AGENDA

Town of Valdese
Town Council Regular Meeting

Monday, October 5, 2026 | 6pm

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

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 September 14, 2026
   - **B.** Approval of Closed Session Minutes of September 14, 2026

7. **PRESENTATIONS**
   - **A.** Wilderness Gateway State Trail – Valdese: Proposed Acceptance of Nine Parcels *(Presented by Beth Heile and Tom Kenney)*

8. **SCHEDULED PUBLIC HEARINGS**
   - **A.** HB 162 – Text Amendment (UDO) *(Presented by Michael Rapp)*
   - **B.** HB 162 – Text Amendment (2024 Zoning Ordinance) *(Presented by Michael Rapp)*
   - **C.** Valdese Bluffs Agreement/MOU *(Presented by Todd Herms)*

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.** Lease Agreement at Old Rock School with VEDIC
   - **B.** Call for Public Hearing – HB 372 Text Amendment - UDO
   - **C.** Call for Public Hearing – HB 372 Text Amendment – 2024 Zoning Ordinance

11. **NEW BUSINESS**
   - **A.** State of the Department – Water Plant *(Presented by Eric Wilson)*
   - **B.** Approval of Budget Amendment – WWTP Electrical Rehab for Aerator Project (*Presented by Bo Weichel)*
   - **C.** Approval of Budget Amendment – Valdese Community Center Tree Removal *(Presented by Bo Weichel)*

Agenda

D. Approval of Capital Project Ordinance Amendment – Children's Park Upgrades *(Presented by Bo Weichel)*

E. Project Updates *(Presented by Bo Weichel)*

   i. Lenoir-Valdese Water Interconnect Project
   ii. Berrytown Waterline Project
   iii. Sewer Line Replacement Project

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. Next Regular Council meeting scheduled for Monday, November 2, 2026, 6:00 p.m., Council Chambers, Valdese Town Hall

13. MAYOR AND COUNCIL COMMENTS

14. CLOSED SESSION

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.

READING MATERIAL

Agenda

October 2026 Events

Town of VALDESE Community Affairs

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
				1 RSAF: Open Studio Old Rock School	2 Miss NC Sunshine Pageant Old Rock School	3 Miss NC Sunshine Pageant Old Rock School
4 Miss NC Sunshine Pageant Old Rock School	5 Town Council Meeting 6:00pm: Town Hall	6	7	8 RSAF: Open Studio Old Rock School	9	10 Bluegrass at the Rock: Authentic Unlimited 7:30pm: Old Rock School
11	12	13	14	15 RSAF: Open Studio Old Rock School	16	17 Int. United Miss Pageant Old Rock School
18 RSAF: Art Reception 2-4pm Old Rock School	19	20	21	22 RSAF: Open Studio Old Rock School OCP: Descendants the Musical Old Rock School 7:30pm	23 OCP: Descendants the Musical Old Rock School 7:30pm	24 OCP: Descendants the Musical Old Rock School 7:30pm
25 OCP: Descendants the Musical Old Rock School 2:30pm	26	27	28	29 RSAF: Open Studio Old Rock School	30 Treats in the Streets 4-6pm: Downtown	31

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		

Agenda

Community Affairs & Tourism Monthly Stats

September 2026

Tourism Statistics

visitvaldese.com views (Aug 31-Sept 21)	6,851
townofvaldese.com views (Aug 31- Sept 21)	7,737

Top 5 Pages Viewed (townofvaldese): Home, Utilities, Schedules & Fees, Recreation, Career Opportunities

Facebook

# of followers	23,352
Page Views (last 28 days)	377,459

Facebook Insights (last 28 days)

Comments: 388 Reactions: 2,488

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

Approximate # of Visitors to the Tourism/CA Office	202

Community Affairs Stats

Old Rock School Rental Breakdown

AUDITORIUM	9
TEACHER'S COTTAGE	10
WALDENSIAN ROOM	9
CLASSROOMS	4
MAJOR EVENT (ENTIRE SCHOOL)	2
Major Events Held at the Old Rock School	Average Number of Attendees
Cockman Family Benefit Concert, American United Miss Pageant	250
Monthly Old Rock School Rentals	34
Old Rock School Total Attendance	2,713

CA Summary for September 2026

September was the first month without a town event in a while, so the Community Affairs Dept. took advantage of the down time to plan! Promotions and planning is underway for Treats in the Streets, Christmas in November Craft Show, and the holiday event calendar. All vendor spaces for the Christmas Craft Show have been filled, so now the focus moves to event prep and promotion. Tickets for the 2026-2027 Bluegrass at the Rock season are selling steadily, with the opening show to take place Saturday, October 10th. Season tickets are at a record high- currently sitting at 169 patrons. Rentals are remaining consistently booked as we move toward the Fall/Winter months. September brought two major events to the Old Rock School- the Lovelady Fire Dept. Benefit Concert and the American United Miss Pageant. The department has also been working on some exciting promotions in partnership with Our State Magazine and the NC Main Street Program. Finally, the department has enjoyed assisting non profits this month, specifically Old Colony Players with the Amphitheatre Restoration campaign.

Opportunity Details | 2026 Riversweep: Lake Rhodhiss - Valdese Lakeside Park

Opportunity Name:

2026 Riversweep: Lake Rhodhiss - Valdese Lakeside Park

Description:

Join Catawba Riverkeeper for the largest one-day river cleanup in the Southeast! Choose to volunteer on land, in the water, or by boat — available positions for this site are listed at the bottom of this page. Click the **"View Time Slots and Register"** button below to sign yourself (and family members) up.

Signing up a group of 6 or more? We recommend filling out this GROUP RESERVATION FORM instead, so we can save spots for your whole group in one place.

Thank you so much for participating in this impactful event to keep our waterways healthy and clean!

Agenda

EVENT REMINDERS:

- *Volunteers under 18 must be accompanied by an adult* ***at all times.***
- **Weather Policy:** We operate rain or shine - we do not operate during high winds, flooding, or thunder/lightning. Cancellations or adjustments due to major weather events will be communicated by Catawba Riverkeeper and your Site Captain **the day before the event**. Any day of cancellations or changes will be communicated by your Site Captain **that morning.**
- **Registration Closes: September 23rd**
- **Sign up by: September 1st** to guarantee a 2026 limited edition Riversweep T-shirt.

AFTER YOU REGISTER:

You'll receive a reminder email with event details one week before Riversweep. For any last-minute questions or needs, please reach out to your Site Captain first — they'll be your main point of contact leading up to and on the day of the event.

VALDESE LAKESIDE PARK INFORMATION:

This cleanup takes place on Lake Rhodhiss in Valdese, NC. where we'll remove trash in and around Valdese Lakeside Park. Lake Rhodhiss is an important lake within the Catawba-Wateree River Basin, providing urban habitat, recreational access, and drinking water for downstream neighbors. It's one of 8,900 miles of waterways spanning 26 counties across North and South Carolina. Thank you for donating your time to help protect our shared water network!

WHEN: Saturday, October 3rd, 9:00am–12:00pm

LOCATION: **1149 Lake Rhodhiss Dr NE, Valdese, NC 28690**

- Plenty of parking is available at the main launch point.

CHECK-IN:

- Look for "Riversweep" yard signs to find the check-in location.
- Check in with your Site Captain and give your name or group reservation contact (walk-ups will complete a waiver on-site).
- Your Site Captain will provide supplies, site-specific info, and next steps.
- There IS a restroom on-site.

HOW TO PREPARE:

Due to the nature of river cleanups, please be prepared to get wet and/or dirty whether volunteering on land or in water.

- Closed-toe shoes and clothes you don't mind getting wet/dirty
- Reusable water bottle
- Sunscreen and/or bug spray (recommended)
- Day pack for personal belongings (optional)
- Change of clothes and towel (optional but recommended)

WHAT'S PROVIDED:

- Trash grabbers, gloves, and bags
- A limited number of waders (for in-water cleanup) or tarps (for boat-based cleanup), depending on the site
- Water refills, basic first aid, and hand sanitizer
- Instruction before/during the cleanup
- Information about Catawba Riverkeeper

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

CENTRAL DEPOSITORY

Trial Balance Report

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *		9,534,809.52	9,685,794.06	
			ACCOUNT 01-1010-010	* ENDING BALANCE *		951,819.82		
01-1010-100	(L)		DUE TO GENERAL FUND					
				* BEGINNING BALANCE *		9,986,926.44		
				* TOTAL TRANSACTIONS *		8,031,675.24	8,389,139.55	
			ACCOUNT 01-1010-100	* ENDING BALANCE *		9,629,462.13		
01-1010-300	(L)		DUE TO UTILITY FUND					
				* BEGINNING BALANCE *			7,653,077.15	
				* TOTAL TRANSACTIONS *		2,436,874.43	1,650,960.92	
			ACCOUNT 01-1010-300	* ENDING BALANCE *			6,867,163.64	

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

CENTRAL DEPOSITORY

Trial Balance Report

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 INCLUSIVE

Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
01-1010-310	(L)		DUE TO POOL STRUCTURE					
				* BEGINNING BALANCE *		435,772.78		
				* TOTAL TRANSACTIONS *		26,988.90		
			ACCOUNT 01-1010-310	* ENDING BALANCE *		462,761.68		
01-1010-320	(L)		DUE TO HOYLE CREEK RESTORATION					
				* BEGINNING BALANCE *			1,913,400.00	
				* TOTAL TRANSACTIONS *		24,500.00		
			ACCOUNT 01-1010-320	* ENDING BALANCE *			1,888,900.00	
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-PHASE I					
				* BEGINNING BALANCE *		19,858.18		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-340	* ENDING BALANCE *		19,858.18		

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Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
01-1010-350	(L)		DUE TO PUBLIC SAFETY BUILDING					
				* BEGINNING BALANCE *			705,989.49	
				* TOTAL TRANSACTIONS *		39,500.00	112,082.00	
			ACCOUNT 01-1010-350	* ENDING BALANCE *			778,571.49	
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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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 INCLUSIVE

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		

TOWN OF VALDESE
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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 INCLUSIVE

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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TOWN OF VALDESE
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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 *		12,800.00		
			ACCOUNT 01-1010-520	* ENDING BALANCE *		213,852.70		
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 *		16,300.00		
			ACCOUNT 01-1010-540	* ENDING BALANCE *		37,400.00		
01-1010-550	(L)		DUE TO-BERRYTOWN WATER LINE					
				* BEGINNING BALANCE *		181,544.12		
				* TOTAL TRANSACTIONS *		96,951.44		
			ACCOUNT 01-1010-550	* ENDING BALANCE *		278,495.56		

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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 *		32,600.00		
			ACCOUNT 01-1010-560	* ENDING BALANCE *			548,700.00	
01-1010-570	(L)		DUE TO - WTP BULK CHEMICAL FACILITY IMP.					
				* BEGINNING BALANCE *			11,200.00	
				* TOTAL TRANSACTIONS *		1,000.00		
			ACCOUNT 01-1010-570	* ENDING BALANCE *			10,200.00	
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 *				
			ACCOUNT 01-1010-630	* ENDING BALANCE *				

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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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CENTRAL DEPOSITORY

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Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 INCLUSIVE

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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Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *		8,073,645.20	8,045,425.24	
			ACCOUNT 10-1010-010	* ENDING BALANCE *			15,754,373.93	
10-1010-020	(A)		PAYROLL					
				* BEGINNING BALANCE *		5,791,078.95		
				* TOTAL TRANSACTIONS *		1,036,354.24	707,109.89	
			ACCOUNT 10-1010-020	* ENDING BALANCE *		6,120,323.30		
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		

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TOWN OF VALDESE

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *			79.07	
			ACCOUNT 10-1100-016	* ENDING BALANCE *		4,846.92		
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		

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *			728.44	
			ACCOUNT 10-1100-201	* ENDING BALANCE *		12,950.15		
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		

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *		57,153.75	56,642.92	
			ACCOUNT 10-1260-010	* ENDING BALANCE *		42,610.24		

TOWN OF VALDESE
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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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		

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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		

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *		366,854.14	7,000,000.60	
			ACCOUNT 10-1510-050	* ENDING BALANCE *		712,304.51		

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *		5,102,316.40		
			ACCOUNT 10-1510-070	* ENDING BALANCE *		17,966,759.03		
10-2000-000	(L)		STATE SALES TAX PAYABLE					
				* BEGINNING BALANCE *		2,175.19		
				* TOTAL TRANSACTIONS *		44,378.46	859.13	
			ACCOUNT 10-2000-000	* ENDING BALANCE *		45,694.52		
10-2000-001	(L)		COUNTY SALES TAX PAYABLE					
				* BEGINNING BALANCE *		3,406.07		
				* TOTAL TRANSACTIONS *		34,006.92	361.73	
			ACCOUNT 10-2000-001	* ENDING BALANCE *		37,051.26		
10-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *			212,992.67	
				* TOTAL TRANSACTIONS *		1,065,379.20	846,129.64	
			ACCOUNT 10-2010-000	* ENDING BALANCE *		6,256.89		

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *		51,259.97	50,037.58	
			ACCOUNT 10-2200-010	* ENDING BALANCE *		5,646.22		

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *		148,977.16	148,977.80	
			ACCOUNT 10-2210-000	* ENDING BALANCE *		204.44		
10-2220-000	(L)		FEDERAL W/H TAXES PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		79,916.88	79,916.88	
			ACCOUNT 10-2220-000	* ENDING BALANCE *				
10-2230-000	(L)		NC W/H TAXES PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		27,727.00	27,727.00	
			ACCOUNT 10-2230-000	* ENDING BALANCE *				
10-2240-000	(L)		NCLGER - CONTRIB PAYABLE					
				* BEGINNING BALANCE *		2,105.16		
				* TOTAL TRANSACTIONS *		184,809.93	184,809.79	
			ACCOUNT 10-2240-000	* ENDING BALANCE *		2,105.30		

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *		5,278.54	4,879.09	
			ACCOUNT 10-2250-010	* ENDING BALANCE *		5,210.51		
10-2250-011	(L)		HSA PAYABLE - ABC					
				* BEGINNING BALANCE *		8,745.04		
				* TOTAL TRANSACTIONS *		5,992.73	5,992.73	
			ACCOUNT 10-2250-011	* ENDING BALANCE *		8,745.04		
10-2250-012	(L)		HSA					
				* BEGINNING BALANCE *			1,783.65	
				* TOTAL TRANSACTIONS *		6,685.00	6,685.00	
			ACCOUNT 10-2250-012	* ENDING BALANCE *			1,783.65	
10-2250-020	(L)		TAKE HOME VEHICLE DEDUCTION					
				* BEGINNING BALANCE *			5,815.50	
				* TOTAL TRANSACTIONS *			180.00	
			ACCOUNT 10-2250-020	* ENDING BALANCE *			5,995.50	

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Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-2250-050	(L)		AFLAC					
				* BEGINNING BALANCE *			2,438.89	
				* TOTAL TRANSACTIONS *		10,255.77	9,736.69	
			ACCOUNT 10-2250-050	* ENDING BALANCE *			1,919.81	
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	

TOWN OF VALDESE

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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 *		4,006.25	5,211.90	
			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 *		807.51		
			ACCOUNT 10-2810-000	* ENDING BALANCE *			121,853.84	
10-2820-000	(L)		GROUP INSURANCE RESERVE					
				* BEGINNING BALANCE *			19,449.54	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-2820-000	* ENDING BALANCE *			19,449.54	

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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	

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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 *			79.07	
			ACCOUNT 10-3010-161	* ENDING BALANCE *			79.07	
				* UNCOLLECTED / UNENCUMBERED *				79.07
10-3010-201	(R)		2020 AD VALOREM TAXES					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			728.44	
			ACCOUNT 10-3010-201	* ENDING BALANCE *			728.44	
				* UNCOLLECTED / UNENCUMBERED *				728.44

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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 *			2.60	
			ACCOUNT 10-3010-241	* ENDING BALANCE *	-3,000.00		2.60	
				* UNCOLLECTED / UNENCUMBERED *				-2,997.40
10-3010-251	(R)		2025 AD VALOREM TAXES					
				* BUDGET AMOUNT *	-10,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			4,630.79	
			ACCOUNT 10-3010-251	* ENDING BALANCE *	-10,000.00		4,630.79	
				* UNCOLLECTED / UNENCUMBERED *				-5,369.21

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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 *			203,511.17	
			ACCOUNT 10-3010-261	* ENDING BALANCE *	-2,371,770.00		203,511.17	
				* UNCOLLECTED / UNENCUMBERED *				-2,168,258.83
10-3050-000	(R)		2026 FIRE DISTRICT TAXES					
				* BUDGET AMOUNT *	-742,338.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			62,705.67	
			ACCOUNT 10-3050-000	* ENDING BALANCE *	-742,338.00		62,705.67	
				* UNCOLLECTED / UNENCUMBERED *				-679,632.33
10-3100-000	(R)		MOTOR VEHICLE TAXES					
				* BUDGET AMOUNT *	-237,975.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			47,513.28	
			ACCOUNT 10-3100-000	* ENDING BALANCE *	-237,975.00		47,513.28	
				* UNCOLLECTED / UNENCUMBERED *				-190,461.72

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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 *			1,111.91	
			ACCOUNT 10-3170-000	* ENDING BALANCE *	-6,000.00		1,111.91	
				* UNCOLLECTED / UNENCUMBERED *				-4,888.09
10-3200-000	(R)		OCCUPANCY TAX					
				* BUDGET AMOUNT *	-160,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			28,993.05	
			ACCOUNT 10-3200-000	* ENDING BALANCE *	-160,000.00		28,993.05	
				* UNCOLLECTED / UNENCUMBERED *				-131,006.95

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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 *			122,879.31	
			ACCOUNT 10-3290-000	* ENDING BALANCE *	-223,612.00		122,879.31	
				* UNCOLLECTED / UNENCUMBERED *				-100,732.69
10-3310-000	(R)		RENTS					
				* BUDGET AMOUNT *	-74,400.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			11,177.87	
			ACCOUNT 10-3310-000	* ENDING BALANCE *	-74,400.00		11,177.87	
				* UNCOLLECTED / UNENCUMBERED *				-63,222.13
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

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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	3,652.70	
			ACCOUNT 10-3350-030	* ENDING BALANCE *	-2,500.00		2,652.70	
				* UNCOLLECTED / UNENCUMBERED *				152.70
10-3370-000	(R)		UTILITY FRANCHISE TAX					
				* BUDGET AMOUNT *	-440,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-3370-000	* ENDING BALANCE *	-440,000.00			
				* UNCOLLECTED / UNENCUMBERED *				-440,000.00
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

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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 *				
			ACCOUNT 10-3430-000	* ENDING BALANCE *	-198,300.00			
				* UNCOLLECTED / UNENCUMBERED *				-198,300.00
10-3450-010	(R)		UNRESTRICTED SALES TAX					
				* BUDGET AMOUNT *	-1,879,492.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			345,400.31	
			ACCOUNT 10-3450-010	* ENDING BALANCE *	-1,879,492.00		345,400.31	
				* UNCOLLECTED / UNENCUMBERED *				-1,534,091.69
10-3580-000	(R)		JAIL FEES					
				* BUDGET AMOUNT *	-500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			76.50	
			ACCOUNT 10-3580-000	* ENDING BALANCE *	-500.00		76.50	
				* UNCOLLECTED / UNENCUMBERED *				-423.50

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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 *		468.00	40,959.15	
			ACCOUNT 10-3590-000	* ENDING BALANCE *	-225,000.00		40,491.15	
				* UNCOLLECTED / UNENCUMBERED *				-184,508.85
10-3590-010	(R)		RECYCLE FEES					
				* BUDGET AMOUNT *	-90,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		17.20	15,738.00	
			ACCOUNT 10-3590-010	* ENDING BALANCE *	-90,000.00		15,720.80	
				* UNCOLLECTED / UNENCUMBERED *				-74,279.20
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

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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 *			250.00	
			ACCOUNT 10-3930-002	* ENDING BALANCE *			250.00	
				* UNCOLLECTED / UNENCUMBERED *				250.00
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

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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 *			425.94	
			ACCOUNT 10-3970-021	* ENDING BALANCE *	-1,910.00		425.94	
				* UNCOLLECTED / UNENCUMBERED *				-1,484.06
10-3970-022	(R)		XTREME MACHINES					
				* BUDGET AMOUNT *	-809.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			149.64	
			ACCOUNT 10-3970-022	* ENDING BALANCE *	-809.00		149.64	
				* UNCOLLECTED / UNENCUMBERED *				-659.36
10-3970-025	(R)		ORS FACILITY RENTALS					
				* BUDGET AMOUNT *	-23,375.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			8,377.33	
			ACCOUNT 10-3970-025	* ENDING BALANCE *	-23,375.00		8,377.33	
				* UNCOLLECTED / UNENCUMBERED *				-14,997.67

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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 *		34.51	18,718.72	
			ACCOUNT 10-3970-026	* ENDING BALANCE *	-85,000.00		18,684.21	
				* UNCOLLECTED / UNENCUMBERED *				-66,315.79
10-3970-027	(R)		ORS LEASES					
				* BUDGET AMOUNT *	-25,492.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,021.88	5,233.88	
			ACCOUNT 10-3970-027	* ENDING BALANCE *	-25,492.00		4,212.00	
				* UNCOLLECTED / UNENCUMBERED *				-21,280.00
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

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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 *			4,331.38	
			ACCOUNT 10-3970-029	* ENDING BALANCE *	-15,500.00		4,331.38	
				* UNCOLLECTED / UNENCUMBERED *				-11,168.62
10-3970-030	(R)		COMMUNITY CENTER MEMBERSHIPS					
				* BUDGET AMOUNT *	-150,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		450.00	31,280.05	
			ACCOUNT 10-3970-030	* ENDING BALANCE *	-150,000.00		30,830.05	
				* UNCOLLECTED / UNENCUMBERED *				-119,169.95
10-3970-031	(R)		COMMUNITY CENTER CONCESSIONS					
				* BUDGET AMOUNT *	-48,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			10,674.61	
			ACCOUNT 10-3970-031	* ENDING BALANCE *	-48,000.00		10,674.61	
				* UNCOLLECTED / UNENCUMBERED *				-37,325.39

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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 *			10,290.39	
			ACCOUNT 10-3970-033	* ENDING BALANCE *	-77,500.00		10,290.39	
				* UNCOLLECTED / UNENCUMBERED *				-67,209.61
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

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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 *			746.27	
			ACCOUNT 10-3970-035	* ENDING BALANCE *	-3,000.00		746.27	
				* UNCOLLECTED / UNENCUMBERED *				-2,253.73
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

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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 *			4,734.00	
			ACCOUNT 10-3970-039	* ENDING BALANCE *	-32,000.00		4,734.00	
				* UNCOLLECTED / UNENCUMBERED *				-27,266.00
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 *			1,442.86	
			ACCOUNT 10-3970-127	* ENDING BALANCE *	-8,000.00		1,442.86	
				* UNCOLLECTED / UNENCUMBERED *				-6,557.14

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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 *			858.55	
			ACCOUNT 10-3970-128	* ENDING BALANCE *	-3,000.00		858.55	
				* UNCOLLECTED / UNENCUMBERED *				-2,141.45
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 *			216,666.64	
			ACCOUNT 10-3970-300	* ENDING BALANCE *	-1,300,000.00		216,666.64	
				* UNCOLLECTED / UNENCUMBERED *				-1,083,333.36

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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 *	-310,450.94			
			ACCOUNT 10-3990-000	* ENDING BALANCE *	-310,450.94			
				* UNCOLLECTED / UNENCUMBERED *				-310,450.94

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *				
			ACCOUNT 10-4100-020	* ENDING BALANCE *	50,000.00			
				* UNCOLLECTED / UNENCUMBERED *				50,000.00
10-4100-050	(E)		FICA TAX PAYABLE					
				* BUDGET AMOUNT *	3,825.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4100-050	* ENDING BALANCE *	3,825.00			
				* UNCOLLECTED / UNENCUMBERED *				3,825.00
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

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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 *				500.00

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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	104,491.90		
			ACCOUNT 10-4200-020	* ENDING BALANCE *	564,768.00	104,491.90		
				* UNCOLLECTED / UNENCUMBERED *				460,276.10
10-4200-040	(E)		PROFESSIONAL SERVICES					
				* BUDGET AMOUNT *	114,475.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	25,000.00	34,456.04		25,000.00
			ACCOUNT 10-4200-040	* ENDING BALANCE *	139,475.00	34,456.04		25,000.00
				* UNCOLLECTED / UNENCUMBERED *				80,018.96
10-4200-041	(E)		HEALTH REIMBURSEMENT (HRA)					
				* BUDGET AMOUNT *	70,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		10,202.22		
			ACCOUNT 10-4200-041	* ENDING BALANCE *	70,000.00	10,202.22		
				* UNCOLLECTED / UNENCUMBERED *				59,797.78

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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 *		7,779.39		
			ACCOUNT 10-4200-050	* ENDING BALANCE *	42,954.00	7,779.39		
				* UNCOLLECTED / UNENCUMBERED *				35,174.61
10-4200-060	(E)		GROUP INSURANCE PAYABLE					
				* BUDGET AMOUNT *	56,201.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		11,721.86	160.35	
			ACCOUNT 10-4200-060	* ENDING BALANCE *	56,201.00	11,561.51		
				* UNCOLLECTED / UNENCUMBERED *				44,639.49
10-4200-065	(E)		401K MATCH					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	27,156.00	2,453.15		
			ACCOUNT 10-4200-065	* ENDING BALANCE *	27,156.00	2,453.15		
				* UNCOLLECTED / UNENCUMBERED *				24,702.85

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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 *		15,560.18		
			ACCOUNT 10-4200-070	* ENDING BALANCE *	84,156.00	15,560.18		
				* UNCOLLECTED / UNENCUMBERED *				68,595.82
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 *		1,901.46		
			ACCOUNT 10-4200-110	* ENDING BALANCE *	28,000.00	1,901.46		
				* UNCOLLECTED / UNENCUMBERED *				26,098.54

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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 *		45.00		43.50
			ACCOUNT 10-4200-120	* ENDING BALANCE *	2,725.00	45.00		43.50
				* UNCOLLECTED / UNENCUMBERED *				2,636.50
10-4200-130	(E)		UTILITY EXPENSE - ELECT					
				* BUDGET AMOUNT *	11,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,833.27		
			ACCOUNT 10-4200-130	* ENDING BALANCE *	11,000.00	1,833.27		
				* UNCOLLECTED / UNENCUMBERED *				9,166.73

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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 *		40.00		885.00
			ACCOUNT 10-4200-140	* ENDING BALANCE *	16,560.00	40.00		885.00
				* UNCOLLECTED / UNENCUMBERED *				15,635.00
10-4200-150	(E)		MAINT & REPAIR BLDG & GROUNDS					
				* BUDGET AMOUNT *	17,045.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		850.00		850.00
			ACCOUNT 10-4200-150	* ENDING BALANCE *	17,045.00	850.00		850.00
				* UNCOLLECTED / UNENCUMBERED *				15,345.00
10-4200-160	(E)		MAINT & REPAIR - EQUIP					
				* BUDGET AMOUNT *	4,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		650.03		
			ACCOUNT 10-4200-160	* ENDING BALANCE *	4,000.00	650.03		
				* UNCOLLECTED / UNENCUMBERED *				3,349.97

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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 *		290.00		
			ACCOUNT 10-4200-260	* ENDING BALANCE *	4,850.00	290.00		
				* UNCOLLECTED / UNENCUMBERED *				4,560.00
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 *				885.72

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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 *		708.49	16.37	
			ACCOUNT 10-4200-330	* ENDING BALANCE *	15,530.00	692.12		
				* UNCOLLECTED / UNENCUMBERED *				14,837.88

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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 *		9,521.97		
			ACCOUNT 10-4200-450	* ENDING BALANCE *	32,500.00	9,521.97		
				* UNCOLLECTED / UNENCUMBERED *				22,978.03
10-4200-490	(E)		IT					
				* BUDGET AMOUNT *	80,600.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	1,843.00	30,708.97		
			ACCOUNT 10-4200-490	* ENDING BALANCE *	82,443.00	30,708.97		
				* UNCOLLECTED / UNENCUMBERED *				51,734.03
10-4200-530	(E)		DUES & SUBSCRIPTIONS					
				* BUDGET AMOUNT *	15,486.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	8,110.00	7,958.44		8,110.00
			ACCOUNT 10-4200-530	* ENDING BALANCE *	23,596.00	7,958.44		8,110.00
				* UNCOLLECTED / UNENCUMBERED *				7,527.56

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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		10,000.00
			ACCOUNT 10-4200-540	* ENDING BALANCE *	204,500.00	135,333.08		10,000.00
				* UNCOLLECTED / UNENCUMBERED *				59,166.92
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			24,000.00
			ACCOUNT 10-4200-740	* ENDING BALANCE *	34,000.00			24,000.00
				* UNCOLLECTED / UNENCUMBERED *				10,000.00

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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

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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	24,540.95		
			ACCOUNT 10-4250-020	* ENDING BALANCE *	111,653.00	24,540.95		
				* UNCOLLECTED / UNENCUMBERED *				87,112.05
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

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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 *		1,840.54		
			ACCOUNT 10-4250-050	* ENDING BALANCE *	8,608.00	1,840.54		
				* UNCOLLECTED / UNENCUMBERED *				6,767.46
10-4250-060	(E)		GROUP INSURANCE PAYABLE					
				* BUDGET AMOUNT *	21,060.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,441.53		
			ACCOUNT 10-4250-060	* ENDING BALANCE *	21,060.00	2,441.53		
				* UNCOLLECTED / UNENCUMBERED *				18,618.47
10-4250-065	(E)		401K MATCH					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	5,331.00	300.00		
			ACCOUNT 10-4250-065	* ENDING BALANCE *	5,331.00	300.00		
				* UNCOLLECTED / UNENCUMBERED *				5,031.00

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10-4250-070	(E)		RETIREMENT PAYABLE					
				* BUDGET AMOUNT *	17,048.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		3,702.79		
			ACCOUNT 10-4250-070	* ENDING BALANCE *	17,048.00	3,702.79		
				* UNCOLLECTED / UNENCUMBERED *				13,345.21
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 *		1,425.31		
			ACCOUNT 10-4250-130	* ENDING BALANCE *	8,920.00	1,425.31		
				* UNCOLLECTED / UNENCUMBERED *				7,494.69

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Project Code: ALL   ALL Projects Included
Journal Type: ALL

Function Code: ALL
Element Code: ALL
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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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		
			ACCOUNT 10-4250-131	* ENDING BALANCE *	3,150.00	101.77		
				* UNCOLLECTED / UNENCUMBERED *				3,048.23
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 *		1,363.87		33.65
			ACCOUNT 10-4250-150	* ENDING BALANCE *	13,000.00	1,363.87		33.65
				* UNCOLLECTED / UNENCUMBERED *				11,602.48

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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 *				4,361.35

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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 *				
			ACCOUNT 10-4250-314	* ENDING BALANCE *	184.00			
				* UNCOLLECTED / UNENCUMBERED *				184.00
10-4250-330	(E)		DEPT SUPPLIES & MATERIAL					
				* BUDGET AMOUNT *	15,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4250-330	* ENDING BALANCE *	15,000.00			
				* UNCOLLECTED / UNENCUMBERED *				15,000.00

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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 *		72.66		5.76
			ACCOUNT 10-4250-360	* ENDING BALANCE *	1,720.00	72.66		5.76
				* UNCOLLECTED / UNENCUMBERED *				1,641.58
10-4250-450	(E)		CONTRACTED SERVICES					
				* BUDGET AMOUNT *	12,516.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		624.00		
			ACCOUNT 10-4250-450	* ENDING BALANCE *	12,516.00	624.00		
				* UNCOLLECTED / UNENCUMBERED *				11,892.00

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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	36,406.95		
			ACCOUNT 10-4350-020	* ENDING BALANCE *	170,430.00	36,406.95		
				* UNCOLLECTED / UNENCUMBERED *				134,023.05

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Element Code: ALL
Dept Range: FIRST To LAST

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	2,370.00		
			ACCOUNT 10-4350-022	* ENDING BALANCE *	24,000.00	2,370.00		
				* UNCOLLECTED / UNENCUMBERED *				21,630.00
10-4350-050	(E)		FICA TAX PAYABLE					
				* BUDGET AMOUNT *	15,105.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	153.00	3,107.01		
			ACCOUNT 10-4350-050	* ENDING BALANCE *	15,258.00	3,107.01		
				* UNCOLLECTED / UNENCUMBERED *				12,150.99

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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 *		10,870.28	1,250.00	
			ACCOUNT 10-4350-060	* ENDING BALANCE *	41,965.00	9,620.28		
				* UNCOLLECTED / UNENCUMBERED *				32,344.72
10-4350-065	(E)		401K MATCH					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	8,212.00	413.79		
			ACCOUNT 10-4350-065	* ENDING BALANCE *	8,212.00	413.79		
				* UNCOLLECTED / UNENCUMBERED *				7,798.21
10-4350-070	(E)		RETIREMENT					
				* BUDGET AMOUNT *	26,582.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		5,772.81		
			ACCOUNT 10-4350-070	* ENDING BALANCE *	26,582.00	5,772.81		
				* UNCOLLECTED / UNENCUMBERED *				20,809.19

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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 *		5,901.28	6,000.00	
			ACCOUNT 10-4350-150	* ENDING BALANCE *	7,300.00		98.72	
				* UNCOLLECTED / UNENCUMBERED *				7,398.72
10-4350-160	(E)		MAINT & REPAIR EQUIP					
				* BUDGET AMOUNT *	3,480.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		703.64		
			ACCOUNT 10-4350-160	* ENDING BALANCE *	3,480.00	703.64		
				* UNCOLLECTED / UNENCUMBERED *				2,776.36

Agenda

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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 *				
			ACCOUNT 10-4350-170	* ENDING BALANCE *	1,500.00			
				* UNCOLLECTED / UNENCUMBERED *				1,500.00
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 *				4,191.23
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

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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 *		50.03		
			ACCOUNT 10-4350-330	* ENDING BALANCE *	4,850.00	50.03		
				* UNCOLLECTED / UNENCUMBERED *				4,799.97

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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 *				
			ACCOUNT 10-4350-332	* ENDING BALANCE *	2,500.00			
				* UNCOLLECTED / UNENCUMBERED *				2,500.00
10-4350-360	(E)		UNIFORMS					
				* BUDGET AMOUNT *	3,100.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		140.35		20.05
			ACCOUNT 10-4350-360	* ENDING BALANCE *	3,100.00	140.35		20.05
				* UNCOLLECTED / UNENCUMBERED *				2,939.60
10-4350-450	(E)		CONTRACT SERVICES					
				* BUDGET AMOUNT *	500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4350-450	* ENDING BALANCE *	500.00			
				* UNCOLLECTED / UNENCUMBERED *				500.00

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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 *		1,337.03		
			ACCOUNT 10-4350-570	* ENDING BALANCE *	2,500.00	1,337.03		
				* UNCOLLECTED / UNENCUMBERED *				1,162.97
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 *				
			ACCOUNT 10-4350-927	* ENDING BALANCE *	11,000.00			
				* UNCOLLECTED / UNENCUMBERED *				11,000.00

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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	12,371.00		
			ACCOUNT 10-4900-020	* ENDING BALANCE *	64,726.00	12,371.00		
				* UNCOLLECTED / UNENCUMBERED *				52,355.00
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 *		925.95		
			ACCOUNT 10-4900-050	* ENDING BALANCE *	4,912.00	925.95		
				* UNCOLLECTED / UNENCUMBERED *				3,986.05

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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 *		2,403.90		
			ACCOUNT 10-4900-060	* ENDING BALANCE *	10,972.00	2,403.90		
				* UNCOLLECTED / UNENCUMBERED *				8,568.10
10-4900-065	(E)		401K MATCH					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	3,190.00	613.55		
			ACCOUNT 10-4900-065	* ENDING BALANCE *	3,190.00	613.55		
				* UNCOLLECTED / UNENCUMBERED *				2,576.45
10-4900-070	(E)		RETIREMENT EXPENSE					
				* BUDGET AMOUNT *	9,727.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,859.05		
			ACCOUNT 10-4900-070	* ENDING BALANCE *	9,727.00	1,859.05		
				* UNCOLLECTED / UNENCUMBERED *				7,867.95

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10-4900-140	(E)		TRAVEL EXPENSE					
				* BUDGET AMOUNT *	3,700.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,375.00		
			ACCOUNT 10-4900-140	* ENDING BALANCE *	3,700.00	1,375.00		
				* UNCOLLECTED / UNENCUMBERED *				2,325.00
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

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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

TOWN OF VALDESE
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Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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

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TOWN OF VALDESE
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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	184,458.40		
			ACCOUNT 10-5100-020	* ENDING BALANCE *	941,769.00	184,458.40		
				* UNCOLLECTED / UNENCUMBERED *				757,310.60
10-5100-021	(E)		OVER TIME PAY					
				* BUDGET AMOUNT *	27,056.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	10,131.00	3,720.01		
			ACCOUNT 10-5100-021	* ENDING BALANCE *	37,187.00	3,720.01		
				* UNCOLLECTED / UNENCUMBERED *				33,466.99
10-5100-022	(E)		PART TIME PAY					
				* BUDGET AMOUNT *	26,190.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	2,800.00	6,318.00		
			ACCOUNT 10-5100-022	* ENDING BALANCE *	28,990.00	6,318.00		
				* UNCOLLECTED / UNENCUMBERED *				22,672.00

TOWN OF VALDESE
GENERAL FUND

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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	3,843.39		
			ACCOUNT 10-5100-024	* ENDING BALANCE *	45,230.00	3,843.39		
				* UNCOLLECTED / UNENCUMBERED *				41,386.61
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 *		14,938.32		
			ACCOUNT 10-5100-050	* ENDING BALANCE *	79,359.00	14,938.32		
				* UNCOLLECTED / UNENCUMBERED *				64,420.68

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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 *		34,853.77	5,000.00	
			ACCOUNT 10-5100-060	* ENDING BALANCE *	157,115.00	29,853.77		
				* UNCOLLECTED / UNENCUMBERED *				127,261.23
10-5100-065	(E)		DEFERRED COMP 401K					
				* BUDGET AMOUNT *	47,120.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	346.00	8,836.80		
			ACCOUNT 10-5100-065	* ENDING BALANCE *	47,466.00	8,836.80		
				* UNCOLLECTED / UNENCUMBERED *				38,629.20
10-5100-070	(E)		RETIREMENT EXPENSE					
				* BUDGET AMOUNT *	168,530.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	467.00	32,002.17		
			ACCOUNT 10-5100-070	* ENDING BALANCE *	168,997.00	32,002.17		
				* UNCOLLECTED / UNENCUMBERED *				136,994.83

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Element Code: ALL
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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 *		1,019.07		
			ACCOUNT 10-5100-110	* ENDING BALANCE *	13,231.00	1,019.07		
				* UNCOLLECTED / UNENCUMBERED *				12,211.93
10-5100-111	(E)		POSTAGE					
				* BUDGET AMOUNT *	1,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-5100-111	* ENDING BALANCE *	1,000.00			
				* UNCOLLECTED / UNENCUMBERED *				1,000.00
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

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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 *		458.03		
			ACCOUNT 10-5100-130	* ENDING BALANCE *	1,800.00	458.03		
				* UNCOLLECTED / UNENCUMBERED *				1,341.97
10-5100-131	(E)		NATURAL GAS					
				* BUDGET AMOUNT *	360.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-5100-131	* ENDING BALANCE *	360.00			
				* UNCOLLECTED / UNENCUMBERED *				360.00
10-5100-140	(E)		TRAINING & TRAVEL					
				* BUDGET AMOUNT *	7,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	2,756.88	373.93		2,756.88
			ACCOUNT 10-5100-140	* ENDING BALANCE *	10,256.88	373.93		2,756.88
				* UNCOLLECTED / UNENCUMBERED *				7,126.07

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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 *				
			ACCOUNT 10-5100-160	* ENDING BALANCE *	8,094.00			
				* UNCOLLECTED / UNENCUMBERED *				8,094.00
10-5100-170	(E)		MAINT & REPAIR AUTO					
				* BUDGET AMOUNT *	15,075.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		4,297.53		
			ACCOUNT 10-5100-170	* ENDING BALANCE *	15,075.00	4,297.53		
				* UNCOLLECTED / UNENCUMBERED *				10,777.47

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *				31,027.86
10-5100-313	(E)		AUTO SUPPLIES TIRES					
				* BUDGET AMOUNT *	5,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-5100-313	* ENDING BALANCE *	5,500.00			
				* UNCOLLECTED / UNENCUMBERED *				5,500.00
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

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *		1,043.60		
			ACCOUNT 10-5100-330	* ENDING BALANCE *	29,889.00	1,043.60		
				* UNCOLLECTED / UNENCUMBERED *				28,845.40
10-5100-360	(E)		UNIFORMS					
				* BUDGET AMOUNT *	23,087.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		271.13		132.30
			ACCOUNT 10-5100-360	* ENDING BALANCE *	23,087.00	271.13		132.30
				* UNCOLLECTED / UNENCUMBERED *				22,683.57
10-5100-450	(E)		CONTRACTED SEVICES					
				* BUDGET AMOUNT *	34,400.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		19,070.00		450.00
			ACCOUNT 10-5100-450	* ENDING BALANCE *	34,400.00	19,070.00		450.00
				* UNCOLLECTED / UNENCUMBERED *				14,880.00

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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		
			ACCOUNT 10-5100-490	* ENDING BALANCE *	10,572.00	270.00		
				* UNCOLLECTED / UNENCUMBERED *				10,302.00
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 *		5,372.38		
			ACCOUNT 10-5100-740	* ENDING BALANCE *	69,000.00	5,372.38		
				* UNCOLLECTED / UNENCUMBERED *				63,627.62

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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	84,253.03		
			ACCOUNT 10-5300-020	* ENDING BALANCE *	466,258.00	84,253.03		
				* UNCOLLECTED / UNENCUMBERED *				382,004.97
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 *				573.38
10-5300-022	(E)		PART TIME PAY					
				* BUDGET AMOUNT *	160,369.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		9,709.00		
			ACCOUNT 10-5300-022	* ENDING BALANCE *	160,369.00	9,709.00		
				* UNCOLLECTED / UNENCUMBERED *				150,660.00

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *		9,501.98		
			ACCOUNT 10-5300-024	* ENDING BALANCE *	51,612.00	9,501.98		
				* UNCOLLECTED / UNENCUMBERED *				42,110.02
10-5300-040	(E)		PROFESSIONAL SERVICES					
				* BUDGET AMOUNT *	5,380.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		314.00		
			ACCOUNT 10-5300-040	* ENDING BALANCE *	5,380.00	314.00		
				* UNCOLLECTED / UNENCUMBERED *				5,066.00
10-5300-050	(E)		FICA TAX EXPENSE					
				* BUDGET AMOUNT *	51,843.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		8,101.25		
			ACCOUNT 10-5300-050	* ENDING BALANCE *	51,843.00	8,101.25		
				* UNCOLLECTED / UNENCUMBERED *				43,741.75

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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 *		18,033.43	1,250.00	
			ACCOUNT 10-5300-060	* ENDING BALANCE *	98,463.00	16,783.43		
				* UNCOLLECTED / UNENCUMBERED *				81,679.57
10-5300-065	(E)		401K MATCH					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	22,790.00	4,345.62		
			ACCOUNT 10-5300-065	* ENDING BALANCE *	22,790.00	4,345.62		
				* UNCOLLECTED / UNENCUMBERED *				18,444.38
10-5300-070	(E)		RETIREMENT EXPENSE					
				* BUDGET AMOUNT *	78,372.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		14,632.10		
			ACCOUNT 10-5300-070	* ENDING BALANCE *	78,372.00	14,632.10		
				* UNCOLLECTED / UNENCUMBERED *				63,739.90

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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 *		66.50		
			ACCOUNT 10-5300-110	* ENDING BALANCE *	804.00	66.50		
				* UNCOLLECTED / UNENCUMBERED *				737.50
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

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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 *		2,740.83		
			ACCOUNT 10-5300-130	* ENDING BALANCE *	14,340.00	2,740.83		
				* UNCOLLECTED / UNENCUMBERED *				11,599.17
10-5300-131	(E)		UTILITIES EXPENSE GAS					
				* BUDGET AMOUNT *	4,205.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		135.83		
			ACCOUNT 10-5300-131	* ENDING BALANCE *	4,205.00	135.83		
				* UNCOLLECTED / UNENCUMBERED *				4,069.17
10-5300-140	(E)		TRAINING & TRAVEL					
				* BUDGET AMOUNT *	19,320.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		632.56		
			ACCOUNT 10-5300-140	* ENDING BALANCE *	19,320.00	632.56		
				* UNCOLLECTED / UNENCUMBERED *				18,687.44

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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 *		1,984.08		
			ACCOUNT 10-5300-150	* ENDING BALANCE *	6,625.00	1,984.08		
				* UNCOLLECTED / UNENCUMBERED *				4,640.92
10-5300-160	(E)		MAINT & REPAIR EQUIP					
				* BUDGET AMOUNT *	13,235.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,210.18		
			ACCOUNT 10-5300-160	* ENDING BALANCE *	13,235.00	2,210.18		
				* UNCOLLECTED / UNENCUMBERED *				11,024.82
10-5300-170	(E)		MAINT & REPAIR AUTO					
				* BUDGET AMOUNT *	19,011.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		4,718.98		
			ACCOUNT 10-5300-170	* ENDING BALANCE *	19,011.00	4,718.98		
				* UNCOLLECTED / UNENCUMBERED *				14,292.02

TOWN OF VALDESE

GENERAL FUND

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Journal Type: ALL

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *				3,780.00
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

Fund No: ALL
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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *				
			ACCOUNT 10-5300-314	* ENDING BALANCE *	2,125.00			
				* UNCOLLECTED / UNENCUMBERED *				2,125.00
10-5300-330	(E)		DEPT SUPPLIES & MATL					
				* BUDGET AMOUNT *	41,655.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		240.00		
			ACCOUNT 10-5300-330	* ENDING BALANCE *	41,655.00	240.00		
				* UNCOLLECTED / UNENCUMBERED *				41,415.00
10-5300-360	(E)		UNIFORMS					
				* BUDGET AMOUNT *	7,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-5300-360	* ENDING BALANCE *	7,000.00			
				* UNCOLLECTED / UNENCUMBERED *				7,000.00

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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		
			ACCOUNT 10-5300-450	* ENDING BALANCE *	16,800.00	2,800.00		
				* UNCOLLECTED / UNENCUMBERED *				14,000.00
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		
			ACCOUNT 10-5300-530	* ENDING BALANCE *	7,375.00	129.00		
				* UNCOLLECTED / UNENCUMBERED *				7,246.00

TOWN OF VALDESE
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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *		1,960.00		
			ACCOUNT 10-5300-572	* ENDING BALANCE *	11,010.00	1,960.00		
				* UNCOLLECTED / UNENCUMBERED *				9,050.00
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

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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	27,126.21		
			ACCOUNT 10-5600-020	* ENDING BALANCE *	171,322.00	27,126.21		
				* UNCOLLECTED / UNENCUMBERED *				144,195.79
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

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Trial Balance Report

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Element Code: ALL
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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *		2,082.89		
			ACCOUNT 10-5600-050	* ENDING BALANCE *	13,495.00	2,082.89		
				* UNCOLLECTED / UNENCUMBERED *				11,412.11
10-5600-060	(E)		GROUP INSURANCE EXPENSE					
				* BUDGET AMOUNT *	41,968.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		10,648.83	2,500.00	
			ACCOUNT 10-5600-060	* ENDING BALANCE *	41,968.00	8,148.83		
				* UNCOLLECTED / UNENCUMBERED *				33,819.17

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TOWN OF VALDESE
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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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	1,371.30		
			ACCOUNT 10-5600-065	* ENDING BALANCE *	8,268.00	1,371.30		
				* UNCOLLECTED / UNENCUMBERED *				6,896.70
10-5600-070	(E)		RETIREMENT EXPENSE					
				* BUDGET AMOUNT *	26,724.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		4,208.65		
			ACCOUNT 10-5600-070	* ENDING BALANCE *	26,724.00	4,208.65		
				* UNCOLLECTED / UNENCUMBERED *				22,515.35
10-5600-130	(E)		UTILITIES EXPENSE ELECT					
				* BUDGET AMOUNT *	2,232.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		252.82		
			ACCOUNT 10-5600-130	* ENDING BALANCE *	2,232.00	252.82		
				* UNCOLLECTED / UNENCUMBERED *				1,979.18

TOWN OF VALDESE
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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *		18,483.96		
			ACCOUNT 10-5600-133	* ENDING BALANCE *	102,948.00	18,483.96		
				* UNCOLLECTED / UNENCUMBERED *				84,464.04
10-5600-134	(E)		UTILITY EXPENSE TRAFFIC LIGHTS					
				* BUDGET AMOUNT *	1,344.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		175.87		
			ACCOUNT 10-5600-134	* ENDING BALANCE *	1,344.00	175.87		
				* UNCOLLECTED / UNENCUMBERED *				1,168.13
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

TOWN OF VALDESE
GENERAL FUND

Trial Balance Report

Fund No: ALL
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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *		85.38		
			ACCOUNT 10-5600-150	* ENDING BALANCE *	16,400.00	85.38		
				* UNCOLLECTED / UNENCUMBERED *				16,314.62
10-5600-160	(E)		MAINT & REPAIR EQUIP					
				* BUDGET AMOUNT *	10,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		808.41		
			ACCOUNT 10-5600-160	* ENDING BALANCE *	10,000.00	808.41		
				* UNCOLLECTED / UNENCUMBERED *				9,191.59
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

GENERAL FUND

Fiscal Year: 2027 Function Code: ALL

Project Code: ALL ALL Projects Included Element Code: ALL

Journal Type: ALL Dept Range: FIRST To LAST

Trial Balance Report

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *				2,949.94
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

TOWN OF VALDESE
GENERAL FUND
Trial Balance Report
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Fund No: ALL
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Project Code: ALL ALL Projects Included
Journal Type: ALL

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *				
			ACCOUNT 10-5600-330	* ENDING BALANCE *	9,600.00			
				* UNCOLLECTED / UNENCUMBERED *				9,600.00
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

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *		315.29		26.24
			ACCOUNT 10-5600-360	* ENDING BALANCE *	3,472.00	315.29		26.24
				* UNCOLLECTED / UNENCUMBERED *				3,130.47
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

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Function Code: ALL
Element Code: ALL
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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		
			ACCOUNT 10-5700-151	* ENDING BALANCE *	25,000.00	459.14		
				* UNCOLLECTED / UNENCUMBERED *				24,540.86

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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

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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	7,894.48		
			ACCOUNT 10-5800-020	* ENDING BALANCE *	39,970.00	7,894.48		
				* UNCOLLECTED / UNENCUMBERED *				32,075.52

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TOWN OF VALDESE
GENERAL FUND
Trial Balance Report
REPORT DATE: 09/04/26
TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 INCLUSIVE

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

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 *		626.05		
			ACCOUNT 10-5800-050	* ENDING BALANCE *	3,142.00	626.05		
				* UNCOLLECTED / UNENCUMBERED *				2,515.95
10-5800-060	(E)		GROUP INSURANCE EXPENSE					
				* BUDGET AMOUNT *	10,481.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,308.08		
			ACCOUNT 10-5800-060	* ENDING BALANCE *	10,481.00	2,308.08		
				* UNCOLLECTED / UNENCUMBERED *				8,172.92

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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	100.00		
			ACCOUNT 10-5800-065	* ENDING BALANCE *	1,886.00	100.00		
				* UNCOLLECTED / UNENCUMBERED *				1,786.00
10-5800-070	(E)		RETIREMENT EXPENSE					
				* BUDGET AMOUNT *	6,224.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,242.10		
			ACCOUNT 10-5800-070	* ENDING BALANCE *	6,224.00	1,242.10		
				* UNCOLLECTED / UNENCUMBERED *				4,981.90
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

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *				
			ACCOUNT 10-5800-260	* ENDING BALANCE *	600.00			
				* UNCOLLECTED / UNENCUMBERED *				600.00
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 *				2,570.50
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

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *				
			ACCOUNT 10-5800-330	* ENDING BALANCE *	1,600.00			
				* UNCOLLECTED / UNENCUMBERED *				1,600.00

TOWN OF VALDESE
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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *		45.85		6.55
			ACCOUNT 10-5800-360	* ENDING BALANCE *	768.00	45.85		6.55
				* UNCOLLECTED / UNENCUMBERED *				715.60
10-5800-450	(E)		CONTRACTED SERVICES					
				* BUDGET AMOUNT *	308,683.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		26,344.50		26,358.41
			ACCOUNT 10-5800-450	* ENDING BALANCE *	308,683.00	26,344.50		26,358.41
				* UNCOLLECTED / UNENCUMBERED *				255,980.09

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Function Code: ALL
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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	59,201.62		
			ACCOUNT 10-6200-020	* ENDING BALANCE *	308,887.00	59,201.62		
				* UNCOLLECTED / UNENCUMBERED *				249,685.38
10-6200-022	(E)		PART-TIME PAY					
				* BUDGET AMOUNT *	347,138.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	500.50	91,486.36		
			ACCOUNT 10-6200-022	* ENDING BALANCE *	347,638.50	91,486.36		
				* UNCOLLECTED / UNENCUMBERED *				256,152.14
10-6200-040	(E)		PROFESSIONAL SERVICES					
				* BUDGET AMOUNT *	1,650.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		326.67		
			ACCOUNT 10-6200-040	* ENDING BALANCE *	1,650.00	326.67		
				* UNCOLLECTED / UNENCUMBERED *				1,323.33

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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 *		11,386.72		
			ACCOUNT 10-6200-050	* ENDING BALANCE *	50,027.00	11,386.72		
				* UNCOLLECTED / UNENCUMBERED *				38,640.28
10-6200-060	(E)		GROUP INSURANCE EXPENSE					
				* BUDGET AMOUNT *	53,380.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		9,570.88		
			ACCOUNT 10-6200-060	* ENDING BALANCE *	53,380.00	9,570.88		
				* UNCOLLECTED / UNENCUMBERED *				43,809.12
10-6200-065	(E)		401K MATCH					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	14,984.00	1,040.80		
			ACCOUNT 10-6200-065	* ENDING BALANCE *	14,984.00	1,040.80		
				* UNCOLLECTED / UNENCUMBERED *				13,943.20

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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 *		8,923.58		
			ACCOUNT 10-6200-070	* ENDING BALANCE *	46,481.00	8,923.58		
				* UNCOLLECTED / UNENCUMBERED *				37,557.42
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 *		9,648.13	4,490.00	
			ACCOUNT 10-6200-130	* ENDING BALANCE *	58,500.00	5,158.13		
				* UNCOLLECTED / UNENCUMBERED *				53,341.87

TOWN OF VALDESE
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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *		173.19		
			ACCOUNT 10-6200-131	* ENDING BALANCE *		173.19		
				* UNCOLLECTED / UNENCUMBERED *				58,326.81
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 *				1,720.00
10-6200-150	(E)		MAINT & REPAIR-BLDGS					
				* BUDGET AMOUNT *	23,800.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,939.02		
			ACCOUNT 10-6200-150	* ENDING BALANCE *	23,800.00	2,939.02		
				* UNCOLLECTED / UNENCUMBERED *				20,860.98

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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 *		434.30		
			ACCOUNT 10-6200-151	* ENDING BALANCE *	11,000.00	434.30		
				* UNCOLLECTED / UNENCUMBERED *				10,565.70
10-6200-160	(E)		MAINT & REPAIR-EQUIPMENT					
				* BUDGET AMOUNT *	16,815.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,032.13		
			ACCOUNT 10-6200-160	* ENDING BALANCE *	16,815.00	1,032.13		
				* UNCOLLECTED / UNENCUMBERED *				15,782.87
10-6200-170	(E)		MAINT & REPAIR-AUTO					
				* BUDGET AMOUNT *	1,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		35.16		
			ACCOUNT 10-6200-170	* ENDING BALANCE *	1,000.00	35.16		
				* UNCOLLECTED / UNENCUMBERED *				964.84

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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 *				2,561.34
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

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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 *		16,473.12	500.00	
			ACCOUNT 10-6200-330	* ENDING BALANCE *	31,900.00	15,973.12		
				* UNCOLLECTED / UNENCUMBERED *				15,926.88
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 *				9,821.26

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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 *		8,853.60		2,047.32
			ACCOUNT 10-6200-450	* ENDING BALANCE *	117,700.00	8,853.60		2,047.32
				* UNCOLLECTED / UNENCUMBERED *				106,799.08
10-6200-454	(E)		WALDENSIAN FOOTRACE					
				* BUDGET AMOUNT *	4,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		4,261.45		
			ACCOUNT 10-6200-454	* ENDING BALANCE *	4,500.00	4,261.45		
				* UNCOLLECTED / UNENCUMBERED *				238.55

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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 *		825.47		
			ACCOUNT 10-6200-480	* ENDING BALANCE *	2,000.00	825.47		
				* UNCOLLECTED / UNENCUMBERED *				1,174.53
10-6200-481	(E)		P F R CONCESSIONS					
				* BUDGET AMOUNT *	34,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	3,505.00	9,079.15		505.84
			ACCOUNT 10-6200-481	* ENDING BALANCE *	37,505.00	9,079.15		505.84
				* UNCOLLECTED / UNENCUMBERED *				27,920.01
10-6200-484	(E)		P F R OTHER					
				* BUDGET AMOUNT *	13,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-6200-484	* ENDING BALANCE *	13,000.00			
				* UNCOLLECTED / UNENCUMBERED *				13,000.00

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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 *		270.00		
			ACCOUNT 10-6200-530	* ENDING BALANCE *	3,545.00	270.00		
				* UNCOLLECTED / UNENCUMBERED *				3,275.00
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

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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	39,573.84		
			ACCOUNT 10-6250-020	* ENDING BALANCE *	209,065.00	39,573.84		
				* UNCOLLECTED / UNENCUMBERED *				169,491.16
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 *		9,335.25		
			ACCOUNT 10-6250-022	* ENDING BALANCE *	34,308.00	9,335.25		
				* UNCOLLECTED / UNENCUMBERED *				24,972.75

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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 *		3,676.06		
			ACCOUNT 10-6250-050	* ENDING BALANCE *	18,399.00	3,676.06		
				* UNCOLLECTED / UNENCUMBERED *				14,722.94
10-6250-060	(E)		GROUP INSURANCE EXPENSE					
				* BUDGET AMOUNT *	40,259.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		11,779.65	3,750.00	
			ACCOUNT 10-6250-060	* ENDING BALANCE *	40,259.00	8,029.65		
				* UNCOLLECTED / UNENCUMBERED *				32,229.35

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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	1,322.95		
			ACCOUNT 10-6250-065	* ENDING BALANCE *	10,040.00	1,322.95		
				* UNCOLLECTED / UNENCUMBERED *				8,717.05
10-6250-070	(E)		RETIREMENT EXPENSE					
				* BUDGET AMOUNT *	31,437.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		5,949.97		
			ACCOUNT 10-6250-070	* ENDING BALANCE *	31,437.00	5,949.97		
				* UNCOLLECTED / UNENCUMBERED *				25,487.03
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

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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 *				4,023.82
10-6250-130	(E)		UTILITIES EXPENSE-ELECTRIC					
				* BUDGET AMOUNT *	45,750.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		10,925.09		
			ACCOUNT 10-6250-130	* ENDING BALANCE *	45,750.00	10,925.09		
				* UNCOLLECTED / UNENCUMBERED *				34,824.91
10-6250-131	(E)		UTILITIES EXPENSE-GS					
				* BUDGET AMOUNT *	17,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		167.15		
			ACCOUNT 10-6250-131	* ENDING BALANCE *	17,000.00	167.15		
				* UNCOLLECTED / UNENCUMBERED *				16,832.85

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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 *				200.00
10-6250-150	(E)		MAINT. & REPAIR-BLDGS					
				* BUDGET AMOUNT *	26,850.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		843.96		
			ACCOUNT 10-6250-150	* ENDING BALANCE *	26,850.00	843.96		
				* UNCOLLECTED / UNENCUMBERED *				26,006.04
10-6250-160	(E)		MAINT & REPAIR-EQUIPMENT					
				* BUDGET AMOUNT *	2,400.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		411.50		
			ACCOUNT 10-6250-160	* ENDING BALANCE *	2,400.00	411.50		
				* UNCOLLECTED / UNENCUMBERED *				1,988.50

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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 *				
			ACCOUNT 10-6250-260	* ENDING BALANCE *	8,000.00			
				* UNCOLLECTED / UNENCUMBERED *				8,000.00
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

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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 *		3,017.31		
			ACCOUNT 10-6250-330	* ENDING BALANCE *	7,700.00	3,017.31		
				* UNCOLLECTED / UNENCUMBERED *				4,682.69
10-6250-331	(E)		EVENT SUPPLIES & DECOR					
				* BUDGET AMOUNT *	6,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		664.78		
			ACCOUNT 10-6250-331	* ENDING BALANCE *	6,500.00	664.78		
				* UNCOLLECTED / UNENCUMBERED *				5,835.22

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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 *		531.79		
			ACCOUNT 10-6250-332	* ENDING BALANCE *	3,250.00	531.79		
				* UNCOLLECTED / UNENCUMBERED *				2,718.21
10-6250-450	(E)		CONTRACTED SERVICES					
				* BUDGET AMOUNT *	43,800.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		3,132.55		241.14
			ACCOUNT 10-6250-450	* ENDING BALANCE *	43,800.00	3,132.55		241.14
				* UNCOLLECTED / UNENCUMBERED *				40,426.31
10-6250-452	(E)		CONT SERVICES-ENTERTAINMENT					
				* BUDGET AMOUNT *	98,450.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		15,500.00		
			ACCOUNT 10-6250-452	* ENDING BALANCE *	98,450.00	15,500.00		
				* UNCOLLECTED / UNENCUMBERED *				82,950.00

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

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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 *		2,500.00		
			ACCOUNT 10-6250-572	* ENDING BALANCE *	7,000.00	2,500.00		
				* UNCOLLECTED / UNENCUMBERED *				4,500.00
10-6250-922	(E)		FESTIVAL					
				* BUDGET AMOUNT *	30,325.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		24,131.27		
			ACCOUNT 10-6250-922	* ENDING BALANCE *	30,325.00	24,131.27		
				* UNCOLLECTED / UNENCUMBERED *				6,193.73
10-6250-924	(E)		MAIN STREET PROGRAM					
				* BUDGET AMOUNT *	3,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		667.56		
			ACCOUNT 10-6250-924	* ENDING BALANCE *	3,000.00	667.56		
				* UNCOLLECTED / UNENCUMBERED *				2,332.44

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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 *		44,401.81		1,600.00
			ACCOUNT 10-6250-925	* ENDING BALANCE *	145,000.00	44,401.81		1,600.00
				* UNCOLLECTED / UNENCUMBERED *				98,998.19

FUND 10 TOTAL: * FUND NET TRANSACTIONS * 336,501.88

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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 *		1,650,960.92	2,107,630.08	
			ACCOUNT 30-1010-010	* ENDING BALANCE *		12,990,525.63		
30-1010-020	(A)		PAYROLL					
				* BEGINNING BALANCE *			5,791,078.95	
				* TOTAL TRANSACTIONS *			329,244.35	
			ACCOUNT 30-1010-020	* ENDING BALANCE *			6,120,323.30	
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 *		1,614,731.20	1,563,150.92	
			ACCOUNT 30-1260-010	* ENDING BALANCE *		1,125,782.42		

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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		

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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		

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30-1510-010	(A)		NC CLASS-UTILITY FUND					
				* BEGINNING BALANCE *		990,665.81		
				* TOTAL TRANSACTIONS *		6,325.91		
			ACCOUNT 30-1510-010	* ENDING BALANCE *		996,991.72		
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		

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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		

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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 *		1,691,322.03	1,413,067.20	
			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	

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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		

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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 *		1,258.60	2,000.00	
			ACCOUNT 30-2360-010	* ENDING BALANCE *			49,115.43	
30-2360-020	(L)		WATER DEPOSIT - TCW					
				* BEGINNING BALANCE *			64,156.25	
				* TOTAL TRANSACTIONS *		2,543.08	3,300.00	
			ACCOUNT 30-2360-020	* ENDING BALANCE *			64,913.17	

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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	

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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	

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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	

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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	

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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	

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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 *			6,325.91	
			ACCOUNT 30-3290-000	* ENDING BALANCE *	-35,000.00		6,325.91	
				* UNCOLLECTED / UNENCUMBERED *				-28,674.09
30-3350-040	(R)		UTILITY BILL PENALTIES					
				* BUDGET AMOUNT *	-80,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		190.17	22,637.22	
			ACCOUNT 30-3350-040	* ENDING BALANCE *	-80,000.00		22,447.05	
				* UNCOLLECTED / UNENCUMBERED *				-57,552.95

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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 *		1,516.22	727,158.63	
			ACCOUNT 30-3710-010	* ENDING BALANCE *	-4,276,790.00		725,642.41	
				* UNCOLLECTED / UNENCUMBERED *				-3,551,147.59
30-3710-011	(R)		WATER CHARGES - COMM					
				* BUDGET AMOUNT *	-340,218.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		219.32	113,587.47	
			ACCOUNT 30-3710-011	* ENDING BALANCE *	-340,218.00		113,368.15	
				* UNCOLLECTED / UNENCUMBERED *				-226,849.85
30-3710-012	(R)		WATER CHARGES - IND					
				* BUDGET AMOUNT *	-554,903.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		279.31	115,216.53	
			ACCOUNT 30-3710-012	* ENDING BALANCE *	-554,903.00		114,937.22	
				* UNCOLLECTED / UNENCUMBERED *				-439,965.78

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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 *		239.71	359,422.93	
			ACCOUNT 30-3710-020	* ENDING BALANCE *	-1,866,468.00		359,183.22	
				* UNCOLLECTED / UNENCUMBERED *				-1,507,284.78
30-3710-021	(R)		LONG TERM MONITORING					
				* BUDGET AMOUNT *	-18,900.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			3,083.30	
			ACCOUNT 30-3710-021	* ENDING BALANCE *	-18,900.00		3,083.30	
				* UNCOLLECTED / UNENCUMBERED *				-15,816.70
30-3730-000	(R)		TAP & CONNECTIN FEES					
				* BUDGET AMOUNT *	-40,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			11,800.00	
			ACCOUNT 30-3730-000	* ENDING BALANCE *	-40,000.00		11,800.00	
				* UNCOLLECTED / UNENCUMBERED *				-28,200.00

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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 *		257.49	21,950.00	
			ACCOUNT 30-3750-000	* ENDING BALANCE *	-70,000.00		21,692.51	
				* UNCOLLECTED / UNENCUMBERED *				-48,307.49
30-3810-020	(R)		TOWN OF DREXEL					
				* BUDGET AMOUNT *	-221,330.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			51,998.86	
			ACCOUNT 30-3810-020	* ENDING BALANCE *	-221,330.00		51,998.86	
				* UNCOLLECTED / UNENCUMBERED *				-169,331.14
30-3810-030	(R)		BURKE CNTY-E BURKE SYST-WW					
				* BUDGET AMOUNT *	-120,511.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			13,706.00	
			ACCOUNT 30-3810-030	* ENDING BALANCE *	-120,511.00		13,706.00	
				* UNCOLLECTED / UNENCUMBERED *				-106,805.00

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30-3810-032	(R)		BURKE COUNTY WATER					
				* BUDGET AMOUNT *	-114,758.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			24,241.04	
			ACCOUNT 30-3810-032	* ENDING BALANCE *	-114,758.00		24,241.04	
				* UNCOLLECTED / UNENCUMBERED *				-90,516.96
30-3810-040	(R)		RC WATER CORP					
				* BUDGET AMOUNT *	-261,281.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			44,480.24	
			ACCOUNT 30-3810-040	* ENDING BALANCE *	-261,281.00		44,480.24	
				* UNCOLLECTED / UNENCUMBERED *				-216,800.76
30-3810-042	(R)		RC WW					
				* BUDGET AMOUNT *	-19,464.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			3,759.00	
			ACCOUNT 30-3810-042	* ENDING BALANCE *	-19,464.00		3,759.00	
				* UNCOLLECTED / UNENCUMBERED *				-15,705.00

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30-3810-070	(R)		ICARD WATER CORP					
				* BUDGET AMOUNT *	-135,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			58,356.87	
			ACCOUNT 30-3810-070	* ENDING BALANCE *	-135,000.00		58,356.87	
				* UNCOLLECTED / UNENCUMBERED *				-76,643.13
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			
			ACCOUNT 30-3990-000	* ENDING BALANCE *	-2,640,407.34			
				* UNCOLLECTED / UNENCUMBERED *				-2,640,407.34

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30-8100-020	(E)		SALARIES & WAGES					
				* BUDGET AMOUNT *	452,857.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-19,143.00	76,390.88		
			ACCOUNT 30-8100-020	* ENDING BALANCE *	433,714.00	76,390.88		
				* UNCOLLECTED / UNENCUMBERED *				357,323.12
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 *		1,878.99		
			ACCOUNT 30-8100-040	* ENDING BALANCE *	61,500.00	1,878.99		
				* UNCOLLECTED / UNENCUMBERED *				59,621.01

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30-8100-050	(E)		FICA TAX EXPENSE					
				* BUDGET AMOUNT *	33,329.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		5,659.13		
			ACCOUNT 30-8100-050	* ENDING BALANCE *	33,329.00	5,659.13		
				* UNCOLLECTED / UNENCUMBERED *				27,669.87
30-8100-060	(E)		GROUP INSURANCE EXPENSE					
				* BUDGET AMOUNT *	95,081.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		19,576.28		
			ACCOUNT 30-8100-060	* ENDING BALANCE *	95,081.00	19,576.28		
				* UNCOLLECTED / UNENCUMBERED *				75,504.72
30-8100-065	(E)		401K MATCH					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	19,143.00	361.90		
			ACCOUNT 30-8100-065	* ENDING BALANCE *	19,143.00	361.90		
				* UNCOLLECTED / UNENCUMBERED *				18,781.10

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30-8100-070	(E)		RETIREMENT EXPENSE					
				* BUDGET AMOUNT *	66,005.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		11,535.42		
			ACCOUNT 30-8100-070	* ENDING BALANCE *	66,005.00	11,535.42		
				* UNCOLLECTED / UNENCUMBERED *				54,469.58
30-8100-110	(E)		TELEPHONE					
				* BUDGET AMOUNT *	2,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		240.20		
			ACCOUNT 30-8100-110	* ENDING BALANCE *	2,000.00	240.20		
				* UNCOLLECTED / UNENCUMBERED *				1,759.80
30-8100-130	(E)		UTILITES EXPENSE-ELECTRIC					
				* BUDGET AMOUNT *	326,892.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		50,412.54		
			ACCOUNT 30-8100-130	* ENDING BALANCE *	326,892.00	50,412.54		
				* UNCOLLECTED / UNENCUMBERED *				276,479.46

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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 *		14,122.15		
			ACCOUNT 30-8100-150	* ENDING BALANCE *	29,270.00	14,122.15		
				* UNCOLLECTED / UNENCUMBERED *				15,147.85

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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 *		14,535.23		
			ACCOUNT 30-8100-160	* ENDING BALANCE *	49,100.00	14,535.23		
				* UNCOLLECTED / UNENCUMBERED *				34,564.77
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 *				2,953.16

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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

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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 *				
			ACCOUNT 30-8100-330	* ENDING BALANCE *	3,650.00			
				* UNCOLLECTED / UNENCUMBERED *				3,650.00
30-8100-332	(E)		CHEMICALS					
				* BUDGET AMOUNT *	266,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		53,601.78	12,152.36	16,002.88
			ACCOUNT 30-8100-332	* ENDING BALANCE *	266,000.00	41,449.42		16,002.88
				* UNCOLLECTED / UNENCUMBERED *				208,547.70
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

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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 *		481.76		
			ACCOUNT 30-8100-334	* ENDING BALANCE *	15,900.00	481.76		
				* UNCOLLECTED / UNENCUMBERED *				15,418.24
30-8100-360	(E)		UNIFORMS					
				* BUDGET AMOUNT *	5,200.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		966.61		
			ACCOUNT 30-8100-360	* ENDING BALANCE *	5,200.00	966.61		
				* UNCOLLECTED / UNENCUMBERED *				4,233.39
30-8100-450	(E)		CONTRACTED SERVICES					
				* BUDGET AMOUNT *	59,152.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,951.74		106.74
			ACCOUNT 30-8100-450	* ENDING BALANCE *	59,152.00	2,951.74		106.74
				* UNCOLLECTED / UNENCUMBERED *				56,093.52

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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 *		250.00		
			ACCOUNT 30-8100-530	* ENDING BALANCE *	11,064.00	250.00		
				* UNCOLLECTED / UNENCUMBERED *				10,814.00
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

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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 *		1,143.66		
			ACCOUNT 30-8100-572	* ENDING BALANCE *	3,870.00	1,143.66		
				* UNCOLLECTED / UNENCUMBERED *				2,726.34
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	60,000.00		1,526,665.00
			ACCOUNT 30-8100-740	* ENDING BALANCE *	1,964,665.00	60,000.00		1,526,665.00
				* UNCOLLECTED / UNENCUMBERED *				378,000.00

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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 *		108,333.32		
			ACCOUNT 30-8100-920	* ENDING BALANCE *	650,000.00	108,333.32		
				* UNCOLLECTED / UNENCUMBERED *				541,666.68
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

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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	87,885.80		
			ACCOUNT 30-8110-020	* ENDING BALANCE *	462,184.00	87,885.80		
				* UNCOLLECTED / UNENCUMBERED *				374,298.20

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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 *		6,607.08		
			ACCOUNT 30-8110-050	* ENDING BALANCE *	36,002.00	6,607.08		
				* UNCOLLECTED / UNENCUMBERED *				29,394.92

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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 *		25,800.38	1,250.00	
			ACCOUNT 30-8110-060	* ENDING BALANCE *	103,062.00	24,550.38		
				* UNCOLLECTED / UNENCUMBERED *				78,511.62
30-8110-065	(E)		401K MATCH					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	22,320.00	540.00		
			ACCOUNT 30-8110-065	* ENDING BALANCE *	22,320.00	540.00		
				* UNCOLLECTED / UNENCUMBERED *				21,780.00
30-8110-070	(E)		RETIREMENT EXPENSE					
				* BUDGET AMOUNT *	69,785.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		13,269.23		
			ACCOUNT 30-8110-070	* ENDING BALANCE *	69,785.00	13,269.23		
				* UNCOLLECTED / UNENCUMBERED *				56,515.77

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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 *		250.00		
			ACCOUNT 30-8110-110	* ENDING BALANCE *	3,000.00	250.00		
				* UNCOLLECTED / UNENCUMBERED *				2,750.00
30-8110-130	(E)		UTILITIES EXPENSE-ELECTRIC					
				* BUDGET AMOUNT *	225,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		10,243.87		
			ACCOUNT 30-8110-130	* ENDING BALANCE *	225,000.00	10,243.87		
				* UNCOLLECTED / UNENCUMBERED *				214,756.13
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

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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 *		361.02		
			ACCOUNT 30-8110-140	* ENDING BALANCE *	4,925.00	361.02		
				* UNCOLLECTED / UNENCUMBERED *				4,563.98
30-8110-150	(E)		MAINT. & REPAIR-BLDGS					
				* BUDGET AMOUNT *	110,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,449.22	5,934.45	4,400.00
			ACCOUNT 30-8110-150	* ENDING BALANCE *	110,000.00		3,485.23	4,400.00
				* UNCOLLECTED / UNENCUMBERED *				109,085.23
30-8110-160	(E)		MAINT. & REPAIR-EQUIPMENT					
				* BUDGET AMOUNT *	12,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		559.57		625.00
			ACCOUNT 30-8110-160	* ENDING BALANCE *	12,000.00	559.57		625.00
				* UNCOLLECTED / UNENCUMBERED *				10,815.43

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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 *		16.97		
			ACCOUNT 30-8110-170	* ENDING BALANCE *	2,100.00	16.97		
				* UNCOLLECTED / UNENCUMBERED *				2,083.03
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 *				4,370.80
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

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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 *		478.93		
			ACCOUNT 30-8110-330	* ENDING BALANCE *	12,000.00	478.93		
				* UNCOLLECTED / UNENCUMBERED *				11,521.07
30-8110-332	(E)		CHEMICALS					
				* BUDGET AMOUNT *	108,293.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	13,000.00			13,000.00
			ACCOUNT 30-8110-332	* ENDING BALANCE *	121,293.00			13,000.00
				* UNCOLLECTED / UNENCUMBERED *				108,293.00

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *		13,309.54	499.59	23,606.00
			ACCOUNT 30-8110-333	* ENDING BALANCE *	64,900.00	12,809.95		23,606.00
				* UNCOLLECTED / UNENCUMBERED *				28,484.05
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 *		703.27	251.54	
			ACCOUNT 30-8110-360	* ENDING BALANCE *	1,500.00	451.73		
				* UNCOLLECTED / UNENCUMBERED *				1,048.27

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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 *		168.54		168.54
			ACCOUNT 30-8110-450	* ENDING BALANCE *	28,840.00	168.54		168.54
				* UNCOLLECTED / UNENCUMBERED *				28,502.92
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

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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	-125.00
			ACCOUNT 30-8110-530	* ENDING BALANCE *	14,596.00	2,178.00		-125.00
				* UNCOLLECTED / UNENCUMBERED *				12,543.00
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 *		201.90		
			ACCOUNT 30-8110-572	* ENDING BALANCE *	2,500.00	201.90		
				* UNCOLLECTED / UNENCUMBERED *				2,298.10

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *				502,295.04
30-8110-920	(E)		PRO RATA					
				* BUDGET AMOUNT *	650,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		108,333.32		
			ACCOUNT 30-8110-920	* ENDING BALANCE *	650,000.00	108,333.32		
				* UNCOLLECTED / UNENCUMBERED *				541,666.68
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

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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	94,038.03		
			ACCOUNT 30-8120-020	* ENDING BALANCE *	444,210.00	94,038.03		
				* UNCOLLECTED / UNENCUMBERED *				350,171.97
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 *				25,544.85

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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 *		5,044.00		
			ACCOUNT 30-8120-022	* ENDING BALANCE *	34,800.00	5,044.00		
				* UNCOLLECTED / UNENCUMBERED *				29,756.00
30-8120-040	(E)		PROFESSIONAL SERVICES					
				* BUDGET AMOUNT *	110,659.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	12,000.00			12,000.00
			ACCOUNT 30-8120-040	* ENDING BALANCE *	122,659.00			12,000.00
				* UNCOLLECTED / UNENCUMBERED *				110,659.00
30-8120-041	(E)		HEALTH REIMBURSEMENT (HRA)					
				* BUDGET AMOUNT *	36,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		12,280.52		
			ACCOUNT 30-8120-041	* ENDING BALANCE *	36,000.00	12,280.52		
				* UNCOLLECTED / UNENCUMBERED *				23,719.48

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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 *		7,758.53		
			ACCOUNT 30-8120-050	* ENDING BALANCE *	38,574.00	7,758.53		
				* UNCOLLECTED / UNENCUMBERED *				30,815.47
30-8120-060	(E)		GROUP INSURANCE EXPENSE					
				* BUDGET AMOUNT *	84,938.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		15,367.43	2,500.00	
			ACCOUNT 30-8120-060	* ENDING BALANCE *	84,938.00	12,867.43		
				* UNCOLLECTED / UNENCUMBERED *				72,070.57
30-8120-065	(E)		401K MATCH					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	21,462.00	1,544.93		
			ACCOUNT 30-8120-065	* ENDING BALANCE *	21,462.00	1,544.93		
				* UNCOLLECTED / UNENCUMBERED *				19,917.07

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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 *		14,708.87		
			ACCOUNT 30-8120-070	* ENDING BALANCE *	71,121.00	14,708.87		
				* UNCOLLECTED / UNENCUMBERED *				56,412.13
30-8120-110	(E)		TELEPHONE					
				* BUDGET AMOUNT *	2,700.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		215.54		
			ACCOUNT 30-8120-110	* ENDING BALANCE *	2,700.00	215.54		
				* UNCOLLECTED / UNENCUMBERED *				2,484.46
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

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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 *		2,366.53		0.03
			ACCOUNT 30-8120-130	* ENDING BALANCE *	26,680.00	2,366.53		0.03
				* UNCOLLECTED / UNENCUMBERED *				24,313.44
30-8120-140	(E)		TRAINING & TRAVEL					
				* BUDGET AMOUNT *	10,120.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		101.00		130.56
			ACCOUNT 30-8120-140	* ENDING BALANCE *	10,120.00	101.00		130.56
				* UNCOLLECTED / UNENCUMBERED *				9,888.44

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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 *		1,366.08		
			ACCOUNT 30-8120-150	* ENDING BALANCE *	48,000.00	1,366.08		
				* UNCOLLECTED / UNENCUMBERED *				46,633.92
30-8120-160	(E)		MAINT. & REPAIR EQUIPMENT					
				* BUDGET AMOUNT *	10,650.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		18.40		
			ACCOUNT 30-8120-160	* ENDING BALANCE *	10,650.00	18.40		
				* UNCOLLECTED / UNENCUMBERED *				10,631.60
30-8120-170	(E)		MAINT & REPAIR-AUTO					
				* BUDGET AMOUNT *	4,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-8120-170	* ENDING BALANCE *	4,000.00			
				* UNCOLLECTED / UNENCUMBERED *				4,000.00

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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 *				7,429.85
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

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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 *		845.49		
			ACCOUNT 30-8120-314	* ENDING BALANCE *	2,180.00	845.49		
				* UNCOLLECTED / UNENCUMBERED *				1,334.51
30-8120-330	(E)		DEPT. SUPPLIES & MATERIALS					
				* BUDGET AMOUNT *	99,400.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		12,783.67		5,788.06
			ACCOUNT 30-8120-330	* ENDING BALANCE *	99,400.00	12,783.67		5,788.06
				* UNCOLLECTED / UNENCUMBERED *				80,828.27

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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 *				2,100.00
30-8120-360	(E)		UNIFORMS					
				* BUDGET AMOUNT *	3,744.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		490.63		70.09
			ACCOUNT 30-8120-360	* ENDING BALANCE *	3,744.00	490.63		70.09
				* UNCOLLECTED / UNENCUMBERED *				3,183.28

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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 *		59,806.73		584.71
			ACCOUNT 30-8120-450	* ENDING BALANCE *	129,271.00	59,806.73		584.71
				* UNCOLLECTED / UNENCUMBERED *				68,879.56
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

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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

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Fiscal Year: 2027
Project Code: ALL   ALL Projects Included
Journal Type: ALL

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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

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

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *			26,988.90	
			ACCOUNT 31-1010-010	* ENDING BALANCE *			462,761.68	
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

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

POOL STRUCTURE

Trial Balance Report

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *				
			ACCOUNT 31-3970-001	* ENDING BALANCE *	-500,000.00			
				* UNCOLLECTED / UNENCUMBERED *				-500,000.00
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

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

POOL STRUCTURE

Trial Balance Report

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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: 09/04/26

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

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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

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

HOYLE CREEK RESTORATION

Trial Balance Report

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *			24,500.00	
			ACCOUNT 32-1010-010	* ENDING BALANCE *		1,888,900.00		
32-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		24,500.00	24,500.00	
			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

TOWN OF VALDESE

HOYLE CREEK RESTORATION

Trial Balance Report

REPORT DATE: 09/04/26

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

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *		23,200.00		
			ACCOUNT 32-6200-002	* ENDING BALANCE *	553,000.00	214,200.00		
				* UNCOLLECTED / UNENCUMBERED *				338,800.00
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

TOWN OF VALDESE

HOYLE CREEK RESTORATION

Trial Balance Report

REPORT DATE: 09/04/26

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

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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

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

CHILDRENS PARK UPGRADES

Trial Balance Report

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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

TOWN OF VALDESE
CHILDRENS PARK UPGRADES

Trial Balance Report

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

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *				-20,000.00
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 *				175,000.00
			FUND 33 TOTAL:	* FUND NET TRANSACTIONS *		0.00		

TOWN OF VALDESE
PUBLIC SAFETY BUILDING

Trial Balance Report

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

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *		112,082.00	39,500.00	
			ACCOUNT 35-1010-010	* ENDING BALANCE *		778,571.49		
35-1510-010	(A)		NC CLASS-PUBLIC SAFETY FUND LOAN					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		10,822,375.20		
			ACCOUNT 35-1510-010	* ENDING BALANCE *		10,822,375.20		
35-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		39,500.00	39,500.00	
			ACCOUNT 35-2010-000	* ENDING BALANCE *				
35-2990-000	(Q)		FUND BALANCE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 35-2990-000	* ENDING BALANCE *				

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

PUBLIC SAFETY BUILDING

Trial Balance Report

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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

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

PUBLIC SAFETY BUILDING

Trial Balance Report

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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		20,897.76	
			ACCOUNT 35-3480-004	* ENDING BALANCE *	-178,174.06		287,246.31	
				* UNCOLLECTED / UNENCUMBERED *				109,072.25
35-3480-005	(R)		INVESTMENT EARNINGS					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			22,374.44	
			ACCOUNT 35-3480-005	* ENDING BALANCE *			22,374.44	
				* UNCOLLECTED / UNENCUMBERED *				22,374.44

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

TOWN OF VALDESE
PUBLIC SAFETY BUILDING

Trial Balance Report

REPORT DATE: 09/04/26
TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 INCLUSIVE

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

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

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

PUBLIC SAFETY BUILDING

Trial Balance Report

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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: 09/04/26

Fund No: ALL
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Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *		39,500.00		10,000.00
			ACCOUNT 35-5300-200	* ENDING BALANCE *	275,000.00	239,500.00		10,000.00
				* 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

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

PUBLIC SAFETY BUILDING

Trial Balance Report

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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		

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

OLD ROCK SCHOOL RENOVATIONS

Trial Balance Report

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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

OLD ROCK SCHOOL RENOVATIONS

Trial Balance Report

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

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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

TOWN OF VALDESE

OLD ROCK SCHOOL RENOVATIONS

Trial Balance Report

REPORT DATE: 09/04/26

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

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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

TOWN OF VALDESE
OLD ROCK SCHOOL RENOVATIONS

Trial Balance Report

REPORT DATE: 09/04/26

Fiscal Year: 2027
Project Code: ALL ALL Projects Included
Journal Type: ALL

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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		

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

PUBLIC ART

Trial Balance Report

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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

PUBLIC ART

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

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

Trial Balance Report

REPORT DATE: 09/04/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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

TOWN OF VALDESE

PUBLIC ART

Trial Balance Report

Fund No: ALL

Fiscal Year: 2027

Project Code: ALL ALL Projects Included

Journal Type: ALL

REPORT DATE: 09/04/26

Function Code: ALL

Element Code: ALL

Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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: 09/04/26

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

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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

CLINE AVE BASIN & PUMP STATION

Trial Balance Report

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

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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

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

CLINE AVE BASIN & PUMP STATION

Trial Balance Report

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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

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

CLINE AVE BASIN & PUMP STATION

Trial Balance Report

REPORT DATE: 09/04/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 INCLUSIVE

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

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

CLINE AVE BASIN & PUMP STATION

Trial Balance Report

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

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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: 09/04/26

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

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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

TOWN OF VALDESE

VALDESE BLUFFS WATER LINE

Trial Balance Report

REPORT DATE: 09/04/26

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

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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: 09/04/26

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

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *			12,800.00	
			ACCOUNT 52-1010-010	* ENDING BALANCE *			213,852.70	
52-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		12,800.00	12,800.00	
			ACCOUNT 52-2010-000	* ENDING BALANCE *				
52-2990-000	(Q)		FUND BALANCE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 52-2990-000	* ENDING BALANCE *				
52-3000-002	(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

Agenda

TOWN OF VALDESE
VALDESE BLUFFS SEWER LINE
Trial Balance Report
REPORT DATE: 09/04/26
TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 INCLUSIVE

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

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

Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
52-8110-100	(E)		DESIGN					
				* BUDGET AMOUNT *	56,455.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		56,455.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 52-8110-100	* ENDING BALANCE *	56,455.00	56,455.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
52-8110-200	(E)		PLANNING					
				* BUDGET AMOUNT *	44,110.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		44,110.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 52-8110-200	* ENDING BALANCE *	44,110.00	44,110.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
52-8110-300	(E)		BIDDING					
				* BUDGET AMOUNT *	12,214.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 52-8110-300	* ENDING BALANCE *	12,214.00			
				* UNCOLLECTED / UNENCUMBERED *				12,214.00

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

VALDESE BLUFFS SEWER LINE

Trial Balance Report

REPORT DATE: 09/04/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 INCLUSIVE

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

Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
52-8110-400	(E)		CONSTRUCTION ADMIN					
				* BUDGET AMOUNT *	38,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		9,900.00		
				* TOTAL TRANSACTIONS *		12,800.00		
			ACCOUNT 52-8110-400	* ENDING BALANCE *	38,500.00	22,700.00		
				* UNCOLLECTED / UNENCUMBERED *				15,800.00
52-8110-800	(E)		CONSTRUCTION					
				* BUDGET AMOUNT *	635,503.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		382,233.50		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 52-8110-800	* ENDING BALANCE *	635,503.00	382,233.50		
				* UNCOLLECTED / UNENCUMBERED *				253,269.50
52-8110-900	(E)		CONTINGENCY					
				* BUDGET AMOUNT *	15,201.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 52-8110-900	* ENDING BALANCE *	15,201.00			
				* UNCOLLECTED / UNENCUMBERED *				15,201.00

FUND 52 TOTAL: * FUND NET TRANSACTIONS * 0.00

TOWN OF VALDESE
LEAD SERVICE LINE INVENTORY

Trial Balance Report

REPORT DATE: 09/04/26

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

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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

TOWN OF VALDESE
LEAD SERVICE LINE INVENTORY

Trial Balance Report

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

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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

TOWN OF VALDESE
LEAD SERVICE LINE INVENTORY

Trial Balance Report

REPORT DATE: 09/04/26

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

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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

Fund No: ALL

Fiscal Year: 2027

Project Code: ALL ALL Projects Included

Journal Type: ALL

LEAD SERVICE LINE INVENTORY

Trial Balance Report

REPORT DATE: 09/04/26

Function Code: ALL

Element Code: ALL

Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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		

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

WATER TREATMENT PLANT UPGRADES

Trial Balance Report

REPORT DATE: 09/04/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 INCLUSIVE

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

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 *			16,300.00	
			ACCOUNT 54-1010-010	* ENDING BALANCE *			37,400.00	
54-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		16,300.00	16,300.00	
			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

TOWN OF VALDESE
WATER TREATMENT PLANT UPGRADES

Trial Balance Report

REPORT DATE: 09/04/26

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

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *		15,900.00		
			ACCOUNT 54-8100-040	* ENDING BALANCE *	488,000.00	365,600.00		
				* UNCOLLECTED / UNENCUMBERED *				122,400.00
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

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

WATER TREATMENT PLANT UPGRADES

Trial Balance Report

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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

TOWN OF VALDESE

BERRYTOWN WATER LINE

Trial Balance Report

REPORT DATE: 09/04/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 INCLUSIVE

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

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

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 *			96,951.44	
			ACCOUNT 55-1010-010	* ENDING BALANCE *			278,495.56	
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

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

BERRYTOWN WATER LINE

Trial Balance Report

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *				
			ACCOUNT 55-3000-001	* ENDING BALANCE *	-2,180,775.00		73,400.00	
				* UNCOLLECTED / UNENCUMBERED *				-2,107,375.00
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 *				-1,000,000.00
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

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

BERRYTOWN WATER LINE

Trial Balance Report

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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

BERRYTOWN WATER LINE

Trial Balance Report

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

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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

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

BERRYTOWN WATER LINE

Trial Balance Report

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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

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

UTILITY LINE REPLACEMENT (FY 25-26)

Trial Balance Report

REPORT DATE: 09/04/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 INCLUSIVE

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

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 *			32,600.00	
			ACCOUNT 56-1010-010	* ENDING BALANCE *		548,700.00		
56-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		32,600.00	32,600.00	
			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

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

UTILITY LINE REPLACEMENT (FY 25-26)

Trial Balance Report

REPORT DATE: 09/04/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 INCLUSIVE

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

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 *		32,600.00		
			ACCOUNT 56-8120-100	* ENDING BALANCE *	213,000.00	140,300.00		
				* UNCOLLECTED / UNENCUMBERED *				72,700.00
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

Fund No: ALL

Fiscal Year: 2027

Project Code: ALL ALL Projects Included

Journal Type: ALL

UTILITY LINE REPLACEMENT (FY 25-26)

Trial Balance Report

REPORT DATE: 09/04/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 INCLUSIVE

Function Code: ALL

Element Code: ALL

Dept Range: FIRST To LAST

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		

Fund No: ALL

WATER PLANT BULK CHEMICAL FACILITY

Function Code: ALL

Trial Balance Report

Fiscal Year: 2027

Element Code: ALL

Project Code: ALL ALL Projects Included

REPORT DATE: 09/04/26

Dept Range: FIRST To LAST

Journal Type: ALL

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *			1,000.00	
			ACCOUNT 57-1010-010	* ENDING BALANCE *		10,200.00		
57-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,000.00	1,000.00	
			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

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

WATER PLANT BULK CHEMICAL FACILITY

Trial Balance Report

REPORT DATE: 09/04/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 INCLUSIVE

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

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 *		1,000.00		
			ACCOUNT 57-8100-100	* ENDING BALANCE *	55,000.00	46,800.00		
				* UNCOLLECTED / UNENCUMBERED *				8,200.00
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		

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

WATER DISTRIBUTION SYSTEM ASSESSMENT (2020)

Trial Balance Report

REPORT DATE: 09/04/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 INCLUSIVE

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

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

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

WATER DISTRIBUTION SYSTEM ASSESSMENT (2020)

Trial Balance Report

REPORT DATE: 09/04/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 INCLUSIVE

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 (Debit)

Fiscal Year: 2027 Element Code: ALL

Trial Balance Report

Project Code: ALL ALL Projects Included REPORT DATE: 09/04/26 Dept Range: FIRST To LAST

Journal Type: ALL

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 INCLUSIVE

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 *				
			ACCOUNT 63-1010-010	* ENDING BALANCE *				
63-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			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

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

RAW WATER INTAKE PUMP STATION RESILIENCY

Trial Balance Report

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 INCLUSIVE

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

Fund No: ALL

Fiscal Year: 2027

Project Code: ALL ALL Projects Included

Journal Type: ALL

RAW WATER INTAKE PUMP STATION RESILIENCY

Trial Balance Report

REPORT DATE: 09/04/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 INCLUSIVE

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 *				
			ACCOUNT 63-8100-000	* ENDING BALANCE *	1,098,000.00			
				* UNCOLLECTED / UNENCUMBERED *				1,098,000.00
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

TOWN OF VALDESE

RAW WATER INTAKE PUMP STATION RESILIENCY

Trial Balance Report

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

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 INCLUSIVE

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

Fund No: ALL

POLICE-UNAUTHORIZED SUBSTANCE TAX

Function Code: ALL

Trial Balance Report

Fiscal Year: 2027

Element Code: ALL

Project Code: ALL ALL Projects Included

REPORT DATE: 09/04/26

Dept Range: FIRST To LAST

Journal Type: ALL

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 INCLUSIVE

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 *				

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

POLICE-UNAUTHORIZED SUBSTANCE TAX

Trial Balance Report

REPORT DATE: 09/04/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 INCLUSIVE

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

Fund No: ALL

POLICE-UNAUTHORIZED SUBSTANCE TAX

Fiscal Year: 2027

Trial Balance Report

Project Code: ALL ALL Projects Included

REPORT DATE: 09/04/26

Journal Type: ALL

Function Code: ALL

Element Code: ALL

Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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

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

STREET IMPROVEMENTS

Trial Balance Report

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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

TOWN OF VALDESE

STREET IMPROVEMENTS

Trial Balance Report

REPORT DATE: 09/04/26

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

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *			500,000.00	
			ACCOUNT 76-3000-001	* ENDING BALANCE *			1,325,000.00	
				* UNCOLLECTED / UNENCUMBERED *				1,325,000.00
76-5600-040	(E)		ENGINEERING SERVICES					
				* BUDGET AMOUNT *	45,100.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		43,600.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 76-5600-040	* ENDING BALANCE *	45,100.00	43,600.00		
				* UNCOLLECTED / UNENCUMBERED *				1,500.00
76-5600-450	(E)		STREET IMPROVEMENTS					
				* BUDGET AMOUNT *	444,225.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		444,225.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 76-5600-450	* ENDING BALANCE *	444,225.00	444,225.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00

Fund No: ALL

Fiscal Year: 2027

Project Code: ALL ALL Projects Included

Journal Type: ALL

STREET IMPROVEMENTS

Trial Balance Report

REPORT DATE: 09/04/26

Function Code: ALL

Element Code: ALL

Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *				
			ACCOUNT 76-5600-900	* ENDING BALANCE *	10,675.00	10,675.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00

FUND 76 TOTAL: * FUND NET TRANSACTIONS * 0.00

TOWN OF VALDESE

WASTE WATER PLANT Capital Projects

Trial Balance Report

REPORT DATE: 09/04/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 INCLUSIVE

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

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

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 *				

TOWN OF VALDESE
WASTE WATER PLANT Capital Projects

Trial Balance Report

REPORT DATE: 09/04/26

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

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *				

TOWN OF VALDESE

WASTE WATER PLANT Capital Projects

Trial Balance Report

REPORT DATE: 09/04/26

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

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *				

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

WASTE WATER PLANT Capital Projects

Trial Balance Report

REPORT DATE: 09/04/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 INCLUSIVE

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

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

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

WASTE WATER PLANT Capital Projects

Trial Balance Report

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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

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

WASTE WATER PLANT Capital Projects

Trial Balance Report

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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

TOWN OF VALDESE
WASTE WATER PLANT Capital Projects

Trial Balance Report

REPORT DATE: 09/04/26

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

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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

TOWN OF VALDESE
WASTE WATER PLANT Capital Projects

Trial Balance Report

REPORT DATE: 09/04/26

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

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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

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

WASTE WATER PLANT Capital Projects

Trial Balance Report

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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

TOWN OF VALDESE
GENERAL FUND FIXED ASSETS

Trial Balance Report

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

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *				

TOWN OF VALDESE
GENERAL FUND FIXED ASSETS

Trial Balance Report

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

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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

TOWN OF VALDESE
UTILITY FUND FIXED ASSETS

Trial Balance Report

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

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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 *				

TOWN OF VALDESE
UTILITY FUND FIXED ASSETS

Trial Balance Report

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

REPORT DATE: 09/04/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 12 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

Agenda

TOWN OF VALDESE

mbrances & Expenditure Statement

09/04/26
11:18:41
(D)

Fiscal Year: 2027
Fiscal Month Range: 1-1

Period Ending: July 31, 2026

10 GENERAL FUND

Selected Department (ALL) All Departments

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	0.00	0.00	0.00	50,000.00	0.00
FICA TAX PAYABLE	10-4100-050	3,825.00	0.00	0.00	0.00	3,825.00	0.00
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	0.00	0.00	0.00	58,925.00	0.00

Encumbrances & Expenditure Statement

Period Ending: July 31, 2026

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered Balance	% Spent
DEPT (4200) ADMINISTRATION							
SALARIES & WAGES	10-4200-020	564,768.00	62,695.26	62,695.26	0.00	502,072.74	11.10
PROFESSIONAL SERVICES	10-4200-040	139,475.00	925.15	925.15	25,000.00	113,549.85	18.58
HEALTH REIMBURSEMENT (	10-4200-041	70,000.00	4,575.56	4,575.56	0.00	65,424.44	6.53
FICA TAX PAYABLE	10-4200-050	42,954.00	4,675.65	4,675.65	0.00	38,278.35	10.88
GROUP INSURANCE PAYABL	10-4200-060	56,201.00	7,128.43	7,128.43	0.00	49,072.57	12.68
401K MATCH	10-4200-065	27,156.00	1,284.57	1,284.57	0.00	25,871.43	4.73
RETIREMENT EXPENSE	10-4200-070	84,156.00	9,336.12	9,336.12	0.00	74,819.88	11.09
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	0.00	0.00	0.00	28,000.00	0.00
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	22.65	22.65	0.00	2,702.35	0.83
UTILITY EXPENSE - ELEC	10-4200-130	11,000.00	821.16	821.16	0.00	10,178.84	7.46
TRAVEL EXPENSE	10-4200-140	16,560.00	0.00	0.00	0.00	16,560.00	0.00
MAINT & REPAIR BLDG &	10-4200-150	17,045.00	0.00	0.00	0.00	17,045.00	0.00
MAINT & REPAIR - EQUIP	10-4200-160	4,000.00	0.00	0.00	0.00	4,000.00	0.00
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	0.00	0.00	0.00	4,850.00	0.00
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	0.48	0.48	0.00	15,529.52	0.00
CONTRACTED SERVICES	10-4200-450	32,500.00	8,764.07	8,764.07	0.00	23,735.93	26.96
IT	10-4200-490	80,600.00	30,628.98	30,628.98	0.00	49,971.02	38.00
DUES & SUBSCRIPTIONS	10-4200-530	23,596.00	7,860.44	7,860.44	8,110.00	7,625.56	67.68
INSURANCE & BONDS	10-4200-540	204,500.00	134,183.36	134,183.36	10,000.00	60,316.64	70.50
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	0.00	0.00	24,000.00	10,000.00	70.58
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	-2,895.00	-2,895.00	184,191.00	2,895.00	98.42

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: July 31, 2026

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: (4200) ADMINISTRATION		1,765,210.00	280,121.16	280,121.16	251,301.00	1,233,787.84	30.10

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered Balance	% Spent
DEPT (4250) PUBLIC WORKS ADMINISTRATION							
SALARIES & WAGES	10-4250-020	111,653.00	12,361.80	12,361.80	0.00	99,291.20	11.07
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	921.23	921.23	0.00	7,686.77	10.70
GROUP INSURANCE PAYABL	10-4250-060	21,060.00	635.14	635.14	0.00	20,424.86	3.01
401K MATCH	10-4250-065	5,331.00	150.00	150.00	0.00	5,181.00	2.81
RETIREMENT PAYABLE	10-4250-070	17,048.00	1,863.71	1,863.71	0.00	15,184.29	10.93
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	692.26	692.26	0.00	8,227.74	7.76
UTILITY EXPENSE GAS	10-4250-131	3,150.00	98.92	98.92	0.00	3,051.08	3.14
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	154.06	154.06	436.70	12,409.24	4.54
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	0.00	184.00	0.00
DEPT SUPPLIES & MATERI	10-4250-330	15,000.00	0.00	0.00	0.00	15,000.00	0.00
CHEMICALS	10-4250-332	500.00	0.00	0.00	0.00	500.00	0.00
UNIFORMS	10-4250-360	1,720.00	26.10	26.10	0.00	1,693.90	1.51
CONTRACTED SERVICES	10-4250-450	12,516.00	0.00	0.00	0.00	12,516.00	0.00
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	18,055.83	18,055.83	436.70	224,698.47	7.60

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered Balance	% Spent
DEPT (4350) MAINTENANCE & GROUNDS DEPARTMENT							
SALARIES & WAGES	10-4350-020	170,430.00	21,442.02	21,442.02	0.00	148,987.98	12.58
OVER TIME PAY	10-4350-021	9,316.00	1,359.16	1,359.16	0.00	7,956.84	14.59
PART TIME PAY	10-4350-022	24,000.00	1,410.00	1,410.00	0.00	22,590.00	5.87
FICA TAX PAYABLE	10-4350-050	15,258.00	1,815.06	1,815.06	0.00	13,442.94	11.89
GROUP INSURANCE	10-4350-060	41,965.00	5,561.59	5,561.59	0.00	36,403.41	13.25
401K MATCH	10-4350-065	8,212.00	203.90	203.90	0.00	8,008.10	2.48
RETIREMENT	10-4350-070	26,582.00	3,418.04	3,418.04	0.00	23,163.96	12.85
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	-200.00	-200.00	0.00	7,500.00	-2.74
MAINT & REPAIR EQUIP	10-4350-160	3,480.00	299.90	299.90	0.00	3,180.10	8.61
MAINT & REPAIR AUTO	10-4350-170	1,500.00	0.00	0.00	0.00	1,500.00	0.00
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	0.00	0.00	0.00	4,850.00	0.00
CHEMICALS	10-4350-332	2,500.00	0.00	0.00	0.00	2,500.00	0.00
UNIFORMS	10-4350-360	3,100.00	40.10	40.10	0.00	3,059.90	1.29
CONTRACT SERVICES	10-4350-450	500.00	0.00	0.00	0.00	500.00	0.00
MISC EXPENSE	10-4350-570	2,500.00	400.00	400.00	0.00	2,100.00	16.00
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	0.00	11,000.00	0.00
TOTAL DEPT: (4350) MAINTENANCE & GROUNDS DEPARTMEN		403,371.00	50,983.13	50,983.13	0.00	352,387.87	12.63

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered Balance	% Spent
DEPT (4900) PLANNING DEPARTMENT							
SALARIES & WAGES	10-4900-020	64,726.00	7,422.60	7,422.60	0.00	57,303.40	11.46
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	555.57	555.57	0.00	4,356.43	11.31
GROUP INSURANCE EXPENS	10-4900-060	10,972.00	1,490.64	1,490.64	0.00	9,481.36	13.58
401K MATCH	10-4900-065	3,190.00	368.13	368.13	0.00	2,821.87	11.54
RETIREMENT EXPENSE	10-4900-070	9,727.00	1,115.43	1,115.43	0.00	8,611.57	11.46
TRAVEL EXPENSE	10-4900-140	3,700.00	0.00	0.00	0.00	3,700.00	0.00
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	0.00	0.00	0.00	2,000.00	0.00
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	10,952.37	10,952.37	7,573.64	104,899.63	15.00

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered Balance	% Spent
DEPT (5100) POLICE DEPARTMENT							
SALARIES & WAGES	10-5100-020	941,769.00	106,483.85	106,483.85	0.00	835,285.15	11.30
OVER TIME PAY	10-5100-021	37,187.00	2,221.24	2,221.24	0.00	34,965.76	5.97
PART TIME PAY	10-5100-022	28,990.00	3,645.00	3,645.00	0.00	25,345.00	12.57
HOLIDAY PAY	10-5100-024	45,230.00	3,535.84	3,535.84	0.00	41,694.16	7.81
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	8,725.06	8,725.06	0.00	70,633.94	10.99
GROUP INSURANCE EXPENS	10-5100-060	157,115.00	17,578.18	17,578.18	0.00	139,536.82	11.18
DEFERRED COMP 401K	10-5100-065	47,466.00	5,343.03	5,343.03	0.00	42,122.97	11.25
RETIREMENT EXPENSE	10-5100-070	168,997.00	18,713.14	18,713.14	0.00	150,283.86	11.07
TELEPHONE	10-5100-110	13,231.00	0.00	0.00	0.00	13,231.00	0.00
POSTAGE	10-5100-111	1,000.00	0.00	0.00	0.00	1,000.00	0.00
PRINTING EXPENSE	10-5100-120	500.00	0.00	0.00	0.00	500.00	0.00
ELECTRIC	10-5100-130	1,800.00	171.90	171.90	0.00	1,628.10	9.55
NATURAL GAS	10-5100-131	360.00	0.00	0.00	0.00	360.00	0.00
TRAINING & TRAVEL	10-5100-140	10,256.88	0.00	0.00	2,756.88	7,500.00	26.87
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	0.00	8,094.00	0.00
MAINT & REPAIR AUTO	10-5100-170	15,075.00	0.00	0.00	0.00	15,075.00	0.00
AUTO SUPPLIES GAS	10-5100-311	45,000.00	13,950.52	13,950.52	0.00	31,049.48	31.00
AUTO SUPPLIES TIRES	10-5100-313	5,500.00	0.00	0.00	0.00	5,500.00	0.00
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	0.00	0.00	0.00	29,889.00	0.00
UNIFORMS	10-5100-360	23,087.00	0.00	0.00	0.00	23,087.00	0.00
CONTRACTED SEVICES	10-5100-450	34,400.00	15,000.00	15,000.00	0.00	19,400.00	43.60
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	0.00	0.00	0.00	69,000.00	0.00
TOTAL DEPT: (5100) POLICE DEPARTMENT		1,781,439.88	196,158.38	196,158.38	2,756.88	1,582,524.62	11.16

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered Balance	% Spent
DEPT (5300) FIRE DEPARTMENT							
SALARIES & WAGES	10-5300-020	466,258.00	51,479.35	51,479.35	0.00	414,778.65	11.04
OVER TIME PAY	10-5300-021	3,767.92	1,714.57	1,714.57	0.00	2,053.35	45.50
PART TIME PAY	10-5300-022	160,369.00	5,861.50	5,861.50	0.00	154,507.50	3.65
EXTRA DUTY HOURS	10-5300-024	51,612.00	8,963.39	8,963.39	0.00	42,648.61	17.36
PROFESSIONAL SERVICES	10-5300-040	5,380.00	0.00	0.00	0.00	5,380.00	0.00
FICA TAX EXPENSE	10-5300-050	51,843.00	5,155.36	5,155.36	0.00	46,687.64	9.94
GROUP INSURANCE EXPENS	10-5300-060	98,463.00	9,714.48	9,714.48	0.00	88,748.52	9.86
401K MATCH	10-5300-065	22,790.00	2,616.00	2,616.00	0.00	20,174.00	11.47
RETIREMENT EXPENSE	10-5300-070	78,372.00	9,391.39	9,391.39	0.00	68,980.61	11.98
TELEPHONE	10-5300-110	804.00	0.00	0.00	0.00	804.00	0.00
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	1,181.23	1,181.23	0.00	13,158.77	8.23
UTILITIES EXPENSE GAS	10-5300-131	4,205.00	69.24	69.24	0.00	4,135.76	1.64
TRAINING & TRAVEL	10-5300-140	19,320.00	280.56	280.56	0.00	19,039.44	1.45
MAINT & REPAIR BLDGS &	10-5300-150	6,625.00	0.00	0.00	592.80	6,032.20	8.94
MAINT & REPAIR EQUIP	10-5300-160	13,235.00	2,124.84	2,124.84	0.00	11,110.16	16.05
MAINT & REPAIR AUTO	10-5300-170	19,011.00	3,127.91	3,127.91	154.36	15,728.73	17.26
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	0.00	0.00	0.00	2,125.00	0.00
DEPT SUPPLIES & MATL	10-5300-330	41,655.00	0.00	0.00	0.00	41,655.00	0.00
UNIFORMS	10-5300-360	7,000.00	0.00	0.00	0.00	7,000.00	0.00
CONTRACTED SERVICES	10-5300-450	16,800.00	1,400.00	1,400.00	0.00	15,400.00	8.33
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	105.00	105.00	0.00	7,270.00	1.42
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	0.00	0.00	0.00	11,010.00	0.00
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

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: July 31, 2026

Selected Department
(ALL) All Departments

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: (5300) FIRE DEPARTMENT		1,308,470.92	241,717.09	241,717.09	747.16	1,066,006.67	18.53

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered Balance	% Spent
DEPT (5600) STREET DEPARTMENT							
SALARIES & WAGES	10-5600-020	171,322.00	15,794.21	15,794.21	0.00	155,527.79	9.21
OVER TIME PAY	10-5600-021	9,825.00	522.60	522.60	0.00	9,302.40	5.31
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	1,205.33	1,205.33	0.00	12,289.67	8.93
GROUP INSURANCE EXPENS	10-5600-060	41,968.00	4,726.60	4,726.60	0.00	37,241.40	11.26
401K MATCH	10-5600-065	8,268.00	799.71	799.71	0.00	7,468.29	9.67
RETIREMENT EXPENSE	10-5600-070	26,724.00	2,438.66	2,438.66	0.00	24,285.34	9.12
UTILITIES EXPENSE ELEC	10-5600-130	2,232.00	126.35	126.35	0.00	2,105.65	5.66
UTILITIES EXPENSE ST L	10-5600-133	102,948.00	9,132.41	9,132.41	0.00	93,815.59	8.87
UTILITY EXPENSE TRAFFI	10-5600-134	1,344.00	87.68	87.68	0.00	1,256.32	6.52
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	0.00	0.00	0.00	16,400.00	0.00
MAINT & REPAIR EQUIP	10-5600-160	10,000.00	63.94	63.94	0.00	9,936.06	0.63
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	0.00	0.00	0.00	9,600.00	0.00
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	52.26	52.26	0.00	3,419.74	1.50
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	426,446.23	426,446.23	10,000.00	417,532.77	51.10

TOWN OF VALDESE
Encumbrances & Expenditure Statement
Period Ending: July 31, 2026

Selected Department (ALL) All Departments

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered 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	0.00	24,540.86	1.83
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	0.00	72,840.86	63.26

Encumbrances & Expenditure Statement

(ALL) All Departments

Period Ending: July 31, 2026

10 GENERAL FUND

DEPT (5800) SANITATION

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered Balance	% Spent
SALARIES & WAGES	10-5800-020	39,970.00	4,744.98	4,744.98	0.00	35,225.02	11.87
OVER TIME PAY	10-5800-021	2,192.00	31.10	31.10	0.00	2,160.90	1.41
FICA EXPENSE	10-5800-050	3,142.00	360.09	360.09	0.00	2,781.91	11.46
GROUP INSURANCE EXPENS	10-5800-060	10,481.00	1,486.30	1,486.30	0.00	8,994.70	14.18
401K MATCH	10-5800-065	1,886.00	50.00	50.00	0.00	1,836.00	2.65
RETIREMENT EXPENSE	10-5800-070	6,224.00	714.48	714.48	0.00	5,509.52	11.47
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	0.00	600.00	0.00
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	0.00	0.00	0.00	2,290.00	0.00
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	0.00	0.00	0.00	1,600.00	0.00
CHEMICAL	10-5800-332	200.00	0.00	0.00	0.00	200.00	0.00
UNIFORMS	10-5800-360	768.00	13.10	13.10	0.00	754.90	1.70
CONTRACTED SERVICES	10-5800-450	308,683.00	26,232.14	26,232.14	0.00	282,450.86	8.49
TOTAL DEPT: (5800) SANITATION		397,314.00	35,192.21	35,192.21	0.00	362,121.79	8.85

TOWN OF VALDESE
Encumbrances & Expenditure Statement
Period Ending: July 31, 2026
10 GENERAL FUND

DEPT (6200) RECREATION DEPARTMENT

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered Balance	% Spent
SALARIES & WAGES	10-6200-020	308,887.00	34,756.50	34,756.50	0.00	274,130.50	11.25
PART-TIME PAY	10-6200-022	347,638.50	57,599.37	57,599.37	500.50	289,538.63	16.71
PROFESSIONAL SERVICES	10-6200-040	1,650.00	103.70	103.70	27.98	1,518.32	7.98
FICA TAX EXPENSE	10-6200-050	50,027.00	7,003.65	7,003.65	0.00	43,023.35	14.00
GROUP INSURANCE EXPENS	10-6200-060	53,380.00	5,089.93	5,089.93	0.00	48,290.07	9.53
401K MATCH	10-6200-065	14,984.00	614.48	614.48	0.00	14,369.52	4.10
RETIREMENT EXPENSE	10-6200-070	46,481.00	5,238.34	5,238.34	0.00	41,242.66	11.27
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	-125.43	-125.43	0.00	58,625.43	-0.21
UTILITY EXPENSE-GAS	10-6200-131	58,500.00	68.66	68.66	0.00	58,431.34	0.11
TRAINING & TRAVEL	10-6200-140	2,500.00	0.00	0.00	0.00	2,500.00	0.00
MAINT & REPAIR-BLDGS	10-6200-150	23,800.00	1,175.00	1,175.00	405.30	22,219.70	6.64
PARKS REPAIRS	10-6200-151	11,000.00	0.00	0.00	284.30	10,715.70	2.58
MAINT & REPAIR-EQUIPME	10-6200-160	16,815.00	0.00	0.00	0.00	16,815.00	0.00
MAINT & REPAIR-AUTO	10-6200-170	1,000.00	35.16	35.16	0.00	964.84	3.51
ADVERTISING	10-6200-260	2,000.00	0.00	0.00	0.00	2,000.00	0.00
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	4,809.02	4,809.02	0.00	27,090.98	15.07
CHEMICALS	10-6200-332	15,000.00	0.00	0.00	0.00	15,000.00	0.00
UNIFORMS	10-6200-360	750.00	0.00	0.00	0.00	750.00	0.00
CONTRACTED SERVICES	10-6200-450	117,700.00	4,170.13	4,170.13	1,750.00	111,779.87	5.03
WALDENSIAN FOOTRACE	10-6200-454	4,500.00	0.00	0.00	3,078.00	1,422.00	68.40
SWIM TEAM	10-6200-480	2,000.00	112.00	112.00	0.00	1,888.00	5.60
P F R CONCESSIONS	10-6200-481	37,505.00	1,331.46	1,331.46	3,505.00	32,668.54	12.89
P F R OTHER	10-6200-484	13,000.00	0.00	0.00	0.00	13,000.00	0.00
DUES AND SUBSCRIPTIONS	10-6200-530	3,545.00	0.00	0.00	0.00	3,545.00	0.00
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

Encumbrances & Expenditure Statement

Period Ending: July 31, 2026

(D)

(ALL) All Departments

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	155,455.36	155,455.36	12,251.08	1,115,279.06	13.07

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered Balance	% Spent
DEPT (6250) COMMUNITY AFFAIRS							
SALARIES & WAGES	10-6250-020	209,065.00	24,007.64	24,007.64	0.00	185,057.36	11.48
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	6,072.75	6,072.75	0.00	28,235.25	17.70
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	2,261.86	2,261.86	0.00	16,137.14	12.29
GROUP INSURANCE EXPENS	10-6250-060	40,259.00	4,694.84	4,694.84	0.00	35,564.16	11.66
401K MATCH	10-6250-065	10,040.00	760.57	760.57	0.00	9,279.43	7.57
RETIREMENT EXPENSE	10-6250-070	31,437.00	3,609.87	3,609.87	0.00	27,827.13	11.48
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	0.00	0.00	0.00	4,600.00	0.00
UTILITIES EXPENSE-ELEC	10-6250-130	45,750.00	4,813.91	4,813.91	0.00	40,936.09	10.52
UTILITIES EXPENSE-GS	10-6250-131	17,000.00	93.89	93.89	0.00	16,906.11	0.55
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	66.27	66.27	0.00	26,783.73	0.24
MAINT & REPAIR-EQUIPME	10-6250-160	2,400.00	0.00	0.00	170.00	2,230.00	7.08
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	0.00	0.00	0.00	8,000.00	0.00
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	0.00	0.00	2,632.79	5,067.21	34.19
EVENT SUPPLIES & DECOR	10-6250-331	6,500.00	620.00	620.00	0.00	5,880.00	9.53
CONCESSION STAND TRAIL	10-6250-332	3,250.00	242.04	242.04	0.00	3,007.96	7.44
CONTRACTED SERVICES	10-6250-450	43,800.00	602.35	602.35	1,700.00	41,497.65	5.25
CONT SERVICES-ENTERTAI	10-6250-452	98,450.00	15,000.00	15,000.00	0.00	83,450.00	15.23
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	2,570.00	2,570.00	0.00	230.00	91.78
DUE AND SUBSCRIPTIONS	10-6250-530	1,110.00	0.00	0.00	0.00	1,110.00	0.00
WELLNESS	10-6250-572	7,000.00	2,500.00	2,500.00	0.00	4,500.00	35.71
FESTIVAL	10-6250-922	30,325.00	17,611.80	17,611.80	3,600.00	9,113.20	69.94
MAIN STREET PROGRAM	10-6250-924	3,000.00	0.00	0.00	0.00	3,000.00	0.00
VALDESE TOURISM COMMIS	10-6250-925	145,000.00	11,690.00	11,690.00	1,665.00	131,645.00	9.21

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	97,217.79	97,217.79	9,767.79	700,839.42	13.24
TOTAL FUND: (10) GENERAL FUND		9,224,436.94	1,637,758.69	1,637,758.69	294,834.25	7,291,844.00	20.95

Agenda

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: July 31, 2026

30 UTILITY FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered Balance	% Spent
DEPT (8100) WATER DEPARTMENT							
SALARIES & WAGES	30-8100-020	433,714.00	44,835.00	44,835.00	0.00	388,879.00	10.33
OVER TIME PAY	30-8100-021	3,000.00	0.00	0.00	0.00	3,000.00	0.00
PROFESSIONAL SERVICES	30-8100-040	61,500.00	0.00	0.00	0.00	61,500.00	0.00
FICA TAX EXPENSE	30-8100-050	33,329.00	3,316.67	3,316.67	0.00	30,012.33	9.95
GROUP INSURANCE EXPENS	30-8100-060	95,081.00	12,682.85	12,682.85	0.00	82,398.15	13.33
401K MATCH	30-8100-065	19,143.00	217.14	217.14	0.00	18,925.86	1.13
RETIREMENT EXPENSE	30-8100-070	66,005.00	6,765.24	6,765.24	0.00	59,239.76	10.25
TELEPHONE	30-8100-110	2,000.00	0.00	0.00	0.00	2,000.00	0.00
UTILITES EXPENSE-ELECT	30-8100-130	326,892.00	24,572.15	24,572.15	0.00	302,319.85	7.51
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	0.00	0.00	0.00	3,500.00	0.00
MAINT & REPAIR-BLDGS	30-8100-150	29,270.00	12,160.00	12,160.00	0.00	17,110.00	41.54
MAINT. & REPAIR-EQUIPM	30-8100-160	49,100.00	0.00	0.00	9,972.02	39,127.98	20.31
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	0.00	0.00	0.00	3,650.00	0.00
CHEMICALS	30-8100-332	266,000.00	0.00	0.00	0.00	266,000.00	0.00
LAB SUPPLIES	30-8100-333	45,500.00	0.00	0.00	3,750.63	41,749.37	8.24
WATER TESTING-PROFESSI	30-8100-334	15,900.00	481.76	481.76	0.00	15,418.24	3.03
UNIFORMS	30-8100-360	5,200.00	0.00	0.00	388.10	4,811.90	7.46
CONTRACTED SERVICES	30-8100-450	59,152.00	0.00	0.00	345.00	58,807.00	0.58
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	0.00	0.00	0.00	11,064.00	0.00
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	0.00	0.00	0.00	3,870.00	0.00
CAPITAL OUTLAY-OTHER I	30-8100-730	127,451.75	0.00	0.00	127,451.75	0.00	100.00
CAPITAL OUTLAY	30-8100-740	1,964,665.00	0.00	0.00	1,591,665.00	373,000.00	81.01
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	Unecumbered Balance	% Spent
PRO RATA	30-8100-920	650,000.00	54,166.66	54,166.66	0.00	595,833.34	8.33
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	434,095.14	434,095.14	1,733,572.50	2,836,096.11	43.32

30 UTILITY FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered Balance	% Spent
DEPT (8110) WASTE WATER DEPARTMENT							
SALARIES & WAGES	30-8110-020	462,184.00	53,098.36	53,098.36	0.00	409,085.64	11.48
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	3,993.55	3,993.55	0.00	32,008.45	11.09
GROUP INSURANCE EXPENS	30-8110-060	103,062.00	15,533.55	15,533.55	0.00	87,528.45	15.07
401K MATCH	30-8110-065	22,320.00	270.00	270.00	0.00	22,050.00	1.21
RETIREMENT EXPENSE	30-8110-070	69,785.00	8,017.12	8,017.12	0.00	61,767.88	11.48
TELEPHONE	30-8110-110	3,000.00	0.00	0.00	0.00	3,000.00	0.00
UTILITIES EXPENSE-ELEC	30-8110-130	225,000.00	4,710.18	4,710.18	0.00	220,289.82	2.09
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	0.00	0.00	101.00	4,824.00	2.05
MAINT. & REPAIR-BLDGS	30-8110-150	110,000.00	-5,934.45	-5,934.45	0.00	115,934.45	-5.39
MAINT. & REPAIR-EQUIPM	30-8110-160	12,000.00	0.00	0.00	0.00	12,000.00	0.00
MAINT. & REPAIR-AUTO	30-8110-170	2,100.00	0.00	0.00	0.00	2,100.00	0.00
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	281.98	281.98	0.00	11,718.02	2.35
CHEMICALS	30-8110-332	121,293.00	0.00	0.00	13,000.00	108,293.00	10.71
LAB SUPPLIES	30-8110-333	64,900.00	3,595.33	3,595.33	0.00	61,304.67	5.54
WOOD CHIPS	30-8110-336	61,000.00	0.00	0.00	0.00	61,000.00	0.00
UNIFORMS	30-8110-360	1,500.00	703.27	703.27	0.00	796.73	46.88
CONTRACTED SERVICES	30-8110-450	28,840.00	0.00	0.00	0.00	28,840.00	0.00
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	0.00	0.00	0.00	31,000.00	0.00
DUES AND SUBSCRIPTIONS	30-8110-530	14,596.00	2,000.00	2,000.00	0.00	12,596.00	13.70
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	0.00	0.00	0.00	2,500.00	0.00
CAPITAL OUTLAY	30-8110-740	1,476,790.59	79,905.01	79,905.01	896,290.59	500,594.99	66.10
PRO RATA	30-8110-920	650,000.00	54,166.66	54,166.66	0.00	595,833.34	8.33
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	Unecumbered 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	276,200.57	276,200.57	909,391.59	2,422,585.43	32.85

30 UTILITY FUND

DEPT (8120) WATER & SEWER CONSTRUCTION

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered Balance	% Spent
SALARIES & WAGES	30-8120-020	444,210.00	55,934.29	55,934.29	0.00	388,275.71	12.59
OVER TIME PAY	30-8120-021	29,395.00	2,025.61	2,025.61	0.00	27,369.39	6.89
PART-TIME PAY	30-8120-022	34,800.00	2,916.00	2,916.00	0.00	31,884.00	8.37
PROFESSIONAL SERVICES	30-8120-040	122,659.00	0.00	0.00	12,000.00	110,659.00	9.78
HEALTH REIMBURSEMENT (	30-8120-041	36,000.00	12,280.52	12,280.52	0.00	23,719.48	34.11
FICA TAX EXPENSE	30-8120-050	38,574.00	4,587.52	4,587.52	0.00	33,986.48	11.89
GROUP INSURANCE EXPENS	30-8120-060	84,938.00	6,534.35	6,534.35	0.00	78,403.65	7.69
401K MATCH	30-8120-065	21,462.00	735.88	735.88	0.00	20,726.12	3.42
RETIREMENT EXPENSE	30-8120-070	71,121.00	8,708.20	8,708.20	0.00	62,412.80	12.24
TELEPHONE	30-8120-110	2,700.00	0.00	0.00	0.00	2,700.00	0.00
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	1,130.32	1,130.32	0.03	25,549.65	4.23
TRAINING & TRAVEL	30-8120-140	10,120.00	101.00	101.00	0.00	10,019.00	0.99
MAINT. & REPAIR-BLDGS	30-8120-150	48,000.00	375.00	375.00	0.00	47,625.00	0.78
MAINT. & REPAIR EQUIPM	30-8120-160	10,650.00	0.00	0.00	0.00	10,650.00	0.00
MAINT & REPAIR-AUTO	30-8120-170	4,000.00	0.00	0.00	0.00	4,000.00	0.00
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	845.49	845.49	0.00	1,334.51	38.78
DEPT. SUPPLIES & MATER	30-8120-330	99,400.00	0.00	0.00	0.00	99,400.00	0.00
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	140.18	140.18	0.00	3,603.82	3.74
CONTRACTED SERVICES	30-8120-450	129,271.00	54,171.11	54,171.11	0.00	75,099.89	41.90
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	207,830.52	207,830.52	12,000.03	1,986,258.45	9.96
TOTAL FUND: (30) UTILITY FUND		10,818,030.34	918,126.23	918,126.23	2,654,964.12	7,244,939.99	33.02

Encumbrances & Expenditure Statement

(ALL) All Departments

Period Ending: July 31, 2026

31 POOL STRUCTURE

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered 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	Unecumbered Balance	% Spent
DEPT (00000)							
SCHEMATIC & ROUTING PH	32-6200-001	102,500.00	400.00	96,000.00	0.00	6,500.00	93.65
SURVEY & DESIGN PHASE	32-6200-002	553,000.00	18,100.00	209,100.00	0.00	343,900.00	37.81
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	18,500.00	305,100.00	0.00	1,894,900.00	13.86
TOTAL FUND: (32) HOYLE CREEK RESTORATION		2,200,000.00	18,500.00	305,100.00	0.00	1,894,900.00	13.86

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

35 PUBLIC SAFETY BUILDING

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered 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

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: July 31, 2026

Selected Department
(ALL) All Departments

35 PUBLIC SAFETY BUILDING

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered 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	39,500.00	239,500.00	0.00	35,500.00	87.09
CONSTRUCTION	35-5300-900	500,000.00	0.00	0.00	0.00	500,000.00	0.00
OWNER CONTINGENCY	35-5300-950	0.00	0.00	0.00	0.00	0.00	0.00
BUILDER CONTINGENCY	35-5300-951	0.00	0.00	0.00	0.00	0.00	0.00
MARKET FACTOR BUFFER	35-5300-952	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEPT: (5300) PUBLIC SAFETY BUILDING		1,684,785.98	39,500.00	1,145,285.98	0.00	539,500.00	67.97
TOTAL FUND: (35) PUBLIC SAFETY BUILDING		2,048,253.31	39,500.00	1,508,753.31	0.00	539,500.00	73.66

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: July 31, 2026

38 OLD ROCK SCHOOL RENOVATIONS

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered 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

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: July 31, 2026

Selected Department (ALL) All Departments

41 PUBLIC ART

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered 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

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: July 31, 2026

50 CLINE AVE BASIN & PUMP STATION

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered 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

TOWN OF VALDESE

...mbrances & Expenditure Statement

Period Ending: July 31, 2026

51 VALDESE BLUFFS 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	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

Agenda

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: July 31, 2026

52 VALDESE BLUFFS SEWER LINE

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered Balance	% Spent
DEPT (00000)							
DESIGN	52-8110-100	56,455.00	0.00	56,455.00	0.00	0.00	100.00
PLANNING	52-8110-200	44,110.00	0.00	44,110.00	0.00	0.00	100.00
BIDDING	52-8110-300	12,214.00	0.00	0.00	0.00	12,214.00	0.00
CONSTRUCTION ADMIN	52-8110-400	38,500.00	8,200.00	18,100.00	0.00	20,400.00	47.01
CONSTRUCTION	52-8110-800	635,503.00	0.00	382,233.50	0.00	253,269.50	60.14
CONTINGENCY	52-8110-900	15,201.00	0.00	0.00	0.00	15,201.00	0.00
TOTAL DEPT: (00000)		801,983.00	8,200.00	500,898.50	0.00	301,084.50	62.45
TOTAL FUND: (52) VALDESE BLUFFS SEWER LINE		801,983.00	8,200.00	500,898.50	0.00	301,084.50	62.45

Encumbrances & Expenditure Statement

Period Ending: July 31, 2026

(ALL) All Departments

53 LEAD SERVICE LINE INVENTORY

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered Balance	% Spent
DEPT (00000)							
DESKTOP EVALUATION	53-8120-000	85,000.00	0.00	58,600.00	0.00	26,400.00	68.94
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	0.00	4,500.00	0.00	15,500.00	22.50
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	0.00	4,500.00	0.00	75,500.00	5.62
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	0.00	86,001.77	0.00	423,998.23	16.86
TOTAL FUND: (53) LEAD SERVICE LINE INVENTORY		510,000.00	0.00	86,001.77	0.00	423,998.23	16.86

54 WATER TREATMENT PLANT UPGRADES

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered Balance	% Spent
DEPT (00000)							
DESIGN	54-8100-040	488,000.00	1,000.00	350,700.00	0.00	137,300.00	71.86
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	1,400.00	359,100.00	0.00	6,535,900.00	5.20
TOTAL FUND: (54) WATER TREATMENT PLANT UPGRADES		6,895,000.00	1,400.00	359,100.00	0.00	6,535,900.00	5.20

Encumbrances & Expenditure Statement

Period Ending: July 31, 2026

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	57,000.00	204,000.00	0.00	1,809,098.00	10.13
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	81,951.44	392,895.56	0.00	2,843,879.44	12.13
TOTAL FUND: (55) BERRYTOWN WATER LINE		3,236,775.00	81,951.44	392,895.56	0.00	2,843,879.44	12.13

Encumbrances & Expenditure Statement

Period Ending: July 31, 2026

(ALL) All Departments

56 UTILITY LINE REPLACEMENT (FY 25-26)

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered Balance	% Spent
DEPT (00000)							
SURVEY/DESIGN/PERMITTI	56-8120-100	213,000.00	22,500.00	130,200.00	0.00	82,800.00	61.12
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	22,500.00	130,200.00	0.00	1,923,800.00	6.33
TOTAL FUND: (56) UTILITY LINE REPLACEMENT (FY 25-2		2,054,000.00	22,500.00	130,200.00	0.00	1,923,800.00	6.33

57 WATER PLANT BULK CHEMICAL FACILITY IMPROVEMENTS

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered Balance	% Spent
DEPT (00000)							
SURVEY/DESIGN/PERMITTI	57-8100-100	55,000.00	1,000.00	46,800.00	0.00	8,200.00	85.09
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	1,000.00	46,800.00	0.00	10,200.00	82.10
TOTAL FUND: (57) WATER PLANT BULK CHEMICAL FACILIT		57,000.00	1,000.00	46,800.00	0.00	10,200.00	82.10

62 WATER DISTRIBUTION SYSTEM ASSESSMENT (2020)

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered 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	Unecumbered Balance	% Spent
DEPT (00000)							
DESIGN PHASE	63-8100-000	1,098,000.00	0.00	0.00	0.00	1,098,000.00	0.00
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	0.00	0.00	0.00	14,000,000.00	0.00
TOTAL FUND: (63) RAW WATER INTAKE PUMP STATION RES		14,000,000.00	0.00	0.00	0.00	14,000,000.00	0.00

75 POLICE-UNAUTHORIZED SUBSTANCE TAX

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered 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	Unecumbered Balance	% Spent
DEPT (00000)							
ENGINEERING SERVICES	76-5600-040	45,100.00	0.00	43,600.00	0.00	1,500.00	96.67
STREET IMPROVEMENTS	76-5600-450	444,225.00	0.00	444,225.00	0.00	0.00	100.00
CONTINGENCY	76-5600-900	10,675.00	0.00	10,675.00	0.00	0.00	100.00
TOTAL DEPT: (00000)		500,000.00	0.00	498,500.00	0.00	1,500.00	99.70
TOTAL FUND: (76) STREET IMPROVEMENTS		500,000.00	0.00	498,500.00	0.00	1,500.00	99.70

79 WASTE WATER PLANT Capital Projects

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered 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	Unecumbered 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

Agenda

TOWN OF VALDESE
Revenue Statement
Period Ending: July 31, 2026
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	39.07	39.07	-39.07	0.00
2020 AD VALOREM TAXES	10-3010-201	0.00	486.58	486.58	-486.58	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	2.60	2.60	2,997.40	0.08
2025 AD VALOREM TAXES	10-3010-251	10,000.00	4,630.79	4,630.79	5,369.21	46.30
2026 AD VALOREM TAXES	10-3010-261	2,371,770.00	132.10	132.10	2,371,637.90	0.00
2026 FIRE DISTRICT TAXES	10-3050-000	742,338.00	0.00	0.00	742,338.00	0.00
MOTOR VEHICLE TAXES	10-3100-000	237,975.00	24,521.62	24,521.62	213,453.38	10.30
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	592.66	592.66	5,407.34	9.87
OCCUPANCY TAX	10-3200-000	160,000.00	28,993.05	28,993.05	131,006.95	18.12
INTEREST EARNED ON INVESTMENT	10-3290-000	223,612.00	61,484.77	61,484.77	162,127.23	27.49
RENTS	10-3310-000	74,400.00	4,336.82	4,336.82	70,063.18	5.82
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	677.70	677.70	1,822.30	27.10
UTILITY FRANCHISE TAX	10-3370-000	440,000.00	0.00	0.00	440,000.00	0.00
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	0.00	0.00	198,300.00	0.00
UNRESTRICTED SALES TAX	10-3450-010	1,879,492.00	170,923.14	170,923.14	1,708,568.86	9.09
JAIL FEES	10-3580-000	500.00	76.50	76.50	423.50	15.30
REFUSE COLLECTION FEES	10-3590-000	225,000.00	20,440.80	20,440.80	204,559.20	9.08
RECYCLE FEES	10-3590-010	90,000.00	7,856.10	7,856.10	82,143.90	8.72
SOLID WASTE DISPOSAL TX	10-3590-020	3,800.00	0.00	0.00	3,800.00	0.00
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	250.00	250.00	-250.00	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	0.00	0.00	1,910.00	0.00
XTREME MACHINES	10-3970-022	809.00	0.00	0.00	809.00	0.00
ORS FACILITY RENTALS	10-3970-025	23,375.00	7,958.66	7,958.66	15,416.34	34.04
ORS AUDITORIUM & TICKET SALES	10-3970-026	85,000.00	9,682.27	9,682.27	75,317.73	11.39
ORS LEASES	10-3970-027	25,492.00	1,912.00	1,912.00	23,580.00	7.50
C.A. TOURS	10-3970-028	600.00	0.00	0.00	600.00	0.00

TOWN OF VALDESE
Revenue Statement
Period Ending: July 31, 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	3,716.38	3,716.38	11,783.62	23.97
COMMUNITY CENTER MEMBERSHIPS	10-3970-030	150,000.00	17,307.95	17,307.95	132,692.05	11.53
COMMUNITY CENTER CONCESSIONS	10-3970-031	48,000.00	6,329.41	6,329.41	41,670.59	13.18
SUMMER SWIM TEAM	10-3970-032	4,500.00	0.00	0.00	4,500.00	0.00
BOWLING	10-3970-033	77,500.00	6,508.75	6,508.75	70,991.25	8.39
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	514.84	514.84	2,485.16	17.16
WALDENSIAN FOOTRACE	10-3970-036	4,000.00	659.80	659.80	3,340.20	16.49
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	2,835.00	2,835.00	29,165.00	8.85
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	1,056.51	1,056.51	6,943.49	13.20
MERCHANDISE SALES	10-3970-128	3,000.00	302.44	302.44	2,697.56	10.08
C.A. CONCESSIONS	10-3970-129	3,500.00	265.00	265.00	3,235.00	7.57
PRO RATA	10-3970-300	1,300,000.00	108,333.32	108,333.32	1,191,666.68	8.33
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	5,823.15	5,823.15	17,426.85	25.04
FUND BALANCE APPROPRIATED	10-3990-000	308,607.94	0.00	0.00	308,607.94	0.00
TOTAL FUND REVENUE:		9,224,436.94	785,197.38	785,197.38	8,439,239.56	8.51

TOWN OF VALDESE
Revenue Statement
Period Ending: July 31, 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	3,140.52	3,140.52	31,859.48	8.97
UTILITY BILL PENALTIES	30-3350-040	80,000.00	11,671.32	11,671.32	68,328.68	14.58
WATER CHARGES - RES	30-3710-010	4,276,790.00	365,171.87	365,171.87	3,911,618.13	8.53
WATER CHARGES - COMM	30-3710-011	340,218.00	56,924.26	56,924.26	283,293.74	16.73
WATER CHARGES - IND	30-3710-012	554,903.00	53,773.09	53,773.09	501,129.91	9.69
WASTE WATER CHARGES	30-3710-020	1,866,468.00	171,098.06	171,098.06	1,695,369.94	9.16
LONG TERM MONITORING	30-3710-021	18,900.00	1,541.65	1,541.65	17,358.35	8.15
TAP & CONNECTIN FEES	30-3730-000	40,000.00	2,000.00	2,000.00	38,000.00	5.00
RECONNECTIN FEES	30-3750-000	70,000.00	9,100.00	9,100.00	60,900.00	13.00
TOWN OF DREXEL	30-3810-020	221,330.00	22,922.93	22,922.93	198,407.07	10.35
BURKE CNTY-E BURKE SYST-WW	30-3810-030	120,511.00	6,233.50	6,233.50	114,277.50	5.17
BURKE COUNTY WATER	30-3810-032	114,758.00	11,053.05	11,053.05	103,704.95	9.63
RC WATER CORP	30-3810-040	261,281.00	22,400.35	22,400.35	238,880.65	8.57
RC WW	30-3810-042	19,464.00	1,949.50	1,949.50	17,514.50	10.01
ICARD WATER CORP	30-3810-070	135,000.00	32,695.09	32,695.09	102,304.91	24.21
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	0.00	0.00	2,640,407.34	0.00
TOTAL FUND REVENUE:		10,818,030.34	771,675.19	771,675.19	10,046,355.15	7.13

Agenda

TOWN OF VALDESE

Revenue Statement

Period Ending: July 31, 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	0.00	0.00	500,000.00	0.00
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	0.00	620,248.00	491,400.00	55.79

TOWN OF VALDESE
Revenue Statement
Period Ending: July 31, 2026

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

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TOWN OF VALDESE

Revenue Statement

Period Ending: July 31, 2026

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

TOWN OF VALDESE
Revenue Statement
Period Ending: July 31, 2026

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	860,000.00	91,185.00	951,185.00	-91,185.00	110.60
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	0.00	0.00	0.00	0.00	0.00
SALE OF PROPERTIES	35-3480-004	139,359.06	0.00	266,348.55	-126,989.49	191.12
INVESTMENT EARNINGS	35-3480-005	0.00	0.00	0.00	0.00	0.00
TOTAL FUND REVENUE:		2,048,253.31	91,185.00	2,266,427.80	-218,174.49	110.65

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TOWN OF VALDESE

Revenue Statement

Period Ending: July 31, 2026

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

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TOWN OF VALDESE

Revenue Statement

Period Ending: July 31, 2026

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

TOWN OF VALDESE
Revenue Statement
Period Ending: July 31, 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

TOWN OF VALDESE

Revenue Statement

Period Ending: July 31, 2026

52 VALDESE BLUFFS SEWER LINE

Account Description	Account Number	Estimated Revenue	Activity This Period	Revenue To Date	Uncollected To Date	Percent Collected %
ARP GRANT	52-3000-002	801,983.00	0.00	291,645.80	510,337.20	36.36
TOTAL FUND REVENUE:		801,983.00	0.00	291,645.80	510,337.20	36.36

TOWN OF VALDESE

Revenue Statement

Period Ending: July 31, 2026

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

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TOWN OF VALDESE

Revenue Statement

Period Ending: July 31, 2026

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

TOWN OF VALDESE

Revenue Statement

Period Ending: July 31, 2026

Selected Department
(ALL) All Departments

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	0.00	73,400.00	2,107,375.00	3.36
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	0.00	129,400.00	3,107,375.00	3.99

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TOWN OF VALDESE

Revenue Statement

Period Ending: July 31, 2026

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

Agenda

Revenue Statement

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

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TOWN OF VALDESE
Revenue Statement
Period Ending: July 31, 2026

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

TOWN OF VALDESE

Revenue Statement

Period Ending: July 31, 2026

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

TOWN OF VALDESE

Revenue Statement

Period Ending: July 31, 2026

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	0.00	500,000.00	1,325,000.00	-1,325,000.00	0.00
TOTAL FUND REVENUE:		500,000.00	500,000.00	1,825,000.00	-1,325,000.00	365.00

Revenue Statement

Period Ending: July 31, 2026

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
SEPTEMBER 14, 2026

The Town of Valdese Town Council met on Monday, September 14, 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.

Dr. Rachel Matthews, Valdese PD Volunteer Chaplain, offered the invocation.

Mayor Huffman led in the Pledge of Allegiance to the Flag.

APPROVAL OF 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.

Councilwoman Zimmerman made a motion to approve the Agenda as presented. Seconded by Councilwoman Radabaugh. The vote was unanimous and the motion carried.

APPROVAL OF MEETING MINUTES
Mayor Pro Tem Lowman made a motion to approve the minutes for the August 3, 2026 Regular Meeting, the August 3, 2026 Closed Session Meeting, and the August 17, 2026 Special Called Meeting. Seconded by Councilwoman Zimmerman. The vote was unanimous and the motion carried.

PRESENTATIONS:

LAW ENFORCEMENT PROFESSIONAL CERTIFICATE RECIPIENT
Police Chief Marc Sharpe recognized Sergeant Billy Storm Hicks for receiving his Intermediate Law Enforcement Certificate from the North Carolina Criminal Justice Education and Training Standards Commission. Chief Sharpe explained that the professional certificate is awarded based on a combination of formal education, professional training, and law enforcement experience.

Chief Sharpe stated that Sergeant Hicks has served in law enforcement since 2020, has accumulated approximately 1,000 hours of professional training, and is expected to complete his associate degree by the end of the year. He congratulated Sergeant Hicks on the achievement and recognized his dedication, professionalism, and continued commitment to growth in the law enforcement profession.

SCHEDULED PUBLIC HEARINGS:

BDI – ECONOMIC DEVELOPMENT INCENTIVE
Mayor Huffman called the public hearing to order at 6:05 p.m.

Town Manager Todd Herms introduced Brandon Ruppe, President of Burke Development, Inc. (BDI), to present information regarding Project Arlington, a potential economic development project for the Town. Manager Herms explained that the presentation outlined the proposed project and potential economic development incentive. He noted that the project remains contingent upon the company reaching an agreement with the property owner and that any final development agreement or contract would be brought back before Town Council for consideration and approval.

Mr. Ruppe stated that Project Arlington is a family-owned, U.S.-based manufacturing company considering locations in Burke County and Virginia. He continued that the company was interested in purchasing a vacant former textile facility located at 1901 Main Street East in Valdese and returning the property to productive industrial use.

Mr. Ruppe reported that the project was anticipated to create 64 new jobs with an average annual salary of approximately $59,000, compared with a Burke County median wage of approximately $49,020. He stated that approximately $7 million in net new investment was anticipated for the Town and noted that the company also provided an annual profit-sharing program for its employees.

Mr. Ruppe presented a proposed Town incentive consisting of a grant equivalent to 50 percent of the applicable Town property taxes for four years, paid in arrears following payment of the company's property taxes. He noted that any incentive payments would be based upon actual taxes paid. Mr. Ruppe stated that Burke County had approved a similar incentive, and that approximately $950,000 in State support had also been identified for the project.

Mr. Ruppe stated that Valdese and Burke County remained the company's preferred location; however, the project remained competitive and was dependent upon the company being able to acquire the property and complete its due diligence. He explained that the primary outstanding issue was reaching an agreement with the current property owner. He stated that approval of the proposed incentive would demonstrate the Town's continued support for Project Arlington while negotiations continued.

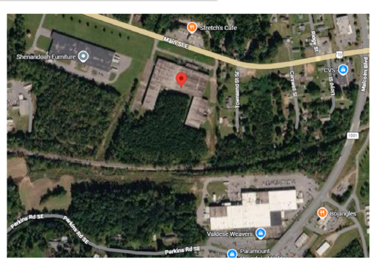
Mr. Ruppe then introduced Dr. Joel Welch, President of Western Piedmont Community College and Chair of the Burke Development Board. Dr. Welch discussed his meetings with representatives of Project Arlington and described the proposed positions as high-quality manufacturing jobs involving metalworking and automation. He stated that the positions aligned well with workforce development and training initiatives underway at Western Piedmont Community College, particularly efforts focused on high-wage, high-demand occupations. Dr. Welch expressed that the company and proposed employment opportunities would complement the existing workforce and economic development efforts within Valdese and Burke County.

BDI
BURKE DEVELOPMENT INCORPORATED

Project Arlington (New)

Project	Site	Jobs	CAPEX	Average Wage	Confidence	Urgency
Arlington	Former Textile Facility	64	$15,000,000	$58,984	High	High

- Domestic, family-owned company considering Burke County or a County in Virginia.
- The company is considering the former Valdese Textile Mill located at 1901 Main Street East Valdese, NC- which has been vacant for 10+ years.
- The company is projected to invest $11,000,000 over the next 5 years. Approximately $7,000,000 will be net new investment (excluding property acquisition costs).
- The company is projected to create 64 new jobs at an average annual wage of $58,984 which exceeds the County median of $49,020.
- The company also has an annual profit-sharing program for employees.



BDI
BURKE DEVELOPMENT INCORPORATED

Project Arlington (New)

YEARS	NET NEW INVESTMENT (Cumulative)	50% of the $0.415 tax rate for 4 years
1	$ -	$ -
2	$ 4,000,000.00	$ 8,300.00
3	$ 5,000,000.00	$ 10,375.00
4	$ 6,000,000.00	$ 12,450.00
5	$ 7,000,000.00	$ 14,525.00
TOTAL	**$ 7,000,000.00**	**$ 45,650.00**

*For illustration purposes only. Grant payments will be made based on actual taxes paid on net new investment. Illustration does not factor in depreciation.

- Burke County has agreed to 50% of their tax rate for 4 years.

STATE PROGRAMS	ESTIMATED VALUE
Statutory Incentives	
Sales Tax Exemption on M&E Purchases	$337,500
Discretionary Incentives	
One North Carolina Fund	$180,000
Rural Division Building Reuse (Based on 40 jobs over 2 years).	$320,000
Workforce Incentives	
North Carolina Community College System's Customized Training Value	$96,000
Job Ready Grants	$17,500
TOTAL	**$951,000**

Mayor Huffman opened the floor to Public Comment, none was provided.

Mayor Huffman closed the public hearing at 6:15 p.m.

MOTION: Mayor Pro Tem Lowman made a motion to approve the proposed economic development incentive package for Project Arlington. Seconded by Councilwoman Ward.

DISCUSSION: Councilman Ogle asked whether the proposed incentive would remain applicable if the company was unable to acquire the property. Town Manager Herms clarified that Council was being asked to approve the proposed incentive structure at this time and that a final agreement would be brought back to Council once the project progressed.

Town Attorney Swanson explained that, because a final economic development agreement had not yet been negotiated, Council's action should reflect approval of the proposed incentive structure subject to a mutually agreeable contract. Mr. Ruppe agreed and stated that approval would authorize the Town Manager and Town Attorney to negotiate the agreement while demonstrating the Town's continued support for the project.

Councilman Ogle stated that his question was not intended to indicate any lack of support for the project.

AMENDED MOTION: Mayor Pro Tem Lowman amended her motion to approve the proposed economic development incentive package, subject to a mutually agreeable contract, and to authorize the Town Manager to negotiate the contract. Seconded by Councilwoman Zimmerman.

VOTE: The vote was unanimous and the motion carried.

2ND PUBLIC HEARING CDBG-DR STREETS AND DRAINAGE IMPROVEMENTS PROJECT & APPROVED – APPLICATION RESOLUTION

Mayor Huffman called the public hearing to order at 6:20 p.m.

Kyle Case, Community and Economic Development Manager with the Western Piedmont Council of Governments, presented information regarding the Town’s proposed Community Development Block Grant-Disaster Recovery (CDBG-DR) application. Mr. Case explained that the Town previously held an initial public hearing regarding its intent to pursue CDBG funding and that the second public hearing was specific to the proposed project.

Mr. Case provided that the funding program was administered through the North Carolina Department of Commerce, Division of Community Revitalization. The Town was proposing to request $1,182,581 in CDBG-DR funding for street and drainage improvements within a residential area near downtown. The project includes portions of Anthony Ave NE, Carter Ave NE, Club Circle NE, Eldred Street NE, Jaubert Ave SE, Laurel Street NE, Tarvia Avenue NE, and White Street NE.

Mr. Case explained that CDBG funds were federally funded through the U.S. Department of Housing and Urban Development and were generally required to primarily benefit low- and moderate-income households. He stated that the proposed project area was located within Census Tract 209.02, which was approximately 62.3 percent low- and moderate-income and therefore met the applicable income qualification threshold.

Mr. Case further noted that Burke County was designated as a Most Impacted and Distressed county in connection with Tropical Storm Helene and as a Tier One economically distressed county, both of which strengthened the Town's application. The proposed project would address deteriorated pavement, potholes, standing water, drainage deficiencies, eroded ditches, and related infrastructure concerns. Mr. Case stated that residents within the project area had also submitted letters documenting flooding and drainage concerns and expressed support for the application.

Mr. Case advised that the application was being submitted under Round One (1) of the infrastructure category and was due September 16. Following the public hearing, Council would be asked to consider an authorizing resolution allowing Town staff to proceed with submission of the application.

Mayor Pro Tem Lowman asked how the applicable census tract was identified and how the project area was determined to qualify based on low- and moderate-income criteria.

Mr. Case explained that the project area was initially identified through discussions with Town staff regarding streets and drainage infrastructure in need of improvement. Western Piedmont Council of Governments staff then reviewed available funding sources and compared the proposed project area with U.S. Census data used by HUD to determine low- and moderate-income eligibility.

Mr. Case stated that the majority of the proposed project area fell within a census tract already identified through HUD and Census data as meeting the applicable low- and moderate-income threshold. He noted that one street was excluded because it did not fall within the qualifying area. He further explained that using an already-qualified census tract allows the Town to document eligibility without having to use other methods of demonstrating low- and moderate-income benefit.

Mayor Pro Tem Lowman asked whether the grant would fund both storm drainage improvements and street paving. Mr. Case confirmed that both would be eligible project costs. He further stated that CDBG funding is 100 percent grant funded and requires no local match; therefore, if awarded, the project costs would be paid with federal grant funds rather than Town funds.

Councilwoman Ward asked for clarification regarding the role of Town staff in identifying potential project areas. Mr. Case explained that HUD updated its qualifying low- and moderate-income census tract data annually and that Western Piedmont Council of Governments worked with local governments to compare identified infrastructure needs within areas eligible for CDBG funding.

Councilwoman Ward expressed concern regarding streets in the Fourth and Fifth Wards and asked whether areas outside a HUD-qualified census tract could still be considered for future funding. Mr. Case stated that other methods may be used to demonstrate eligibility for a specific project area, including household income surveys and supporting documentation. He noted that this approach required additional work but could allow a project to qualify even when the broader census tract did not meet the applicable threshold.

Mr. Case further stated that the census tract associated with the proposed project was currently the only HUD-designated qualifying tract within the Town of Valdese and noted that the number of qualifying census tracts throughout the region had declined in recent years. He stated that Western Piedmont Council of Governments would continue to work with Town staff to evaluate other areas and potential funding opportunities.

Councilwoman Ward reiterated the need to consider street and drainage concerns within the Fourth and Fifth Wards as future funding opportunities are identified.

Mayor Huffman opened the floor to Public Comment, none was provided.

Town Manager Herms reiterated that the census tract associated with the proposed project was currently the only census tract within the Town that met the applicable low- and moderate-income parameters. He stated that staff would continue to review the qualifying census tract data each year when updated information became available in the Fall.

Mayor Huffman closed the public hearing at 6:32 p.m.

RESOLUTION OF THE TOWN OF VALDESE
COMMUNITY DEVELOPMENT BLOCK GRANT APPLICATION
STREETS AND DRAINAGE IMPROVEMENTS PROJECT

WHEREAS, the Valdese Town Council has previously indicated its desire to assist in community development efforts; and,

WHEREAS, the Valdese Town Council has held two public hearings concerning the proposed application for Community Development Block Grant funding to benefit low- and moderate-income residents of the Valdese community; and,

WHEREAS, the Valdese Town Council wishes the Town to pursue a formal application for Community Development Block Grant funding to benefit low-and-moderate income residents through the proposed project that will improve approximately 1.75 miles of local residential streets that have experienced significant deterioration due to age, inadequate drainage, and recurring stormwater impacts. The proposed streets include Anthony St, Carter St NE, Club Circle NE, Eldred St NE (Main to Laurel St), Jaubert Ave SE, Laurel St NE to Gardiol Ave NE, Tarvia Ave NE, and White St NE.

WHEREAS, the Valdese Town Council certifies it will meet all federal regulatory and statutory requirements of the Community Development Block Grant Program,

NOW THEREFORE BE IT RESOLVED, BY THE VALDESE TOWN COUNCIL:

That Bo Weichel, Assistant Town Manager / CFO, and successors so titled, is hereby authorized to execute and file an application on behalf of the Town of Valdese with The NC Department of Commerce Division of Community Revitalization (DCR) for approval of a Community Development Block Disaster Recovery Grant for Community Infrastructure to benefit low-and-moderate income residents through the proposed project that will improve approximately 1.75 miles of local residential streets that have experienced significant deterioration due to age, inadequate drainage, and recurring stormwater impacts. The proposed streets include Anthony St, Carter St NE, Club Circle NE, Eldred St NE (Main to Laurel St), Jaubert Ave SE, Laurel St NE to Gardiol Ave NE, Tarvia Ave NE, and White St NE.

That Bo Weichel, Assistant Town Manager / CFO, and successors so titled, is hereby authorized and directed to furnish such information as The NC Department of Commerce Division of Community Revitalization (DCR) may request in connection with such application or the project; to make the assurances as contained above; and to execute such other documents as may be required in connection with the application.

That the Town of Valdese has substantially complied or will substantially comply with all Federal, State, and local laws, rules, regulations, and ordinances applicable to the project and to the grants pertaining thereto.

Adopted this the _______ day of ________, 2026 at Valdese, North Carolina.

____
Mayor
Town of Valdese

ATTEST:

____
Town Clerk
Town of Valdese

Councilman Ogle made a motion to approve the authorizing Resolution of the Town of Valdese Community Development Block Grant Application for the Streets and Drainage Improvements Project. Seconded by Councilwoman Ward. The vote was unanimous and the motion carried.

2ND PUBLIC HEARING CDBG-DR WASTEWATER TREATMENT PLANT GENERATOR REPLACEMENT PROJECT & APPROVED – APPLICATION RESOLUTION

Mayor Huffman called the public hearing to order at 6:34 p.m.

Mr. Case presented the Town's proposed CDBG-DR application for the Wastewater Treatment Plant Generator Replacement Project. He stated that the Town was proposing to request $5,567,386 in grant funding to replace the aging backup generator at the wastewater treatment plant, along with related electrical improvements.

Mr. Case explained that the wastewater treatment plant was a critical public facility serving residential, commercial, and industrial customers both within and outside the Town. He stated that the existing generator had significant age and technological deficiencies and that the proposed improvements would increase the resiliency of the wastewater treatment plant.

Mr. Case stated that the project was anticipated to be submitted during Round Two (2) of the CDBG-DR infrastructure funding cycle later in the Fall. He further explained that, although the wastewater treatment plant was not located within a qualifying low- and moderate-income census tract, the project would be submitted under the program's urgent need category because the facility served the community as a whole. He noted that the loss of backup power during an event such as Tropical Storm Helene could disrupt wastewater treatment service throughout the Town.

Councilwoman Zimmerman asked whether the grant would cover the full project cost without requiring local funds. Mr. Case confirmed that no local match would be required and stated that the requested amount includes construction, engineering, and grant administration costs.

Mayor Huffman opened the floor to Public Comment.

Mr. Willie Sorrell, 102 Oakland Ct NE, Valdese, NC 28690, stepped forward to the podium. Mr. Sorrell addressed Council and encouraged the Town to continue pursuing CDBG funding opportunities. Mr. Sorrell stated that CDBG funds provided an opportunity for federal tax dollars to be returned to the community through eligible local projects. He commended the WPCOG for identifying funding opportunities and projects that met program qualifications. Mr. Sorrell encouraged Council to pursue eligible CDBG projects whenever possible.

Mayor Huffman closed the public hearing at 6:38 p.m.

RESOLUTION OF THE TOWN OF VALDESE
COMMUNITY DEVELOPMENT BLOCK GRANT APPLICATION
WWTP GENERATOR REPLACEMENT PROJECT

WHEREAS, the Valdese Town Council has previously indicated its desire to assist in community development efforts; and,

WHEREAS, the Valdese Town Council has held two public hearings concerning the proposed application for Community Development Block Grant funding to benefit low- and moderate-income residents of the Valdese community; and,

WHEREAS, the Valdese Town Council wishes the Town to pursue a formal application for Community Development Block Grant funding to benefit low-and-moderate income residents through the proposed project that will replace an aging backup generator at the Town's wastewater treatment plant (WWTP), a critical public facility that provides wastewater service to residential, commercial, and industrial users.

WHEREAS, the Valdese Town Council certifies it will meet all federal regulatory and statutory requirements of the Community Development Block Grant Program,

NOW THEREFORE BE IT RESOLVED, BY THE VALDESE TOWN COUNCIL:

That Bo Weichel, Assistant Town Manager, and successors so titled, is hereby authorized to execute and file an application on behalf of the Town of Valdese with The NC Department of Commerce Division of Community Revitalization (DCR) for approval of a Community Development Block Disaster Recovery Grant for Community Infrastructure to benefit low-and-moderate income residents through the proposed project that will replace an aging backup generator at the Town's wastewater treatment plant (WWTP), a critical public facility that provides wastewater service to residential, commercial, and industrial users.

That Bo Weichel, Assistant Town Manager, and successors so titled, is hereby authorized and directed to furnish such information as The NC Department of Commerce Division of Community Revitalization (DCR) may request in connection with such application or the project; to make the assurances as contained above; and to execute such other documents as may be required in connection with the application.

That the Town of Valdese has substantially complied or will substantially comply with all Federal, State, and local laws, rules, regulations, and ordinances applicable to the project and to the grants pertaining thereto.

Adopted this the _______ day of ________, 2026 at Valdese, North Carolina.

____
Mayor
Town of Valdese

ATTEST:

____
Town Clerk
Town of Valdese

Councilwoman Ward made a motion to approve the authorizing Resolution of the Town of Valdese Community Development Block Grant Application for the WWTP Generator Replacement Project. Seconded by Councilwoman Radabaugh. The vote was unanimous and the motion carried.

APPROVED – AMENDMENT TO THE UNIFIED DEVELOPMENT ORDINANCE

Mayor Huffman called the public hearing to order at 6:40 p.m.

Mr. Michael Rapp, Town Planner, stepped forward to the podium. Mr. Rapp presented a proposed text amendment to Section 1.2, Applicability, of the Unified Development Ordinance (UDO). Mr. Rapp explained that when the Town adopted the UDO, Council included a temporary provision allowing applicants to choose between the new UDO and the 2024 Zoning Ordinance during the transition period. He stated that the provision was included in response to changes made by the North Carolina General Assembly regarding the State's downzoning statute.

Mr. Rapp stated that the General Assembly had not yet enacted a statewide change resolving the issue for the Town and, as a result, the Town could not fully transition to the new UDO at that time. The proposed amendment would extend the transition date in Section 1.2 from July 1, 2026, to January 1, 2030. He explained that the longer extension would avoid the need to return to Council for repeated short-term extensions while allowing additional time for legislative action and for the Town to respond to any future statutory changes.

Mr. Rapp stated that the Planning Board reviewed the proposed amendment and recommended approval at its June 15 meeting. He further stated that the required public notice had been provided. Following the public hearing, staff recommended adoption of the consistency statement and approval of the proposed UDO text amendment.

Mayor Huffman opened the floor to Public Comment, none was provided.

Mayor Huffman closed the public hearing at 6:42 p.m.

Councilwoman Zimmerman made a motion to adopt the Ordinance Amending Section 1.2, Applicability, of the UDO and to adopt the attached consistency statement. Seconded by Mayor Pro Tem Lowman. The vote was unanimous and the motion carried.

<u>OPEN FORUM/PUBLIC COMMENT</u>

OPEN FORUM/PUBLIC COMMENT GUIDELINES: Mayor Pro Tem Rexanna Lowman read the following open forum/public comment guidelines: The Council shall provide at least one period for public comment per month during a regular meeting, unless no regular meeting is held that month. Any individual or group who wishes to address the Council shall inform the Town Clerk, any time prior to the start of the meeting, and provide their name, address and subject matter about which they wish to speak. Person(s) must be present if they wish to address the Council. Comments should be limited to five minutes per speaker.

Open Forum is not intended to require Council or staff to answer impromptu questions. Speakers will address all comments to the entire Council as a whole and not one individual member. Discussions between speakers and the audience will not be permitted. Speakers will maintain decorum at all times. Speakers are expected to be courteous and respectful at all times regardless of who occupies the Council chairs. These guidelines will help ensure that a safe and productive meeting is held and all those wishing to address the Council will be afforded the opportunity.

<u>HENRY J. BELADA JR. – 1971 SUNNYSIDE DR, MORGANTON, NC 28655 – PHONE CALL (WATER)</u>
Mr. Belada addressed Council regarding notification of water line flushing. Mr. Belada stated that in previous years he received telephone notifications before water lines in his area were flushed, allowing him to avoid using water during that time. He stated that he did not receive similar notifications during flushing events in March and August of this year and subsequently experienced sediment in his hot water tank. Mr. Belada requested that the Town review its notification procedures and ensure that he receives advance notice of future water line flushing in his area.

Town Manager Herms asked Mr. Belada to provide his contact information to staff and stated that he would follow up with him the following day to determine what had occurred and address the notification issue.

<u>JOHNNY BUFF – 617 WASHINGTON AVE NW, VALDESE, NC 28690 – QUESTIONS</u>
Mr. Buff addressed Council regarding conditions along Washington Avenue NW. Mr. Buff stated that the roadway serving the four homes in that area had previously been considered for paving but was ultimately surfaced with gravel. Mr. Buff stated that additional gravel was now needed because heavy rains had washed portions of the roadway away. He also raised concerns regarding storm-damaged trees in the area, noting that one remaining portion was located near a power line and had not yet been removed.

<u>CONSENT AGENDA: (enacted by one motion)</u>

<u>APPROVED – LEASE AGREEMENT AT OLD ROCK SCHOOL WITH P&W RAILROAD CLUB</u>

<u>CALLED FOR PUBLIC HEARING – HOUSE BILL 162 – TEXT AMENDMENT (UDO)</u>

<u>CALLED FOR PUBLIC HEARING – HOUSE BILL 162 – TEXT AMENDMENT (2024 ZONING ORDINANCE)</u>

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 Councilwoman Zimmerman to approve the consent agenda. Seconded by Mayor Pro Tem Lowman. The vote was unanimous and the motion carried.

NEW BUSINESS:

ADOPTED – CDBG-DR CITIZEN PARTICIPATION PLAN & RESIDENTIAL ANTI-DISPLACEMENT PLAN

Mr. Case presented the CDBG-DR Citizen Participation Plan and Residential Anti-Displacement and Relocation Assistance Plan. He explained that both plans were required by HUD for CDBG grantees and were being updated in connection with the Town's proposed CDBG-DR applications.

Mr. Case stated that the Citizen Participation Plan established procedures for public involvement and identified a Town staff contact for citizens with questions or concerns related to the program. He noted that the Town had previously adopted similar plans for existing CDBG projects, but updated plans were required for new applications.

Mr. Case explained that the Residential Anti-Displacement and Relocation Assistance Plan established policies intended to minimize displacement and addressed relocation assistance if displacement were to occur. He stated that neither of the Town's current proposed projects involved the removal or displacement of residents, but adoption of the plan was nevertheless required as part of the grant process.

THE TOWN OF VALDESE CDBG CITIZEN PARTICIPATION PLAN

This plan describes how The **Town of Valdese** will involve citizens in the planning, implementation, and assessment of the Community Development Block Grant (CDBG) program. The funds must be used for projects which benefit low and moderate-income persons, aids in the elimination and prevention of slums and blight. The program is intended to assist governments in understanding neighborhood improvement programs. The regulations give ultimate responsibility for the design and implementation of the program to local elected officials and require that citizens be given an opportunity to serve in a key advisory role to these elected officials.

SCOPE OF CITIZEN PARTICIPATION

Citizens will be involved in all stages of the CDBG program, including program implementation, assessment of performance, and design of changes in the CDBG Citizen Participation Plan. There will be three (3) general mechanisms for their involvement:

1. To provide input during public hearings or community meetings; and
2. To provide individual citizen efforts in the form of comments, complaints, or inquiries submitted directly to the Program Administrators or designated Town official; and
3. To serve as an advisory committee to potential projects impacting a particular area.

PROGRAM IMPLEMENTATION

Citizen participation in program implementation will occur primarily through consultation with the Town. The Town will be asked to review and comment on specific guidelines for approved projects. They will also meet to review any program amendments, budget revisions, and program modifications. All such changes will be discussed with the Town and their comments considered prior to acting. If program amendments require approval from the North Carolina Department of Commerce, a public hearing shall be held, specifically on the amendment. Citizens may also be involved in implementation of projects specifically requiring citizen participation, such as self-help projects. Their roles will be defined as the project develops. Technical assistance will be available as needed.

PROGRAM ASSESSMENT

Program assessment activities by citizens will occur in a variety of ways. A performance hearing will be held twenty- five (25) to sixty (60) days prior to the start of planning for the next program year. The Program Amendment will be asked to provide citizen commentary for the Grantee Performance Report.

As a part of the orientation to the program offered at the public hearing, citizens will be invited to submit comments on all aspects of program performance through the program year. Comments should be submitted in writing to the **Town of Valdese**, 102 Massel Ave SW Valdese, NC 28690. They will respond in writing within ten (10) days. If the response is unsatisfactory, the complainant should write directly to the Mayor c/o the Clerk to the Board, 102 Massel Ave SW Valdese, NC 28690. They shall respond within ten (10) days.

If the citizen is still dissatisfied, the citizen should write to the NC Department of Commerce, Division of Community Revitalization (DCR)/State CDBG Program, 4301 Mail Service Center, Raleigh, NC 27699-4346, Attention: Citizen Participation Matter. Program staff will also be available during normal business hours to respond to any citizen inquiries or complaints at (919) 707-1560.

The Citizen Participation Plan will be subject to annual review and proposed revision, to occur in the period between the performance hearing and the public hearing on the subsequent year's application.

TECHNICAL ASSISTANCE

Technical Assistance will be provided to citizen organizations and groups of low/moderate income persons or target area residents upon request to the Town of Valdese. Such assistance will support citizen efforts to develop proposals, define policy, and organize for the implementation of the program. It is expected that such assistance will be provided by the **Town of Valdese** in response to their request. Assistance could be provided in the form of local presentations, informational handouts, research of a specific issue, or other short-term efforts.

PUBLIC INFORMATION

The Town of Valdese will also undertake public information efforts to promote citizen participation. These efforts will include the following:

1. Public Notice of all Public Hearings will be published in the non-legal section of the local newspaper at least ten (10) days before the scheduled hearing. These notices will indicate the date, time, location, and topics to be considered. These notices will also be made available in the form of a press release, posted on the Town of Valdese website and posted at publicly accessible Town of Valdese facilities as appropriate.
2. Orientation Information will be provided at the first public hearing. The Program Administrator(s) will make a presentation which covers: (a) the total amount of CDBG funds available and the competitive basis for award; (b) the range of eligible activities; (c) the planning process and the schedule of meetings and hearings; (d) the role of citizens in the program; and (e) a summary of other program requirements, such as the environmental policies, fair housing provisions, and contracting procedures.
3. A Public File containing program documentation will be available for review at the Town of Valdese, 102 Massel Ave SW Valdese, NC 28690 during normal business hours. Included will be copies of the Application, Environmental Review Record, the Citizen Participation Plan, and the Annual Performance Report.
4. Public Hearings an interpreter will be provided for all non-English speaking individuals and/or hearing impaired individuals.

ADOPTED, this _____ day of _________, 2026.

______________________________	______________________________
Mayor	*Clerk*
Town of Valdese	*Town of Valdese*

RESOLUTION APPROVING
THE TOWN OF VALDESE
CDBG-DR CITIZEN PARTICIPATION PLAN

WHEREAS, The Town of Valdese is in the process of preparing applications for grants through the North Carolina Community Development Block Grant (CDBG) Disaster Recovery Program;

WHEREAS, program requirements require each applicant and recipient shall provide citizens with an opportunity for meaningful involvement on a continuing basis and for participation in the planning, implementation and assessment of the program;

WHEREAS, further, each applicant for CDBG-DR funds shall develop and adopt, by resolution of their governing board, a written citizen participation plan developed in accordance with applicable rules; and

WHEREAS, Planning Department has drafted a citizen participation plan and requests its adoption by the Town Council.

NOW, THEREFORE, BE IT RESOLVED by the Town Council for the Town of Valdese as follows:

1. That the Town of Valdese CDBG-DR Citizen Participation Plan included with this agenda item is hereby adopted, and the Mayor is authorized to execute said Plan.

2. That all acts and doings of officers, employees and agents of the Town, whether taken prior to, on, or after the date of this Resolution, that are in conformity with and in the furtherance of the purposes and intents of this Resolution as described above shall be, and the same hereby are, in all respects ratified, approved and confirmed.

3. That this resolution shall be effective upon its adoption.

This the ____ day of _________, 2026.

ATTEST

TOWN COUNCIL FOR THE
TOWN OF VALDESE

____
Clerk

BY______________________________
Mayor

Approved as to form:

____
Town Attorney

RESIDENTIAL ANTI-DISPLACEMENT AND RELOCATION ASSISTANCE PLAN

This Residential Anti-Displacement and Relocation Assistance Plan is prepared by the Town of Valdese in accordance with the Housing and Community Development Act of 1974, as amended; and HUD regulations at 24 CFR 42.325 and is applicable to our CDBG projects.

Minimize Displacement

Consistent with the goals and objectives of activities assisted under the Act, the Town will take the following steps to minimize the direct and indirect displacement of persons from their homes:

- Coordinate code enforcement with rehabilitation and housing assistance programs.
- Evaluate housing codes and rehabilitation standards in reinvestment areas to prevent undue financial burden on established owners and tenants.
- Arrange for facilities to house persons who must be relocated temporarily during rehabilitation.
- Adopt tax assessment policies, such as deferred tax payment plans, to reduce impacts of increasing property tax assessments on lower income owner-occupants or tenants in revitalizing areas.
- Work with HUD approved Housing Counseling Agency to provide homeowners and tenants with information on assistance available to help them remain in their neighborhood in the face of revitalization pressures.
- Where feasible, give priority to rehabilitation of housing, as opposed to demolition, to avoid displacement.

CDBG programs include: Entitlement Community Development Block Grant (CDBG) Program, State CDBG Program, CDBG Small Cities Program, Section 108 Loan Guarantee Program, CDBG Special Purpose Grants Program, and the Neighborhood Stabilization Program (NSP).

- If feasible, demolish or convert only dwelling units that are not occupied or vacant occupiable dwelling units (especially those units which are "low-income dwelling units" (as defined in 24 CFR 42.305).
- Target only those properties deemed essential to the need or success of the project.

A. Relocation Assistance to Displaced Persons

The Town will provide relocation assistance for lower-income tenants who, in connection with an activity assisted under the CDBG Program[s], move permanently or move personal property from real property as a direct result of the demolition of any dwelling unit or the conversion of a lower-income dwelling unity in accordance with the requirements of 24 CFR 42.350. A displaced person who is not a lower-income tenant will be provided with relocation assistance in accordance with the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended, and implementing regulations at 49 CFR Part 24.

B. One-for-One Replacement and Lower-Income Dwelling Units

The Town will replace all occupied and vacant occupiable lower-income dwelling units demolished or converted to a use other than lower-income housing in connection with a project assisted with funds provided under the CDBG Program[s] in accordance with 24 CFR 42.375.

Before entering into a contract committing the Town of Valdese to provide funds for a project that will directly result in demolition or conversion of lower-income dwelling units, the Town will make public by publish in a local paper of general circulation and post on the information board in Town Hall and submit to State CDBG Programs(s) North Carolina Department of Commerce (NCDOC) the following information in writing:

1. A description of the proposed assisted project;
2. The address, number of bedrooms, and location on a map of lower-income dwelling units that will be demolished or converted to a use other than as lower-income dwelling units as a result of an assisted project;
3. A time schedule for the commencement and completion of the demolition or conversion;
4. To the extent known, the address, number of lower-income dwelling units by size (number of bedrooms) and location on a map of the replacement lower-income housing that has been or will be provided. *[See also CFR 42.375(d)].*
5. The source of funding and a time schedule for the provision of the replacement dwelling units;
6. The basis for concluding that each replacement dwelling unit will remain a lower-income dwelling unit for at least 10 years from the date of initial occupancy; and
7. Information demonstrating that any proposed replacement of lower-income dwelling units with smaller swelling units (e.g., a 2-bedroom unit with two 1-bedroom units), or any proposed replacement of efficiency or single-room occupancy (SRO) units with units of a different size, is appropriate and consistent with the housing needs and priorities identified in the HUD-approved Consolidated Plan and 24 CFR 42.375(b).

To the extent that the specific location of the replacement dwelling units and other data in items 4 through 7 are not available at the time of the general submission, the Town will identify the general location of such dwelling units on a map and complete the disclosure and submission requirements as soon as the specific data is available.

C. Replacement not Required Based on Unit Availability

Under CFR 24 42.375(d), the Town may submit a request to the State (NCDOC) for a determination that one-for-one replacement requirement does not apply based on objective data that there is an adequate supply of vacant lower-income dwelling units in standard condition available on a non-discriminatory basis within the areas.

D. Contacts

The Community and Economic Development Manager at WPCOG, Kyle Case (828) 485-4285, is responsible for tracking the replacement of lower income dwelling units and ensuring that they are provided within the required period.

The Assistant Town Manger / CFO, Bo Weichel (828) 879-2123, is responsible for providing relocation payments and other relocation assistance to any lower-income person displaced by the demolition of any dwelling unit or the conversion of lower-income dwelling units to another use.

Adopted this ____ day of ____________, 2026

____
Mayor
Town of Valdese

ATTEST:
____
Town Clerk
Town of Valdese

Councilwoman Ward made a motion to adopt the Citizen Participation Plan as well as the Residential Anti-Displacement Plan. Seconded by Councilwoman Zimmerman. The vote was unanimous and the motion carried.

STATE OF THE DEPARTMENT – PUBLIC WORKS

Public Works Director Allen Hudson presented a State of the Department overview of the Town's Public Works Department. Mr. Hudson explained that the department was organized into five primary divisions: Administration, Streets, Grounds, Sanitation, and Water and Sewer Operations. He reviewed staffing within each division and summarized the responsibilities performed by Public Works employees.

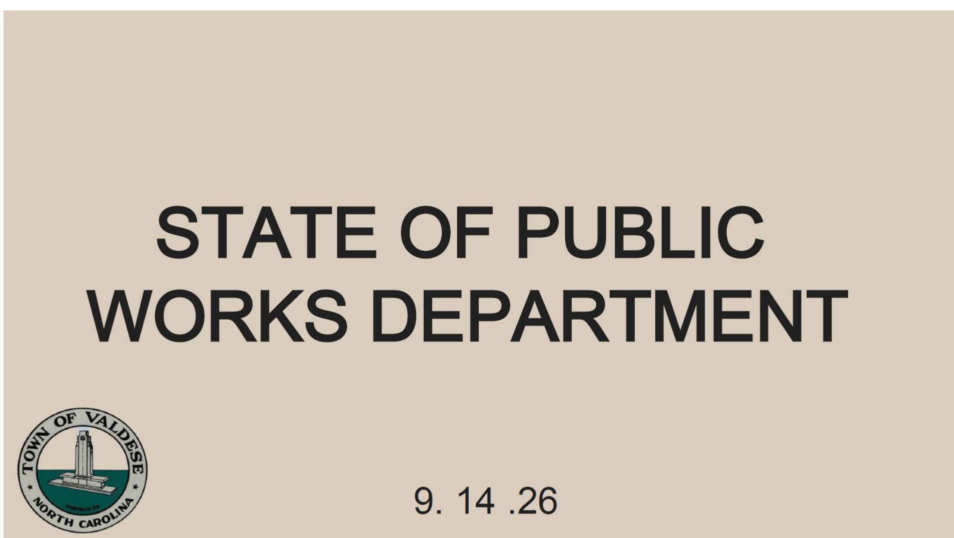
Mr. Hudson stated that administrative staff provided customer service, processed and tracked work orders, assisted with meter reading records and billing issues, maintained departmental records, and provided general administrative support. He also discussed the Town's fleet maintenance responsibilities, which included maintaining vehicles and equipment used by departments throughout the Town, performing routine maintenance and inspections, and assisting with emergency and snow removal equipment preparation.

Mr. Hudson reported that the Street Department maintained approximately 35 to 37 miles of Town-owned streets and rights-of-way. He continued that responsibilities included routine street maintenance, pothole repairs, brush and leaf collection, signage, pavement markings, traffic control devices, storm drainage, and emergency response. Mr. Hudson noted that the division operated with three employees and worked to maintain year-round service despite its broad range of responsibilities.

Mr. Hudson stated that the Grounds Department maintained municipal buildings, public spaces, landscaping, mowing, seasonal plantings, and other grounds maintenance activities. The Sanitation Department supplemented the Town's contracted garbage collection service by providing additional collection of bulk items, excess trash, and other materials throughout the year.

Mr. Hudson reported that Water and Sewer Operations maintained approximately 164 miles of water lines and 84 miles of sewer lines. He added that staff performed continuous monitoring, preventative maintenance, repairs, and system upgrades to maintain regulatory compliance and provide reliable utility service to residential, commercial, and industrial customers.

Mr. Hudson concluded by emphasizing the department's continued focus on responsible asset management, infrastructure improvements, safety, operational efficiency, and stewardship of Town resources. He thanked Council for its continued support and stated that Public Works remained committed to maintaining the infrastructure and services necessary to support the Town and its future growth.



Divisions & Impact:

- The Public Works Department is organized into five primary divisions, each plays a vital role in the community:

  1. PW Administrative Department: 4 employees
  2. Street Department: 3 employees
  3. Grounds Department: 4 employees
  4. Sanitation Department: 2 employees
  5. Water & Sewer Operations: 6 employees

1. PW Administrative Department

- Public Works Office Assistant:
  - Providing administrative and customer service support to ensure the efficient operation of the Public Works Department. Primary Duties include:
    - Processing and tracking work orders for water, sewer, streets, sanitation, and other Public Works Services
    - Assisting with water meter reading records, entering meter data, and helping resolve billing discrepancies
    - Providing customer service by answering phones, responding to public inquiries, and assisting residents with utility service requesting and concerns
    - Maintaining records, filing documents, and updating department databases
    - Coordinating communication between office staff and other administrative documents, as needed
    - Preparing reports, correspondence, and other administrative documents
    - Scheduling service requests and endring word orders are completed
    - Assisting with utility account information, payments, and general office operations while maintaining confidentiality and accuracy
    - Performing additional clerical and administrative duties as assigned to support the Public Works Department

Fleet Maintenance Duties:

- Performing preventive maintenance on town vehicles and equipment.
- Diagnosing and repairing mechanical, electrical, hydraulic, and diesel engine problems.
- Servicing light-duty and heavy-duty trucks, construction equipment, mowers, and other municipal equipment.
- Changing oil, filters, fluids, belts, brakes, tires, and batteries.
- Inspecting vehicles to ensure they meet safety standards.
- Keeping maintenance records and work orders up to date.
- Maintaining the maintenance shop, tools, and equipment.
- Assisting with snow removal equipment preparation and emergency response when needed.
- Coordinating parts ordering and ensuring equipment is available for Public Works crews.

2. Street Department

- **Street Maintenance:** Responsible for the upkeep of approximately 37 miles of town-owned streets and rights-of-way. This includes routine maintenance, pothole repairs, and enduring roads are safe and navigable
- **Brush and Leaf pickup:** The Brush and Leaf Collection program provides residents with year around curbside pickup of leaves, brush, small branches, and other approved yard waste.
- **Traffic Safety:** Manages signage, pavement markings, and traffic control devices to protect motorists, pedestrians, and navigable.
- **Storm Drainage and Emergency Response:** Maintains storm drainage systems and provides rapid response during severe weather events, such as clearing debris after storms and addressing drainage issues. This ensures the town remains accessible and safe during emergencies.

3. Grounds Department

- **Public Space Maintenance:** Maintains the appearance and functionality of municipal buildings, parks, and public areas.
- **Landscaping & Beautification:** Handles grass mowing, landscaping, seasonal flower planting, and general grounds upkeep. Their work keeps Valdese clean, welcoming, and visually appealing.
- **Building Maintenance:** Ensures municipal buildings are well-kept, contributing to the town's overall character and beauty.

4. Sanitation Department

- **Solid Waste Collection:** Provides reliable garbage collection services, ensuring the timely and efficient removal of household and business waste year round contracted thru Simply Green.
- **Bulk and Dumpster Collection:** The Bulk and Dumpster Collection program provides residents with convenient disposal options for large household items, unwanted materials, and oversized debris. Services include roadside pickup of approved bulk items and roll-off dumpster collection to support community cleanup efforts and proper waste disposal.
- **Recycling Services:** Offers recycling collection to promote environmental responsibilities and reduce landfill use.
- **Public Health Protection:** Plays a critical role in maintaining community cleanliness and protecting public health, with staff working in all conditions to deliver these essential services

Agenda

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5. Water & Sewer Operations

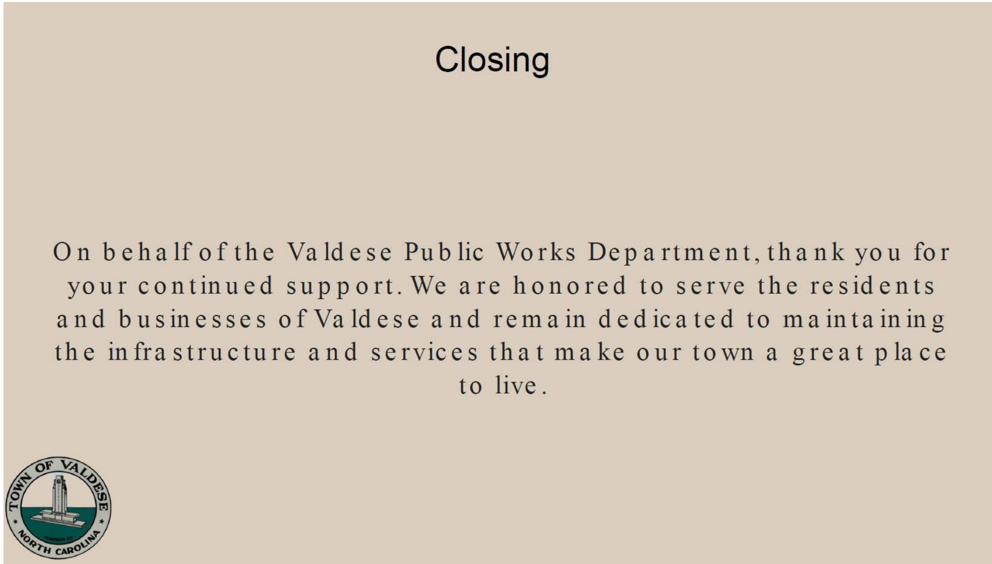
- **Water Distribution:** Operates and maintains 164 miles of water lines, delivering clean drinking water to homes, businesses, and industries.
- **Sewer Collection** Manages 84 miles of sewer lines, ensuring safe and effective wastewater collection and disposal.
- **Infrastructure Maintenance:** Conducts continuous monitoring, preventative maintenance, repairs, and upgrades to meet regulatory standards and support the town's growth. This work is vital for public health and economic development, even though much of it happens behind the scenes.

Commitment to Service & the Future

- Public Works maintains 164 miles of water lines and 84 miles of sewer lines. The extensive utility system provides clean drinking water and safe wastewater collection for homes, businesses, and industries. Our team conducts continuous monitoring, preventative maintenance, and necessary upgrades and repairs to meet regulatory standards and support Valdese growth.

Commitment to Service & the Future

- The strength of our department lies in our dedicated employees. Their experience, teamwork, and commitment to excellence enable us to respond quickly to issues, manage emergencies, and maintain essential services efficiently.
- Looking ahead, we remain focused on:
  - Responsible asset management
  - Infrastructure improvements
  - Safety and operation efficiency
  - Being good stewards of town resources
- As Valdese continues to grow, we are committed to maintaining and enhancing our streets, utilities, and public spaces to support a thriving community.



Town Manager Herms thanked Mr. Hudson for the presentation and expressed appreciation for his work and service to the Town. He acknowledged that Mr. Hudson is often more comfortable working in the field than making presentations and commended him for doing a great job.

Councilwoman Radabaugh thanked Mr. Hudson for his presentation and expressed appreciation for the work performed by the Public Works Department, noting that much of the department's work occurred behind the scenes, at night, and during inclement weather. She stated that Public Works not only helped keep the Town beautiful, but also kept it running.

DISCUSSION OF 2027 TOWN EVENTS & APPROVED ORDINANCE DECLARING A ROAD CLOSURE FOR THE TOWN OF VALDESE

Community Affairs and Tourism Director Morrissa Angi presented proposed changes to the Town's 2027 event schedule and the annual road closure ordinance.

Ms. Angi stated that staff was proposing to hold the 2027 Independence Day celebration on Friday, July 2, as July 4 fell on a Sunday. She also presented the idea of rebranding the event as "Fireworks Friday Night" or "Patriotic Friday Night" to better connect the celebration with the Town's Friday night concert series while maintaining the same family activities, entertainment, and fireworks.

Ms. Angi also recommended that the 2027 Waldensian Festival be concluded at 5:00 p.m. on Saturday, August 14. She explained that an earlier conclusion would reduce overtime costs, allow vendors to leave and Main Street to reopen more efficiently and safely, and create an opportunity to redirect savings toward another community event.

Staff proposed reallocating funding currently used for the Saturday evening festival band toward a September Family Friday Night's concert. Ms. Angi stated that the goal was to provide at least one (1) major community event each month from March through December, with outdoor concerts occurring monthly from May through September. She explained that the proposed changes were intended to create a more balanced and sustainable event calendar while continuing to support local businesses, attract visitors, and provide opportunities for community engagement.

Councilwoman Zimmerman thanked Ms. Angi and staff for their thoughtful approach to the 2027 event schedule. She stated that the proposal responded well to previous discussions about adjusting Town events by scaling back where appropriate while continuing to provide a variety of activities for residents and visitors. She expressed support for the proposed plan moving forward.

Councilman Ogle asked for clarification regarding the proposed rebranding of the Independence Day celebration.

Ms. Angi explained that holding the event on July 4 could create scheduling and staffing challenges when the holiday fell on certain days of the week, particularly Sundays or Mondays. She stated that rebranding the event as a patriotic-themed Friday night celebration would give the Town greater flexibility in how the event was promoted while still recognizing Independence Day.

Councilman Ogle asked whether the fireworks would then be held on the Friday before July 4 each year. Ms. Angi clarified that the proposed date applied only to 2027 and that Council would continue to consider and approve the event date and associated road closure each year. She noted that approval for 2027 is needed at this time so staff could begin contracting for fireworks.

Mayor Pro Tem Lowman commended Ms. Angi and staff for developing an event schedule that provided community activities throughout nearly every month of the year.

Historic VALDESE

TOWN OF VALDESE
NORTH CAROLINA'S FRIENDLY TOWN

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VALDESE, NORTH CAROLINA 28690-0339
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AN ORDINANCE DECLARING ROAD CLOSURE
FOR TOWN OF VALDESE SPECIAL EVENTS

WHEREAS, the Town of Valdese desires to schedule an Independence Day Celebration; Annual Waldensian Festival; Treats in the Streets; and the Annual Valdese Christmas Parade; and

WHEREAS, part of US 70/Main Street in Valdese will need to be closed for each of these special events; and

WHEREAS, G.S. 20-169 provides that local authorities shall have power to provide by ordinance for the regulation of the use of highways by processions or assemblages;

NOW, THEREFORE, be it ordained by the Town Council of the Town of Valdese pursuant to G.S. 20-169 that the following portion of the State Highway System be closed during the times set forth below:

> 2027 Independence Day Celebration *(Description of Closure: 1.19 mi. US 70 Main St from Hoyle St to Eldred St)* on July 2, 2027 from 5:00 PM until 11:00 PM.
>
> 2027 Waldensian Festival Kickoff Celebration *(Description of Closure: 1.19 mi. US 70 Main St from Hoyle St to Eldred St)* on August 13, 2027 from 5:00 PM until 11:00 PM.
>
> 2027 Waldensian Festival Celebration *(Description of Closure: 1.19 mi. US 70 Main St from Hoyle St to Eldred St)* on August 14, 2027 from 5:00 AM until 6:00 PM.
>
> 2027 Valdese Treats in the Streets *(Description of Closure: 1.19 mi. US 70 Main St from Hoyle St to Eldred St)* on October 29, 2027 from 3:30 PM until 6:30 PM.
>
> 2027 Valdese Christmas Parade *(Description of Closure: 1.19 mi. US 70 Main St from Hoyle St to Eldred St)* on December 4, 2027 from 9:30 AM until 12 Noon.

Signs shall be erected giving notice of the limits and times of these street closures as required by G.S. 20-169.

THIS, the 14th day of September, 2026.

____
Keith Huffman, Mayor

ATTEST:

____
Town Clerk

Councilwoman Ward made a motion to approve the Road Closure Ordinance for the Town's 2027 Special Events. Seconded by Mayor Pro Tem Lowman. The vote was unanimous and the motion carried.

Town Manager Herms recognized Ms. Angi and her staff for their efforts and stated that they do an outstanding job in planning and carrying out the Town's community events.

APPROVED – INTERNAL CONTROL POLICY FOR FEDERAL FUNDING AWARDS

Mr. Weichel presented an updated Internal Control Policy for Federal Funding Awards. He explained that the policy was being revised in response to updated federal requirements and the Town's continued pursuit and administration of federal funding.

Mr. Weichel stated that the policy addressed financial management, eligibility and allowable costs, procurement, segregation of duties, and other internal controls associated with federal grant funds. He explained that the update was intended to ensure the Town remained compliant with requirements applicable to both existing federal awards and future funding applications.

Councilman Ogle made a motion to adopt the attached Internal Control Policy for Federal Funding Awards. Seconded by Councilwoman Radabaugh. The vote was unanimous and the motion carried.

A complete copy of the Town's Internal Control Policy for Federal Funding Awards can be obtained from the Town Clerk's Office. Please contact the Town Clerk at (828) 879-2117.

APPROVED – SALE OF TOWN-OWNED PROPERTY – 0 PRALEY ST

Mr. Weichel presented the proposed sale of Town-owned property located at 0 Praley Street. He stated that the Town received an initial offer of $20,000 in April and that Council authorized the upset bid process at its May 11 meeting.

Mr. Weichel reported that several upset bids were received during the process, with the final bid reaching $37,500. He noted that the Burke County GIS tax value of the property was $31,200 and that the Town had received the required five (5) percent bid deposit. He stated that the next step would be for Council to approve the sale of the property for $37,500.

RESOLUTION AUTHORIZING SALE OF REAL PROPERTY
0 PRALEY ST. SW., VALDESE, NC

WHEREAS, the Town of Valdese (the "Town") is the owner of that certain tract or parcel of real property (the "Property") situated in Burke County, Valdese, North Carolina commonly known as 0 Praley Street Southwest, Valdese, North Carolina, PIN: 2733814911, REID: 63014;

WHEREAS, pursuant to N.C. Gen. Stat. §160A-269 a city or town may receive, solicit, or negotiate an offer to purchase property and advertise it for upset bid. When the offer is made and council proposes to accept it, the council shall require the offeror to deposit five percent (5%) of his bid with the city clerk and shall publish a notice of the offer. The notice shall contain a general description of the property, the amount and terms of the offer, and a notice that within ten (10) days any person may raise the bid by not less than ten percent (10%) of the first one thousand dollars ($1,000) and five percent (5%) of the remainder. When a bid is raised, the bidder shall deposit with the city clerk five percent (5%) of the increased bid, and the clerk shall re-advertise the offer at the increased bid. This procedure shall be repeated until no further qualifying upset bids are received, at which time the council may accept the offer and sell the property to the highest bidder. The council may at any time reject any and all offers;

WHEREAS, on July 27, 2026, Mimosa Campground, LLC offered to purchase the Property from the Town for thirty-seven thousand five hundred and 00/100 dollars ($37,500.00) and deposited one thousand nine hundred ninety-four and 00/100 Dollars ($1,994.00), or five-point-three percent (5.3%) of the bid, with the Town Clerk;

WHEREAS, no upset bids were received within the ten (10) day upset bid period and the offer of Mimosa Campground, LLC for $37,500.00 is the last and highest bid for the Property; and

WHEREAS, the Offer to Purchase and Contract stipulates the buyer agrees to pay for all advertising costs incurred by the Town during the upset bid process in addition to the purchase price. The total advertising costs associated with this sale are three hundred ninety-two and 00/100 Dollars ($392.00)

WHEREAS, the Town does not need the Property, and the Town therefore desires to accept the offer and sell the Property to Mimosa Campground, LLC upon the terms and conditions hereafter set forth.

NOW, THEREFORE, BE IT RESOLVED THAT pursuant to N.C.G.S. § 160A-269, the sale of the Property to Mimosa Campground, LLC for the purchase price of $37,500.00 plus advertising fees of $392.00 is approved and the Town Manager is hereby authorized and directed to deliver to Mimosa Campground, LLC a special warranty deed for the Property upon receipt of the purchase price, subject to the following terms and conditions: that the Property shall be sold "as is" and subject to all existing easements; that the Town shall reserve easements for all Town utility lines located on or under the property, if any; that Mimosa Campground, LLC pay all legal fees associated with preparation of the closing documents and all closing costs necessary to transfer ownership of the Property from the Town to Mimosa Campground, LLC.

THIS RESOLUTION IS ADOPTED this ______ day of __________________, 2026.

THE TOWN OF VALDESE,
a North Carolina Municipal Corporation

[SEAL]

ATTEST:

By: ___________________________
Keith Huffman, Mayor

____
Jessica Lail, Town Clerk

300590-1

Councilman Ogle made a motion to approve the Resolution Authorizing the Sale of Real Property commonly known as 0 Praley Street Southwest, Valdese, NC 28690 for a bid in the amount of $37,500. Seconded by Councilwoman Zimmerman. The vote was unanimous and the motion carried.

APPROVED – RESOLUTION APPROVING COMPROMISE & SETTLEMENT OF DISCOVERED-PROPERTY TAX CLAIM

Town Manager Herms presented a resolution approving a compromise and settlement of a discovered-property tax claim. He explained that in 2025, Burke County discovered property associated with a hospital or nursing home that had not previously been taxed due to an exemption classification.

Town Manager Herms stated that an agreement had been reached whereby the current year's taxes would be paid, while the discovered taxes for 2023 and 2024 would be waived as part of the settlement. He further explained that an independent third party would review properties owned by hospitals and nursing homes within Burke County to determine their proper tax status.

Town Manager Herms noted that Burke County had already approved the settlement and that the County collected property taxes on behalf of the Town. He stated that the resolution before Council would authorize the Town's participation in the compromise and settlement of the discovered-property tax claim.

Mayor Pro Tem Lowman sought to clarify that the nursing home was billed for property taxes in the years 2023, 2024, and 2025 by Burke County. Town Manager Herms responded in the affirmative. Mayor Pro Tem Lowman continued, asking if this discrepancy was discovered, and has now come back up as it was possible they were not supposed to be billed. Town Manager Herms responded in the affirmative.

Town Manager Herms summarized that the agreement waived collecting taxes from 2023 and 2024, but that they would pay the outstanding amount owed for 2025. He continued that moving forward, a third party would come in and evaluate properties to properly determine whether they were taxable or not.

Town Attorney Swanson explained that the central issue was whether the property is ultimately entitled to the tax exemption and stated that the matter remained unclear. He noted that the Town could waive the discovered taxes for 2023 and 2024, but not for 2025.

Mr. Swanson stated that Burke County had agreed to waive its portion of the 2023 and 2024 taxes while requiring payment of the 2025 taxes, and that the proposed resolution would authorize the Town to take the same approach. He continued that there would be an investigation or evaluation of whether or not properties were entitled to that exempt status.

TOWN OF VALDESE, NORTH CAROLINA
RESOLUTION APPROVING COMPROMISE AND SETTLEMENT OF DISCOVERED-PROPERTY TAX CLAIM

WHEREAS, Valdese Nursing Home, Inc. ("Valdese Nursing") was issued a 2025 discovery bill by Burke County concerning certain real property under account/bill number 47972 (the "Discovery Bill"), reflecting taxes owed to the Town of Valdese (the "Town") for tax years 2023, 2024, and 2025 totaling approximately $79,068.17 as of May 6, 2026, exclusive of interest accruing as provided by law;

WHEREAS, the Discovery Bill remains delinquent as of the date of this Resolution;

WHEREAS, Blue Ridge Healthcare Hospitals, Inc. ("Blue Ridge Healthcare") is the sole member of Valdese Nursing;

WHEREAS, Burke County levies and collects ad valorem taxes on real property located within the County, including taxes levied by the Town of Valdese (the "Town");

WHEREAS, Valdese Nursing has requested that the Town compromise and settle the Town's claim arising from the Discovery Bill by accepting payment of the Town's portion of the 2025 taxes, which had an original balance of $24,396.50, together with all interest accruing on that amount until paid, in full settlement of the Town's claim;

WHEREAS, as part of the proposed compromise and settlement, the Town would compromise, settle, and adjust the balance of its claim attributable to tax years 2024 and prior, including any associated penalties and interest; and

WHEREAS, pursuant to N.C. Gen. Stat. § 105-312(k) and (l), the Town Council is authorized to compromise, settle, or adjust the Town's claim for taxes arising from discovered property.

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Valdese, North Carolina, as follows:

Section 1. Approval of Compromise and Settlement. Subject to the Town's receipt of the payment described in Section 2, the Town Council approves the compromise and settlement of the Town's claim arising from the Discovery Bill under N.C. Gen. Stat. § 105-312(k) and (l).

Section 2. Payment. The Town shall accept payment of the Town's portion of the 2025 taxes, which had an original balance of $24,396.50, together with all interest accruing on that amount through the date of payment, in full settlement of the Town's claim arising from the Discovery Bill.

Section 3. Adjustment of Remaining Claim. Upon the Town's receipt of the payment described in Section 2, the Town's remaining claim arising from the Discovery Bill and attributable to tax years 2024 and prior, including associated penalties and interest, is compromised, settled, and adjusted to zero. This Resolution affects only the Town's claim and does not compromise, settle, or adjust any claim of Burke County or any other taxing unit.

Section 4. Authorization. The Town Manager is authorized and directed, on behalf of the Town, to execute and deliver any agreement or other document with Valdese Nursing, Blue Ridge Healthcare, and Burke County that the Town Manager determines, in consultation with the Town Attorney, is necessary or appropriate to carry out this Resolution. The Town Manager may approve nonmaterial revisions that are consistent with the terms of this Resolution.

Section 5. Effective Date. This Resolution is effective upon its adoption.

ADOPTED this ______ day of September, 2026.

TOWN OF VALDESE

By: ________________________________
Keith Huffman, Mayor

ATTEST:

____
Jessica Lail, Town Clerk

A motion was made by Mayor Pro Tem Lowman to approve the Resolution Approving the Compromise and Settlement of the Discovered-Property Tax Claim totaling $24,396.50. Seconded by Councilwoman Radabaugh. The vote was unanimous and the motion carried.

APPROVED – STREET REPAIRS & PAVING CONTRACT

Mr. Weichel presented a proposed street repairs and paving project covering six (6) street segments in the northwest portion of Town. He explained that paving projects were grouped geographically when possible to reduce contractor mobilization costs and improve project efficiency.

Mr. Weichel stated that the six (6) street segments were selected based on available budget funding. The proposed contract amount was $298,591 and included resurfacing, pavement patching, placement of ABC stone, and related adjustments to water valve boxes and manhole risers.

Councilwoman Ward asked for clarification regarding how streets were selected for paving projects and emphasized that Council did not directly choose which streets were included. She stated that she had received numerous questions from residents about the paving process and requested that staff explain the criteria and engineering considerations used to identify streets for improvement. Councilwoman Ward also noted that the selected streets were located within her ward and stated that improvements were needed, particularly due to the narrow width and safety concerns along some of the roadways.

Town Manager Herms explained that the Town maintained a list of street conditions and used available funding to address streets in phases. He stated that staff generally attempted to allocate approximately $200,000 to $300,000 at a time and evaluated which projects would provide the greatest amount of improvement for the available funding.

Town Manager Herms noted that street condition was an important factor, but the Town also considered project cost and how much paving could be completed within a particular area. He explained that some streets may be in worse condition but require significantly more funding and may therefore be better suited for future grant funding, economic development funding, or other financing opportunities.

Town Manager Herms emphasized that Council did not select the streets included in each paving project and that ward boundaries were not considered when projects were selected. He stated that staff worked from the existing street condition list and identified projects that could accomplish the most within the funding available.

Town Manager Herms stated that staff hoped to complete another smaller paving project in the spring, with funding levels to be evaluated later in the year. Town Manager Herms also noted that increases in petroleum and asphalt costs had reduced the amount of paving that could be completed for the same level of funding and that future project selections would continue to be based on available resources and overall street conditions.

Town Manager Herms summarized that the Town kept politics completely out of the selection process and relied on the experts. Councilwoman Ward thanked Town Manager Herms for the explanation.

Mr. Weichel added that when a street in poor condition was being addressed, staff may also include nearby streets in the same project to take advantage of the contractor already being mobilized in that area. He stated that this was why paving projects often appear in geographic clusters.

Mr. Weichel further explained that staff continued to use the Town’s previously completed paving study as a baseline for evaluating street conditions and strategically selecting areas for improvement as funding allows.

Mr. Weichel reiterated that the contract amount was $298,591 and stated that the contractor had up to six (6) months to complete the work. He noted, however, that staff anticipated the project would likely be completed before winter, potentially by the end of November.

Councilman Ogle asked for clarification regarding the contingency included with the project.

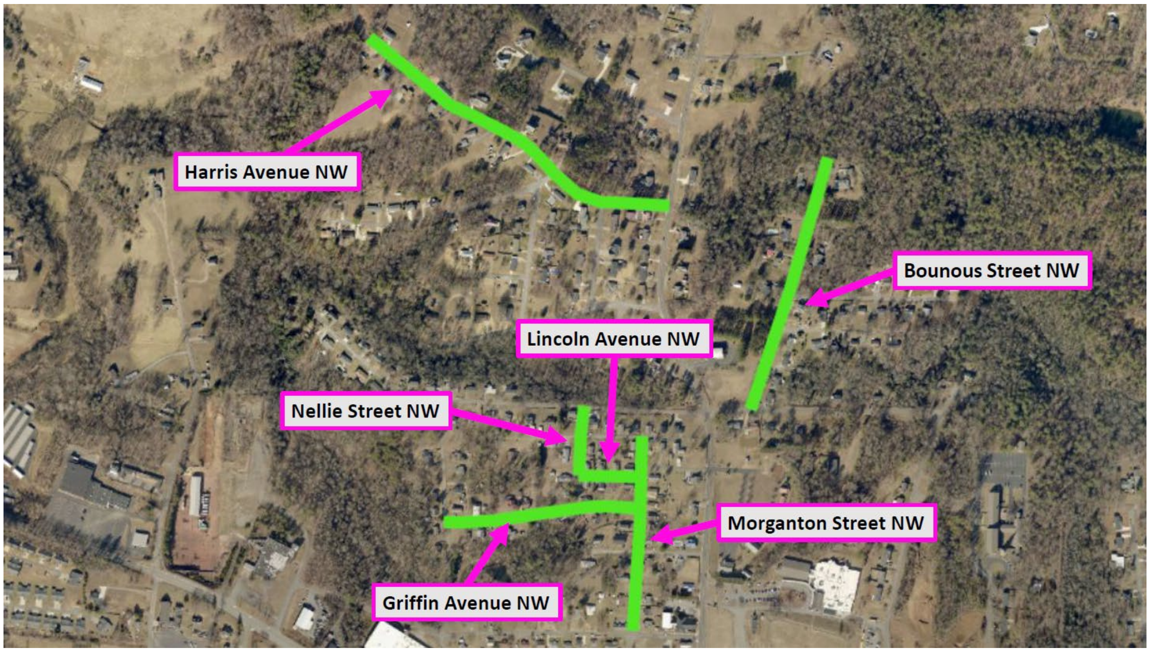
Mr. Weichel explained that the contingency provided flexibility to address unforeseen conditions or additional work that may arise during construction without limiting the project strictly to the original contract amount.

Councilman Ogle confirmed that Council would be approving the $298,591 street improvement contract together with the contingency, for a total authorized amount of $313,521. He then asked what would happen to any unused contingency funds.

Mr. Weichel explained that any unspent contingency funds would remain in the fund and be available for a future street project. He stated that the contingency was intended to allow staff to address unforeseen issues promptly during construction without delaying the project while additional authorization was obtained.

Agenda

September 14, 2026, MB#33



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Bid Proposal for Repaving Streets in Valdese NC

Harris Ave NW

- Repairs to approximately 225 sq ft = $675
- Note. There are 2 spots at house #701 and 709. They can be addressed when milling out for concrete driveway joint at no charge.
- Applying overlay to approximately 40,617 sq ft x 2" thick = $81,234
- 4 water valve risers and 3 manhole risers = $475
- $82,384 Total Cost

Griffin Ave NW

- Repairs to approximately 812 sq ft = $2,436
- Applying overlay to approximately 17,044 sq ft x 2" thick = $34,088
- 1 water valve risers and 2 manhole risers = $250
- $36,774 Total Cost

Nellie St NW

- Repairs to approximately 100 sq ft [sunken spot] = $300
- Applying overlay to approximately 7,260 sq ft x 2" thick = $14,520
- 2 water valve risers and 2 manhole risers = $290
- $15,110 Total Cost

Bounous St NW

- Repairs to approximately 252 sq ft = $756
- Applying overlay to approximately 28,074 sq ft x 2" thick = $56,148
- 3 water valve risers and 1 manhole riser = $225
- $57,129 Total Cost

Morganton St NW

- Repairs to approximately 470 sq ft = $1,410
- Applying overlay to approximately 44,925 sq ft x 2" thick = $89,850

- 10 water valve riser and 7 manhole risers = $1,135
- $92,395 Total Cost

Lincoln Ave NW

- Repairs to approximately 130 sq ft = $390
- Applying overlay to approximately 7,152 sq ft x 2" thick = $14,304
- 1 manhole riser = $105
- $14,799 Total Cost

$298,591 -Grand Total for all work.

Mayor Pro Tem Lowman made a motion to approve the Street Repairs & Paving Project Contract. Seconded by Councilwoman Zimmerman. The vote was unanimous and the motion carried.

A complete copy of the Construction Agreement Between Owner and Contractor for a Construction Contract with a Stipulated Price can be obtained from the Town Clerk's Office. Please contact the Town Clerk at (828) 879-2117.

APPROVED – CAPTIAL PROJECT ORDINANCE AMENDMENT – STREET REPAIRS & PAVING PROJECT

Mr. Weichel presented a capital project ordinance amendment for the street repairs and paving project. He explained that the necessary funds were already available within the Town's existing paving project fund and that the amendment formally recognized the available revenue and increased the corresponding expenditure appropriation so the Town could pay project costs as they were incurred.

Valdese Town Council Meeting — Monday, September 14, 2026

Capital Project Ordinance Amendment # 2-76

Subject: Fall 2026 Street Improvements

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
76.3000.001	Transfer from General Fund		$312,021.00
	Total	$0.00	$312,021.00

Amounts appropriated for capital projects are hereby amended as follows:

Account	Description	Increase/ Debit	Decrease/ Credit
76.5600.450	Street Improvements	$298,591.00	
76.5600.900	Contingency	$14,930.00	
76.5600.040	Engineering Services		$1,500.00
	Total	$313,521.00	$1,500.00

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.

Councilman Ogle made a motion to approve Capital Project Ordinance Amendment #2-76. Seconded by Mayor Pro Tem Lowman. The vote was unanimous and the motion carried.

APPROVED – BUDGET AMENDMENT – TOWN HALL HVAC REPAIRS

Mr. Weichel presented a budget amendment related to recent HVAC repairs at Town Hall. He explained that one (1) unit serving the office area and Council Chambers developed a refrigerant leak, requiring the affected area to be evacuated until repairs could be completed. He stated that a separate unit on the opposite side of the building also experienced two (2) leaks, including one (1) located beneath the sidewalk leading to the exterior equipment.

Mr. Weichel stated that the repairs occurred unexpectedly at the beginning of the new budget year and that the proposed budget amendment would replenish funds that had to be used for the unanticipated HVAC expenses.

Valdese Town Council Meeting — Monday, September 14, 2026

Budget Amendment # 2-10

Subject: HVAC repairs-Town Hall

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
10.4200.160	Maintenance	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.

Councilwoman Zimmerman made a motion to approve Budget Amendment #2-10. Seconded by Councilwoman Radabaugh. The vote was unanimous and the motion carried.

APPROVED – CAPITAL PROJECT ORDINANCE AMENDMENT – VALDESE BLUFFS SEWER LINE EXTENSION

Mr. Weichel presented a capital project ordinance amendment for the Valdese Bluffs Sewer Line Extension. He explained that the project had continued to move forward following Council's approval of the agreement with Burke County.

Mr. Weichel stated that a portion of the project was funded through previously approved ARP grant funding. The remaining portion would initially be funded from the Town's Utility Fund balance and shared equally with Burke County. He explained that the Town would initially fund the full amount, after which Burke County would reimburse the Town for its share pursuant to the agreement.

Mr. Weichel stated that the Town's ultimate Utility Fund contribution would be approximately $376,000, with Burke County contributing an additional $376,000. He explained that the proposed amendment appropriated the necessary funding and recognized the anticipated reimbursement from Burke County so the project could continue moving forward.

Town Manager Herms noted that this project came in approximately $50,000 under budget.

Valdese Town Council Meeting | Monday, September 14, 2026

Capital Project Ordinance Amendment # 2-52

Subject: Valdese Bluffs Sewer Extension

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
52.3000.000	Utility Fund Contribution		$376,107.00
52.3000.001	Burke County Contribution		$376,107.00
	Total	$0.00	$752,214.00

Amounts appropriated for capital projects are hereby amended as follows:

Account	Description	Increase/ Debit	Decrease/ Credit
52.8110.100	Design	$6,200.00	
52.8110.200	Planning	$6,015.00	
52.8110.300	Bidding		$12,214.00
52.8110.400	Construction Admin	$41,800.00	
52.8110.700	Duke Energy Service Extension	$10,000.00	
52.8110.800	Construction	$644,614.00	
52.8110.900	Contingency	$55,799.00	
	Total	$764,428.00	$12,214.00

MOTION: Mayor Pro Tem Lowman made a motion to approve Capital Project Ordinance Amendment #2-52. Seconded by Councilwoman Zimmerman.

DISCUSSION: Councilwoman Ward asked if there was a chance this figure could increase. Mr. Weichel provided that this number was quite solid. He added that the project should wrap up within the next two (2) months.

VOTE: The vote was unanimous and the motion carried.

APPROVED – CAPITAL PROJECT ORDINANCE – LAKESIDE PARK PLAYGROUND

Mr. Weichel presented a capital project ordinance establishing the Lakeside Park Playground project. He explained that Council had previously considered an agreement related to the playground improvements at a special meeting.

Mr. Weichel stated that the project ordinance included $350,000 in construction funding, with the entire amount to be financed through private donations and no Town funds committed to the project. He noted that additional amendments could be brought forward as the project progressed and stated that adoption of the ordinance would allow the Town to move forward with the construction agreement.

TOWN OF VALDESE
LAKESIDE PARK PLAYGROUND
CAPITAL PROJECT ORDINANCE

Be it ordained by the Town Council of the Town of Valdese that pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following project ordinance is hereby adopted.

Section 1. The project authorized is the Lakeside Park Playground located at 1149 Lake Rhodhiss Dr. This project involves site preparation, new playground equipment, and installation. The project will be funded by private donations.

Section 2. The officers of this unit are hereby directed to proceed with the capital project within the terms of the program ordinance and the budget contained herein.

Section 3. The following revenues are anticipated to be available to contribute to this project:

Source	Amount	Assigned Account Number
Private Donation	$ 350,000	34.3900.000

	$ 350,000	
	=======	

Section 4. The following amounts are appropriated for the project:

Source	Amount	Assigned Account Number
Construction	$ 350,000	34.6200.000

	$ 350,000	
	========	

Section 5. The finance officer is hereby directed to maintain within the Project Fund sufficient specific detailed accounting records to provide the accounting to town council required by the program procedures, loan agreement(s), grant agreement(s) and state regulations.

Section 6. Funds may be advanced from the General Fund for the purpose of making payments as due.

Section 7. The finance officer is directed to report quarterly on the financial status of each project element in Section 4 and on the total revenues received or claimed.

Section 8. The budget officer is directed to include a detailed analysis of the past and future cost and revenues on this project in every budget submission made to this board.

Section 9: Copies of this project ordinance shall be made available to the budget officer and the finance officer for direction in carrying out this project.

Adopted this 14th day of September 2026.

____
Keith Huffman, Mayor

____
Jessica Lail, Town Clerk

MOTION: Councilwoman Zimmerman made a motion to approve the adoption of the Capital Project Ordinance. Seconded by Councilwoman Radabaugh.

DISCUSSION: Councilwoman Ward asked that the funding arrangement for the Lakeside Park Playground project be explained again for members of the public who may not have viewed the earlier special called meeting.

Town Manager Herms explained that a private donation had been provided to the Friends of Valdese Rec, which would in turn donate the funds to the Town to begin preliminary work on the Lakeside Park playground, including grading and other site preparation. He stated that additional fundraising would then be undertaken to secure the remaining funds needed to complete the project.

Manager Herms further explained that if the remaining funding was not raised, the project would not proceed, the Town would not expend Town funds, and any remaining donated funds would be returned as appropriate.

Mr. Weichel added that no funds would be expended until the Town had the revenues in the bank.

VOTE: The vote was unanimous and the motion carried.

MANAGER'S REPORT
Town Manager Todd Herms reported:

Numerous events are scheduled throughout the month of September. 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, October 5, 2026, 6:00 p.m., Council Chambers, Valdese Town Hall

MAYOR AND COUNCIL COMMENTS:
Councilwoman Radabaugh recognized the groundbreaking held earlier that day for the Town's new Public Safety Building. She thanked the Mayor, Council, Public Works staff, police officers, firefighters, and others involved in moving the project forward. She acknowledged the extensive discussions surrounding the project and stated that the shared goal had been to do what is best for the Town. She expressed appreciation to those who attended the groundbreaking and stated that she looks forward to the project moving forward.

Mayor Pro Tem Lowman expressed excitement regarding the Public Safety Building groundbreaking and stated that she was pleased the Town's Police and Fire Departments would have a new facility from which to operate. She stated that the project represented a significant benefit to the citizens of Valdese.

Mayor Pro Tem Lowman also recognized the Old Colony Players' upcoming production of Disney's Descendants, scheduled for October 22 through October 25 at the Old Rock School. She noted that Councilman Ogle's grandson was performing in one of the lead roles and encouraged residents to attend the production.

Councilwoman Ward encouraged residents to spread kindness and reminded those watching that they mattered. She shared that she had recently experienced the loss of a high school friend to suicide and, in recognition of Suicide Prevention Month, encouraged residents to check on friends and family members who may be struggling. She encouraged anyone needing assistance to call 988 for mental health support and emphasized the importance of looking out for one another mentally and spiritually.

Councilwoman Ward also asked Town Manager Herms whether the Town could consider installing signs addressing bicycles on sidewalks. She stated that several residents had recently raised the issue and acknowledged the efforts of the Police Department to educate the public regarding the matter. Town Manager Herms stated he would look into this.

Mayor Huffman announced that the Town completed the final closing that morning on the property located at 215 Main Street, known as the Mitchell Building. He stated that the Town looked forward to the new business that would be occupying the building.

CLOSED SESSION

At 7:39 pm, 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 Ward. The vote was unanimous and the motion carried.

At 8:00 pm, Councilwoman Zimmerman made a motion to go out of Closed Session, seconded by Councilwoman Radabaugh. The vote was unanimous and the motion carried.

ADJOURNMENT: At 8:02 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

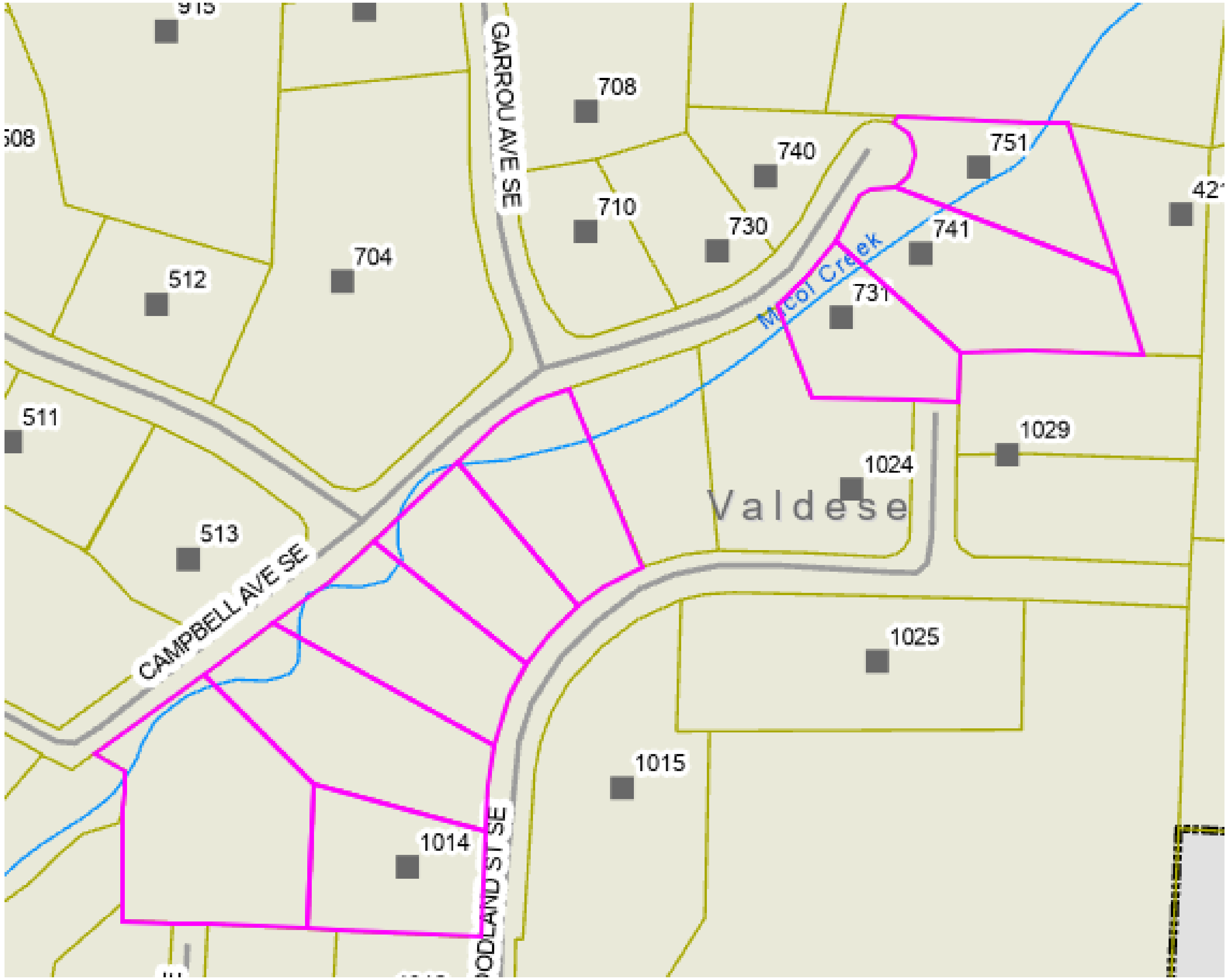
mr

Agenda

Proposed Acceptance of Nine Parcels

Wilderness Gateway State Trail • Valdese

Town Council • October 5, 2026



9 parcels • 6.78 acres • Campbell Ave / Amy St / Woodland St

Informational presentation on conditional acceptance if Complete the Trails funding is awarded

The Decision Before Council

A conditional commitment now can clarify the ownership path before any acquisition closes.

9 identified parcels

Six Dickey parcels and three Byland parcels, totaling approximately 6.78 acres.

Conditional on grant award/donation

Acceptance would move forward only if Foothills Conservancy receives Complete the Trails funding and acquisition conditions are satisfied or the parties make a direct donation.

Final details still reviewed

Title, due diligence, deed restrictions, closing documents, and any maintenance agreement can be reviewed by the Town Manager and Town Attorney.

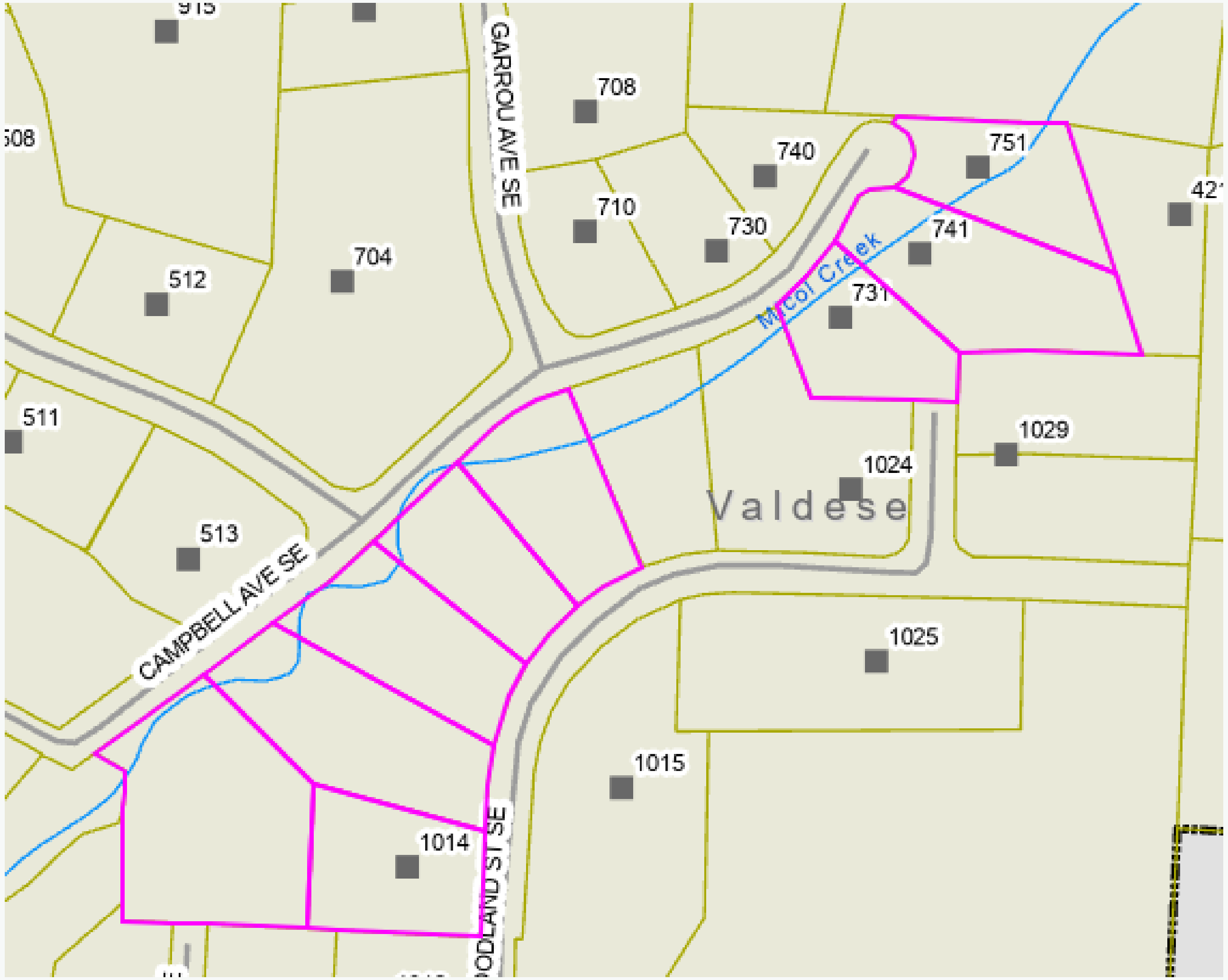
Proposed Council action

Consider conditional acceptance of the nine parcels for public trail / passive recreation if the Complete the Trails grant is awarded, subject to satisfactory legal and due-diligence review.

Why now: the landowners have year-end timing considerations, and the next regular Council meeting would be November 2.

The Nine Parcels

A connected creek corridor along Campbell Avenue, Amy Street and Woodland Street.



Dickey / Garrou

6 parcels • 4.68 acres

0 Campbell Ave SE ×4
0 Amy St
1014 Woodland St SE

Byland

3 parcels • 2.10 acres

731 Campbell Ave SE
741 Campbell Ave SE
751 Campbell Ave SE

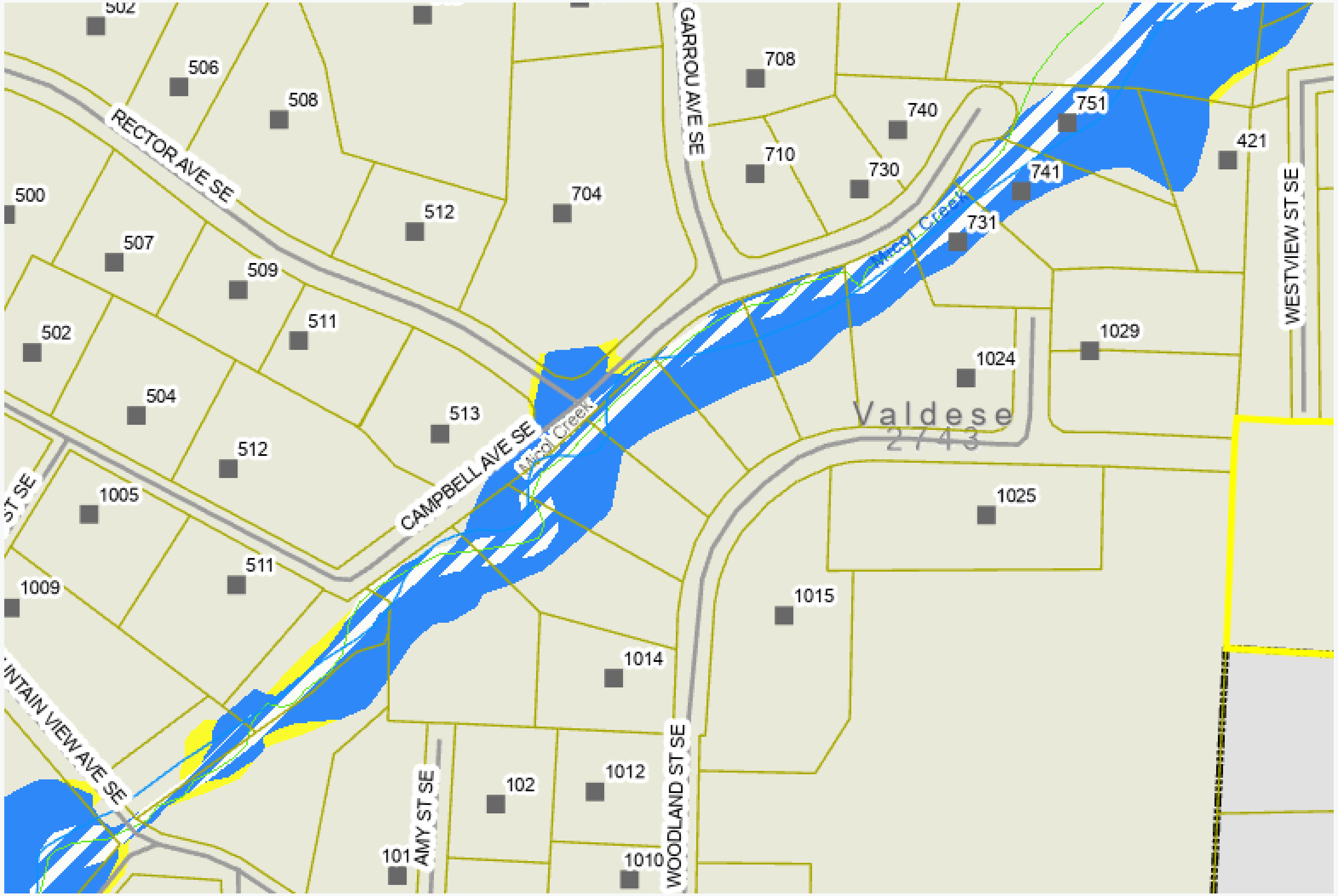
Proposed long-term use

Public passive recreation, creek-corridor conservation, and future Wilderness Gateway State Trail.

Agenda

The Nine Parcels

Flood plain along Micol Creek

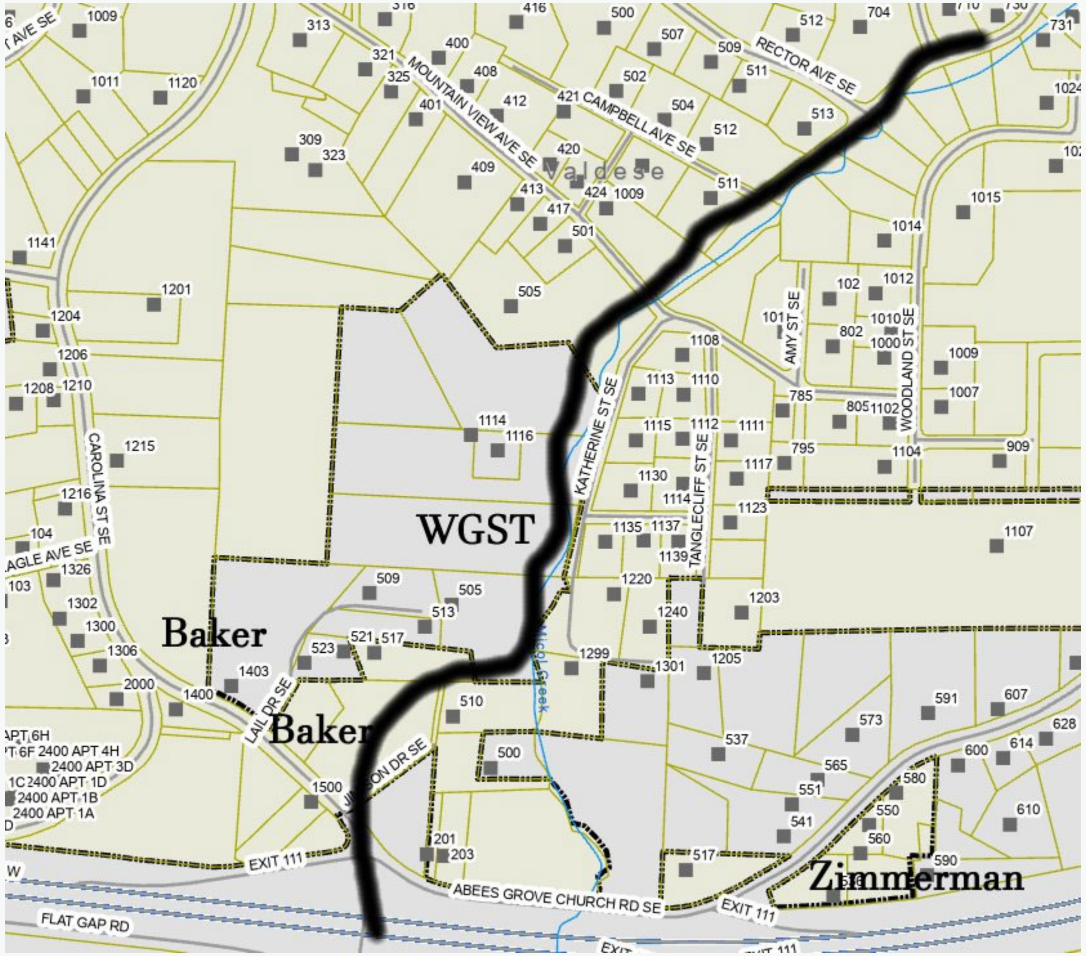


Agenda

A Strategic Link Through Valdese

The nine parcels sit within a larger planned WGST connection between South Mountains, Exit 111, and Valdese. Proposed Route

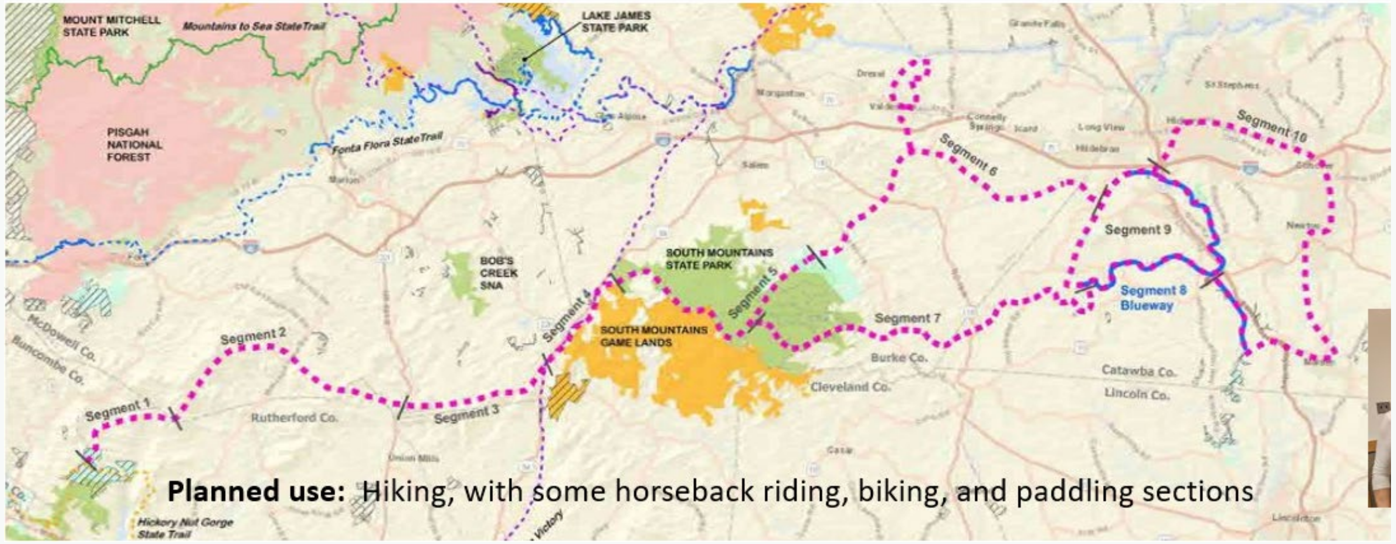
I-40
EXIT 111



Toward Valdese / Children's Park

Wilderness Gateway State Trail: Official State Vision

NC Trails describes the trail around three pillars: conservation, recreation, and tourism.



Existing WGST: 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.

Source: trails.nc.gov/state-trails/wilderness-gateway-state-trail

Agenda

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

1 LANDOWNER
Property identified for public trail / park use

2 FCNC
Acquired property using Complete the Trails funding

3 PARTNERS
Worked through due diligence and transfer

4 TOWN
Valdese accepted 5.63 acres into public ownership

5 PUBLIC USE
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.

CONCEPTUAL / FUTURE VISION
Not part of the current parcel-acceptance action

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 Valdese intends to accept the properties if the grant is awarded or if donated.

2. **Keep the grant process moving**
   Complete the Trails funding can be used for acquisition and eligible transaction costs if awarded.

3. **Protect a planned trail corridor**
   The nine parcels would be available for passive recreation and future WGST development.

4. **Allow safeguards before closing**
   Town staff and counsel can verify title, floodplain/buildability, deed terms, and maintenance responsibilities.

Possible motion: conditionally accept the nine identified parcels if the Complete the Trails grant is awarded or parcels donated, subject to satisfactory legal review and due diligence.

Sources: NC Trails / NC Complete the Trails Program; FCNC Micol Creek transfer

Agenda

Town of Valdese
AGENDA MEMO

☐ Resolution ☑ Ordinance ☐ Contract ☐ Discussion ☐ Information Only

To: Valdese Town Council

From: Michael Rapp - Town Planner

Subject: HB 162 - Text Amendment (UDO)

Meeting: October 5, 2026 - Regular Council Meeting

Presenter: Michael Rapp, Town Planner

ITEM OF INTEREST:

Public hearing to modify the Town of Valdese Unified Development Ordinance Sections 2.9.3, 2.10, 4.2.1, 4.3, 4.4.1, 5.4, and 11.2.

BACKGROUND INFORMATION:

House Bill 162 was enacted as Session Law 2026-39 and amends G.S. 160D-702(c). Effective January 1, 2027, local development regulations may no longer require an off-street parking lot to provide a minimum number of parking spaces.

The Town's current Unified Development Ordinance contains minimum off-street parking requirements for a variety of residential, commercial, industrial, and institutional uses, as well as related references throughout the ordinance. The proposed text amendment removes these numerical parking minimums and makes the related conforming revisions necessary to comply with State law. The amendment would continue to allow the Town to regulate parking-area design, location, access, circulation, paving, landscaping, screening, and maintenance.

A legislative public hearing is required prior to Town Council consideration of the proposed text amendment.

The Planning Board voted at its 8/17/26 meeting to recommend the approval of the text amendment 5-0.

BUDGET IMPACT:

N/A

RECOMMENDATION / OPTIONS:

Staff recommends Council to consider the ordinance, amending Sections 2.9.3, 2.10, 4.2.1, 4.3, 4.4.1, 5.4, and 11.2. of the Town of Valdese Unified Development Ordinance.

LIST OF ATTACHMENTS:

Staff Report
Adoption Ordinance & Consistency Statement
Planning Board Recommendation (UDO)

Agenda

TO: Valdese Town Council

FROM: Michael Rapp, Town Planner

DATE: October 5, 2026

SUBJECT: Text Amendment to the Unified Development Ordinance

REQUESTED ACTION: Text Amendment in response to HB 162

BACKGROUND:

House Bill 162 was enacted as Session Law 2026-39 and amends G.S. 160D-702(c). Effective January 1, 2027, a zoning or other development regulation may not require an off-street parking lot to meet a minimum number of parking spaces per development or structure, regardless of occupancy or use. The legislation does not prevent the Town from regulating the design, location, access, circulation, paving, landscaping, screening, or maintenance of parking areas that are provided. It also does not prohibit off-street loading requirements.

The Valdese Unified Development Ordinance currently requires off-street parking in most zoning districts, establishes minimum parking ratios for multiple use classifications, and contains several use-specific minimums and related references. The proposed amendment removes those numerical minimums and makes the conforming revisions necessary to comply with State law while retaining the Town's parking-lot design and safety standards.

The Valdese Planning Board reviewed and recommended these changes unanimously at its 8/17/26 meeting.

REVIEW CRITERIA:

2.9.3 CHANGES TO APPROVED SPECIAL USE PERMITS

B. Minor Modifications. The Planning Director is authorized to review and approve administratively a minor modification to an approved special use permit, subject to the following limitations:

3. Dimensional Standards. Dimensional standard minor modifications are adjustments to the dimensional standards of the zoning ordinance. Dimensional standards may only be modified upon a finding by the administrator, based on evidence from the permit holder, that the modification is needed to address a site characteristic or technical design consideration not known at the time of initial approval.

a. In addition to the general limitations for minor modifications, dimensional standard minor modifications are limited to:

1. ~~An adjustment to parking requirements up to the less of 10 spaces or 10 percent of the total parking.~~

2.10 CONDITIONAL ZONING

I. Revisions to Approved Conditional Zonings.

2. Minor Modifications

c. Dimensional Standard. Dimensional standard minor modifications are adjustments to the dimensional standards of the zoning ordinance. Dimensional standards may only be modified upon a finding by the administrator, based on evidence from the permit holder, that the modification is needed to address a site characteristic or technical design consideration not known at the time of initial approval.

i. In addition to the general limitations for minor modifications, dimensional standard minor modifications are limited to:

a. ~~An adjustment to parking requirements up to the less of 10 spaces or 10 percent.~~

4.2.1 INTERPRETATION OF UNLISTED USES

B. Standard for approving unlisted uses. In order to determine if the proposed use(s) has an impact that is similar in nature, function, and duration to the other uses allowed in a specific zoning district, the Planning Director shall assess all relevant characteristics of the proposed use, including, but not limited to, the following:

10. ~~Parking requirements~~ Parking demand, turnover and generation, ~~ratio of the number of spaces required~~ the number of spaces typically provided per unit area or activity, and the potential for shared parking with other use types.

4.3.7 BED AND BREAKFAST INNS Bed and Breakfast Inns are subject to the following requirements:

D. ~~Minimum parking spaces required – 2 spaces plus 1 space for each room devoted to guest accommodations.~~ Any off-street parking provided shall comply with the applicable standards of Section 5.4.

4.3.11 ELECTRONIC GAMING OPERATIONS Electronic Gaming Operations are subject to the following requirements:

F. ~~Any location for Electronic Gaming operations must meet the parking requirements of the B-2 General Business District.~~ Any off-street parking provided shall comply with the applicable standards of Section 5.4.

4.3.17 MANUFACTURING, LIGHT Manufacturing, Light in the b-2 General Business District is subject to the following requirements

E. ~~Parking and loading requirements shall be per Section 5.4.~~ Any off-street parking provided shall comply with the applicable parking-area standards of Section 5.4. Off-street loading shall comply with Section 5.4.5.

4.4.1 PERMITTED ACCESSORY USES The following accessory uses are permitted:

C. Parking Lots (see Section 5.4, Off-Street Parking ~~Requirements~~ Standards).

5.4 OFF-STREET PARKING ~~REQUIREMENTS~~ STANDARDS

5.4.1 PARKING ~~TO BE REQUIRED AND PERMANENT~~ WHEN PROVIDED; DIMENSIONS AND LOCATION

Agenda

A. ~~Off-street parking space shall be provided per this Article in all districts, except the B-1 Central Business District, the function of which makes it impractical to impose such requirements.~~ No minimum number of off-street parking spaces is required by this UDO. Any off-street parking lot or parking space provided shall comply with the applicable standards of this section.
B. ~~The off-street parking space required by this section shall be permanent space and shall not be used for any other purpose.~~ Off-street parking areas and spaces provided shall be used and maintained in accordance with the approved site plan. A parking area or space may be removed or converted to another permitted use, provided the resulting development complies with this UDO and all other applicable law.
H. ~~Required off-street parking spaces for~~ Off-street parking spaces provided to serve any use shall be located no more than 400 feet from the use they are intended to serve. This standard does not apply to parking spaces for auditoriums, stadiums, assembly halls, gymnasiums, hospitals, and other places of assembly.

5.4.2 USE OF PARKING LOTS PERMITTED.

A. ~~The required parking spaces for any number of separate uses may be combined in one lot, but the required space assigned to one use may not be assigned to another at the same time, except that one-half (1/2) of the parking space required for~~ ~~**churches, theaters, or assembly halls**~~ ~~whose peak attendance will be at night or on Sundays may be assigned to a use which will be closed at nights or on Sundays.~~ Off-street parking provided for two or more separate uses may be combined in a common parking area, provided the parking area complies with the applicable access, circulation, design, landscaping, lighting, and screening standards of this section.
~~**B.** No portion of any street right-of-way shall be considered as fulfilling or partially fulfilling the area requirements for off-street parking required by the terms of this UDO.~~
C. Parking in one zoning district in connection with the ~~principle~~ principal use in another zoning district is permitted so long as all applicable requirements of Section 5.4 are met.

5.4.3 ~~ENFORCEMENT~~ APPLICATION INFORMATION REQUIRED WHEN APPLICABLE

~~Each application for a zoning permit shall include information as to the location and dimensions of off-street parking space and the means of ingress and egress between such space and a street. This information shall be in sufficient detail to enable the Zoning Enforcement Officer to determine whether or not the requirements of this UDO are met.~~
When off-street parking is proposed, the zoning permit application shall show the location and dimensions of the parking spaces and parking areas, together with the proposed means of ingress, egress, circulation, and connection to a street. This information shall be sufficient to determine compliance with the applicable standards of this UDO.

5.4.4 RESERVED ~~**5.4.4 SCHEDULE OF PARKING SPACES**~~ ~~Off-street parking spaces shall be provided and permanently maintained by the owners and occupants of the following types of property uses as follows:~~

~~**USE CLASSIFICATION**~~	~~**PARKING SPACE REQUIREMENT**~~

Agenda

~~**Single Family**~~	~~2 for each dwelling unit~~
~~**Duplex**~~	~~2 per unit~~
~~**Group Living Quarters**~~	~~1 per 4 residents~~
~~**Senior Housing**~~	~~1 per unit~~
~~**Multi-family**~~	~~1.5 per unit~~
~~**Commercial**~~	~~1 space for every 500 square feet of gross floor area~~
~~**Industrial**~~	~~1 space for every 500 square feet of gross floor area~~
~~**Office**~~	~~1 space for every 500 square feet of gross floor area~~
~~**Warehouse**~~	~~1 space for every 4,000 square feet of gross floor area~~
~~**Civic**~~	~~1 space for every 500 square feet of gross floor area~~
~~**High Schools or Colleges and University Campuses (auditoriums, stadiums, gymnasiums, assembly halls)**~~	~~1 space for each 10 fixed seats and 1 space for each 10 moveable seats in the largest assembly area.~~

5.4.6 PARKING LOT DESIGN REQUIREMENTS Off-street parking areas should be designed to create a safe and comfortable passage for pedestrians. All off-street parking lots, including exits, entrances, drives, and parking areas shall:

E. ~~Be maintained as long as the use, which it serves, exists. Each parking space shall be marked and maintained~~ Be maintained in good condition. Each parking space shall be clearly marked; and

5.4.7 LANDSCAPING OF PARKING AREAS

A. The landscaping requirements of this section shall apply to land, public and private, designated as multi-family, recreational, institutional, industrial, or commercial land uses, ~~which is required to have or provide~~ that contain forty (40) or more parking spaces.

1. All those multi-family, recreational, institutional, industrial, and commercial land uses ~~which are required to have~~ that contain one (1) to thirty-nine (39) ~~nineteen~~ spaces must comply with the street yard requirements only.

11.2.1 TERMS DEFINED

Nonconforming Site Feature: Any obstruction within a required sight distance triangle or any off-street parking, landscaping, perimeter and streetyard buffer, screening, access and circulation features that were lawfully established before the effective date of this UDO, or a subsequent amendment thereto, but does not comply with the sight distance triangle standards or the off-street parking, landscaping perimeter and streetyard buffer, screening, or access and circulation features standards applied by this UDO or the subsequent amendment. The lack of required sight distance triangle, ~~off-street parking,~~ landscaping, perimeter or streetyard buffer, screening, or access and circulation features also shall constitute a nonconforming site feature.

Agenda

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 October 5, 2026, contained in the agenda materials and to approve the proposed zoning text amendment to the Town of Valdese UDO Sections 2.9.3 "Changes to Approved Special Use Permits," 2.10 "Conditional Zoning," 4.2.1 "Interpretation of Unlisted Uses," 4.3 "Use-Specific Standards," 4.4.1 "Permitted Accessory Uses," 5.4 "Off-Street Parking Standards," and 11.2 "Definitions"

CITIZEN INPUT

A Notice of Public Hearing has appeared in The Paper prior to the Council meeting on September 19 & 26, 2026.

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF VALDESE AMENDING THE TOWN OF VALDESE UNIFIED DEVELOPMENT ORDINANCE REGARDING OFF-STREET PARKING STANDARDS

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 162 was enacted as Session Law 2026-39 and amends North Carolina General Statute 160D-702(c) to prohibit zoning and other development regulations from requiring an off-street parking lot to provide a minimum number of parking spaces per development or structure, regardless of occupancy or use, effective January 1, 2027; and

WHEREAS, the Town's UDO currently establishes minimum off-street parking requirements for various uses and contains related provisions based upon those minimum requirements; and

WHEREAS, the Valdese Town Council has considered a proposed text amendment removing minimum off-street parking requirements and making related conforming amendments while retaining applicable standards governing the design, location, access, circulation, landscaping, screening, maintenance, and other characteristics of off-street parking areas that are provided; and

WHEREAS, the Valdese Planning Board reviewed the proposed text amendment at its August 17, 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 October 5, 2026, contained in the agenda materials, which is incorporated herein by reference.

NOW, THEREFORE, IT IS HEREBY ORDAINED by the Valdese Town Council that:

1. The Valdese Town Council hereby adopts the Consistency Statement dated October 5, 2026, finding that the text amendment to the Town of Valdese Unified Development

Agenda

Ordinance regarding off-street parking standards 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, promoting orderly development, retaining appropriate parking-area design and safety standards, and ensuring that the Town's development regulations conform with applicable North Carolina law.
3. Sections 2.9.3, "Changes to Approved Special Use Permits"; 2.10, "Conditional Zoning"; 4.2.1, "Interpretation of Unlisted Uses"; 4.3, "Use-Specific Standards"; 4.4.1, "Permitted Accessory Uses"; 5.4, "Off-Street Parking Standards"; 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:

2.9.3 CHANGES TO APPROVED SPECIAL USE PERMITS

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1. ~~An adjustment to parking requirements up to the less of 10 spaces or 10 percent of the total parking.~~

2.10 CONDITIONAL ZONING

I. Revisions to Approved Conditional Zonings.

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Agenda

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F. ~~Any location for Electronic Gaming operations must meet the parking requirements of the B-2 General Business District.~~ Any off-street parking provided shall comply with the applicable standards of Section 5.4.

4.3.17 MANUFACTURING, LIGHT Manufacturing, Light in the b-2 General Business District is subject to the following requirements

E. ~~Parking and loading requirements shall be per Section 5.4.~~ Any off-street parking provided shall comply with the applicable parking-area standards of Section 5.4. Off-street loading shall comply with Section 5.4.5.

4.4.1 PERMITTED ACCESSORY USES The following accessory uses are permitted:

C. Parking Lots (see Section 5.4, Off-Street Parking ~~Requirements~~ Standards).

5.4 OFF-STREET PARKING ~~REQUIREMENTS~~ STANDARDS

5.4.1 PARKING ~~TO BE REQUIRED AND PERMANENT~~ WHEN PROVIDED; DIMENSIONS AND LOCATION

A. ~~Off-street parking space shall be provided per this Article in all districts, except the B-1 Central Business District, the function of which makes it impractical to impose such requirements.~~ No minimum number of off-street parking spaces is required by this UDO. Any off-street parking lot or parking space provided shall comply with the applicable standards of this section.

B. ~~The off-street parking space required by this section shall be permanent space and shall not be used for any other purpose.~~ Off-street parking areas and spaces provided shall be used and maintained in accordance with the approved site plan. A parking area or space may be removed or converted to another permitted use, provided the resulting development complies with this UDO and all other applicable law.

H. ~~Required off-street parking spaces for~~ Off-street parking spaces provided to serve any use shall be located no more than 400 feet from the use they are intended to serve. This standard does not apply to parking spaces for auditoriums, stadiums, assembly halls, gymnasiums, hospitals, and other places of assembly.

5.4.2 USE OF PARKING LOTS PERMITTED.

A. ~~The required parking spaces for any number of separate uses may be combined in one lot, but the required space assigned to one use may not be assigned to another at the same time, except that one-half (1/2) of the parking space required for **churches, theaters, or assembly halls** whose peak attendance will be at night or on Sundays may be assigned to a use which will be closed at nights or on Sundays.~~ Off-street parking provided for two or more separate uses may be combined in a common parking area, provided the parking area complies with the applicable access, circulation, design, landscaping, lighting, and screening standards of this section.

~~**B.** No portion of any street right-of-way shall be considered as fulfilling or partially fulfilling the area requirements for off-street parking required by the terms of this UDO.~~

C. Parking in one zoning district in connection with the ~~principle~~ principal use in another zoning district is permitted so long as all applicable requirements of Section 5.4 are met.

5.4.3 ~~ENFORCEMENT~~ APPLICATION INFORMATION REQUIRED WHEN APPLICABLE

~~Each application for a zoning permit shall include information as to the location and dimensions of off-street parking space and the means of ingress and egress between such space and a street. This information shall be in sufficient detail to enable the Zoning Enforcement Officer to determine whether or not the requirements of this UDO are met.~~ When off-street parking is proposed, the zoning permit application shall show the location and dimensions of the parking spaces and parking areas, together with the proposed means of ingress, egress, circulation, and connection to a street. This information shall be sufficient to determine compliance with the applicable standards of this UDO.

5.4.4 RESERVED ~~**5.4.4 SCHEDULE OF PARKING SPACES** Off-street parking spaces shall be provided and permanently maintained by the owners and occupants of the following types of property uses as follows:~~

~~**USE CLASSIFICATION**~~	~~**PARKING SPACE REQUIREMENT**~~
~~**Single Family**~~	~~2 for each dwelling unit~~
~~**Duplex**~~	~~2 per unit~~
~~**Group Living Quarters**~~	~~1 per 4 residents~~
~~**Senior Housing**~~	~~1 per unit~~
~~**Multi-family**~~	~~1.5 per unit~~
~~**Commercial**~~	~~1 space for every 500 square feet of gross floor area~~
~~**Industrial**~~	~~1 space for every 500 square feet of gross floor area~~
~~**Office**~~	~~1 space for every 500 square feet of gross floor area~~
~~**Warehouse**~~	~~1 space for every 4,000 square feet of gross floor area~~
~~**Civic**~~	~~1 space for every 500 square feet of gross floor area~~
~~**High Schools or Colleges and University Campuses (auditoriums, stadiums, gymnasiums, assembly halls)**~~	~~1 space for each 10 fixed seats and 1 space for each 10 moveable seats in the largest assembly area.~~

5.4.6 PARKING LOT DESIGN REQUIREMENTS Off-street parking areas should be designed to create a safe and comfortable passage for pedestrians. All off-street parking lots, including exits, entrances, drives, and parking areas shall:

E. ~~Be maintained as long as the use, which it serves, exists. Each parking space shall be marked and maintained~~ Be maintained in good condition. Each parking space shall be clearly marked; and

5.4.7 LANDSCAPING OF PARKING AREAS

A. The landscaping requirements of this section shall apply to land, public and private, designated as multi-family, recreational, institutional, industrial, or commercial land uses, ~~which is required to have or provide~~ that contain forty (40) or more parking spaces.

1. All those multi-family, recreational, institutional, industrial, and commercial land uses ~~which are required to have~~ that contain one (1) to thirty-nine (39) ~~nineteen~~ spaces must comply with the street yard requirements only.

11.2.1 TERMS DEFINED

Nonconforming Site Feature: Any obstruction within a required sight distance triangle or any off-street parking, landscaping, perimeter and streetyard buffer, screening, access and circulation features that were lawfully established before the effective date of this UDO, or a subsequent amendment thereto, but does not comply with the sight distance triangle standards or the off-street parking, landscaping perimeter and streetyard buffer, screening, or access and circulation features standards applied by this UDO or the subsequent amendment. The lack of required sight distance triangle, ~~off-street parking,~~ landscaping, perimeter or streetyard buffer, screening, or access and circulation features also shall constitute a nonconforming site feature.

Agenda

VALDESE TOWN COUNCIL
UNIFIED DEVELOPMENT ORDINANCE TEXT AMENDMENT – OFF-STREET PARKING CONSISTENCY STATEMENT

On October 5, 2026, the Valdese Town Council ("Council") met to consider a proposed text amendment to the Town of Valdese Unified Development Ordinance ("UDO") regarding off-street parking standards, 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 162 was enacted as Session Law 2026-39 and amends North Carolina General Statute 160D-702(c). Effective January 1, 2027, a zoning or other development regulation may not require an off-street parking lot to meet a minimum number of parking spaces per development or structure, regardless of occupancy or use.
4. The proposed text amendment removes minimum off-street parking requirements from the UDO and makes related conforming amendments while retaining applicable standards governing the design, location, access, circulation, landscaping, screening, maintenance, and other characteristics of off-street parking areas that are provided.
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, promotes orderly development, retains

appropriate parking-area design and safety standards, and ensures that the Town's development regulations conform with applicable North Carolina law.

7. The Planning Board met on August 17, 2026, and unanimously recommended that Council approve the proposed text amendment regarding off-street parking standards.

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 off-street parking standards 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)

VALDESE NORTH CAROLINA

TOWN OF VALDESE
NORTH CAROLINA'S FRIENDLY TOWN

P.O. BOX 339
VALDESE, NORTH CAROLINA 28690-0339
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VALDESE PLANNING BOARD
TEXT AMENDMENT CONSISTENCY STATEMENT

On August 17, 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 2.9.3 "Changes to Approved Special Use Permits," 2.10 "Conditional Zoning," 4.2.1 "Interpretation of Unlisted Uses," 4.3 "Use-Specific Standards," 4.4.1 "Permitted Accessory Uses," 5.4 "Off-Street Parking Standards," and 11.2 "Definitions" 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:

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 August 17, 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 2026-39.

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 2.9.3 "Changes to Approved Special Use Permits," 2.10 "Conditional Zoning," 4.2.1 "Interpretation of Unlisted Uses," 4.3 "Use-Specific Standards," 4.4.1 "Permitted Accessory Uses," 5.4 "Off-Street Parking Standards," and 11.2 "Definitions" 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

8/17/2026

Date

Agenda

Town of Valdese
AGENDA MEMO

☐ Resolution ☑ Ordinance ☐ Contract ☐ Discussion ☐ Information Only

To: Valdese Town Council

From: Michael Rapp - Town Planner

Subject: HB 162 - Text Amendment (2024 Zoning Ordinance)

Meeting: October 5, 2026 - Regular Council Meeting

Presenter: Michael Rapp, Town Planner

ITEM OF INTEREST:

Public hearing to modify the Town of Valdese 2024 Zoning Ordinance Articles D, E, F, and G.

BACKGROUND INFORMATION:

House Bill 162 was enacted as Session Law 2026-39 and amends G.S. 160D-702(c). Effective January 1, 2027, local development regulations may no longer require an off-street parking lot to provide a minimum number of parking spaces.

The Town's current Zoning Ordinance contains minimum off-street parking requirements for a variety of residential, commercial, industrial, and institutional uses, as well as related references throughout the ordinance. The proposed text amendment removes these numerical parking minimums and makes the related conforming revisions necessary to comply with State law. The amendment would continue to allow the Town to regulate parking-area design, location, access, circulation, paving, landscaping, screening, and maintenance.

A legislative public hearing is required prior to Town Council consideration of the proposed text amendment.

The Planning Board voted at its 8/17/26 meeting to recommend the approval of the text amendment 5-0.

BUDGET IMPACT:

N/A

RECOMMENDATION / OPTIONS:

Staff recommends Council to consider the ordinance, amending Articles D, E, F, and G of the 2024 Zoning Ordinance.

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: October 5, 2026

SUBJECT: Text Amendment to the Town's Zoning Ordinance

REQUESTED ACTION: Text Amendment in response to HB 162

BACKGROUND:

House Bill 162 was enacted as Session Law 2026-39 and amends G.S. 160D-702(c). Effective January 1, 2027, a zoning or other development regulation may not require an off-street parking lot to meet a minimum number of parking spaces per development or structure, regardless of occupancy or use. The legislation does not prevent the Town from regulating the design, location, access, circulation, paving, landscaping, screening, or maintenance of parking areas that are provided. It also does not prohibit off-street loading requirements.

The Town's Zoning Ordinance currently requires off-street parking in most zoning districts, establishes minimum parking ratios for multiple use classifications, and contains several use-specific minimums and related references. The proposed amendment removes those numerical minimums and makes the conforming revisions necessary to comply with State law while retaining the Town's parking-lot design and safety standards.

The Valdese Planning Board reviewed and recommended these changes unanimously at its 8/17/26 meeting.

REVIEW CRITERIA:

ARTICLE D GENERAL PROVISIONS
9-3042 Permitted Accessory Uses and Structures
The following accessory uses are permitted:

c. Parking Lots

1. See Article F, Off-Street Parking ~~Requirements~~ Standards

ARTICLE E USE REQUIREMENTS BY DISTRICT
9-3051 Residential Districts (R-8)
9-3051.2 Off-Street Parking and Loading ~~Requirements~~ Standards
Off-street parking and loading ~~requirements~~ standards shall be met for all uses as required by Article F of this Chapter.

9-3052 Residential Districts (R-12A)
9-3052.2 Off-Street Parking and Loading ~~Requirements~~ Standards
Off-street parking and loading ~~requirements~~ standards shall be met for all uses as required by Article F of this Chapter.

9-3053 Residential Districts (R-12)

9-3053.2 Off-Street Parking and Loading ~~Requirements~~ Standards
Off-street parking and loading ~~requirements~~ standards shall be met for all uses as required by Article F of this Chapter.

9-3054 Office-Institutional District (O-I)
9-3054.2 Off-Street Parking and Loading ~~Requirements~~ Standards
Off-street parking and loading ~~requirements~~ standards shall be met for all uses as required by Article F of this Chapter.

9-3055 Central Business District (B-1)
9-3055.2 Off-Street Parking and Loading ~~Requirements~~ Standards
Off-street parking and loading ~~requirements~~ standards shall be met for all uses as required by Article F of this Chapter.

9-3056 General Business District (B-2)
9-3056.2 Off-Street Parking and Loading ~~Requirements~~ Standards
Off-street parking and loading ~~requirements~~ standards shall be met for all uses as required by Article F of this Chapter.

9-3058 Manufacturing District (M-1)
9-3058.2 Off-Street Parking and Loading ~~Requirements~~ Standards
Off-street parking and loading ~~requirements~~ standards shall be met for all uses as required by Article F of this Chapter.

9-3059 Flood Plain Overlay District (FP)
9-3059.2 Off-Street Parking and Loading ~~Requirements~~ Standards
Off-street parking and loading ~~requirements~~ standards shall be met for all uses as required by Article F of this Chapter.

9-3060 Special Requirements for Certain Uses
9-3060.6 Bed and Breakfast Inns

4. ~~Minimum parking spaces required – 2 spaces plus 1 space for each room devoted to guest accommodations.~~ Any off-street parking provided shall comply with the applicable standards of Article F.

9-3060.7 Electronic Gaming Operations

5. ~~Any location for Electronic Gaming operations must meet the parking requirement of the B-2 General Business District.~~ Any off-street parking provided shall comply with the applicable standards of Article F.

Section 9-3063 Manufacturing and Production
Manufacturing and Production in the B-2 General Business District are subject to the following requirements:

E. Parking and loading ~~requirements~~ standards shall be per Article F of the zoning Chapter.

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ARTICLE F: OFFSTREET PARKING ~~REQUIREMENTS~~ STANDARDS

9-3071 Parking Spaces ~~to be Required and Permanent~~ When Provided; Dimensions and Location

a. ~~Off-street parking space shall be provided per this Article in all districts, except the B-1 Central Business District, the function of which makes it impractical to impose such requirements.~~ No minimum number of off-street parking spaces is required by this Zoning Ordinance. Any off-street parking lot or parking space provided shall comply with the applicable standards of this section.

b. ~~The off-street parking space required by this division shall be permanent space and shall not be used for any other purpose.~~ Off-street parking areas and spaces provided shall be used and maintained in accordance with the approved site plan. A parking area or space may be removed or converted to another permitted use, provided the resulting development complies with this Zoning Ordinance and all other applicable law.

h. ~~Required off-street parking spaces for~~ Off-street parking spaces provided to serve any use shall be located no more than 400 feet from the use they are intended to serve. This standard does not apply to parking spaces for auditoriums, stadiums, assembly halls, gymnasiums, hospitals, and other places of assembly.

9-3072 Use of Parking Lots Permitted

a. ~~The required parking spaces for any number of separate uses may be combined in one lot, but the required space assigned to one use may not be assigned to another at the same time, except that one-half (1/2) of the parking space required for **churches, theaters, or assembly halls** whose peak attendance will be at night or on Sundays may be assigned to a use which will be closed at nights or on Sundays.~~ Off-street parking provided for two or more separate uses may be combined in a common parking area, provided the parking area complies with the applicable access, circulation, design, landscaping, lighting, and screening standards of this section.

~~b. No portion of any street right-of-way shall be considered as fulfilling or partially fulfilling the area requirements for off-street parking required by the terms of this Chapter.~~

c. Parking in one zoning district in connection with the ~~principle~~ principal use in another zoning district is permitted so long as all applicable requirements of Article F, Off-Street Parking, are met.

9-3073 ~~Enforcement~~ Application Information Required when Applicable

~~Each application for a zoning permit shall include information as to the location and dimensions of off-street parking space and the means of ingress and egress between such space and a street. This information shall be in sufficient detail to enable the Zoning Enforcement Officer to determine whether or not the requirements of this chapter are met.~~ When off-street parking is proposed, the zoning permit application shall show the location and dimensions of the parking spaces and parking areas, together with the proposed means of ingress, egress, circulation, and connection to a street. This information shall be sufficient to determine compliance with the applicable standards of this Zoning Ordinance.

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9-3074 ~~Schedules of Parking Spaces~~ Reserved

~~Off-street parking spaces shall be provided and permanently maintained by the owners and occupants of the following types of property uses as follows:~~

~~USE CLASSIFICATION~~	~~PARKING SPACE REQUIREMENT~~
~~Single Family~~	~~2 for each dwelling unit~~
~~Duplex~~	~~2 per unit~~
~~Group Living Quarters~~	~~1 per 4 residents~~
~~Senior Housing~~	~~1 per unit~~
~~Multi-family~~	~~1.5 per unit~~
~~Commercial~~	~~1 space for every 500 square feet of gross floor area~~
~~Industrial~~	~~1 space for every 500 square feet of gross floor area~~
~~Office~~	~~1 space for every 500 square feet of gross floor area~~
~~Warehouse~~	~~1 space for every 4,000 square feet of gross floor area~~
~~Civic~~	~~1 space for every 500 square feet of gross floor area~~
~~High Schools or Colleges and University Campuses (auditoriums, stadiums, gymnasiums, assembly halls)~~	~~1 space for each 10 fixed seats and 1 space for each 10 moveable seats in the largest assembly area.~~

9-3076 Parking Lot Design Requirements

Off-street parking areas should be designed to create a safe and comfortable passage for pedestrians. All off-street parking lots, including exits, entrances, drives, and parking areas shall:

5. ~~Be maintained as long as the use, which it serves, exists. Each parking space shall be marked and maintained~~ Be maintained in good condition. Each parking space shall be clearly marked; and

9-3077 Landscaping of Parking Area

The landscaping requirements of this section shall apply to land, public and private, designated as multi-family, recreational, institutional, industrial, or commercial land uses, ~~which is required to have or provide~~ that contain forty (40) or more parking spaces. All those multi-family, recreational, institutional, industrial, and commercial land uses ~~which are required to have~~ that contain one (1) to thirty-nine (39) ~~nineteen~~ spaces must comply with the street yard requirements only. All parking areas, regardless of size, shall meet the buffer requirements outlined in Section 9-3077.5.

ARTICLE G MANUFACTURED HOMES AND MANUFACTURED HOME PARKS

9-3085 Provisions for Existing Manufactured Home Parks

d. All person operating a manufactured home park that existed at the time of adoption of this chapter must submit an improvement proposal for the park (as provided herein) to be reviewed by the Planning Board an approved by the Town Council. Upon approval of the improvement proposal by the Town Council, alterations to the park as required may begin. The proposal shall indicate how the requirements listed herein will be met.

3. Required improvements. The following improvements to the manufactured home parks shall be completed within three (3) years of the date of adoption of this chapter.

~~h. Two paved spaces shall be provided for each manufactured home. Each parking space shall have a length of 18 feet and a width of 9 feet.~~

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 2024 Zoning Ordinance. *(use statement below)*
2. The Town Council denies the text amendment to the 2024 Zoning 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 October 5, 2026, contained in the agenda materials and to approve the proposed zoning text amendment to the Town of Valdese 2024 Zoning Ordinance; Articles D, "General Provisions," E, "Use Requirements by District," F, "Off-Street Parking Requirements," and G, "Manufactured Homes and Manufactured Home Parks"

CITIZEN INPUT

A Notice of Public Hearing has appeared in The Paper prior to the Council meeting on September 19 & 26, 2026.

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AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF VALDESE AMENDING THE TOWN OF VALDESE 2024 ZONING ORDINANCE REGARDING OFF-STREET PARKING STANDARDS

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 162 was enacted as Session Law 2026-39 and amends North Carolina General Statute 160D-702(c) to prohibit zoning and other development regulations from requiring an off-street parking lot to provide a minimum number of parking spaces per development or structure, regardless of occupancy or use, effective January 1, 2027; and

WHEREAS, the Town's 2024 Zoning Ordinance currently establishes minimum off-street parking requirements for various uses and contains related provisions based upon those minimum requirements; and

WHEREAS, the Valdese Town Council has considered a proposed text amendment removing minimum off-street parking requirements and making related conforming amendments while retaining applicable standards governing the design, location, access, circulation, landscaping, screening, maintenance, and other characteristics of off-street parking areas that are provided; and

WHEREAS, the Valdese Planning Board reviewed the proposed text amendment at its August 17, 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 October 5, 2026, contained in the agenda materials, which is incorporated herein by reference.

NOW, THEREFORE, IT IS HEREBY ORDAINED by the Valdese Town Council that:

1. The Valdese Town Council hereby adopts the Consistency Statement dated October 5, 2026, finding that the text amendment to the Town of Valdese 2024 Zoning Ordinance

Agenda

regarding off-street parking standards 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, promoting orderly development, retaining appropriate parking-area design and safety standards, and ensuring that the Town's development regulations conform with applicable North Carolina law.
3. Articles D, "General Provisions"; E, "Use Requirements by District"; F, "Off-Street Parking Requirements," as amended and renamed "Off-Street Parking Standards"; and G, "Manufactured Homes and Manufactured Home Parks," 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:
c. Parking Lots
1. See Article F, Off-Street Parking ~~Requirements~~ Standards

ARTICLE E USE REQUIREMENTS BY DISTRICT
9-3051 Residential Districts (R-8)
9-3051.2 Off-Street Parking and Loading ~~Requirements~~ Standards
Off-street parking and loading ~~requirements~~ standards shall be met for all uses as required by Article F of this Chapter.

9-3052 Residential Districts (R-12A)
9-3052.2 Off-Street Parking and Loading ~~Requirements~~ Standards
Off-street parking and loading ~~requirements~~ standards shall be met for all uses as required by Article F of this Chapter.

9-3053 Residential Districts (R-12)
9-3053.2 Off-Street Parking and Loading ~~Requirements~~ Standards
Off-street parking and loading ~~requirements~~ standards shall be met for all uses as required by Article F of this Chapter.

9-3054 Office-Institutional District (O-I)
9-3054.2 Off-Street Parking and Loading ~~Requirements~~ Standards
Off-street parking and loading ~~requirements~~ standards shall be met for all uses as required by Article F of this Chapter.

9-3055 Central Business District (B-1)
9-3055.2 Off-Street Parking and Loading ~~Requirements~~ Standards
Off-street parking and loading ~~requirements~~ standards shall be met for all uses as required by Article F of this Chapter.

9-3056 General Business District (B-2)
9-3056.2 Off-Street Parking and Loading ~~Requirements~~ Standards
Off-street parking and loading ~~requirements~~ standards shall be met for all uses as required by Article F of this Chapter.

9-3058 Manufacturing District (M-1)
9-3058.2 Off-Street Parking and Loading ~~Requirements~~ Standards
Off-street parking and loading ~~requirements~~ standards shall be met for all uses as required by Article F of this Chapter.

9-3059 Flood Plain Overlay District (FP)
9-3059.2 Off-Street Parking and Loading ~~Requirements~~ Standards

Agenda

Off-street parking and loading ~~requirements~~ standards shall be met for all uses as required by Article F of this Chapter.

9-3060 Special Requirements for Certain Uses
9-3060.6 Bed and Breakfast Inns

4. ~~Minimum parking spaces required – 2 spaces plus 1 space for each room devoted to guest accommodations.~~ Any off-street parking provided shall comply with the applicable standards of Article F.

9-3060.7 Electronic Gaming Operations

5. ~~Any location for Electronic Gaming operations must meet the parking requirement of the B-2 General Business District.~~ Any off-street parking provided shall comply with the applicable standards of Article F.

Section 9-3063 Manufacturing and Production
Manufacturing and Production in the B-2 General Business District are subject to the following requirements:

E. Parking and loading ~~requirements~~ standards shall be per Article F of the zoning Chapter.

ARTICLE F: OFFSTREET PARKING ~~REQUIREMENTS~~ STANDARDS

9-3071 Parking Spaces ~~to be Required and Permanent~~ When Provided; Dimensions and Location

a. ~~Off-street parking space shall be provided per this Article in all districts, except the B-1 Central Business District, the function of which makes it impractical to impose such requirements.~~ No minimum number of off-street parking spaces is required by this Zoning Ordinance. Any off-street parking lot or parking space provided shall comply with the applicable standards of this section.

b. ~~The off-street parking space required by this division shall be permanent space and shall not be used for any other purpose.~~ Off-street parking areas and spaces provided shall be used and maintained in accordance with the approved site plan. A parking area or space may be removed or converted to another permitted use, provided the resulting development complies with this Zoning Ordinance and all other applicable law.

h. ~~Required off-street parking spaces for~~ Off-street parking spaces provided to serve any use shall be located no more than 400 feet from the use they are intended to serve. This standard does not apply to parking spaces for auditoriums, stadiums, assembly halls, gymnasiums, hospitals, and other places of assembly.

9-3072 Use of Parking Lots Permitted

a. ~~The required parking spaces for any number of separate uses may be combined in one lot, but the required space assigned to one use may not be assigned to another at the same time, except that one-half (1/2) of the parking space required for~~ ~~**churches, theaters, or assembly halls**~~ ~~whose peak attendance will be at night or on Sundays may be assigned to a use which will be closed at nights or on Sundays.~~ Off-street parking provided for two or

Agenda

more separate uses may be combined in a common parking area, provided the parking area complies with the applicable access, circulation, design, landscaping, lighting, and screening standards of this section.
~~b. No portion of any street right-of-way shall be considered as fulfilling or partially fulfilling the area requirements for off-street parking required by the terms of this Chapter.~~
c. Parking in one zoning district in connection with the ~~principle~~ principal use in another zoning district is permitted so long as all applicable requirements of Article F, Off-Street Parking, are met.

9-3073 ~~Enforcement~~ Application Information Required when Applicable
~~Each application for a zoning permit shall include information as to the location and dimensions of off-street parking space and the means of ingress and egress between such space and a street. This information shall be in sufficient detail to enable the Zoning Enforcement Officer to determine whether or not the requirements of this chapter are met.~~ When off-street parking is proposed, the zoning permit application shall show the location and dimensions of the parking spaces and parking areas, together with the proposed means of ingress, egress, circulation, and connection to a street. This information shall be sufficient to determine compliance with the applicable standards of this Zoning Ordinance.

9-3074 ~~Schedules of Parking Spaces~~ Reserved
~~Off-street parking spaces shall be provided and permanently maintained by the owners and occupants of the following types of property uses as follows:~~

~~**USE CLASSIFICATION**~~	~~**PARKING SPACE REQUIREMENT**~~
~~**Single Family**~~	~~2 for each dwelling unit~~
~~**Duplex**~~	~~2 per unit~~
~~**Group Living Quarters**~~	~~1 per 4 residents~~
~~**Senior Housing**~~	~~1 per unit~~
~~**Multi-family**~~	~~1.5 per unit~~
~~**Commercial**~~	~~1 space for every 500 square feet of gross floor area~~
~~**Industrial**~~	~~1 space for every 500 square feet of gross floor area~~
~~**Office**~~	~~1 space for every 500 square feet of gross floor area~~
~~**Warehouse**~~	~~1 space for every 4,000 square feet of gross floor area~~
~~**Civic**~~	~~1 space for every 500 square feet of gross floor area~~
~~**High Schools or Colleges and University Campuses (auditoriums, stadiums, gymnasiums, assembly halls)**~~	~~1 space for each 10 fixed seats and 1 space for each 10 moveable seats in the largest assembly area.~~

9-3076 Parking Lot Design Requirements

Agenda

Off-street parking areas should be designed to create a safe and comfortable passage for pedestrians. All off-street parking lots, including exits, entrances, drives, and parking areas shall:

5. ~~Be maintained as long as the use, which it serves, exists. Each parking space shall be marked and maintained~~ Be maintained in good condition. Each parking space shall be clearly marked; and

9-3077 Landscaping of Parking Area

The landscaping requirements of this section shall apply to land, public and private, designated as multi-family, recreational, institutional, industrial, or commercial land uses, ~~which is required to have or provide~~ that contain forty (40) or more parking spaces. All those multi-family, recreational, institutional, industrial, and commercial land uses ~~which are required to have~~ that contain one (1) to thirty-nine (39) ~~nineteen~~ spaces must comply with the street yard requirements only. All parking areas, regardless of size, shall meet the buffer requirements outlined in Section 9-3077.5.

ARTICLE G MANUFACTURED HOMES AND MANUFACTURED HOME PARKS

9-3085 Provisions for Existing Manufactured Home Parks

d. All person operating a manufactured home park that existed at the time of adoption of this chapter must submit an improvement proposal for the park (as provided herein) to be reviewed by the Planning Board an approved by the Town Council. Upon approval of the improvement proposal by the Town Council, alterations to the park as required may begin. The proposal shall indicate how the requirements listed herein will be met.

3. Required improvements. The following improvements to the manufactured home parks shall be completed within three (3) years of the date of adoption of this chapter.

~~h. Two paved spaces shall be provided for each manufactured home. Each parking space shall have a length of 18 feet and a width of 9 feet.~~

Agenda

VALDESE TOWN COUNCIL
2024 ZONING ORDINANCE TEXT AMENDMENT – OFF-STREET PARKING STANDARDS CONSISTENCY STATEMENT

On October 5, 2026, the Valdese Town Council ("Council") met to consider a proposed text amendment to the Town of Valdese 2024 Zoning Ordinance regarding off-street parking standards, 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 162 was enacted as Session Law 2026-39 and amends North Carolina General Statute 160D-702(c). Effective January 1, 2027, a zoning or other development regulation may not require an off-street parking lot to meet a minimum number of parking spaces per development or structure, regardless of occupancy or use.
4. The proposed text amendment removes minimum off-street parking requirements from the 2024 Zoning Ordinance and makes related conforming amendments while retaining applicable standards governing the design, location, access, circulation, landscaping, screening, maintenance, and other characteristics of off-street parking areas that are provided.
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, promotes orderly development, retains appropriate parking-area design and safety standards, and ensures that the Town's development regulations conform with applicable North Carolina law.

7. The Planning Board met on August 17, 2026, and unanimously recommended that Council approve the proposed text amendment regarding off-street parking standards.

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 off-street parking standards 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)

VALDESE
NORTH CAROLINA

TOWN OF VALDESE
NORTH CAROLINA'S FRIENDLY TOWN
P.O. BOX 339
VALDESE, NORTH CAROLINA 28690-0339
PHONE (828) 879-2120 | FAX (828) 879-2139 | TOWNOFVALDESE.COM

VALDESE PLANNING BOARD
TEXT AMENDMENT CONSISTENCY STATEMENT

On August 17, 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 Articles D, "General Provisions," E, "Use Requirements by District," F, "Off-Street Parking Requirements," and G, "Manufactured Homes and Manufactured Home Parks" 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

4. The Planning Board, at their August 17, 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 2026-39.

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 Articles D, "General Provisions," E, "Use Requirements by District," F, "Off-Street Parking Requirements," and G, "Manufactured Homes and Manufactured Home Parks" 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

8/17/2026

Date

Agenda

Town of Valdese
AGENDA MEMO

☐ Resolution ☐ Ordinance ☐ Contract ☐ Discussion ☐ Information Only

To: Valdese Town Council

From: Town Manager

Subject: Public Hearing - Valdese Bluffs Development Agreement/MOU

Meeting: October 5, 2026

Presenter: Todd Herms

ITEM OF INTEREST:

Public Hearing - Valdese Bluffs Development Agreement
(Housing Project at The Bluffs that would add an estimated $49 Million to Valdese's tax base.)

BACKGROUND INFORMATION:

The proposed development agreement represents a strategic partnership between the Town of Valdese and Burke County, with each contributing toward approximately $800,000 in public infrastructure investment (spilt evenly between both local governments) to support the project. Importantly, the agreement is structured with built-in financial safeguards, including performance benchmarks and associated penalties if those benchmarks are not met, ensuring accountability and protection of public funds. The development is expected to deliver approximately 140 new homes, with an estimated average value of $350,000 each, significantly strengthening Valdese's housing market while expanding the local tax base with long-term, recurring revenue. The current estimated value of this project would be $49 million in additional tax base if fully built out. In addition to the economic benefits, the agreement includes strong legal and financial protections for both Valdese and Burke County, helping to mitigate risk and ensure that public investment is tied directly to measurable outcomes. As part of this structure, the first phase of the project includes a guaranteed performance requirement mandating that at least 27 homes be constructed within three years of sewer availability. This phased approach ensures the project moves forward in a timely manner while providing clear expectations and accountability for the developer.

Town Council previously considered the Development Agreement while the document was still in draft form. The motion made at that time did not expressly acknowledge this draft status, or authorize staff to make subsequent revisions. Given the size and significance of the project, staff recommends that Council conduct another legislative hearing to ensure the Town's approval process is clear and complete.

Pursuant to N.C.G.S 160D-1005, the government bodies of the Town and the County must each conduct public hearings before the execution of the agreement.

BUDGET IMPACT:

~$400,000 in sewer infrastructure investment from the Town of Valdese and the same from Burke County.

RECOMMENDATION / OPTIONS:

To approve/ratify the Development Agreement between Burke County, the Town of Valdese, and Natural Land Alliance, Inc., and MOU, subject to any final revision by the Town Attorney.

LIST OF ATTACHMENTS:

Agreement - Exhibit A
MOU

State of North Carolina)
) **DEVELOPMENT AGREEMENT**
COUNTY OF BURKE)

This DEVELOPMENT AGREEMENT (the "Agreement") is made and entered into this ____ day of _____________, 20____ (the "Effective Date") by and among Burke County, North Carolina (the "County") and the Town of Valdese (the "Town") (together the "Local Governments") and Natural Land Alliance, Inc., a North Carolina non-profit corporation ("Developer") (the three of which may collectively be referred to as the "Parties").

STATEMENT OF PURPOSE

1. N.C.G.S. § 160D-1001(a)(1) provides that "[d]evelopment projects often occur in multiple phases over several years, requiring a long-term commitment of both public and private resources."

2. N.C.G.S. § 160D-1001(a)(3) provides that "[b]ecause of their scale and duration, such projects often require careful coordination of public capital facilities planning, financing, the construction of schedules and phasing of private development."

3. N.C.G.S. § 160D-1001(a)(4) provides that "[s]uch projects involve substantial commitments of private capital, which developers are usually unwilling to risk without sufficient assurances that development standards will remain stable through the extended period of the development."

4. N.C.G.S. § 160D-1001(a)(5) provides that "[s]uch developments often permit communities and developers to experiment with different nontraditional types of development concepts and standards, while still managing impacts on the surrounding areas."

5. N.C.G.S. § 160D-1001(a)(6) provides that "[t]o better structure and manage development approvals for such developments and ensure their proper integration into local capital facilities programs, local governments need flexibility to negotiate such developments."

6. In view of the foregoing, N.C.G.S. § 160D-1001(b) and N.C.G.S. § 160D-1003 expressly authorize local governments and agencies to enter into development agreements with developers pursuant to the procedures and requirements of Sections 160D-1001 through 160D-1012 of the North Carolina General Statutes (the "Act"), which procedures and requirements include approval of the development agreement by the governing body of the local government by ordinance after a duly noticed public hearing.

7. N.C.G.S. § 160D-1004 provides that "[a] local government may enter into a development agreement with a developer for the development of property as provided in this Article for developable property of any size, and that "[d]evelopment agreements shall be of a reasonable term specified in the agreement."

Agenda

8. N.C.G.S. § 160D-1004(d) provides that "[t]he development agreement also may cover any other matter, including defined performance standards, not inconsistent with this Chapter," and that "[t]he development agreement may include mutually acceptable terms regarding provision of public facilities and other amenities and the allocation of financial responsibility for their provision, provided any impact mitigation measures offered by the developer beyond those that could be required by the local government shall be expressly enumerated within the agreement, and provided the agreement may not include a tax or impact fee not otherwise authorized by law."

9. N.C.G.S. § 160D-1006 provides that a development "shall, at a minimum, include . . . [a] description of public facilities that will serve the development, including who provides the facilities, the date any new public facilities, if needed, will be constructed, and a schedule to assure public facilities are available concurrent with the impacts of the development," and that "[i]n the event that the development agreement provides that the local government shall provide certain public facilities, the development agreement shall provide that the delivery date of such public facilities will be tied to successful performance by the developer in implementing the proposed development, such as meeting defined completion percentages or other performance standards."

10. N.C.G.S. § 160D-1006(c) expressly contemplates that more than one local government may be made party to a development agreement, so long as the agreement specifies "which local government is responsible for the overall administration of the development agreements."

BACKGROUND

1. Developer is the owner of certain real property located in the Town of Valdese, located in Burke County, that is comprised of all of the properties with Burke County Real Estate ID ("REID") Nos. 66856 and 66857 and Parcel Identification Numbers (PINs) 2744840778 and 2744742017 (the "Property").

2. Developer desires to develop a phased development called Valdese Bluffs (the "Project") that Developer ultimately anticipates will support 140 buildable residential lots in accordance with the terms of this Agreement and the Town of Valdese, NC Unified Development Ordinance (the "Ordinance"). The Project will contain, among other things, single-family detached dwellings units and associated residential amenities, as well as open space areas. The proposed homes are expected to average $350,000 in value, creating an estimated $49 million in taxable base and approximately $275,000 annually in County property tax revenue at full buildout.

3. After careful review and deliberation, the Town has determined that the Project is consistent with the Ordinance, and the Local Governments have determined that the Project is consistent with the Act and that it would further the health, safety, welfare, and economic well-being of the residents of the Local Governments.

4. The Local Governments have determined that the Project will secure quality planning and growth, strengthen the tax base, and provide public amenities and infrastructure.

   Accordingly, the Developer and the Local Governments desire to enter into this Agreement for the purposes of coordinating the construction of infrastructure that will serve the Project and the community at large and providing assurances to Developer and its successors in interest that Developer may proceed with the development of the Project in accordance with the terms of this Agreement and the approvals set forth herein without encountering future changes in ordinances, regulations or policies that would affect Developer's ability to develop the Project under the terms of this Agreement.

5. Pursuant to N.C.G.S. § 160D-1005, the government bodies of the Town and the County each conducted public hearings, the Town's on May 28, 2026 and the County's on May 18, 2026, to consider the approval and execution of this Agreement in accordance with the procedures set out in N.C.G.S. § 160D-602. The notice of hearing specified, among other things, the location of the Property that is the subject of this Agreement, the development uses proposed on the Property, and a place where a copy of the Agreement can be obtained. At the conclusion of each public hearing, the Town Council and County Board of Commissioners, respectively, each approved this Agreement and authorizes each respective body's execution of the same. The Town and the County may each execute the Agreement on a date subsequent to the public hearing.

TERMS

NOW, THEREFORE, in consideration of the terms and conditions set forth herein and in consideration of the mutual promises and assurances provided herein, the receipt and sufficiency of such consideration being acknowledged by the Parties, the Parties do hereby agree as follows:

1. **Incorporation.** The above recitals are incorporated in this Agreement as if the recitals were set out in this Agreement in their entirety.

2. **Definitions.** Capitalized terms in this Agreement shall have the meanings assigned to them below or the meanings assigned to them elsewhere in this Agreement.

   A. "Agreement" means this Development Agreement.

   B. "Developer" means Natural Land Alliance, Inc., a North Carolina non-profit corporation, and its successors in title to the Property who undertake development of the Property.

   C. "Property" means that real property located in the Town of Valdese, located in Burke County, that is comprised of all of the properties with Burke County Real Estate ID ("REID") Nos. 66856 and 66857 and Parcel Identification Numbers (PINs) 2744840778 and 2744742017, said properties having been conveyed to Developer pursuant to the deed recorded at Book 002312 Page 264 of the Burke County Public Registry.

Agenda

3. Public Sewer.

A. The Local Governments shall, subject to appropriate funding, permitting, easement acquisition, and the terms of this Agreement, use diligent and good-faith efforts to provide public sewer service to the Project substantially in accordance with plans attached hereto as **Exhibit A** no later than twelve (12) months after the Developer commences site work (the "Sewer Availability Date"). For purposes of this Agreement, public sewer service shall be deemed available upon completion, inspection, approval, and operational readiness of the Pump Station. The obligations of the Local Governments under this Section are expressly contingent upon the Developer remaining in material compliance with this Agreement and timely satisfying all obligations set forth herein.

B. In connection with the provision of public sewer service to the Project, the Local Governments shall, at their sole cost and expense, construct, install, and maintain a pump station and a force main of sufficient size and capacity necessary to provide sewer to the entire Project (the "Pump Station"). The Local Governments shall jointly design, permit, construct, and install the Pump Station. The Town shall serve as the lead agency for the design, permitting, bidding, construction, and administration of the Pump Station. The County shall provide to the Town funds to be used for the Pump Station pursuant to a separate Memorandum of Understanding ("MOU").

C. In the event that lots are developed within the Project and homes are constructed thereon and ready for occupancy prior to the Sewer Availability Date, the Local Governments shall use reasonable, good-faith efforts to provide temporary pump-and-haul sewer service from a mutually agreed central location within the Project provided by Developer until public sewer becomes available. All temporary pump-and-haul operations shall remain expressly contingent upon the issuance and continued validity of all required federal, state, and local permits and approvals, including approvals required by the North Carolina Department of Environmental Quality ("DEQ"). The Local Governments shall use reasonable, good-faith efforts to obtain such permits and approvals; however, neither Local Government shall be deemed in default or breach of this Agreement if any required permit or approval is denied, delayed, conditioned, suspended, revoked, or otherwise rendered unavailable by any governmental authority. The Local Governments reserve the right to suspend, modify, or terminate any temporary pump-and-haul operations if such operations become commercially impracticable, financially unreasonable, environmentally unsafe, operationally infeasible, or unlawful under applicable law or regulatory requirements.

D. The Local Governments shall consider in good faith all applications for plats, land-disturbing permits, building permits, utility connections, and certificates of occupancy for the Project for homes in the Project that are constructed prior to the availability of public sewer; provided, however, that no provision of this Agreement shall be construed to require the Local Governments to issue any permit, approval, utility authorization, or certificate of occupancy where doing so would violate applicable law, create an unsafe condition, or otherwise impair public health, safety, or welfare.

E. The sewer systems for the Project shall be designed to the Town's specifications and subject to the Town's connection charges.

F. The sewer systems for the Project shall be approved by the Local Governments and the North Carolina Department of Environmental Quality, if required.

G. The County is the local government responsible for overall administration of this Agreement pursuant to N.C.G.S. § 160D-1006(c). However, the Town will act as the lead agency for the design, permitting, bidding, construction, and administration of the Pump Station.

4. **Sewer Capacity Reservation.** In planning for the maintenance, upgrade, and expansion of the Town's sewer system, the Town shall take into account the residential dwelling units and amenities contemplated for the Project. Subject to the terms of this Agreement, the Town shall reserve within its sewer system sufficient sewer treatment capacity necessary to serve twenty-seven (27) residential dwelling units within the Project and to allow Developer to obtain certificates of occupancy for such dwellings (the "Guaranteed Capacity"). The Town shall maintain the Guaranteed Capacity during the term of this Agreement unless this Agreement is earlier terminated in accordance with its terms. The Guaranteed Capacity may be increased only by written amendment to this Agreement approved by the governing boards of the Local Governments.

   Any portion of the Guaranteed Capacity not associated with a dwelling unit for which active vertical construction has commenced within thirty-six (36) months after the Sewer Availability Date shall automatically expire on a one-for-one basis and revert to the Town's general sewer allocation system. If substantial development activity within the Project ceases for a continuous period of twelve (12) months, the Town may, upon written notice to Developer, reduce, revoke, or reallocate any unused portion of the Guaranteed Capacity not then necessary to serve completed dwellings or dwellings under active vertical construction. Any unused Guaranteed Capacity shall also automatically expire and revert to the Town's general sewer allocation system upon termination or expiration of this Agreement. For purposes of this Section, "active vertical construction" means the good-faith commencement and continuous pursuit of above-grade structural construction pursuant to a valid building permit. Site clearing, grading, erosion control measures, utility installation, roadway construction, and other horizontal infrastructure work shall not, by themselves, constitute active vertical construction.

5. **Connection to the Town's Sewer System.** Upon Developer's request, and subject to compliance with this Agreement and all applicable laws, ordinances, regulations, permitting requirements, the Town shall reasonably cooperate in permitting the physical connection of the Project to the Town's sewer system.

Agenda

6. **<u>Development Obligations.</u>** The Developer shall develop the Property to the following specifications:

   A. **<u>Permitted Uses and Density.</u>** The Property shall be developed solely for single-family residential uses, consistent with the Ordinance. Accessory uses incidental to residential development are permitted.

   B. **<u>Development Schedule.</u>** The Developer shall commence site development within six (6) months of the effective date of this Agreement. The Developer shall submit progress reports to the Local Governments at least annually or upon request.

   C. **<u>Infrastructure Improvements by Developer.</u>** The Developer shall, at its expense, install all on-site infrastructure, including roads, stormwater management, and utilities (excluding the Pump Station). Such improvements shall be dedicated to one of the Local Governments or other appropriate entities upon completion.

   D. **<u>Performance Standards.</u>** The Developer shall develop the Property to at least the following specifications:

      i. Developer shall construct and complete at least twenty-seven (27) residential dwellings within the Project. For purposes of this Section, a residential dwelling shall be deemed "completed" upon issuance of a certificate of occupancy. The Project shall be developed such that the completed dwellings and lots achieve an average assessed value of at least Three Hundred Fifty Thousand Dollars ($350,000). For purposes of this Section, "assessed value" means the most recent ad valorem tax value assigned by Burke County for municipal and county taxation purposes.

      ii. If the Developer has not completed at least twenty-seven (27) residential dwellings within the Project by the date that is three (3) years after the Sewer Availability Date, Developer shall pay to each of the Local Governments a performance payment (the "Performance Payment"). The Performance Payment owed to each of the Local Governments shall be calculated as follows: for each residential dwelling less than twenty-seven (27) that the Developer has completed by the date that is three (3) years after the Sewer Availability Date (meaning three years after the Pump Station is completed), Developer shall pay each of the Local Governments the amount of $14,440.87. By way of illustration only, if Developer has completed twenty-four (24) residential dwellings within the Project as of the date that is three (3) years after the Sewer Availability Date, Developer shall pay: (a) Forty-Three Thousand Four Hundred Twenty-Two Dollars and Sixty-One Cents ($43,422.61) to the County; and (b) Forty-Three Thousand Four Hundred Twenty-Two Dollars and Sixty-One Cents ($43,422.61) to the Town.

Agenda

iii. Additionally, if the assessed value of any single lot on which a completed residential dwelling is located is less than $350,000, then the Developer shall, within ninety (90) days of such final assessed valuation, pay the County $250 for every $50,000 (or fraction thereof) of assessed value below $350,000 of such dwelling (the "Per Dwelling Payments"). If no dwelling is completed on a given Lot on the date that is seventy-two (72) months after the Sewer Availability Date, then the assessed value of the lot on that date shall be used to compute the Per Dwelling Payment for such lot under this Agreement. Notwithstanding anything to the contrary, the Per Dwelling Payment shall not be due and payable as to any vacant lot until seventy-two (72) months after the Sewer Availability Date.

iv. The purpose of the Performance Payment and the Per Dwelling Payments is to partially compensate the Local Governments for their investment in the Pump Station (which will serve only the Project) if the Project is not developed in the manner required by this Agreement.

v. To secure the Developer's obligations under this Agreement, including but not limited to the Developer's obligation to pay the Performance Payment and the Per Dwelling Payments to the Local Governments, if such become due and payable, the County shall have a Deed of Trust on the Property. The Developer shall execute and deliver to the Local Governments a Deed of Trust in recordable form, substantially in the form attached hereto as Exhibit B or otherwise acceptable to the Local Governments, granting the Local Governments a security interest in the Property to secure the obligations of the Developer to pay any Performance Payment or Per Dwelling Payments that come due and payable under this Agreement. The Deed of Trust shall be recorded in the office of the Burke County Register of Deeds promptly following the execution of this Agreement. The Deed of Trust shall remain in full force and effect until the Developer has fully performed all obligations under this Agreement, at which time the Local Governments shall, upon the Developer's written request, execute and deliver a release of the Deed of Trust in recordable form. The Parties shall also coordinate partial releases from the Deed of Trust as to any individual lots on which dwellings have been constructed that are sold to residential owners. In the event of default by the Developer, the Local Governments may exercise all remedies available under the Deed of Trust and applicable law, including foreclosure to recover any Performance Payment or Per Dwelling Payments for which the Developer is liable to the Local Governments but has not made payment. The Developer hereby represents that no existing lien prohibits the Deed of Trust, or that lender consent to the Deed of Trust has been or will be obtained.

7. **Amendment.** The terms of this Agreement may be amended by the mutual consent of the Parties hereto or their successors in interest. A major modification of the terms of this

Agenda

Agreement shall follow the same procedures as required for the initial approval of this Agreement, which procedures shall include a public hearing.

8. **Recordation/Binding Effect.** Within fourteen (14) days after the County enters into this Agreement, the Developer shall record this Agreement in the Burke County Public Registry. The burdens of this Agreement shall be binding upon, and the benefits of this Agreement shall inure to, all successors in interest to the parties thereto.

9. **Periodic Review.** The Planning Director or other County Manager designee shall conduct a periodic review (the "Periodic Review") at least every 12 months, at which time the Developer shall be required to demonstrate good faith compliance with the terms of this Agreement. If, as a result of the Periodic Review, the Local Governments find and determine that the Developer has committed a material breach of the terms or conditions of the Agreement, the Local Governments shall serve a notice in writing, within a reasonable time after the Periodic Review, upon the Developer setting forth with reasonable particularity the nature of the breach and the evidence supporting the finding and determination, and providing the Developer a reasonable time in which to cure the material breach.

10. **Default.** The following default provisions are applicable to this Agreement, in addition to any other provisions of this Agreement related to any parties' breach or default hereunder.

    A. The failure of the Developer or the Local Governments to comply with the terms of this Agreement shall constitute a default, entitling the non-defaulting party or parties to pursue such remedies as allowed under applicable law against the defaulting party only, provided, however, that no termination of this Agreement may be declared by either of the Local Governments as to the Developer absent its according to the Developer notice and opportunity to cure following the Periodic Review.

    In addition to any other event of default expressly set forth herein, each of the following shall constitute an immediate material default by Developer: (i) the filing by or against Developer of any petition in bankruptcy or insolvency proceeding that is not dismissed within sixty (60) days; (ii) the appointment of a receiver, trustee, custodian, or similar official for Developer or any substantial portion of the Property; (iii) any general assignment for the benefit of creditors; (iv) commencement of foreclosure proceedings against all or any material portion of the Property; (v) dissolution, liquidation, or termination of the Developer entity; (vi) filing of any federal, state, or local tax lien materially affecting the Property; (vii) filing or recording of mechanic's liens, claims of lien, or other encumbrances against the Property that remain uncured, bonded, or contested in good faith for more than sixty (60) days; (viii) abandonment of the Project; or (ix) default by Developer under any agreement with either Local Government relating to the Project.

Agenda

In addition to any other rights or remedies, any party may institute legal action against a defaulting party to cure, correct, or remedy any default or breach, to specifically enforce any covenants or agreements set forth in the Agreement or to enjoin any threatened or attempted violation of the Agreement, or to obtain any remedies consistent with the purposes of the Agreement. Legal actions shall be instituted in the Superior Court of the County of Burke, State of North Carolina, and the Parties hereto submit to the personal jurisdiction of such court without application of any conflicts of laws provisions of any jurisdiction.

B. In the event that the Developer fails to perform any of its covenants, commitments, and obligations hereunder after notice and an opportunity to cure, the Local Governments may, until such default is cured, withhold the issuance of any further building permits for homes within the Project or withhold the issuance of certificates of occupancy for any homes within the Project that have not been purchased or have not been placed under contract for sale.

C. In the event that it becomes necessary for either or both of the Local Governments to pursue a civil action against the Developer and the Local Government(s) institution such action is/are the prevailing party in such action, then the Local Government(s) institution such action shall be entitled to recover its/their reasonable attorneys fee from the Developer.

11. **<u>Notices.</u>** Any notice, demand, request, consent, approval, or communication which a signatory party is required to or may give to another signatory party hereunder shall be in writing and shall be delivered or addressed to the other party or Parties at the address below set forth or to such other address as such party may from time to time direct by written notice given in the manner herein prescribed. Such notice or communication shall be deemed to have been given or made when communicated by personal delivery or by independent courier service or by facsimile or if by mail on the fifth (5^{th}) business day after the deposit thereof in the United States Mail, postage prepaid, registered, or certified, addressed as hereinafter provided. Parties shall make reasonably inquiry to determine whether the names of the persons listed in this Agreement should be substituted with the name of the listed person's successor. All notices, demands, requests, consents, approvals, or communications to the Parties shall be addressed as follows:

<u>To the County:</u>

Mr. Brian Epley
Burke County Manager
200 Avery Avenue
Morganton, NC 28655
Brian.epley@burkenc.org

With copies to:

Mr. Bradley Kirkley

Agenda

Planning Director & Zoning Administrator/CZO
P.O. Box 219
Morganton, NC 28680
Bradley.kirkley@burkenc.org

Mr. Destin Hall
Burke County Attorney
606 College Ave. SW
Lenoir, NC 28645

To the Town:

Mr. Keith Huffman
Mayor of Valdese
102 Massel Ave SW
Valdese, NC 28690
khuffman@valdesenc.gov

With copies to:

Timothy D. Swanson
Valdese Town Attorney
858 2nd St. NE, Suite 200
Hickory, NC 28601
timothys@hickorylaw.com

To the Developer:

Natural Land Alliance, Inc.
1036 Peninsula Drive
Belmont, NC 28012

With copies to:

Northwest Registered Agent Service, Inc.
4030 Wake Forest Road, Suite 349
Raleigh, NC 27609

12. **Entire Agreement.** This Agreement sets forth and incorporates by reference all of the agreements, conditions, and understandings between and among the Local Governments and the Developer, and there are no promises, agreements, conditions, or understandings, oral or written, expressed or implied, among these parties relative to the matters addresses herein other than as set forth or as referred to herein or as contained in the Ordinance or as expressed in the development conditions applicable to these parcels of land. Provided, however, the County and the Town may, before, contemporaneously with, or after the Effective Date of this Agreement, enter into a Memorandum of Understanding (the

"MOU") concerning their administration of this Agreement, provided that such MOU does not conflict with the terms of this Agreement.

13. **Construction.** The Parties agree that each party and its counsel have reviewed and revised the Agreement and that any rule of construction to the effect that ambiguities are to be resolved against the drafting party shall not apply in the interpretation of this Agreement or any amendments or exhibits thereto.

14. **Assignment.** After notice to the Local Governments, the Developer may assign its rights and responsibilities hereunder to subsequent land owners of all or any portion of the Property, provided that no assignment as to a portion of the relevant parcel of land will relieve the assigning party of responsibility with respect to the remaining portion of the relevant parcel of land owned by the assigning party without the written consent of the Local Governments. Subject to the provisions of applicable laws, in the event that the Developer sells all of the Property and assigns its respective rights and responsibilities to a subsequent land owner, then the Developer shall be relieved of all of its covenants, commitments and obligations hereunder.

15. **Term.** This Agreement shall terminate on the date that fifteen (15) years after the Effective Date or the date on which the Developer has met or exceeded all of its Development Obligations under Section 6 of this Agreement, whichever is sooner.

16. **Governing Law.** This Agreement shall be governed by the laws of the State of North Carolina.

17. **Counterparts.** This Agreement may be executed in several counterparts, each of which shall be deemed an original, and such counterparts shall constitute one and the same instrument.

18. **Agreement to Cooperate.** In the event of any legal action instituted by a third party or other governmental entity or official challenging the validity of any provision of this Agreement, the Parties hereby agree to cooperate in defending such action; provided, however, each party shall retain the right to pursue its own independent legal defense.

19. **Agreement to Run with the Land.** This Agreement shall be recorded in the Burke County Registry. The Agreements contained herein shall be deemed to be a lien upon, binding upon and run with the Property and shall be binding upon and an obligation of all successors in the ownership of the Property.

20. **Severability.** If any term or provision herein shall be judicially determined to be void or of no effect, such determination shall not affect the validity of the remaining terms and provisions. If a court of competent jurisdiction determines that any procedure was not followed in the execution and approval of this Agreement, the parties shall cooperate to promptly rectify such procedural defect, and such shall not be a basis for any party to claim that they are not subject to this Agreement.

Agenda

21. **Authority.** Each party represents that it has undertaken all actions necessary for corporate or public approval of this Agreement, and that the person signing this Agreement has the authority to bind the Developer, the Town, or the County, as the case may be.

[SIGNATURE PAGES TO FOLLOW]

Agenda

FOR BURKE COUNTY

Signature: ________________________________ Date: _______________

Printed Name: Brian C. Epley

Title: County Manager

Attestation: ________________________________ Date: _______________

Printed Name: Morgan Buchanan

[SEAL]

Title: Clerk to the Board of Commissioners

FOR THE TOWN OF VALDESE

Signature: ________________________________ Date: _______________

Printed Name: ________________________________

Title: Mayor, Town of Valdese

Attestation: ________________________________ Date: _______________

Printed Name: ________________________________

[SEAL]

Title: Clerk to the Town Council

Agenda

NATURAL LAND ALLIANCE, INC.

Signature: ______________________________ Date: ______________

Printed Name: ______________________________

Title: President

Signature: ______________________________ Date: ______________

Printed Name: ______________________________

Title: Secretary

[NOTARY ACKNOWLEDGMENTS TO FOLLOW]

Agenda

MODIFIED AGREEMENT BETWEEN OWNER AND CONTRACTOR

Prepared by

ENGINEERS JOINT CONTRACT DOCUMENTS COMMITTEE

and

Issued and Published Jointly by

AMERICAN COUNCIL OF ENGINEERING COMPANIES

ASSOCIATED GENERAL CONTRACTORS OF AMERICA

AMERICAN SOCIETY OF CIVIL ENGINEERS

PROFESSIONAL ENGINEERS IN PRIVATE PRACTICE
A Practice Division of the
NATIONAL SOCIETY OF PROFESSIONAL ENGINEERS

Endorsed by

CONSTRUCTION SPECIFICATIONS INSTITUTE

Agenda

1420 King Street, Alexandria, VA 22314-2794
(703) 684-2882
www.nspe.org

American Council of Engineering Companies
1015 15th Street N.W., Washington, DC 20005
(202) 347-7474
www.acec.org

American Society of Civil Engineers
1801 Alexander Bell Drive, Reston, VA 20191-4400
(800) 548-2723
www.asce.org

Associated General Contractors of America
2300 Wilson Boulevard, Suite 400, Arlington, VA 22201-3308
(703) 548-3118
www.agc.org

MODIFIED AGREEMENT
BETWEEN OWNER AND CONTRACTOR
FOR CONSTRUCTION CONTRACT (STIPULATED PRICE)

THIS AGREEMENT is by and between **Town of Valdese** ("Owner") and Iron Mountain Construction Co., Inc. ("Contractor").

Effective Date of Agreement: 9/29/25

Owner and Contractor hereby agree as follows:

ARTICLE 1 – WORK

1.01 Contractor shall complete all Work as specified or indicated in the Contract Documents. The Work is generally described as follows:

BLUFFS SEWER EXTENSION

The project generally consists of approximately 1120 LF of 6-inch PVC force main sewer line, and one 200 gpm submersible sewer pump station. The submersible sewer pump station will be equipped with a precast concrete wetwell, two pumps, diesel driven emergency generator, gravel access driveway, and necessary electrical equipment. A gravity sewer manhole will be constructed just outside the station to accept future flows from economic development projects.

ARTICLE 2 – ENGINEER

2.01 The Project has been designed by McGill Associates, P.A. (Engineer), which is to act as Owner's representative, assume all duties and responsibilities, and have the rights and authority assigned to Engineer in the Contract Documents in connection with the completion of the Work in accordance with the Contract Documents.

ARTICLE 3 – CONTRACT TIMES

3.01 *Time of the Essence*

A. All time limits for Milestones, if any, Substantial Completion, and completion and readiness for final payment as stated in the Contract Documents are of the essence of the Contract.

3.02 *Dates for Substantial Completion and Final Payment*

A. The Work will be substantially completed within **330** calendar days, and completed and ready for final payment in accordance with the Modified General Conditions within **360** calendar days.

3.03 *Liquidated Damages*

A. Contractor and Owner recognize that time is of the essence and that Owner will suffer financial loss if the Work is not completed within the times specified in Paragraph 3.02 above, plus any extensions thereof allowed in accordance with Article 12 of the Modified General Conditions. The parties also recognize the delays, expense, and difficulties involved in proving in a legal or arbitration proceeding the actual loss suffered by Owner if the Work is not completed on time. Accordingly, instead of requiring any such proof, Owner and Contractor agree that as liquidated damages for delay (but not as a penalty), Contractor shall pay Owner **$1,000** for each calendar day that expires after the time specified in Paragraph 3.02 above for Substantial Completion until the Work is substantially complete. After Substantial Completion, if Contractor shall neglect, refuse, or fail to complete the remaining Work within the Contract Time or any proper extension thereof granted by Owner, Contractor shall pay Owner **$1,000** for each calendar day that expires after the time specified in Paragraph 3.02 above for completion and readiness for final payment until the Work is completed and ready for final payment.

ARTICLE 4 – CONTRACT PRICE

4.01 Owner shall pay Contractor for completion of the Work in accordance with the Contract Documents an amount equal to the sum of the amounts determined pursuant to Paragraphs 4.01.A, and 4.01.B below:

A. For lump sum work an amount equal to the percentage completed of specific items of work provided by the Contractor as a schedule of values for the Lump Sum work.

B. For all Unit Price Work, an amount equal to the sum of the established unit price for each separately identified item of Unit Price Work times the actual quantity of that item. The unit price for each item is as supplied in the Bid for the project.

ARTICLE 5 – PAYMENT PROCEDURES

5.01 *Submittal and Processing of Payments*

A. Contractor shall submit Applications for Payment in accordance with Article 14 of the Modified General Conditions. Applications for Payment will be processed by Engineer as provided in the Modified General Conditions.

5.02 *Progress Payments; Retainage*

A. Owner shall make progress payments on account of the Contract Price on the basis of Contractor's Applications for Payment on or about the 25th day of each month during performance of the Work as provided in Paragraph 5.02.A.1 below. All such payments will be measured by the schedule of values established as provided in Paragraph 2.07.A of the Modified General Conditions (and in the case of Unit Price Work based on the number of units completed).

1. Prior to Substantial Completion, progress payments will be made in an amount equal to the percentage indicated below but, in each case, less the aggregate of payments previously made and less such amounts as Engineer may determine or Owner may withhold, including but not limited to liquidated damages, in accordance with Paragraph 14.02 of the Modified General Conditions.

   a. 95 percent of Work completed (with the balance being retainage). If the Work has been 50 percent completed as determined by Engineer, and if the character and progress of the Work have been satisfactory to Owner and Engineer, then as long as the character and progress of the Work remain satisfactory to Owner and Engineer, there will be no additional retainage; and

B. Upon Substantial Completion, Owner shall pay an amount sufficient to increase total payments to Contractor to 97.5 percent of the Work completed, less such amounts as Engineer shall determine in accordance with Paragraph 14.02.B.5 of the Modified General Conditions and less 250 percent of Engineer's estimate of the value of Work to be completed or corrected as shown on the tentative list of items to be completed or corrected attached to the certificate of Substantial Completion.

5.03 *Final Payment*

A. Upon final completion and acceptance of the Work in accordance with Paragraph 14.07 of the Modified General Conditions, Owner shall pay the remainder of the Contract Price as recommended by Engineer as provided in said Paragraph 14.07.

ARTICLE 6 – CONTRACTOR'S REPRESENTATIONS

6.01 In order to induce Owner to enter into this Agreement, Contractor makes the following representations:

A. Contractor has examined and carefully studied the Contract Documents and the other related data identified in the Bidding Documents.

B. Contractor has visited the Site and become familiar with and is satisfied as to the general, local, and Site conditions that may affect cost, progress, and performance of the Work.

C. Contractor is familiar with and is satisfied as to all federal, state, and local Laws and Regulations that may affect cost, progress, and performance of the Work.

D. Contractor has reviewed all General and Supplementary Conditions applicable to the Work.

E. Contractor has considered the information known to Contractor; information commonly known to contractors doing business in the locality of the Site; information and observations obtained from visits to the Site; the Contract Documents; and the Site-related reports and drawings identified in the Contract Documents, with respect to the effect of such information, observations, and documents on (1) the cost, progress, and performance of the Work; (2) the means, methods, techniques, sequences, and

Agenda

procedures of construction to be employed by Contractor, including any specific means, methods, techniques, sequences, and procedures of construction expressly required by the Contract Documents; and (3) Contractor's safety precautions and programs.

F. Based on the information and observations referred to in Paragraph 6.01.E above, Contractor does not consider that further examinations, investigations, explorations, tests, studies, or data are necessary for the performance of the Work at the Contract Price, within the Contract Times, and in accordance with the other terms and conditions of the Contract Documents.

G. Contractor is aware of the general nature of work to be performed by Owner and others at the Site that relates to the Work as indicated in the Contract Documents.

H. Contractor has given Engineer written notice of all conflicts, errors, ambiguities, or discrepancies that Contractor has discovered in the Contract Documents, and the written resolution thereof by Engineer is acceptable to Contractor.

I. The Contract Documents are sufficient to indicate and convey understanding of all terms and conditions for performance and furnishing of the Work.

ARTICLE 7 – MISCELLANEOUS

7.01 *Terms*

A. Terms used in this Agreement will have the meanings stated in the Modified General Conditions and the Supplementary Conditions.

7.02 *Assignment of Contract*

A. No assignment by a party hereto of any rights under or interests in the Contract will be binding on another party hereto without the written consent of the party sought to be bound; and, specifically but without limitation, moneys that may become due and moneys that are due may not be assigned without such consent (except to the extent that the effect of this restriction may be limited by law), and unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under the Contract Documents.

7.03 *Successors and Assigns*

A. Owner and Contractor each binds itself, its partners, successors, assigns, and legal representatives to the other party hereto, its partners, successors, assigns, and legal representatives in respect to all covenants, agreements, and obligations contained in the Contract Documents.

7.04 *Severability*

A. Any provision or part of the Contract Documents held to be void or unenforceable under any Law or Regulation shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon Owner and Contractor, who agree that the Contract Documents shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that comes as close as possible to expressing the intention of the stricken provision.

7.05 *Contractor's Certifications*

A. Contractor certifies that it has not engaged in corrupt, fraudulent, collusive, or coercive practices in competing for or in executing the Contract. For the purposes of this Paragraph 7.05:

1. "corrupt practice" means the offering, giving, receiving, or soliciting of anything of value likely to influence the action of a public official in the bidding process or in the Contract execution;

2. "fraudulent practice" means an intentional misrepresentation of facts made (a) to influence the bidding process or the execution of the Contract to the detriment of Owner, (b) to establish Bid or Contract prices at artificial non-competitive levels, or (c) to deprive Owner of the benefits of free and open competition;

3. "collusive practice" means a scheme or arrangement between two or more Bidders, with or without the knowledge of Owner, a purpose of which is to establish Bid prices at artificial, non-competitive levels; and

4. "coercive practice" means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the bidding process or affect the execution of the Contract.

ARTICLE 8 – CONTRACT DOCUMENTS

8.01 Contents

A. The Contract Documents consist of the following:

1. This Agreement (pages 1 through 7, inclusive).

2. Performance bond (pages 1 through 3, inclusive).

3. Payment bond (pages 1 through 3, inclusive).

4. ~~Other bonds (pages __ through __, inclusive).~~ N/A

5. Notice of Award (pages 1 through 1, inclusive).

6. Modified General Conditions (pages 1 through 81, inclusive).

7. Supplementary Conditions (pages 1 through 1, inclusive).

8. Specifications as identified in the table of contents of the bound Project Manual.

9. Drawings consisting of ___ sheets with each sheet bearing the following general title: **Bluffs Sewer Extension – Town of Valdese**

10. Addenda (numbers 1 through 3, inclusive).

11. Exhibits to this Agreement (enumerated as follows):

    a. Contractor's Bid (pages 1 through 8, inclusive).

12. The following which may be delivered or issued on or after the Effective Date of the Agreement and are not attached hereto:

    a. Notice to Proceed (pages 1 through 1, inclusive).

    b. Work Change Directives.

    c. Change Orders.

B. The documents listed in Paragraph 8.01.A are attached to this Agreement (except as expressly noted otherwise above).

C. There are no Contract Documents other than those listed above in this Article 8.

D. The Contract Documents may only be amended, modified, or supplemented as provided in Paragraph 3.04 of the Modified General Conditions.

Agenda

IN WITNESS WHEREOF, Owner and Contractor have signed this Agreement. Counterparts have been delivered to Owner and Contractor. All portions of the Contract Documents have been signed or have been identified by Owner and Contractor or on their behalf.

OWNER

Town of Valdese

By: ______________________

Title: Wm Todd Herms, Town Manager

TOWN OF VALDESE INCORPORATED 1920 NORTH CAROLINA

Attest: ______________________

Title: Town Clerk

Address for giving notices:

102 Massel Avenue SW

Valdese, North Carolina 28690

Pre-Audit Statement: This instrument has been preaudited in the manner required by the Local Budget and Fiscal Control Act as amended.

By: ______________________

Title: Director of Finance

Date: 9/23/25

Approved as to Form: ______________________

By: Timothy Swanson

Title: Town Attorney

Date: 09/29/2025

CONTRACTOR

Iron Mountain Construction Co., Inc.

By: ______________________

Title: Samuel E. Icenhour, President

(If Contractor is a corporation, a partnership, or a joint venture, attach evidence of authority to sign.)

Attest: ______________________

Title: Corp- Secretary

Address for giving notices:

601 Hospital Road

Mountain City, TN 37683

License No.: 26784

Agent for service of process:

State of North Carolina	)	
	)	**MEMORANDUM OF**
COUNTY OF BURKE	)	**UNDERSTANDING**

This MEMORANDUM OF UNDERSTANDING (the “MOU”) is made and entered into this ____ day of _____________, 20____ (the “Effective Date”) by and among Burke County, North Carolina (the “County”), and the Town of Valdese (the “Town”) (together the “Local Governments”).

STATEMENT OF PURPOSE

1. The County, the Town, and Natural Land Alliance, Inc. (the “Developer”) have entered into, or will soon enter into, a development agreement (the “Agreement”) related to the development of the Valdese Bluffs residential project (the “Project”) on certain real property located within the corporate limits of the Town.

2. Pursuant to the Agreement, the Local Governments have jointly committed to provide, at their sole cost and expense, public sewer service to the Project, in the form of designing, permitting, constructing, and installing a sewer pump station and force main (collective, the “Pump Station”).

3. The County desires to provide grant funding to the Town to assist with the costs of the Pump Station and related infrastructure that will serve the Project.

4. While the Town is the entity who will ultimately own the Pump Station, the County has been designated in the Agreement as the local government responsible for the overall administration of the Agreement pursuant to N.C.G.S. § 160D-1006(c). However, the Town will act as the lead agency for the design, permitting, bidding, construction, and administration of the Pump Station.

5. The Local Governments wish to memorialize their understanding as to how they will administer the Development Agreement.

TERMS

NOW, THEREFORE, in consideration of the terms and conditions set forth herein and in consideration of the mutual promises and assurances provided herein, the receipt and sufficiency of such consideration being acknowledged by the Local Governments, the Local Governments do hereby agree as follows:

1. **Incorporation.** The above recitals are incorporated in this Agreement as if the recitals were set out in this Agreement in their entirety.

2. **Definitions.** Capitalized terms in this Agreement shall have the meanings assigned to them below or the meanings assigned to them elsewhere in this Agreement.

Agenda

A. "Agreement" means the Development Agreement entered into by the Local Governments and the Developer.

B. "Developer" means Natural Land Alliance, Inc., a North Carolina non-profit corporation, and its successors in title to the Property who undertake development of the Property or who are transferred Development Rights.

C. "Property" means that real property located in the Town of Valdese, located in Burke County, that is comprised of all of the properties with Burke County Real Estate ID ("REID") Nos. 66856 and 66857 and Parcel Identification Numbers (PINs) 2744840778 and 2744742017, said properties having been conveyed to Developer pursuant to the deed recorded at Book 002312 Page 264 of the Burke County Public Registry.

3. **Grant of Funds by County.** The County shall reimburse the Town for fifty percent (50%) of the eligible costs associated with the design, permitting, construction, installation, and start-up of the Pump Station and related force main and sewer infrastructure that exceed the Town's $801,983 ARP Project Grant earmarked for the project.

4. **Use of Grant Funds.** The Town shall use the Grant Funds exclusively for the Pump Station and related improvements that serve the Project as described in the Development Agreement. Any grant funds not expended for such purposes shall be returned to the County within sixty (60) days after final completion of the Pump Station.

5. **Disbursement of Grant Funds.** The County shall disburse the Grant Funds to the Town in up to three (3) installments, upon written request from the Town Manager accompanied by reasonable documentation of incurred or anticipated costs. These installments may be paid in any manner the County deems appropriate, in its sole discretion. The installments may take the following form:

   A. Installment One: Up to thirty percent (30%) of the total Grant Funds upon the award of a construction contract for the Pump Station.

   B. Up to an additional sixty percent (60%) of the total Grant Funds upon the Pump Station being approximately halfway complete (as certified by the project engineer to the County's satisfaction.

   C. The balance upon final completion, testing, and acceptance of the Pump Station by the Town and issuance of all required permits and approvals from the State.

6. **Town Responsibilities.** The Town shall be solely responsible for the administration, bidding, construction, inspection, and acceptance of the Pump Station and related improvements. The Town shall comply with all applicable state and local laws regarding public contracting, competitive bidding, and financial reporting.

7. **Reporting and Records.** The Town shall maintain accurate records of all expenditures of Grant Funds and shall provide the County with quarterly reports on the status and expenditures related to the Pump Station until the Pump Station is completed and all Grant Funds are expended or returned.

8. **No Third-Party Beneficiaries.** This MOU is solely for the benefit of the County and the Town. Nothing herein shall create any rights or obligations in or for the Developer or any other person or entity.

9. **Term and Termination.** This MOU shall remain in effect until the Pump Station is completed, all Grant Funds are accounted for, and any unexpended funds are returned to the County, unless terminated earlier by mutual written agreement of the Local Governments. Provided, however, this MOU will terminate no later than December 31, 2036.

10. **Entire Agreement; Amendment.** This MOU constitutes the entire understanding between the Local Governments with respect to the subject matter hereof and supersedes all prior discussions or agreements, except for the Agreement. To the extent this MOU conflicts with any provision of the Agreement, the Agreement shall control. This MOU may only be amended in writing signed by both of the Local Governments.

11. **Governing Law.** This MOU shall be governed by the laws of the State of North Carolina.

12. **Counterparts.** This MOU may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one and the same instrument.

13. **Construction.** The Parties agree that each party and its counsel have reviewed and revised the Agreement and that any rule of construction to the effect that ambiguities are to be resolved against the drafting party shall not apply in the interpretation of this Agreement or any amendments or exhibits thereto.

14. **Assignment.** After notice to the Local Governments, the Developer may assign its rights and responsibilities hereunder to subsequent land owners of all or any portion of the Property, provided that no assignment as to a portion of the relevant parcel of land will relieve the assigning party of responsibility with respect to the remaining portion of the relevant parcel of land owned by the assigning party without the written consent of the Local Governments. Subject to the provisions of applicable laws, in the event that the Developer sells all of the Property and assigns its respective rights and responsibilities to a subsequent land owner, then the Developer shall be relieved of all of its covenants, commitments and obligations hereunder.

15. **Severability.** If any term or provision herein shall be judicially determined to be void or of no effect, such determination shall not affect the validity of the remaining terms and provisions. This MOU shall not purport to supersede any provision of any applicable law.

16. **Governing Law.** This Agreement shall be governed by the laws of the State of North Carolina.

[SIGNATURE PAGES TO FOLLOW]

Agenda

FOR BURKE COUNTY

Signature: ___________________________________ Date: ________________

Printed Name: Jeffrey C. Brittain

Title: Chairman, Board of Commissioners

Attestation: ___________________________________ Date: ________________

Printed Name: Morgan Buchanan

[SEAL]

Title: Clerk to the Board of Commissioners

FOR THE TOWN OF VALDESE

Signature: ___________________________________ Date: ________________

Printed Name: Keith Huffman

Title: Mayor, Town of Valdese

Attestation: ___________________________________ Date: ________________

Printed Name: Jessica Lail

[SEAL]

Title: Clerk to the Town Council

Agenda

Town of Valdese
AGENDA MEMO

☐ Resolution ☐ Ordinance ☑ Contract ☐ Discussion ☐ Information Only

To: Town Council

From: Morrissa Angi - Department of Community Affairs

Subject: Lease Agreement

Meeting: October 5, 2026

Presenter: Previously Consent Agenda Items - Morrissa Angi

ITEM OF INTEREST:

Lease Agreement for Town Council Consideration

BACKGROUND INFORMATION:

Attached is the lease agreement between the Town of Valdese and VEDIC, Inc.

VEDIC, Inc. works to promote a thriving North Carolina economy. VEDIC is an Equal Opportunity Lender with programs that include ARC Appalachian Regional Commission, USDA Intermediary Re-Lending Program IRP, USDA Micro-Entrepreneur Assistance Program RMAP, Valdese Revolving Loan Program and the Burke Business Loan Program.

VEDIC occupies Suite 141 on the second floor of the Old Rock School. Due to a recent vacancy from Tranquility Day Spa, the lower level office, Suite 35 is now available. VEDIC has requested to lease this additional space for use as a board/meeting room and planning office.

The lease agreement for both spaces is attached. The amount charged will be a total of $8,400 per year.

BUDGET IMPACT:

Revenue = $700 per month totaling $8,400 annually

RECOMMENDATION / OPTIONS:

Staff recommends renewing the lease agreement and approving the use of the additional space.

LIST OF ATTACHMENTS:

Lease Agreement

TOWN OF VALDESE
NORTH CAROLINA'S FRIENDLY TOWN
P.O.BOX 339
VALDESE, NORTH CAROLINA 28690-0339
PHONE (828) 879-2120 | FAX (888) 798-1022 | TOWNOFVALDESE.COM

STATE OF NORTH CAROLINA **LEASE AGREEMENT**
BURKE COUNTY

THIS LEASE AGREEMENT (the "Lease") is made and entered into by and between the Town of Valdese, a North Carolina municipal corporation, having a mailing address of P.O. Box 339, Valdese, NC 28690 ("Lessor"), and Valdese Economic Development Investment Corporation (VEDIC)., a North Carolina non-profit corporation, having a mailing address of P.O. Box 1225, Valdese, NC 28690 ("Lessee"), and is effective as of the last date herein below signed (the "Effective Date"). The identified parties are at times referred to herein collectively as "Parties" and individually as a "Party."

W I T N E S S E T H:

In consideration of the rent to be paid, the mutual covenants and agreements herein contained, and of other goods and valuable considerations, the receipt and legal sufficiency of all of which are hereby acknowledged by both parties hereto, Lessor hereby demises and rents unto Lessee, and Lessee hereby leases from Lessor the Premises (as defined below), subject to the terms and conditions hereinafter set out.

ARTICLE I
FUNDAMENTAL LEASE PROVISIONS

1.01 PREMISES. Lessor hereby demises and leases unto Lessee, and Lessee hereby leases from Lessor Suite 41, Suite 35 as more particularly described in **Exhibit A** attached hereto (the "Premises"), said Premises being in that certain building commonly known as the Valdese Old Rock School located at 400 Main Street, Valdese, Burke County, North Carolina (the "Property"), subject to the terms and conditions hereinafter set out.

1.02 TERM. The term of this Lease shall commence on the 1st day of November 2026 and shall end at midnight on the 31st day of October 2027 ("Term"), unless sooner terminated as herein provided.

1.03 RENT. Rent for the Term shall be $8,400, payable in equal monthly installments of $700.00 ("Rent"). Lessee shall pay Lessor Rent on the 1st day of each month during the Term commencing on the Commencement Date without notice, demand, deduction or offset except as otherwise set forth in this Lease or pursuant to applicable law, in lawful money of the United States.

1.04 SECURITY DEPOSIT. Upon execution of this Lease, Lessee will pay Lessor an amount equal to one (1) month's rent or $700.00, which amount shall be deposited in trust with Lessor as security for the faithful performance by Lessee of all the terms, covenants, and conditions of this Lease to be kept and performed during the Lease term (the "Security Deposit"). Provided that Lessee is not in default and leaves the Premises at the end of the tenancy as required hereunder, the Security Deposit shall be returned in full to Lessee at the end of the Term. If at any time during the Lease Term any of the Rent shall be overdue and unpaid, or any other sum payable to Lessor under this Lease shall be overdue and unpaid, the Lessor may, at its option, apply the entire Security Deposit, or so much thereof as may be necessary to compensate the Lessor for the payment of overdue Rent or other sums due and payable to Lessor by Lessee. The Lessee shall, upon the written demand of Lessor, remit to Lessor enough to restore said Security Deposit to the original sum deposited. Lessee's failure to do so within five (5) days after receipt of such demand shall constitute a breach of this Lease.

ARTICLE II
COMMON AREAS

2.01 COMMON AREAS. Lessor shall make available within the Property such common areas, including but not limited to parking areas, driveways, pedestrian sidewalks and ramps, access roads, and landscaped areas, as Lessor in its reasonable discretion shall deem appropriate. It is hereby expressly understood and agreed by Lessor and Lessee that Lessor shall operate, manage, equip, light, repair and maintain said common areas for their intended purposes in such manner as Lessor in its sole discretion shall determine within the parameters of sound business decisions intended to maximize utilization of the area for lessee businesses and other town operations, and Lessor reserves the right to change from time to time the size, location, nature and use of any common area, to sell or lease any portion thereof, and to make additional installations therein and to move and remove the same.

2.02 USE OF COMMON AREAS. Lessee and its officers, employees, agents, and customers, shall have the non-exclusive right, in common with Lessor and all others to whom Lessor has or may hereafter grant rights, to use the common areas as designated from time to time by Lessor subject to such reasonable rules and regulations as Lessor may from time to time impose, including the designation of specific areas in which cars owned by Lessee, it officers, employees and agents must be parked. Lessee agrees after notice thereof to abide by such rules and regulations and to use its best efforts to ensure its officers, employees, agents, and customers to conform thereto. Lessor may at times temporarily close any common area to make repairs or changes or to discourage non-customer parking, and Lessor may do such other acts in and to the common areas as in its judgment may be desirable to improve the convenience thereof. Lessee shall not at any time interfere with the rights of Lessor and other lessees, and their officers, employees, agents, and customers, to use any part of the parking areas and other common areas. Lessor reserves the right to grant to third persons the non-exclusive right to cross over and use in common with Lessor and all lessees of the Property the common areas as designated from time to time by Lessor.

ARTICLE III

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UTILITY SERVICES

3.01 UTILITIES. Lessee shall promptly pay for all public utilities rendered or furnished to the Premises from and after the Lease Commencement Date, including but not limited to stormwater, water and sewer charges, and all taxes thereon. Electricity and gas are separately metered to Premises. If Lessor separately meters the water and sewer, Lessee will pay these utilities directly.

ARTICLE IV
REPAIRS AND MAINTENANCE

4.01 REPAIRS BY LESSOR. Lessor shall make and pay for all repairs to (i) the exterior supporting walls of the building which the Premises are a part; (ii) the foundation, roof (including drains, downspouts, flashing, and parapets); and (iii) parking areas, and curbs. Should Lessee submit a written notice of any damage, and should Lessor agree that such repairs are necessary for safety, or preventing avoidable loss or damage, then such repairs will be made. However, such damage thereto shall not have been caused by the willful misconduct or negligence of Lessee, its officers, agents, or employees, in which event Lessee shall be responsible. Under no circumstances shall Lessee place any equipment on the roof or make any repairs to same. Lessor shall have no obligation to repair, maintain, alter, or perform any other acts with reference to the Premises or any part thereof, or any plumbing, heating, ventilating, electrical, air conditioning, or other mechanical installations therein and/or servicing the Premises.

4.02 REPAIRS BY LESSEE. Lessee agrees to and shall, at its sole cost and expense, to maintain, replace and keep the Premises in good order, and condition. Maintenance includes Lessee's responsibility to repair (unless otherwise excluded in this Lease): the interior of the Premises, all fixtures, furnishings, lighting, doors, signs, air conditioning, ventilating, plumbing, heating, and electrical installations in and servicing the Premises. During the term of this Lease, Lessee shall contract for, in its own name, and shall pay for a (i) an insured trash removal firm to remove trash from the premises in a timely and sanitary manner and (ii) licensed HVAC service contractor to inspect, adjust, clean, and repair Lessee's HVAC systems, including changing filters on a regular basis, but no less than semiannually. Lessee shall provide a copy of each service report to Lessor upon request. If a request is made and Lessee has not engaged a maintenance firm, Lessee will be charged $25 per day for each day until an inspection is made and Lessor is in receipt of the inspection report.

If Lessee refuses or neglects to repair the Premises as required hereunder as soon as reasonably possible after written demand, Lessor, at its sole discretion, may make such repairs without liability to Lessee for any loss or damage that may accrue to Lessee's merchandise, fixtures, or other property or to Lessee's business by reason thereof, unless said loss or damage results from Lessor's or its agent's gross negligence or willful misconduct. Upon completion thereof, Lessee shall pay Lessor's actual costs for making such repairs as additional Rent.

4.03 INSPECTION. Lessor or its representatives shall have the right to enter the Premises at reasonable hours of any day with 24-hour advance notice to Lessee for non-emergency inspection during the Lease Term to ascertain if the Premises are in proper repair and condition.

ARTICLE V
USE OF LEASED PREMISES

5.01 PERMITTED USE. Lessee covenants and agrees to use the Premises for professional office space for Lessee's financial lending business ("Permitted Use") and for no other use without Lessor's written approval. Lessee shall, at its own costs and expense: (a) conduct its operations in a lawful manner and in compliance will all municipal laws, orders, codes, ordinances, and regulations, applicable to the business of Lessee and shall maintain during the lease term all licenses and permits required by law with respect to Lessee's operations; (b) comply with and execute all reasonable rules and regulations of Lessor or any organization establishing insurance rates; (c) not suffer, permit or commit any waste or nuisance; (d) not allow anything in or about the Premises that is unlawful, obscene, which tends to create or maintain a nuisance, or do any act tending to injure the reputation of the Property; and (e) not store vehicles overnight.

Lessee hereby warranties not to manage, store, or dispose of any hazardous or toxic waste or substance upon the Premises prohibited by federal, state, or local statutes, ordinances, or regulations. Lessee hereby covenants to indemnify and hold Lessor, its successors and/or assigns, harmless from any loss, damage, claims, costs, liabilities, or cleanup costs arising out of Lessor's use, handling, storage, or disposal of any hazardous or toxic wastes or substances on the Premises.

5.02 RULES AND REGULATIONS. During the Term of this Lease, Lessee's use of the Premises shall be subject to such rules and regulations as may be adopted by Lessor from time to time in its sole and absolute discretion. At Lessor's sole option, Lessor shall have the right to reasonably modify and/or rescind the rules and regulations.

5.03 NOISE AND NUISANCES. Lessee covenants that it will not create or maintain any nuisances, including without limiting the foregoing, loud noises, sound effects, or offensive odors in or about the Premises.

ARTICLE VI
LESSEE'S BUSINESS OPERATIONS

6.01 RELATIONSHIP OF THE PARTIES. Nothing herein contained shall be deemed or construed as creating the relationship of principal and agent or of partnership or joint venture between parties hereto; it being understood and agreed that neither the method of computing rent nor any other provision contained herein, nor any acts of the parties hereto shall be deemed to create any relationship between the parties other than that of Lessor and Lessee.

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ARTICLE VII
ADDITIONS, ALTERATIONS AND TRADE FIXTURES

7.01 ADDITIONS AND ALTERATION. Lessee may from time to time, with the prior written consent of the Lessor, at its own expense, alter, renovate or improve the interior of the Premises provided the same is performed in a good and workmanlike manner, in accordance with accepted building practices and so as not to weaken or impair the strength or substantially lessen the value of the building in which the Premises are located. Any work done by Lessee under the provisions of this Section shall not interfere with the use by the other lessees of the Property. All permanently attached alterations, decorations, additions, and improvements made by Lessee, or made by Lessor on Lessee's behalf as provided in this Lease, shall remain the property of the Lessee for the Lease Term, but they shall not be removed from the Premises without the prior written consent of Lessor which consent shall not be unreasonably withheld. Upon termination of this Lease, Lessee shall remove such alterations, decorations, additions, and improvements and restore the Premises as provided herein, normal wear and tear excepted, and if Lessee fails to do so and moves from, or abandons, the Premises, all such alterations, decorations, additions, and improvements shall become the property of Lessor. The cost to restore the Premises shall be deducted from Lessee's Security Deposit or billed to Lessee if the amount exceeds the Security Deposit.

7.02 INDEMNITY AND INSURANCE. Lessee shall indemnify and hold Lessor harmless from any and all claims for damage or otherwise based upon or in any manner growing out of any alterations or construction undertaken by Lessee under the terms of this Lease, including all costs, damages, expenses, court costs and attorney's fees incurred in or resulting from claims made by other lessee of premises in the Property, their agents, employees, patrons and invitees, unless the cause of such is due to Lessor's negligence or willful misconduct.

Before undertaking any alterations or construction, Lessee shall obtain and pay for a public liability policy insuring Lessor and Lessee against any liability which may arise on account of such proposed alterations or construction work in limits of not less than $1,000,000.00 for any one person, $2,000,000 for more than one person in any one accident and $500,000 for property damage and a certificate or copy of such policy shall be delivered to Lessor prior to the commencement of such proposed work. Lessee shall also always maintain fire insurance with extended coverage in the name of Lessor and Lessee as their interest may appear in an amount adequate to cover the cost of replacement of all alterations, decorations, additions, or improvements in and to the Premises, and all trade fixtures therein, in the event of fire or extended coverage loss. Lessee shall deliver to Lessor certificate of such fire insurance policies, which shall contain a clause requiring the insurer to give Lessor ten (10) days' notice of cancellation of such policies.

7.03 MECHANIC'S LIEN. Neither Lessee, nor any person performing work for Lessee shall have the right to lien the interest of the Lessor in the Property. Any mechanic's lien or other lien attributable to work performed for Lessee shall attach solely to Lessee's leasehold interest. If by reason of any alteration, repair, labor performed or materials furnished to the Premises for or on behalf of Lessee any mechanic's or other lien shall be filed, claimed, perfected or otherwise established as provided by law against the Premises or the Property,

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Lessee shall discharge or remove the lien by bonding or otherwise, within ten (10) days after notice from Lessor to Lessee of the filing of same.

7.04 TRADE FIXTURES. All trade fixtures and equipment installed by Lessee in the Premises shall be functioning and shall remain the property of Lessee. Lessee shall obtain the written consent of Lessor before installing any fixtures or equipment that could possibly weaken or impair the structural portions of the Premises.

Provided Lessee is not in Default hereunder, Lessee shall have the right, at the termination of this Lease, to remove any and all trade fixtures, equipment and other items of personal property not constituting a part of the freehold which it may have stored or installed in the Premises, including but not limited to counters, mirrors, shelving, chairs and movable machinery purchased or provided by Lessee and which are susceptible to being moved without damage to the building, provided this right is exercised before the Lease has expired or during the ten (10) day period prior to any such termination provided herein, and provided that Lessee shall repair any damage to the Premises caused thereby. The right granted Lessee in this Section shall not include the right to remove any plumbing or electrical fixtures or equipment, heating or air-conditioning equipment, floor coverings glued or fastened to the floors or any paneling, tile or the materials fastened or attached to the walls or ceilings, all of which shall be deemed to constitute a part of the freehold, and, as a matter of course, shall not include the right to remove any fixtures or machinery that were furnished by Lessor. If Lessee shall fail to remove its trade fixtures or other property at the termination of this Lease, such fixtures and other property not removed by Lessee shall be deemed abandoned by Lessee and, at the option of Lessor, such property will either become (i) Lessor's ownership, or (ii) Lessor will dispose of such property and bill back Lessee.

ARTICLE VIII
INSURANCE AND INDEMNIFICATION

8.01 INSURANCE. Lessee shall maintain at its sole expense during the term hereof, public liability insurance covering the Premises in an amount of $1,000,000 per occurrence and $2,000,000 taken together and property damage insurance in an amount of $1,000,000 in companies reasonably satisfactory to Lessor in the joint names of Lessor and Lessee. Insurance shall cover any damage resulting from water intrusion of any source. Lessee shall also keep in force rent insurance as well as fire and extended coverage insurance for the full replacement value of all improvements to the Premises. Lessee's fire and extended coverage insurance shall, in addition, insure the full replacement value of all of Lessee's improvements and Lessee's property, including, but not limited to, inventory, trade fixtures, furnishings and other personal property. Lessee will cause such insurance policies to name Lessor as an additional insured and to be written to provide that the insurer waives all right of recovery by way of subrogation against Lessor in connection with any loss or damage covered by the policy unless such loss or damage is caused because of Lessor's negligence and Lessee's insurer does not cover the full cost of damage. In addition, Lessee shall keep in force Worker's Compensation or similar insurance to the extent required by law. Lessee shall deliver said policies or, certificates thereof to Lessor at least (10) days prior to the Lease Commencement Date. Each insurer under the policies required hereunder shall agree by endorsement on the policy issued by it or by independent instrument furnished to Lessor that it will give Lessor thirty (30) days' prior written notice before the policy or policies in question shall be altered or canceled. With the execution of this Lease and within ten (10) days prior to any insurance expiration, Lessee will provide Lessor with an insurance certificate evidencing the above coverages.

8.02 INDEMNIFICATION. Lessee hereby agrees to indemnify and hold Lessor harmless from all claims, damages, liabilities, or expenses, including reasonable attorney's fees, arising out of (a) Lessee's use of the Premises, (b) any default or breach in the performance of any obligation of Lessee under this Lease, or (c) any negligence or willful misconduct of Lessee, its agents, or employees. Lessee further releases Lessor from all claims, damages, liabilities, or expenses, including reasonable attorney's fees, sustained by Lessee or any other person claiming by, through, or under Lessee, due to: (x) the Premises or any part thereof of any appurtenance thereto becoming out of repair; (y) the happening of any accident including, but not limited to, any damage caused by water, snow, windstorm, tornado, gas, steam, electrical wiring, sprinkler system, plumbing, heating and/or air conditioning apparatus; or (z) any acts or omissions of co-Lessees or other occupants of the Property, except to the extent caused by Lessor's negligence and/or failure to timely perform obligations under this Lease. The indemnifications contained in this Section shall survive the termination of this Lease for matters that accrue or otherwise arise prior to the termination of this Lease.

ARTICLE IX
LESSEE'S PROPERTY

9.01 TAXES. Lessee shall be responsible for and shall pay before delinquency all municipal, county or state taxes, levies and fees of every kind and nature, including, but not limited to, general or special assessments assessed during the Lease Term against any personal property of any kind, owned by or placed in, upon or about the Premises by the Lessee and taxes assessed on the basis of Lessee's occupancy thereof.

ARTICLE X
DAMAGES OF CONDEMNATION OF THE PREMISES

10.01 DAMAGE BY CASUALTY OR FIRE. Lessee shall give to Lessor prompt written notice of any damage to any portion of the Premises resulting from fire or other casualty. No damage to the Premises shall allow Lessee to either surrender possession of the Premises or affect Lessee's liability for the payment of rent or any other covenant contained herein, except as may be specifically provided in this Lease.

If the Premises is damaged by fire, flood, tornado, hurricane, or through any other casualty, this Lease shall continue in full force and effect, unless Lessor determines, in its sole discretion, not to restore. If Lessor elects to restore the Premises to the condition at Lease commencement, it will do so within one hundred twenty (120) days after such damage, subject to force majeure delays. In the event that a portion of the Leased Premises is unlesseeable or incapable of use for the normal conduct of Lessee's business therein due to such damage, a just and proportionate part of the rent shall be abated from the date of such damage until the earlier of

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when the Lessor has restored the Premises in the manner and in the condition provided in this Section and notified Lessee of such fact.

In the event Lessor, for any reason, notifies Lessee in writing that it will not restore the Premises as aforesaid, Lessee's sole remedy against Lessor shall be to terminate this Lease as of the date of such decision. If the Premises shall be damaged in whole or in substantial part within the last year of the Lease Term, Lessor or Lessee shall have the option, exercisable within thirty (30) days following such damage, of terminating this Lease, effective as of the date of mailing notice thereof.

Notwithstanding any of the provisions herein to the contrary, Lessor shall have no obligation to restore the Premises. Lessor shall have 30 days to notify Lessee in writing if repairs are not to be made and terminate this Lease, effective as of the date of such damage.

10.02 LOSS OR DAMAGE TO LESSEE'S PROPERTY. Lessor shall not be liable for any damage to property of Lessee or of others located on the Premises, nor for the loss of or damage to any property of Lessee or of others by theft or otherwise unless caused because of Lessor's negligence. Lessor shall not be liable for any injury or damage to persons or property resulting from fire, explosion, falling plaster, steam, gas, electricity, water, rain, or snow or leaks from any part of the Leased Premises or from the pipes, appliances, or plumbing works or from any other place or by dampness or by any other cause of whatsoever nature, unless caused because of Lessor's gross negligence. Lessor shall not be liable for any such damage caused by other lessees or persons in the Premises, occupants of property adjacent to the Property, or the public, or for damage caused by operations in construction of any private, public, or quasi-public work. All property of Lessee kept or stored on the Premises shall be so kept or stored at the risk of Lessee only, and Lessee shall hold Lessor harmless from any claim arising out of damage to the same, including subrogation claims by Lessee's insurance carriers, unless such damage shall be caused by the willful act or negligence of Lessor.

10.03 CONDEMNATION. If any of the Premises shall be taken under power of eminent domain, or otherwise transferred in lieu thereof, or if any part of the Property is taken and its continued operation is not, in Lessor's opinion, economical, this Lease shall automatically terminate as of the date of possession is taken by the condemning authority. Lessee and Lessor may pursue their own separate award, which may be made in such taking or condemnation. In the event of a partial taking, which does not result in the termination of this Lease, Lessor shall promptly restore the remaining premises to a complete unit and all Rent shall be apportioned according to the part of the Premises remaining usable by Lessee. If for any reason, restoration of the Premises is not completed by Lessor within six (6) months after any portion thereof is taken, either Lessor or Lessee may terminate this lease.

ARTICLE XI
DEFAULT OF LESSEE AND REMEDIES

11.01 DEFAULT OR BREACH OF COVENANT. Lessee shall be in default under this Lease ("Default") if Lessee:

11.01.1 fails to pay when due all or any portion of any sum due from Lessee under this Lease and such failure shall continue for more than five (5) days after receipt of written notice from Lessor;

11.01.2 fails to commence to take actions in accordance with the provisions of this Lease to remedy Lessee's failure to perform any of the terms, covenants, and conditions hereof within ten (10) days after receipt of written notice from Lessor specifying the same, or thereafter fails to diligently pursue the cure of such failure within a reasonable period;

11.01.3 transfers, has levied upon, or assigns to any other person, firm, or corporation, whether voluntary or involuntary, except as herein permitted, its interest in this Lease;

11.01.4 takes or has taken against Lessee any petition of bankruptcy; takes action or has taken against Lessee for the appointment of a receiver for all or a portion of Lessee's assets; files a petition for a corporate reorganization or any debtor proceeding; makes an assignment for the benefit of creditors; or if in any other manner Lessee's interest hereunder shall pass to another by operation of law; and/or

11.01.5 commits waste on the Premises.

11.02 REMEDIES UPON DEFAULT. Upon Lessee's Default as set forth in Section 11.01, Lessor may, at its option and without further notice to Lessee, utilize any one or more of the following rights:

11.02.1 Lessor shall have the right to enter upon the Premises for the purpose of showing the property to prospective lessees without assuming any liability for conversion;

11.02.2 Lessor shall have the right, but not the obligation, to enter the Premises for the purpose of correcting any such condition and to remain on the Premises to complete correction of such condition. However, no expenditure by Lessor on behalf of Lessee shall be deemed to waive or release Lessee's breach hereof and Lessor shall retain all rights to proceed against Lessee as set forth herein;

11.02.3 Lessor shall have the right to reenter the Premises immediately (but such reentry shall not serve to release or discharge damages Lessee owes Lessor) with or without order of court by lawful force, without being guilty of trespass, and without liability for the removal of, or obligation to store, Lessee's property or documents, Lessor may remove the property and personnel of Lessee all at the expense of Lessee;

11.02.4 Lessor shall have the right to exercise all other rights and remedies provided by law or in equity to a Lessor with a defaulting Lessee; and/or

11.02.5 After such reentry, Lessor shall have the right to terminate this Lease with 24 hours written notice of termination to Lessee, but without such notice, the reentry by Lessor shall not terminate this Lease.

11.03 COSTS AND ATTORNEYS FEES. In addition to any other damages sustained by Lessor as a result of Lessee's Default, Lessor shall be entitled to recover of Lessee all reasonable attorneys' fees and costs incurred in pursuit of Lessor's remedies.

ARTICLE XII
DELIVERY CONDITION

12.01 DELIVERY CONDITION. Subject to Lessee's right to inspect the Premises prior to execution of this Lease, Lessee hereby accepts the Premises in its "as is" condition and subject to all applicable federal, state or local laws, rules, regulation, codes, ordinances, judgments, decrees, or orders of any state, federal or local government or agency have jurisdiction over the Premises.

ARTICLE XIII
SURRENDER OF PREMISES

13.01 CONDITION ON SURRENDER. At the expiration of the tenancy hereby created, Lessee shall surrender the Premises in the same condition as the Premises was in on the Lease Commencement Date, reasonable wear and tear excepted, and damage by unavoidable casualty excepted, to the extent that the same can be covered by fire insurance with extended coverage endorsement and Lessee shall surrender the keys for the Premises to Lessor. Lessee shall (i) remove all its trade fixtures, if permitted hereunder; (ii) remove any signage and repair any damage caused thereby; (iii) deliver in broom clean condition, with all Lessee's personal property removed; and (iv) meet with Lessor's representatives for a lease maturity inspection to confirm the Premises are in surrender condition. If any work remains to be completed post inspection, such work will be completed within five (5) days of inspection or Lessor will complete the work and bill the actual cost back to Lessee. Lessee's obligations hereunder shall survive the expiration or other termination of this Lease.

13.02 HOLDOVER TENANCY. If Lessee retains possession of the Premises or any part thereof after the termination of this Lease, Lessee shall, from that day forward, be a Lessee from month-to-month and Lessee shall pay Lessor Rent at one hundred and fifty percent (150%) of the monthly rate in effect immediately prior to the termination of this Lease for the time Lessee remains in possession. No acceptance of Rent by, or other act or statement whatsoever on the part of Lessor, or its agent, or employee, in the absence of a writing signed by Lessor, shall be construed as an extension or as a consent for further occupancy. Lessee shall indemnify and pay Lessor for all documented damages consequential as well as direct, sustained by reason of Lessee's retention of possession, including without limitation the value loss of any approved subsequent Lessee for any portion of the Premises. The provisions of this Section do not exclude pursuit of Lessor's right of re-entry or any other right under the Lease. Should Lessor send a notice to vacate to Lessee during any such holdover, Lessee shall vacate the Premises within ten (10) days of receipt of the notice.

ARTICLE XIV
GENERAL PROVISIONS

14.01 ASSIGNMENT AND SUBLETTING. Lessee may not sublet the Premises. All assignments of this Lease of the Premises by Lessee shall be subject to and in accordance with all the provisions of this Section. So long as Lessee is not in default under any of the provisions of this Lease:

14.01.1 Lessee may assign this Lease to a wholly owned corporation or controlled subsidiary under the following conditions if the assignee would be engaged in the same Permitted Use as Lessee.

14.01.2 Lessee may assign this Lease to a party, other than a wholly owned corporation or controlled subsidiary, only after obtaining the prior written consent of Lessor, which consent shall not be unreasonably withheld.

Notwithstanding the foregoing provisions of subparagraphs 14.01.1 and 14.01.2 of this Section, any assignee must be of similar or better financial position and experience than Lessee. Lessee shall provide Lessor with authorization to review assignee's credit, financials, and Lessee application, prior to assignment, subject to reasonable confidentiality requirements of assignee.

Notwithstanding the foregoing provisions of subparagraphs 14.01.1 and 14.01.2 of this Section, any assignment shall be only for the Permitted Use, and for no other purpose, and in no event shall any assignment of the Premises release or relieve Lessee from any obligations of this Lease. Any assignee shall assume Lessee's obligations hereunder and deliver to Lessor an assumption agreement in form reasonably satisfactory to Lessor.

14.02 ACCESS. Lessor shall have the right at all reasonable times to enter and inspect the premises, and to take any action which Lessor reasonably believes to be necessary to protect the premises from damage.

14.03 APPLICABLE LAW. The laws of the State of North Carolina shall govern the validity, performance, and enforcement of this Lease. Any litigation between the parties hereto concerning this Lease shall be initiated in the county in which the Property is located.

14.04 ENTIRE AGREEMENT. This Lease and the Exhibits, if any, attached hereto and forming a part hereof, set forth all the covenants, promises, agreements, conditions and understandings between Lessor and Lessee concerning the Premises and there are no covenants, promises, agreement, conditions, or understandings, either oral or written, between them other than as are herein set forth. Except as herein otherwise provided, no subsequent alteration, amendment, change or addition to this Lease shall be binding upon Lessor or Lessee unless reduced to writing and signed by them.

14.05 WAIVER. The waiver by Lessor or Lessee of any breach of any term, covenant or condition herein contained shall not be deemed to be a waiver of such term, covenant or condition or subsequent breach for the same or any other term, covenant or condition herein contained. The subsequent acceptance of rent hereunder by Lessor shall not be deemed to be a waiver of any preceding breach by Lessee of any term, covenant, or condition of this Lease, other than the failure of Lessee to pay the Rent so accepted, regardless of Lessor's knowledge of such preceding breach at the time of acceptance of such rent. No covenant, term or condition of this Lease shall be deemed to have been waived, unless such waiver is in writing.

14.06 ACCORD AND SATISFACTION. No payment by Lessee or receipt by Lessor of a lesser amount than the monthly rent herein stipulated shall be deemed to be other than on account of the earliest stipulated rent, nor shall any endorsement or statement on any check or any letter accompanying any check or payment as rent be deemed an accord and satisfaction, and Lessor may accept such check or payment without prejudice to Lessor's right to recover the balance of such rent or pursue any other remedy in this Lease provided.

14.07 BINDING AGREEMENT. The terms, covenants and conditions contained herein shall inure to the benefit of and be binding upon Lessor and Lessee and their respective successors and assigns, except as may be otherwise expressly provided in this Lease.

14.08 PREVAILING PARTY EXPENSES. If Lessee or Lessor shall at any time breach any of the terms and conditions of this Lease, or shall be in default hereunder, and if the other party shall deem necessary to engage attorneys to enforce its rights hereunder, the losing party will reimburse the prevailing party for the reasonable expenses incurred hereby, including but not limited to court costs and reasonable attorney's fees. If Lessee's rights hereunder are not terminated, the amount of such expenses owed by Lessee to Lessor shall be deemed to be Additional Rent hereunder and shall forthwith be due and payable by Lessee to Lessor.

14.09 SEVERABILITY. If any term, covenant or condition of this Lease or the application thereof to any person or circumstance shall, to any extent, be invalid or unenforceable, the remainder of this Lease, or the application of such term, covenant or condition to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby and each term, covenant or condition of this Lease shall be valid and be enforced to the fullest extent permitted by law.

14.10 FORCE MAJEURE. Whenever a period of time is prescribed for action by either party under this Lease, such party shall not be liable, penalized, or responsible for any delays due primarily to riots, acts of God, epidemic, pandemic, municipal ordinances, declaration of state of emergency (national, state, or local), or any other causes of any kind whatsoever which are beyond the reasonable control of such party (but specifically excluding financial inability of either party).

14.11 QUIET ENJOYMENT. The Lessor agrees that Lessee paying the stipulated rental and keeping and performing the agreement and covenants herein contained, shall hold and enjoy the premises for the term aforesaid, subject however to the terms of this Lease, and further warrants that the use of the premises called for herein does not violate the terms of any zoning affecting the premises.

14.12 COUNTERPART. This Agreement may be executed in counterparts, each of which is deemed an original, but all of which constitutes one and the same Agreement. Delivery of an executed counterpart of this Agreement electronically shall be effective as delivery of an original executed counterpart of this Agreement. The parties expressly consent and agree that this Agreement including all associated documentation may be electronically signed, and that such signatures shall be governed by the laws, policies and regulations of individual countries, regions and industries. In the event of a dispute where the law is unclear as to the treatment of electronic signatures, the parties agree the United States Electronic Signatures in Global and National Commerce Act ("ESIGN") shall control.

14.13 NOTICE. Any notice, demand, request, or any other communication required, permitted, or desired to be given under this Agreement (collectively, "Notice") shall be in writing and sent via national overnight courier company (such as UPS or FedEx) or by depositing the Notice with the United States Postal Service, certified or registered mail, return receipt requested, with adequate postage prepaid, addressed to the appropriate party (and marked to a particular individual's or department's attention if so indicated) as hereinafter provided. Each Notice shall be effective upon being delivered to the national overnight courier company or being deposited with the United States Postal Service, as the case may be, but the time period in which a response to any Notice must be given or any action taken with respect thereto shall commence to run from the date of receipt of the Notice by the addressee thereof, as evidenced by the national overnight courier company's records or by the return receipt of the United States Postal Service, as the case may be. Rejection or other refusal by the addressee to accept or the inability of the national overnight courier company or the United States Postal Service to deliver because of a changed address of which no Notice was given shall be deemed to be the receipt of the Notice sent. The addresses of the Parties shall be as follows:

PARTY	**CONTACT INFORMATION**
If to Lessor:	P.O. Box 339 Valdese, NC 28690 Attn: Manager
With copy to (which shall not constitute notice):	Timothy D. Swanson, Esq. Town Attorney P.O. Drawer 2428 Hickory, NC 28603 timothys@hickorylaw.com
If to Lessee:	VEDIC P.O. Box 1225 Valdese, NC 28690 Attn: Kerri Poteat

Any Party shall have the right from time to time to change the Party's own address or individual or department's attention to which Notices shall be sent or the address to which copies of Notices shall be sent and to specify up to two additional addresses to which copies of Notices shall be sent by giving the other Party at least ten (10) days' prior written Notice thereof.

14.14 IRAN DIVESTMENT ACT COMPLIANCE. The Parties certify that, as of the date listed below, they are not on the Final Divestment List as created by the State Treasurer pursuant to N.C.G.S. § 147-86.55 et seq. (the "Iran Divestment Act"). In compliance with the requirements of the Iran Divestment Act, the Parties shall not utilize in the performance of the Agreement any subcontractor that is identified on the Final Divestment List.

14.15 COMPANIES BOYCOTTING ISRAEL DIVESTMENT ACT CERTIFICATION. The Parties certify that that they have not been designated by the North Carolina State Treasurer as a party engaged in the boycott of Israel pursuant to N.C.G.S. 147-86.80 et seq.

14.16 NONDISCRIMINATION. To the extent permitted by North Carolina law, the Parties, for themselves, their agents, officials, directors, officers, members, representatives, employees, and contractors agree not to discriminate in any manner or in any form based on actual or perceived age, mental or physical disability, sex, religion, creed, race, color, sexual orientation, gender identity or expression, familial or marital status, economic status, veteran status or national origin.

14.17 E-VERIFY. Employers and their subcontractors with 25 or more employees as defined in Article 2 of Chapter 64 of the North Carolina General Statutes must comply with North Carolina Session Law 2013-418's E- Verify requirements to contract with local governments. E-Verify is a federal program operated by the United States Department of Homeland Security and other federal agencies, or any successor or equivalent program used to verify the work authorization of newly hired employees pursuant to federal law. The Parties shall comply with the requirements of Article 2 of Chapter 64 of the North Carolina General Statutes. If the Parties utilize a subcontractor they shall require the subcontractor to comply with the requirements of Article 2 of Chapter 64 of the North Carolina General Statutes.

This Space was Intentionally Left Blank. Signatures Appear on the Following Pages.

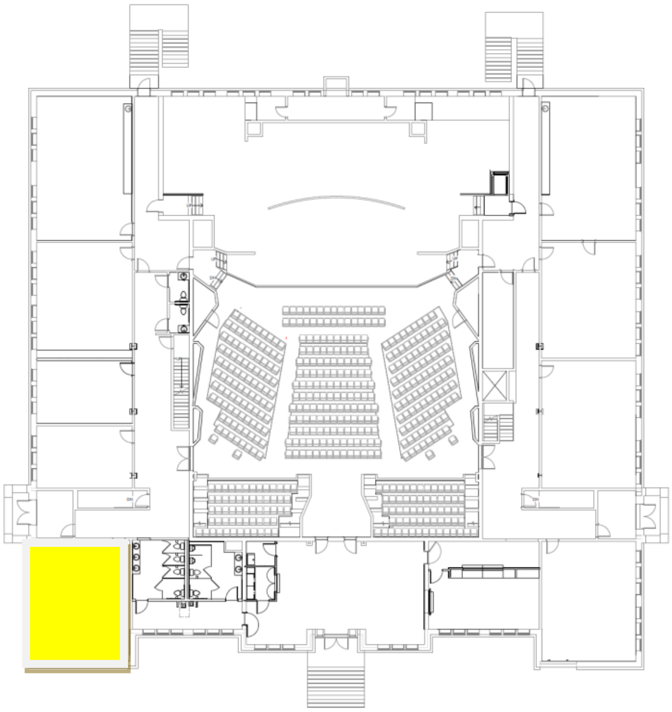
Agenda

WHEREFORE, the Parties have duly executed this Lease as of the Effective Date, each acknowledging receipt of an executed copy hereof.

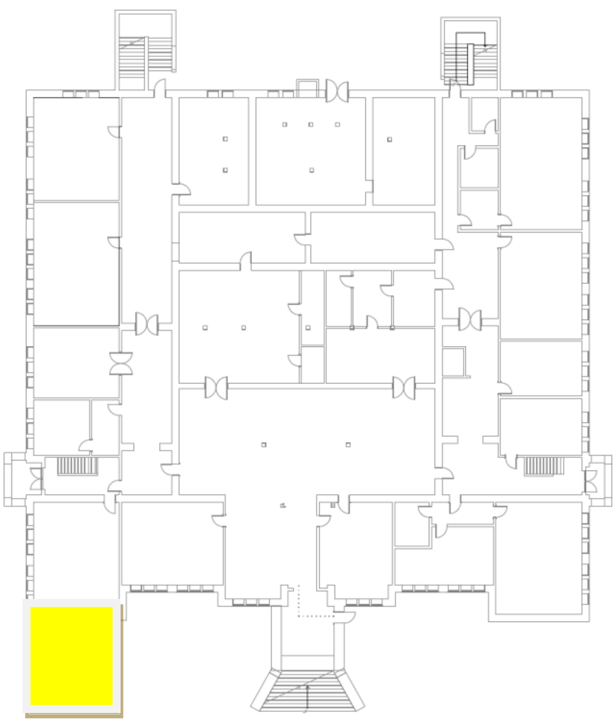
LESSOR:	LESSEE:
TOWN OF VALDESE, A North Carolina municipal corporation	VEDIC, A North Carolina non-profit corporation
______________________________ By:	______________________________ By:
Its:	Its:

Agenda

Exhibit A



Level 2 = Suite 141



Level 1 = Suite 35

Agenda

Town of Valdese
AGENDA MEMO

☐ Resolution ☐ Ordinance ☐ Contract ☐ Discussion ☐ Information Only

To: Valdese Town Council

From: Michael Rapp - Town Planner

Subject: Call for Public Hearing - HB 372 - Text Amendment (UDO)

Meeting: October 5, 2026 - Regular Council Meeting

Presenter: Consent Agenda

ITEM OF INTEREST:

Call for public hearing to modify the Town of Valdese Unified Development Ordinance Sections 4.4.1 "Permitted Accessory Uses and Structures" and 11.2.1 "Terms Defined"

BACKGROUND INFORMATION:

House Bill 372, enacted as Session Law 2026-51, became effective July 7, 2026, and created new protections for qualifying no-impact home-based businesses. Under G.S. 160A-205.8, municipalities may not prohibit these businesses or require zoning permits, registration, rezoning, or other prior approval when the statutory standards are met.

The Town's current Unified Development Ordinance regulates home occupations under Section 4.3.13. Rather than amend those existing standards, the proposed text amendment would create a separate allowance for qualifying no-impact home-based businesses under Section 4.1.1. These businesses would not require prior Town approval but would remain subject to limited standards addressing residential compatibility, external impacts, and compliance with applicable laws.

A legislative public hearing is required prior to Town Council consideration of the proposed amendment.

BUDGET IMPACT:

N/A

RECOMMENDATION / OPTIONS:

Staff recommends Council to set the Public Hearing for the November 2, 2026 Council Meeting

LIST OF ATTACHMENTS:

Planning Board Recommendation

Agenda

TOWN OF VALDESE
NORTH CAROLINA'S FRIENDLY TOWN

VALDESE NORTH CAROLINA

P.O. BOX 339
VALDESE, NORTH CAROLINA 28690-0339
PHONE (828) 879-2120 | FAX (828) 879-2139 | TOWNOFVALDESE.COM

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

Town of Valdese
AGENDA MEMO

☐ Resolution ☐ Ordinance ☐ Contract ☐ Discussion ☐ Information Only

To: Valdese Town Council

From: Michael Rapp - Town Planner

Subject: Call for Public Hearing - HB 372 - Text Amendment (2024 Zoning Ordinance)

Meeting: October 5, 2026 - Regular Council Meeting

Presenter: Consent Agenda

ITEM OF INTEREST:

Call for 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, enacted as Session Law 2026-51, became effective July 7, 2026, and created new protections for qualifying no-impact home-based businesses. Under G.S. 160A-205.8, municipalities may not prohibit these businesses or require zoning permits, registration, rezoning, or other prior approval when the statutory standards are met.

The Town's current Zoning Ordinance regulates home occupations under Section 9-3045. Rather than amend those existing standards, the proposed text amendment would create a separate allowance for qualifying no-impact home-based businesses under Section 9-3042. These businesses would not require prior Town approval but would remain subject to limited standards addressing residential compatibility, external impacts, and compliance with applicable laws.

A legislative public hearing is required prior to Town Council consideration of the proposed amendment.

BUDGET IMPACT:

N/A

RECOMMENDATION / OPTIONS:

Staff recommends Council to set the Public Hearing for the November 2, 2026 Council Meeting

LIST OF ATTACHMENTS:

Planning Board Recommendation

VALDESE
NORTH CAROLINA

TOWN OF VALDESE

NORTH CAROLINA'S FRIENDLY TOWN

P.O. BOX 339

VALDESE, NORTH CAROLINA 28690-0339

PHONE (828) 879-2120 | FAX (828) 879-2139 | TOWNOFVALDESE.COM

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

Carlton Caruso, Chair

Date 9/21/2026

Agenda

Town of Valdese
AGENDA MEMO

☐ Resolution ☐ Ordinance ☐ Contract ☐ Discussion ☑ Information Only

To: Valdese Town Council

From: Town Clerk

Subject: State of the Department Report

Meeting: October 5, 2026

Presenter: Eric Wilson

ITEM OF INTEREST:

State of the Department Report - Water Plant

BACKGROUND INFORMATION:

Each month, a Town of Valdese department will provide Council with a short State of the Department report. This report is intended to offer an overview of current operations, highlight recent accomplishments, and outline priorities moving forward.

For this month, the Water Plant is providing its State of the Department.

BUDGET IMPACT:

N/A

RECOMMENDATION / OPTIONS:

N/A

LIST OF ATTACHMENTS:

N/A

Agenda

Town of Valdese
AGENDA MEMO

☐ Resolution ☑ Ordinance ☐ Contract ☐ Discussion ☐ Information Only

To: Valdese Town Council

From: Bo Weichel, Assistant Town Manager / CFO

Subject: WWTP Electrical rehab for Aerator project

Meeting: October 5, 2026

Presenter: Alex Garrison

ITEM OF INTEREST:

Replacement of electrical components to include wiring, breakers and controls for Aeration Basin #1.

BACKGROUND INFORMATION:

In the prior budget year, Council approved funds to replace the three (3) mechanical aerators installed in the 1980s in Aeration Basin #1 at the WWTP. The original scope of work was limited to the replacement of the existing aerators which have not been in active service but held in stand-by since approximately 2016.
This project is around 90% completed.

The current budget amendment request has been deemed necessary since the existing soft starts serving these three (3) aerators were discovered to be non-functional. Further, once investigations into the soft starters began, the existing electrical feeders (wiring) were able to be tested and some of those feeders will require replacement. This electrical work is needed to ensure the new aerators function properly after installation is complete. The project cannot advance any further without meeting these electrical requirements.

The completed project with new starters, feeders and aerators will then function as the Town's main aeration basin and hold Aeration Basin #2 in stand-by. This modified operation will ensure continued viability of the aeration process and should also be more efficient the aerators currently running in Aeration Basin #2.

BUDGET IMPACT:

$48,800 from Utility Fund balance reserves.

RECOMMENDATION / OPTIONS:

Approve Budget Amendment #1-30

LIST OF ATTACHMENTS:

Budget Amendment #1-30

Agenda

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.

Agenda

Town of Valdese
AGENDA MEMO

☐ Resolution ☑ Ordinance ☐ Contract ☐ Discussion ☐ Information Only

To: Valdese Town Council

From: Bo Weichel, Assistant Town Manager / CFO

Subject: Trees at the Valdese Community Center

Meeting: October 5, 2026

Presenter: Bo Weichel

ITEM OF INTEREST:

Budget amendment to remove existing trees from the parking lot median at the Valdese Community Center

BACKGROUND INFORMATION:

The Valdese Community Center parking area has five large trees in the median. These trees are not healthy and are overgrowing the median and have roots forcing pavement up. Dead limbs from the trees have fallen on vehicles in the parking lot this past summer. An arborist has been consulted and believes the trees should be removed to prevent further damage and remove a serious safety issue.

Once the old trees are removed, new trees will be planted in the space to continue to provide shade in future years. The replacement trees will be selected so as not to outgrow the median or damage the parking lot.

BUDGET IMPACT:

$7,800 from General Fund balance

RECOMMENDATION / OPTIONS:

Approve Budget Amendment #3-10

LIST OF ATTACHMENTS:

1. Budget Amendment #3-10
2. Request of Opinion

Agenda

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.

CERTIFIED ARBORIST
ISA

FOOTHILLS TREE TION AND URBAN FORESTRY
Fred Falls
Certification Number: SO4397A
P.O. Box 693 • Glen Alpine, NC 28628
Cell (828) 403-1046

Aug. 31. 2026

Valdese Rec. Dept.
David Anderson

Request for opinion on Massel Avenue, trees.

5 trees in front of Community Center are
beginning to cause safety problems. They
are dropping limbs on vehicles parked beneath, the
Canopy. Some show excessive top die back.
They have a root system which is starting to
buckle the pavement which is very costly to repair.

The town is trying to be cost effective in
decissions, to remove these trees and replant
with a tree similar to "Trident mapel", smaller
stature, very hardy characture, would be
beneficial in the future.

I feel these plants are guided towards safety,
cost effective for the Community Center

Thank You

Fred Falls

Agenda

Town of Valdese
AGENDA MEMO

☐ Resolution ☑ Ordinance ☐ Contract ☐ Discussion ☐ Information Only

To: Valdese Town Council

From: Bo Weichel, Assistant Town Manager / CFO

Subject: Childrens Park Upgrades

Meeting: October 5, 2026

Presenter: Bo Weichel

ITEM OF INTEREST:

Project includes play equipment, stream restoration/bank repair, restroom renovations.
Capital project ordinance was adopted at the May 2026 meeting.

BACKGROUND INFORMATION:

This project is being fully funded with donations and Friends of Valdese Rec fundraising.

The Valdese Children's Memorial Park is a 53 year old park. Weather events over time have led to stream bank collapse. These areas need repair for safety reasons. Additionally, the banks will be reworked in a manner to minimize flooding in the park while offering. Additionally, the play equipment in the park has been in place for approximately 30 years. It is outdated and obsolete. Parts were having to be custom made for any repairs. Donations and grants have been provided to repair the stream banks and to fund updated play equipment in the park.

This amendment is to account for $9,320 of additional funds raised by FVR since May 2026 that will be used on the project.

BUDGET IMPACT:

None. Project is funded by private donation and grants

RECOMMENDATION / OPTIONS:

Approve Capital Project Ordinance Amendment #1-33

LIST OF ATTACHMENTS:

Capital Project Ordinance Amendment #1-33

Agenda

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.