT *	5,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		629.20		
			ACCOUNT 30-8110-311	* ENDING BALANCE *	5,000.00	629.20		
				* UNCOLLECTED / UNENCUMBERED *				1,591.54
30-8110-313	(E)		AUTO SUPPLIES-TIRES					
				* BUDGET AMOUNT *	1,900.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-8110-313	* ENDING BALANCE *	1,900.00			
				* UNCOLLECTED / UNENCUMBERED *				1,900.00

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8110-314	(E)		AUTO SUPLIES-OIL					
				* BUDGET AMOUNT *	750.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-8110-314	* ENDING BALANCE *	750.00			
				* UNCOLLECTED / UNENCUMBERED *				750.00
30-8110-330	(E)		DEPT. SUPPLIES & MATERIALS					
				* BUDGET AMOUNT *	12,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,024.18		
			ACCOUNT 30-8110-330	* ENDING BALANCE *	12,000.00	1,024.18		
				* UNCOLLECTED / UNENCUMBERED *				11,272.82
30-8110-332	(E)		CHEMICALS					
				* BUDGET AMOUNT *	108,293.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	13,000.00			19,000.00
			ACCOUNT 30-8110-332	* ENDING BALANCE *	121,293.00			19,000.00
				* UNCOLLECTED / UNENCUMBERED *				102,293.00

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8110-333	(E)		LAB SUPPLIES					
				* BUDGET AMOUNT *	64,900.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		49,627.55	499.59	2,082.00
			ACCOUNT 30-8110-333	* ENDING BALANCE *	64,900.00	49,127.96		2,082.00
				* UNCOLLECTED / UNENCUMBERED *				13,690.04
30-8110-336	(E)		WOOD CHIPS					
				* BUDGET AMOUNT *	61,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		14,425.00		-425.00
			ACCOUNT 30-8110-336	* ENDING BALANCE *	61,000.00	14,425.00		-425.00
				* UNCOLLECTED / UNENCUMBERED *				47,000.00
30-8110-360	(E)		UNIFORMS					
				* BUDGET AMOUNT *	1,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,542.22	251.54	
			ACCOUNT 30-8110-360	* ENDING BALANCE *	1,500.00	1,290.68		
				* UNCOLLECTED / UNENCUMBERED *				209.32

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8110-450	(E)		CONTRACTED SERVICES					
				* BUDGET AMOUNT *	28,840.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,158.58		
			ACCOUNT 30-8110-450	* ENDING BALANCE *	28,840.00	2,158.58		
				* UNCOLLECTED / UNENCUMBERED *				26,512.88
30-8110-490	(E)		IT					
				* BUDGET AMOUNT *	1,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-8110-490	* ENDING BALANCE *	1,500.00			
				* UNCOLLECTED / UNENCUMBERED *				1,500.00
30-8110-500	(E)		LONG TERM MONITORING					
				* BUDGET AMOUNT *	31,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		7,925.00		-7,925.00
			ACCOUNT 30-8110-500	* ENDING BALANCE *	31,000.00	7,925.00		-7,925.00
				* UNCOLLECTED / UNENCUMBERED *				31,000.00

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8110-530	(E)		DUES AND SUBSCRIPTIONS					
				* BUDGET AMOUNT *	14,596.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		4,178.00	2,000.00	-13.00
			ACCOUNT 30-8110-530	* ENDING BALANCE *	14,596.00	2,178.00		-13.00
				* UNCOLLECTED / UNENCUMBERED *				12,431.00
30-8110-540	(E)		INSURANCE AND BONDS					
				* BUDGET AMOUNT *	37,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		37,000.00		
			ACCOUNT 30-8110-540	* ENDING BALANCE *	37,000.00	37,000.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
30-8110-572	(E)		SAFETY					
				* BUDGET AMOUNT *	2,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		902.67		
			ACCOUNT 30-8110-572	* ENDING BALANCE *	2,500.00	902.67		
				* UNCOLLECTED / UNENCUMBERED *				1,677.33

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8110-740	(E)		CAPITAL OUTLAY					
				* BUDGET AMOUNT *	580,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	896,290.59	743,008.62		231,486.93
			ACCOUNT 30-8110-740	* ENDING BALANCE *	1,476,790.59	743,008.62		231,486.93
				* UNCOLLECTED / UNENCUMBERED *				551,095.04
30-8110-920	(E)		PRO RATA					
				* BUDGET AMOUNT *	650,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		162,499.98		
			ACCOUNT 30-8110-920	* ENDING BALANCE *	650,000.00	162,499.98		
				* UNCOLLECTED / UNENCUMBERED *				487,500.02
30-8110-930	(E)		VEDIC					
				* BUDGET AMOUNT *	12,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		12,500.00		
			ACCOUNT 30-8110-930	* ENDING BALANCE *	12,500.00	12,500.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8110-931	(E)		ECONOMIC DEV BPED					
				* BUDGET AMOUNT *	13,230.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-8110-931	* ENDING BALANCE *	13,230.00			
				* UNCOLLECTED / UNENCUMBERED *				13,230.00
30-8120-020	(E)		SALARIES & WAGES					
				* BUDGET AMOUNT *	465,672.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-21,462.00	131,579.74		
			ACCOUNT 30-8120-020	* ENDING BALANCE *	444,210.00	131,579.74		
				* UNCOLLECTED / UNENCUMBERED *				294,178.15
30-8120-021	(E)		OVER TIME PAY					
				* BUDGET AMOUNT *	29,395.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		3,850.15		
			ACCOUNT 30-8120-021	* ENDING BALANCE *	29,395.00	3,850.15		
				* UNCOLLECTED / UNENCUMBERED *				25,280.01

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8120-022	(E)		PART-TIME PAY					
				* BUDGET AMOUNT *	34,800.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		6,900.00		
			ACCOUNT 30-8120-022	* ENDING BALANCE *	34,800.00	6,900.00		
				* UNCOLLECTED / UNENCUMBERED *				27,068.00
30-8120-040	(E)		PROFESSIONAL SERVICES					
				* BUDGET AMOUNT *	110,659.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	12,000.00	4,981.08		12,000.00
			ACCOUNT 30-8120-040	* ENDING BALANCE *	122,659.00	4,981.08		12,000.00
				* UNCOLLECTED / UNENCUMBERED *				105,311.32
30-8120-041	(E)		HEALTH REIMBURSEMENT (HRA)					
				* BUDGET AMOUNT *	36,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		13,717.05		
			ACCOUNT 30-8120-041	* ENDING BALANCE *	36,000.00	13,717.05		
				* UNCOLLECTED / UNENCUMBERED *				22,282.95

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8120-050	(E)		FICA TAX EXPENSE					
				* BUDGET AMOUNT *	38,574.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		10,726.10		
			ACCOUNT 30-8120-050	* ENDING BALANCE *	38,574.00	10,726.10		
				* UNCOLLECTED / UNENCUMBERED *				26,375.50
30-8120-060	(E)		GROUP INSURANCE EXPENSE					
				* BUDGET AMOUNT *	84,938.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		21,325.31	2,500.00	
			ACCOUNT 30-8120-060	* ENDING BALANCE *	84,938.00	18,825.31		
				* UNCOLLECTED / UNENCUMBERED *				60,319.64
30-8120-065	(E)		401K MATCH					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	21,462.00	2,276.93		
			ACCOUNT 30-8120-065	* ENDING BALANCE *	21,462.00	2,276.93		
				* UNCOLLECTED / UNENCUMBERED *				18,810.78

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8120-070	(E)		RETIREMENT EXPENSE					
				* BUDGET AMOUNT *	71,121.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		20,347.97		
			ACCOUNT 30-8120-070	* ENDING BALANCE *	71,121.00	20,347.97		
				* UNCOLLECTED / UNENCUMBERED *				47,961.66
30-8120-110	(E)		TELEPHONE					
				* BUDGET AMOUNT *	2,700.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		431.04		
			ACCOUNT 30-8120-110	* ENDING BALANCE *	2,700.00	431.04		
				* UNCOLLECTED / UNENCUMBERED *				2,268.96
30-8120-111	(E)		POSTAGE					
				* BUDGET AMOUNT *	650.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-8120-111	* ENDING BALANCE *	650.00			
				* UNCOLLECTED / UNENCUMBERED *				650.00

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8120-120	(E)		PRINTING EXPENSE					
				* BUDGET AMOUNT *	1,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-8120-120	* ENDING BALANCE *	1,500.00			
				* UNCOLLECTED / UNENCUMBERED *				1,500.00
30-8120-130	(E)		UTILITIES EXPENSE-ELECTRIC					
				* BUDGET AMOUNT *	26,680.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		3,653.40		0.03
			ACCOUNT 30-8120-130	* ENDING BALANCE *	26,680.00	3,653.40		0.03
				* UNCOLLECTED / UNENCUMBERED *				22,968.59
30-8120-140	(E)		TRAINING & TRAVEL					
				* BUDGET AMOUNT *	10,120.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		381.56	130.56	77.93
			ACCOUNT 30-8120-140	* ENDING BALANCE *	10,120.00	251.00		77.93
				* UNCOLLECTED / UNENCUMBERED *				7,624.39

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8120-150	(E)		MAINT. & REPAIR-BLDGS					
				* BUDGET AMOUNT *	48,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,927.45		
			ACCOUNT 30-8120-150	* ENDING BALANCE *	48,000.00	1,927.45		
				* UNCOLLECTED / UNENCUMBERED *				45,961.17
30-8120-160	(E)		MAINT. & REPAIR EQUIPMENT					
				* BUDGET AMOUNT *	10,650.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		288.25		
			ACCOUNT 30-8120-160	* ENDING BALANCE *	10,650.00	288.25		
				* UNCOLLECTED / UNENCUMBERED *				7,165.89
30-8120-170	(E)		MAINT & REPAIR-AUTO					
				* BUDGET AMOUNT *	4,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				413.98
			ACCOUNT 30-8120-170	* ENDING BALANCE *	4,000.00			413.98
				* UNCOLLECTED / UNENCUMBERED *				3,586.02

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8120-260	(E)		ADVERTISING					
				* BUDGET AMOUNT *	100.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-8120-260	* ENDING BALANCE *	100.00			
				* UNCOLLECTED / UNENCUMBERED *				100.00
30-8120-311	(E)		AUTO SUPPLIES-GAS-UNLEAD					
				* BUDGET AMOUNT *	13,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		6,070.15		
			ACCOUNT 30-8120-311	* ENDING BALANCE *	13,500.00	6,070.15		
				* UNCOLLECTED / UNENCUMBERED *				2,626.98
30-8120-312	(E)		AUTO SUPPLIES-DIESEL					
				* BUDGET AMOUNT *	5,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		5,000.00		
			ACCOUNT 30-8120-312	* ENDING BALANCE *	5,000.00	5,000.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8120-313	(E)		AUTO SUPLIES-TIRES					
				* BUDGET AMOUNT *	4,200.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-8120-313	* ENDING BALANCE *	4,200.00			
				* UNCOLLECTED / UNENCUMBERED *				4,200.00
30-8120-314	(E)		AUTO SUPPLIES-OIL					
				* BUDGET AMOUNT *	2,180.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		925.45		61.03
			ACCOUNT 30-8120-314	* ENDING BALANCE *	2,180.00	925.45		61.03
				* UNCOLLECTED / UNENCUMBERED *				1,193.52
30-8120-330	(E)		DEPT. SUPPLIES & MATERIALS					
				* BUDGET AMOUNT *	99,400.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		22,062.30		5,067.68
			ACCOUNT 30-8120-330	* ENDING BALANCE *	99,400.00	22,062.30		5,067.68
				* UNCOLLECTED / UNENCUMBERED *				80,022.09

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8120-331	(E)	METERS						
				* BUDGET AMOUNT *	115,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-8120-331	* ENDING BALANCE *	115,000.00			
				* UNCOLLECTED / UNENCUMBERED *				115,000.00
30-8120-332	(E)	CHEMICALS						
				* BUDGET AMOUNT *	2,100.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-8120-332	* ENDING BALANCE *	2,100.00			
				* UNCOLLECTED / UNENCUMBERED *				2,832.00
30-8120-360	(E)	UNIFORMS						
				* BUDGET AMOUNT *	3,744.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		700.90		70.09
			ACCOUNT 30-8120-360	* ENDING BALANCE *	3,744.00	700.90		70.09
				* UNCOLLECTED / UNENCUMBERED *				2,832.83

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8120-450	(E)		CONTRACTED SERVICES					
				* BUDGET AMOUNT *	129,271.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		65,605.75		130.04
			ACCOUNT 30-8120-450	* ENDING BALANCE *	129,271.00	65,605.75		130.04
				* UNCOLLECTED / UNENCUMBERED *				62,566.97
30-8120-490	(E)		IT					
				* BUDGET AMOUNT *	1,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-8120-490	* ENDING BALANCE *	1,000.00			
				* UNCOLLECTED / UNENCUMBERED *				1,000.00
30-8120-530	(E)		DUES AND SUBSCRIPTIONS					
				* BUDGET AMOUNT *	27,765.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		20,124.90		
			ACCOUNT 30-8120-530	* ENDING BALANCE *	27,765.00	20,124.90		
				* UNCOLLECTED / UNENCUMBERED *				7,640.10

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8120-540	(E)		INSURANCE AND BONDS					
				* BUDGET AMOUNT *	37,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		26,000.00		
			ACCOUNT 30-8120-540	* ENDING BALANCE *	37,000.00	26,000.00		
				* UNCOLLECTED / UNENCUMBERED *				11,000.00
30-8120-572	(E)		SAFETY					
				* BUDGET AMOUNT *	5,060.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		150.00		
			ACCOUNT 30-8120-572	* ENDING BALANCE *	5,060.00	150.00		
				* UNCOLLECTED / UNENCUMBERED *				4,910.00
30-8120-740	(E)		CAPITAL OUTLAY					
				* BUDGET AMOUNT *	145,100.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-8120-740	* ENDING BALANCE *	145,100.00			
				* UNCOLLECTED / UNENCUMBERED *				145,100.00

Agenda

TOWN OF VALDESE
UTILITY FUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8120-910	(E)		DEBT SERVICE					
				* BUDGET AMOUNT *	628,210.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-8120-910	* ENDING BALANCE *	628,210.00			
				* UNCOLLECTED / UNENCUMBERED *				628,210.00

FUND 30 TOTAL: * FUND NET TRANSACTIONS * 2,459,701.11

Agenda

TOWN OF VALDESE
POOL STRUCTURE

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
31-1010-010	(A)		CASH - POOL STRUCTURE					
				* BEGINNING BALANCE *			435,772.78	
				* TOTAL TRANSACTIONS *		500,000.00	26,988.90	
			ACCOUNT 31-1010-010	* ENDING BALANCE *		37,238.32		
31-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		26,988.90	26,988.90	
			ACCOUNT 31-2010-000	* ENDING BALANCE *				
31-2990-000	(Q)		FUND BALANCE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 31-2990-000	* ENDING BALANCE *				
31-3970-000	(R)		TRANSFER FROM GENERAL FUND					
				* BUDGET AMOUNT *	-611,648.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			611,648.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 31-3970-000	* ENDING BALANCE *	-611,648.00		611,648.00	
				* UNCOLLECTED / UNENCUMBERED *				0.00

Agenda

TOWN OF VALDESE
POOL STRUCTURE

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
31-3970-001	(R)		NC GRANT					
				* BUDGET AMOUNT *	-500,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			500,000.00	
			ACCOUNT 31-3970-001	* ENDING BALANCE *	-500,000.00		500,000.00	
				* UNCOLLECTED / UNENCUMBERED *				0.00
31-3970-002	(R)		PRIVATE DONOR GRANT MATCH					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 31-3970-002	* ENDING BALANCE *				
				* UNCOLLECTED / UNENCUMBERED *				0.00
31-3970-003	(R)		CAPITAL CAMPAIGN					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			8,600.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 31-3970-003	* ENDING BALANCE *			8,600.00	
				* UNCOLLECTED / UNENCUMBERED *				8,600.00

Agenda

TOWN OF VALDESE
POOL STRUCTURE

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
31-6200-040	(E)		ENGINEERING SERVICES					
				* BUDGET AMOUNT *	112,840.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		104,409.02		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 31-6200-040	* ENDING BALANCE *	112,840.00	104,409.02		
				* UNCOLLECTED / UNENCUMBERED *				8,430.98
31-6200-041	(E)		SITE EVALUATION TESTING					
				* BUDGET AMOUNT *	6,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		6,500.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 31-6200-041	* ENDING BALANCE *	6,500.00	6,500.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
31-6200-740	(E)		CONSTRUCTION					
				* BUDGET AMOUNT *	992,308.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		945,111.76		
				* TOTAL TRANSACTIONS *		26,988.90		
			ACCOUNT 31-6200-740	* ENDING BALANCE *	992,308.00	972,100.66		
				* UNCOLLECTED / UNENCUMBERED *				20,207.34

Agenda

TOWN OF VALDESE
POOL STRUCTURE

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
31-6200-741	(E)	ADA						
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 31-6200-741	* ENDING BALANCE *				
				* UNCOLLECTED / UNENCUMBERED *				0.00

FUND 31 TOTAL: * FUND NET TRANSACTIONS * 0.00

Agenda

TOWN OF VALDESE
HOYLE CREEK RESTORATION

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
32-1010-010	(A)		CASH-HOYLE CREEK RESTORATION					
				* BEGINNING BALANCE *		1,913,400.00		
				* TOTAL TRANSACTIONS *			33,500.00	
			ACCOUNT 32-1010-010	* ENDING BALANCE *		1,879,900.00		
32-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		33,500.00	33,500.00	
			ACCOUNT 32-2010-000	* ENDING BALANCE *				
32-2990-000	(Q)		FUND BALANCE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 32-2990-000	* ENDING BALANCE *				
32-3970-000	(R)		STATE GRANT					
				* BUDGET AMOUNT *	-2,200,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			2,200,000.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 32-3970-000	* ENDING BALANCE *	-2,200,000.00		2,200,000.00	
				* UNCOLLECTED / UNENCUMBERED *				0.00

Agenda

TOWN OF VALDESE
HOYLE CREEK RESTORATION

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
32-6200-001	(E)		SCHEMATIC & ROUTING PHASE					
				* BUDGET AMOUNT *	102,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		95,600.00		
				* TOTAL TRANSACTIONS *		1,300.00		
			ACCOUNT 32-6200-001	* ENDING BALANCE *	102,500.00	96,900.00		
				* UNCOLLECTED / UNENCUMBERED *				5,600.00
32-6200-002	(E)		SURVEY & DESIGN PHASE					
				* BUDGET AMOUNT *	553,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		191,000.00		
				* TOTAL TRANSACTIONS *		32,200.00		
			ACCOUNT 32-6200-002	* ENDING BALANCE *	553,000.00	223,200.00		
				* UNCOLLECTED / UNENCUMBERED *				329,800.00
32-6200-003	(E)		BIDDING & AWARD PHASE					
				* BUDGET AMOUNT *	16,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 32-6200-003	* ENDING BALANCE *	16,000.00			
				* UNCOLLECTED / UNENCUMBERED *				16,000.00

Agenda

TOWN OF VALDESE
HOYLE CREEK RESTORATION

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
32-6200-150	(E)		RESTORATION					
				* BUDGET AMOUNT *	1,328,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 32-6200-150	* ENDING BALANCE *	1,328,500.00			
				* UNCOLLECTED / UNENCUMBERED *				1,328,500.00
32-6200-900	(E)		CONTINGENCY					
				* BUDGET AMOUNT *	200,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 32-6200-900	* ENDING BALANCE *	200,000.00			
				* UNCOLLECTED / UNENCUMBERED *				200,000.00
			FUND 32 TOTAL:	* FUND NET TRANSACTIONS *		0.00		

Agenda

TOWN OF VALDESE
CHILDRENS PARK UPGRADES

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
33-1010-010	(A)		CASH-CHILDRENS PARK UPGRADES					
				* BEGINNING BALANCE *		100,000.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 33-1010-010	* ENDING BALANCE *		100,000.00		
33-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 33-2010-000	* ENDING BALANCE *				
33-2990-000	(Q)		FUND BALANCE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 33-2990-000	* ENDING BALANCE *				
33-3900-000	(R)		PRIVATE DONATION					
				* BUDGET AMOUNT *	-100,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			100,000.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 33-3900-000	* ENDING BALANCE *	-100,000.00		100,000.00	
				* UNCOLLECTED / UNENCUMBERED *				0.00

Agenda

TOWN OF VALDESE
CHILDRENS PARK UPGRADES

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
33-3900-001	(R)		GRANT-FRIENDS OF VALDESE REC					
				* BUDGET AMOUNT *	-20,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 33-3900-001	* ENDING BALANCE *	-20,000.00			
				* UNCOLLECTED / UNENCUMBERED *				-29,320.00
33-3900-002	(R)		GRANT-ROTARIAN					
				* BUDGET AMOUNT *	-55,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 33-3900-002	* ENDING BALANCE *	-55,000.00			
				* UNCOLLECTED / UNENCUMBERED *				-55,000.00
33-6200-000	(E)		UPGRADES					
				* BUDGET AMOUNT *	175,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 33-6200-000	* ENDING BALANCE *	175,000.00			
				* UNCOLLECTED / UNENCUMBERED *				184,320.00

FUND 33 TOTAL: * FUND NET TRANSACTIONS * 0.00

Agenda

TOWN OF VALDESE
LAKESIDE PARK PLAYGROUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
34-1010-010	(A)		CASH-LAKESIDE PARK PLAYGROUND					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 34-1010-010	* ENDING BALANCE *				
34-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 34-2010-000	* ENDING BALANCE *				
34-2900-000	(Q)		FUND BALANCE-LAKESIDE PARK PLAYGROUND					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 34-2900-000	* ENDING BALANCE *				
34-3900-000	(R)		DONATIONS					
				* BUDGET AMOUNT *	-350,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 34-3900-000	* ENDING BALANCE *	-350,000.00			
				* UNCOLLECTED / UNENCUMBERED *				-350,000.00

Agenda

TOWN OF VALDESE

LAKESIDE PARK PLAYGROUND

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
34-6200-000	(E)		CONSTRUCTION					
				* BUDGET AMOUNT *	350,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 34-6200-000	* ENDING BALANCE *	350,000.00			
				* UNCOLLECTED / UNENCUMBERED *				350,000.00

FUND 34 TOTAL: * FUND NET TRANSACTIONS * 0.00

Agenda

TOWN OF VALDESE
PUBLIC SAFETY BUILDING

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
35-1010-010	(A)		CASH-PUBLIC SAFETY BUILDING					
				* BEGINNING BALANCE *		705,989.49		
				* TOTAL TRANSACTIONS *		471,405.00	49,500.00	
			ACCOUNT 35-1010-010	* ENDING BALANCE *		1,127,894.49		
35-1510-010	(A)		NC CLASS-PUBLIC SAFETY FUND LOAN					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		10,856,504.70		
			ACCOUNT 35-1510-010	* ENDING BALANCE *		10,856,504.70		
35-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		49,500.00	49,500.00	
			ACCOUNT 35-2010-000	* ENDING BALANCE *				
35-2990-000	(Q)		FUND BALANCE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 35-2990-000	* ENDING BALANCE *				

Agenda

TOWN OF VALDESE
PUBLIC SAFETY BUILDING

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
35-3480-000	(R)		TRANSFER FROM GENERAL FUND					
				* BUDGET AMOUNT *	-860,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			860,000.00	
				* TOTAL TRANSACTIONS *	-91,185.00		91,185.00	
			ACCOUNT 35-3480-000	* ENDING BALANCE *	-951,185.00		951,185.00	
				* UNCOLLECTED / UNENCUMBERED *				0.00
35-3480-001	(R)		ABC DISTRIBUTIONS					
				* BUDGET AMOUNT *	-548,894.25			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			548,894.25	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 35-3480-001	* ENDING BALANCE *	-548,894.25		548,894.25	
				* UNCOLLECTED / UNENCUMBERED *				0.00
35-3480-002	(R)		STATE GRANT					
				* BUDGET AMOUNT *	-500,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			500,000.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 35-3480-002	* ENDING BALANCE *	-500,000.00		500,000.00	
				* UNCOLLECTED / UNENCUMBERED *				0.00

Agenda

TOWN OF VALDESE
PUBLIC SAFETY BUILDING

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
35-3480-003	(R)		LOAN PROCEEDS					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-10,800,000.00		10,800,000.00	
			ACCOUNT 35-3480-003	* ENDING BALANCE *	-10,800,000.00		10,800,000.00	
				* UNCOLLECTED / UNENCUMBERED *				0.00
35-3480-004	(R)		SALE OF PROPERTIES					
				* BUDGET AMOUNT *	-139,359.06			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			266,348.55	
				* TOTAL TRANSACTIONS *	-38,815.00		380,220.76	
			ACCOUNT 35-3480-004	* ENDING BALANCE *	-178,174.06		646,569.31	
				* UNCOLLECTED / UNENCUMBERED *				468,395.25
35-3480-005	(R)		INVESTMENT EARNINGS					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			56,503.94	
			ACCOUNT 35-3480-005	* ENDING BALANCE *			56,503.94	
				* UNCOLLECTED / UNENCUMBERED *				56,503.94

Agenda

TOWN OF VALDESE
PUBLIC SAFETY BUILDING

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
35-5100-040	(E)		PD A&E SERVICES					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 35-5100-040	* ENDING BALANCE *				
				* UNCOLLECTED / UNENCUMBERED *				0.00
35-5100-050	(E)		PD A&E REIMBURSABLE ALLOWANCE					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 35-5100-050	* ENDING BALANCE *				
				* UNCOLLECTED / UNENCUMBERED *				0.00
35-5100-150	(E)		PD BUILDING PURCHASE					
				* BUDGET AMOUNT *	363,467.33			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		363,467.33		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 35-5100-150	* ENDING BALANCE *	363,467.33	363,467.33		
				* UNCOLLECTED / UNENCUMBERED *				0.00

Agenda

TOWN OF VALDESE
PUBLIC SAFETY BUILDING

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
35-5300-039	(E)		EXISTING FACILITY ASSESSMENT					
				* BUDGET AMOUNT *	25,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		25,500.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 35-5300-039	* ENDING BALANCE *	25,500.00	25,500.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
35-5300-040	(E)		ARCHITECT & ENGINEERING					
				* BUDGET AMOUNT *	288,210.38			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		288,210.38		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 35-5300-040	* ENDING BALANCE *	288,210.38	288,210.38		
				* UNCOLLECTED / UNENCUMBERED *				0.00
35-5300-041	(E)		PROFESSIONAL SERVICES					
				* BUDGET AMOUNT *	97,943.60			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		93,943.60		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 35-5300-041	* ENDING BALANCE *	97,943.60	93,943.60		
				* UNCOLLECTED / UNENCUMBERED *				4,000.00

Agenda

TOWN OF VALDESE
PUBLIC SAFETY BUILDING

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
35-5300-150	(E)		LAND ACQUISITION					
				* BUDGET AMOUNT *	498,132.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		498,132.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 35-5300-150	* ENDING BALANCE *	498,132.00	498,132.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
35-5300-200	(E)		DESIGN BUILD SERVICES					
				* BUDGET AMOUNT *	275,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		200,000.00		
				* TOTAL TRANSACTIONS *		49,500.00		
			ACCOUNT 35-5300-200	* ENDING BALANCE *	275,000.00	249,500.00		
				* UNCOLLECTED / UNENCUMBERED *				25,500.00
35-5300-900	(E)		CONSTRUCTION					
				* BUDGET AMOUNT *	500,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	10,330,000.00			
			ACCOUNT 35-5300-900	* ENDING BALANCE *	10,830,000.00			
				* UNCOLLECTED / UNENCUMBERED *				10,830,000.00

Agenda

TOWN OF VALDESE
PUBLIC SAFETY BUILDING

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
35-5300-950	(E)		OWNER CONTINGENCY					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	200,000.00			
			ACCOUNT 35-5300-950	* ENDING BALANCE *	200,000.00			
				* UNCOLLECTED / UNENCUMBERED *				200,000.00
35-5300-951	(E)		BUILDER CONTINGENCY					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 35-5300-951	* ENDING BALANCE *				
				* UNCOLLECTED / UNENCUMBERED *				200,000.00
35-5300-952	(E)		MARKET FACTOR BUFFER					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 35-5300-952	* ENDING BALANCE *				
				* UNCOLLECTED / UNENCUMBERED *				200,000.00

FUND 35 TOTAL: * FUND NET TRANSACTIONS * 0.00

Agenda

TOWN OF VALDESE
OLD ROCK SCHOOL RENOVATIONS

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
38-1010-010	(A)		CASH-OLD ROCK SCHOOL RENOVATIONS					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 38-1010-010	* ENDING BALANCE *				
38-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 38-2010-000	* ENDING BALANCE *				
38-3970-000	(R)		RURAL TRANSFORMATION GRANT					
				* BUDGET AMOUNT *	-850,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 38-3970-000	* ENDING BALANCE *	-850,000.00			
				* UNCOLLECTED / UNENCUMBERED *				-850,000.00
38-3970-001	(R)		TRANSFER FROM GENERAL FUND					
				* BUDGET AMOUNT *	-240,950.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 38-3970-001	* ENDING BALANCE *	-240,950.00			
				* UNCOLLECTED / UNENCUMBERED *				-240,950.00

Agenda

TOWN OF VALDESE
OLD ROCK SCHOOL RENOVATIONS

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
38-3970-002	(R)		DONATIONS / FUNDRAISER					
				* BUDGET AMOUNT *	-211,225.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 38-3970-002	* ENDING BALANCE *	-211,225.00			
				* UNCOLLECTED / UNENCUMBERED *				-211,225.00
38-3970-003	(R)		ARC GRANT					
				* BUDGET AMOUNT *	-60,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 38-3970-003	* ENDING BALANCE *	-60,000.00			
				* UNCOLLECTED / UNENCUMBERED *				-60,000.00
38-3970-004	(R)		RDED GRANT					
				* BUDGET AMOUNT *	-487,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 38-3970-004	* ENDING BALANCE *	-487,500.00			
				* UNCOLLECTED / UNENCUMBERED *				-487,500.00

Agenda

TOWN OF VALDESE

OLD ROCK SCHOOL RENOVATIONS

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
38-6250-040	(E)		PROFESSIONAL SERVICES					
				* BUDGET AMOUNT *	120,300.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 38-6250-040	* ENDING BALANCE *	120,300.00			
				* UNCOLLECTED / UNENCUMBERED *				120,300.00
38-6250-150	(E)		RENOVATIONS					
				* BUDGET AMOUNT *	1,377,650.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 38-6250-150	* ENDING BALANCE *	1,377,650.00			
				* UNCOLLECTED / UNENCUMBERED *				1,377,650.00
38-6250-151	(E)		ARC GRANT					
				* BUDGET AMOUNT *	120,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 38-6250-151	* ENDING BALANCE *	120,000.00			
				* UNCOLLECTED / UNENCUMBERED *				120,000.00

Agenda

TOWN OF VALDESE

OLD ROCK SCHOOL RENOVATIONS

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account	Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
38-6250-330		(E)		AUDITORIUM SEATING					
					* BUDGET AMOUNT *	151,225.00			
					* AMENDMENTS *				
					* BEGINNING BALANCE *				
					* TOTAL TRANSACTIONS *				
				ACCOUNT 38-6250-330	* ENDING BALANCE *	151,225.00			
					* UNCOLLECTED / UNENCUMBERED *				151,225.00
38-6250-450		(E)		GRANT ADMINISTRATION					
					* BUDGET AMOUNT *	25,000.00			
					* AMENDMENTS *				
					* BEGINNING BALANCE *				
					* TOTAL TRANSACTIONS *				
				ACCOUNT 38-6250-450	* ENDING BALANCE *	25,000.00			
					* UNCOLLECTED / UNENCUMBERED *				25,000.00
38-6250-900		(E)		CONTINGENCY					
					* BUDGET AMOUNT *	55,500.00			
					* AMENDMENTS *				
					* BEGINNING BALANCE *				
					* TOTAL TRANSACTIONS *				
				ACCOUNT 38-6250-900	* ENDING BALANCE *	55,500.00			
					* UNCOLLECTED / UNENCUMBERED *				55,500.00

FUND 38 TOTAL: * FUND NET TRANSACTIONS * 0.00

Agenda

TOWN OF VALDESE
PUBLIC ART

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
41-1010-010	(A)		CASH - PUBLIC ART					
				* BEGINNING BALANCE *		40,901.02		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 41-1010-010	* ENDING BALANCE *		40,901.02		
41-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 41-2010-000	* ENDING BALANCE *				
41-2990-000	(Q)		FUND BALANCE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 41-2990-000	* ENDING BALANCE *				
41-3970-001	(R)		TOWN ANNUAL CONTRIBUTION					
				* BUDGET AMOUNT *	-16,600.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			16,600.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 41-3970-001	* ENDING BALANCE *	-16,600.00		16,600.00	
				* UNCOLLECTED / UNENCUMBERED *				0.00

Agenda

TOWN OF VALDESE
PUBLIC ART

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
41-3970-002	(R)		DONATIONS AND GIFTS					
				* BUDGET AMOUNT *	-6,476.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			6,476.48	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 41-3970-002	* ENDING BALANCE *	-6,476.00		6,476.48	
				* UNCOLLECTED / UNENCUMBERED *				0.48
41-3970-003	(R)		ROSTAN DONATION					
				* BUDGET AMOUNT *	-54,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			64,000.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 41-3970-003	* ENDING BALANCE *	-54,000.00		64,000.00	
				* UNCOLLECTED / UNENCUMBERED *				10,000.00
41-4350-150	(E)		DISPLAY					
				* BUDGET AMOUNT *	2,517.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		2,516.44		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 41-4350-150	* ENDING BALANCE *	2,517.00	2,516.44		
				* UNCOLLECTED / UNENCUMBERED *				0.56

Agenda

TOWN OF VALDESE
PUBLIC ART

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
41-4350-740	(E)	PUBLIC ART						
				* BUDGET AMOUNT *	74,559.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		43,659.02		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 41-4350-740	* ENDING BALANCE *	74,559.00	43,659.02		
				* UNCOLLECTED / UNENCUMBERED *				30,899.98

FUND 41 TOTAL: * FUND NET TRANSACTIONS * 0.00

Agenda

TOWN OF VALDESE
CLINE AVE BASIN & PUMP STATION

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
50-1010-010	(A)		CASH - CLINE AVE BASIN & PUMP STATION					
				* BEGINNING BALANCE *			20,270.00	
				* TOTAL TRANSACTIONS *			71,377.00	
			ACCOUNT 50-1010-010	* ENDING BALANCE *			91,647.00	
50-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		71,377.00	71,377.00	
			ACCOUNT 50-2010-000	* ENDING BALANCE *				
50-2990-000	(Q)		FUND BALANCE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 50-2990-000	* ENDING BALANCE *				
50-3000-001	(R)		UTILITY FUND CONTRIBUTION					
				* BUDGET AMOUNT *	-30,780.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			30,780.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 50-3000-001	* ENDING BALANCE *	-30,780.00		30,780.00	
				* UNCOLLECTED / UNENCUMBERED *				0.00

Agenda

TOWN OF VALDESE
CLINE AVE BASIN & PUMP STATION

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
50-3000-002	(R)		SRP LOAN					
				* BUDGET AMOUNT *	-1,488,510.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			1,232,528.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 50-3000-002	* ENDING BALANCE *	-1,488,510.00		1,232,528.00	
				* UNCOLLECTED / UNENCUMBERED *				-255,982.00
50-8110-100	(E)		ENGINEERING REPORT					
				* BUDGET AMOUNT *	22,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		22,000.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 50-8110-100	* ENDING BALANCE *	22,000.00	22,000.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
50-8110-200	(E)		DESIGN					
				* BUDGET AMOUNT *	89,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		89,000.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 50-8110-200	* ENDING BALANCE *	89,000.00	89,000.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00

Agenda

TOWN OF VALDESE

CLINE AVE BASIN & PUMP STATION

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
50-8110-300	(E)		BIDDING & AWARD					
				* BUDGET AMOUNT *	7,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		7,000.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 50-8110-300	* ENDING BALANCE *	7,000.00	7,000.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
50-8110-400	(E)		CONSTRUCTION ADMIN					
				* BUDGET AMOUNT *	72,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		72,000.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 50-8110-400	* ENDING BALANCE *	72,000.00	72,000.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
50-8110-500	(E)		PLANNING & FUNDING ADMIN					
				* BUDGET AMOUNT *	20,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		20,000.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 50-8110-500	* ENDING BALANCE *	20,000.00	20,000.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00

Agenda

TOWN OF VALDESE
CLINE AVE BASIN & PUMP STATION

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
50-8110-600	(E)		LOAN CLOSING FEE					
				* BUDGET AMOUNT *	30,300.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		29,770.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 50-8110-600	* ENDING BALANCE *	30,300.00	29,770.00		
				* UNCOLLECTED / UNENCUMBERED *				530.00
50-8110-700	(E)		LEGAL/ADMIN					
				* BUDGET AMOUNT *	5,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 50-8110-700	* ENDING BALANCE *	5,000.00			
				* UNCOLLECTED / UNENCUMBERED *				5,000.00
50-8110-800	(E)		CONSTRUCTION					
				* BUDGET AMOUNT *	1,158,190.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		1,043,808.00		
				* TOTAL TRANSACTIONS *		71,377.00		
			ACCOUNT 50-8110-800	* ENDING BALANCE *	1,158,190.00	1,115,185.00		
				* UNCOLLECTED / UNENCUMBERED *				43,005.00

Agenda

TOWN OF VALDESE
CLINE AVE BASIN & PUMP STATION

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
50-8110-900	(E)		CONTINGENCY					
				* BUDGET AMOUNT *	115,800.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 50-8110-900	* ENDING BALANCE *	115,800.00			
				* UNCOLLECTED / UNENCUMBERED *				115,800.00

FUND 50 TOTAL: * FUND NET TRANSACTIONS * 0.00

Agenda

TOWN OF VALDESE
VALDESE BLUFFS WATER LINE

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
51-1010-010	(A)		CASH-VALDESE BLUFFS WATER LINE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 51-1010-010	* ENDING BALANCE *				
51-3000-002	(R)		UTLITY FUND CONTRIBUTION					
				* BUDGET AMOUNT *	-13,600.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 51-3000-002	* ENDING BALANCE *	-13,600.00			
				* UNCOLLECTED / UNENCUMBERED *				-13,600.00
51-8110-100	(E)		PLANNING					
				* BUDGET AMOUNT *	1,400.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 51-8110-100	* ENDING BALANCE *	1,400.00			
				* UNCOLLECTED / UNENCUMBERED *				1,400.00

Agenda

TOWN OF VALDESE

VALDESE BLUFFS WATER LINE

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
51-8110-200	(E)	DESIGN						
				* BUDGET AMOUNT *	6,200.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 51-8110-200	* ENDING BALANCE *	6,200.00			
				* UNCOLLECTED / UNENCUMBERED *				6,200.00
51-8110-800	(E)	CONSTRUCTION						
				* BUDGET AMOUNT *	6,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 51-8110-800	* ENDING BALANCE *	6,000.00			
				* UNCOLLECTED / UNENCUMBERED *				6,000.00
			FUND 51 TOTAL:	* FUND NET TRANSACTIONS *		0.00		

Agenda

TOWN OF VALDESE
VALDESE BLUFFS SEWER LINE

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
52-1010-010	(A)		CASH-VALDESE BLUFFS SEWER LINE					
				* BEGINNING BALANCE *			201,052.70	
				* TOTAL TRANSACTIONS *		376,107.00	18,000.00	
			ACCOUNT 52-1010-010	* ENDING BALANCE *		157,054.30		
52-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		18,000.00	18,000.00	
			ACCOUNT 52-2010-000	* ENDING BALANCE *				
52-2990-000	(Q)		FUND BALANCE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 52-2990-000	* ENDING BALANCE *				
52-3000-000	(R)		UTILITY FUND CONTRIBUTION					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-376,107.00		376,107.00	
			ACCOUNT 52-3000-000	* ENDING BALANCE *	-376,107.00		376,107.00	
				* UNCOLLECTED / UNENCUMBERED *				0.00

Agenda

TOWN OF VALDESE
VALDESE BLUFFS SEWER LINE

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
52-3000-001	(R)		BURKE COUNTY CONTRIBUTION					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 52-3000-001	* ENDING BALANCE *				
				* UNCOLLECTED / UNENCUMBERED *				-376,107.00
52-3000-002	(R)		ARP GRANT					
				* BUDGET AMOUNT *	-801,983.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			291,645.80	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 52-3000-002	* ENDING BALANCE *	-801,983.00		291,645.80	
				* UNCOLLECTED / UNENCUMBERED *				-510,337.20
52-8110-100	(E)		DESIGN					
				* BUDGET AMOUNT *	56,455.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		56,455.00		
				* TOTAL TRANSACTIONS *	6,200.00			
			ACCOUNT 52-8110-100	* ENDING BALANCE *	62,655.00	56,455.00		
				* UNCOLLECTED / UNENCUMBERED *				6,200.00

Agenda

TOWN OF VALDESE

VALDESE BLUFFS SEWER LINE

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
52-8110-200	(E)	PLANNING						
				* BUDGET AMOUNT *	44,110.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		44,110.00		
				* TOTAL TRANSACTIONS *	6,015.00			
			ACCOUNT 52-8110-200	* ENDING BALANCE *	50,125.00	44,110.00		
				* UNCOLLECTED / UNENCUMBERED *				6,015.00
52-8110-300	(E)	BIDDING						
				* BUDGET AMOUNT *	12,214.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-12,214.00			
			ACCOUNT 52-8110-300	* ENDING BALANCE *				
				* UNCOLLECTED / UNENCUMBERED *				0.00
52-8110-400	(E)	CONSTRUCTION ADMIN						
				* BUDGET AMOUNT *	38,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		9,900.00		
				* TOTAL TRANSACTIONS *	41,800.00	18,000.00		
			ACCOUNT 52-8110-400	* ENDING BALANCE *	80,300.00	27,900.00		
				* UNCOLLECTED / UNENCUMBERED *				52,400.00

Agenda

TOWN OF VALDESE

VALDESE BLUFFS SEWER LINE

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
52-8110-700	(E)		DUKE ENERGY SERVICE EXTENSION					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	10,000.00			
			ACCOUNT 52-8110-700	* ENDING BALANCE *	10,000.00			
				* UNCOLLECTED / UNENCUMBERED *				10,000.00
52-8110-800	(E)		CONSTRUCTION					
				* BUDGET AMOUNT *	635,503.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		382,233.50		
				* TOTAL TRANSACTIONS *	644,614.00			
			ACCOUNT 52-8110-800	* ENDING BALANCE *	1,280,117.00	382,233.50		
				* UNCOLLECTED / UNENCUMBERED *				897,883.50
52-8110-900	(E)		CONTINGENCY					
				* BUDGET AMOUNT *	15,201.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	55,799.00			
			ACCOUNT 52-8110-900	* ENDING BALANCE *	71,000.00			
				* UNCOLLECTED / UNENCUMBERED *				71,000.00

FUND 52 TOTAL: * FUND NET TRANSACTIONS * 0.00

Agenda

TOWN OF VALDESE
LEAD SERVICE LINE INVENTORY

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
53-1010-010	(A)		CASH-LEAD SERVICE LINE INVENTORY					
				* BEGINNING BALANCE *		288.02		
				* TOTAL TRANSACTIONS *			12,600.00	
			ACCOUNT 53-1010-010	* ENDING BALANCE *			12,311.98	
53-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		12,600.00	12,600.00	
			ACCOUNT 53-2010-000	* ENDING BALANCE *				
53-2990-000	(Q)		FUND BALANCE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 53-2990-000	* ENDING BALANCE *				
53-3000-000	(R)		PRINCIPLE FORGIVENESS (60%)					
				* BUDGET AMOUNT *	-300,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			45,773.87	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 53-3000-000	* ENDING BALANCE *	-300,000.00		45,773.87	
				* UNCOLLECTED / UNENCUMBERED *				-254,226.13

Agenda

TOWN OF VALDESE
LEAD SERVICE LINE INVENTORY

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
53-3000-001	(R)	LOAN						
				* BUDGET AMOUNT *	-200,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			30,515.92	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 53-3000-001	* ENDING BALANCE *	-200,000.00		30,515.92	
				* UNCOLLECTED / UNENCUMBERED *				-169,484.08
53-3000-002	(R)	TRANSFER FROM UTILITY FUND						
				* BUDGET AMOUNT *	-10,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			10,000.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 53-3000-002	* ENDING BALANCE *	-10,000.00		10,000.00	
				* UNCOLLECTED / UNENCUMBERED *				0.00
53-8120-000	(E)	DESKTOP EVALUATION						
				* BUDGET AMOUNT *	85,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		58,600.00		
				* TOTAL TRANSACTIONS *		7,100.00		
			ACCOUNT 53-8120-000	* ENDING BALANCE *	85,000.00	65,700.00		
				* UNCOLLECTED / UNENCUMBERED *				19,300.00

Agenda

TOWN OF VALDESE
LEAD SERVICE LINE INVENTORY

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
53-8120-001	(E)		METER BOX INSPECTIONS					
				* BUDGET AMOUNT *	40,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		8,401.77		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 53-8120-001	* ENDING BALANCE *	40,000.00	8,401.77		
				* UNCOLLECTED / UNENCUMBERED *				31,598.23
53-8120-002	(E)		DEVELOP INITIAL INVENTORY FOR LCRR					
				* BUDGET AMOUNT *	20,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		4,500.00		
				* TOTAL TRANSACTIONS *		1,400.00		
			ACCOUNT 53-8120-002	* ENDING BALANCE *	20,000.00	5,900.00		
				* UNCOLLECTED / UNENCUMBERED *				14,100.00
53-8120-003	(E)		FIELD LOCATES-SOFT DIGS					
				* BUDGET AMOUNT *	275,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 53-8120-003	* ENDING BALANCE *	275,000.00			
				* UNCOLLECTED / UNENCUMBERED *				275,000.00

Agenda

TOWN OF VALDESE

LEAD SERVICE LINE INVENTORY

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
53-8120-004	(E)		ASSEMBLE DATA FINAL REPORT					
				* BUDGET AMOUNT *	80,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		4,500.00		
				* TOTAL TRANSACTIONS *		4,100.00		
			ACCOUNT 53-8120-004	* ENDING BALANCE *	80,000.00	8,600.00		
				* UNCOLLECTED / UNENCUMBERED *				71,400.00
53-8120-005	(E)		LOAN FEE					
				* BUDGET AMOUNT *	10,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		10,000.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 53-8120-005	* ENDING BALANCE *	10,000.00	10,000.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
			FUND 53 TOTAL:	* FUND NET TRANSACTIONS *		0.00		

Agenda

TOWN OF VALDESE
WATER TREATMENT PLANT UPGRADES

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
54-1010-010	(A)		CASH-WATER TREATMENT PLANT UPGRADES					
				* BEGINNING BALANCE *			21,100.00	
				* TOTAL TRANSACTIONS *			18,600.00	
			ACCOUNT 54-1010-010	* ENDING BALANCE *			39,700.00	
54-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		18,600.00	18,600.00	
			ACCOUNT 54-2010-000	* ENDING BALANCE *				
54-2990-000	(Q)		FUND BALANCE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 54-2990-000	* ENDING BALANCE *				
54-3480-000	(R)		STATE APPROPRIATION					
				* BUDGET AMOUNT *	-6,895,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			336,600.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 54-3480-000	* ENDING BALANCE *	-6,895,000.00		336,600.00	
				* UNCOLLECTED / UNENCUMBERED *				-6,558,400.00

Agenda

TOWN OF VALDESE
WATER TREATMENT PLANT UPGRADES

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
54-8100-040	(E)		DESIGN					
				* BUDGET AMOUNT *	488,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		349,700.00		
				* TOTAL TRANSACTIONS *		18,200.00		
			ACCOUNT 54-8100-040	* ENDING BALANCE *	488,000.00	367,900.00		
				* UNCOLLECTED / UNENCUMBERED *				120,100.00
54-8100-041	(E)		FUNDING ADMIN					
				* BUDGET AMOUNT *	40,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		8,000.00		
				* TOTAL TRANSACTIONS *		400.00		
			ACCOUNT 54-8100-041	* ENDING BALANCE *	40,000.00	8,400.00		
				* UNCOLLECTED / UNENCUMBERED *				31,600.00
54-8100-043	(E)		BIDDING & AWARD					
				* BUDGET AMOUNT *	28,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 54-8100-043	* ENDING BALANCE *	28,000.00			
				* UNCOLLECTED / UNENCUMBERED *				28,000.00

Agenda

TOWN OF VALDESE
WATER TREATMENT PLANT UPGRADES

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
54-8100-045	(E)		CONSTRUCTION SERVICES					
				* BUDGET AMOUNT *	397,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 54-8100-045	* ENDING BALANCE *	397,000.00			
				* UNCOLLECTED / UNENCUMBERED *				397,000.00
54-8100-760	(E)		CONSTRUCTION					
				* BUDGET AMOUNT *	5,462,900.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 54-8100-760	* ENDING BALANCE *	5,462,900.00			
				* UNCOLLECTED / UNENCUMBERED *				5,462,900.00
54-8100-900	(E)		CONTINGENCY					
				* BUDGET AMOUNT *	479,100.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 54-8100-900	* ENDING BALANCE *	479,100.00			
				* UNCOLLECTED / UNENCUMBERED *				479,100.00
			FUND 54 TOTAL:	* FUND NET TRANSACTIONS *		0.00		

Agenda

TOWN OF VALDESE
BERRYTOWN WATER LINE

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
55-1010-010	(A)		CASH-BERRYTOWN WATER LINE					
				* BEGINNING BALANCE *			181,544.12	
				* TOTAL TRANSACTIONS *		169,551.44	96,951.44	
			ACCOUNT 55-1010-010	* ENDING BALANCE *			108,944.12	
55-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		96,951.44	96,951.44	
			ACCOUNT 55-2010-000	* ENDING BALANCE *				
55-2990-000	(Q)		FUND BALANCE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 55-2990-000	* ENDING BALANCE *				
55-3000-000	(R)		CDBG-I PLANNING GRANT					
				* BUDGET AMOUNT *	-56,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			56,000.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 55-3000-000	* ENDING BALANCE *	-56,000.00		56,000.00	
				* UNCOLLECTED / UNENCUMBERED *				0.00

Agenda

TOWN OF VALDESE
BERRYTOWN WATER LINE

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
55-3000-001	(R)		CDBG-I CONSTRUCTION GRANT					
				* BUDGET AMOUNT *	-2,180,775.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			73,400.00	
				* TOTAL TRANSACTIONS *			169,551.44	
			ACCOUNT 55-3000-001	* ENDING BALANCE *	-2,180,775.00		242,951.44	
				* UNCOLLECTED / UNENCUMBERED *				-1,937,823.56
55-3000-002	(R)		CDBG-NEIGHBOORHOOD REVITALIZATION GRANT					
				* BUDGET AMOUNT *	-1,000,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 55-3000-002	* ENDING BALANCE *	-1,000,000.00			
				* UNCOLLECTED / UNENCUMBERED *				-946,307.32
55-8120-000	(E)		PLANNING-ENGINEERING REPORT (ER)					
				* BUDGET AMOUNT *	26,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		26,000.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 55-8120-000	* ENDING BALANCE *	26,000.00	26,000.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00

Agenda

TOWN OF VALDESE
BERRYTOWN WATER LINE

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
55-8120-001	(E)		PLANNING-ENVIRONMENTAL (EID)					
				* BUDGET AMOUNT *	25,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		25,000.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 55-8120-001	* ENDING BALANCE *	25,000.00	25,000.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
55-8120-002	(E)		PLANNING-ADMINISTRATION (CP&FHP)					
				* BUDGET AMOUNT *	5,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		5,000.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 55-8120-002	* ENDING BALANCE *	5,000.00	5,000.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
55-8120-003	(E)		CONSTRUCTION-WATER IMPROVEMENTS					
				* BUDGET AMOUNT *	2,013,098.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		147,000.00		
				* TOTAL TRANSACTIONS *		72,000.00		
			ACCOUNT 55-8120-003	* ENDING BALANCE *	2,013,098.00	219,000.00		
				* UNCOLLECTED / UNENCUMBERED *				1,794,098.00

Agenda

TOWN OF VALDESE
BERRYTOWN WATER LINE
Trial Balance Report
REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL
ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
55-8120-004	(E)		CONSTRUCTION-ADMINISTRATION					
				* BUDGET AMOUNT *	167,677.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		54,251.44		
				* TOTAL TRANSACTIONS *		7,917.07		
			ACCOUNT 55-8120-004	* ENDING BALANCE *	167,677.00	62,168.51		
				* UNCOLLECTED / UNENCUMBERED *				105,508.49
55-8120-005	(E)		WATER CONNECTIONS (CDBG-NR)					
				* BUDGET AMOUNT *	925,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 55-8120-005	* ENDING BALANCE *	925,000.00			
				* UNCOLLECTED / UNENCUMBERED *				925,000.00
55-8120-006	(E)		COG ADMINISTRATION (CDBG-NR)					
				* BUDGET AMOUNT *	71,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		53,692.68		
				* TOTAL TRANSACTIONS *		17,034.37		
			ACCOUNT 55-8120-006	* ENDING BALANCE *	71,500.00	70,727.05		
				* UNCOLLECTED / UNENCUMBERED *				772.95

Agenda

TOWN OF VALDESE
BERRYTOWN WATER LINE

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
55-8120-007	(E)		PLANNING (CDBG-NR)					
				* BUDGET AMOUNT *	3,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 55-8120-007	* ENDING BALANCE *	3,500.00			
				* UNCOLLECTED / UNENCUMBERED *				3,500.00

FUND 55 TOTAL: * FUND NET TRANSACTIONS * 0.00

Agenda

TOWN OF VALDESE

UTILITY LINE REPLACEMENT (FY 25-26)

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
56-1010-010	(A)		CASH-Utility Line Replacement (FY 25-26)					
				* BEGINNING BALANCE *		581,300.00		
				* TOTAL TRANSACTIONS *			47,000.00	
			ACCOUNT 56-1010-010	* ENDING BALANCE *		534,300.00		
56-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		47,000.00	47,000.00	
			ACCOUNT 56-2010-000	* ENDING BALANCE *				
56-2990-000	(Q)		FUND BALANCE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 56-2990-000	* ENDING BALANCE *				
56-3000-000	(R)		UTILITY FUND TRANSFER					
				* BUDGET AMOUNT *	-689,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			689,000.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 56-3000-000	* ENDING BALANCE *	-689,000.00		689,000.00	
				* UNCOLLECTED / UNENCUMBERED *				0.00

Agenda

TOWN OF VALDESE

UTILITY LINE REPLACEMENT (FY 25-26)

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
56-3000-100	(R)		LOAN PROCEEDS					
				* BUDGET AMOUNT *	-1,365,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 56-3000-100	* ENDING BALANCE *	-1,365,000.00			
				* UNCOLLECTED / UNENCUMBERED *				-1,365,000.00
56-8120-100	(E)		SURVEY/DESIGN/PERMITTING					
				* BUDGET AMOUNT *	213,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		107,700.00		
				* TOTAL TRANSACTIONS *		47,000.00		
			ACCOUNT 56-8120-100	* ENDING BALANCE *	213,000.00	154,700.00		
				* UNCOLLECTED / UNENCUMBERED *				58,300.00
56-8120-200	(E)		BIDDING & AWARD					
				* BUDGET AMOUNT *	12,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 56-8120-200	* ENDING BALANCE *	12,000.00			
				* UNCOLLECTED / UNENCUMBERED *				12,000.00

Agenda

TOWN OF VALDESE

UTILITY LINE REPLACEMENT (FY 25-26)

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
56-8120-300	(E)		CONSTRUCTION ADMIN					
				* BUDGET AMOUNT *	110,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 56-8120-300	* ENDING BALANCE *	110,000.00			
				* UNCOLLECTED / UNENCUMBERED *				110,000.00
56-8120-400	(E)		CONSTRUCTION					
				* BUDGET AMOUNT *	1,719,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 56-8120-400	* ENDING BALANCE *	1,719,000.00			
				* UNCOLLECTED / UNENCUMBERED *				1,719,000.00
			FUND 56 TOTAL:	* FUND NET TRANSACTIONS *		0.00		

Agenda

TOWN OF VALDESE
WATER PLANT BULK CHEMICAL FACILITY

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
57-1010-010	(A)		CASH-WTP Bulk Chemical Facility Improv.					
				* BEGINNING BALANCE *		11,200.00		
				* TOTAL TRANSACTIONS *			3,200.00	
			ACCOUNT 57-1010-010	* ENDING BALANCE *		8,000.00		
57-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		3,200.00	3,200.00	
			ACCOUNT 57-2010-000	* ENDING BALANCE *				
57-2990-000	(Q)		FUND BALANCE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 57-2990-000	* ENDING BALANCE *				
57-3000-000	(R)		UTLIITY FUND TRANSFER					
				* BUDGET AMOUNT *	-57,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			57,000.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 57-3000-000	* ENDING BALANCE *	-57,000.00		57,000.00	
				* UNCOLLECTED / UNENCUMBERED *				0.00

Agenda

TOWN OF VALDESE
WATER PLANT BULK CHEMICAL FACILITY

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
57-8100-100	(E)		SURVEY/DESIGN/PERMITTING					
				* BUDGET AMOUNT *	55,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		45,800.00		
				* TOTAL TRANSACTIONS *		3,200.00		
			ACCOUNT 57-8100-100	* ENDING BALANCE *	55,000.00	49,000.00		
				* UNCOLLECTED / UNENCUMBERED *				6,000.00
57-8100-200	(E)		BIDDING & AWARD					
				* BUDGET AMOUNT *	2,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 57-8100-200	* ENDING BALANCE *	2,000.00			
				* UNCOLLECTED / UNENCUMBERED *				2,000.00
			FUND 57 TOTAL:	* FUND NET TRANSACTIONS *		0.00		

Agenda

TOWN OF VALDESE

WATER DISTRIBUTION SYSTEM ASSESSMENT (2020)

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL ALL Projects Included
Journal Type: ALL

Trial Balance Report

REPORT DATE: 10/22/26

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
62-1010-010	(A)		CASH-WATER DISTRIBUTION SYSTEM					
				* BEGINNING BALANCE *			26,671.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 62-1010-010	* ENDING BALANCE *			26,671.00	
62-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 62-2010-000	* ENDING BALANCE *				
62-2990-000	(Q)		FUND BALANCE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 62-2990-000	* ENDING BALANCE *				
62-3480-000	(R)		TOWN CONTRIBUTION					
				* BUDGET AMOUNT *	-2,250.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			2,250.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 62-3480-000	* ENDING BALANCE *	-2,250.00		2,250.00	
				* UNCOLLECTED / UNENCUMBERED *				0.00

Agenda

TOWN OF VALDESE

WATER DISTRIBUTION SYSTEM ASSESSMENT (2020)

Trial Balance Report

REPORT DATE: 10/22/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
62-3480-001	(R)		STATE GRANT					
				* BUDGET AMOUNT *	-150,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			27,959.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 62-3480-001	* ENDING BALANCE *	-150,000.00		27,959.00	
				* UNCOLLECTED / UNENCUMBERED *				-122,041.00
62-8100-040	(E)		PROFESSIONAL SERVICES					
				* BUDGET AMOUNT *	150,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		54,630.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 62-8100-040	* ENDING BALANCE *	150,000.00	54,630.00		
				* UNCOLLECTED / UNENCUMBERED *				95,370.00
62-8100-570	(E)		GRANT FEE					
				* BUDGET AMOUNT *	2,250.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		2,250.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 62-8100-570	* ENDING BALANCE *	2,250.00	2,250.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
			FUND 62 TOTAL:	* FUND NET TRANSACTIONS *		0.00		

Agenda

TOWN OF VALDESE

RAW WATER INTAKE PUMP STATION RESILIENCY

Trial Balance Report

REPORT DATE: 10/22/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
63-1010-010	(A)		CASH-RAW WATER INTAKE PUMP STATION					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			5,300.00	
			ACCOUNT 63-1010-010	* ENDING BALANCE *			5,300.00	
63-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		5,300.00	5,300.00	
			ACCOUNT 63-2010-000	* ENDING BALANCE *				
63-2990-000	(Q)		FUND BALANCE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 63-2990-000	* ENDING BALANCE *				
63-3000-000	(R)		SRF HELENE PRIN.FORGIVENESS(1ST RND)					
				* BUDGET AMOUNT *	-8,750,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 63-3000-000	* ENDING BALANCE *	-8,750,000.00			
				* UNCOLLECTED / UNENCUMBERED *				-8,750,000.00

Agenda

TOWN OF VALDESE

RAW WATER INTAKE PUMP STATION RESILIENCY

Trial Balance Report

REPORT DATE: 10/22/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

Account	Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
63-3000-100		(R)		SRF HELENE 0% LOAN(1ST RND)					
					* BUDGET AMOUNT *	-1,250,000.00			
					* AMENDMENTS *				
					* BEGINNING BALANCE *				
					* TOTAL TRANSACTIONS *				
				ACCOUNT 63-3000-100	* ENDING BALANCE *	-1,250,000.00			
					* UNCOLLECTED / UNENCUMBERED *				-1,250,000.00
63-3000-200		(R)		SRF HELENE PRIN.FORGIVENESS(2ND RND)					
					* BUDGET AMOUNT *	-3,000,000.00			
					* AMENDMENTS *				
					* BEGINNING BALANCE *				
					* TOTAL TRANSACTIONS *				
				ACCOUNT 63-3000-200	* ENDING BALANCE *	-3,000,000.00			
					* UNCOLLECTED / UNENCUMBERED *				-3,000,000.00
63-3000-300		(R)		SRF HELENE 0% LOAN(2ND RND)					
					* BUDGET AMOUNT *	-1,000,000.00			
					* AMENDMENTS *				
					* BEGINNING BALANCE *				
					* TOTAL TRANSACTIONS *				
				ACCOUNT 63-3000-300	* ENDING BALANCE *	-1,000,000.00			
					* UNCOLLECTED / UNENCUMBERED *				-1,000,000.00

Agenda

TOWN OF VALDESE

RAW WATER INTAKE PUMP STATION RESILIENCY

Trial Balance Report

REPORT DATE: 10/22/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
63-8100-000	(E)		DESIGN PHASE					
				* BUDGET AMOUNT *	1,098,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		5,300.00		
			ACCOUNT 63-8100-000	* ENDING BALANCE *	1,098,000.00	5,300.00		
				* UNCOLLECTED / UNENCUMBERED *				1,092,700.00
63-8100-100	(E)		BIDDING PHASE					
				* BUDGET AMOUNT *	20,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 63-8100-100	* ENDING BALANCE *	20,000.00			
				* UNCOLLECTED / UNENCUMBERED *				20,000.00
63-8100-200	(E)		CONSTRUCTION ADMIN PHASE					
				* BUDGET AMOUNT *	712,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 63-8100-200	* ENDING BALANCE *	712,000.00			
				* UNCOLLECTED / UNENCUMBERED *				712,000.00

Agenda

TOWN OF VALDESE

RAW WATER INTAKE PUMP STATION RESILIENCY

Trial Balance Report

REPORT DATE: 10/22/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

Account	Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
63-8100-300		(E)		FUNDING ADMIN PHASE					
					* BUDGET AMOUNT *	38,000.00			
					* AMENDMENTS *				
					* BEGINNING BALANCE *				
					* TOTAL TRANSACTIONS *				
				ACCOUNT 63-8100-300	* ENDING BALANCE *	38,000.00			
					* UNCOLLECTED / UNENCUMBERED *				38,000.00
63-8100-400		(E)		NCDEQ FEE					
					* BUDGET AMOUNT *	280,000.00			
					* AMENDMENTS *				
					* BEGINNING BALANCE *				
					* TOTAL TRANSACTIONS *				
				ACCOUNT 63-8100-400	* ENDING BALANCE *	280,000.00			
					* UNCOLLECTED / UNENCUMBERED *				280,000.00
63-8100-500		(E)		CONSTRUCTION					
					* BUDGET AMOUNT *	11,852,000.00			
					* AMENDMENTS *				
					* BEGINNING BALANCE *				
					* TOTAL TRANSACTIONS *				
				ACCOUNT 63-8100-500	* ENDING BALANCE *	11,852,000.00			
					* UNCOLLECTED / UNENCUMBERED *				11,852,000.00

FUND 63 TOTAL: * FUND NET TRANSACTIONS * 0.00

Agenda

TOWN OF VALDESE

POLICE-UNAUTHORIZED SUBSTANCE TAX

Trial Balance Report

REPORT DATE: 10/22/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
75-1010-010	(A)		CAP RES FUND VALDE POLICE DEPT					
				* BEGINNING BALANCE *		136.06		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 75-1010-010	* ENDING BALANCE *		136.06		
75-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 75-2010-000	* ENDING BALANCE *				
75-2110-100	(L)		TRANSFER TO GENERAL FUND					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 75-2110-100	* ENDING BALANCE *				
75-2990-000	(Q)		FUND BALANCE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 75-2990-000	* ENDING BALANCE *				

Agenda

TOWN OF VALDESE

POLICE-UNAUTHORIZED SUBSTANCE TAX

Trial Balance Report

REPORT DATE: 10/22/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
75-3510-000	(R)		DRUG ABUSE FUNDS					
				* BUDGET AMOUNT *	-10,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			136.06	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 75-3510-000	* ENDING BALANCE *	-10,000.00		136.06	
				* UNCOLLECTED / UNENCUMBERED *				-9,863.94
75-3970-000	(R)		TRANS FRM GEN FUND - CARS					
				* BUDGET AMOUNT *	-88,300.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			78,033.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 75-3970-000	* ENDING BALANCE *	-88,300.00		78,033.00	
				* UNCOLLECTED / UNENCUMBERED *				-10,267.00
75-8290-330	(E)		DEPT SUPPLIES & MATERIAL					
				* BUDGET AMOUNT *	10,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 75-8290-330	* ENDING BALANCE *	10,000.00			
				* UNCOLLECTED / UNENCUMBERED *				10,000.00

Agenda

TOWN OF VALDESE

POLICE-UNAUTHORIZED SUBSTANCE TAX

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
75-8290-740	(E)		CAPITAL OUTLAY-EQUIPMENT					
				* BUDGET AMOUNT *	88,300.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		78,033.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 75-8290-740	* ENDING BALANCE *	88,300.00	78,033.00		
				* UNCOLLECTED / UNENCUMBERED *				10,267.00
			FUND 75 TOTAL:	* FUND NET TRANSACTIONS *		0.00		

Agenda

TOWN OF VALDESE
STREET IMPROVEMENTS

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
76-1010-010	(A)		CASH - STREET IMPROVEMENTS					
				* BEGINNING BALANCE *		826,500.00		
				* TOTAL TRANSACTIONS *		500,000.00		
			ACCOUNT 76-1010-010	* ENDING BALANCE *		1,326,500.00		
76-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 76-2010-000	* ENDING BALANCE *				
76-2990-000	(Q)		FUND BALANCE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 76-2990-000	* ENDING BALANCE *				
76-3000-000	(R)		2024 TRANSFER FROM GENERAL					
				* BUDGET AMOUNT *	-500,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			500,000.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 76-3000-000	* ENDING BALANCE *	-500,000.00		500,000.00	
				* UNCOLLECTED / UNENCUMBERED *				0.00

Agenda

TOWN OF VALDESE
STREET IMPROVEMENTS

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
76-3000-001	(R)		TRANSFER FROM GENERAL					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			825,000.00	
				* TOTAL TRANSACTIONS *	-312,021.00		500,000.00	
			ACCOUNT 76-3000-001	* ENDING BALANCE *	-312,021.00		1,325,000.00	
				* UNCOLLECTED / UNENCUMBERED *				1,012,979.00
76-5600-040	(E)		ENGINEERING SERVICES					
				* BUDGET AMOUNT *	45,100.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		43,600.00		
				* TOTAL TRANSACTIONS *	-1,500.00			
			ACCOUNT 76-5600-040	* ENDING BALANCE *	43,600.00	43,600.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
76-5600-450	(E)		STREET IMPROVEMENTS					
				* BUDGET AMOUNT *	444,225.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		444,225.00		
				* TOTAL TRANSACTIONS *	298,591.00			298,591.00
			ACCOUNT 76-5600-450	* ENDING BALANCE *	742,816.00	444,225.00		298,591.00
				* UNCOLLECTED / UNENCUMBERED *				0.00

Agenda

TOWN OF VALDESE
STREET IMPROVEMENTS

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
76-5600-900	(E)		CONTINGENCY					
				* BUDGET AMOUNT *	10,675.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		10,675.00		
				* TOTAL TRANSACTIONS *	14,930.00			7,000.00
			ACCOUNT 76-5600-900	* ENDING BALANCE *	25,605.00	10,675.00		7,000.00
				* UNCOLLECTED / UNENCUMBERED *				7,930.00

FUND 76 TOTAL: * FUND NET TRANSACTIONS * 0.00

Agenda

TOWN OF VALDESE

WASTE WATER PLANT Capital Projects

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
79-1010-010	(A)		CASH-CRF-LAKE RHODHISS FUND					
				* BEGINNING BALANCE *		143,350.35		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 79-1010-010	* ENDING BALANCE *		143,350.35		
79-1250-000	(A)		INTEREST RECEIVABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 79-1250-000	* ENDING BALANCE *				
79-1300-100	(A)		DUE FROM GENERAL FUND					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 79-1300-100	* ENDING BALANCE *				
79-1300-300	(A)		DUE FROM UTILITY FUND					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 79-1300-300	* ENDING BALANCE *				

Agenda

TOWN OF VALDESE

WASTE WATER PLANT Capital Projects

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
79-1510-000	(A)		INVESTMENTS					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 79-1510-000	* ENDING BALANCE *				
79-1510-010	(A)		FIRST UNION NATIONAL BANK					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 79-1510-010	* ENDING BALANCE *				
79-1510-011	(A)		FIRST UNION REPO AGREEMENT					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 79-1510-011	* ENDING BALANCE *				
79-1510-020	(A)		WACHOVIA BANK INVESTMENTS					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 79-1510-020	* ENDING BALANCE *				

Agenda

TOWN OF VALDESE

WASTE WATER PLANT Capital Projects

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account	Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
79-1510-040		(A)		BANK OF GRANITE					
					* BEGINNING BALANCE *				
					* TOTAL TRANSACTIONS *				
				ACCOUNT 79-1510-040	* ENDING BALANCE *				
79-1510-070		(A)		SNB-SAVINGS					
					* BEGINNING BALANCE *				
					* TOTAL TRANSACTIONS *				
				ACCOUNT 79-1510-070	* ENDING BALANCE *				
79-2010-000		(L)		ACCOUNTS PAYABLE					
					* BEGINNING BALANCE *				
					* TOTAL TRANSACTIONS *				
				ACCOUNT 79-2010-000	* ENDING BALANCE *				
79-2110-300		(L)		DUE TO UTILITY FUND					
					* BEGINNING BALANCE *				
					* TOTAL TRANSACTIONS *				
				ACCOUNT 79-2110-300	* ENDING BALANCE *				

Agenda

TOWN OF VALDESE

WASTE WATER PLANT Capital Projects

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
79-2990-000	(Q)		FUND BALANCE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 79-2990-000	* ENDING BALANCE *				
79-3290-000	(R)		INTEREST EARNED ON INVESTMENTS					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 79-3290-000	* ENDING BALANCE *				
				* UNCOLLECTED / UNENCUMBERED *				0.00
79-3970-060	(R)		TOWN OF VALDESE					
				* BUDGET AMOUNT *	-1,759,800.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			433,554.35	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 79-3970-060	* ENDING BALANCE *	-1,759,800.00		433,554.35	
				* UNCOLLECTED / UNENCUMBERED *				-1,326,245.65

Agenda

TOWN OF VALDESE

WASTE WATER PLANT Capital Projects

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
79-3970-062	(R)		TOWN OF VALDESE TWO					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 79-3970-062	* ENDING BALANCE *				
				* UNCOLLECTED / UNENCUMBERED *				0.00
79-3970-070	(R)		TOWN OF DREXEL					
				* BUDGET AMOUNT *	-133,400.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 79-3970-070	* ENDING BALANCE *	-133,400.00			
				* UNCOLLECTED / UNENCUMBERED *				-133,400.00
79-3970-080	(R)		BURKE COUNTY					
				* BUDGET AMOUNT *	-106,800.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 79-3970-080	* ENDING BALANCE *	-106,800.00			
				* UNCOLLECTED / UNENCUMBERED *				-106,800.00

Agenda

TOWN OF VALDESE

WASTE WATER PLANT Capital Projects

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
79-3970-090	(R)		WWTP EQUIP					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 79-3970-090	* ENDING BALANCE *				
				* UNCOLLECTED / UNENCUMBERED *				0.00
79-3970-110	(R)		FUTURE DEBT SERVICE					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 79-3970-110	* ENDING BALANCE *				
				* UNCOLLECTED / UNENCUMBERED *				0.00
79-3970-812	(R)		W&S CONSTRUCTION					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 79-3970-812	* ENDING BALANCE *				
				* UNCOLLECTED / UNENCUMBERED *				0.00

Agenda

TOWN OF VALDESE

WASTE WATER PLANT Capital Projects

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
79-8231-057	(E)		MISCELLANEOUS EXPENSE					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 79-8231-057	* ENDING BALANCE *				
				* UNCOLLECTED / UNENCUMBERED *				0.00
79-8310-040	(E)		PROFESSIONAL SERVICES					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 79-8310-040	* ENDING BALANCE *				
				* UNCOLLECTED / UNENCUMBERED *				0.00
79-8310-160	(E)		MAINT. & REPAIR-EQUIPMENT					
				* BUDGET AMOUNT *	32,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		32,000.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 79-8310-160	* ENDING BALANCE *	32,000.00	32,000.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00

Agenda

TOWN OF VALDESE

WASTE WATER PLANT Capital Projects

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
79-8310-570	(E)	MISC						
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 79-8310-570	* ENDING BALANCE *				
				* UNCOLLECTED / UNENCUMBERED *				0.00
79-8310-720	(E)	CAPITAL OUTLAY-BLDGS						
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 79-8310-720	* ENDING BALANCE *				
				* UNCOLLECTED / UNENCUMBERED *				0.00
79-8310-730	(E)	CAP. OUTLAY-OTHER IMPROVEMENT						
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 79-8310-730	* ENDING BALANCE *				
				* UNCOLLECTED / UNENCUMBERED *				0.00

Agenda

TOWN OF VALDESE

WASTE WATER PLANT Capital Projects

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
79-8310-740	(E)		CAPITAL OUTLAY-EQUIPMENT					
				* BUDGET AMOUNT *	27,900.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		27,900.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 79-8310-740	* ENDING BALANCE *	27,900.00	27,900.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
79-8310-922	(E)		CONTRIB TO UTILITY FUND					
				* BUDGET AMOUNT *	1,940,100.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		230,304.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 79-8310-922	* ENDING BALANCE *	1,940,100.00	230,304.00		
				* UNCOLLECTED / UNENCUMBERED *				1,709,796.00
			FUND 79 TOTAL:	* FUND NET TRANSACTIONS *		0.00		

Agenda

TOWN OF VALDESE
GENERAL FUND FIXED ASSETS

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
80-1750-000	(A)		EQUIPMENT					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 80-1750-000	* ENDING BALANCE *				
80-1760-000	(A)		VEHICLES					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 80-1760-000	* ENDING BALANCE *				
80-1800-000	(A)		ACC DEPRECIATION					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 80-1800-000	* ENDING BALANCE *				
80-2940-000	(Q)		INVESTMENT IN FIX ASSETS					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 80-2940-000	* ENDING BALANCE *				

Agenda

TOWN OF VALDESE
GENERAL FUND FIXED ASSETS

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
80-3830-000	(R)		SALE OF FIXED ASSTES					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 80-3830-000	* ENDING BALANCE *				
				* UNCOLLECTED / UNENCUMBERED *				0.00
80-4100-460	(E)		DEPRECIATION EXPENSE					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 80-4100-460	* ENDING BALANCE *				
				* UNCOLLECTED / UNENCUMBERED *				0.00
			FUND 80 TOTAL:	* FUND NET TRANSACTIONS *		0.00		

Agenda

TOWN OF VALDESE
UTILITY FUND FIXED ASSETS

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
81-1750-000	(A)		EQUIPMENT					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 81-1750-000	* ENDING BALANCE *				
81-1760-000	(A)		VEHICLES					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 81-1760-000	* ENDING BALANCE *				
81-1800-000	(A)		ACC DEPRECIATION					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 81-1800-000	* ENDING BALANCE *				
81-2940-000	(Q)		INVESTMENTS IN FIXED ASSETS					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 81-2940-000	* ENDING BALANCE *				

Agenda

TOWN OF VALDESE
UTILITY FUND FIXED ASSETS

Trial Balance Report

REPORT DATE: 10/22/26

Fund No: ALL
Fiscal Year: 2027
Project Code: ALL
Journal Type: ALL

ALL Projects Included

Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 3 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
81-3830-000	(R)		SALE OF FIXED ASSETS					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 81-3830-000	* ENDING BALANCE *				
				* UNCOLLECTED / UNENCUMBERED *				0.00
81-7900-460	(E)		DEPRECIATION EXPENSE					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 81-7900-460	* ENDING BALANCE *				
				* UNCOLLECTED / UNENCUMBERED *				0.00
			FUND 81 TOTAL:	* FUND NET TRANSACTIONS *		0.00		

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered Balance	% Spent
DEPT (4100) GOVERNING BODY							
SALARIES & WAGES	10-4100-020	50,000.00	12,500.00	12,500.00	0.00	37,500.00	25.00
FICA TAX PAYABLE	10-4100-050	3,825.00	956.25	956.25	0.00	2,868.75	25.00
TRAVEL EXPENSE	10-4100-140	3,500.00	0.00	0.00	0.00	3,500.00	0.00
DEPT SUPPLIES	10-4100-330	100.00	0.00	0.00	0.00	100.00	0.00
IT	10-4100-490	1,000.00	0.00	0.00	0.00	1,000.00	0.00
MISCELLANEOUS	10-4100-570	500.00	0.00	0.00	0.00	500.00	0.00
TOTAL DEPT: (4100) GOVERNING BODY		58,925.00	13,456.25	13,456.25	0.00	45,468.75	22.83

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (4200) ADMINISTRATION							
SALARIES & WAGES	10-4200-020	564,768.00	146,288.54	146,288.54	0.00	418,479.46	25.90
PROFESSIONAL SERVICES	10-4200-040	139,475.00	41,885.10	41,885.10	25,000.00	72,589.90	47.95
HEALTH REIMBURSEMENT (	10-4200-041	70,000.00	13,568.48	13,568.48	0.00	56,431.52	19.38
FICA TAX PAYABLE	10-4200-050	42,954.00	10,883.09	10,883.09	0.00	32,070.91	25.33
GROUP INSURANCE PAYABL	10-4200-060	56,201.00	15,597.11	15,597.11	0.00	40,603.89	27.75
401K MATCH	10-4200-065	27,156.00	3,621.73	3,621.73	0.00	23,534.27	13.33
RETIREMENT EXPENSE	10-4200-070	84,156.00	21,784.25	21,784.25	0.00	62,371.75	25.88
UNEMPLOYMENT CHARGES	10-4200-080	4,000.00	0.00	0.00	0.00	4,000.00	0.00
TELEPHONE	10-4200-110	28,000.00	3,806.18	3,806.18	0.00	24,193.82	13.59
POSTAGE	10-4200-111	4,000.00	0.00	0.00	0.00	4,000.00	0.00
PRINTING EXPENSE	10-4200-120	2,725.00	108.90	108.90	0.00	2,616.10	3.99
UTILITY EXPENSE - ELEC	10-4200-130	11,000.00	2,766.81	2,766.81	0.00	8,233.19	25.15
TRAVEL EXPENSE	10-4200-140	16,560.00	1,092.28	1,092.28	0.00	15,467.72	6.59
MAINT & REPAIR BLDG &	10-4200-150	17,045.00	2,292.80	2,292.80	0.00	14,752.20	13.45
MAINT & REPAIR - EQUIP	10-4200-160	12,000.00	2,928.03	2,928.03	0.00	9,071.97	24.40
MAINT & REPAIR - AUTO	10-4200-170	250.00	0.00	0.00	0.00	250.00	0.00
ADVERTISING	10-4200-260	4,850.00	776.00	776.00	0.00	4,074.00	16.00
AUTO SUPPLIES GAS	10-4200-311	1,000.00	114.28	114.28	0.00	885.72	11.42
AUTO SUPPLIES TIRES	10-4200-313	600.00	0.00	0.00	0.00	600.00	0.00
AUTO SUPPLIES OIL	10-4200-314	75.00	0.00	0.00	0.00	75.00	0.00
DEPT SUPPLIES & MATL	10-4200-330	15,530.00	818.54	818.54	0.00	14,711.46	5.27
CONTRACTED SERVICES	10-4200-450	32,500.00	10,286.54	10,286.54	0.00	22,213.46	31.65
IT	10-4200-490	82,443.00	46,172.37	46,172.37	0.00	36,270.63	56.00
DUES & SUBSCRIPTIONS	10-4200-530	23,596.00	8,510.82	8,510.82	8,110.00	6,975.18	70.43
INSURANCE & BONDS	10-4200-540	204,500.00	135,279.28	135,279.28	10,000.00	59,220.72	71.04
MISC EXPENSE	10-4200-570	12,600.00	0.00	0.00	0.00	12,600.00	0.00
CAPITAL OUTLAY	10-4200-740	34,000.00	8,963.72	8,963.72	24,000.00	1,036.28	96.95
BURKE COUNTY LIBRARY	10-4200-930	10,000.00	10,000.00	10,000.00	0.00	0.00	100.00
DEBT SERVICE	10-4200-962	88,878.00	0.00	0.00	0.00	88,878.00	0.00
CONTINGENCY	10-4200-990	184,191.00	145,236.48	145,236.48	36,059.52	2,895.00	98.42

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
TOTAL DEPT: (4200) ADMINISTRATION		1,775,053.00	632,781.33	632,781.33	103,169.52	1,039,102.15	41.46

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (4250) PUBLIC WORKS ADMINISTRATION							
SALARIES & WAGES	10-4250-020	111,653.00	28,698.35	28,698.35	0.00	82,954.65	25.70
OVER TIME PAY	10-4250-021	2,631.00	0.00	0.00	0.00	2,631.00	0.00
PRFESSIONAL SERVICES	10-4250-040	550.00	0.00	0.00	0.00	550.00	0.00
FICA TAX PAYABLE	10-4250-050	8,608.00	2,150.07	2,150.07	0.00	6,457.93	24.97
GROUP INSURANCE PAYABL	10-4250-060	21,060.00	2,399.16	2,399.16	0.00	18,660.84	11.39
401K MATCH	10-4250-065	5,331.00	450.00	450.00	0.00	4,881.00	8.44
RETIREMENT PAYABLE	10-4250-070	17,048.00	4,326.57	4,326.57	0.00	12,721.43	25.37
PRINTING EXPENSE	10-4250-120	500.00	0.00	0.00	0.00	500.00	0.00
UTILITY EXPENSE ELECT	10-4250-130	8,920.00	2,174.99	2,174.99	0.00	6,745.01	24.38
UTILITY EXPENSE GAS	10-4250-131	3,150.00	101.77	101.77	51.34	2,996.89	4.86
TRAINING & TRAVEL	10-4250-140	3,000.00	0.00	0.00	0.00	3,000.00	0.00
MAINT & REPAIR BLDGS &	10-4250-150	13,000.00	4,516.45	4,516.45	954.40	7,529.15	42.08
MAINT & REPAIR EQUIP	10-4250-160	4,500.00	13.96	13.96	0.00	4,486.04	0.31
MAINT & REPAIR AUTO	10-4250-170	1,500.00	0.00	0.00	0.00	1,500.00	0.00
AUTO SUPPLIES GAS	10-4250-311	5,500.00	1,138.65	1,138.65	0.00	4,361.35	20.70
AUTO SUPPLIES TIRES	10-4250-313	1,420.00	0.00	0.00	0.00	1,420.00	0.00
AUTO SUPPLIES OIL	10-4250-314	184.00	0.00	0.00	69.09	114.91	37.54
DEPT SUPPLIES & MATERI	10-4250-330	15,000.00	68.56	68.56	260.40	14,671.04	2.19
CHEMICALS	10-4250-332	500.00	0.00	0.00	0.00	500.00	0.00
UNIFORMS	10-4250-360	1,720.00	89.94	89.94	5.76	1,624.30	5.56
CONTRACTED SERVICES	10-4250-450	12,516.00	1,074.00	1,074.00	0.00	11,442.00	8.58
IT	10-4250-490	2,500.00	0.00	0.00	0.00	2,500.00	0.00
DUES & SUBSCRIPTIONS	10-4250-530	2,400.00	0.00	0.00	0.00	2,400.00	0.00
TOTAL DEPT: (4250) PUBLIC WORKS ADMINISTRATION		243,191.00	47,202.47	47,202.47	1,340.99	194,647.54	19.96

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (4350) MAINTENANCE & GROUNDS DEPARTMENT							
SALARIES & WAGES	10-4350-020	170,430.00	50,081.15	50,081.15	0.00	120,348.85	29.38
OVER TIME PAY	10-4350-021	9,316.00	2,601.16	2,601.16	0.00	6,714.84	27.92
PART TIME PAY	10-4350-022	24,000.00	3,309.00	3,309.00	0.00	20,691.00	13.78
FICA TAX PAYABLE	10-4350-050	15,258.00	4,203.58	4,203.58	0.00	11,054.42	27.55
GROUP INSURANCE	10-4350-060	41,965.00	13,732.89	13,732.89	0.00	28,232.11	32.72
401K MATCH	10-4350-065	8,212.00	590.55	590.55	0.00	7,621.45	7.19
RETIREMENT	10-4350-070	26,582.00	7,686.61	7,686.61	0.00	18,895.39	28.91
TRAVEL	10-4350-140	400.00	0.00	0.00	0.00	400.00	0.00
MAINT & REPAIR BLDGS &	10-4350-150	7,300.00	-77.38	-77.38	41.88	7,335.50	-0.48
MAINT & REPAIR EQUIP	10-4350-160	3,480.00	817.58	817.58	0.00	2,662.42	23.49
MAINT & REPAIR AUTO	10-4350-170	1,500.00	169.99	169.99	0.00	1,330.01	11.33
AUTO SUPPLIES - GAS	10-4350-311	6,500.00	2,308.77	2,308.77	0.00	4,191.23	35.52
AUTO SUPPLIES DIESEL	10-4350-312	928.00	410.92	410.92	0.00	517.08	44.28
AUTO SUPPLIES - TIRES	10-4350-313	1,450.00	0.00	0.00	0.00	1,450.00	0.00
AUTO SUPPLIES - OIL	10-4350-314	600.00	89.26	89.26	0.00	510.74	14.87
DEPT SUPPLIES & MATERI	10-4350-330	4,850.00	350.91	350.91	0.00	4,499.09	7.23
CHEMICALS	10-4350-332	2,500.00	0.00	0.00	507.81	1,992.19	20.31
UNIFORMS	10-4350-360	3,100.00	200.50	200.50	20.05	2,879.45	7.11
CONTRACT SERVICES	10-4350-450	500.00	123.81	123.81	0.00	376.19	24.76
MISC EXPENSE	10-4350-570	2,500.00	1,243.55	1,243.55	0.00	1,256.45	49.74
CAPITAL OUTLAY	10-4350-740	61,000.00	12,424.41	12,424.41	0.00	48,575.59	20.36
ARBOR BEAUTIFICATION	10-4350-927	11,000.00	0.00	0.00	695.27	10,304.73	6.32
TOTAL DEPT: (4350) MAINTENANCE & GROUNDS DEPARTMEN		403,371.00	100,267.26	100,267.26	1,265.01	301,838.73	25.17

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (4900) PLANNING DEPARTMENT							
SALARIES & WAGES	10-4900-020	64,726.00	17,319.40	17,319.40	0.00	47,406.60	26.75
PROFESSIONAL SERVICES	10-4900-040	7,000.00	0.00	0.00	0.00	7,000.00	0.00
FICA TAX EXPENSE	10-4900-050	4,912.00	1,296.33	1,296.33	0.00	3,615.67	26.39
GROUP INSURANCE EXPENS	10-4900-060	10,972.00	3,211.02	3,211.02	0.00	7,760.98	29.26
401K MATCH	10-4900-065	3,190.00	858.97	858.97	0.00	2,331.03	26.92
RETIREMENT EXPENSE	10-4900-070	9,727.00	2,602.67	2,602.67	0.00	7,124.33	26.75
TRAVEL EXPENSE	10-4900-140	3,700.00	2,013.85	2,013.85	0.00	1,686.15	54.42
MAINT & REPAIR EQUIP	10-4900-160	1,000.00	0.00	0.00	0.00	1,000.00	0.00
ADVERTISING	10-4900-260	1,125.00	0.00	0.00	0.00	1,125.00	0.00
DEPT SUPPLIES & MATL	10-4900-330	700.00	0.00	0.00	0.00	700.00	0.00
CONTRACTED SERVICES	10-4900-450	6,000.00	0.00	0.00	0.00	6,000.00	0.00
ABATEMENTS	10-4900-451	2,000.00	1,300.00	1,300.00	0.00	700.00	65.00
DUES & SUBSCRIPTIONS	10-4900-530	200.00	0.00	0.00	0.00	200.00	0.00
MISC EXPENSE	10-4900-570	600.00	0.00	0.00	0.00	600.00	0.00
CAPITAL OUTLAY	10-4900-740	7,573.64	0.00	0.00	7,573.64	0.00	100.00
TOTAL DEPT: (4900) PLANNING DEPARTMENT		123,425.64	28,602.24	28,602.24	7,573.64	87,249.76	29.30

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (5100) POLICE DEPARTMENT							
SALARIES & WAGES	10-5100-020	941,769.00	255,384.26	255,384.26	0.00	686,384.74	27.11
OVER TIME PAY	10-5100-021	37,187.00	4,678.85	4,678.85	0.00	32,508.15	12.58
PART TIME PAY	10-5100-022	28,990.00	8,005.50	8,005.50	0.00	20,984.50	27.61
HOLIDAY PAY	10-5100-024	45,230.00	7,396.74	7,396.74	0.00	37,833.26	16.35
PROFESSIONAL SERVICES	10-5100-040	2,150.00	0.00	0.00	0.00	2,150.00	0.00
FICA TAX EXPENSE	10-5100-050	79,359.00	20,743.95	20,743.95	0.00	58,615.05	26.13
GROUP INSURANCE EXPENS	10-5100-060	157,115.00	41,461.49	41,461.49	0.00	115,653.51	26.38
DEFERRED COMP 401K	10-5100-065	47,466.00	12,469.37	12,469.37	0.00	34,996.63	26.27
RETIREMENT EXPENSE	10-5100-070	168,997.00	44,567.02	44,567.02	0.00	124,429.98	26.37
TELEPHONE	10-5100-110	13,231.00	2,038.66	2,038.66	0.00	11,192.34	15.40
POSTAGE	10-5100-111	1,000.00	0.00	0.00	45.00	955.00	4.50
PRINTING EXPENSE	10-5100-120	500.00	0.00	0.00	0.00	500.00	0.00
ELECTRIC	10-5100-130	1,800.00	683.68	683.68	0.00	1,116.32	37.98
NATURAL GAS	10-5100-131	360.00	48.87	48.87	0.00	311.13	13.57
TRAINING & TRAVEL	10-5100-140	10,256.88	735.67	735.67	2,756.88	6,764.33	34.05
MAINT & REPAIR BLDG &	10-5100-150	2,688.00	0.00	0.00	0.00	2,688.00	0.00
MAINT & REPAIR EQUIP	10-5100-160	8,094.00	0.00	0.00	635.00	7,459.00	7.84
MAINT & REPAIR AUTO	10-5100-170	15,075.00	4,470.02	4,470.02	793.36	9,811.62	34.91
AUTO SUPPLIES GAS	10-5100-311	45,000.00	13,972.14	13,972.14	0.00	31,027.86	31.04
AUTO SUPPLIES TIRES	10-5100-313	5,500.00	0.00	0.00	27.28	5,472.72	0.49
AUTO SUPPLIES OIL	10-5100-314	2,000.00	790.62	790.62	0.00	1,209.38	39.53
DEPT SUPPLIES & MATL	10-5100-330	29,889.00	1,213.16	1,213.16	0.00	28,675.84	4.05
UNIFORMS	10-5100-360	23,087.00	403.43	403.43	0.00	22,683.57	1.74
CONTRACTED SEVICES	10-5100-450	34,400.00	20,017.00	20,017.00	0.00	14,383.00	58.18
IT	10-5100-490	10,572.00	0.00	0.00	0.00	10,572.00	0.00
DUES & SUBSCRIPTIONS	10-5100-530	724.00	0.00	0.00	0.00	724.00	0.00
CAPITAL OUTLAY	10-5100-740	69,000.00	5,467.98	5,467.98	46,373.00	17,159.02	75.13
TOTAL DEPT: (5100) POLICE DEPARTMENT		1,781,439.88	444,548.41	444,548.41	50,630.52	1,286,260.95	27.79

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (5300) FIRE DEPARTMENT							
SALARIES & WAGES	10-5300-020	466,258.00	114,630.04	114,630.04	0.00	351,627.96	24.58
OVER TIME PAY	10-5300-021	3,767.92	3,194.54	3,194.54	0.00	573.38	84.78
PART TIME PAY	10-5300-022	160,369.00	12,787.00	12,787.00	0.00	147,582.00	7.97
EXTRA DUTY HOURS	10-5300-024	51,612.00	13,463.90	13,463.90	0.00	38,148.10	26.08
PROFESSIONAL SERVICES	10-5300-040	5,380.00	704.00	704.00	55.00	4,621.00	14.10
FICA TAX EXPENSE	10-5300-050	51,843.00	10,956.65	10,956.65	0.00	40,886.35	21.13
GROUP INSURANCE EXPENS	10-5300-060	98,463.00	23,525.18	23,525.18	0.00	74,937.82	23.89
401K MATCH	10-5300-065	22,790.00	6,056.98	6,056.98	0.00	16,733.02	26.57
RETIREMENT EXPENSE	10-5300-070	78,372.00	19,817.49	19,817.49	0.00	58,554.51	25.28
TELEPHONE	10-5300-110	804.00	133.00	133.00	0.00	671.00	16.54
POSTAGE	10-5300-111	200.00	0.00	0.00	0.00	200.00	0.00
PRINTING EXPENSE	10-5300-120	500.00	0.00	0.00	0.00	500.00	0.00
UTILITIES EXPENSE ELEC	10-5300-130	14,340.00	4,013.73	4,013.73	0.00	10,326.27	27.99
UTILITIES EXPENSE GAS	10-5300-131	4,205.00	202.42	202.42	0.00	4,002.58	4.81
TRAINING & TRAVEL	10-5300-140	19,320.00	1,081.56	1,081.56	0.00	18,238.44	5.59
MAINT & REPAIR BLDGS &	10-5300-150	6,625.00	2,289.08	2,289.08	0.00	4,335.92	34.55
MAINT & REPAIR EQUIP	10-5300-160	13,235.00	2,302.34	2,302.34	0.00	10,932.66	17.39
MAINT & REPAIR AUTO	10-5300-170	19,011.00	6,979.84	6,979.84	0.00	12,031.16	36.71
AUTO SUPPLIES GAS	10-5300-311	3,780.00	0.00	0.00	0.00	3,780.00	0.00
AUTO SUPPLIES DIESEL	10-5300-312	10,643.00	9,220.49	9,220.49	0.00	1,422.51	86.63
AUTO SUPPLIES TIRES	10-5300-313	5,000.00	0.00	0.00	0.00	5,000.00	0.00
AUTO SUPPLIES OIL	10-5300-314	2,125.00	323.96	323.96	0.00	1,801.04	15.24
DEPT SUPPLIES & MATL	10-5300-330	41,655.00	359.06	359.06	0.00	41,295.94	0.86
UNIFORMS	10-5300-360	7,000.00	348.98	348.98	0.00	6,651.02	4.98
CONTRACTED SERVICES	10-5300-450	16,800.00	2,800.00	2,800.00	1,400.00	12,600.00	25.00
IT	10-5300-490	11,200.00	9,376.78	9,376.78	0.00	1,823.22	83.72
DUES & SUBSCRIPTIONS	10-5300-530	7,375.00	129.00	129.00	18.00	7,228.00	1.99
INSURANCE & BONDS	10-5300-540	30,842.00	28,750.00	28,750.00	0.00	2,092.00	93.21
SAFETY	10-5300-572	11,010.00	2,598.60	2,598.60	0.00	8,411.40	23.60
PUBLIC SAFETY BUILDING	10-5300-720	91,185.00	91,185.00	91,185.00	0.00	0.00	100.00
DEBT SERVICE LADDER TR	10-5300-912	52,761.00	0.00	0.00	0.00	52,761.00	0.00

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
TOTAL DEPT: (5300) FIRE DEPARTMENT		1,308,470.92	367,229.62	367,229.62	1,473.00	939,768.30	28.17

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (5600) STREET DEPARTMENT							
SALARIES & WAGES	10-5600-020	171,322.00	39,914.51	39,914.51	0.00	131,407.49	23.29
OVER TIME PAY	10-5600-021	9,825.00	993.64	993.64	0.00	8,831.36	10.11
PROFESSIONAL SERVICES	10-5600-040	1,000.00	0.00	0.00	0.00	1,000.00	0.00
FICA TAX EXPENSE	10-5600-050	13,495.00	3,032.74	3,032.74	0.00	10,462.26	22.47
GROUP INSURANCE EXPENS	10-5600-060	41,968.00	11,454.32	11,454.32	0.00	30,513.68	27.29
401K MATCH	10-5600-065	8,268.00	1,895.36	1,895.36	0.00	6,372.64	22.92
RETIREMENT EXPENSE	10-5600-070	26,724.00	6,121.82	6,121.82	0.00	20,602.18	22.90
UTILITIES EXPENSE ELEC	10-5600-130	2,232.00	406.56	406.56	0.00	1,825.44	18.21
UTILITIES EXPENSE ST L	10-5600-133	102,948.00	27,820.76	27,820.76	0.00	75,127.24	27.02
UTILITY EXPENSE TRAFFI	10-5600-134	1,344.00	264.24	264.24	0.00	1,079.76	19.66
TRAINING & TRAVEL	10-5600-140	1,000.00	0.00	0.00	0.00	1,000.00	0.00
MAIT & REPAIR BLDGS &	10-5600-150	16,400.00	365.38	365.38	0.00	16,034.62	2.22
MAINT & REPAIR EQUIP	10-5600-160	10,000.00	1,653.86	1,653.86	0.00	8,346.14	16.53
MAINT & REPAIR AUTO	10-5600-170	12,000.00	0.00	0.00	0.00	12,000.00	0.00
AUTO SUPPLIES GAS	10-5600-311	3,800.00	850.06	850.06	0.00	2,949.94	22.37
AUTO SUPPLIES DIESEL	10-5600-312	16,047.00	15,556.09	15,556.09	0.00	490.91	96.94
AUTO SUPPLIES TIRES	10-5600-313	5,500.00	0.00	0.00	0.00	5,500.00	0.00
AUTO SUPPLIES OIL	10-5600-314	2,954.00	90.33	90.33	0.00	2,863.67	3.05
DEPT SUPPLIES & MATL	10-5600-330	9,600.00	325.98	325.98	0.00	9,274.02	3.39
CHEMICALS	10-5600-332	2,000.00	0.00	0.00	0.00	2,000.00	0.00
UNIFORMS	10-5600-360	3,472.00	394.01	394.01	26.24	3,051.75	12.10
CONTRACTED SERVICES	10-5600-450	11,080.00	0.00	0.00	10,000.00	1,080.00	90.25
CAPITAL OUTLAY	10-5600-740	6,000.00	0.00	0.00	0.00	6,000.00	0.00
TRANSFER TO STREETS PR	10-5600-900	375,000.00	375,000.00	375,000.00	0.00	0.00	100.00
TOTAL DEPT: (5600) STREET DEPARTMENT		853,979.00	486,139.66	486,139.66	10,026.24	357,813.10	58.10

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (5700) POWELL BILL							
MAINT & REPAIR BLDG &	10-5700-150	4,000.00	0.00	0.00	0.00	4,000.00	0.00
MAINT & REPAIR - PATCH	10-5700-151	25,000.00	459.14	459.14	684.68	23,856.18	4.57
DRAINAGE AND STORM SEW	10-5700-154	3,000.00	0.00	0.00	0.00	3,000.00	0.00
SNOW AND ICE REMOVAL	10-5700-155	3,800.00	0.00	0.00	0.00	3,800.00	0.00
DEPT SUPPLIES & MATL	10-5700-330	2,500.00	0.00	0.00	0.00	2,500.00	0.00
CAPITAL OUTLAY SIDEWAL	10-5700-730	35,000.00	0.00	0.00	0.00	35,000.00	0.00
CAPITAL OUTLAY	10-5700-740	125,000.00	125,000.00	125,000.00	0.00	0.00	100.00
TOTAL DEPT: (5700) POWELL BILL		198,300.00	125,459.14	125,459.14	684.68	72,156.18	63.61

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (5800) SANITATION							
SALARIES & WAGES	10-5800-020	39,970.00	10,836.68	10,836.68	0.00	29,133.32	27.11
OVER TIME PAY	10-5800-021	2,192.00	404.30	404.30	0.00	1,787.70	18.44
FICA EXPENSE	10-5800-050	3,142.00	847.60	847.60	0.00	2,294.40	26.97
GROUP INSURANCE EXPENS	10-5800-060	10,481.00	3,115.20	3,115.20	0.00	7,365.80	29.72
401K MATCH	10-5800-065	1,886.00	150.00	150.00	0.00	1,736.00	7.95
RETIREMENT EXPENSE	10-5800-070	6,224.00	1,681.77	1,681.77	0.00	4,542.23	27.02
POSTAGE	10-5800-111	3,000.00	0.00	0.00	0.00	3,000.00	0.00
PRINTING EXPENSE	10-5800-120	1,500.00	0.00	0.00	0.00	1,500.00	0.00
MAINT. & REPAIR-EQUIPM	10-5800-160	3,650.00	0.00	0.00	0.00	3,650.00	0.00
MAINT. & REPAIR-AUTO &	10-5800-170	5,000.00	0.00	0.00	0.00	5,000.00	0.00
ADVERTISING	10-5800-260	600.00	0.00	0.00	336.07	263.93	56.01
AUTO SUPPLIES GAS	10-5800-311	4,000.00	1,429.50	1,429.50	0.00	2,570.50	35.73
AUTO SUPPLIES DIESEL	10-5800-312	1,500.00	130.52	130.52	0.00	1,369.48	8.70
AUTO SUPPLIES-TIRES	10-5800-313	2,290.00	1,740.00	1,740.00	0.00	550.00	75.98
AUTO SUPPLIES-OIL	10-5800-314	628.00	0.00	0.00	0.00	628.00	0.00
DEPT. SUPPLIES & MATER	10-5800-330	1,600.00	489.15	489.15	0.00	1,110.85	30.57
CHEMICAL	10-5800-332	200.00	0.00	0.00	0.00	200.00	0.00
UNIFORMS	10-5800-360	768.00	65.50	65.50	6.55	695.95	9.38
CONTRACTED SERVICES	10-5800-450	308,683.00	52,702.91	52,702.91	0.00	255,980.09	17.07
TOTAL DEPT: (5800) SANITATION		397,314.00	73,593.13	73,593.13	342.62	323,378.25	18.60

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (6200) RECREATION DEPARTMENT							
SALARIES & WAGES	10-6200-020	308,887.00	82,372.62	82,372.62	0.00	226,514.38	26.66
PART-TIME PAY	10-6200-022	347,638.50	116,513.59	116,513.59	0.00	231,124.91	33.51
PROFESSIONAL SERVICES	10-6200-040	1,650.00	425.67	425.67	0.00	1,224.33	25.79
FICA TAX EXPENSE	10-6200-050	50,027.00	15,032.88	15,032.88	0.00	34,994.12	30.05
GROUP INSURANCE EXPENS	10-6200-060	53,380.00	13,760.50	13,760.50	0.00	39,619.50	25.77
401K MATCH	10-6200-065	14,984.00	1,633.52	1,633.52	0.00	13,350.48	10.90
RETIREMENT EXPENSE	10-6200-070	46,481.00	12,415.79	12,415.79	0.00	34,065.21	26.71
TELEPHONE	10-6200-110	200.00	0.00	0.00	0.00	200.00	0.00
UTILITIES EXPENSE-ELEC	10-6200-130	58,500.00	10,127.41	10,127.41	0.00	48,372.59	17.31
UTILITY EXPENSE-GAS	10-6200-131	58,500.00	253.76	253.76	0.00	58,246.24	0.43
TRAINING & TRAVEL	10-6200-140	2,500.00	780.00	780.00	0.00	1,720.00	31.20
MAINT & REPAIR-BLDGS	10-6200-150	23,800.00	11,093.26	11,093.26	863.14	11,843.60	50.23
PARKS REPAIRS	10-6200-151	11,000.00	830.30	830.30	0.00	10,169.70	7.54
MAINT & REPAIR-EQUIPME	10-6200-160	16,815.00	1,945.07	1,945.07	0.00	14,869.93	11.56
MAINT & REPAIR-AUTO	10-6200-170	1,000.00	105.15	105.15	0.00	894.85	10.51
ADVERTISING	10-6200-260	2,000.00	100.00	100.00	0.00	1,900.00	5.00
AUTO SUPPLIES-GAS-UNLE	10-6200-311	3,500.00	938.66	938.66	0.00	2,561.34	26.81
AUTO SUPPLIES-TIRES	10-6200-313	800.00	0.00	0.00	0.00	800.00	0.00
AUTO SUPPLIES-OIL	10-6200-314	240.00	0.00	0.00	0.00	240.00	0.00
DEPT SUPPLIES & MATERI	10-6200-330	31,900.00	21,668.55	21,668.55	0.00	10,231.45	67.92
CHEMICALS	10-6200-332	15,000.00	5,178.74	5,178.74	0.00	9,821.26	34.52
UNIFORMS	10-6200-360	750.00	0.00	0.00	0.00	750.00	0.00
CONTRACTED SERVICES	10-6200-450	117,700.00	13,136.78	13,136.78	1,750.00	102,813.22	12.64
WALDENSIAN FOOTRACE	10-6200-454	4,500.00	3,441.74	3,441.74	1,002.50	55.76	98.76
SWIM TEAM	10-6200-480	2,000.00	928.08	928.08	0.00	1,071.92	46.40
P F R CONCESSIONS	10-6200-481	37,505.00	11,786.13	11,786.13	215.94	25,502.93	32.00
P F R OTHER	10-6200-484	13,000.00	0.00	0.00	45.00	12,955.00	0.34
DUES AND SUBSCRIPTIONS	10-6200-530	3,545.00	390.00	390.00	0.00	3,155.00	11.00
CAPITAL OUTLAY	10-6200-740	35,700.00	32,534.73	32,534.73	2,700.00	465.27	98.69
DEBT SERVICE	10-6200-910	19,483.00	0.00	0.00	0.00	19,483.00	0.00

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered Balance	% Spent
TOTAL DEPT: (6200) RECREATION DEPARTMENT		1,282,985.50	357,392.93	357,392.93	6,576.58	919,015.99	28.36

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (6250) COMMUNITY AFFAIRS							
SALARIES & WAGES	10-6250-020	209,065.00	55,140.04	55,140.04	0.00	153,924.96	26.37
OVER TIME PAY	10-6250-021	2,582.00	0.00	0.00	0.00	2,582.00	0.00
PART-TIME PAY	10-6250-022	34,308.00	12,445.88	12,445.88	0.00	21,862.12	36.27
PROFESSIONAL SERVICES	10-6250-040	1,400.00	0.00	0.00	0.00	1,400.00	0.00
FICA TAX EXPENSE	10-6250-050	18,399.00	5,078.67	5,078.67	0.00	13,320.33	27.60
GROUP INSURANCE EXPENS	10-6250-060	40,259.00	11,135.36	11,135.36	0.00	29,123.64	27.65
401K MATCH	10-6250-065	10,040.00	1,885.33	1,885.33	0.00	8,154.67	18.77
RETIREMENT EXPENSE	10-6250-070	31,437.00	8,290.06	8,290.06	0.00	23,146.94	26.37
POSTAGE	10-6250-111	5,500.00	0.00	0.00	0.00	5,500.00	0.00
PRINTING EXPENSE	10-6250-120	4,600.00	576.18	576.18	0.00	4,023.82	12.52
UTILITIES EXPENSE-ELEC	10-6250-130	45,750.00	16,773.77	16,773.77	0.00	28,976.23	36.66
UTILITIES EXPENSE-GS	10-6250-131	17,000.00	167.15	167.15	22.00	16,810.85	1.11
TRAINING & TRAVEL	10-6250-140	200.00	0.00	0.00	0.00	200.00	0.00
MAINT. & REPAIR-BLDGS	10-6250-150	26,850.00	3,396.69	3,396.69	0.00	23,453.31	12.65
MAINT & REPAIR-EQUIPME	10-6250-160	2,400.00	420.49	420.49	0.00	1,979.51	17.52
MAINT & REPAIR-AUTO	10-6250-170	200.00	0.00	0.00	0.00	200.00	0.00
ADVERTISING	10-6250-260	8,000.00	141.14	141.14	0.00	7,858.86	1.76
AUTO SUPPLIES-GAS-UNLE	10-6250-311	300.00	0.00	0.00	0.00	300.00	0.00
AUTO SUPPLIES-OIL	10-6250-314	100.00	0.00	0.00	0.00	100.00	0.00
DEPT SUPPLIES & MATERI	10-6250-330	7,700.00	3,161.52	3,161.52	0.00	4,538.48	41.05
EVENT SUPPLIES & DECOR	10-6250-331	6,500.00	997.06	997.06	0.00	5,502.94	15.33
CONCESSION STAND TRAIL	10-6250-332	3,250.00	629.61	629.61	0.00	2,620.39	19.37
CONTRACTED SERVICES	10-6250-450	43,800.00	4,490.94	4,490.94	894.25	38,414.81	12.29
CONT SERVICES-ENTERTAI	10-6250-452	98,450.00	15,500.00	15,500.00	5,500.00	77,450.00	21.33
CONT SERVICES - TOURIS	10-6250-453	500.00	0.00	0.00	0.00	500.00	0.00
IT	10-6250-490	2,800.00	2,607.99	2,607.99	0.00	192.01	93.14
DUE AND SUBSCRIPTIONS	10-6250-530	1,110.00	459.00	459.00	0.00	651.00	41.35
WELLNESS	10-6250-572	7,000.00	4,073.80	4,073.80	0.00	2,926.20	58.19
FESTIVAL	10-6250-922	30,325.00	24,946.22	24,946.22	0.00	5,378.78	82.26
MAIN STREET PROGRAM	10-6250-924	3,000.00	667.56	667.56	125.00	2,207.44	26.41
VALDESE TOURISM COMMIS	10-6250-925	145,000.00	54,124.53	54,124.53	7,109.13	83,766.34	42.23

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered Balance	% Spent
TOTAL DEPT: (6250) COMMUNITY AFFAIRS		807,825.00	227,108.99	227,108.99	13,650.38	567,065.63	29.80
TOTAL FUND: (10) GENERAL FUND		9,234,279.94	2,903,781.43	2,903,781.43	196,733.18	6,133,765.33	33.57

30 UTILITY FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (8100) WATER DEPARTMENT							
SALARIES & WAGES	30-8100-020	433,714.00	106,155.14	106,155.14	0.00	327,558.86	24.47
OVER TIME PAY	30-8100-021	3,000.00	50.40	50.40	0.00	2,949.60	1.68
PROFESSIONAL SERVICES	30-8100-040	61,500.00	4,644.49	4,644.49	0.00	56,855.51	7.55
FICA TAX EXPENSE	30-8100-050	33,329.00	7,860.72	7,860.72	0.00	25,468.28	23.58
GROUP INSURANCE EXPENS	30-8100-060	95,081.00	26,083.02	26,083.02	0.00	68,997.98	27.43
401K MATCH	30-8100-065	19,143.00	506.66	506.66	0.00	18,636.34	2.64
RETIREMENT EXPENSE	30-8100-070	66,005.00	16,026.50	16,026.50	0.00	49,978.50	24.28
TELEPHONE	30-8100-110	2,000.00	480.36	480.36	0.00	1,519.64	24.01
UTILITES EXPENSE-ELECT	30-8100-130	326,892.00	74,936.96	74,936.96	0.00	251,955.04	22.92
UTILITES EXPENSE-FUEL	30-8100-132	5,000.00	0.00	0.00	0.00	5,000.00	0.00
TRAINING & TRAVEL	30-8100-140	3,500.00	228.94	228.94	0.00	3,271.06	6.54
MAINT & REPAIR-BLDGS	30-8100-150	29,270.00	16,491.07	16,491.07	0.00	12,778.93	56.34
MAINT. & REPAIR-EQUIPM	30-8100-160	49,100.00	20,661.95	20,661.95	0.00	28,438.05	42.08
MAINT. & REPAIR-AUTO &	30-8100-170	680.00	0.00	0.00	0.00	680.00	0.00
AUTO SUPPLIES-GAS-UNLE	30-8100-311	4,000.00	1,046.84	1,046.84	0.00	2,953.16	26.17
AUTO SUPPLIES-DIESEL	30-8100-312	400.00	103.33	103.33	0.00	296.67	25.83
AUTO SUPPLIES-TIRES	30-8100-313	700.00	0.00	0.00	0.00	700.00	0.00
AUTO SUPPLIES-OIL	30-8100-314	200.00	0.00	0.00	0.00	200.00	0.00
DEPT SUPPLIES & MATERI	30-8100-330	3,650.00	69.24	69.24	0.00	3,580.76	1.89
CHEMICALS	30-8100-332	266,000.00	72,019.14	72,019.14	0.00	193,980.86	27.07
LAB SUPPLIES	30-8100-333	45,500.00	8,191.00	8,191.00	0.00	37,309.00	18.00
WATER TESTING-PROFESSI	30-8100-334	15,900.00	3,237.09	3,237.09	0.00	12,662.91	20.35
UNIFORMS	30-8100-360	5,200.00	2,923.31	2,923.31	0.00	2,276.69	56.21
CONTRACTED SERVICES	30-8100-450	59,152.00	4,455.28	4,455.28	0.00	54,696.72	7.53
IT	30-8100-490	500.00	0.00	0.00	0.00	500.00	0.00
DUES AND SUBSCRIPTIONS	30-8100-530	11,064.00	3,432.00	3,432.00	0.00	7,632.00	31.02
INSURANCE AND BONDS	30-8100-540	34,000.00	34,000.00	34,000.00	0.00	0.00	100.00
SAFETY	30-8100-572	3,870.00	1,311.17	1,311.17	0.00	2,558.83	33.88
CAPITAL OUTLAY-OTHER I	30-8100-730	127,451.75	-41,455.92	-41,455.92	120,450.25	48,457.42	61.98
CAPITAL OUTLAY	30-8100-740	1,964,665.00	79,221.62	79,221.62	1,526,665.00	358,778.38	81.73
DEBT SERVICE	30-8100-910	350,705.00	0.00	0.00	0.00	350,705.00	0.00

30 UTILITY FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
PRO RATA	30-8100-920	650,000.00	162,499.98	162,499.98	0.00	487,500.02	25.00
VEDIC	30-8100-930	12,500.00	12,500.00	12,500.00	0.00	0.00	100.00
ECONOMIC DEVEL BPED	30-8100-931	12,495.00	6,247.50	6,247.50	0.00	6,247.50	50.00
CONTINGENCY	30-8100-990	307,597.00	221,000.00	221,000.00	0.00	86,597.00	71.84
TOTAL DEPT: (8100) WATER DEPARTMENT		5,003,763.75	844,927.79	844,927.79	1,647,115.25	2,511,720.71	49.80

30 UTILITY FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (8110) WASTE WATER DEPARTMENT							
SALARIES & WAGES	30-8110-020	462,184.00	122,849.64	122,849.64	0.00	339,334.36	26.58
PART-TIME PAY	30-8110-022	10,000.00	0.00	0.00	0.00	10,000.00	0.00
PROFESSIONAL SERVICES	30-8110-040	2,500.00	0.00	0.00	0.00	2,500.00	0.00
FICA TAX PAYABLE	30-8110-050	36,002.00	9,234.08	9,234.08	0.00	26,767.92	25.64
GROUP INSURANCE EXPENS	30-8110-060	103,062.00	33,179.14	33,179.14	0.00	69,882.86	32.19
401K MATCH	30-8110-065	22,320.00	810.00	810.00	0.00	21,510.00	3.62
RETIREMENT EXPENSE	30-8110-070	69,785.00	18,548.04	18,548.04	0.00	51,236.96	26.57
TELEPHONE	30-8110-110	3,000.00	500.00	500.00	0.00	2,500.00	16.66
UTILITIES EXPENSE-ELEC	30-8110-130	225,000.00	15,516.94	15,516.94	0.00	209,483.06	6.89
UTILITIES EXPENSE-FUEL	30-8110-132	9,000.00	5,730.81	5,730.81	0.00	3,269.19	63.67
TRAVEL EXPENSE	30-8110-140	4,925.00	951.02	951.02	0.00	3,973.98	19.31
MAINT. & REPAIR-BLDGS	30-8110-150	110,000.00	15,371.71	15,371.71	0.00	94,628.29	13.97
MAINT. & REPAIR-EQUIPM	30-8110-160	12,000.00	1,958.74	1,958.74	0.00	10,041.26	16.32
MAINT. & REPAIR-AUTO	30-8110-170	2,100.00	402.81	402.81	0.00	1,697.19	19.18
AUTO SUPPLIES-GAS-UNLE	30-8110-311	5,000.00	629.20	629.20	0.00	4,370.80	12.58
AUTO SUPPLIES-TIRES	30-8110-313	1,900.00	0.00	0.00	0.00	1,900.00	0.00
AUTO SUPLIES-OIL	30-8110-314	750.00	0.00	0.00	0.00	750.00	0.00
DEPT. SUPPLIES & MATER	30-8110-330	12,000.00	1,024.18	1,024.18	0.00	10,975.82	8.53
CHEMICALS	30-8110-332	121,293.00	0.00	0.00	19,000.00	102,293.00	15.66
LAB SUPPLIES	30-8110-333	64,900.00	49,127.96	49,127.96	2,082.00	13,690.04	78.90
WOOD CHIPS	30-8110-336	61,000.00	14,425.00	14,425.00	-425.00	47,000.00	22.95
UNIFORMS	30-8110-360	1,500.00	1,290.68	1,290.68	0.00	209.32	86.04
CONTRACTED SERVICES	30-8110-450	28,840.00	2,158.58	2,158.58	0.00	26,681.42	7.48
IT	30-8110-490	1,500.00	0.00	0.00	0.00	1,500.00	0.00
LONG TERM MONITORING	30-8110-500	31,000.00	7,925.00	7,925.00	-7,925.00	31,000.00	0.00
DUES AND SUBSCRIPTIONS	30-8110-530	14,596.00	2,178.00	2,178.00	-13.00	12,431.00	14.83
INSURANCE AND BONDS	30-8110-540	37,000.00	37,000.00	37,000.00	0.00	0.00	100.00
SAFETY	30-8110-572	2,500.00	902.67	902.67	0.00	1,597.33	36.10
CAPITAL OUTLAY	30-8110-740	1,476,790.59	743,008.62	743,008.62	231,486.93	502,295.04	65.98
PRO RATA	30-8110-920	650,000.00	162,499.98	162,499.98	0.00	487,500.02	25.00
VEDIC	30-8110-930	12,500.00	12,500.00	12,500.00	0.00	0.00	100.00

30 UTILITY FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
ECONOMIC DEV BPED	30-8110-931	13,230.00	0.00	0.00	0.00	13,230.00	0.00
TOTAL DEPT: (8110) WASTE WATER DEPARTMENT		3,608,177.59	1,259,722.80	1,259,722.80	244,205.93	2,104,248.86	41.68

30 UTILITY FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (8120) WATER & SEWER CONSTRUCTION							
SALARIES & WAGES	30-8120-020	444,210.00	131,579.74	131,579.74	0.00	312,630.26	29.62
OVER TIME PAY	30-8120-021	29,395.00	3,850.15	3,850.15	0.00	25,544.85	13.09
PART-TIME PAY	30-8120-022	34,800.00	6,900.00	6,900.00	0.00	27,900.00	19.82
PROFESSIONAL SERVICES	30-8120-040	122,659.00	4,981.08	4,981.08	12,000.00	105,677.92	13.84
HEALTH REIMBURSEMENT (	30-8120-041	36,000.00	13,717.05	13,717.05	0.00	22,282.95	38.10
FICA TAX EXPENSE	30-8120-050	38,574.00	10,726.10	10,726.10	0.00	27,847.90	27.80
GROUP INSURANCE EXPENS	30-8120-060	84,938.00	18,825.31	18,825.31	0.00	66,112.69	22.16
401K MATCH	30-8120-065	21,462.00	2,276.93	2,276.93	0.00	19,185.07	10.60
RETIREMENT EXPENSE	30-8120-070	71,121.00	20,347.97	20,347.97	0.00	50,773.03	28.61
TELEPHONE	30-8120-110	2,700.00	431.04	431.04	0.00	2,268.96	15.96
POSTAGE	30-8120-111	650.00	0.00	0.00	0.00	650.00	0.00
PRINTING EXPENSE	30-8120-120	1,500.00	0.00	0.00	0.00	1,500.00	0.00
UTILITIES EXPENSE-ELEC	30-8120-130	26,680.00	3,653.40	3,653.40	0.03	23,026.57	13.69
TRAINING & TRAVEL	30-8120-140	10,120.00	251.00	251.00	77.93	9,791.07	3.25
MAINT. & REPAIR-BLDGS	30-8120-150	48,000.00	1,927.45	1,927.45	0.00	46,072.55	4.01
MAINT. & REPAIR EQUIPM	30-8120-160	10,650.00	288.25	288.25	0.00	10,361.75	2.70
MAINT & REPAIR-AUTO	30-8120-170	4,000.00	0.00	0.00	413.98	3,586.02	10.35
ADVERTISING	30-8120-260	100.00	0.00	0.00	0.00	100.00	0.00
AUTO SUPPLIES-GAS-UNLE	30-8120-311	13,500.00	6,070.15	6,070.15	0.00	7,429.85	44.96
AUTO SUPPLIES-DIESEL	30-8120-312	5,000.00	5,000.00	5,000.00	0.00	0.00	100.00
AUTO SUPLIES-TIRES	30-8120-313	4,200.00	0.00	0.00	0.00	4,200.00	0.00
AUTO SUPPLIES-OIL	30-8120-314	2,180.00	925.45	925.45	61.03	1,193.52	45.25
DEPT. SUPPLIES & MATER	30-8120-330	99,400.00	22,062.30	22,062.30	5,067.68	72,270.02	27.29
METERS	30-8120-331	115,000.00	0.00	0.00	0.00	115,000.00	0.00
CHEMICALS	30-8120-332	2,100.00	0.00	0.00	0.00	2,100.00	0.00
UNIFORMS	30-8120-360	3,744.00	700.90	700.90	70.09	2,973.01	20.59
CONTRACTED SERVICES	30-8120-450	129,271.00	65,605.75	65,605.75	130.04	63,535.21	50.85
IT	30-8120-490	1,000.00	0.00	0.00	0.00	1,000.00	0.00
DUES AND SUBSCRIPTIONS	30-8120-530	27,765.00	20,124.90	20,124.90	0.00	7,640.10	72.48
INSURANCE AND BONDS	30-8120-540	37,000.00	26,000.00	26,000.00	0.00	11,000.00	70.27
SAFETY	30-8120-572	5,060.00	150.00	150.00	0.00	4,910.00	2.96

30 UTILITY FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered Balance	% Spent
CAPITAL OUTLAY	30-8120-740	145,100.00	0.00	0.00	0.00	145,100.00	0.00
DEBT SERVICE	30-8120-910	628,210.00	0.00	0.00	0.00	628,210.00	0.00
TOTAL DEPT: (8120) WATER & SEWER CONSTRUCTION		2,206,089.00	366,394.92	366,394.92	17,820.78	1,821,873.30	17.41
TOTAL FUND: (30) UTILITY FUND		10,818,030.34	2,471,045.51	2,471,045.51	1,909,141.96	6,437,842.87	40.48

31 POOL STRUCTURE

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (00000)							
ENGINEERING SERVICES	31-6200-040	112,840.00	0.00	104,409.02	0.00	8,430.98	92.52
SITE EVALUATION TESTIN	31-6200-041	6,500.00	0.00	6,500.00	0.00	0.00	100.00
CONSTRUCTION	31-6200-740	992,308.00	26,988.90	972,100.66	0.00	20,207.34	97.96
ADA	31-6200-741	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEPT: (00000)		1,111,648.00	26,988.90	1,083,009.68	0.00	28,638.32	97.42
TOTAL FUND: (31) POOL STRUCTURE		1,111,648.00	26,988.90	1,083,009.68	0.00	28,638.32	97.42

32 HOYLE CREEK RESTORATION

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (00000)							
SCHEMATIC & ROUTING PH	32-6200-001	102,500.00	1,300.00	96,900.00	0.00	5,600.00	94.53
SURVEY & DESIGN PHASE	32-6200-002	553,000.00	32,200.00	223,200.00	0.00	329,800.00	40.36
BIDDING & AWARD PHASE	32-6200-003	16,000.00	0.00	0.00	0.00	16,000.00	0.00
RESTORATION	32-6200-150	1,328,500.00	0.00	0.00	0.00	1,328,500.00	0.00
CONTINGENCY	32-6200-900	200,000.00	0.00	0.00	0.00	200,000.00	0.00
TOTAL DEPT: (00000)		2,200,000.00	33,500.00	320,100.00	0.00	1,879,900.00	14.55
TOTAL FUND: (32) HOYLE CREEK RESTORATION		2,200,000.00	33,500.00	320,100.00	0.00	1,879,900.00	14.55

33 CHILDRENS PARK UPGRADES

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered Balance	% Spent
DEPT (00000)							
UPGRADES	33-6200-000	175,000.00	0.00	0.00	0.00	175,000.00	0.00
TOTAL DEPT: (00000)		175,000.00	0.00	0.00	0.00	175,000.00	0.00
TOTAL FUND: (33) CHILDRENS PARK UPGRADES		175,000.00	0.00	0.00	0.00	175,000.00	0.00

34 LAKESIDE PARK PLAYGROUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (00000)							
CONSTRUCTION	34-6200-000	350,000.00	0.00	0.00	0.00	350,000.00	0.00
TOTAL DEPT: (00000)		350,000.00	0.00	0.00	0.00	350,000.00	0.00
TOTAL FUND: (34) LAKESIDE PARK PLAYGROUND		350,000.00	0.00	0.00	0.00	350,000.00	0.00

35 PUBLIC SAFETY BUILDING

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (00000)							
PD A&E SERVICES	35-5100-040	0.00	0.00	0.00	0.00	0.00	0.00
PD A&E REIMBURSABLE AL	35-5100-050	0.00	0.00	0.00	0.00	0.00	0.00
PD BUILDING PURCHASE	35-5100-150	363,467.33	0.00	363,467.33	0.00	0.00	100.00
TOTAL DEPT: (00000)		363,467.33	0.00	363,467.33	0.00	0.00	100.00

35 PUBLIC SAFETY BUILDING

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (5300) PUBLIC SAFETY BUILDING							
EXISTING FACILITY ASSE	35-5300-039	25,500.00	0.00	25,500.00	0.00	0.00	100.00
ARCHITECT & ENGINEERIN	35-5300-040	288,210.38	0.00	288,210.38	0.00	0.00	100.00
PROFESSIONAL SERVICES	35-5300-041	97,943.60	0.00	93,943.60	0.00	4,000.00	95.91
LAND ACQUISITION	35-5300-150	498,132.00	0.00	498,132.00	0.00	0.00	100.00
DESIGN BUILD SERVICES	35-5300-200	275,000.00	49,500.00	249,500.00	0.00	25,500.00	90.72
CONSTRUCTION	35-5300-900	10,830,000.00	0.00	0.00	0.00	10,830,000.00	0.00
OWNER CONTINGENCY	35-5300-950	200,000.00	0.00	0.00	0.00	200,000.00	0.00
BUILDER CONTINGENCY	35-5300-951	200,000.00	0.00	0.00	0.00	200,000.00	0.00
MARKET FACTOR BUFFER	35-5300-952	200,000.00	0.00	0.00	0.00	200,000.00	0.00
TOTAL DEPT: (5300) PUBLIC SAFETY BUILDING		12,614,785.98	49,500.00	1,155,285.98	0.00	11,459,500.00	9.15
TOTAL FUND: (35) PUBLIC SAFETY BUILDING		12,978,253.31	49,500.00	1,518,753.31	0.00	11,459,500.00	11.70

38 OLD ROCK SCHOOL RENOVATIONS

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (00000)							
PROFESSIONAL SERVICES	38-6250-040	120,300.00	0.00	0.00	0.00	120,300.00	0.00
RENOVATIONS	38-6250-150	1,377,650.00	0.00	0.00	0.00	1,377,650.00	0.00
ARC GRANT	38-6250-151	120,000.00	0.00	0.00	0.00	120,000.00	0.00
AUDITORIUM SEATING	38-6250-330	151,225.00	0.00	0.00	0.00	151,225.00	0.00
GRANT ADMINISTRATION	38-6250-450	25,000.00	0.00	0.00	0.00	25,000.00	0.00
CONTINGENCY	38-6250-900	55,500.00	0.00	0.00	0.00	55,500.00	0.00
TOTAL DEPT: (00000)		1,849,675.00	0.00	0.00	0.00	1,849,675.00	0.00
TOTAL FUND: (38) OLD ROCK SCHOOL RENOVATIONS		1,849,675.00	0.00	0.00	0.00	1,849,675.00	0.00

41 PUBLIC ART

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (4350) PUBLIC ART							
DISPLAY	41-4350-150	2,517.00	0.00	2,516.44	0.00	0.56	99.97
PUBLIC ART	41-4350-740	74,559.00	0.00	43,659.02	0.00	30,899.98	58.55
TOTAL DEPT: (4350) PUBLIC ART		77,076.00	0.00	46,175.46	0.00	30,900.54	59.90
TOTAL FUND: (41) PUBLIC ART		77,076.00	0.00	46,175.46	0.00	30,900.54	59.90

50 CLINE AVE BASIN & PUMP STATION

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (00000)							
ENGINEERING REPORT	50-8110-100	22,000.00	0.00	22,000.00	0.00	0.00	100.00
DESIGN	50-8110-200	89,000.00	0.00	89,000.00	0.00	0.00	100.00
BIDDING & AWARD	50-8110-300	7,000.00	0.00	7,000.00	0.00	0.00	100.00
CONSTRUCTION ADMIN	50-8110-400	72,000.00	0.00	72,000.00	0.00	0.00	100.00
PLANNING & FUNDING ADM	50-8110-500	20,000.00	0.00	20,000.00	0.00	0.00	100.00
LOAN CLOSING FEE	50-8110-600	30,300.00	0.00	29,770.00	0.00	530.00	98.25
LEGAL/ADMIN	50-8110-700	5,000.00	0.00	0.00	0.00	5,000.00	0.00
CONSTRUCTION	50-8110-800	1,158,190.00	71,377.00	1,115,185.00	0.00	43,005.00	96.28
CONTINGENCY	50-8110-900	115,800.00	0.00	0.00	0.00	115,800.00	0.00
TOTAL DEPT: (00000)		1,519,290.00	71,377.00	1,354,955.00	0.00	164,335.00	89.18
TOTAL FUND: (50) CLINE AVE BASIN & PUMP STATION		1,519,290.00	71,377.00	1,354,955.00	0.00	164,335.00	89.18

51 VALDESE BLUFFS WATER LINE

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (00000)							
PLANNING	51-8110-100	1,400.00	0.00	0.00	0.00	1,400.00	0.00
DESIGN	51-8110-200	6,200.00	0.00	0.00	0.00	6,200.00	0.00
CONSTRUCTION	51-8110-800	6,000.00	0.00	0.00	0.00	6,000.00	0.00
TOTAL DEPT: (00000)		13,600.00	0.00	0.00	0.00	13,600.00	0.00
TOTAL FUND: (51) VALDESE BLUFFS WATER LINE		13,600.00	0.00	0.00	0.00	13,600.00	0.00

52 VALDESE BLUFFS SEWER LINE

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (00000)							
DESIGN	52-8110-100	62,655.00	0.00	56,455.00	0.00	6,200.00	90.10
PLANNING	52-8110-200	50,125.00	0.00	44,110.00	0.00	6,015.00	88.00
BIDDING	52-8110-300	0.00	0.00	0.00	0.00	0.00	0.00
CONSTRUCTION ADMIN	52-8110-400	80,300.00	18,000.00	27,900.00	0.00	52,400.00	34.74
DUKE ENERGY SERVICE EX	52-8110-700	10,000.00	0.00	0.00	0.00	10,000.00	0.00
CONSTRUCTION	52-8110-800	1,280,117.00	0.00	382,233.50	0.00	897,883.50	29.85
CONTINGENCY	52-8110-900	71,000.00	0.00	0.00	0.00	71,000.00	0.00
TOTAL DEPT: (00000)		1,554,197.00	18,000.00	510,698.50	0.00	1,043,498.50	32.85
TOTAL FUND: (52) VALDESE BLUFFS SEWER LINE		1,554,197.00	18,000.00	510,698.50	0.00	1,043,498.50	32.85

53 LEAD SERVICE LINE INVENTORY

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (00000)							
DESKTOP EVALUATION	53-8120-000	85,000.00	7,100.00	65,700.00	0.00	19,300.00	77.29
METER BOX INSPECTIONS	53-8120-001	40,000.00	0.00	8,401.77	0.00	31,598.23	21.00
DEVELOP INITIAL INVENT	53-8120-002	20,000.00	1,400.00	5,900.00	0.00	14,100.00	29.50
FIELD LOCATES-SOFT DIG	53-8120-003	275,000.00	0.00	0.00	0.00	275,000.00	0.00
ASSEMBLE DATA FINAL RE	53-8120-004	80,000.00	4,100.00	8,600.00	0.00	71,400.00	10.75
LOAN FEE	53-8120-005	10,000.00	0.00	10,000.00	0.00	0.00	100.00
TOTAL DEPT: (00000)		510,000.00	12,600.00	98,601.77	0.00	411,398.23	19.33
TOTAL FUND: (53) LEAD SERVICE LINE INVENTORY		510,000.00	12,600.00	98,601.77	0.00	411,398.23	19.33

54 WATER TREATMENT PLANT UPGRADES

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (00000)							
DESIGN	54-8100-040	488,000.00	18,200.00	367,900.00	0.00	120,100.00	75.38
FUNDING ADMIN	54-8100-041	40,000.00	400.00	8,400.00	0.00	31,600.00	21.00
BIDDING & AWARD	54-8100-043	28,000.00	0.00	0.00	0.00	28,000.00	0.00
CONSTRUCTION SERVICES	54-8100-045	397,000.00	0.00	0.00	0.00	397,000.00	0.00
CONSTRUCTION	54-8100-760	5,462,900.00	0.00	0.00	0.00	5,462,900.00	0.00
CONTINGENCY	54-8100-900	479,100.00	0.00	0.00	0.00	479,100.00	0.00
TOTAL DEPT: (00000)		6,895,000.00	18,600.00	376,300.00	0.00	6,518,700.00	5.45
TOTAL FUND: (54) WATER TREATMENT PLANT UPGRADES		6,895,000.00	18,600.00	376,300.00	0.00	6,518,700.00	5.45

55 BERRYTOWN WATER LINE

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered Balance	% Spent
DEPT (00000)							
PLANNING-ENGINEERING R	55-8120-000	26,000.00	0.00	26,000.00	0.00	0.00	100.00
PLANNING-ENVIRONMENTAL	55-8120-001	25,000.00	0.00	25,000.00	0.00	0.00	100.00
PLANNING-ADMINISTRATIO	55-8120-002	5,000.00	0.00	5,000.00	0.00	0.00	100.00
CONSTRUCTION-WATER IMP	55-8120-003	2,013,098.00	72,000.00	219,000.00	0.00	1,794,098.00	10.87
CONSTRUCTION-ADMINISTR	55-8120-004	167,677.00	7,917.07	62,168.51	0.00	105,508.49	37.07
WATER CONNECTIONS (CDB	55-8120-005	925,000.00	0.00	0.00	0.00	925,000.00	0.00
COG ADMINISTRATION (CD	55-8120-006	71,500.00	17,034.37	70,727.05	0.00	772.95	98.91
PLANNING (CDBG-NR)	55-8120-007	3,500.00	0.00	0.00	0.00	3,500.00	0.00
TOTAL DEPT: (00000)		3,236,775.00	96,951.44	407,895.56	0.00	2,828,879.44	12.60
TOTAL FUND: (55) BERRYTOWN WATER LINE		3,236,775.00	96,951.44	407,895.56	0.00	2,828,879.44	12.60

56 UTILITY LINE REPLACEMENT (FY 25-26)

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (00000)							
SURVEY/DESIGN/PERMITTI	56-8120-100	213,000.00	47,000.00	154,700.00	0.00	58,300.00	72.62
BIDDING & AWARD	56-8120-200	12,000.00	0.00	0.00	0.00	12,000.00	0.00
CONSTRUCTION ADMIN	56-8120-300	110,000.00	0.00	0.00	0.00	110,000.00	0.00
CONSTRUCTION	56-8120-400	1,719,000.00	0.00	0.00	0.00	1,719,000.00	0.00
TOTAL DEPT: (00000)		2,054,000.00	47,000.00	154,700.00	0.00	1,899,300.00	7.53
TOTAL FUND: (56) UTILITY LINE REPLACEMENT (FY 25-2		2,054,000.00	47,000.00	154,700.00	0.00	1,899,300.00	7.53

57 WATER PLANT BULK CHEMICAL FACILITY IMPROVEMENTS

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (00000)							
SURVEY/DESIGN/PERMITTI	57-8100-100	55,000.00	3,200.00	49,000.00	0.00	6,000.00	89.09
BIDDING & AWARD	57-8100-200	2,000.00	0.00	0.00	0.00	2,000.00	0.00
TOTAL DEPT: (00000)		57,000.00	3,200.00	49,000.00	0.00	8,000.00	85.96
TOTAL FUND: (57) WATER PLANT BULK CHEMICAL FACILIT		57,000.00	3,200.00	49,000.00	0.00	8,000.00	85.96

62 WATER DISTRIBUTION SYSTEM ASSESSMENT (2020)

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (8100) WATER AIA							
PROFESSIONAL SERVICES	62-8100-040	150,000.00	0.00	54,630.00	0.00	95,370.00	36.42
GRANT FEE	62-8100-570	2,250.00	0.00	2,250.00	0.00	0.00	100.00
TOTAL DEPT: (8100) WATER AIA		152,250.00	0.00	56,880.00	0.00	95,370.00	37.35
TOTAL FUND: (62) WATER DISTRIBUTION SYSTEM ASSESSM		152,250.00	0.00	56,880.00	0.00	95,370.00	37.35

63 RAW WATER INTAKE PUMP STATION RESILIENCY

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (00000)							
DESIGN PHASE	63-8100-000	1,098,000.00	5,300.00	5,300.00	0.00	1,092,700.00	0.48
BIDDING PHASE	63-8100-100	20,000.00	0.00	0.00	0.00	20,000.00	0.00
CONSTRUCTION ADMIN PHA	63-8100-200	712,000.00	0.00	0.00	0.00	712,000.00	0.00
FUNDING ADMIN PHASE	63-8100-300	38,000.00	0.00	0.00	0.00	38,000.00	0.00
NCDEQ FEE	63-8100-400	280,000.00	0.00	0.00	0.00	280,000.00	0.00
CONSTRUCTION	63-8100-500	11,852,000.00	0.00	0.00	0.00	11,852,000.00	0.00
TOTAL DEPT: (00000)		14,000,000.00	5,300.00	5,300.00	0.00	13,994,700.00	0.03
TOTAL FUND: (63) RAW WATER INTAKE PUMP STATION RES		14,000,000.00	5,300.00	5,300.00	0.00	13,994,700.00	0.03

75 POLICE-UNAUTHORIZED SUBSTANCE TAX

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (8290) CAP RES FUND - VAL POLICE DEPT							
DEPT SUPPLIES & MATERI	75-8290-330	10,000.00	0.00	0.00	0.00	10,000.00	0.00
CAPITAL OUTLAY-EQUIPME	75-8290-740	88,300.00	0.00	78,033.00	0.00	10,267.00	88.37
TOTAL DEPT: (8290) CAP RES FUND - VAL POLICE DEPT		98,300.00	0.00	78,033.00	0.00	20,267.00	79.38
TOTAL FUND: (75) POLICE-UNAUTHORIZED SUBSTANCE TAX		98,300.00	0.00	78,033.00	0.00	20,267.00	79.38

76 STREET IMPROVEMENTS

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (00000)							
ENGINEERING SERVICES	76-5600-040	43,600.00	0.00	43,600.00	0.00	0.00	100.00
STREET IMPROVEMENTS	76-5600-450	742,816.00	0.00	444,225.00	298,591.00	0.00	100.00
CONTINGENCY	76-5600-900	25,605.00	0.00	10,675.00	7,000.00	7,930.00	69.02
TOTAL DEPT: (00000)		812,021.00	0.00	498,500.00	305,591.00	7,930.00	99.02
TOTAL FUND: (76) STREET IMPROVEMENTS		812,021.00	0.00	498,500.00	305,591.00	7,930.00	99.02

79 WASTE WATER PLANT Capital Projects

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (8231) CRF - LAKE RHODHISS							
MISCELLANEOUS EXPENSE	79-8231-057	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEPT: (8231) CRF - LAKE RHODHISS		0.00	0.00	0.00	0.00	0.00	

79 WASTE WATER PLANT Capital Projects

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (8310) PROFESSIONAL SERVICES							
PROFESSIONAL SERVICES	79-8310-040	0.00	0.00	0.00	0.00	0.00	0.00
MAINT. & REPAIR-EQUIPM	79-8310-160	32,000.00	0.00	32,000.00	0.00	0.00	100.00
MISC	79-8310-570	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY-BLDGS	79-8310-720	0.00	0.00	0.00	0.00	0.00	0.00
CAP. OUTLAY-OTHER IMPR	79-8310-730	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY-EQUIPME	79-8310-740	27,900.00	0.00	27,900.00	0.00	0.00	100.00
CONTRIB TO UTILITY FUN	79-8310-922	1,940,100.00	0.00	230,304.00	0.00	1,709,796.00	11.87
TOTAL DEPT: (8310) PROFESSIONAL SERVICES		2,000,000.00	0.00	290,204.00	0.00	1,709,796.00	14.51
TOTAL FUND: (79) WASTE WATER PLANT Capital Project		2,000,000.00	0.00	290,204.00	0.00	1,709,796.00	14.51

10 GENERAL FUND

Account Description	Account Number	Estimated Revenue	Activity This Period	Revenue To Date	Uncollected To Date	Percent Collected %
2016 AD VALOREM TAX	10-3010-161	0.00	118.39	118.39	-118.39	0.00
2020 AD VALOREM TAXES	10-3010-201	0.00	989.83	989.83	-989.83	0.00
2023 AD VALOREM TAXES	10-3010-231	0.00	-1,448.68	-1,448.68	1,448.68	0.00
2024 AD VALOREM TAXES	10-3010-241	3,000.00	347.88	347.88	2,652.12	11.59
2025 AD VALOREM TAXES	10-3010-251	10,000.00	6,713.65	6,713.65	3,286.35	67.13
2026 AD VALOREM TAXES	10-3010-261	2,371,770.00	1,413,298.08	1,413,298.08	958,471.92	59.58
2026 FIRE DISTRICT TAXES	10-3050-000	742,338.00	441,594.67	441,594.67	300,743.33	59.48
MOTOR VEHICLE TAXES	10-3100-000	237,975.00	70,388.42	70,388.42	167,586.58	29.57
TAX REFUNDS	10-3120-001	-11,044.00	0.00	0.00	-11,044.00	0.00
TAX PENALTY & INTEREST	10-3170-000	6,000.00	1,856.39	1,856.39	4,143.61	30.94
OCCUPANCY TAX	10-3200-000	160,000.00	81,758.33	81,758.33	78,241.67	51.09
INTEREST EARNED ON INVESTMENT	10-3290-000	223,612.00	185,405.62	185,405.62	38,206.38	82.91
RENTS	10-3310-000	74,400.00	20,523.15	20,523.15	53,876.85	27.58
ABC STORE	10-3330-000	165,000.00	38,942.41	38,942.41	126,057.59	23.60
OTHER	10-3350-030	2,500.00	4,778.28	4,778.28	-2,278.28	191.13
UTILITY FRANCHISE TAX	10-3370-000	440,000.00	105,392.48	105,392.48	334,607.52	23.95
ALCOHOL/BEVERAGE TAX	10-3410-000	22,000.00	0.00	0.00	22,000.00	0.00
POWELL BILL ST ALLOCATION	10-3430-000	198,300.00	98,281.20	98,281.20	100,018.80	49.56
UNRESTRICTED SALES TAX	10-3450-010	1,879,492.00	536,889.90	536,889.90	1,342,602.10	28.56
JAIL FEES	10-3580-000	500.00	139.50	139.50	360.50	27.90
REFUSE COLLECTION FEES	10-3590-000	225,000.00	60,892.75	60,892.75	164,107.25	27.06
RECYCLE FEES	10-3590-010	90,000.00	23,555.40	23,555.40	66,444.60	26.17
SOLID WASTE DISPOSAL TX	10-3590-020	3,800.00	890.32	890.32	2,909.68	23.42
SALES TAX CERTIFICATION REFUN	10-3670-000	5,000.00	0.00	0.00	5,000.00	0.00
FINES	10-3930-002	0.00	750.00	750.00	-750.00	0.00
HOUSING AUTHORITY	10-3970-020	26,000.00	27,707.87	27,707.87	-1,707.87	106.56
PARAMOUNT FORD	10-3970-021	1,910.00	567.92	567.92	1,342.08	29.73
XTREME MACHINES	10-3970-022	809.00	199.52	199.52	609.48	24.66
ORS FACILITY RENTALS	10-3970-025	23,375.00	9,853.31	9,853.31	13,521.69	42.15
ORS AUDITORIUM & TICKET SALES	10-3970-026	85,000.00	28,694.44	28,694.44	56,305.56	33.75
ORS LEASES	10-3970-027	25,492.00	5,838.00	5,838.00	19,654.00	22.90
C.A. TOURS	10-3970-028	600.00	392.00	392.00	208.00	65.33

Agenda

TOWN OF VALDESE
Revenue Statement
Period Ending: September 30, 2026

10 GENERAL FUND

Account Description	Account Number	Estimated Revenue	Activity This Period	Revenue To Date	Uncollected To Date	Percent Collected %
YOUTH SPORTS REGISTRATION FEE	10-3970-029	15,500.00	4,365.38	4,365.38	11,134.62	28.16
COMMUNITY CENTER MEMBERSHIPS	10-3970-030	150,000.00	37,377.93	37,377.93	112,622.07	24.91
COMMUNITY CENTER CONCESSIONS	10-3970-031	48,000.00	13,685.63	13,685.63	34,314.37	28.51
SUMMER SWIM TEAM	10-3970-032	4,500.00	160.00	160.00	4,340.00	3.55
BOWLING	10-3970-033	77,500.00	15,494.89	15,494.89	62,005.11	19.99
VENDING	10-3970-034	1,500.00	326.00	326.00	1,174.00	21.73
RECREATION CREDIT CARD FEES	10-3970-035	3,000.00	835.88	835.88	2,164.12	27.86
WALDENSIAN FOOTRACE	10-3970-036	4,000.00	4,791.20	4,791.20	-791.20	119.78
MCGALLIARD FALLS CONCESSIONS	10-3970-038	6,250.00	0.00	0.00	6,250.00	0.00
RECREATION MISC REV & PARK RE	10-3970-039	32,000.00	8,868.00	8,868.00	23,132.00	27.71
ORS FACILITY FEES	10-3970-126	2,000.00	20.00	20.00	1,980.00	1.00
TEACHERS COTTAGE RENTALS	10-3970-127	8,000.00	2,249.80	2,249.80	5,750.20	28.12
MERCHANDISE SALES	10-3970-128	3,000.00	915.55	915.55	2,084.45	30.51
C.A. CONCESSIONS	10-3970-129	3,500.00	710.02	710.02	2,789.98	20.28
PRO RATA	10-3970-300	1,300,000.00	324,999.96	324,999.96	975,000.04	25.00
CAPITAL PROJECTS	10-3970-302	221,000.00	221,000.00	221,000.00	0.00	100.00
FESTIVAL	10-3970-920	23,250.00	6,923.82	6,923.82	16,326.18	29.78
FUND BALANCE APPROPRIATED	10-3990-000	318,450.94	0.00	0.00	318,450.94	0.00
TOTAL FUND REVENUE:		9,234,279.94	3,808,035.09	3,808,035.09	5,426,244.85	41.23

Agenda

TOWN OF VALDESE
Revenue Statement
Period Ending: September 30, 2026

30 UTILITY FUND

Account Description	Account Number	Estimated Revenue	Activity This Period	Revenue To Date	Uncollected To Date	Percent Collected %
INTEREST EARNED ON INVESTMENT	30-3290-000	35,000.00	9,470.03	9,470.03	25,529.97	27.05
UTILITY BILL PENALTIES	30-3350-040	80,000.00	34,332.64	34,332.64	45,667.36	42.91
WATER CHARGES - RES	30-3710-010	4,276,790.00	1,081,753.89	1,081,753.89	3,195,036.11	25.29
WATER CHARGES - COMM	30-3710-011	340,218.00	172,787.06	172,787.06	167,430.94	50.78
WATER CHARGES - IND	30-3710-012	554,903.00	171,769.84	171,769.84	383,133.16	30.95
WASTE WATER CHARGES	30-3710-020	1,866,468.00	539,541.18	539,541.18	1,326,926.82	28.90
LONG TERM MONITORING	30-3710-021	18,900.00	4,624.95	4,624.95	14,275.05	24.47
TAP & CONNECTIN FEES	30-3730-000	40,000.00	17,600.00	17,600.00	22,400.00	44.00
RECONNECTIN FEES	30-3750-000	70,000.00	31,872.51	31,872.51	38,127.49	45.53
TOWN OF DREXEL	30-3810-020	221,330.00	69,703.29	69,703.29	151,626.71	31.49
BURKE CNTY-E BURKE SYST-WW	30-3810-030	120,511.00	15,295.00	15,295.00	105,216.00	12.69
BURKE COUNTY WATER	30-3810-032	114,758.00	35,950.90	35,950.90	78,807.10	31.32
RC WATER CORP	30-3810-040	261,281.00	66,313.17	66,313.17	194,967.83	25.38
RC WW	30-3810-042	19,464.00	5,771.50	5,771.50	13,692.50	29.65
ICARD WATER CORP	30-3810-070	135,000.00	83,269.70	83,269.70	51,730.30	61.68
CONNELLY SPRINGS MAINT	30-3810-080	23,000.00	0.00	0.00	23,000.00	0.00
FUND BALANCE-APPROPRIATED	30-3990-000	2,640,407.34	-376,107.00	-376,107.00	3,016,514.34	-14.24
TOTAL FUND REVENUE:		10,818,030.34	1,963,948.66	1,963,948.66	8,854,081.68	18.15

TOWN OF VALDESE

Revenue Statement

Period Ending: September 30, 2026

31 POOL STRUCTURE

Account Description	Account Number	Estimated Revenue	Activity This Period	Revenue To Date	Uncollected To Date	Percent Collected %
TRANSFER FROM GENERAL FUND	31-3970-000	611,648.00	0.00	611,648.00	0.00	100.00
NC GRANT	31-3970-001	500,000.00	500,000.00	500,000.00	0.00	100.00
PRIVATE DONOR GRANT MATCH	31-3970-002	0.00	0.00	0.00	0.00	0.00
CAPITAL CAMPAIGN	31-3970-003	0.00	0.00	8,600.00	-8,600.00	0.00
TOTAL FUND REVENUE:		1,111,648.00	500,000.00	1,120,248.00	-8,600.00	100.77

32 HOYLE CREEK RESTORATION

Account Description	Account Number	Estimated Revenue	Activity This Period	Revenue To Date	Uncollected To Date	Percent Collected %
STATE GRANT	32-3970-000	2,200,000.00	0.00	2,200,000.00	0.00	100.00
TOTAL FUND REVENUE:		2,200,000.00	0.00	2,200,000.00	0.00	100.00

33 CHILDRENS PARK UPGRADES

Account Description	Account Number	Estimated Revenue	Activity This Period	Revenue To Date	Uncollected To Date	Percent Collected %
PRIVATE DONATION	33-3900-000	100,000.00	0.00	100,000.00	0.00	100.00
GRANT-FRIENDS OF VALDESE REC	33-3900-001	20,000.00	0.00	0.00	20,000.00	0.00
GRANT-ROTARIAN	33-3900-002	55,000.00	0.00	0.00	55,000.00	0.00
TOTAL FUND REVENUE:		175,000.00	0.00	100,000.00	75,000.00	57.14

34 LAKESIDE PARK PLAYGROUND

Account Description	Account Number	Estimated Revenue	Activity This Period	Revenue To Date	Uncollected To Date	Percent Collected %
DONATIONS	34-3900-000	350,000.00	0.00	0.00	350,000.00	0.00
TOTAL FUND REVENUE:		350,000.00	0.00	0.00	350,000.00	0.00

35 PUBLIC SAFETY BUILDING

Account Description	Account Number	Estimated Revenue	Activity This Period	Revenue To Date	Uncollected To Date	Percent Collected %
TRANSFER FROM GENERAL FUND	35-3480-000	951,185.00	91,185.00	951,185.00	0.00	100.00
ABC DISTRIBUTIONS	35-3480-001	548,894.25	0.00	548,894.25	0.00	100.00
STATE GRANT	35-3480-002	500,000.00	0.00	500,000.00	0.00	100.00
LOAN PROCEEDS	35-3480-003	10,800,000.00	10,800,000.00	10,800,000.00	0.00	100.00
SALE OF PROPERTIES	35-3480-004	178,174.06	380,220.76	646,569.31	-468,395.25	362.88
INVESTMENT EARNINGS	35-3480-005	0.00	56,503.94	56,503.94	-56,503.94	0.00
TOTAL FUND REVENUE:		12,978,253.31	11,327,909.70	13,503,152.50	-524,899.19	104.04

38 OLD ROCK SCHOOL RENOVATIONS

Account Description	Account Number	Estimated Revenue	Activity This Period	Revenue To Date	Uncollected To Date	Percent Collected %
RURAL TRANSFORMATION GRANT	38-3970-000	850,000.00	0.00	0.00	850,000.00	0.00
TRANSFER FROM GENERAL FUND	38-3970-001	240,950.00	0.00	0.00	240,950.00	0.00
DONATIONS / FUNDRAISER	38-3970-002	211,225.00	0.00	0.00	211,225.00	0.00
ARC GRANT	38-3970-003	60,000.00	0.00	0.00	60,000.00	0.00
RDED GRANT	38-3970-004	487,500.00	0.00	0.00	487,500.00	0.00
TOTAL FUND REVENUE:		1,849,675.00	0.00	0.00	1,849,675.00	0.00

41 PUBLIC ART

Account Description	Account Number	Estimated Revenue	Activity This Period	Revenue To Date	Uncollected To Date	Percent Collected %
TOWN ANNUAL CONTRIBUTION	41-3970-001	16,600.00	0.00	16,600.00	0.00	100.00
DONATIONS AND GIFTS	41-3970-002	6,476.00	0.00	6,476.48	-0.48	100.00
ROSTAN DONATION	41-3970-003	54,000.00	0.00	64,000.00	-10,000.00	118.51
TOTAL FUND REVENUE:		77,076.00	0.00	87,076.48	-10,000.48	112.97

50 CLINE AVE BASIN & PUMP STATION

Account Description	Account Number	Estimated Revenue	Activity This Period	Revenue To Date	Uncollected To Date	Percent Collected %
UTILITY FUND CONTRIBUTION	50-3000-001	30,780.00	0.00	30,780.00	0.00	100.00
SRP LOAN	50-3000-002	1,488,510.00	0.00	1,232,528.00	255,982.00	82.80
TOTAL FUND REVENUE:		1,519,290.00	0.00	1,263,308.00	255,982.00	83.15

Agenda

TOWN OF VALDESE
Revenue Statement
Period Ending: September 30, 2026

51 VALDESE BLUFFS WATER LINE

Account Description	Account Number	Estimated Revenue	Activity This Period	Revenue To Date	Uncollected To Date	Percent Collected %
UTLITY FUND CONTRIBUTION	51-3000-002	13,600.00	0.00	0.00	13,600.00	0.00
TOTAL FUND REVENUE:		13,600.00	0.00	0.00	13,600.00	0.00

52 VALDESE BLUFFS SEWER LINE

Account Description	Account Number	Estimated Revenue	Activity This Period	Revenue To Date	Uncollected To Date	Percent Collected %
UTILITY FUND CONTRIBUTION	52-3000-000	376,107.00	376,107.00	376,107.00	0.00	100.00
BURKE COUNTY CONTRIBUTION	52-3000-001	376,107.00	0.00	0.00	376,107.00	0.00
ARP GRANT	52-3000-002	801,983.00	0.00	291,645.80	510,337.20	36.36
TOTAL FUND REVENUE:		1,554,197.00	376,107.00	667,752.80	886,444.20	42.96

53 LEAD SERVICE LINE INVENTORY

Account Description	Account Number	Estimated Revenue	Activity This Period	Revenue To Date	Uncollected To Date	Percent Collected %
PRINCIPLE FORGIVENESS (60%)	53-3000-000	300,000.00	0.00	45,773.87	254,226.13	15.25
LOAN	53-3000-001	200,000.00	0.00	30,515.92	169,484.08	15.25
TRANSFER FROM UTILITY FUND	53-3000-002	10,000.00	0.00	10,000.00	0.00	100.00
TOTAL FUND REVENUE:		510,000.00	0.00	86,289.79	423,710.21	16.91

54 WATER TREATMENT PLANT UPGRADES

Account Description	Account Number	Estimated Revenue	Activity This Period	Revenue To Date	Uncollected To Date	Percent Collected %
STATE APPROPRIATION	54-3480-000	6,895,000.00	0.00	336,600.00	6,558,400.00	4.88
TOTAL FUND REVENUE:		6,895,000.00	0.00	336,600.00	6,558,400.00	4.88

55 BERRYTOWN WATER LINE

Account Description	Account Number	Estimated Revenue	Activity This Period	Revenue To Date	Uncollected To Date	Percent Collected %
CDBG-I PLANNING GRANT	55-3000-000	56,000.00	0.00	56,000.00	0.00	100.00
CDBG-I CONSTRUCTION GRANT	55-3000-001	2,180,775.00	169,551.44	242,951.44	1,937,823.56	11.14
CDBG-NEIGHBOORHOOD REVITALIZA	55-3000-002	1,000,000.00	0.00	0.00	1,000,000.00	0.00
TOTAL FUND REVENUE:		3,236,775.00	169,551.44	298,951.44	2,937,823.56	9.23

56 UTILITY LINE REPLACEMENT (FY 25-26)

Account Description	Account Number	Estimated Revenue	Activity This Period	Revenue To Date	Uncollected To Date	Percent Collected %
UTILITY FUND TRANSFER	56-3000-000	689,000.00	0.00	689,000.00	0.00	100.00
LOAN PROCEEDS	56-3000-100	1,365,000.00	0.00	0.00	1,365,000.00	0.00
TOTAL FUND REVENUE:		2,054,000.00	0.00	689,000.00	1,365,000.00	33.54

57 WATER PLANT BULK CHEMICAL FACILITY IMPROVEMENTS

Account Description	Account Number	Estimated Revenue	Activity This Period	Revenue To Date	Uncollected To Date	Percent Collected %
UTLIITY FUND TRANSFER	57-3000-000	57,000.00	0.00	57,000.00	0.00	100.00
TOTAL FUND REVENUE:		57,000.00	0.00	57,000.00	0.00	100.00

62 WATER DISTRIBUTION SYSTEM ASSESSMENT (2020)

Account Description	Account Number	Estimated Revenue	Activity This Period	Revenue To Date	Uncollected To Date	Percent Collected %
TOWN CONTRIBUTION	62-3480-000	2,250.00	0.00	2,250.00	0.00	100.00
STATE GRANT	62-3480-001	150,000.00	0.00	27,959.00	122,041.00	18.63
TOTAL FUND REVENUE:		152,250.00	0.00	30,209.00	122,041.00	19.84

63 RAW WATER INTAKE PUMP STATION RESILIENCY

Account Description	Account Number	Estimated Revenue	Activity This Period	Revenue To Date	Uncollected To Date	Percent Collected %
SRF HELENE PRIN.FORGIVENESS(1	63-3000-000	8,750,000.00	0.00	0.00	8,750,000.00	0.00
SRF HELENE 0% LOAN(1ST RND)	63-3000-100	1,250,000.00	0.00	0.00	1,250,000.00	0.00
SRF HELENE PRIN.FORGIVENESS(2	63-3000-200	3,000,000.00	0.00	0.00	3,000,000.00	0.00
SRF HELENE 0% LOAN(2ND RND)	63-3000-300	1,000,000.00	0.00	0.00	1,000,000.00	0.00
TOTAL FUND REVENUE:		14,000,000.00	0.00	0.00	14,000,000.00	0.00

75 POLICE-UNAUTHORIZED SUBSTANCE TAX

Account Description	Account Number	Estimated Revenue	Activity This Period	Revenue To Date	Uncollected To Date	Percent Collected %
DRUG ABUSE FUNDS	75-3510-000	10,000.00	0.00	136.06	9,863.94	1.36
TRANS FRM GEN FUND - CARS	75-3970-000	88,300.00	0.00	78,033.00	10,267.00	88.37
TOTAL FUND REVENUE:		98,300.00	0.00	78,169.06	20,130.94	79.52

76 STREET IMPROVEMENTS

Account Description	Account Number	Estimated Revenue	Activity This Period	Revenue To Date	Uncollected To Date	Percent Collected %
2024 TRANSFER FROM GENERAL	76-3000-000	500,000.00	0.00	500,000.00	0.00	100.00
TRANSFER FROM GENERAL	76-3000-001	312,021.00	500,000.00	1,325,000.00	-1,012,979.00	424.65
TOTAL FUND REVENUE:		812,021.00	500,000.00	1,825,000.00	-1,012,979.00	224.74

79 WASTE WATER PLANT Capital Projects

Account Description	Account Number	Estimated Revenue	Activity This Period	Revenue To Date	Uncollected To Date	Percent Collected %
INTEREST EARNED ON INVESTMENT	79-3290-000	0.00	0.00	0.00	0.00	0.00
TOWN OF VALDESE	79-3970-060	1,759,800.00	0.00	433,554.35	1,326,245.65	24.63
TOWN OF VALDESE TWO	79-3970-062	0.00	0.00	0.00	0.00	0.00
TOWN OF DREXEL	79-3970-070	133,400.00	0.00	0.00	133,400.00	0.00
BURKE COUNTY	79-3970-080	106,800.00	0.00	0.00	106,800.00	0.00
WWTP EQUIP	79-3970-090	0.00	0.00	0.00	0.00	0.00
FUTURE DEBT SERVICE	79-3970-110	0.00	0.00	0.00	0.00	0.00
W&S CONSTRUCTION	79-3970-812	0.00	0.00	0.00	0.00	0.00
TOTAL FUND REVENUE:		2,000,000.00	0.00	433,554.35	1,566,445.65	21.67

TOWN OF VALDESE
TOWN COUNCIL REGULAR MEETING
OCTOBER 5, 2026

The Town of Valdese Town Council met on Monday, October 5, 2026, at 6:00 p.m., in the Town Council Chambers at Town Hall, 102 Massel Avenue SW, Valdese, North Carolina. The Council meeting was live-streamed on YouTube @Townofvaldese. The following were present: Mayor Keith Huffman, Mayor Pro Tem Rexanna Lowman, Councilman Gary Ogle, Councilwoman Heather Ward, Councilwoman Melinda Zimmerman, and Councilwoman Shannon Radabaugh. Also present were: Town Manager Todd Herms, Assistant Town Manager/CFO Bo Weichel, Town Attorney Tim Swanson, Town Clerk Jessica Lail, and various department heads.

Absent: None

A quorum was present.

Mayor Huffman called the meeting to order at 6:00 p.m.

The invocation was offered by Reverend Matt Matthews of the Waldensian Presbyterian Church, Valdese.

Mayor Huffman led in the Pledge of Allegiance to the Flag.

INFORMATIONAL ITEMS
Mayor Huffman stated that the informational items were prepared and provided in advance to the Council to support ongoing decision making. He continued that these materials were available to the general public on the Town of Valdese website, as well as by email sent to individuals who had requested to be added to the Sunshine List.

APPROVED AGENDA
Mayor Huffman noted the required addition of a closed session to the Agenda, pursuant to North Carolina GS 143-318.11(a)(3) to consult with an attorney retained by the Town in order to preserve the attorney-client privilege between the Town attorney and the Town Council.

Mayor Pro Tem Lowman made a motion to approve the Agenda as amended. Seconded by Councilwoman Radabaugh. The vote was unanimous and the motion carried.

APPROVED MEETING MINUTES
Councilwoman Zimmerman made a motion to approve the minutes for the September 14, 2026 Regular Meeting and the September 14, 2026 Closed Session Meeting. Seconded by Councilwoman Ward. The vote was unanimous and the motion carried.

PRESENTATIONS:

WILDERNESS GATEWAY STATE TRAIL – VALDESE: PROPOSED ACCEPTANCE OF NINE (9) PARCELS
Beth Heile, Executive Director of the Burke River Trail Association, introduced Shane Prisby, Trails Program Director for Foothills Conservancy of North Carolina, to discuss a proposed opportunity to advance the Wilderness Gateway State Trail through Valdese.

Ms. Heile provided background on the Town's partnership with Foothills Conservancy, which began in 2015 with the acquisition of approximately 300 acres that now comprised Valdese Lakeside Park. Foothills Conservancy secured a $684,000 grant to assist with that acquisition and served as the nonprofit partner for the Wilderness Gateway State Trail. She explained that the proposed trail route would extend from South Mountains State Park, across Mineral Springs Mountain, through the Exit 111 area, and into Children's Park and Valdese Lakeside Park.

Ms. Heile also highlighted the Conservancy's previous acquisition of a 5.63-acre parcel North of Children's Park through Complete the Trails Program funding, which was subsequently transferred to the Town for

recreational use, additional parking, and trail access. She explained that the proposed acceptance of nine (9) parcels along Campbell Avenue would provide a similar opportunity to establish a trail connection between Exit 111 and Children's Park. Ms. Heile then turned the presentation over to Mr. Prisby to explain the proposed acquisition and transfer process.

Mr. Prisby explained that the nine (9) parcels, currently owned by two (2) separate property owners, were located primarily along Micol Creek and Campbell Avenue, with portions extending toward Woodland Street SE. He noted that much of the property was within the floodplain or floodway, with additional development limitations resulting from steep topography and existing sewer infrastructure. As a result, the parcels had limited potential for residential development but presented an opportunity to establish a future trail corridor.

Mr. Prisby outlined the Conservancy's long-term vision of connecting South Mountains State Park to Valdese through Mineral Springs Mountain, Exit 111, Children's Park, and Valdese Lakeside Park. He emphasized that acquiring continuous trail corridors was a lengthy process and that securing available properties was an important step toward establishing such connections. He also highlighted the potential recreational, tourism, and economic development benefits associated with the proposed trail.

Regarding the acquisition process, Mr. Prisby explained that Foothills Conservancy had been working with the property owners and had applied for funding through the State's Complete the Trails Program. If funding was awarded and the transactions were completed, Foothills Conservancy would purchase the properties, conduct the necessary due diligence, and subsequently transfer ownership to the Town. He noted that the funding would require deed restrictions preserving the properties for future state trail development.

Mr. Prisby also addressed concerns regarding long-term maintenance and the removal of the properties from the tax base. He explained that the Burke River Trail Association and Friends of the Valdese Rec had volunteered to assist with future trail stewardship and maintenance. He further noted that trail construction would not occur until a meaningful, connected trail segment could be established and that the properties' existing physical limitations significantly restrict their development potential.

Mr. Prisby concluded by requesting that the Council formally agree to accept the nine (9) parcels should Foothills Conservancy successfully complete the acquisitions and transfer process. He then offered to answer any questions from the Council.

Mayor Pro Tem Lowman expressed support for the proposal but requested clarification regarding the responsibilities that would be expected of the Valdese Recreation Department. She noted that these responsibilities must be further evaluated and established prior to closing. Mr. Prisby confirmed Burke River Trail’s and Friends of the Valdese Rec’s intention to maintain the property and explained that Foothills Conservancy, as the designated organization for development of the Wilderness Gateway State Trail, would remain an ongoing partner and resource for the Town throughout trail development and into the future.

Councilman Ogle inquired about two (2) additional parcels shown on the map that were not included in the proposed acquisition and asked how the trail would connect across those properties.

Mr. Prisby explained that securing the nine (9) parcels would provide an opportunity to approach the remaining property owners about potential acquisitions or trail easements. He noted that the current acquisition was somewhat time-sensitive, as the participating property owners would like to complete the transaction within the current tax year.

Councilman Ogle asked whether the additional property owners had been contacted. Ms. Heile explained that the two (2) parcels were owned by the same family, who were currently out of state. She noted that the family's residence was located considerably uphill from the proposed trail corridor along Micol Creek and that the other parcel had significant development limitations. She stated that efforts were underway to contact the owners and expressed optimism about reaching an agreement.

Councilman Ogle then asked how the trail would be affected if the property owners declined to participate. Ms. Heile explained that the project would wait until the owners were willing to participate, emphasizing that property owners would not be forced to accommodate the trail. She reiterated the importance of securing the nine (9) currently available parcels while continuing to pursue additional connections as opportunities

arose. Mr. Prisby reiterated that the Wilderness Gateway State Trail was a long-term project and that Foothills Conservancy was committed to working patiently with willing property owners to establish the necessary trail connections over time.

Councilwoman Ward asked whether the Council was being requested to make a formal decision that evening. Town Manager Herms clarified that staff was seeking a consensus from the Council regarding the proposed acceptance of the properties. He explained that, contingent upon the Council's support, a formal resolution would be prepared for consideration at the next Council meeting, either as a consent agenda item or a separate action item.

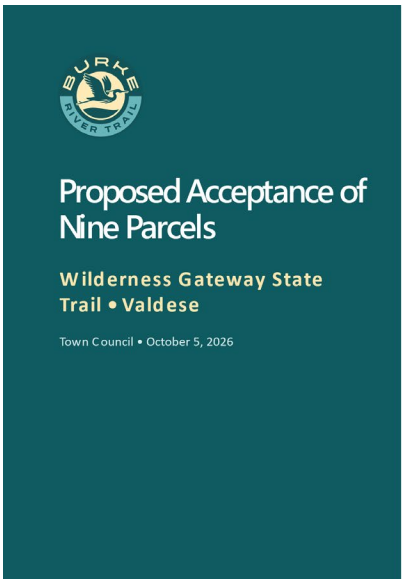
Councilwoman Ward expressed support for the proposed trail development but emphasized the importance of allowing the public an opportunity to voice any questions, concerns, or support regarding the project. She also stressed the need to ensure that the properties and future trail would be properly maintained.

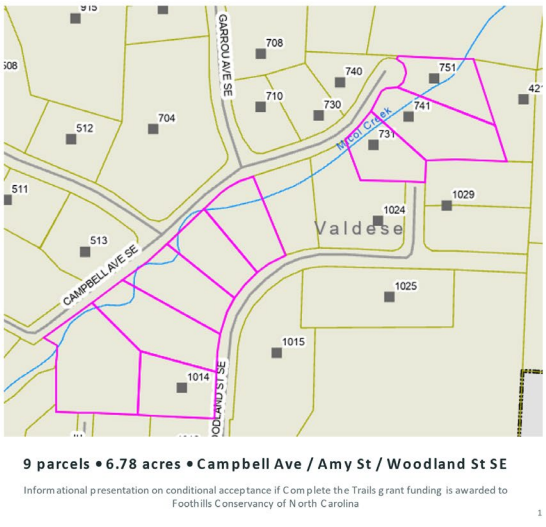
Ms. Heile explained that the property owners hoped to complete the transaction before the end of the year for tax purposes and were seeking confirmation of the Council's willingness to accept the properties before proceeding with the formal paperwork in November. She also reiterated that Friends of the Valdese Rec and the Burke River Trail Association would remain involved in the long-term maintenance and stewardship of the proposed trail, as they had with Valdese Lakeside Park.

Councilwoman Ward asked whether the restrictions on future development would apply only to the portion of the property occupied by the trail or to the entire parcel. Town Attorney Swanson explained that the restrictions would depend on the extent of the property interest acquired. He continued that if only a portion of a property were acquired through an easement, the restrictions would apply to that portion, adding however, that if the entire parcel were acquired, the restrictions would apply to the entire property.

Mr. Rapp clarified that the proposed acquisition would include the entirety of all nine (9) parcels, with a combined tax value of approximately $100,000. He noted that the properties contributed relatively little to the Town's tax base and agreed with the assessment that their steep topography would make development difficult, requiring substantial grading and site preparation.

Ms. Heile added that the owners of six (6) of the parcels had previously attempted to market their properties for sale but encountered difficulty due to their limited development potential. She explained that a realtor subsequently contacted her about possible conservation opportunities, prompting her to reach out to the other property owner, who had experienced similar difficulties selling the land. She emphasized that the proposed acquisition involved properties with limited development potential rather than prime developable land.





The Decision Before Council

A conditional commitment now identifies Property ownership & disposition before property acquisition occurs.

Acceptance of 9 parcels

- Six Dickey parcels (adjoining)
- Three Byland parcels (adjoining)
- **Total Acquisition Area = 6.78 acres (+/-)**

Conditioned on a NC "Complete the Trails" (CTP) grant award

Acquisition would move forward only if Foothills Conservancy (FCNC) receives Complete the Trails funding and acquisition conditions are satisfied or the parties make a direct donation.

Final details pending (* if CTP grant awarded**)**

Due Diligence Period -Title review, CTP Program-required Deed Restrictions, Environmental Risk Assessment,
Property Management Agreement (proposed) with BRTA? for review by the Town Manager and Town Attorney.

Proposed Council action

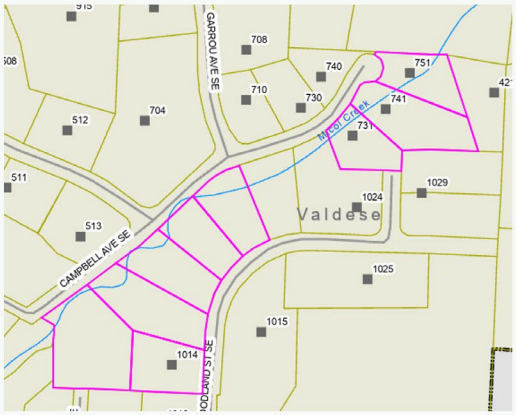
Conditional acceptance of the nine acquisition parcels (6.78 acres total +/-) for public trail / passive recreation use if **CTP** grant is awarded to FCNC, pending satisfactory legal and property due diligence reviews.

Need now ? .. before CTP awards are announced.

Landowners have year-end (2026) timing considerations, and the next regular Council meeting would be November 2.

The Nine Parcels

A connected Micol Creek corridor along Campbell Avenue SE, Amy Street SE and Woodland Street SE.



Dickey / Garrou — 6 parcels • 4.68 acres

0 Campbell Ave SE (4)
0 Amy St (1)
1014 Woodland St SE (1)

Byland — 3 parcels • 2.10 acres

731 Campbell Ave SE
741 Campbell Ave SE
751 Campbell Ave SE

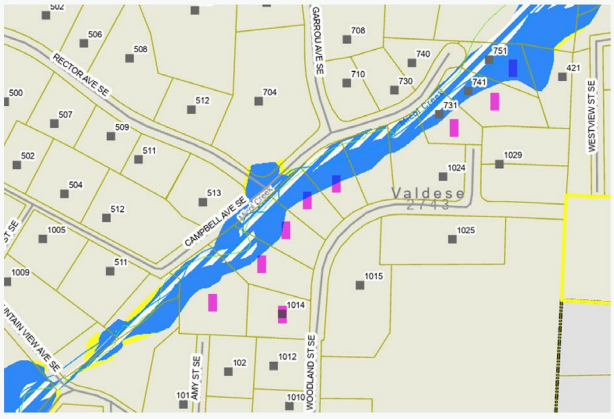
Proposed long-term use

Micol Creek – green space corridor conservation, floodplain protection, and future ***Wilderness Gateway State Trail.***

The Nine Parcels

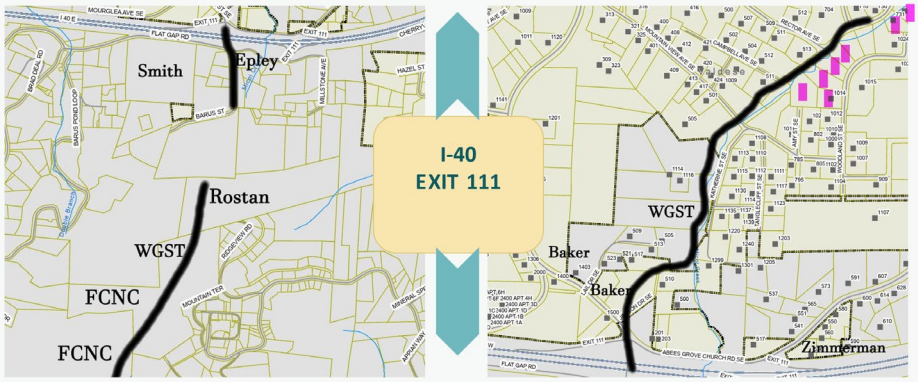
Flood plain along Micol Creek

Subject Parcels



A Strategic Link Through Valdese

The nine parcels sit within a larger planned WGST connection between South Mountains, Exit 111, and Valdese. Proposed Route



South Mountains / WGST corridor

Toward Valdese / Children's Park

Wilderness Gateway State Trail: Official State Vision

NC State Parks/Trails Program 's three pillars: conservation, recreation, and tourism benefits



Planned use: Hiking, with some horseback riding, biking, and paddling sections

Existing WGST: Lakeside Park's 2-mile Valdese Greenway – first miles designated by the State
Next Up: Section on Micol Creek Parcel and Sidepath on Lake Rhodhiss Drive

Conservation

Protect riparian and other important habitats and connect larger natural areas.

Recreation

Create pathways and walkable connections that provide recreation and exercise where people live and work.

Tourism

Connect scenic areas and downtowns to attract visitors from across North Carolina and beyond.

Foothills Conservancy of North Carolina is the recognized nonprofit partner for WGST under the Complete the Trails Program

Two Practical Council Considerations

Maintenance responsibilities and the relationship to potential residential tax base can be addressed explicitly.

1 Maintenance

Proposed operating approach

- Burke River Trail Association and Friends of the Valdese Rec provide volunteer trail maintenance
- Trail work and stewardship can be coordinated with Valdese Parks & Recreation

Council can require a written maintenance understanding as part of the final transfer process.

2 Housing / Tax Base

Current development context

- The parcels follow Micol Creek and are substantially affected by floodplain conditions
- Local real-estate assessments provided to project partners have described the lots as poorly suited for residential development
- The landowners are choosing trail / open-space use

Planning/GIS staff can verify floodplain and buildability information before closing.

Valdese Has Already Used This Partnership Model

Micol Creek provides a recent local example of Complete the Trails funding leading to Town ownership.

1	2	3	4	5
LANDOWNER	FCNC	PARTNERS	TOWN	PUBLIC USE
Property identified for public trail / park use	Acquired property using Complete the Trails funding	Worked through due diligence and transfer	Valdese accepted 5.63 acres into public ownership	WGST corridor + Children's Park open space

September 2026: Foothills Conservancy completed transfer of 5.63 acres along Micol Creek to Valdese for public recreation and a future WGST connection.

Source: Foothills Conservancy, Sept. 16, 2026

Future Context: Exit 111 as a Western NC Gateway

A long-range concept that helps explain why preserving the trail corridor now may matter later.



What Conditional Acceptance Would Accomplish

It would establish a clear path forward while preserving normal legal and due-diligence review.

1	**Clarify the final owner**	FCNC and the landowners would know the Town of Valdese intends to accept the properties if the grant is awarded or if properties are donated.
2	**Keep the grant process moving**	Complete the Trails funding can be used for acquisition and eligible transaction costs if awarded. FCNC's grant application requested $24,213 for property acquisition and $24,600 for due diligence transaction costs (survey, attorney fees, title examination & closing costs)
3	**Protect a planned trail corridor**	The nine parcels would be available for passive recreation and future WGST development.
4	**Allow due diligence safeguards before closing**	Town staff and counsel can verify title, floodplain/buildability of the 9 parcels, deed terms, and arrange for property management with the assistance of nonprofit partners.

Possible motion: conditionally accept the nine identified parcels if the Complete the Trails grant is awarded or if all parcels are donated, subject to satisfactory legal review and due diligence.

Sources: NC Trails / NC Complete the Trails Program; FCNC Micol Creek transfer

Town Manager Herms asked whether the Council was agreeable to bringing a formal resolution regarding the proposed acceptance of the nine (9) parcels back for consideration at the November Council meeting. The Council reached a consensus to proceed with bringing the resolution forward for formal consideration.

SCHEDULED PUBLIC HEARINGS:

APPROVED – HB 162 – TEXT AMENDMENT (UDO)

Mayor Huffman called the public hearing to order at 6:20 p.m.

Mr. Rapp presented the following:

"Good evening Mayor, Council. This first public hearing tonight is for a proposed text amendment to the Town's Unified Development Ordinance regarding off-street parking.

This amendment is being brought forward in response to House Bill 162, which was enacted as Session Law 2026-39. Beginning January 1, 2027, State law will prohibit local development regulations from requiring a minimum number of off-street parking spaces.

While the legislation eliminates the Town's ability to require a minimum number of parking spaces, it does not eliminate our ability to regulate parking areas themselves. The Town may continue to regulate matters such as access and circulation, landscaping, screening, and maintenance. The legislation also does not affect off-street loading requirements.

Both of the Town's zoning ordinances currently establish minimum parking requirements for a variety of uses. For example, the ordinances currently require one-and-a-half spaces per multifamily unit, and establish minimum ratios for commercial, industrial, office, warehouse, and other uses based upon square footage.

The primary purpose of the proposed amendment is therefore to remove those numerical parking minimums while retaining the Town's existing standards governing the design and construction of parking areas that are provided. Within the UDO, Section 5.4 would be renamed from "Off-Street Parking Requirements" to "Off-Street Parking Standards."

If a property owner or developer chooses to provide parking, however, that parking would still be required to comply with the applicable Town standards. The overall result is that the Town would no longer dictate how many parking spaces a development must provide, but would continue to regulate the safety, design, appearance, and functionality of parking areas when they are provided.

The Planning Board reviewed the proposed amendments at its August 17 meeting and unanimously recommended approval.

Noticing requirements have been met.

I'll be happy to answer any questions Council may have."

Councilwoman Ward asked whether parking decks would still be permitted under the proposed amendment. Mr. Rapp clarified that property owners could continue to provide as much parking as they desired, but the Town could no longer require a minimum number of off-street parking spaces.

Councilwoman Ward suggested that the Town consider constructing a parking deck and potentially charging for its use as a means of generating revenue and addressing parking concerns. She noted that on-street parking had become an issue in several residential neighborhoods, particularly within her Ward. Mr. Rapp acknowledged these concerns and expressed his willingness to explore potential solutions to help alleviate parking issues.

Councilwoman Zimmerman asked how the proposed amendment would affect developments that had already received zoning approval with required parking spaces. Mr. Rapp explained that existing approvals would remain valid and developers could proceed with their previously approved plans. However,

developers would also have the option to submit revised plans and amend their zoning permits to remove parking spaces that were previously required under the Town's ordinance.

Mayor Huffman opened the floor to Public Comment, none was provided.

Mayor Huffman closed the public hearing at 6:24 p.m.

Mayor Pro Tem Lowman made a motion to adopt the Ordinance Amending Sections 2.9.3, 2.10, 4.2.1, 4.3, 4.4.1, 5.4, and 11.2 of the UDO and to adopt the attached consistency statement. Seconded by Councilwoman Zimmerman. The vote was unanimous and the motion carried.

APPROVED – HB 162 – TEXT AMENDMENT (2024 ZONING ORDINANCE)

Mayor Huffman called the public hearing to order at 6:26 p.m.

Mr. Rapp presented the following:

“The second public hearing is for the corresponding amendment to the Town’s 2024 Zoning Ordinance.

The purpose and effect of this amendment are substantially the same as the UDO amendment we just discussed. It removes the Town’s minimum off-street parking requirements while retaining the standards that apply to parking areas when parking is provided. Most of the changes are essentially identical to those from the previous hearing.

There are a few differences simply because of the way the older Zoning Ordinance is structured. Otherwise, the intent is the same: no Town-required minimum number of parking spaces, while retaining the Town’s applicable standards for parking that is provided.

The Planning Board also unanimously recommended approval of these changes at its August 17 meeting. Noticing requirements have been met.

I’ll be happy to answer any additional questions.”

Mayor Huffman opened the floor to Public Comment, none was provided.

Mayor Huffman closed the public hearing at 6:27 p.m.

Councilwoman Zimmerman made a motion to adopt the Ordinance Amending Articles D, E, F, and G of the 2024 Zoning Ordinance and to adopt the attached consistency statement. Seconded by Mayor Pro Tem Lowman. The vote was unanimous and the motion carried.

APPROVED – VALDESE BLUFFS AGREEMENT/MOU

Mayor Huffman called the public hearing to order at 6:29 p.m.

Town Manager Herms explained that the Valdese Bluffs Development Agreement had previously been presented to the Council but had since undergone additional revisions following negotiations between the Town, Burke County, and the developer. Following consultation with Town Attorney Swanson, staff determined that the revised agreement should be brought back before the Council to ensure consistency with the County's version and clarify the terms of the agreement.

Town Manager Herms noted that one significant change was that the actual cost came in approximately $48,000 below the original estimate. He emphasized that the purpose of bringing the agreement back before the Council was to ensure that all parties were working from the same terms and to prevent any future misunderstandings.

Mayor Pro Tem Lowman expressed that she liked that the agreement contained financial protections for both the Town and the County.

Mayor Huffman opened the floor to Public Comment, none was provided.

Mayor Huffman closed the public hearing at 6:30 p.m.

Councilman Ogle made a motion to approve and ratify the Development Agreement between Burke County, the Town of Valdese, and Natural Land Alliance Inc., and the Memorandum of Understanding, subject to any final revisions by the Town Attorney. Seconded by Councilwoman Radabaugh. The vote was unanimous and the motion carried.

OPEN FORUM/PUBLIC COMMENT
Town Clerk Lail shared that there were no sign-ups for public comment.

CONSENT AGENDA: (enacted by one motion)

APPROVED – LEASE AGREEMENT AT OLD ROCK SCHOOL WITH VEDIC

CALLED FOR PUBLIC HEARING – HOUSE BILL 372 – TEXT AMENDMENT (UDO)

CALLED FOR PUBLIC HEARING – HOUSE BILL 372 – TEXT AMENDMENT (2024 ZONING ORDINANCE)

End Consent Agenda

ITEMS REMOVED FROM CONSENT AGENDA: None.

Mayor Huffman asked for a motion to approve the consent agenda. A motion was made by Mayor Pro Tem Lowman to approve the consent agenda. Seconded by Councilwoman Zimmerman. The vote was unanimous and the motion carried.

NEW BUSINESS:

STATE OF THE DEPARTMENT – WATER PLANT
Eric Wilson, Water Treatment Plant Superintendent, presented the Water Department's State of the Department Report. Mr. Wilson stated that during his five (5) years with the Town, numerous repairs and improvements had been completed at the Water Treatment Plant and its associated facilities. These improvements included upgrades to motor control cabinets for the raw and finished water pumps, replacement of valves and valve operators for all six (6) filters, upgrades to filter controls, and improvements to booster stations, including new controls and programmable logic controllers.

Mr. Wilson also highlighted infrastructure maintenance efforts, including repairs to the access road at the raw water pump station and removal of hazardous trees near the water storage tank and raw water pump station. He noted that several aging valves throughout the system had been repaired or replaced, with additional work continuing as funding became available. He explained that these improvements would assist with system isolation and maintenance during the upcoming approximately $5 million grant-funded upgrade project.

Mr. Wilson reported that the department was fully staffed with nine (9) employees, including eight (8) North Carolina-licensed operators. He expressed confidence in the department's progress and emphasized continued collaboration with other Town departments. He concluded by stating that ongoing improvements were intended to restore the plant's operational capabilities and allow it to reliably produce up to twelve (12) million gallons of water per day.

Mayor Huffman expressed appreciation for Mr. Wilson and the Water Department staff, commending their efforts to repair, upgrade, and improve the Town's water infrastructure. He emphasized the essential role of the Water Department in providing a reliable water supply to residents and thanked the department for its continued dedication and hard work.

Councilwoman Ward shared observations from her attendance at the North Carolina League of Municipalities Legislative Summit, noting that aging water infrastructure and the increasing costs associated with its maintenance and replacement were significant concerns for municipalities across the state and

nation. She emphasized that rising water system costs were not unique to Valdese and expressed appreciation for the Water Department staff's efforts to maintain a safe and reliable drinking water supply.

Mr. Wilson reiterated the importance of maintaining water and wastewater infrastructure, noting the significant costs associated with repairing and replacing aging systems. Town Manager Herms added that substantial increases in the cost of treatment chemicals had further contributed to the financial challenges facing the department.

Councilwoman Zimmerman commended Mr. Wilson and Town staff for their teamwork and collaborative efforts to maintain the Town's water system. She acknowledged the competitive nature of securing grant funding and expressed appreciation for the staff members involved in identifying and pursuing funding opportunities. She emphasized the complexity of the Water Treatment Plant's operations and the essential role of its employees in providing reliable water service to the community.

Town Manager Herms emphasized the importance of the Water Department's work in ensuring that residents had access to safe, reliable drinking water. He noted that maintaining this level of water quality required considerable knowledge and expertise and expressed his appreciation for Mr. Wilson and his staff.

APPROVED – BUDGET AMENDMENT – WWTP ELECTRICAL REHAB FOR AERATOR PROJECT

Mr. Weichel explained that the project began approximately three (3) years ago and was initially intended to replace three (3) mechanical aerators dating back to the early 1980s. He noted that funding for the aerator replacements was included in the FY 2025–2026 budget.

Mr. Weichel explained that while the electrical components were functional during the initial planning stages, the soft starters, wiring, and electrical feeders serving the aerators had since deteriorated and now required replacement before the new equipment could be placed into operation. He reported that the project was approximately 95% complete and that the electrical improvements represented the final step necessary to bring the aerators online.

Mr. Weichel requested a budget amendment of $48,800 from the Utility Fund to complete the necessary electrical rehabilitation work.

Councilwoman Zimmerman asked whether the improvements would allow the aeration basin to return to operation. Assistant Town Manager Weichel confirmed that the basin would be operational upon the completion of the project.

Valdese Town Council Meeting — Monday, October 5, 2026

Budget Amendment # 1-30

Subject: WWTP Electrical rehab for Aerator project

Proposed Action:
BE IT ORDAINED by the Council of the Town of Valdese that, pursuant to Section 15 of Chapter 159 of the General Statutes of North Carolina, the following amendment is made to the annual budget ordinance for the fiscal year ending June 30, 2027:

Section I:
The following revenues available to the Town will be increased:

Account	Description	Decrease/ Debit	Increase/ Credit
30.3990.000	Utlity Fund Balance Appr.		48,800
	Total	$0	$48,800

Amounts appropriated for expenditure are hereby amended as follows:

Account	Description	Increase/ Debit	Decrease/ Credit
30.8110.740	Capital Outlay	48,800	
	Total	$48,800	$0

Section II:
Copies of this budget amendment shall be furnished to the Clerk to the Governing Board, to the Budget Officer and the Finance Officer for their direction.

Councilwoman Zimmerman made a motion to approve Budget Amendment 1-30. Seconded by Mayor Pro Tem Lowman. The vote was unanimous and the motion carried.

APPROVED – BUDGET AMENDMENT – VALDESE COMMUNITY CENTER TREE REMOVAL

Mr. Weichel presented a proposed budget amendment for tree removal at the Valdese Community Center. He explained that several large trees located within the parking lot had deteriorated, resulting in falling limbs that had damaged vehicles and raised safety concerns.

Mr. Weichel stated that an arborist evaluated the trees and recommended removal rather than trimming, as the deterioration was likely to continue. He noted that the Town intended to replace the trees with smaller varieties in the future. The estimated cost of removal was $7,800. Although the project was initially being considered for the next budget cycle, recent incidents involving falling limbs prompted staff to recommend proceeding sooner to address potential safety hazards.

Town Manager Herms expressed support for proceeding with the tree removal, noting that the potential cost of property damage or personal injury could significantly exceed the proposed $7,800 expenditure. He emphasized the importance of addressing the safety concerns identified by the arborist before further incidents occurred.

Valdese Town Council Meeting — Monday, October 5, 2026

Budget Amendment # 3-10

Subject: Tree removal at Valdese Community Center parking lot

Proposed Action:
BE IT ORDAINED by the Council of the Town of Valdese that, pursuant to Section 15 of Chapter 159 of the General Statutes of North Carolina, the following amendment is made to the annual budget ordinance for the fiscal year ending June 30, 2027:

Section I:
The following revenues available to the Town will be increased:

Account	Description	Decrease/ Debit	Increase/ Credit
10.3990.000	General Fund Balance Appr.		7,800
	Total	$0	$7,800

Amounts appropriated for expenditure are hereby amended as follows:

Account	Description	Increase/ Debit	Decrease/ Credit
10.6200.150	Maintenance & Repair Buildings	7,800	
	Total	$7,800	$0

Section II:
Copies of this budget amendment shall be furnished to the Clerk to the Governing Board, to the Budget Officer and the Finance Officer for their direction.

Councilwoman Zimmerman made a motion to approve Budget Amendment 3-10. Seconded by Councilwoman Radabaugh. The vote was unanimous and the motion carried.

APPROVED – CAPITAL PROJECT ORDINANCE AMENDMENT – CHILDREN'S PARK UPGRADES

Mr. Weichel presented a proposed Capital Project Ordinance Amendment for the Children's Park Upgrades Project. He explained that the project ordinance was originally adopted in May 2026 and was funded entirely through donations and fundraising efforts by Friends of the Valdese Rec. The proposed amendment would recognize an additional $9,320 raised since May 2026 and make those funds available for further park improvements.

Valdese Town Council Meeting — Monday, October 5, 2026

Capital Project Ordinance Amendment # 1-33

Subject: Childrens Park Upgrades

Proposed Action:
BE IT ORDAINED by the Council of the Town of Valdese that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the capital project ordinance for various capital projects funded from a variety of sources is hereby amended as follows.

Section I:
Revenues available to the Town to complete the projects are hereby amended as follows:

Account	Description	Decrease/ Debit	Increase/ Credit
33.3900.001	Grant-Friends of Valdese Rec		$9,320.00
	Total	$0.00	$9,320.00

Amounts appropriated for capital projects are hereby amended as follows:

Account	Description	Increase/ Debit	Decrease/ Credit
33.6200.000	Upgrades	$9,320.00	
	Total	$9,320.00	$0.00

Section II:
Copies of this budget amendment shall be furnished to the Clerk to the Governing Board, to the Budget Officer and the Finance Officer for their direction.

Mayor Pro Tem Lowman made a motion to approve Capital Project Ordinance Amendment 1-33. Seconded by Councilwoman Ward. The vote was unanimous and the motion carried.

PROJECT UPDATES

LENOIR-VALDESE WATER INTERCONNECT PROJECT

Mr. Weichel provided an update on the Lenoir Water Interconnect Project. He reported that the project's Public Water Supply permit application and Duke Energy line crossing application had been submitted and were under review. Plans and specifications were also being finalized for submission to NCDOT for an encroachment agreement and to the North Carolina Department of Environmental Quality (NCDEQ) for erosion and sedimentation control approval.

Mr. Weichel further explained that easements along the proposed water line route in Caldwell County were being developed, and the City of Lenoir's right-of-way consultant had begun the easement acquisition process. He noted that the project remained primarily in the permitting and easement acquisition stages.

BERRYTOWN WATERLINE PROJECT

Mr. Weichel provided an update on the Berrytown Waterline Project, reporting that all necessary permits had been obtained. He explained that the project was awaiting completion of income surveys by the Western Piedmont Council of Governments to identify qualifying connections within the low- to moderate-income service area. Once completed, the final bid documents could be prepared, with the project expected to be advertised for construction bids within the coming weeks.

Mr. Weichel explained that the bidding process would remain open for approximately 30 days, followed by bid evaluation, contractor selection, contract execution, and a pre-construction conference. He anticipated that a construction contract would be presented to the Council within the next two (2) to three (3) months, with construction expected to begin around February or March 2027.

SEWER LINE REPLACEMENT PROJECT
Mr. Weichel provided an update on the Sewer Line Replacement Project, reporting that the project had received approval for its sewer extension permit, while the Public Water Supply and erosion and sedimentation control permits remained under review by the NCDEQ. He noted that easement mapping was also underway for several properties where proposed sewer improvements would extend beyond existing easement boundaries.

Mr. Weichel explained that once all necessary permits and easements were secured, the project would be advertised for construction bids, followed by contractor selection, contract execution, and a pre-construction conference. Construction was anticipated to begin in early spring 2027. He acknowledged that the permitting process could be lengthy but emphasized that the project continued to make progress.

Mayor Pro Tem Lowman asked for clarification regarding the anticipated construction start date. Mr. Weichel indicated that construction could begin around March, April, or May 2027, depending on the completion of permitting and other outstanding approvals. He noted that the project timeline currently depended on third-party reviews and that staff would have greater control over scheduling once the necessary permits were obtained.

Mayor Huffman asked about the anticipated duration of construction. Mr. Weichel estimated that the overall project would take approximately twelve (12) to eighteen (18) months to complete. Town Manager Herms clarified that the project included several utility improvements beyond sewer line replacement and that staff intended to prioritize the sewer improvements during construction.

MANAGER'S REPORT
Town Manager Todd Herms reported:

Numerous events are scheduled throughout the end of the year. An Event Calendar is included in the reading materials for your review and provides details on upcoming activities.

Next Regular Council meeting scheduled for Monday, November 2, 2026, 6:00 p.m., Council Chambers, Valdese Town Hall

Town Manager Herms expressed his appreciation for the hard work and dedication of Town staff across all departments throughout the summer. He emphasized the strong sense of teamwork among employees and department heads, noting their willingness to assist one another and take on responsibilities outside their regular duties. He commended staff for their continued commitment to serving the community and encouraged the Council and public to recognize their efforts.

MAYOR AND COUNCIL COMMENTS:
Councilwoman Ward thanked the Police Department and others involved in responding to a recent incident involving a loose donkey in Town, noting the unusual situations that Town personnel were sometimes called upon to handle.

Councilwoman Ward also expressed appreciation to the Valdese Lions Club for donating a bench near Temple Field. She noted that the bench was made from recycled plastic bottles and would provide additional seating for spectators attending football games. She thanked the Lions Club for its continued contributions to the community.

Councilman Ogle gave a special shout-out to the "mule wrestlers of the Valdese Police Department," recognizing Sergeant Michael Branch, Officer Adam Marlowe, and Officer Tyler Watson, along with Animal Control Officer Sean Link, for their efforts in safely capturing and returning the loose donkey to its owner. He thanked them for their assistance and dedication.

Mayor Pro Tem Lowman encouraged continued community support for the Valdese Police Department's Blue Santa program, which provided Christmas assistance to students at Valdese Elementary School. She also announced the Old Colony Players' upcoming production of Disney's Descendants: The Musical, scheduled for October 22–24 at 7:30 p.m. and October 25 at 2:30 p.m. Additionally, she highlighted the organization's fundraising campaign to upgrade the Valdese Amphitheatre in preparation for the 60th

anniversary of the historic outdoor drama From This Day Forward in 2027. She encouraged the community to support these efforts.

Town Manager Herms wished Mayor Pro Tem Lowman a Happy Birthday.

Councilwoman Zimmerman reflected on the 250th anniversary celebration held at the Old Rock School in late August. She commended Morrissa, Annie, Town staff, and community volunteers for organizing the event, particularly recognizing those who portrayed historical figures. She also praised Dr. Lane's photography presentation, which featured images highlighting American history and the Valdese community. She expressed her appreciation to everyone involved in making the event a success.

Councilwoman Radabaugh encouraged residents to support local youth athletics by attending recreational and school sporting events, noting the positive impact that community support had on young athletes. She also expressed appreciation to Beth Heile for her continued dedication to the Town's parks and trails and thanked Eric Wilson for his presentation on the Water Department.

Mayor Huffman expressed his sincere appreciation to the Valdese Police and Fire Departments for allowing him to spend time with their personnel over the previous two (2) weeks and gain firsthand insight into their daily operations and the important services they provided to the community.

CLOSED SESSION

At 6:57 p.m., Mayor Pro Tem Lowman made a motion to go into Closed Session under NC General Statute 143-318.11(a)(3) to consult with an attorney retained by the Town in order to preserve the attorney-client privilege between the Town Attorney and the Town Council, which privilege is hereby acknowledged. Seconded by Councilwoman Radabaugh. The vote was unanimous and the motion carried.

At 7:07 p.m., Councilwoman Ward made a motion to go out of Closed Session, seconded by Councilwoman Zimmerman. The vote was unanimous and the motion carried.

ADJOURNMENT: At 7:08 p.m., there being no further business to come before Council, Councilwoman Zimmerman made a motion to adjourn, seconded by Councilwoman Radabaugh. The vote was unanimous.

_____ _____

Town Clerk Mayor

mr

Agenda

Town of Valdese
AGENDA MEMO

☐ Resolution ☐ Ordinance ☐ Contract ☐ Discussion ☑ Information Only

To: Valdese Town Council

From: Burke County United Way

Subject: NC Nonprofit Day (AKA 1BURKEGIVES)

Meeting: November 2, 2026

Presenter: BCUW Represenative

ITEM OF INTEREST:

NC Nonprofit Day (AKA 1BURKEGIVES)

BACKGROUND INFORMATION:

What it is: 1BurkeGives, also known as NC Nonprofit Day, is a 24-hour online giving event that supports Burke County nonprofits. It's organized by Burke County United Way and gives residents a chance to donate to local organizations that make a difference in our community.

When: Tuesday, December 1, 2026

Purpose: Celebrate and support local nonprofits. Encourage community giving through one easy online platform: www.1BurkeGives.org.Raise awareness of the important work nonprofits do in Burke County. How it works:Nonprofits in Burke County sign up to participate. Donors can visit the website anytime during the 24-hour period to make a tax-deductible gift. Prizes and friendly competitions help boost participation.

Why it matters: This event helps strengthen local organizations that serve Burke County residents in areas such as education, health, the arts, and community services.

BUDGET IMPACT:

N/A

RECOMMENDATION / OPTIONS:

The Mayor will issue a proclamation recognizing the day as NC Nonprofit Day / 1BurkeGives to show support for the nonprofit community and encourage residents to participate.

LIST OF ATTACHMENTS:

Proclamation
Invitation to participate

Agenda

Proclamation
Burke County, NC Nonprofit Day
(aka 1BurkeGives)

Whereas, charitable nonprofit organizations throughout Burke County save taxpayers thousands of dollars through their services and contribute significantly to the high quality of life for all citizens; and

Whereas, these organizations are committed to serving the educational, cultural, civic, health, religious, human and animal services, recreational, philanthropic, environmental, and other diverse needs of Burke County; and

Whereas, the staff and volunteers of all Burke County nonprofit organizations are dedicated to upholding the highest standards of community service, donating their time and effort to making a difference in the lives of others; and

Whereas, Tuesday, December 1st, 2026, observance of "Burke County, NC Nonprofit Day" (aka 1BurkeGives) provides a unique opportunity for the citizens of Burke County to join in appreciation and support of the many contributions made by nonprofit organizations to our continued wellbeing while boosting awareness for continued growth.

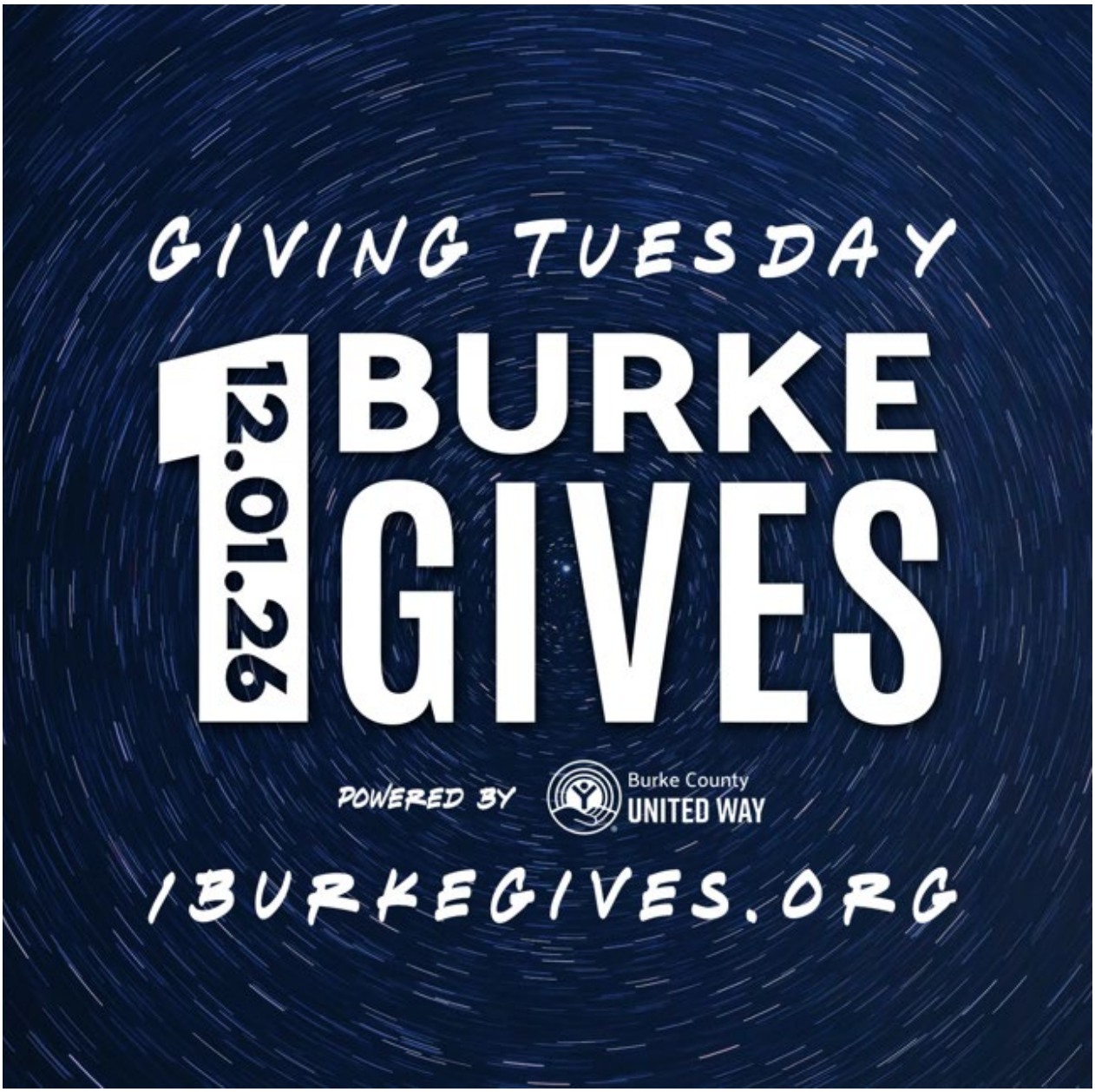
Now, therefore, I, Keith Huffman, Mayor of the Town of Valdese, do hereby proclaim Tuesday, December 1st, 2026, as Burke County, NC Nonprofit Day (aka 1BurkeGives) and encourage all citizens to recognize the positive impact nonprofit organizations have on the quality of life of the citizens of Burke County.

Signed: _____

Title: _____

Date: _____

Agenda


GIVING TUESDAY
12.01.26
BURKE GIVES
POWERED BY
Burke County
UNITED WAY
1BURKEGIVES.ORG

Agenda

Town of Valdese
AGENDA MEMO

☐ Resolution ☐ Ordinance ☐ Contract ☑ Discussion ☐ Information Only

To: Valdese Town Council

From: Kyle Case

Subject: CDBG-NR 23-C-4177 Project Amendment Request

Meeting: November 02, 2026

Presenter: Kyle Case

ITEM OF INTEREST:

Public Hearing to allow for citizen input on a project amendment related to the existing CDBG-NR 23-C-4177 grant.

BACKGROUND INFORMATION:

This public hearing provides an opportunity to gather citizen input on a potential request for $668,470 in additional Community Development Block Grant (CDBG) funding from the North Carolina Department of Commerce. If awarded, these funds will amend the existing Berrytown Waterline CDBG Project to cover:

• One new Vactor 2100I PD (Vac Truck) stationed at Valdese Public Works Department located at 100 Whisnant St SE, Valdese, NC 28690 (Census Tract 209.02, Block Group 1), directly benefiting a service area where 62.3% of residents are low-to-moderate income.
• Project administration costs associated with the expansion.

Note:
Approval of this request by NC Commerce is not guaranteed. The state periodically recaptures unspent CDBG funds for reallocation, making them available to other projects. Submitting this amendment formally notifies NC Commerce of the Town of Valdese's immediate need and capability to expend funds promptly if available.

Berrytown Waterline Project Update:
The Berrytown Waterline Project continues to proceed with design and engineering. WPCOG staff recently completed additional income verification for citizens in the neighborhood who are eligible for service line connections as a part of the grant funding. McGill Associates is now completing the final bid package and anticipates putting the project out to bid in the by the end of November 2026. Construction will likely begin in early 2027.

BUDGET IMPACT:

If awarded, the grant funds would cover 100% of the project costs. No impact to the Town's budget is anticipated.

RECOMMENDATION / OPTIONS:

Hold a public hearing to allow for citizen input as required by HUD/CDBG.

LIST OF ATTACHMENTS:

TOWN OF VALDESE

Agenda

COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
NEIGHBORHOOD REVITALIZATION PROJECT
AMENDMENT REQUEST
BERRYTOWN WATERLINE PROJECT
23-C-4177

The Town of Valdese is holding a public hearing in order to receive citizen input for an amendment to the Community Development Block Grant Neighborhood Revitalization (CDBG-NR) Berrytown Waterline Project (23-C-4177). The proposed amendment requests a change in scope to add Public Services to the project and request an additional $668,470 from the NC Department of Commerce Rural Economic Development Division to purchase a Vactor 2100I PD (Vac Truck) and additional project administration.

The Public Hearing will be held at the regularly scheduled meeting on Monday, November 2, 2026 at 6:00 pm in the Town Hall Council Chamber, 102 Massel Avenue SW, Valdese, North Carolina.

The Town of Valdese holds all public meetings in accessible rooms. All interested persons are invited to attend this hearing. Auxiliary aids will be supplied to the disabled if requested five days prior to the public hearing. Person needing special assistance or non-English speaking persons desiring to participate in this hearing should contact Jessica Lail, Town Clerk, at 828- 879-2117 or 1-800-735-0533 (TDD/TTY) for the hearing impaired.

Esta Informacion esta disponible en espanol on en cualquier otro idioma bajo peticion. Por favor, pongase encontacto con Kyle Case al 828-485-4285 o en Western Piedmont Council of Governments, 1880 2nd Ave NW, Hickory, NC 28801. De alojamiento para esta solicitud.

EQUAL HOUSING OPPORTUNITY

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Agenda

Town of Valdese
AGENDA MEMO

☐ Resolution ☑ Ordinance ☐ Contract ☐ Discussion ☐ Information Only

To: Valdese Town Council

From: Michael Rapp - Town Planner

Subject: HB 372 - Text Amendment (UDO)

Meeting: November 2, 2026 - Regular Council Meeting

Presenter: Michael Rapp, Town Planner

ITEM OF INTEREST:

Public hearing to modify the Town of Valdese Unified Development Ordinance Sections 4.4.1 “Permitted Accessory Uses” and 11.2.1 “Terms Defined."

BACKGROUND INFORMATION:

House Bill 372 was enacted as Session Law 2026-51 and became effective July 7, 2026. The legislation establishes G.S. 160A-205.8, which prohibits municipalities from banning qualifying no-impact home-based businesses or requiring prior approval for their operation.

The proposed text amendment would establish these businesses as permitted accessory uses under Section 4.4.1 of the Town’s Unified Development Ordinance (UDO), subject to limited standards addressing residential compatibility and compliance with applicable laws. Existing home occupation standards under Section 4.3.13 would remain unchanged, while several related definitions would be introduced or revised.

A legislative public hearing is required prior to Town Council consideration of the proposed text amendment.

The Planning Board voted at its 9/21/26 meeting to recommend the approval of the text amendment 5-0.

BUDGET IMPACT:

N/A

RECOMMENDATION / OPTIONS:

I move to adopt the proposed Consistency Statement dated November 2, 2026, contained in the agenda materials and to approve the proposed zoning text amendment to the Town of Valdese UDO to Sections 4.4.1 “Permitted Accessory Uses” and 11.2.1 “Terms Defined.”

LIST OF ATTACHMENTS:

Staff Report
Adoption Ordinance & Consistency Statement
Planning Board Recommendation (UDO)

Agenda

TO: Valdese Town Council

FROM: Michael Rapp, Town Planner

DATE: November 2, 2026

SUBJECT: Text Amendment to the Unified Development Ordinance

REQUESTED ACTION: Text Amendment in response to Legislative Changes

BACKGROUND:

House Bill 372 was enacted as Session Law 2026-51 and became effective July 7, 2026. The act creates G.S. 160A-205.8, which prohibits a city from banning a qualifying no-impact home-based business or requiring the operator to submit an application, register the business, or obtain a zoning permit, license, variance, or other prior approval. The Town also may not require commercial rezoning or the installation of fire sprinklers in a building or structure governed by the North Carolina Residential Code as a condition of operating a qualifying business.

A home-based business receives these protections when it satisfies the statutory no-impact standards. These standards address the number of on-site employees/clients, traffic and on-street parking, and the location/visibility of business activities. The Town may continue to impose reasonable regulations that are narrowly tailored to protect public health and safety, maintain compatibility with residential uses, ensure that the business remains secondary to the residential use of the property, and ensure compliance with applicable laws.

Section 4.3.13 of the Valdese Unified Development Ordinance currently establishes the Town's standards and permitting requirements for home occupations. Staff is not proposing any amendments to these existing home occupation standards. Instead, the proposed text amendment would establish a separate carve-out for home occupations that qualify as no-impact home-based businesses under G.S. 160A-205.8.

The amendment would add no-impact home-based businesses as permitted accessory uses under Section 4.4.1 of the UDO, without requiring prior Town approval. Such businesses would remain subject to limited standards addressing their secondary nature, residential compatibility, external impacts, hours for customer visits, deliveries, and outdoor activities, and compliance with applicable regulations. The amendment would also revise the related definition of Home Occupation, and introduce definitions for: Goods, Home-Based Business, and No-Impact Home-Based Business.

After the 8.17.26 Planning Board Meeting, comments have been incorporated that addressed concerns regarding hours of operation and compatibility with other residences. Other discussions were had about the storage of chemicals; after discussing with the County Emergency Manager and Town Attorney Swanson, our zoning ordinance is likely not the appropriate place for such restrictions, as they would be nearly impossible to enforce. It is also worth noting that Tier II reporting requirements provide the appropriate avenue for disclosure of certain hazardous chemical storage.

The Valdese Planning Board reviewed and recommended these changes unanimously at its 9/21/26 meeting.

Agenda

REVIEW CRITERIA:

4.4.1 PERMITTED ACCESSORY USES

The following accessory uses are permitted:

D. No-Impact Home-Based Businesses: No-Impact Home-Based Businesses are permitted without an application, registration, zoning permit, license, variance, or other prior Town approval, but are subject to the following standards:
   a. The no-impact home-based business must be secondary to the residential use of the dwelling and must not change the essential residential character of the dwelling.
   b. Business-related customer/client visits and deliveries shall be conducted in a manner compatible with the residential use of the property and surrounding residential uses and shall not create unreasonable noise, glare, vibration, odors, traffic, or other disturbances beyond the premises.
   c. The no-impact home-based business shall not utilize mechanical, electrical, or other equipment which produces noise, electrical or magnetic interference, vibration, heat, glare, or other nuisances outside the dwelling or accessory structure housing the no-impact home-based business.
   d. No-impact home-based businesses shall comply with all local, state, and federal regulations pertinent to the activity pursued, and the requirements of or permission granted by this section shall not be construed as an exemption from such regulations.

11.2.1 TERMS DEFINED

Home Occupation: An occupation, service, profession or enterprise carried on within a dwelling unit or accessory structure by the owner or occupant. Hobbies shall not be subject to the requirements of this section. A home occupation that qualifies as a No-Impact Home-Based Business shall not be required to apply for, register, or obtain any permit, license, variance, or other approval. A No-Impact Home-Based Business may operate subject to the reasonable regulations authorized by Section 4.4.1 (D). Nothing in this section shall be construed to supersede any deed restriction, restrictive covenant, homeowners association declaration, or similar private agreement restricting the use of property.

Goods: Any merchandise, equipment, products, supplies, or materials.

Home-Based Businesses: Any business owned and operated by the owner or occupant of the residential dwelling that manufactures, provides, or sells goods or services.

No-Impact Home-Based Business: A no-impact home-based business for which all of the following apply:

a. The total number of on-site employees and clients do not exceed the town's occupancy limit for the residential property
b. The business activities are characterized by all of the following:
    i. Are limited to the sale of lawful goods and services.
    ii. Do not generate on-street parking or a substantial increase in traffic through the residential area.
    iii. Occur inside or in the yard of the residential dwelling
    iv. Are not visible from the street.
    v. Do not store merchandise, equipment, products, supplies, or materials outside of the premises.

RECOMMENDED ACTION:

Staff finds the text amendment **consistent** with the Valdese Vision: A Land Use Action Plan and in the best interest of the town to ensure legal requirements are being met.

The Town Council may make one of the following choices:

1. The Town Council approves the text amendment to the Unified Development Ordinance. *(use statement below)*
2. The Town Council denies the text amendment to the Unified Development Ordinance. *(provide list of reasons)*
3. Table for further discussion at next meeting.

If the Council chooses to approve, the following statement will need to be adjoined to the decision:

I move to adopt the proposed Consistency Statement dated November 2, 2026, contained in the agenda materials and to approve the proposed zoning text amendment to the Town of Valdese UDO to Sections 4.4.1 "Permitted Accessory Uses" and 11.2.1 "Terms Defined."

CITIZEN INPUT

A Notice of Public Hearing has appeared in The Paper prior to the Council meeting on October 17 & 24, 2026.

Agenda

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF VALDESE AMENDING THE TOWN OF VALDESE UNIFIED DEVELOPMENT ORDINANCE REGARDING NO-IMPACT HOME-BASED BUSINESSES

WHEREAS, the Town of Valdese has adopted a comprehensive land use plan entitled The Valdese Vision: A Land Use Action Plan for the Future; and

WHEREAS, the Town of Valdese has adopted a Unified Development Ordinance ("UDO") to regulate land use and development within the Town's jurisdiction; and

WHEREAS, House Bill 372 was enacted as Session Law 2026-51 and establishes North Carolina General Statute 160A-205.8, which prohibits municipalities from banning qualifying no-impact home-based businesses or requiring prior approval for their operation, effective July 7, 2026; and

WHEREAS, the Town's UDO currently establishes standards and permitting requirements for home occupations under Section 4.3.13; and

WHEREAS, the Valdese Town Council has considered a proposed text amendment establishing no-impact home-based businesses as a permitted accessory use under Section 4.4.1, without requiring prior Town approval, while retaining reasonable standards addressing residential compatibility, public health and safety, and compliance with applicable law; and

WHEREAS, the proposed text amendment also revises and establishes related definitions under Section 11.2 to distinguish qualifying no-impact home-based businesses from traditional home occupations, while leaving the existing home occupation standards under Section 4.3.13 unchanged; and

WHEREAS, the Valdese Planning Board reviewed the proposed text amendment at its September 21, 2026 meeting and unanimously recommended approval of the proposed text amendment; and

WHEREAS, North Carolina General Statute 160D-605 requires the governing board, when adopting or rejecting any zoning text or map amendment, to approve a brief statement describing whether its action is consistent or inconsistent with an adopted comprehensive or land-use plan; and

WHEREAS, the Valdese Town Council conducted a legislative public hearing on the proposed text amendment after providing notice in accordance with applicable statutory requirements; and

WHEREAS, the Valdese Town Council has reviewed the proposed Consistency Statement dated November 2, 2026, contained in the agenda materials, which is incorporated herein by reference.

Agenda

NOW, THEREFORE, IT IS HEREBY ORDAINED by the Valdese Town Council that:

1. The Valdese Town Council hereby adopts the Consistency Statement dated November 2, 2026, finding that the text amendment to the Town of Valdese Unified Development Ordinance regarding no-impact home-based businesses is consistent with The Valdese Vision: A Land Use Action Plan for the Future.
2. The Valdese Town Council finds that the text amendment supports the Plan by providing clear and predictable development standards, allowing qualifying home-based businesses while maintaining residential compatibility, protecting public health and safety, and ensuring that the Town's development regulations conform with applicable North Carolina law.
3. Sections 4.4.1, "Permitted Accessory Uses," and 11.2, "Definitions," of the Town of Valdese UDO are hereby amended as provided in Exhibit A, attached hereto and incorporated herein by reference.
4. If any section, subsection, sentence, clause, or phrase of this Ordinance is declared invalid by a court of competent jurisdiction, the remaining portions of this Ordinance shall remain in full force and effect.
5. This Ordinance shall be effective upon adoption.

ORDAINED BY THE TOWN COUNCIL FOR THE TOWN OF VALDESE, NORTH CAROLINA, THIS THE ___ DAY OF _____, 2026.

_____
KEITH HUFFMAN, MAYOR

ATTEST:

_____
JESSICA LAIL, TOWN CLERK

(corporate seal)

Agenda

EXHIBIT A:

4.4.1 PERMITTED ACCESSORY USES

The following accessory uses are permitted:

D. No-Impact Home-Based Businesses: No-Impact Home-Based Businesses are permitted without an application, registration, zoning permit, license, variance, or other prior Town approval, but are subject to the following standards:
   a. The no-impact home-based business must be secondary to the residential use of the dwelling and must not change the essential residential character of the dwelling.
   b. Business-related customer/client visits and deliveries shall be conducted in a manner compatible with the residential use of the property and surrounding residential uses and shall not create unreasonable noise, glare, vibration, odors, traffic, or other disturbances beyond the premises.
   c. The no-impact home-based business shall not utilize mechanical, electrical, or other equipment which produces noise, electrical or magnetic interference, vibration, heat, glare, or other nuisances outside the dwelling or accessory structure housing the no-impact home-based business.
   d. No-impact home-based businesses shall comply with all local, state, and federal regulations pertinent to the activity pursued, and the requirements of or permission granted by this section shall not be construed as an exemption from such regulations.

11.2.1 TERMS DEFINED

Home Occupation: An occupation, service, profession or enterprise carried on within a dwelling unit or accessory structure by the owner or occupant. Hobbies shall not be subject to the requirements of this section. A home occupation that qualifies as a No-Impact Home-Based Business shall not be required to apply for, register, or obtain any permit, license, variance, or other approval. A No-Impact Home-Based Business may operate subject to the reasonable regulations authorized by Section 4.4.1 (D). Nothing in this section shall be construed to supersede any deed restriction, restrictive covenant, homeowners association declaration, or similar private agreement restricting the use of property.

Goods: Any merchandise, equipment, products, supplies, or materials.

Home-Based Businesses: Any business owned and operated by the owner or occupant of the residential dwelling that manufactures, provides, or sells goods or services.

No-Impact Home-Based Business: A no-impact home-based business for which all of the following apply:

   a. The total number of on-site employees and clients do not exceed the town's occupancy limit for the residential property
   b. The business activities are characterized by all of the following:

i. Are limited to the sale of lawful goods and services.
ii. Do not generate on-street parking or a substantial increase in traffic through the residential area.
iii. Occur inside or in the yard of the residential dwelling
iv. Are not visible from the street.
v. Do not store merchandise, equipment, products, supplies, or materials outside of the premises.

Agenda

VALDESE TOWN COUNCIL
UNIFIED DEVELOPMENT ORDINANCE TEXT AMENDMENT – NO-IMPACT HOME-BASED BUSINESSES CONSISTENCY STATEMENT

On November 2, 2026, the Valdese Town Council ("Council") met to consider a proposed text amendment to the Town of Valdese Unified Development Ordinance ("UDO") regarding no-impact home-based businesses, after receiving a recommendation for approval from the Town of Valdese Planning Board. Upon consideration of The Valdese Vision: A Land Use Action Plan for the Future, the UDO, the proposed text amendment, the Planning Board's recommendation, and other materials presented, the Valdese Town Council makes the following findings and conclusions:

1. In 2014, the Town of Valdese adopted a comprehensive land use plan entitled The Valdese Vision: A Land Use Action Plan for the Future (hereinafter the "Plan"). The Plan identifies the type of community that Valdese wants to become in the future and the strategies that the Town will use to guide development and land use activities.
2. In 2025, the Town of Valdese adopted a Unified Development Ordinance ("UDO") intended to combine the zoning, subdivision, and flood damage prevention ordinances into one comprehensive document that simplifies the Town's ordinances into a more readable and unified document.
3. House Bill 372 was enacted as Session Law 2026-51 and establishes North Carolina General Statute 160A-205.8. Effective July 7, 2026, municipalities may not prohibit qualifying no-impact home-based businesses or require prior approval for their operation, but may impose reasonable regulations addressing public health and safety, residential compatibility, and compliance with applicable laws.
4. The proposed text amendment establishes no-impact home-based businesses as permitted accessory uses under Section 4.4.1 of the UDO, without requiring prior Town approval, while retaining reasonable standards addressing residential compatibility, public health and safety, and compliance with applicable laws. The amendment also introduces and revises related definitions under Section 11.2, while leaving the existing home occupation standards under Section 4.3.13 unchanged.
5. North Carolina General Statute 160D-605(a) provides, in pertinent part, as follows:

   When adopting or rejecting any zoning text or map amendment, the governing board shall approve a brief statement describing whether its action is consistent or inconsistent with an adopted comprehensive or land-use plan. The requirement for a plan consistency statement may also be met by a clear indication in the minutes of the governing board that at the time of action on the amendment the governing board was aware of and considered the planning board's recommendations and any relevant portions of an adopted comprehensive or land-use plan. If a zoning map amendment is adopted and the action was deemed inconsistent with the adopted plan, the zoning amendment has the effect of also amending any future land-use map in the approved plan, and no additional request or application for a plan amendment is required. A plan amendment and a zoning amendment may be considered concurrently.

6. Council finds that the proposed text amendment to the UDO is consistent with and supports The Valdese Vision: A Land Use Action Plan for the Future because it provides clear and predictable development standards, allows qualifying home-based businesses while maintaining residential compatibility, protects public health and safety, and ensures that the Town's development regulations conform with applicable North Carolina law.
7. The Planning Board met on September 21, 2026, and unanimously recommended that Council approve the proposed text amendment regarding no-impact home-based businesses.

Based upon the recommendation of the Planning Board, the materials presented, and the findings from the public hearing, the Valdese Town Council finds that the proposed text amendment regarding no-impact home-based businesses is consistent with The Valdese Vision: A Land Use Action Plan for the Future.

ADOPTED BY THE TOWN COUNCIL FOR THE TOWN OF VALDESE, NORTH CAROLINA, THIS THE ___ DAY OF _____, 2026.

_____
KEITH HUFFMAN, MAYOR

ATTEST:

_____
JESSICA LAIL, TOWN CLERK

(corporate seal)

Agenda

TOWN OF VALDESE
NORTH CAROLINA'S FRIENDLY TOWN

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VALDESE PLANNING BOARD
TEXT AMENDMENT CONSISTENCY STATEMENT

On September 21, 2026, the Valdese Planning Board met to consider A Proposed Text Amendment to the Unified Development Ordinance. Upon consideration, the Valdese Planning Board found:

1. In 2014, the Town of Valdese adopted a comprehensive land use plan entitled "The Valdese Vision: A Land Use Action Plan for the Future" (hereinafter the "Plan"). The Plan identifies the type of community that Valdese wants to become in the future and the strategies that the Town will use to guide development and land use activities.

2. In 2025, the Town of Valdese adopted a Unified Development Ordinance (hereinafter the "UDO") intended to combine the zoning, subdivision, and Flood Damage Prevention Ordinances into one comprehensive document that simplifies the Town's Ordinances into a more readable document.

3. North Carolina General Statute 160D-605(a) provides, in pertinent part, as follows:

> When adopting or rejecting any zoning text or map amendment, the governing board shall approve a brief statement describing whether its action is consistent or inconsistent with an adopted comprehensive or land-use plan. The requirement for a plan consistency statement may also be met by a clear indication in the minutes of the governing board that at the time of action on the amendment, the governing board was aware of and considered the Planning Board's recommendations and any relevant portions of an adopted comprehensive or land-use plan. If a zoning map amendment is adopted and the action was deemed inconsistent with the adopted plan, the zoning amendment has the effect of also amending any future land-use map in the approved plan, and no additional request or application for a plan amendment is required. A plan amendment and a zoning amendment may be considered concurrently.

4. The Proposed Text Amendments to Sections 4.1.1 "Permitted Accessory Uses" and 11.2.1 "Terms Defined" of the UDO are consistent with and support the Valdese Vision: A Land Use Action Plan priorities, and are reasonable in the public interest including, but not limited to, the following:

Agenda

a. Brings the Town's Ordinances into compliance with current state statutes;
b. The UDO is consistent with the current land use plan: Valdese Vision Land Use Action Plan

5. The Planning Board, at their September 21, 2026, meeting, voted 5 to 0 to recommend that the Town Council amend the UDO to come into compliance with legislative changes caused by Senate Law 2026-51.

6. No aspects of the are proposed Text Amendment are inconsistent with The Valdese Vision: A Land Use Action Plan

Based upon these findings, the Valdese Planning Board recommends approval of Proposed Text Amendments to Sections 4.1.1 "Permitted Accessory Uses" and 11.2.1 "Terms Defined" as consistent with the Valdese Vision Plan and in the best interest of the Town to ensure legal requirements are met.

Carlton Caruso
Carlton Caruso, Chair

Date 9/21/2026

Agenda

Town of Valdese
AGENDA MEMO

☐ Resolution ☑ Ordinance ☐ Contract ☐ Discussion ☐ Information Only

To: Valdese Town Council

From: Michael Rapp - Town Planner

Subject: HB 372 - Text Amendment (2024 Zoning Ordinance)

Meeting: November 2, 2026 - Regular Council Meeting

Presenter: Michael Rapp, Town Planner

ITEM OF INTEREST:

Public hearing to modify the Town of Valdese 2024 Zoning Ordinance Sections 9-3042 "Permitted Accessory Uses and Structures" and 9-3012 "Definitions."

BACKGROUND INFORMATION:

House Bill 372 was enacted as Session Law 2026-51 and became effective July 7, 2026. The legislation establishes G.S. 160A-205.8, which prohibits municipalities from banning qualifying no-impact home-based businesses or requiring prior approval for their operation.

The proposed text amendment would establish these businesses as permitted accessory uses under Section 9-3042 of the Town's Zoning Ordinance, subject to limited standards addressing residential compatibility and compliance with applicable laws. Existing home occupation standards under Section 9-3045 would remain unchanged, while several related definitions would be introduced or revised.

A legislative public hearing is required prior to Town Council consideration of the proposed text amendment.

The Planning Board voted at its 9/21/26 meeting to recommend the approval of the text amendment 5-0.

BUDGET IMPACT:

N/A

RECOMMENDATION / OPTIONS:

I move to adopt the proposed Consistency Statement dated November 2, 2026, contained in the agenda materials and to approve the proposed zoning text amendment to the Town of Valdese 2024 Zoning Ordinance to Sections 9-3042 "Permitted Accessory Uses and Structures" and 9-3012 "Definitions."

LIST OF ATTACHMENTS:

Staff Report
Adoption Ordinance & Consistency Statement
Planning Board Recommendation (2024 Zoning Ordinance)

Agenda

TO: Valdese Town Council

FROM: Michael Rapp, Town Planner

DATE: November 2, 2026

SUBJECT: Text Amendment to Town's Zoning Ordinance

REQUESTED ACTION: Text Amendment in response to Legislative Changes

BACKGROUND:

House Bill 372 was enacted as Session Law 2026-51 and became effective July 7, 2026. The act creates G.S. 160A-205.8, which prohibits a city from banning a qualifying no-impact home-based business or requiring the operator to submit an application, register the business, or obtain a zoning permit, license, variance, or other prior approval. The Town also may not require commercial rezoning or the installation of fire sprinklers in a building or structure governed by the North Carolina Residential Code as a condition of operating a qualifying business.

A home-based business receives these protections when it satisfies the statutory no-impact standards. These standards address the number of on-site employees/clients, traffic and on-street parking, and the location/visibility of business activities. The Town may continue to impose reasonable regulations that are narrowly tailored to protect public health and safety, maintain compatibility with residential uses, ensure that the business remains secondary to the residential use of the property, and ensure compliance with applicable laws.

Section 9-3045 of the Town's Zoning Ordinance currently establishes the Town's standards and permitting requirements for home occupations. Staff is not proposing any amendments to these existing home occupation standards. Instead, the proposed text amendment would establish a separate carve-out for home occupations that qualify as no-impact home-based businesses under G.S. 160A-205.8.

The amendment would add no-impact home-based businesses as permitted accessory uses under Section 9-3042 of the Town's Zoning Ordinance, without requiring prior Town approval. Such businesses would remain subject to limited standards addressing their secondary nature, residential compatibility, external impacts, hours for customer visits, deliveries, and outdoor activities, and compliance with applicable regulations. The amendment would also revise the related definition of Home Occupation, and introduce definitions for: Goods, Home-Based Business, and No-Impact Home-Based Business.

After the 8.17.26 Planning Board Meeting, comments have been incorporated that addressed concerns regarding hours of operation and compatibility with other residences. Other discussions were had about the storage of chemicals; after discussing with the County Emergency Manager and Town Attorney Swanson, our zoning ordinance is likely not the appropriate place for such restrictions, as they would be nearly impossible to enforce. It is also worth noting that Tier II reporting requirements provide the appropriate avenue for disclosure of certain hazardous chemical storage.

The Valdese Planning Board reviewed and recommended these changes unanimously at its 9/21/26 meeting.

REVIEW CRITERIA:

ARTICLE D – GENERAL PROVISIONS – 9-3042 Permitted Accessory Uses and Structures

The following accessory uses are permitted:

D. No-Impact Home-Based Businesses: No-Impact Home-Based Businesses are permitted without an application, registration, zoning permit, license, variance, or other prior Town approval, but are subject to the following standards:
   a. The no-impact home-based business must be secondary to the residential use of the dwelling and must not change the essential residential character of the dwelling.
   b. Business-related customer/client visits and deliveries shall be conducted in a manner compatible with the residential use of the property and surrounding residential uses and shall not create unreasonable noise, glare, vibration, odors, traffic, or other disturbances beyond the premises.
   c. The no-impact home-based business shall not utilize mechanical, electrical, or other equipment which produces noise, electrical or magnetic interference, vibration, heat, glare, or other nuisances outside the dwelling or accessory structure housing the no-impact home-based business.
   d. No-impact home-based businesses shall comply with all local, state, and federal regulations pertinent to the activity pursued, and the requirements of or permission granted by this section shall not be construed as an exemption from such regulations.

ARTICLE B – DEFINITIONS – 9-3012 Definitions

Home Occupation: An occupation, service, profession or enterprise carried on within a dwelling unit or accessory structure by ~~a resident~~ the owner or occupant. Hobbies shall not be subject to the requirements of this section. (See Section 9-3045). A home occupation that qualifies as a No-Impact Home-Based Business shall not be required to apply for, register, or obtain any permit, license, variance, or other approval. A No-Impact Home-Based Business may operate subject to the reasonable regulations authorized by Section 9-3042 (D). Nothing in this section shall be construed to supersede any deed restriction, restrictive covenant, homeowners association declaration, or similar private agreement restricting the use of property.

Goods: Any merchandise, equipment, products, supplies, or materials.

Home-Based Businesses: Any business owned and operated by the owner or occupant of the residential dwelling that manufactures, provides, or sells goods or services.

No-Impact Home-Based Business: A no-impact home-based business for which all of the following apply:

a. The total number of on-site employees and clients do not exceed the town's occupancy limit for the residential property
b. The business activities are characterized by all of the following:
    i. Are limited to the sale of lawful goods and services.
    ii. Do not generate on-street parking or a substantial increase in traffic through the residential area.
    iii. Occur inside or in the yard of the residential dwelling
    iv. Are not visible from the street.
    v. Do not store merchandise, equipment, products, supplies, or materials outside of the premises.

RECOMMENDED ACTION:

Staff finds the text amendment **consistent** with the Valdese Vision: A Land Use Action Plan and in the best interest of the town to ensure legal requirements are being met.

The Town Council may make one of the following choices:

1. The Town Council approves the text amendment to the Unified Development Ordinance. *(use statement below)*
2. The Town Council denies the text amendment to the Unified Development Ordinance. *(provide list of reasons)*
3. Table for further discussion at next meeting.

If the Council chooses to approve, the following statement will need to be adjoined to the decision:

I move to adopt the proposed Consistency Statement dated November 2, 2026, contained in the agenda materials and to approve the proposed zoning text amendment to the Town of Valdese 2024 Zoning Ordinance to Sections 9-3042 "Permitted Accessory Uses and Structures" and 9-3012 "Definitions."

CITIZEN INPUT

A Notice of Public Hearing has appeared in The Paper prior to the Council meeting on October 17 & 24, 2026.

Agenda

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF VALDESE AMENDING THE TOWN OF VALDESE 2024 ZONING ORDINANCE REGARDING NO-IMPACT HOME-BASED BUSINESSES

WHEREAS, the Town of Valdese has adopted a comprehensive land use plan entitled The Valdese Vision: A Land Use Action Plan for the Future; and

WHEREAS, the Town of Valdese has adopted the Town of Valdese 2024 Zoning Ordinance to regulate land use and development within the Town's jurisdiction; and

WHEREAS, House Bill 372 was enacted as Session Law 2026-51 and establishes North Carolina General Statute 160A-205.8, which prohibits municipalities from banning qualifying no-impact home-based businesses or requiring prior approval for their operation, effective July 7, 2026; and

WHEREAS, the Town's 2024 Zoning Ordinance currently establishes standards and permitting requirements for home occupations under Section 9-3045; and

WHEREAS, the Valdese Town Council has considered a proposed text amendment establishing no-impact home-based businesses as permitted accessory uses under Section 9-3042, without requiring prior Town approval, while retaining reasonable standards addressing residential compatibility, public health and safety, and compliance with applicable law; and

WHEREAS, the proposed text amendment also revises and establishes related definitions under Section 9-3012 to distinguish qualifying no-impact home-based businesses from traditional home occupations, while leaving the existing home occupation standards under Section 9-3045 unchanged; and

WHEREAS, the Valdese Planning Board reviewed the proposed text amendment at its September 21, 2026 meeting and unanimously recommended approval of the proposed text amendment; and

WHEREAS, North Carolina General Statute 160D-605 requires the governing board, when adopting or rejecting any zoning text or map amendment, to approve a brief statement describing whether its action is consistent or inconsistent with an adopted comprehensive or land-use plan; and

WHEREAS, the Valdese Town Council conducted a legislative public hearing on the proposed text amendment after providing notice in accordance with applicable statutory requirements; and

WHEREAS, the Valdese Town Council has reviewed the proposed Consistency Statement dated November 2, 2026, contained in the agenda materials, which is incorporated herein by reference.

Agenda

NOW, THEREFORE, IT IS HEREBY ORDAINED by the Valdese Town Council that:

1. The Valdese Town Council hereby adopts the Consistency Statement dated November 2, 2026, finding that the text amendment to the Town of Valdese 2024 Zoning Ordinance regarding no-impact home-based businesses is consistent with The Valdese Vision: A Land Use Action Plan for the Future.
2. The Valdese Town Council finds that the text amendment supports the Plan by providing clear and predictable development standards, allowing qualifying home-based businesses while maintaining residential compatibility, protecting public health and safety, and ensuring that the Town's development regulations conform with applicable North Carolina law.
3. Section 9-3042, "Permitted Accessory Uses and Structures," and Section 9-3012, "Definitions," of the Town of Valdese 2024 Zoning Ordinance are hereby amended as provided in Exhibit A, attached hereto and incorporated herein by reference.
4. If any section, subsection, sentence, clause, or phrase of this Ordinance is declared invalid by a court of competent jurisdiction, the remaining portions of this Ordinance shall remain in full force and effect.
5. This Ordinance shall be effective upon adoption.

ORDAINED BY THE TOWN COUNCIL FOR THE TOWN OF VALDESE, NORTH CAROLINA, THIS THE ___ DAY OF _____, 2026.

_____
KEITH HUFFMAN, MAYOR

ATTEST:

_____
JESSICA LAIL, TOWN CLERK

(corporate seal)

Agenda

EXHIBIT A:

ARTICLE D – GENERAL PROVISIONS – 9-3042 Permitted Accessory Uses and Structures

The following accessory uses are permitted:

D. No-Impact Home-Based Businesses: No-Impact Home-Based Businesses are permitted without an application, registration, zoning permit, license, variance, or other prior Town approval, but are subject to the following standards:
   a. The no-impact home-based business must be secondary to the residential use of the dwelling and must not change the essential residential character of the dwelling.
   b. Business-related customer/client visits and deliveries shall be conducted in a manner compatible with the residential use of the property and surrounding residential uses and shall not create unreasonable noise, glare, vibration, odors, traffic, or other disturbances beyond the premises.
   c. The no-impact home-based business shall not utilize mechanical, electrical, or other equipment which produces noise, electrical or magnetic interference, vibration, heat, glare, or other nuisances outside the dwelling or accessory structure housing the no-impact home-based business.
   d. No-impact home-based businesses shall comply with all local, state, and federal regulations pertinent to the activity pursued, and the requirements of or permission granted by this section shall not be construed as an exemption from such regulations.

ARTICLE B – DEFINITIONS – 9-3012 Definitions

Home Occupation: An occupation, service, profession or enterprise carried on within a dwelling unit or accessory structure by ~~a resident~~ the owner or occupant. Hobbies shall not be subject to the requirements of this section. (See Section 9-3045). A home occupation that qualifies as a No-Impact Home-Based Business shall not be required to apply for, register, or obtain any permit, license, variance, or other approval. A No-Impact Home-Based Business may operate subject to the reasonable regulations authorized by Section 9-3042 (D). Nothing in this section shall be construed to supersede any deed restriction, restrictive covenant, homeowners association declaration, or similar private agreement restricting the use of property.

Goods: Any merchandise, equipment, products, supplies, or materials.

Home-Based Businesse: Any business owned and operated by the owner or occupant of the residential dwelling that manufactures, provides, or sells goods or services.

No-Impact Home-Based Business: A no-impact home-based business for which all of the following apply:

   a. The total number of on-site employees and clients do not exceed the town's occupancy limit for the residential property

b. The business activities are characterized by all of the following:
    i. Are limited to the sale of lawful goods and services.
    ii. Do not generate on-street parking or a substantial increase in traffic through the residential area.
    iii. Occur inside or in the yard of the residential dwelling
    iv. Are not visible from the street.
    v. Do not store merchandise, equipment, products, supplies, or materials outside of the premises.

Agenda

VALDESE TOWN COUNCIL
2024 ZONING ORDINANCE TEXT AMENDMENT – NO-IMPACT HOME-BASED BUSINESSES CONSISTENCY STATEMENT

On November 2, 2026, the Valdese Town Council ("Council") met to consider a proposed text amendment to the Town of Valdese 2024 Zoning Ordinance regarding no-impact home-based businesses, after receiving a recommendation for approval from the Town of Valdese Planning Board. Upon consideration of The Valdese Vision: A Land Use Action Plan for the Future, the 2024 Zoning Ordinance, the proposed text amendment, the Planning Board's recommendation, and other materials presented, the Valdese Town Council makes the following findings and conclusions:

1. In 2014, the Town of Valdese adopted a comprehensive land use plan entitled The Valdese Vision: A Land Use Action Plan for the Future (hereinafter the "Plan"). The Plan identifies the type of community that Valdese wants to become in the future and the strategies that the Town will use to guide development and land use activities.
2. The Town of Valdese has adopted and maintains the Town of Valdese 2024 Zoning Ordinance to regulate land use and development within the Town's jurisdiction.
3. House Bill 372 was enacted as Session Law 2026-51 and establishes North Carolina General Statute 160A-205.8. Effective July 7, 2026, municipalities may not prohibit qualifying no-impact home-based businesses or require prior approval for their operation, but may impose reasonable regulations addressing public health and safety, residential compatibility, and compliance with applicable laws.
4. The proposed text amendment establishes no-impact home-based businesses as permitted accessory uses under Section 9-3042 of the 2024 Zoning Ordinance, without requiring prior Town approval, while retaining reasonable standards addressing residential compatibility, public health and safety, and compliance with applicable laws. The amendment also introduces and revises related definitions under Section 9-3012, while leaving the existing home occupation standards under Section 9-3045 unchanged.
5. North Carolina General Statute 160D-605(a) provides, in pertinent part, as follows:

   When adopting or rejecting any zoning text or map amendment, the governing board shall approve a brief statement describing whether its action is consistent or inconsistent with an adopted comprehensive or land-use plan. The requirement for a plan consistency statement may also be met by a clear indication in the minutes of the governing board that at the time of action on the amendment the governing board was aware of and considered the planning board's recommendations and any relevant portions of an adopted comprehensive or land-use plan. If a zoning map amendment is adopted and the action was deemed inconsistent with the adopted plan, the zoning amendment has the effect of also amending any future land-use map in the approved plan, and no additional request or application for a plan amendment is required. A plan amendment and a zoning amendment may be considered concurrently.

6. Council finds that the proposed text amendment to the 2024 Zoning Ordinance is consistent with and supports The Valdese Vision: A Land Use Action Plan for the Future because it provides clear and predictable development standards, allows qualifying home-

based businesses while maintaining residential compatibility, protects public health and safety, and ensures that the Town's development regulations conform with applicable North Carolina law.

7. The Planning Board met on September 21, 2026, and unanimously recommended that Council approve the proposed text amendment regarding no-impact home-based businesses.

Based upon the recommendation of the Planning Board, the materials presented, and the findings from the public hearing, the Valdese Town Council finds that the proposed text amendment regarding no-impact home-based businesses is consistent with The Valdese Vision: A Land Use Action Plan for the Future.

ADOPTED BY THE TOWN COUNCIL FOR THE TOWN OF VALDESE, NORTH CAROLINA, THIS THE ___ DAY OF _____, 2026.

_____
KEITH HUFFMAN, MAYOR

ATTEST:

_____
JESSICA LAIL, TOWN CLERK

(corporate seal)

Agenda

VALDESE
North Carolina

TOWN OF VALDESE
NORTH CAROLINA'S FRIENDLY TOWN

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VALDESE PLANNING BOARD
TEXT AMENDMENT CONSISTENCY STATEMENT

On September 21, 2026, the Valdese Planning Board met to consider A Proposed Text Amendment to the Town's Zoning Ordinance. Upon consideration, the Valdese Planning Board found:

1. In 2014, the Town of Valdese adopted a comprehensive land use plan entitled "The Valdese Vision: A Land Use Action Plan for the Future" (hereinafter the "Plan"). The Plan identifies the type of community that Valdese wants to become in the future and the strategies that the Town will use to guide development and land use activities.

2. North Carolina General Statute 160D-605(a) provides, in pertinent part, as follows:

> When adopting or rejecting any zoning text or map amendment, the governing board shall approve a brief statement describing whether its action is consistent or inconsistent with an adopted comprehensive or land-use plan. The requirement for a plan consistency statement may also be met by a clear indication in the minutes of the governing board that at the time of action on the amendment, the governing board was aware of and considered the Planning Board's recommendations and any relevant portions of an adopted comprehensive or land-use plan. If a zoning map amendment is adopted and the action was deemed inconsistent with the adopted plan, the zoning amendment has the effect of also amending any future land-use map in the approved plan, and no additional request or application for a plan amendment is required. A plan amendment and a zoning amendment may be considered concurrently.

3. The Proposed Text Amendments to Sections 9-3042 "Permitted Accessory Uses and Structures" and 9-3012 "Definitions" of the Town's Zoning Ordinance are consistent with and support the Valdese Vision: A Land Use Action Plan priorities, and are reasonable in the public interest including, but not limited to, the following:

    a. Brings the Town's Ordinances into compliance with current state statutes;
    b. The Town's Zoning Ordinance is consistent with the current land use plan: Valdese Vision Land Use Action Plan

Agenda

4. The Planning Board, at their September 21, 2026, meeting, voted 5 to 0 to recommend that the Town Council amend the Town's Zoning Ordinance to come into compliance with legislative changes caused by Senate Law 2026-51.

5. No aspects of the are proposed Text Amendment are inconsistent with The Valdese Vision: A Land Use Action Plan

Based upon these findings, the Valdese Planning Board recommends approval of Proposed Text Amendments to Sections 9-3042 "Permitted Accessory Uses and Structures" and 9-3012 "Definitions" as consistent with the Valdese Vision Plan and in the best interest of the Town to ensure legal requirements are met.

Carlton Caruso, Chair

Date 9/21/2026

Agenda

Town of Valdese
AGENDA MEMO

☐ Resolution ☐ Ordinance ☐ Contract ☑ Discussion ☐ Information Only

To: Mayor and Council

From: Wm. Todd Herms

Subject: Project Finish Line

Meeting: Nov. 2, 2026

Presenter: Consent Agenda

ITEM OF INTEREST:

Call for a Public Hearing at the December 7th for an economic development project.

BACKGROUND INFORMATION:

This economic development project, known as Project Finish Line, involves new capital investment and job creation. A public hearing needs to be scheduled to provide the public an opportunity to comment on a potential economic development agreement associated with Project Finish Line.

BUDGET IMPACT:

This represents new tax base and jobs to the town.

RECOMMENDATION / OPTIONS:

I recommend approving calling for the public hearing at the December 7, 2026 council meeting.

LIST OF ATTACHMENTS:

None at this time.

Agenda

Town of Valdese
AGENDA MEMO

☑ Resolution ☐ Ordinance ☐ Contract ☐ Discussion ☐ Information Only

To: Valdese Town Council

From: Wm. Todd Herms

Subject: Resolutions Recognizing Lawmakers

Meeting: November 2, 2026

Presenter: Consent Agenda

ITEM OF INTEREST:

Two (2) separate resolutions, one recognizing Hugh Blackwell and the other recognizing Warren Daniel, expressing the Town's appreciation for their work, dedication, and continued support regarding the interbasin transfer issue.

BACKGROUND INFORMATION:

1. RESOLUTION OF THE TOWN OF VALDESE RECOGNIZING REPRESENTATIVE HUGH BLACKWELL AND THE NORTH CAROLINA GENERAL ASSEMBLY FOR ITS LEADERSHIP IN PROTECTING THE CATAWBA RIVER BASIN THROUGH THE ADOPTION OF HOUSE BILL 850 (S.L. 2025-74)

2. RESOLUTION OF THE TOWN OF VALDESE RECOGNIZING SENATOR WARREN DANIEL AND THE NORTH CAROLINA GENERAL ASSEMBLY FOR ITS LEADERSHIP IN PROTECTING THE CATAWBA RIVER BASIN THROUGH THE ADOPTION OF HOUSE BILL 850 (S.L. 2025-74)

BUDGET IMPACT:

N/A

RECOMMENDATION / OPTIONS:

Approval of Resolutions

LIST OF ATTACHMENTS:

Two (2) Resolutions

Agenda

RESOLUTION OF THE TOWN OF VALDESE RECOGNIZING REPRESENTATIVE HUGH BLACKWELL AND THE NORTH CAROLINA GENERAL ASSEMBLY FOR ITS LEADERSHIP IN PROTECTING THE CATAWBA RIVER BASIN THROUGH THE ADOPTION OF HOUSE BILL 850 (S.L. 2025-74)

WHEREAS, the Catawba River Basin is essential to the economic prosperity, environmental health, and long-term sustainability of the Town of Valdese and communities throughout the Western Piedmont; and

WHEREAS, the Town of Valdese recognizes that a dependable and sustainable water supply is fundamental to providing essential public services, supporting existing industries, attracting new investment, and ensuring opportunities for future generations; and

WHEREAS, as a community with a strong manufacturing heritage and a continued commitment to economic development, Valdese understands the importance of protecting the water resources necessary to sustain local jobs, encourage industrial growth, and maintain the quality of life enjoyed by its residents; and

WHEREAS, the City of Charlotte's request to transfer an additional 30 million gallons of water per day from the Catawba River Basin raises legitimate concerns regarding the long-term availability of water resources for communities and industries that depend upon the basin; and

WHEREAS, decisions involving significant interbasin transfers have consequences that extend far beyond any single municipality, making it essential that the interests of communities throughout the affected river basin receive fair and meaningful consideration; and

WHEREAS, the North Carolina General Assembly demonstrated thoughtful leadership and a bipartisan commitment to responsible water resource management through the passage of House Bill 850, enacted as Session Law 2025-74; and

WHEREAS, this legislation establishes a temporary moratorium on the issuance of certificates for significant new or increased water transfers while directing the North Carolina Collaboratory at the University of North Carolina at Chapel Hill to conduct a comprehensive review of the State's interbasin transfer process; and

WHEREAS, this review provides an important opportunity to evaluate environmental impacts, strengthen the fairness and effectiveness of the approval process, and identify strategies that encourage water conservation, infrastructure investment, and long-term resource sustainability; and

Agenda

WHEREAS, the Town of Valdese particularly recognizes the leadership and efforts of Representative Hugh Blackwell, whose attention to the concerns of communities in Burke County and the greater Catawba River Basin reflects a commitment to protecting the region's economic future and natural resources; and

WHEREAS, the Valdese Town Council believes that sound public policy should balance the water needs of growing communities with the responsibility to protect the resources upon which existing communities, businesses, and future generations depend;

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF VALDESE, NORTH CAROLINA, that the Town Council hereby expresses its sincere appreciation to the members of the North Carolina General Assembly for their bipartisan support and passage of House Bill 850 (S.L. 2025-74).

BE IT FURTHER RESOLVED, that the Town Council extends special recognition and gratitude to Representative Hugh Blackwell for his leadership, advocacy, and continued attention to the interests of Valdese, Burke County, and the communities of the Catawba River Basin.

BE IT FINALLY RESOLVED, that the Town of Valdese supports a thoughtful, balanced, and science-based approach to interbasin transfers that protects existing water users, encourages responsible growth, and preserves the long-term economic vitality of the Western Piedmont.

Adopted this 2nd day of November, 2026.

(SEAL)

_____

Mayor Keith Huffman
Town of Valdese, North Carolina

ATTEST:

_____

Jessica Lail, Town Clerk
Town of Valdese, North Carolina

Agenda

RESOLUTION OF THE TOWN OF VALDESE RECOGNIZING SENATOR WARREN DANIEL AND THE NORTH CAROLINA GENERAL ASSEMBLY FOR ITS LEADERSHIP IN PROTECTING THE CATAWBA RIVER BASIN THROUGH THE ADOPTION OF HOUSE BILL 850 (S.L. 2025-74)

WHEREAS, the Catawba River Basin is essential to the economic prosperity, environmental health, and long-term sustainability of the Town of Valdese and communities throughout the Western Piedmont; and

WHEREAS, the Town of Valdese recognizes that a dependable and sustainable water supply is fundamental to providing essential public services, supporting existing industries, attracting new investment, and ensuring opportunities for future generations; and

WHEREAS, as a community with a strong manufacturing heritage and a continued commitment to economic development, Valdese understands the importance of protecting the water resources necessary to sustain local jobs, encourage industrial growth, and maintain the quality of life enjoyed by its residents; and

WHEREAS, the City of Charlotte's request to transfer an additional 30 million gallons of water per day from the Catawba River Basin raises legitimate concerns regarding the long-term availability of water resources for communities and industries that depend upon the basin; and

WHEREAS, decisions involving significant interbasin transfers have consequences that extend far beyond any single municipality, making it essential that the interests of communities throughout the affected river basin receive fair and meaningful consideration; and

WHEREAS, the North Carolina General Assembly demonstrated thoughtful leadership and a bipartisan commitment to responsible water resource management through the passage of House Bill 850, enacted as Session Law 2025-74; and

WHEREAS, this legislation establishes a temporary moratorium on the issuance of certificates for significant new or increased water transfers while directing the North Carolina Collaboratory at the University of North Carolina at Chapel Hill to conduct a comprehensive review of the State's interbasin transfer process; and

WHEREAS, this review provides an important opportunity to evaluate environmental impacts, strengthen the fairness and effectiveness of the approval process, and identify strategies that encourage water conservation, infrastructure investment, and long-term resource sustainability; and

Agenda

WHEREAS, the Town of Valdese particularly recognizes the leadership and efforts of Senator Warren Daniel, whose attention to the concerns of communities in Burke County and the greater Catawba River Basin reflects a commitment to protecting the region's economic future and natural resources; and

WHEREAS, the Valdese Town Council believes that sound public policy should balance the water needs of growing communities with the responsibility to protect the resources upon which existing communities, businesses, and future generations depend;

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF VALDESE, NORTH CAROLINA, that the Town Council hereby expresses its sincere appreciation to the members of the North Carolina General Assembly for their bipartisan support and passage of House Bill 850 (S.L. 2025-74).

BE IT FURTHER RESOLVED, that the Town Council extends special recognition and gratitude to Senator Warren Daniel for his leadership, advocacy, and continued attention to the interests of Valdese, Burke County, and the communities of the Catawba River Basin.

BE IT FINALLY RESOLVED, that the Town of Valdese supports a thoughtful, balanced, and science-based approach to interbasin transfers that protects existing water users, encourages responsible growth, and preserves the long-term economic vitality of the Western Piedmont.

Adopted this 2nd day of November, 2026.

(SEAL)

_____

Mayor Keith Huffman
Town of Valdese, North Carolina

ATTEST:

_____

Jessica Lail, Town Clerk
Town of Valdese, North Carolina

Agenda

Town of Valdese
AGENDA MEMO

☑ Resolution ☐ Ordinance ☐ Contract ☐ Discussion ☐ Information Only

To: Valdese Town Council

From: Bo Weichel, Assistant Town Manager / CFO

Subject: WPCOG Charter and Bylaws Updates

Meeting: November 2, 2026

Presenter: Bo Weichel

ITEM OF INTEREST:

Consideration of a resolution approving the proposed amendments to the Western Piedmont Council of Governments (WPCOG) Charter and Bylaws.

BACKGROUND INFORMATION:

The WPCOG has proposed amendments to its Charter and Bylaws to improve transparency, clarify organizational responsibilities, and modernize governance procedures. The proposed changes have been unanimously recommended by the WPCOG Executive Committee and Policy Board and reviewed by legal counsel.

Key changes include clarifying WPCOG's existing authority to serve as a regional public housing authority, changing certain voting requirements from a two-thirds majority to a simple majority, replacing the Treasurer and Secretary positions with additional at-large Executive Committee members, and formally recognizing the responsibilities of the Finance Officer and Clerk to the Board.

Amendments require approval from at least three-fourths of WPCOG's 28 member governments (21 members). WPCOG has requested that member governments consider and report their action by November 12, 2026, with final approval anticipated at the November Policy Board meeting.

BUDGET IMPACT:

None.

RECOMMENDATION / OPTIONS:

Adopt the resolution approving the proposed amendments to the WPCOG Charter and Bylaws as presented.

LIST OF ATTACHMENTS:

1. Resolution Approving WPCOG Charter and Bylaws Amendments
2. WPCOG Memorandum dated September 23, 2026
3. Proposed WPCOG Charter and Bylaws

Agenda

TOWN OF VALDESE
RESOLUTION APPROVING AMENDMENTS TO THE CHARTER AND BYLAWS
OF THE WESTERN PIEDMONT COUNCIL OF GOVERNMENTS

WHEREAS, the Town of Valdese is a member government of the Western Piedmont Council of Governments (WPCOG), a regional organization established to promote intergovernmental cooperation, coordination, and regional planning among its member governments; and

WHEREAS, the WPCOG Policy Board has proposed amendments to its Charter and Bylaws to improve transparency, clarify organizational responsibilities, and update governance procedures; and

WHEREAS, the proposed amendments include clarification of WPCOG's existing authority to serve as a regional public housing authority, modifications to certain voting requirements, revisions to the composition of the Executive Committee, and clarification of administrative and financial responsibilities; and

WHEREAS, the proposed amendments have been unanimously recommended by the WPCOG Executive Committee and Policy Board and reviewed by WPCOG legal counsel; and

WHEREAS, the WPCOG Charter and Bylaws require ratification of amendments by at least three-fourths of its member governments; and

WHEREAS, the Valdese Town Council has reviewed the proposed amendments and finds their approval to be appropriate and in the best interest of continued regional cooperation.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF VALDESE, NORTH CAROLINA, THAT:

Section 1. The Valdese Town Council hereby approves and ratifies the proposed amendments to the Charter and Bylaws of the Western Piedmont Council of Governments, as presented in the revised draft, and incorporated herein by reference.

Section 2. A certified copy of this resolution will be provided to the Western Piedmont Council of Governments as official notification of the Town's approval.

Section 3. This resolution shall become effective immediately upon its adoption.

This the ____ day of _____, 2026.

ATTEST:

TOWN COUNCIL FOR THE
TOWN OF VALDESE

_____
Town Clerk

_____
Mayor

Agenda

Western Piedmont Council of Governments

1880 Second Avenue NW | Hickory, 28601
PO Box 9026 | Hickory, NC 28603
828.322.9191 | Fax: 828.322.5991 | www.wpcog.org

Creative Regional Solutions Since 1968

Memorandum

Date: September 23, 2026
To: WPCOG Local Government Managers, Administrators, and Clerks
From: Anthony W. Starr, Executive Director
Subject: WPCOG Charter and Bylaws Updates – ACTION NEEDED BY YOUR BOARD/COUNCIL

The Western Piedmont Council of Governments Policy Board proposes to update the WPCOG Charter and Bylaws. Last updated in 2007, the Charter and Bylaws updates serve to increase transparency and clarity for our local governments. The Executive Committee and the Policy Board unanimously approved and recommended these changes. These updates have also been reviewed by WPCOG legal counsel. The draft Charter and Bylaws are included with this communication for your review.

Summary of Changes

- Adds explicit language regarding the COG's authorization to act as the regional public housing authority (Article VI, Section 1). This was recommended to clarify authority to assist in bonds (no obligation to WPCOG or local governments) for tax advantages for developers of affordable housing projects. Original authorization for the WPCOG to act as a regional public housing authority was given in 1977.
- Changes the vote threshold for action to a simple majority instead of a two-thirds majority. (Article VII, Section 4; Article XI, Section 4). This is consistent with local government voting procedures.
- Eliminates the Treasurer position, while adding another at-large position on the Executive Committee (Article VIII, Sections 1 and 2). This is consistent with common local government structure.
- Eliminates the Secretary position while adding another at-large position on the Executive Committee and add reference to a staff Clerk to the Board (Article VIII, Section 2). This is consistent with common local government structure.
- A reference to the WPCOG finance officer was added. (Article X, Section 3). WPCOG is subject to the NC Local Government Budget and Fiscal Control Act like its municipalities and counties.
- Minor language clarifications that don't impact the intent or structure of a section.

As outlined in the Charter and Bylaws, any modification must be sent to each member government for ratification, with approval by three-fourths of the members of the WPCOG required (21 of the 28 members). Following approval by member governments, a second reading of the changes must be held at the next regular Policy Board meeting, at which time actions of the members will be reported and accepted.

The effective date of the revised Charter and Bylaws would be the second reading of the Policy Board following ratification by the required number of members. The Policy Board intends to give final approval at its November meeting. Please let us know if you have questions or require further information.

We request that our local government's governing boards approve the proposed changes and let us know by Thursday, November 12, 2026.

Executive Committee: Randy Burns, Chair | Larry Yoder, Vice Chair | Larry Chapman, Secretary | George B. Holleman, Treasurer | Joseph L. Gibbons, Past Chair | **At-Large Members:** Mike LaBrose | Cole Setzer | Jill Patton | Chris Jernigan | **Executive Director,** Anthony W. Starr

Serving: Alexander County | Taylorsville | Burke County | Connelly Springs | Drexel | Glen Alpine | Hildebran | Morganton | Rutherford College | Valdese | Caldwell County | Cajah's Mountain | Cedar Rock | Gamewell | Granite Falls | Hudson | Lenoir | Rhodhiss | Sawmills | Catawba County | Brookford | Catawba | Claremont | Conover | Hickory | Long View | Maiden | Newton

Agenda

CHARTER OF THE WESTERN PIEDMONT COUNCIL OF GOVERNMENTS

I. Name

The Council shall be called Western Piedmont Council of Governments (WPCOG).

II. Powers, Duties and Functions

The Western Piedmont Council of Governments shall have the following powers:

A) To apply for, accept, receive and dispense funds and grants made available to it by the State of North Carolina or any agency thereof, the United States of America or any agency thereof, any unit of local government (whether or not a member of the Council) and any private civic agency;

B) To employ personnel;

C) To contract with consultants;

D) To contract with the State of North Carolina, any other state, the United States of America, or any agency thereof, for services;

E) To study regional governmental problems, including matters affecting health, safety, welfare, education, recreation, economic conditions, regional planning and regional development;

F) To promote cooperative arrangements and coordinated action among its member governments;

G) To make recommendations for review and action to its member governments and other public agencies which perform functions within the region in which its member governments are located;

H) For the purpose of meeting the council's office space and program needs, to acquire real property by purchase, gift, or otherwise, and to improve that property. The council may pledge real property as security for indebtedness used to finance acquisition of that property or for improvements to that real property, subject to approval by the Local Government Commission as required under North Carolina General Statute 159—153. The council may not exercise the power of eminent domain;

I) Any other powers that are exercised or capable of exercise by its member governments and desirable for dealing with problems of mutual concern to the extent such powers are specifically delegated to it from time to time by resolution of the governing board of each of its member governments which are affected thereby.

J) Any other powers authorized by applicable law and duly conferred upon or delegated to the Council in the manner required by such law.

III. Delegates

Each member government shall appoint a representative of such member government to serve as the official delegate to the Policy Board of the Western Piedmont Council of Governments. An alternate delegate shall also be appointed to serve when the official delegate is unable to attend regular and special Council meetings.

A majority of the appointed representatives must be elected officials. No member government employee shall be eligible to serve as a delegate or alternate delegate.

In addition, the Policy Board shall appoint seven (7) additional delegates to satisfy requirements of the Economic Development Administration (EDA) for board composition.

The term of office, method for filling vacancies, and method of compensation and allowances shall be as set forth in the Council Bylaws.

IV. Financial Support

The Western Piedmont Council of Governments shall receive financial support for its operations and programs as follows:

A) Regular Assessments – The member governments of the Western Piedmont Council of Governments shall fund the Council operations by means of assessments on a per capita basis as determined by the Policy Board of the Council. The per capita share of a member government shall be based on the latest North Carolina Office of State Budget estimates and shall include the population within the geographic area of the member government. Counties shall provide funds per capita after subtracting the populations of member governments within the geography of such county.

B) Special Assessments – The member governments shall fund certain Council operations and programs by means of special assessments as prescribed by law and determined by the Policy Board.

C) State and Federal Grants – The Council shall apply for and receive state and federal grants for programs approved by the Policy Board of the Council.

D) Private and Charitable Contributions – The Council shall apply for and receive and be entitled to receive funds for its operations and programs from charitable and private sources approved by the Policy Board of the Council.

V. Dissolution

A) The Western Piedmont Council of Governments shall be dissolved upon the unanimous vote of all member governments comprising the Council and the adoption of concurrent resolutions of all members of the Western Piedmont Council of Governments setting forth the dissolution and the reason therefore.

B) Any member government may withdraw from the Western Piedmont Council of Governments at the end of any fiscal year by giving at least 60 days' written notice to each of the other members. Withdrawal of a member government shall not dissolve the Council if at least two members remain.

C) Following adoption of concurrent resolutions dissolving the Western Piedmont Council of Governments or following withdrawal of all member governments from the Western Piedmont Council of Governments, the Council shall proceed to liquidate its assets and pay all liabilities within a 12-month period beginning with the date of the adoption of such resolutions or withdrawal of such members. Any assets remaining following the payment of liabilities shall be distributed in cash or in kind to the member governments in such proportions as the Policy Board of the Council may decide. Such distribution shall be made only after a unanimous vote of the members authorizing the distribution.

VI. Amendment

The Charter of the Western Piedmont Council of Governments may be amended upon the adoption of concurrent resolutions by three fourths of the existing members of the Council approving such amendment. A three-fourths majority shall be required to approve amendments to the Charter.

VII. This revised Charter shall be effective upon ratification by the required three-fourths majority of member governments.

This _____ of _____, 2026.

Amended 11/27/90
Amended 2/23/04
Amended 5/22/07
Amended 3/23/2010
Amended _____/2026

Agenda

BYLAWS OF THE WESTERN PIEDMONT COUNCIL OF GOVERNMENTS

Article I. Charter

Section 1. Charter Agreement

The Western Piedmont Council of Governments is organized and exists pursuant to concurrent resolutions and amendments thereto adopted by and among the Counties of Alexander, Burke, Caldwell and Catawba; and the municipalities of Brookford, Cajah's Mountain, Catawba, Cedar Rock, Claremont, Connelly Springs, Conover, Drexel, Gamewell, Glen Alpine, Granite Falls, Hickory, Hildebran, Hudson, Lenoir, Long View, Maiden, Morganton, Newton, Rhodhiss, Rutherford College, Sawmills, Taylorsville and Valdese, in accordance with N.C. General Statute 160A-470, et. seq., as amended.

Article II. Creation

Section 1. Name of Council

The name of the regional council of governments hereby created is the "Western Piedmont Council of Governments," hereinafter referred to as the "Council." The address of the Council is1880 2nd Avenue NW, Hickory, NC 28601..

Section 2. Legal Authority

The Council shall exist and function pursuant to N.C. General Statute 160A-470, et. seq., and other applicable laws governing regional councils of governments and public authorities.

Article III. Definition of Terms

Section 1. Terms

A. Council – the Western Piedmont Council of Governments.

B. Delegate – a representative of a member government appointed to the Policy Board by the participating member government.

C. Appointed Delegate – a minority representative or private citizen appointed to the WPCOG Policy Board by its delegates. It is the goal of the WPCOG, in compliance with the U.S. Economic Development Administration (EDA) regulations, to provide for minority representation and private citizen membership on the WPCOG Policy Board. In order to achieve this goal, seven additional delegates will be appointed by the WPCOG Policy Board who are broadly representative of the principal economic interests of the WPCOG area including the interests of the area's minority and low-income populations. These Appointed Delegates must be private citizens who are neither elected

officials nor employees of a member government. Minority representation will be obtained by working with minority groups and agencies in the area covered by the WPCOG.

D. Member Governments – those local governmental units which are charter members of the Council or approved for membership pursuant to the provisions of these Bylaws.

E. Policy Board – the governing body of the Council comprised of one representative from each member government, known as a delegate, and seven non-elected representatives.

F. Region E – Region E consists of the geographic area of Alexander, Burke, Caldwell and Catawba Counties.

G. Year – fiscal year of July 1 through June 30, unless otherwise defined.

Article IV. Membership

Section 1. Membership

The members of the Council shall be the following governmental units within Region E: Counties of Alexander, Burke, Caldwell and Catawba; and the municipalities of Brookford, Cajah's Mountain, Catawba, Cedar Rock, Claremont, Connelly Springs, Conover, Drexel, Gamewell, Glen Alpine, Granite Falls, Hickory, Hildebran, Hudson, Lenoir, Long View, Maiden, Morganton, Newton, Rhodhiss, Rutherford College, Sawmills, Taylorsville and Valdese, and such other governmental units within as may apply for and be accepted as a member government pursuant to these Bylaws.

Section 2. Application for Membership

A. Any county or municipality within Region E is eligible for membership in the Council. Upon written application, a prospective member shall be subject to the approval of a two-thirds majority of existing members. Such approval shall be given or withheld by each member government through its delegate on the Policy Board of the Council.

B. Following approval, a prospective new member shall adopt a resolution adopting the Charter and Bylaws of the Council, as amended.

C. Following approval, a new member shall appoint a delegate and an alternate delegate to represent it on the Policy Board of the Council.

Section 3. Withdrawal

Any member may withdraw from membership on the Council at the end of any fiscal year provided notice of withdrawal is made to the Policy Board of the Council by a resolution of withdrawal delivered to the Policy Board at least 60 days from the end of any fiscal year. The Council shall continue and exist so long as two or more member governments from Region E remain members of the Council.

Section 4. Dissolution

Dissolution shall take place as set forth in the Charter. Dissolution shall be incomplete until approval of dissolution and liquidation is approved by appropriate state and federal authorities.

Article V. Purpose

Section 1. Purposes

The Council is formed and serves the following purposes:

A. To promote intergovernmental coordination in communications, planning efforts, and common regional problem solving;

B. After survey and analysis, to develop and formalize policy recommendations concerning matters within the jurisdiction of local governments and having regional significance;

C. To provide an expert resource for information and in-the-field assistance in planning for a broad mix of local government services;

D. To help establish and meet regional development goals;

E. To develop and implement policy recommendations concerning local government matters having regional significance;

F. To represent the interests and needs of WPCOG member governments to state and federal agencies;

G. To be the umbrella agency for all policy and administrative coordination for area-wide multi-jurisdictional problems and agencies;

H. To retain enough flexibility in staff time and organizational structure to be able to respond to unforeseen local and regional needs;

I. To identify and respond to potential local or regional threats or opportunities;

J. To be efficient with staff time and resources available to the WPCOG.

The Council shall strive to promote harmony and cooperation among its members. It shall seek to deal with urban and rural problems in a manner which is mutually satisfactory and shall respect the autonomy of all local governments within the region.

Article VI. Powers, Duties, Functions

Section 1. Powers, Duties, Functions

The Western Piedmont Council of Governments shall have those powers set forth in N.C. General Statue 160A-475, as amended, which powers are incorporated herein by reference. In addition, the Council shall have the following powers:

A. To purchase equipment, rent office space, and enter into contracts to the extent that such activities are authorized by budgets or by specific resolutions duly adopted by all participating governmental units and are within the limits of funds appropriated to the Council by the participating governmental units for such purposes;

B. To request and receive contributions of research assistance from its own agencies, private research organizations, civic foundations, institutions of higher learning and other organizations;

C. To act as the official clearinghouse and reviewing agency of the participating governmental units for all programs (federal, state or private) requiring regional review;

D. To adopt such rules and regulations relating to the procedures to be followed by the Council as the said Council shall find to be appropriate;

E. To perform and carry out such other powers, duties and responsibilities as may be authorized by North Carolina law, except insofar as the same may conflict with the provisions of these Bylaws; provided, however, the Council shall have no power to levy any tax or to acquire any property by condemnation;

F. To act as the regional public housing authority, as originally authorized in 1977, with all the associated duties and powers pursuant to federal and state law and regulations including Chapter 157 of the N.C. General Statutes, as amended.

Article VII. Policy Board

Section 1. Governing Body

The governing body of the Council shall be known as the “Policy Board.”

Section 2. Number, Term and Composition of Policy Board

The Policy Board shall consist of one delegate from each member government. An alternate delegate from each member shall be selected to attend Policy Board meetings and otherwise act for the delegate in the event the delegate is unable to attend. Each member government shall be entitled to one vote on all matters coming before the Council requiring a vote.

A delegate and an alternate delegate shall be a representative of a member government who shall serve on the Policy Board of the Council at the pleasure of the member government. Such delegates shall serve at the pleasure of such member government until their successors are appointed. The alternate delegate shall attend Council meetings when the delegate is unable to attend.

In addition, there will be seven delegates appointed by the WPCOG Policy Board. Each of these members shall be entitled to one vote on all matters coming before the Council requiring a vote. The term of the appointment shall be for a period of two years and may be renewed at the option of the Board.

Section 3. Vacancies

In the event a delegate or alternate delegate to the Policy Board dies, retires, resigns, or otherwise ceases to serve, the member government shall fill the vacated position with a representative of such member government appointed to serve in the capacity of delegate or alternate delegate, as the case may be.

If this person is an appointed delegate, the Policy Board will appoint another person to meet non-elected or minority requirements.

Section 4. Quorum

A simple majority of the membership of the Council shall constitute a quorum for conducting business. The number required for a quorum shall not be affected by vacancies. A delegate who has withdrawn early from a meeting without being excused by a simple majority vote of the remaining delegates and appointed delegates present shall be counted as present for purposes of determining whether a quorum is present.

The affirmative vote of a simple majority of the delegates and appointed delegates present shall be necessary to act favorable on any matter unless otherwise required in these Bylaws or the Charter.

Section 5. Meetings

A. Regular – The Council shall regularly meet bimonthly on the fourth Tuesday of each month beginning in January of each calendar year at 6:00 pm at member government offices, or other locations in their jurisdictions, on a rotation basis, or such other time or place as the Policy Board may select.

Notice of each regular meeting shall be emailed to delegates, alternate delegates and appointed delegates prior to such meeting at their respective addresses or such other address as a member government may designate.

B. Special – Special meetings may be called by the Board Chair, Vice-Chair, or any five delegates of the Council upon five-day written notice, or two-day written notice if such notice is personally delivered to the delegates, alternate delegates and appointed delegates.

Written notice of special meetings shall contain a brief description of the business to be conducted at such special meeting and be consistent with the provisions of North Carolina law as it pertains to open meetings.

Section 6. Open Meetings

Meetings of the Policy Board, Executive Committee, and any other committee or public body of the Council shall comply with the North Carolina Open Meetings Law, Article 33C of Chapter 143 of the North Carolina General Statutes, to the extent applicable. The schedule of regular meetings will be maintained with the Clerk to the Board of the Council and made available from the Clerk to the Board or from the Executive Director during regular office hours at the normal place of business.

Section 7. Voting

Each member government shall be entitled to one vote on all matters that come before the Council requiring a vote. The vote may be cast by the delegate or alternate delegate of each member government.

Each appointed delegate shall also be entitled to one vote on all matters that come before the Council requiring a vote.

Section 8. Excuses from Voting

No member or appointed delegate shall be excused from voting except upon matters involving the consideration of his or her own financial interest or official conduct. In all other cases, a failure to vote by a delegate or appointed delegate who is physically present at a regular or special meeting, or who has withdrawn without being excused by a simple majority vote of the remaining delegates and appointed delegates, shall be recorded as an affirmative vote.

Section 9. Minutes to be Kept; Ayes and Noes

The Clerk to the Board shall keep full and accurate minutes of the meetings and proceeding of the Council, which shall be available for public inspection. The Clerk to the Board shall record the results of each vote in the minutes. Upon the request of any member of the Council, the ayes and noes upon any question shall be taken and recorded.

Section 10. Procedures

Procedural matters coming before the Council shall be conducted according to generally accepted rules of parliamentary procedure.

At all meetings of the Council, the order of business shall be as follows:

A. Meeting Called to Order.
B. Minutes of Previous Meeting (Correction of Minutes).
C. Unfinished Business.
D. New Business.
E. Announcements.
F. Adjournment.

Section 11. Compensation

The officers, delegates, alternate delegates and appointed delegates shall serve without compensation or remuneration for their services. This section shall not, however, prohibit reimbursement for expenses incurred while on Council business and in accordance with Council fiscal policies.

Article VIII. Organizational Structure, Procedures

Section 1. Election of Officers

At the last regular meeting of the Policy Board in a calendar year, the Council shall elect a board chair, vice-chair, immediate past chair, six at-large executive committee members, and such additional officers as the Council finds necessary in the proper performance of its duties, to serve for one year or until their successors have been duly installed. Installation of officers shall take place at the next regular meeting of the Council following their election.

Section 2. Duties of Officers

A. Board Chair – The Board Chair shall preside at all meetings of the Council at which he or she is present and shall conduct said meetings in an orderly and impartial manner so as to permit a free and full discussion by the membership of such matters as may be brought before the Policy Board.

The Board Chair shall have the same voting rights as other members. He or she shall be responsible for the implementation of the policies established and the action taken by the Council; appoint such committees as he or she finds necessary or desirable; have all the powers and duties customarily pertaining to the office of Chair of the Board; and perform such further duties as may be assigned to him or her by the Council.

B. Vice-Chair – The Vice-Chair shall perform all duties of the Chairman in the absence of the Chairman or in event of the inability of the Chairman to act, and shall perform such other duties as the Council may delegate.

All other officers elected by the Council shall perform such duties as may be prescribed by the Council.

Section 3. Reports

The Council shall prepare and submit an annual written report of its activities, including a financial statement, to the participating governmental units and the public.

Article IX. Committees

Section 1. Executive Committee

The Executive Committee shall be composed of the following elected officers: Board Chair, Vice-Chair, the Immediate Past Chair, and six At-Large Members. In the event an immediate Past Chair is not eligible to serve as a Council delegate, an additional at-large member shall be chosen to serve for a one-year term. If the Past Chair office continues to be vacant beyond the first year, the at-large position may be filled for an additional one-year term.

The Executive Committee shall meet at a minimum in the months of February, April, June, August, October and December, and such other times as called by the Chair. The time and place shall be determined by the Chair.

The Executive Committee is empowered to act for the Policy Board in matters of personnel, legal, administration, finance, and other matters as expressly authorized by the Policy Board through resolution.

Representation on the Executive Committee shall also meet the Economic Development Administration's requirements for board composition.

Should any vacancy occur after November, the Executive Committee shall recommend appointment of a member to fill the vacancy at the next regularly scheduled Policy Board meeting.

Section 2. Nominating Committee

The Board Chair shall appoint an ad hoc nominating committee of four persons from the membership to research and seek out suitable candidates for nomination to Council office. Their report is due at the regular November meeting of the Council in the calendar year for consideration and action. This report shall be received along with general nominations from the floor and shall constitute the only legitimate candidates for offices to be filled.

Section 3. Additional Committees

The Board Chair may appoint such additional committees as he or she finds necessary or desirable.

Section 4. Committee Procedures

Committees shall, in the absence of additional directives from the Board Chair and Council, follow procedures outlined in "Council Committee Policies and Procedures." Voting procedures for committees shall be as for the Council, as provided in Article VII, Sections 7-9.

Article X. Staff and Administration

Section 1. Staff

It shall be the policy of the Council to employ a staff of qualified professionals and other support staff, and pay to them such compensation as it shall deem necessary and advisable to carry out their duties and implement Council projects, programs and functions.

Section 2. Appointment of Executive Director

The Executive Director shall be appointed by the Policy Board based on recommendations of the Executive Committee, and shall serve at the pleasure of the Policy Board. The Executive Director shall be appointed solely on the basis of his or her executive and administrative qualifications.

Section 3. Powers and Duties of Executive Director

The Executive Director is the chief administrator of the Council. He or she is responsible to the Policy Board for the administration of all departments under the Policy Board's general control and has the following powers and duties:

A. He or she shall appoint and suspend or remove all Council employees and agents. Such appointments, suspensions and removals shall be in accordance with any general personnel rules, regulations, policies or ordinances as the Policy Board may adopt.

B. He or she shall direct and supervise the administration of all Council offices, departments, boards, committees and agencies under the general control of the Policy Board, subject to the general direction and control of the Policy Board.

C. He or she shall attend all meetings of the Policy Board and Executive Committee and recommend any measure that he considers expedient.

D. He or she shall see that the orders, resolutions and regulations of the Policy Board are faithfully executed within the Council.

E. He or she shall prepare and submit the annual budget to the Policy Board and act as budget officer.

F. He or she shall annually submit to the Policy Board and make available to the public a complete report on the finances and administrative activities of the Council as of the end of the fiscal year.

G. He or she shall appoint and supervise a finance director/officer to fulfill the requirements of N.C. General Statutes Chapter 159, the N.C. Local Government Budget and Fiscal Control Act.

H. He or she shall appoint and supervise a clerk to the board who shall keep all official minutes, books, and records and make them available for public inspection to the extent required by law. The clerk to the board shall attest to official actions of the Council and certify actions and accounts taken by that body.

I. He or she shall make any other reports that the Policy Board may require concerning the operations of Council offices, departments, committees and agencies.

J. He or she shall perform other duties that may be required or authorized by the Policy Board.

Article XI. Fiscal Control

Section 1. Policy Board to Direct Fiscal Policy of the Council

The Policy Board has and shall exercise the responsibility of developing and directing the fiscal policy of the Council under the provisions and procedures of the Local Government Budget and Fiscal Control Act as they apply to a "public authority." The Policy Board shall use a full accrual accounting system until another is adopted in accordance with Article XIII of the Bylaws entitled "Amendments."

Section 2. Annual Balance Budget

The Council shall operate under an annual balanced budget adopted and administered in accordance with the Local Government Budget & Fiscal Control Act. The budget ordinance shall cover a fiscal year beginning July 1 and ending June 30. Only expenditures authorized in the budget may be disbursed.

Section 3. Budget Officer

The Executive Director shall serve as the Budget Officer. He or she shall have the power to sign on behalf of the Council, agreements or other instruments to be executed by the Council in the conduct of its business. Unless otherwise provided, he or she shall sign or countersign checks and vouchers in payment of obligations of the Council. In case of absence of the

Executive Director, any other Executive Committee member, or other designated official, may be empowered to countersign checks and vouchers in payment of obligations to the Council.

Section 4. Budget Requests

At the March meeting of the Council, a proposed balanced budget for the next fiscal year shall be presented. This preliminary budget as amended constitutes a first reading and shall be submitted the first week in April to each participating government for its review. At the next regular meeting of the Council in May, the Council shall conduct a public hearing and perform a second reading making any final changes necessary. The results of this meeting will constitute final action and adoption of the budget through a simple majority vote.

The budget request shall be an estimate of the financial requirements of the Council for the budget year, and shall be made in such form and detail with such supporting information and justifications as the Budget Officer may prescribe. The revenue estimate shall be an estimate of all revenues to be realized by the Council during the budget year.

Section 5. Regular Assessments

The annual budget shall set forth the per capita share of the budget to be funded by each member as provided in the Charter.

Section 6. Special Assessments

If, as a result of participation in a Council program with special funding requirements, a governmental unit is required to offer separate funding for its share, this shall be made known in the budget request to that governmental unit.

Section 7. Budget Approval

Upon approval of the budget by all participating governmental units, each participant governmental unit shall appropriate its share of the budget and shall forward this amount to the Council at the beginning of each fiscal year.

Section 8. Annual Independent Audit

The Council shall have its accounts audited as soon as possible after the close of each fiscal year by a certified public accountant. The auditor shall be selected by and shall report directly to the Policy Board. Upon completion of the examination, the auditor shall prepare a written report embodying financial statements and his or her opinion and comments relating thereto.

Copies of this report shall be distributed to each Council delegate or alternate at the next regular Policy Board meeting following the publication of the report.

Article XII. Prohibited Activities

Section 1. Prohibited Activities

Notwithstanding any other provision of these articles, this organization shall not carry on any activities prohibited by the following.

A) An organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1954 or the corresponding provision of any future United States Internal Revenue Law, or

B) An organization contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1954 or any other corresponding provision of any future United States Internal Revenue Law.

Article XIII. Amendment of Bylaws; Effective Date

Section 1. Amendment of Bylaws

Any proposed amendment, repeal, or alteration, in whole or in part, of these Bylaws shall be submitted in writing and presented for a first reading at a regular meeting of the Policy Board. This shall constitute an official first reading, after which the proposed amendment shall be transmitted to each member government for consideration and ratification. Ratification by three-fourths of the existing member governments shall be required. At the next regular meeting of the Policy Board following receipt of the required ratifications, the proposed amendment shall be presented for a second reading, at which the member governments' actions shall be reported and accepted.

Section 2. Effective Date

These revised Bylaws shall be in full force and effect from and after the date ratified by the required three-fourths majority of member governments and the Policy Board.

ADOPTED THIS _____OF _____, 2026.

Amended November 27, 1990
Amended February 23, 2004
Amended May 22, 2007
Amended _____, 2026

Agenda

Town of Valdese
AGENDA MEMO

☑ Resolution ☐ Ordinance ☐ Contract ☐ Discussion ☐ Information Only

To: Valdese Town Council

From: David Andersen, Parks and Recreation Director

Subject: Resolution Authorizing Conveyance of Property to the Town of Valdese

Meeting: November 2, 2026

Presenter: David Andersen, Parks and Recreation Director

ITEM OF INTEREST:

Conveyance of property to the Town of Valdese for passive recreation and future Wilderness Gateway State Trail Use

BACKGROUND INFORMATION:

At the October 5, 2026 Town of Valdese Council Meeting, council members heard a presentation from Beth Heile of the Friends of the Valdese Rec and Burke River Trail Association, as well as Shane Prisby of the Foothills Conservancy of North Carolina, regarding an interest in parcels of land being purchased through the NC State Parks Complete the Trails grant program.

Foothills Conservancy would then transfer the deeds for the parcels to the Town of Valdese. The Town completed a similar process recently with the conveyance of 101 Fat Avenue Southeast across from Children's Park.
As stated in the presentation, these parcels would be held for passive recreation and future development of the Wilderness Gateway State Trail. They would be maintained by the Friends of the Valdese Rec and the Burke River Trail Association. Additionally, these properties are highly unlikely to be developed due to their topography and flood risks.

The resolution authorizes the Town Manager and the Town Attorney to undertake necessary steps on behalf of the Town Council to accept these properties.

BUDGET IMPACT:

None. Non-profit partners have agreed to any required maintenance of the properties. Those agreements will be arranged outside of this resolution.

RECOMMENDATION / OPTIONS:

Staff recommends authorizing the resolution.

LIST OF ATTACHMENTS:

Resolution Approving Acceptance of A Gift of Real Property from Foothills Conservancy of North Carolina for Passive Recreation Purposes

RESOLUTION APPROVING ACCEPTANCE OF A GIFT OF REAL PROPERTY FROM FOOTHILLS CONSERVANCY OF NORTH CAROLINA FOR PASSIVE RECREATION PURPOSES

WHEREAS, the Town of Valdese (the "Town") provides and maintains parks and recreation services and desires to expand outdoor recreational opportunities for its residents; and

WHEREAS, N.C. Gen. Stat. §§ 160A-11 and 160A-240.1 authorize the Town to acquire and hold real property conveyed to it by gift, and N.C. Gen. Stat. § 160A-353 authorizes the Town to acquire real property for parks and recreation programs and facilities and to accept gifts subject to lawful terms and conditions; and

WHEREAS, during its October 5, 2026, meeting, the Town Council considered a proposed donation of real property located at 0 Campbell Avenue Southeast, 1014 Woodland Street Southeast, 0 Amy Street Southeast, 731 Campbell Avenue Southeast, 741 Campbell Avenue Southeast, and 751 Campbell Avenue Southeast, Valdese, North Carolina, as more particularly identified and described in Exhibit A attached hereto and incorporated herein (collectively, the "Property"); and

WHEREAS, Foothills Conservancy of North Carolina, a North Carolina nonprofit corporation (the "Donor"), wishes to convey the Property to the Town as a gift; and

WHEREAS, the Town Council intends to use the Property for passive recreation purposes, including trails, subject to applicable law and any restrictions expressly approved by the Town Council; and

WHEREAS, the Town Council anticipates coordinating maintenance of the Property with volunteer organizations, including the Burke River Trail Association and the Friends of the Valdese Rec, subject to arrangements approved by the Town; and

WHEREAS, the Town Council finds that acquisition of the Property serves a public purpose and is in the best interests of the Town and its residents;

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Valdese, North Carolina, as follows:

1. The Town Council approves acceptance, as a gift from the Donor, of fee-simple title to the Property, subject to the conditions and approvals stated in this Resolution.

2. Before closing, the Town Attorney shall review title to the Property and the proposed deed and any related donation agreement or other conveyance documents. Completion of the acquisition is subject to satisfactory title review by the Town Attorney and a determination by the Town Manager that the condition of the Property is acceptable for the Town's intended use.

3. Any donor-imposed use restriction, conservation easement, reversionary provision, restriction on transfer, or material affirmative obligation not expressly approved by this Resolution shall be submitted to the Town Council for approval before closing. The Town Manager and Town Attorney are not authorized by this Resolution to accept such terms without further Town Council approval.

4. The Town Manager is authorized, following review and approval as to legal form by the Town Attorney, to execute documents on behalf of the Town and take actions reasonably necessary to complete the acquisition approved by this Resolution. The Town Attorney is authorized to coordinate the conveyance and cause the deed and any related instruments requiring recordation to be recorded in the Burke County Register of Deeds.

5. The Town Manager is authorized to coordinate proposed volunteer maintenance arrangements for the Property, subject to applicable law, Town policies, and any required Town Council approval. This Resolution does not itself impose maintenance obligations upon any volunteer organization.

6. All actions taken under this Resolution shall comply with applicable law, Town policies, and the terms of this Resolution. This authorization does not dispense with any otherwise required Town Council approval or authorize expenditures beyond lawfully available and appropriated funds.

7. This Resolution is effective upon adoption.

ADOPTED this ____ day of _____, 2026.

THE TOWN OF VALDESE,
a North Carolina Municipal Corporation

[AFFIX SEAL]

ATTEST:

By: _____
Keith Huffman, Mayor

_____
Jessica Lail, Town Clerk

Agenda

Town of Valdese
AGENDA MEMO

☐ Resolution ☐ Ordinance ☐ Contract ☒ Discussion ☐ Information Only

To: Valdese Town Council

From: David Andersen, Parks and Recreation Director

Subject: Children's Park Playground Restricted Donations Resolution

Meeting: November 2, 2026

Presenter: David Andersen, Parks and Recreation Director

ITEM OF INTEREST:

Accepting of Donated Funds for Use at Children's Park

BACKGROUND INFORMATION:

The Friends of the Valdese Rec successfully fundraised and applied for grants to assist with the purchase of playground equipment for Children's Park. The referenced resolution allows the town to accept these funds for the specific use of purchasing playground equipment for the Children's Park Project.

BUDGET IMPACT:

The Town will receive $84,320 to fund the Children's Park project.

RECOMMENDATION / OPTIONS:

Staff recommends acceptance of the donated and awarded funds.

LIST OF ATTACHMENTS:

Valdese Children's Park Donation Resolution

RESOLUTION AUTHORIZING THE CONDITIONAL ACCEPTANCE OF A DONATION AND THE EXECUTION OF AGREEMENTS FOR THE CHILDREN'S PARK PLAYGROUND PROJECT

WHEREAS, the Town of Valdese (the "Town") owns and operates Valdese Children's Park located at 102 Torre Pellice Street SE, Valdese, North Carolina (the "Park"), and desires to undertake improvements at the Park as described in **Exhibit A** to the Donation Agreement authorized by this Resolution (the "Project"), including playground improvements to which the Donation is restricted (the "Donation-Funded Improvements"); and

WHEREAS, North Carolina General Statutes Section 160A-353 authorizes municipalities to construct and equip parks and playgrounds and to accept gifts for parks and recreation programs subject to lawful terms and conditions; and

WHEREAS, Friends of the Valdese Rec, Inc., a North Carolina nonprofit corporation (the "Donor"), has offered to donate Eighty-Four Thousand Three Hundred Twenty and No/100 Dollars ($84,320.00) toward the playground portion of the Project (the "Donation"), subject to the written requirements applicable to Rotary grants issued by the Rotary Club of Valdese, Rotary District 7670, and Rotary Zone 33, with the written approval of those entities (the "Rotary Grant Requirements"); and

WHEREAS, the Town Council finds that the Project serves a public purpose and that accepting the Donation on the conditions stated in this Resolution is in the best interests of the Town and its residents; and

WHEREAS, the Town Council intends that no Project construction begin and no financial obligation for Project construction become binding on the Town unless and until all funds then required have been received, appropriated, or otherwise irrevocably committed as applicable, all applicable preaudit requirements have been satisfied, and the Town has issued a written notice to proceed; and

WHEREAS, the procurement and award of any Project contract must comply with applicable North Carolina law, including North Carolina General Statutes Sections 143-129 and 143-131, as applicable, and the Town's procurement policies; and

WHEREAS, the Town Council desires to authorize the Town Manager and Town Attorney, acting within their respective roles, to implement the Project subject to the limitations and conditions set forth below.

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Valdese, North Carolina, as follows:

Section 1. Conditional Acceptance of Donation.

The Town Council hereby conditionally accepts the Donation for the Donation-Funded Improvements, subject to execution of a written Donation Agreement consistent with this

Resolution. The Donation shall be used exclusively for Project Costs as defined below and in accordance with the Rotary Grant Requirements. Other Project costs must be paid from separate donations, grants, appropriations, or other lawfully available funding sources. No Town funds shall be committed or expended except as duly approved and appropriated by the Town Council.

"Project Costs" means only direct costs reasonably necessary for the playground portion of the Project and permitted under the Rotary Grant Requirements: playground equipment; equipment components and accessories; installation directly attributable to the playground equipment; required playground safety surfacing; and other direct playground-related costs approved in writing by Rotary. General park planning, design, engineering, surveying, grading, permitting, construction administration, inspection, testing, procurement, closeout, landscaping, utilities, amenities, and other Project expenses are excluded unless directly attributable to the playground portion and approved in writing by Rotary as other direct playground-related costs.

"Project Funding" means the Donation, other donations, grants, Town funds, and other funds committed and available for completion of the Project, including any contingency or allowance the Town determines is reasonably necessary.

Section 2. Donation Agreement.

The Town Manager is authorized to negotiate and execute, on behalf of the Town and after approval as to form by the Town Attorney, a written Donation Agreement with the Donor substantially consistent with the Children's Park Donation Agreement presented to the Town Council. The Donation Agreement shall include terms substantially providing that:

(a) the Donor will provide the Town with the Donation of $84,320.00, to be used exclusively for Project Costs in accordance with the Rotary Grant Requirements;
(b) the Town's decision to proceed is contingent upon sufficient Project Funding, including any contingency or allowance the Town determines is reasonably necessary, and the Town shall determine whether the Project will proceed no later than January 1, 2027, unless the parties extend that date by written agreement;
(c) the Town shall not expend or irrevocably encumber the Donation before determining that sufficient Project Funding has been secured and that the Project will proceed, except for Project Costs incurred with the Donor's written authorization as permitted by the Donation Agreement;
(d) if the Town determines that the Project will not proceed, or has not determined by the agreed deadline that it will proceed, the Town will notify the Donor and return the unexpended and unencumbered Donation within sixty (60) days as provided in the Donation Agreement; following final financial closeout of the Donation-Funded Improvements or termination, the Town will likewise return any remaining unexpended and unencumbered balance within sixty (60) days, unless the parties agree in writing to another lawful use permitted by the Rotary Grant Requirements and approved by the Town Council; the refund obligations will survive termination;

(e) the Donation is the Donor's entire financial commitment, and the Donor has no obligation to fund cost increases, contingencies, change orders, unforeseen conditions, costs that do not qualify as Project Costs, or any funding shortfall; any additional contribution requires a separate written agreement and all required Town approvals and appropriations;
(f) the Town retains exclusive authority over the Project, subject to applicable law, this Resolution, the Donation Agreement, and the Rotary Grant Requirements; the Town does not guarantee commencement or completion and may modify, reduce, suspend, defer, or terminate the Project as provided in the Donation Agreement;
(g) the Town will keep the Donor reasonably informed of material developments affecting the Donation-Funded Improvements or use of the Donation and will provide a reasonable summary of the Donation's receipt, expenditure, encumbrance, and return upon written request following final closeout or a determination not to proceed; and
(h) if the Town receives the Donation and completes the Donation-Funded Improvements, the Town will appropriately recognize the Donor or a Town-approved designee, subject to the Town's final approval and control and applicable law and Town policies; recognition confers no permanent naming or ownership right, and recognition costs may be paid from the Donation only if they qualify as Project Costs and are permitted by the Rotary Grant Requirements.

The Town Manager and Town Attorney may include additional terms that they determine are necessary or advisable to protect the Town and carry out this Resolution, provided those terms are not materially inconsistent with this Resolution.

Section 3. Procurement Authorization.

Following execution of the Donation Agreement, the Town Manager and Town Attorney are authorized, acting within their respective roles, to prepare or approve plans, specifications, solicitation documents, and contract forms; classify each Project procurement and select a legally permissible procurement method; and solicit bids, proposals, or quotes in compliance with applicable North Carolina law, including North Carolina General Statutes Sections 143-129 and 143-131 when applicable, Town procurement policies, and lawfully applicable funding-source requirements. Any award under an informal-bid procedure shall be to the lowest responsible, responsive bidder, taking into consideration quality, performance, and the time specified for performance.

Nothing in this Resolution authorizes an informal-bid procedure when formal bidding or another procurement procedure is required by law. Any proposed award requiring formal bidding, or Town Council approval under applicable law or Town policy, shall be returned to the Town Council for approval. Preliminary planning, design, procurement, permitting, and fundraising activities do not obligate the Town to award a contract or proceed with construction. The Donation may fund such activities only to the extent they qualify as Project Costs and are otherwise authorized by the Donation Agreement.

Section 4. Construction Contract.

After completion of the legally applicable procurement process and satisfaction of all required approvals, the Town Manager is authorized to award and execute written construction and equipment contracts for the Project within the authority delegated by this Resolution, subject to approval as to form by the Town Attorney and the following conditions:

(a) before a contract becomes binding, sufficient funds must be lawfully available and appropriated for the obligation, all applicable preaudit requirements must be satisfied, and the Town must determine that sufficient Project Funding has been secured, including any contingency or allowance it determines is reasonably necessary;
(b) the contractor may not begin work, order materials for which the Town could be liable, or incur reimbursable costs unless and until the Town Manager or the Town Manager's designee issues a written notice to proceed after all required plans, permits, approvals, insurance, bonds, easements, and other construction prerequisites have been satisfied;
(c) each contract shall contain appropriate funding limitations, notice-to-proceed requirements, change-order procedures, termination rights, and other provisions necessary or advisable to protect the Town, without guaranteeing that the Donor will provide additional funding;
(d) the contract amount may not exceed the funds lawfully available and duly appropriated for the applicable work, and the Donation may be applied only to Project Costs permitted by the Rotary Grant Requirements; and
(e) no contract amendment or change order may obligate the Town to pay additional costs unless sufficient funds are lawfully available and appropriated and all applicable procurement, approval, contracting, and preaudit requirements have been satisfied; changed or additional work requires prior written authorization by the Town official or body legally authorized to approve it, and any expansion of the approved Project scope requires separate Town Council approval.

The Town Manager may reject any or all bids when permitted by law and the applicable bid documents and may resolicit bids consistent with this Resolution.

Section 5. Financial Administration.

The Town's Finance Officer is directed to account separately for the Donation and ensure that it is expended only for Project Costs permitted by the Rotary Grant Requirements. The Donation may be combined with other Project Funding for accounting, procurement, and payment purposes if records demonstrate its restricted use; a separate bank account is not required. Town staff shall present any required budget amendment or project ordinance to the Town Council for adoption. No obligation requiring payment of money shall be incurred unless an appropriation authorizes it and all applicable preaudit requirements of the Local Government Budget and Fiscal Control Act, including North Carolina General Statutes Section 159-28, have been satisfied. Refunds and closeout shall be administered in accordance with the Donation Agreement.

Section 6. Project Communication and Recognition.

The Town Manager shall keep the Donor reasonably informed of material developments affecting the Donation-Funded Improvements or use of the Donation and coordinate appropriate recognition consistent with the Donation Agreement, the Rotary Grant Requirements, and Town policies. All Project equipment and improvements acquired or accepted by the Town shall be owned exclusively by the Town. The Donation confers no ownership, security, reversionary, management, or possessory interest on the Donor, and the Town retains control over public use, operation, maintenance, and disposition, subject to applicable law and continuing Rotary grant requirements.

Section 7. Further Authority.

The Town Manager and Town Attorney are authorized and directed, acting within their respective roles and subject to applicable law, Town policies, this Resolution, the Donation Agreement, required appropriations, and the Rotary Grant Requirements, to execute necessary documents and take further action reasonably necessary to carry out this Resolution. This authority does not dispense with any required Town Council approval or authorize expenditures beyond lawfully available and appropriated funds.

Section 8. Effective Date.

This Resolution is effective upon its adoption.

ADOPTED this ____ day of _____, 2026.

THE TOWN OF VALDESE,
a North Carolina Municipal Corporation

[AFFIX SEAL]

ATTEST:

By: _____
Keith Huffman, Mayor

_____
Jessica Lail, Town Clerk

Agenda

Town of Valdese
AGENDA MEMO

☐ Resolution ☑ Ordinance ☐ Contract ☐ Discussion ☐ Information Only

To: Valdese Town Council

From: Bo Weichel, Assistant Town Manager / CFO

Subject: Sewer Line Aerial Repair

Meeting: November 2, 2026

Presenter: Bo Weichel

ITEM OF INTEREST:

Repairs to supporting concrete piers for an aerial sewer line.

BACKGROUND INFORMATION:

Heavy rainfall on October 10–11, 2026, caused significant flooding and erosion along a creek located behind Kleen Tech at 690 Lovelady Road. The flooding washed out a concrete support pier beneath an aerial sewer line, compromising the support and alignment of the pipe.

Iron Mountain Construction will perform the necessary repairs, including replacing the damaged concrete support pier and realigning the sewer line to its original grade. The project will also include restoring and stabilizing the creek banks with shot rock to return the creek to its original configuration and help prevent similar erosion and damage during future flooding events.

The estimated cost of these repairs is not to exceed $39,600.

BUDGET IMPACT:

Not to exceed $39,600 from Utility Fund balance reserves.

RECOMMENDATION / OPTIONS:

Approve Budget Amendment #2-30

LIST OF ATTACHMENTS:

1. Budget Amendment #2-30
2. Photos

Agenda

Valdese Town Council Meeting — Monday, November 2, 2026

Budget Amendment # 2-30

Subject: Sewer Line Aerial Repair

Proposed Action:

BE IT ORDAINED by the Council of the Town of Valdese that, pursuant to Section 15 of Chapter 159 of the General Statutes of North Carolina, the following amendment is made to the annual budget ordinance for the fiscal year ending June 30, 2027:

Section I:

The following revenues available to the Town will be increased:

Account	Description	Decrease/ Debit	Increase/ Credit
30.3990.000	Utlity Fund Balance Appr.		39,600
	Total	$0	$39,600

Amounts appropriated for expenditure are hereby amended as follows:

Account	Description	Increase/ Debit	Decrease/ Credit
30.8120.740	Capital Outlay	39,600	
	Total	$39,600	$0

Section II:

Copies of this budget amendment shall be furnished to the Clerk to the Governing Board, to the Budget Officer and the Finance Officer for their direction.


Agenda


Agenda


Agenda


Agenda

Agenda

Town of Valdese
AGENDA MEMO

☐ Resolution ☑ Ordinance ☐ Contract ☐ Discussion ☐ Information Only

To: Town Council

From: Morrissa Angi - Department of Community Affairs

Subject: Roof at Old Rock School

Meeting: November 2, 2026

Presenter: Bo Weichel

ITEM OF INTEREST:

Old Rock School Shingle Roof Replacement

BACKGROUND INFORMATION:

The Old Rock School's shingled roof is experiencing numerous leaks affecting the second floor and auditorium. Current leaks have been identified above the stage and backstage areas, Rooms 138 and 139, the art studio, and the front lobby.

Despite multiple repair attempts, including roof patching, shingle replacement, vent resealing, and flashing repairs, leaks continue to occur. Inspections by multiple roofing contractors have identified significant installation deficiencies in the second- and third-story shingled roof sections, including:

Improper Ventilation: Ridge vents were installed without the necessary openings for airflow, reducing shingle lifespan and creating areas susceptible to water infiltration.

Improper Shingle Installation: Architectural shingles were installed using methods intended for three-tab shingles, resulting in inadequate overlap and increased risk of water intrusion and roof decking deterioration. Improper shingle installation in roof valleys has contributed to many of the existing leaks.

These deficiencies have compromised the roof's integrity and are expected to worsen without corrective action.

Roof replacement is currently included in the Community Affairs Department's CIP for FY 2028–2029, and would be removed with this project.

BUDGET IMPACT:

NOT TO EXCEED $95,000 from General Fund balance reserves

The replacement may be less than the requested amount, but that would not be known until the current shingles are removed and the wood decking can be examined further.

RECOMMENDATION / OPTIONS:

Approve budget amendment #5-10 to stop ongoing leaks and the potential for continued deterioration and damage to the building's interior.

LIST OF ATTACHMENTS:

1. Budget Amendment #5-10
2. Photos

Agenda

Valdese Town Council Meeting — Monday, November 2, 2026

Budget Amendment # 5-10

Subject: Old Rock School Shingle Roof Replacement

Proposed Action:

BE IT ORDAINED by the Council of the Town of Valdese that, pursuant to Section 15 of Chapter 159 of the General Statutes of North Carolina, the following amendment is made to the annual budget ordinance for the fiscal year ending June 30, 2027:

Section I:

The following revenues available to the Town will be increased:

Account	Description	Decrease/ Debit	Increase/ Credit
10.3990.000	General Fund Balance Appr.		95,000
	Total	$0	$95,000

Amounts appropriated for expenditure are hereby amended as follows:

Account	Description	Increase/ Debit	Decrease/ Credit
10.6250.740	Capital Outlay	95,000	
	Total	$95,000	$0

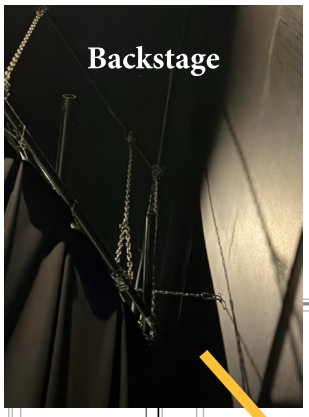
Section II:

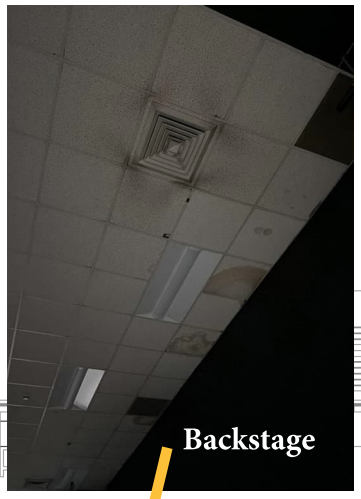
Copies of this budget amendment shall be furnished to the Clerk to the Governing Board, to the Budget Officer and the Finance Officer for their direction.

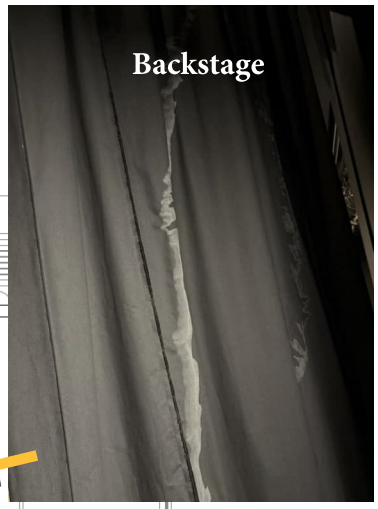
Agenda

OLD ROCK SCHOOL

A TOWN OF VALDESE FACILITY

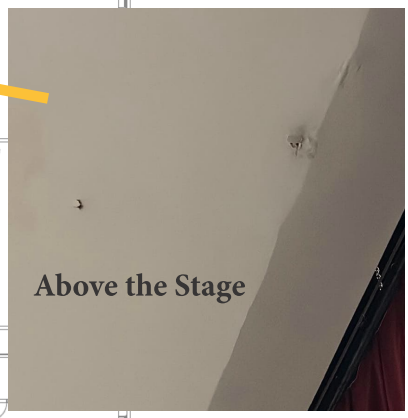


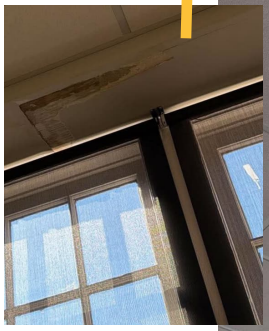


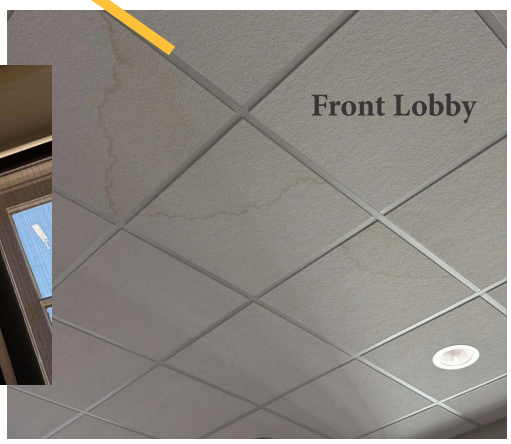




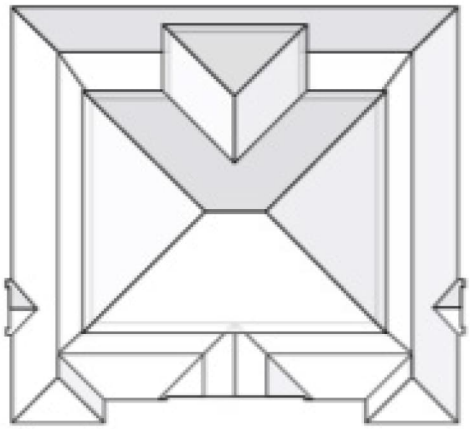




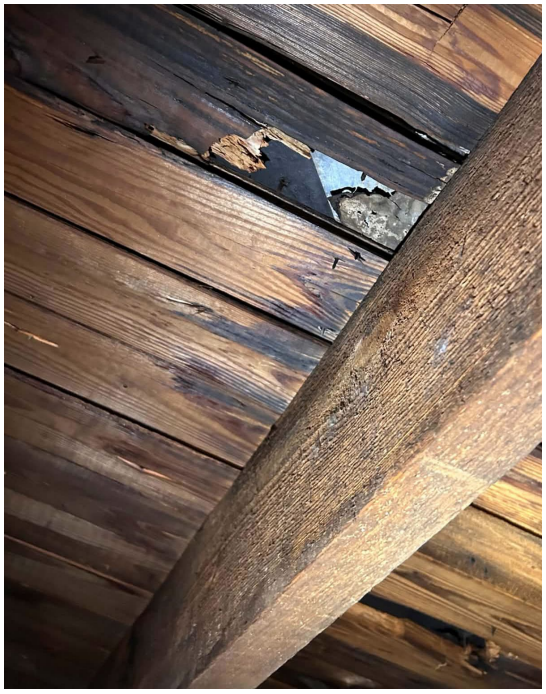




Agenda





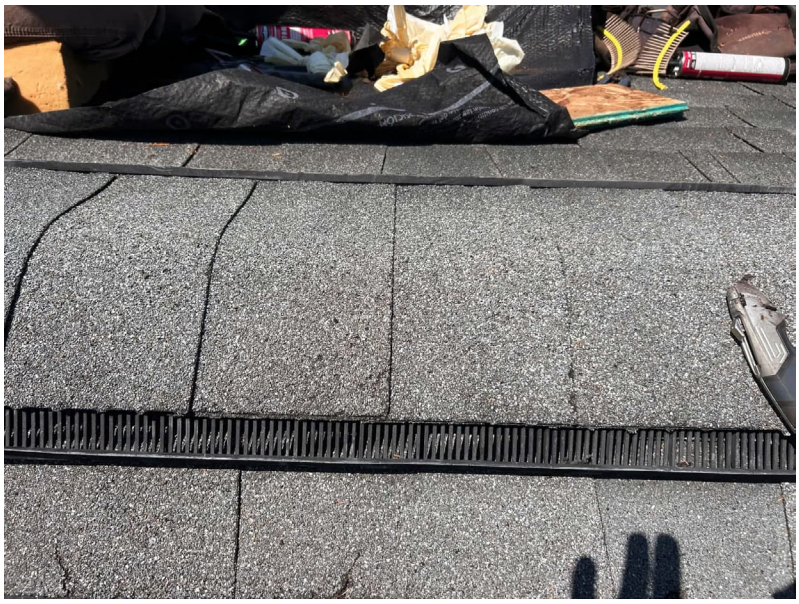


OLD ROCK SCHOOL

A TOWN OF VALDESE FACILITY









Agenda

Town of Valdese
AGENDA MEMO

☐ Resolution ☑ Ordinance ☐ Contract ☐ Discussion ☐ Information Only

To: Valdese Town Council

From: Bo Weichel, Assistant Town Manager / CFO

Subject: Code Enforcement Abatement

Meeting: November 2, 2026

Presenter: Bo Weichel

ITEM OF INTEREST:

Additional funding for code enforcement abatement activities due to increased enforcement efforts.

BACKGROUND INFORMATION:

During the FY 2026-2027 budget process, funding for code enforcement abatements was reduced from $7,000 to $2,000 based on historically low expenditures. However, as the Town's Code Enforcement Program has become more proactive and efficient, the number of properties requiring corrective action has increased.

The original $2,000 appropriation has been exhausted, and three additional properties have reached the required compliance deadlines and are now eligible for abatement. Additional funding is necessary to address these outstanding violations and continue enforcement efforts to ensure properties are maintained in accordance with Town ordinances.

BUDGET IMPACT:

$8,000 from General Fund balance reserves.

RECOMMENDATION / OPTIONS:

Approve Budget Amendment #4-10

LIST OF ATTACHMENTS:

1. Budget Amendment #4-10

Agenda

Valdese Town Council Meeting — Monday, November 2, 2026

Budget Amendment # 4-10

Subject: Code Enforecment Abatement

Proposed Action:

BE IT ORDAINED by the Council of the Town of Valdese that, pursuant to Section 15 of Chapter 159 of the General Statutes of North Carolina, the following amendment is made to the annual budget ordinance for the fiscal year ending June 30, 2027:

Section I:

The following revenues available to the Town will be increased:

Account	Description	Decrease/ Debit	Increase/ Credit
10.3990.000	General Fund Balance Appr.		8,000
	Total	$0	$8,000

Amounts appropriated for expenditure are hereby amended as follows:

Account	Description	Increase/ Debit	Decrease/ Credit
10.4900.451	Abatements	8,000	
	Total	$8,000	$0

Section II:

Copies of this budget amendment shall be furnished to the Clerk to the Governing Board, to the Budget Officer and the Finance Officer for their direction.