Agenda

AGENDA
www.townofvaldese.com

Town of Valdese Town Council | **Thursday, May 28, 2026**
102 Massel Avenue SW, Valdese, NC | **6:00 p.m., Valdese Town Hall, Council Chambers**

The Town Council Meeting will be live-streamed on YouTube @townofvaldese.

1. **CALL MEETING TO ORDER**

2. **INVOCATION**

3. **PLEDGE OF ALLEGIANCE**

4. **INFORMATIONAL ITEMS**
   - **A.** Reading Material

5. **APPROVAL OF AGENDA**

6. **APPROVAL OF MEETING MINUTES**
   - **A.** Approval of FY 26-27 Budget Presentation Meeting Minutes of May 11, 2026
   - **B.** Approval of Regular Meeting Minutes of May 11, 2026

7. **PRESENTATIONS - NONE**

8. **SCHEDULED PUBLIC HEARINGS**
   - **A.** FY 2026-2027 Budget Public Hearing & Ordinance Adoption *(Presented by Todd Herms & Bo Weichel)*
     - I. Adoption of FY 2026-2027 Fee Schedules
     - II. Adoption of FY 2026-2027 General Fund Capital Improvement Plan
     - III. Adoption of FY 2026-2027 Utility Capital Improvements Plan
     - IV. Adoption of Budget Ordinance
     - V. Adoption of Amended Personnel Policy
     - VI. Adoption of the Pay & Classification Plan
   - **B.** Support for Financing for a Public Safety Building *(Presented by Bo Weichel)*
   - **C.** 1st Hearing - Community Development Block Grant (CDBG) *(Presented by Bo Weichel)*
   - **D.** Valdese Bluffs Development Agreement *(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.** Approval of Road Closure for DHS Homecoming Parade
    - **B.** Approval of Lease Agreement at the Old Rock School with Dream Connections

C. Approval of Valdese ABC Board Travel Policy
D. Call for Public Hearing - Text Amendment for Electronic Message Sign Ordinance

11. NEW BUSINESS

A. 2025 North Carolina Department of Labor Safety Awards *(Presented by Truman Walton)*
B. Appointment/Reappointments to VEDIC Board *(Presented by Mayor Huffman)*
C. Approval of Ordinance Amending Section 8-6029 – Urban Archery *(Presented by Marc Sharpe)*
D. Approval of Resolution Authorizing Sale of Real Property – ROW Faet St SW, Valdese *(Presented by Bo Weichel)*

12. TOWN MANAGER'S REPORT

A. Numerous events are scheduled throughout the month of June and July. 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, August 3, 2026, 6:00 p.m., Council Chambers, Valdese Town Hall

13. MAYOR AND COUNCIL COMMENTS

14. CLOSED SESSION – None scheduled at this time.

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

June 2026 Events

VALDESE NORTH CAROLINA

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	1	2	3	4	5 FFN Series Kickoff Dirty Grass Soul 7pm-10pm: Temple Field	6
7	8	9	10	11	12 FFN Series Syncrotonic Swag 7pm-10pm: Temple Field	13
14	15	16	17	18	19 FFN Series Night Move Band 7pm-10pm: Temple Field	20
21	22	23	24	25	26 FFN Series Gotcha Groove 7pm-10pm: Temple Field	27
28	29	30				

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July 2026 Events

VALDESE NORTH CAROLINA

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
			1	2	3	4 Independence Day Celebration 7:00pm: Downtown
5	6	7	8	9	10 FFN Series Garrett Huffman Band 7pm-10pm: Temple Field	11
12	13	14	15	16	17 FFN Series Chasing Phoenix 7pm-10pm: Temple Field	18
19	20	21	22	23	24 FFN Series Shakedown 7pm-10pm: Temple Field	25
26	27	28	29	30	31 FFN Series Smitty & Jumpstarters 7pm-10pm: Temple Field	

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2026 FAMILY FRIDAY NIGHTS

SUMMER CONCERT SERIES - VALDESE, NC

DIRTY GRASS SOUL

JUNE 5 **TEMPLE FIELD** **7-10PM**

400 MAIN STREET WEST

LIVE MUSIC - FOOD TRUCKS - FREE ENTERTAINMENT

FARRIS INSURANCE AGENCY INC

MR. B'S FUN FOODS
COTTON CANDY
POPCORN & CARAMELCORN

UNC HEALTH Blue Ridge

BIMBO BakeriesUSA

CATAWBA VALLEY HEALTHCARE

VISITVALDESE.COM | 828-879-2129

Valdese Celebration

July 4, 2020

INDEPENDENCE DAY

Live music by:

THE TONEZ

Schedule of Events:

5pm - Main St. Closes
from Praley to Carolina St.

*Kids Area & Food Trucks Open
5:30pm - Cruise In on Main Street
6:45pm - Opening Announcements
*National Anthem
*Presentation of Colors
Valdese American Legion Post 234
7pm Live music by The Tonez

Fireworks Display
9:30pm followed by the

FARRIS INSURANCE AGENCY INC

Fireworks Finale

Intersection Main & Rodoret
visitvaldese.com
828-879-2129

TOWN OF VALDESE

CENTRAL DEPOSITORY

Agenda

Trial Balance Report

REPORT DATE: 05/21/26

Fund No: ALL
Fiscal Year: 2026
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 10 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 *		511,083.50		
				* TOTAL TRANSACTIONS *		15,873,036.85	15,780,395.91	
			ACCOUNT 01-1010-010	* ENDING BALANCE *		603,724.44		
01-1010-100	(L)		DUE TO GENERAL FUND					
				* BEGINNING BALANCE *		7,859,421.50		
				* TOTAL TRANSACTIONS *		10,430,331.88	8,132,567.48	
			ACCOUNT 01-1010-100	* ENDING BALANCE *		10,157,185.90		
01-1010-300	(L)		DUE TO UTILITY FUND					
				* BEGINNING BALANCE *			5,180,864.69	
				* TOTAL TRANSACTIONS *		5,909,327.48	7,851,327.62	
			ACCOUNT 01-1010-300	* ENDING BALANCE *			7,122,864.83	

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
01-1010-310	(L)		DUE TO POOL STRUCTURE					
				* BEGINNING BALANCE *			107,951.98	
				* TOTAL TRANSACTIONS *		662,107.34	230,500.00	
			ACCOUNT 01-1010-310	* ENDING BALANCE *		323,655.36		
01-1010-320	(L)		DUE TO HOYLE CREEK RESTORATION					
				* BEGINNING BALANCE *			2,054,000.00	
				* TOTAL TRANSACTIONS *		125,400.00		
			ACCOUNT 01-1010-320	* ENDING BALANCE *			1,928,600.00	
01-1010-330	(L)		DUE TO CHILDRENS PARK UPGRADES					
				* BEGINNING BALANCE *			19,858.18	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-330	* ENDING BALANCE *			19,858.18	
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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01-1010-350	(L)		DUE TO PUBLIC SAFETY BUILDING					
				* BEGINNING BALANCE *			809,935.94	
				* TOTAL TRANSACTIONS *		49,920.00	145,973.55	
			ACCOUNT 01-1010-350	* ENDING BALANCE *			905,989.49	
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 *			4,128.62	
				* TOTAL TRANSACTIONS *		900.00		
			ACCOUNT 01-1010-380	* ENDING BALANCE *			3,228.62	
01-1010-390	(L)		DUE TO COMMUNITY CENTER RENOVATIONS					
				* BEGINNING BALANCE *			614,148.93	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-390	* ENDING BALANCE *			614,148.93	

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

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

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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 *		316,807.25		
				* TOTAL TRANSACTIONS *		579,060.73	875,597.98	
			ACCOUNT 01-1010-500	* ENDING BALANCE *		20,270.00		
01-1010-510	(L)		DUE TO VALDESE BLUFFS WATER LINE					
				* BEGINNING BALANCE *		13,600.00		
				* TOTAL TRANSACTIONS *			13,600.00	
			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 *		4,710.00		
				* TOTAL TRANSACTIONS *		346,741.00		
			ACCOUNT 01-1010-520	* ENDING BALANCE *		351,451.00		
01-1010-530	(L)		DUE TO - LEAD SERVICE LINE INVENTORY					
				* BEGINNING BALANCE *		7,274.72		
				* TOTAL TRANSACTIONS *		3,778.65	11,341.39	
			ACCOUNT 01-1010-530	* ENDING BALANCE *			288.02	
01-1010-540	(L)		DUE TO - WATER TREATMENT PLANT UPGRADES					
				* BEGINNING BALANCE *		55,900.00		
				* TOTAL TRANSACTIONS *		217,500.00	253,700.00	
			ACCOUNT 01-1010-540	* ENDING BALANCE *		19,700.00		
01-1010-550	(L)		DUE TO-BERRYTOWN WATER LINE					
				* BEGINNING BALANCE *		56,000.00		
				* TOTAL TRANSACTIONS *		136,700.00	129,400.00	
			ACCOUNT 01-1010-550	* ENDING BALANCE *		63,300.00		

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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 *				
				* TOTAL TRANSACTIONS *		107,700.00	689,000.00	
			ACCOUNT 01-1010-560	* ENDING BALANCE *			581,300.00	
01-1010-570	(L)		DUE TO - WTP BULK CHEMICAL FACILITY IMP.					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		44,200.00	57,000.00	
			ACCOUNT 01-1010-570	* ENDING BALANCE *			12,800.00	
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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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 *		17,971.00		
				* TOTAL TRANSACTIONS *		8,700.00		
			ACCOUNT 01-1010-620	* ENDING BALANCE *		26,671.00		
01-1010-630	(L)		DUE TO MINERAL SPRINGS					
				* 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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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

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

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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 *			501,500.00	
				* TOTAL TRANSACTIONS *			325,000.00	
			ACCOUNT 01-1010-760	* ENDING BALANCE *			826,500.00	
01-1010-770	(L)		DUE TO AMERICAN RECOVERY PLAN					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-770	* ENDING BALANCE *				
01-1010-780	(L)		DUE TO WATER PLANT CAP RES					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 01-1010-780	* ENDING BALANCE *				

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

TOWN OF VALDESE
GENERAL FUND

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10-1010-010	(A)		CASH - GENERAL FUND					
				* BEGINNING BALANCE *			12,120,882.92	
				* TOTAL TRANSACTIONS *		6,834,154.97	10,430,331.88	
			ACCOUNT 10-1010-010	* ENDING BALANCE *			15,717,059.83	
10-1010-020	(A)		PAYROLL					
				* BEGINNING BALANCE *		4,257,056.35		
				* TOTAL TRANSACTIONS *		3,978,135.89	2,679,906.81	
			ACCOUNT 10-1010-020	* ENDING BALANCE *		5,555,285.43		
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		

TOWN OF VALDESE
GENERAL FUND

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22 of 611

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-1100-016	(A)		2016 AD VALOREM TAX REC					
				* BEGINNING BALANCE *		5,129.20		
				* TOTAL TRANSACTIONS *			125.94	
			ACCOUNT 10-1100-016	* ENDING BALANCE *		5,003.26		
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 *		11,662.56		
				* TOTAL TRANSACTIONS *			1,354.02	
			ACCOUNT 10-1100-019	* ENDING BALANCE *		10,308.54		

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-1100-201	(A)		2020 AD VALOREM TAX REC					
				* BEGINNING BALANCE *		14,198.52		
				* TOTAL TRANSACTIONS *			135.18	
			ACCOUNT 10-1100-201	* ENDING BALANCE *		14,063.34		
10-1100-211	(A)		2021 AD VALOREM TAX REC					
				* BEGINNING BALANCE *		15,493.64		
				* TOTAL TRANSACTIONS *			658.56	
			ACCOUNT 10-1100-211	* ENDING BALANCE *		14,835.08		
10-1100-221	(A)		2022 AD VALOREM TAX REC					
				* BEGINNING BALANCE *		23,204.60		
				* TOTAL TRANSACTIONS *			1,793.70	
			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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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 *		37,855.27		
				* TOTAL TRANSACTIONS *		265,792.78	262,554.75	
			ACCOUNT 10-1260-010	* ENDING BALANCE *		41,093.30		

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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 *		26,808.78		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-1280-000	* ENDING BALANCE *		26,808.78		
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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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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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 *		7,356,729.62		
				* TOTAL TRANSACTIONS *		2,350,783.66	2,000,000.00	
			ACCOUNT 10-1510-050	* ENDING BALANCE *		7,707,513.28		

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-1510-070	(A)		NC CLASS - GENERAL					
				* BEGINNING BALANCE *		10,396,714.01		
				* TOTAL TRANSACTIONS *		2,353,488.27		
			ACCOUNT 10-1510-070	* ENDING BALANCE *		12,750,202.28		
10-2000-000	(L)		STATE SALES TAX PAYABLE					
				* BEGINNING BALANCE *		5,629.07		
				* TOTAL TRANSACTIONS *		67,446.60	94,841.96	
			ACCOUNT 10-2000-000	* ENDING BALANCE *			21,766.29	
10-2000-001	(L)		COUNTY SALES TAX PAYABLE					
				* BEGINNING BALANCE *		3,003.55		
				* TOTAL TRANSACTIONS *		30,679.85	41,255.66	
			ACCOUNT 10-2000-001	* ENDING BALANCE *			7,572.26	
10-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *			216,447.25	
				* TOTAL TRANSACTIONS *		2,563,116.35	2,374,099.09	
			ACCOUNT 10-2010-000	* ENDING BALANCE *			27,429.99	

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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 *		95,412.86	95,412.86	
			ACCOUNT 10-2200-010	* ENDING BALANCE *		4,423.83		

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-2210-000	(L)		FICA TAXES PAYABLE					
				* BEGINNING BALANCE *		174.33		
				* TOTAL TRANSACTIONS *		556,833.48	556,802.53	
			ACCOUNT 10-2210-000	* ENDING BALANCE *		205.28		
10-2220-000	(L)		FEDERAL W/H TAXES PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		294,601.95	294,601.95	
			ACCOUNT 10-2220-000	* ENDING BALANCE *				
10-2230-000	(L)		NC W/H TAXES PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		107,618.00	107,618.00	
			ACCOUNT 10-2230-000	* ENDING BALANCE *				
10-2240-000	(L)		NCLGER - CONTRIB PAYABLE					
				* BEGINNING BALANCE *		2,105.25		
				* TOTAL TRANSACTIONS *		680,409.24	680,409.35	
			ACCOUNT 10-2240-000	* ENDING BALANCE *		2,105.14		

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-2250-010	(L)		GROUP INSURANCE PAYABLE					
				* BEGINNING BALANCE *		1,921.16		
				* TOTAL TRANSACTIONS *		34,921.88	30,190.32	
			ACCOUNT 10-2250-010	* ENDING BALANCE *		6,652.72		
10-2250-011	(L)		HSA PAYABLE - ABC					
				* BEGINNING BALANCE *		5,285.53		
				* TOTAL TRANSACTIONS *		85,195.01	85,195.01	
			ACCOUNT 10-2250-011	* ENDING BALANCE *		5,285.53		
10-2250-012	(L)		HSA					
				* BEGINNING BALANCE *			1,783.65	
				* TOTAL TRANSACTIONS *		21,521.00	21,521.00	
			ACCOUNT 10-2250-012	* ENDING BALANCE *			1,783.65	
10-2250-020	(L)		TAKE HOME VEHICLE DEDUCTION					
				* BEGINNING BALANCE *			4,561.50	
				* TOTAL TRANSACTIONS *			1,053.00	
			ACCOUNT 10-2250-020	* ENDING BALANCE *			5,614.50	

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-2250-050	(L)		AFLAC					
				* BEGINNING BALANCE *			662.86	
				* TOTAL TRANSACTIONS *		30,455.46	33,518.92	
			ACCOUNT 10-2250-050	* ENDING BALANCE *			3,726.32	
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	

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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 *		3,048.10		
				* TOTAL TRANSACTIONS *		21,474.12	19,362.25	
			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 *			127,190.77	
				* TOTAL TRANSACTIONS *		4,067.40		
			ACCOUNT 10-2810-000	* ENDING BALANCE *			123,123.37	
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 *			407.27	
				* TOTAL TRANSACTIONS *			273.74	
			ACCOUNT 10-2850-010	* ENDING BALANCE *			681.01	
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 *			125.94	
			ACCOUNT 10-3010-161	* ENDING BALANCE *			125.94	
				* UNCOLLECTED / UNENCUMBERED *				164.43
10-3010-191	(R)		2019 AD VALOREM TAXES					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			1,354.02	
			ACCOUNT 10-3010-191	* ENDING BALANCE *			1,354.02	
				* UNCOLLECTED / UNENCUMBERED *				1,354.02

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10-3010-201	(R)		2020 AD VALOREM TAXES					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			135.18	
			ACCOUNT 10-3010-201	* ENDING BALANCE *			135.18	
				* UNCOLLECTED / UNENCUMBERED *				135.18
10-3010-211	(R)		2021 AD VALOREM TAXES					
				* BUDGET AMOUNT *	-2,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			658.56	
			ACCOUNT 10-3010-211	* ENDING BALANCE *	-2,000.00		658.56	
				* UNCOLLECTED / UNENCUMBERED *				-1,341.44
10-3010-221	(R)		2022 AD VALOREM TAXES					
				* BUDGET AMOUNT *	-2,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			1,793.70	
			ACCOUNT 10-3010-221	* ENDING BALANCE *			1,793.70	
				* UNCOLLECTED / UNENCUMBERED *				-206.30

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10-3010-231	(R)		2023 AD VALOREM TAXES					
				* BUDGET AMOUNT *	-2,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			3,467.94	
			ACCOUNT 10-3010-231	* ENDING BALANCE *			3,467.94	
				* UNCOLLECTED / UNENCUMBERED *				1,467.94
10-3010-241	(R)		2024 AD VALOREM TAXES					
				* BUDGET AMOUNT *	-9,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			19,949.24	
			ACCOUNT 10-3010-241	* ENDING BALANCE *	-9,000.00		19,949.24	
				* UNCOLLECTED / UNENCUMBERED *				10,949.24
10-3010-251	(R)		2025 AD VALOREM TAXES					
				* BUDGET AMOUNT *	-2,317,018.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			2,306,335.92	
			ACCOUNT 10-3010-251	* ENDING BALANCE *	-2,317,018.00		2,306,335.92	
				* UNCOLLECTED / UNENCUMBERED *				-10,682.08

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10-3100-000	(R)		MOTOR VEHICLE TAXES					
				* BUDGET AMOUNT *	-200,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			189,395.49	
			ACCOUNT 10-3100-000	* ENDING BALANCE *	-200,000.00		189,395.49	
				* UNCOLLECTED / UNENCUMBERED *				-10,604.51
10-3120-001	(R)		TAX REFUNDS					
				* BUDGET AMOUNT *	10,545.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		10,544.09		
			ACCOUNT 10-3120-001	* ENDING BALANCE *	10,545.00	10,544.09		
				* UNCOLLECTED / UNENCUMBERED *				0.91
10-3170-000	(R)		TAX PENALTY & INTEREST					
				* BUDGET AMOUNT *	-6,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			9,356.62	
			ACCOUNT 10-3170-000	* ENDING BALANCE *	-6,000.00		9,356.62	
				* UNCOLLECTED / UNENCUMBERED *				3,358.13

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-3200-000	(R)		OCCUPANCY TAX					
				* BUDGET AMOUNT *	-95,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			105,732.10	
			ACCOUNT 10-3200-000	* ENDING BALANCE *	-95,000.00		105,732.10	
				* UNCOLLECTED / UNENCUMBERED *				10,732.10
10-3290-000	(R)		INTEREST EARNED ON INVESTMENTS					
				* BUDGET AMOUNT *	-435,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-126,606.00		613,056.01	
			ACCOUNT 10-3290-000	* ENDING BALANCE *	-561,606.00		613,056.01	
				* UNCOLLECTED / UNENCUMBERED *				51,450.01
10-3310-000	(R)		RENTS					
				* BUDGET AMOUNT *	-74,400.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			71,250.38	
			ACCOUNT 10-3310-000	* ENDING BALANCE *	-74,400.00		71,250.38	
				* UNCOLLECTED / UNENCUMBERED *				-1,020.39

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-3330-000	(R)		ABC STORE					
				* BUDGET AMOUNT *	-165,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			98,162.78	
			ACCOUNT 10-3330-000	* ENDING BALANCE *	-165,000.00		98,162.78	
				* UNCOLLECTED / UNENCUMBERED *				-30,442.41
10-3350-030	(R)		OTHER					
				* BUDGET AMOUNT *	-2,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			13,625.48	
			ACCOUNT 10-3350-030	* ENDING BALANCE *	-2,500.00		13,625.48	
				* UNCOLLECTED / UNENCUMBERED *				12,342.98
10-3370-000	(R)		UTILITY FRANCHISE TAX					
				* BUDGET AMOUNT *	-440,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			340,755.66	
			ACCOUNT 10-3370-000	* ENDING BALANCE *	-440,000.00		340,755.66	
				* UNCOLLECTED / UNENCUMBERED *				-99,244.34

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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
10-3430-000	(R)		POWELL BILL ST ALLOCATION					
				* BUDGET AMOUNT *	-198,300.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			198,039.25	
			ACCOUNT 10-3430-000	* ENDING BALANCE *	-198,300.00		198,039.25	
				* UNCOLLECTED / UNENCUMBERED *				-260.75
10-3450-010	(R)		UNRESTRICTED SALES TAX					
				* BUDGET AMOUNT *	-1,879,492.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			1,549,460.75	
			ACCOUNT 10-3450-010	* ENDING BALANCE *	-1,879,492.00		1,549,460.75	
				* UNCOLLECTED / UNENCUMBERED *				-183,348.04

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-3580-000	(R)		JAIL FEES					
				* BUDGET AMOUNT *	-500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			540.00	
			ACCOUNT 10-3580-000	* ENDING BALANCE *	-500.00		540.00	
				* UNCOLLECTED / UNENCUMBERED *				40.00
10-3590-000	(R)		REFUSE COLLECTION FEES					
				* BUDGET AMOUNT *	-210,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,026.53	186,776.10	
			ACCOUNT 10-3590-000	* ENDING BALANCE *	-210,000.00		185,749.57	
				* UNCOLLECTED / UNENCUMBERED *				-24,293.73
10-3590-010	(R)		RECYCLE FEES					
				* BUDGET AMOUNT *	-86,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		72.57	78,122.40	
			ACCOUNT 10-3590-010	* ENDING BALANCE *	-86,000.00		78,049.83	
				* UNCOLLECTED / UNENCUMBERED *				-7,966.74

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-3590-020	(R)		SOLID WASTE DISPOSAL TX					
				* BUDGET AMOUNT *	-3,800.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			2,960.26	
			ACCOUNT 10-3590-020	* ENDING BALANCE *	-3,800.00		2,960.26	
				* UNCOLLECTED / UNENCUMBERED *				81.12
10-3610-000	(R)		CEMETERY REVENUES					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			355.00	
			ACCOUNT 10-3610-000	* ENDING BALANCE *			355.00	
				* UNCOLLECTED / UNENCUMBERED *				355.00
10-3670-000	(R)		SALES TAX CERTIFICATION REFUND					
				* BUDGET AMOUNT *	-5,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			5,000.00	
			ACCOUNT 10-3670-000	* 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
10-3930-002	(R)		FINES					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			1,225.00	
			ACCOUNT 10-3930-002	* ENDING BALANCE *			1,225.00	
				* UNCOLLECTED / UNENCUMBERED *				1,475.00
10-3970-020	(R)		HOUSING AUTHORITY					
				* BUDGET AMOUNT *	-26,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-3970-020	* ENDING BALANCE *	-26,000.00			
				* UNCOLLECTED / UNENCUMBERED *				-26,000.00
10-3970-021	(R)		PARAMOUNT FORD					
				* BUDGET AMOUNT *	-1,910.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			1,001.52	
			ACCOUNT 10-3970-021	* ENDING BALANCE *	-1,910.00		1,001.52	
				* UNCOLLECTED / UNENCUMBERED *				-482.54

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-3970-022	(R)		XTREME MACHINES					
				* BUDGET AMOUNT *	-809.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			341.50	
			ACCOUNT 10-3970-022	* ENDING BALANCE *	-809.00		341.50	
				* UNCOLLECTED / UNENCUMBERED *				-317.86
10-3970-025	(R)		ORS FACILITY RENTALS					
				* BUDGET AMOUNT *	-22,075.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			21,054.89	
			ACCOUNT 10-3970-025	* ENDING BALANCE *	-22,075.00		21,054.89	
				* UNCOLLECTED / UNENCUMBERED *				-370.89
10-3970-026	(R)		ORS AUDITORIUM & TICKET SALES					
				* BUDGET AMOUNT *	-58,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		695.00	79,433.80	
			ACCOUNT 10-3970-026	* ENDING BALANCE *	-58,000.00		78,738.80	
				* UNCOLLECTED / UNENCUMBERED *				23,892.86

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-3970-027	(R)		ORS LEASES					
				* BUDGET AMOUNT *	-25,492.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			29,135.00	
			ACCOUNT 10-3970-027	* ENDING BALANCE *	-25,492.00		29,135.00	
				* UNCOLLECTED / UNENCUMBERED *				5,111.00
10-3970-028	(R)		C.A. TOURS					
				* BUDGET AMOUNT *	-600.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-3970-028	* ENDING BALANCE *	-600.00			
				* UNCOLLECTED / UNENCUMBERED *				-600.00
10-3970-029	(R)		YOUTH SPORTS REGISTRATION FEES					
				* BUDGET AMOUNT *	-15,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			15,591.56	
			ACCOUNT 10-3970-029	* ENDING BALANCE *	-15,500.00		15,591.56	
				* UNCOLLECTED / UNENCUMBERED *				1,809.56

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-3970-030	(R)		COMMUNITY CENTER MEMBERSHIPS					
				* BUDGET AMOUNT *	-150,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			84,986.56	
			ACCOUNT 10-3970-030	* ENDING BALANCE *	-150,000.00		84,986.56	
				* UNCOLLECTED / UNENCUMBERED *				-59,197.94
10-3970-031	(R)		COMMUNITY CENTER CONCESSIONS					
				* BUDGET AMOUNT *	-48,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,038.25	38,557.54	
			ACCOUNT 10-3970-031	* ENDING BALANCE *	-48,000.00		37,519.29	
				* UNCOLLECTED / UNENCUMBERED *				-8,851.19
10-3970-032	(R)		SUMMER SWIM TEAM					
				* BUDGET AMOUNT *	-4,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			503.00	
			ACCOUNT 10-3970-032	* ENDING BALANCE *	-4,000.00		503.00	
				* UNCOLLECTED / UNENCUMBERED *				-3,497.00

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-3970-033	(R)	BOWLING						
				* BUDGET AMOUNT *	-52,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			48,657.25	
			ACCOUNT 10-3970-033	* ENDING BALANCE *	-52,500.00		48,657.25	
				* UNCOLLECTED / UNENCUMBERED *				-1,995.32
10-3970-034	(R)	VENDING						
				* BUDGET AMOUNT *	-1,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			700.00	
			ACCOUNT 10-3970-034	* ENDING BALANCE *	-1,500.00		700.00	
				* UNCOLLECTED / UNENCUMBERED *				-800.00
10-3970-035	(R)	RECREATION CREDIT CARD FEES						
				* BUDGET AMOUNT *	-3,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		0.01	2,378.96	
			ACCOUNT 10-3970-035	* ENDING BALANCE *	-3,000.00		2,378.95	
				* UNCOLLECTED / UNENCUMBERED *				-468.51

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Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-3970-036	(R)		WALDENSIAN FOOTRACE					
				* BUDGET AMOUNT *	-3,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			3,807.15	
			ACCOUNT 10-3970-036	* ENDING BALANCE *	-3,500.00		3,807.15	
				* UNCOLLECTED / UNENCUMBERED *				307.15
10-3970-038	(R)		MCGALLIARD FALLS CONCESSIONS					
				* BUDGET AMOUNT *	-3,600.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			2,294.70	
			ACCOUNT 10-3970-038	* ENDING BALANCE *	-3,600.00		2,294.70	
				* UNCOLLECTED / UNENCUMBERED *				579.70
10-3970-039	(R)		RECREATION MISC REV & PARK RENTAL					
				* BUDGET AMOUNT *	-32,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			33,191.20	
			ACCOUNT 10-3970-039	* ENDING BALANCE *	-32,000.00		33,191.20	
				* UNCOLLECTED / UNENCUMBERED *				3,320.20

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-3970-126	(R)		ORS FACILITY FEES					
				* BUDGET AMOUNT *	-2,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2.00	2,061.50	
			ACCOUNT 10-3970-126	* ENDING BALANCE *	-2,000.00		2,059.50	
				* UNCOLLECTED / UNENCUMBERED *				59.50
10-3970-127	(R)		TEACHERS COTTAGE RENTALS					
				* BUDGET AMOUNT *	-8,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		75.00	4,877.00	
			ACCOUNT 10-3970-127	* ENDING BALANCE *	-8,000.00		4,802.00	
				* UNCOLLECTED / UNENCUMBERED *				-2,788.48
10-3970-128	(R)		MERCHANDISE SALES					
				* BUDGET AMOUNT *	-3,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			1,697.00	
			ACCOUNT 10-3970-128	* ENDING BALANCE *	-3,000.00		1,697.00	
				* UNCOLLECTED / UNENCUMBERED *				-1,281.00

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10-3970-129	(R)		C.A. CONCESSIONS					
				* BUDGET AMOUNT *	-3,400.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			1,628.78	
			ACCOUNT 10-3970-129	* ENDING BALANCE *	-3,400.00		1,628.78	
				* UNCOLLECTED / UNENCUMBERED *				-1,771.22
10-3970-300	(R)		PRO RATA					
				* BUDGET AMOUNT *	-1,100,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			733,333.22	
			ACCOUNT 10-3970-300	* ENDING BALANCE *	-1,100,000.00		733,333.22	
				* UNCOLLECTED / UNENCUMBERED *				-275,000.12
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

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Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-3970-920	(R)		FESTIVAL					
				* BUDGET AMOUNT *	-23,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			12,691.00	
			ACCOUNT 10-3970-920	* ENDING BALANCE *	-23,500.00		12,691.00	
				* UNCOLLECTED / UNENCUMBERED *				-6,003.36
10-3990-000	(R)		FUND BALANCE APPROPRIATED					
				* BUDGET AMOUNT *	2,990.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-275,732.79	225,000.00		
			ACCOUNT 10-3990-000	* ENDING BALANCE *	-272,742.79	225,000.00		
				* UNCOLLECTED / UNENCUMBERED *				-497,742.79
10-3991-000	(R)		POWELL BILL FUND BALANCE					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-171,000.00			
			ACCOUNT 10-3991-000	* ENDING BALANCE *	-171,000.00			
				* UNCOLLECTED / UNENCUMBERED *				-171,000.00

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10-3995-002	(R)		PROCEEDS FROM GRANTS					
				* BUDGET AMOUNT *	-30,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			27,000.00	
			ACCOUNT 10-3995-002	* ENDING BALANCE *	-30,000.00		27,000.00	
				* UNCOLLECTED / UNENCUMBERED *				-3,000.00
10-4100-020	(E)		SALARIES & WAGES					
				* BUDGET AMOUNT *	42,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		33,500.00		
			ACCOUNT 10-4100-020	* ENDING BALANCE *	42,000.00	33,500.00		
				* UNCOLLECTED / UNENCUMBERED *				8,500.00
10-4100-050	(E)		FICA TAX PAYABLE					
				* BUDGET AMOUNT *	3,213.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,562.75		
			ACCOUNT 10-4100-050	* ENDING BALANCE *	3,213.00	2,562.75		
				* UNCOLLECTED / UNENCUMBERED *				650.25

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10-4100-140	(E)		TRAVEL EXPENSE					
				* BUDGET AMOUNT *	2,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,500.00		
			ACCOUNT 10-4100-140	* ENDING BALANCE *	2,500.00	2,500.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
10-4100-330	(E)		DEPT SUPPLIES					
				* BUDGET AMOUNT *	100.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		78.77		
			ACCOUNT 10-4100-330	* ENDING BALANCE *	100.00	78.77		
				* UNCOLLECTED / UNENCUMBERED *				21.23
10-4100-490	(E)		IT					
				* BUDGET AMOUNT *	3,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,981.90		
			ACCOUNT 10-4100-490	* ENDING BALANCE *	3,000.00	2,981.90		
				* UNCOLLECTED / UNENCUMBERED *				18.10

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4100-570	(E)		MISCELLANEOUS					
				* BUDGET AMOUNT *	500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		500.00		
			ACCOUNT 10-4100-570	* ENDING BALANCE *	500.00	500.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
10-4200-020	(E)		SALARIES & WAGES					
				* BUDGET AMOUNT *	514,322.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	589.00	428,679.24		
			ACCOUNT 10-4200-020	* ENDING BALANCE *	514,911.00	428,679.24		
				* UNCOLLECTED / UNENCUMBERED *				66,828.44
10-4200-022	(E)		PART TIME PAY					
				* BUDGET AMOUNT *	18,800.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		12,618.50		
			ACCOUNT 10-4200-022	* ENDING BALANCE *	18,800.00	12,618.50		
				* UNCOLLECTED / UNENCUMBERED *				5,661.50

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4200-040	(E)		PROFESSIONAL SERVICES					
				* BUDGET AMOUNT *	148,465.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	27,610.00	63,665.73		25,000.00
			ACCOUNT 10-4200-040	* ENDING BALANCE *	176,075.00	63,665.73		25,000.00
				* UNCOLLECTED / UNENCUMBERED *				84,982.04
10-4200-041	(E)		HEALTH REIMBURSEMENT (HRA)					
				* BUDGET AMOUNT *	65,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		16,834.02		
			ACCOUNT 10-4200-041	* ENDING BALANCE *	65,000.00	16,834.02		
				* UNCOLLECTED / UNENCUMBERED *				48,165.98
10-4200-050	(E)		FICA TAX PAYABLE					
				* BUDGET AMOUNT *	40,533.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	45.00	33,281.38		
			ACCOUNT 10-4200-050	* ENDING BALANCE *	40,578.00	33,281.38		
				* UNCOLLECTED / UNENCUMBERED *				5,790.52

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Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4200-060	(E)		GROUP INSURANCE PAYABLE					
				* BUDGET AMOUNT *	48,763.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		38,779.75	810.81	
			ACCOUNT 10-4200-060	* ENDING BALANCE *	48,763.00	37,968.94		
				* UNCOLLECTED / UNENCUMBERED *				7,424.45
10-4200-070	(E)		RETIREMENT EXPENSE					
				* BUDGET AMOUNT *	72,777.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	85.00	60,641.24		
			ACCOUNT 10-4200-070	* ENDING BALANCE *	72,862.00	60,641.24		
				* UNCOLLECTED / UNENCUMBERED *				9,476.19
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

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4200-110	(E)		TELEPHONE					
				* BUDGET AMOUNT *	24,750.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		16,263.13		
			ACCOUNT 10-4200-110	* ENDING BALANCE *	24,750.00	16,263.13		
				* UNCOLLECTED / UNENCUMBERED *				6,626.10
10-4200-111	(E)		POSTAGE					
				* BUDGET AMOUNT *	4,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,514.22		
			ACCOUNT 10-4200-111	* ENDING BALANCE *	4,000.00	1,514.22		
				* UNCOLLECTED / UNENCUMBERED *				2,485.78
10-4200-120	(E)		PRINTING EXPENSE					
				* BUDGET AMOUNT *	2,725.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,328.56		20.85
			ACCOUNT 10-4200-120	* ENDING BALANCE *	2,725.00	1,328.56		20.85
				* UNCOLLECTED / UNENCUMBERED *				1,356.24

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4200-130	(E)		UTILITY EXPENSE - ELECT					
				* BUDGET AMOUNT *	10,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		9,200.72		
			ACCOUNT 10-4200-130	* ENDING BALANCE *	10,500.00	9,200.72		
				* UNCOLLECTED / UNENCUMBERED *				1,299.28
10-4200-140	(E)		TRAVEL EXPENSE					
				* BUDGET AMOUNT *	14,610.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		12,223.65	32.92	
			ACCOUNT 10-4200-140	* ENDING BALANCE *	14,610.00	12,190.73		
				* UNCOLLECTED / UNENCUMBERED *				2,334.81
10-4200-150	(E)		MAINT & REPAIR BLDG & GROUNDS					
				* BUDGET AMOUNT *	17,045.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	2,000.00	13,359.13		
			ACCOUNT 10-4200-150	* ENDING BALANCE *	19,045.00	13,359.13		
				* UNCOLLECTED / UNENCUMBERED *				4,273.37

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4200-160	(E)		MAINT & REPAIR - EQUIP					
				* BUDGET AMOUNT *	4,600.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,621.38		
			ACCOUNT 10-4200-160	* ENDING BALANCE *	4,600.00	1,621.38		
				* UNCOLLECTED / UNENCUMBERED *				592.37
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 *	2,850.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		751.97		
			ACCOUNT 10-4200-260	* ENDING BALANCE *	2,850.00	751.97		
				* UNCOLLECTED / UNENCUMBERED *				1,480.03

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4200-311	(E)		AUTO SUPPLIES GAS					
				* BUDGET AMOUNT *	1,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		204.25		
			ACCOUNT 10-4200-311	* ENDING BALANCE *	1,000.00	204.25		
				* UNCOLLECTED / UNENCUMBERED *				795.75
10-4200-314	(E)		AUTO SUPPLIES OIL					
				* BUDGET AMOUNT *	50.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4200-314	* ENDING BALANCE *	50.00			
				* UNCOLLECTED / UNENCUMBERED *				50.00
10-4200-330	(E)		DEPT SUPPLIES & MATL					
				* BUDGET AMOUNT *	15,100.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		5,974.28		
			ACCOUNT 10-4200-330	* ENDING BALANCE *	15,100.00	5,974.28		
				* UNCOLLECTED / UNENCUMBERED *				8,841.31

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4200-450	(E)		CONTRACTED SERVICES					
				* BUDGET AMOUNT *	30,420.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		24,521.28	518.14	
			ACCOUNT 10-4200-450	* ENDING BALANCE *	30,420.00	24,003.14		
				* UNCOLLECTED / UNENCUMBERED *				6,016.42
10-4200-490	(E)		IT					
				* BUDGET AMOUNT *	79,580.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-5,000.00	62,034.99	5,139.69	
			ACCOUNT 10-4200-490	* ENDING BALANCE *	74,580.00	56,895.30		
				* UNCOLLECTED / UNENCUMBERED *				17,684.70
10-4200-530	(E)		DUES & SUBSCRIPTIONS					
				* BUDGET AMOUNT *	14,103.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	8,110.00	9,602.92	15.00	8,110.00
			ACCOUNT 10-4200-530	* ENDING BALANCE *	22,213.00	9,587.92		8,110.00
				* UNCOLLECTED / UNENCUMBERED *				3,522.48

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4200-540	(E)		INSURANCE & BONDS					
				* BUDGET AMOUNT *	181,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		149,140.65	1,895.45	
			ACCOUNT 10-4200-540	* ENDING BALANCE *	181,500.00	147,245.20		
				* UNCOLLECTED / UNENCUMBERED *				34,254.80
10-4200-570	(E)		MISC EXPENSE					
				* BUDGET AMOUNT *	15,750.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		13,970.21	2,335.50	
			ACCOUNT 10-4200-570	* ENDING BALANCE *	15,750.00	11,634.71		
				* UNCOLLECTED / UNENCUMBERED *				4,092.93
10-4200-740	(E)		CAPITAL OUTLAY					
				* BUDGET AMOUNT *	60,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	14,500.00	32,932.93		24,000.00
			ACCOUNT 10-4200-740	* ENDING BALANCE *	74,500.00	32,932.93		24,000.00
				* UNCOLLECTED / UNENCUMBERED *				18,242.07

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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 *	40,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		30,000.00		
			ACCOUNT 10-4200-930	* ENDING BALANCE *	40,000.00	30,000.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
10-4200-962	(E)		DEBT SERVICE					
				* BUDGET AMOUNT *	88,878.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		88,878.00		
			ACCOUNT 10-4200-962	* ENDING BALANCE *	88,878.00	88,878.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
10-4200-990	(E)		CONTINGENCY					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	18,000.00		8,894.00	18,000.00
			ACCOUNT 10-4200-990	* ENDING BALANCE *	18,000.00		8,894.00	18,000.00
				* UNCOLLECTED / UNENCUMBERED *				8,894.00

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Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4250-020	(E)		SALARIES & WAGES					
				* BUDGET AMOUNT *	103,020.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		87,333.46		
			ACCOUNT 10-4250-020	* ENDING BALANCE *	103,020.00	87,333.46		
				* UNCOLLECTED / UNENCUMBERED *				11,880.14
10-4250-021	(E)		OVER TIME PAY					
				* BUDGET AMOUNT *	2,167.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	571.00	2,227.74		
			ACCOUNT 10-4250-021	* ENDING BALANCE *	2,738.00	2,227.74		
				* UNCOLLECTED / UNENCUMBERED *				510.26
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 *	7,967.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	44.00	6,669.15		
			ACCOUNT 10-4250-050	* ENDING BALANCE *	8,011.00	6,669.15		
				* UNCOLLECTED / UNENCUMBERED *				1,058.04
10-4250-060	(E)		GROUP INSURANCE PAYABLE					
				* BUDGET AMOUNT *	18,335.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		13,814.54		
			ACCOUNT 10-4250-060	* ENDING BALANCE *	18,335.00	13,814.54		
				* UNCOLLECTED / UNENCUMBERED *				3,070.32
10-4250-070	(E)		RETIREMENT PAYABLE					
				* BUDGET AMOUNT *	15,008.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	83.00	12,846.13		
			ACCOUNT 10-4250-070	* ENDING BALANCE *	15,091.00	12,846.13		
				* UNCOLLECTED / UNENCUMBERED *				1,699.25

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
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 *		7,048.42		
			ACCOUNT 10-4250-130	* ENDING BALANCE *	8,920.00	7,048.42		
				* UNCOLLECTED / UNENCUMBERED *				1,871.58
10-4250-131	(E)		UTILITY EXPENSE GAS					
				* BUDGET AMOUNT *	3,150.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,815.98		
			ACCOUNT 10-4250-131	* ENDING BALANCE *	3,150.00	2,815.98		
				* UNCOLLECTED / UNENCUMBERED *				334.02

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4250-140	(E)		TRAINING & TRAVEL					
				* BUDGET AMOUNT *	2,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,721.49		
			ACCOUNT 10-4250-140	* ENDING BALANCE *	2,500.00	1,721.49		
				* UNCOLLECTED / UNENCUMBERED *				778.51
10-4250-150	(E)		MAINT & REPAIR BLDGS & GROUNDS					
				* BUDGET AMOUNT *	12,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		12,498.90		
			ACCOUNT 10-4250-150	* ENDING BALANCE *	12,500.00	12,498.90		
				* UNCOLLECTED / UNENCUMBERED *				1.10
10-4250-160	(E)		MAINT & REPAIR EQUIP					
				* BUDGET AMOUNT *	4,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,666.28		
			ACCOUNT 10-4250-160	* ENDING BALANCE *	4,000.00	2,666.28		
				* UNCOLLECTED / UNENCUMBERED *				1,333.72

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4250-170	(E)		MAINT & REPAIR AUTO					
				* BUDGET AMOUNT *	1,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		126.76		
			ACCOUNT 10-4250-170	* ENDING BALANCE *	1,500.00	126.76		
				* UNCOLLECTED / UNENCUMBERED *				1,373.24
10-4250-311	(E)		AUTO SUPPLIES GAS					
				* BUDGET AMOUNT *	5,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		3,094.33		
			ACCOUNT 10-4250-311	* ENDING BALANCE *	5,500.00	3,094.33		
				* UNCOLLECTED / UNENCUMBERED *				2,405.67
10-4250-313	(E)		AUTO SUPPLIES TIRES					
				* BUDGET AMOUNT *	1,420.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		69.18		
			ACCOUNT 10-4250-313	* ENDING BALANCE *	1,420.00	69.18		
				* UNCOLLECTED / UNENCUMBERED *				1,350.82

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4250-314	(E)		AUTO SUPPLIES OIL					
				* BUDGET AMOUNT *	184.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		184.00		
			ACCOUNT 10-4250-314	* ENDING BALANCE *	184.00	184.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
10-4250-330	(E)		DEPT SUPPLIES & MATERIAL					
				* BUDGET AMOUNT *	15,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	6,000.00	15,272.05	3,629.25	
			ACCOUNT 10-4250-330	* ENDING BALANCE *	21,000.00	11,642.80		
				* UNCOLLECTED / UNENCUMBERED *				9,258.00
10-4250-332	(E)		CHEMICALS					
				* BUDGET AMOUNT *	500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4250-332	* ENDING BALANCE *	500.00			
				* UNCOLLECTED / UNENCUMBERED *				158.46

Fund No: ALL
Fiscal Year: 2026
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: 05/21/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4250-360	(E)		UNIFORMS					
				* BUDGET AMOUNT *	1,720.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		588.84		
			ACCOUNT 10-4250-360	* ENDING BALANCE *	1,720.00	588.84		
				* UNCOLLECTED / UNENCUMBERED *				1,103.58
10-4250-450	(E)		CONTRACTED SERVICES					
				* BUDGET AMOUNT *	12,516.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		7,155.58		
			ACCOUNT 10-4250-450	* ENDING BALANCE *	12,516.00	7,155.58		
				* UNCOLLECTED / UNENCUMBERED *				5,360.42
10-4250-530	(E)		DUES & SUBSCRIPTIONS					
				* BUDGET AMOUNT *	2,325.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,896.00		
			ACCOUNT 10-4250-530	* ENDING BALANCE *	2,325.00	1,896.00		
				* UNCOLLECTED / UNENCUMBERED *				429.00

Fund No: ALL
Fiscal Year: 2026
Project Code: ALL ALL Projects Included
Journal Type: ALL

Trial Balance Report

REPORT DATE: 05/21/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4250-740	(E)		CAPITAL OUTLAY					
				* BUDGET AMOUNT *	7,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		4,726.40		
			ACCOUNT 10-4250-740	* ENDING BALANCE *	7,000.00	4,726.40		
				* UNCOLLECTED / UNENCUMBERED *				2,273.60
10-4350-020	(E)		SALARIES & WAGES					
				* BUDGET AMOUNT *	158,434.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		133,440.68		
			ACCOUNT 10-4350-020	* ENDING BALANCE *	158,434.00	133,440.68		
				* UNCOLLECTED / UNENCUMBERED *				20,206.12
10-4350-021	(E)		OVER TIME PAY					
				* BUDGET AMOUNT *	7,751.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	1,507.00	8,773.26		
			ACCOUNT 10-4350-021	* ENDING BALANCE *	9,258.00	8,773.26		
				* UNCOLLECTED / UNENCUMBERED *				484.74

Trial Balance Report

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4350-022	(E)		PART TIME PAY					
				* BUDGET AMOUNT *	16,280.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	572.00	17,671.23	110.73	
			ACCOUNT 10-4350-022	* ENDING BALANCE *	16,852.00	17,560.50		
				* UNCOLLECTED / UNENCUMBERED *				-1,151.25
10-4350-050	(E)		FICA TAX PAYABLE					
				* BUDGET AMOUNT *	13,839.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	159.00	11,919.93		
			ACCOUNT 10-4350-050	* ENDING BALANCE *	13,998.00	11,919.93		
				* UNCOLLECTED / UNENCUMBERED *				1,685.60
10-4350-060	(E)		GROUP INSURANCE					
				* BUDGET AMOUNT *	36,455.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		29,893.66		
			ACCOUNT 10-4350-060	* ENDING BALANCE *	36,455.00	29,893.66		
				* UNCOLLECTED / UNENCUMBERED *				3,719.91

Trial Balance Report

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4350-070	(E)		RETIREMENT					
				* BUDGET AMOUNT *	23,722.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	218.00	20,245.12		
			ACCOUNT 10-4350-070	* ENDING BALANCE *	23,940.00	20,245.12		
				* UNCOLLECTED / UNENCUMBERED *				3,013.69
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 *	7,150.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		903.24		
			ACCOUNT 10-4350-150	* ENDING BALANCE *	7,150.00	903.24		
				* UNCOLLECTED / UNENCUMBERED *				5,294.24

Trial Balance Report

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4350-160	(E)		MAINT & REPAIR EQUIP					
				* BUDGET AMOUNT *	3,480.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,181.76		
			ACCOUNT 10-4350-160	* ENDING BALANCE *	3,480.00	2,181.76		
				* UNCOLLECTED / UNENCUMBERED *				1,284.58
10-4350-170	(E)		MAINT & REPAIR AUTO					
				* BUDGET AMOUNT *	1,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		206.67		
			ACCOUNT 10-4350-170	* ENDING BALANCE *	1,500.00	206.67		
				* UNCOLLECTED / UNENCUMBERED *				1,266.29
10-4350-311	(E)		AUTO SUPPLIES - GAS					
				* BUDGET AMOUNT *	6,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		5,503.44		
			ACCOUNT 10-4350-311	* ENDING BALANCE *	6,500.00	5,503.44		
				* UNCOLLECTED / UNENCUMBERED *				996.56

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4350-312	(E)		AUTO SUPPLIES DIESEL					
				* BUDGET AMOUNT *	928.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		302.51		
			ACCOUNT 10-4350-312	* ENDING BALANCE *	928.00	302.51		
				* UNCOLLECTED / UNENCUMBERED *				625.49
10-4350-313	(E)		AUTO SUPPLIES - TIRES					
				* BUDGET AMOUNT *	1,350.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,162.37		
			ACCOUNT 10-4350-313	* ENDING BALANCE *	1,350.00	1,162.37		
				* UNCOLLECTED / UNENCUMBERED *				187.63
10-4350-314	(E)		AUTO SUPPLIES - OIL					
				* BUDGET AMOUNT *	566.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		220.48		
			ACCOUNT 10-4350-314	* ENDING BALANCE *	566.00	220.48		
				* UNCOLLECTED / UNENCUMBERED *				345.52

Fund No: ALL
Fiscal Year: 2026
Project Code: ALL ALL Projects Included
Journal Type: ALL

Trial Balance Report

REPORT DATE: 05/21/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4350-330	(E)		DEPT SUPPLIES & MATERIAL					
				* BUDGET AMOUNT *	4,250.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,076.08		
			ACCOUNT 10-4350-330	* ENDING BALANCE *	4,250.00	1,076.08		
				* UNCOLLECTED / UNENCUMBERED *				3,173.92
10-4350-332	(E)		CHEMICALS					
				* BUDGET AMOUNT *	2,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,711.41		
			ACCOUNT 10-4350-332	* ENDING BALANCE *	2,500.00	1,711.41		
				* UNCOLLECTED / UNENCUMBERED *				788.59
10-4350-360	(E)		UNIFORMS					
				* BUDGET AMOUNT *	3,072.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,901.55		
			ACCOUNT 10-4350-360	* ENDING BALANCE *	3,072.00	1,901.55		
				* UNCOLLECTED / UNENCUMBERED *				1,078.39

Fund No: ALL
Fiscal Year: 2026
Project Code: ALL ALL Projects Included
Journal Type: ALL

Trial Balance Report

REPORT DATE: 05/21/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4350-450	(E)		CONTRACT SERVICES					
				* BUDGET AMOUNT *	500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		420.30		
			ACCOUNT 10-4350-450	* ENDING BALANCE *	500.00	420.30		
				* UNCOLLECTED / UNENCUMBERED *				79.70
10-4350-570	(E)		MISC EXPENSE					
				* BUDGET AMOUNT *	2,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,771.20	582.30	
			ACCOUNT 10-4350-570	* ENDING BALANCE *	2,500.00	2,188.90		
				* UNCOLLECTED / UNENCUMBERED *				311.10
10-4350-927	(E)		ARBOR BEAUTIFICATION					
				* BUDGET AMOUNT *	10,800.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,154.28		
			ACCOUNT 10-4350-927	* ENDING BALANCE *	10,800.00	2,154.28		
				* UNCOLLECTED / UNENCUMBERED *				8,512.40

Fund No: ALL
Fiscal Year: 2026
Project Code: ALL ALL Projects Included
Journal Type: ALL

Trial Balance Report

REPORT DATE: 05/21/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4900-020	(E)		SALARIES & WAGES					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-4,500.00	20,626.44	39,465.35	
			ACCOUNT 10-4900-020	* ENDING BALANCE *	-4,500.00		18,838.91	
				* UNCOLLECTED / UNENCUMBERED *				12,005.31
10-4900-022	(E)		PART TIME PAY					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		7,580.00		
			ACCOUNT 10-4900-022	* ENDING BALANCE *		7,580.00		
				* UNCOLLECTED / UNENCUMBERED *				-7,580.00
10-4900-040	(E)		PROFESSIONAL SERVICES					
				* BUDGET AMOUNT *	7,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,659.99		
			ACCOUNT 10-4900-040	* ENDING BALANCE *	7,000.00	1,659.99		
				* UNCOLLECTED / UNENCUMBERED *				5,340.01

TOWN OF VALDESE
GENERAL FUND

Agenda

Trial Balance Report

REPORT DATE: 05/21/26

Fund No: ALL
Fiscal Year: 2026
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 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4900-050	(E)		FICA TAX EXPENSE					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,128.66		
			ACCOUNT 10-4900-050	* ENDING BALANCE *		2,128.66		
				* UNCOLLECTED / UNENCUMBERED *				-2,303.09
10-4900-060	(E)		GROUP INSURANCE EXPENSE					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	4,500.00	2,474.38		
			ACCOUNT 10-4900-060	* ENDING BALANCE *	4,500.00	2,474.38		
				* UNCOLLECTED / UNENCUMBERED *				1,335.68
10-4900-070	(E)		RETIREMENT EXPENSE					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,946.34		
			ACCOUNT 10-4900-070	* ENDING BALANCE *		2,946.34		
				* UNCOLLECTED / UNENCUMBERED *				-3,279.73

Fund No: ALL
Fiscal Year: 2026
Project Code: ALL ALL Projects Included
Journal Type: ALL

Trial Balance Report

REPORT DATE: 05/21/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4900-140	(E)		TRAVEL EXPENSE					
				* BUDGET AMOUNT *	500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4900-140	* ENDING BALANCE *	500.00			
				* UNCOLLECTED / UNENCUMBERED *				500.00
10-4900-160	(E)		MAINT & REPAIR EQUIP					
				* BUDGET AMOUNT *	3,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-4900-160	* ENDING BALANCE *	3,500.00			
				* UNCOLLECTED / UNENCUMBERED *				3,500.00
10-4900-260	(E)		ADVERTISING					
				* BUDGET AMOUNT *	1,125.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,032.00		
			ACCOUNT 10-4900-260	* ENDING BALANCE *	1,125.00	1,032.00		
				* UNCOLLECTED / UNENCUMBERED *				93.00

Trial Balance Report

REPORT DATE: 05/21/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-4900-330	(E)		DEPT SUPPLIES & MATL					
				* BUDGET AMOUNT *	700.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		542.94		
			ACCOUNT 10-4900-330	* ENDING BALANCE *	700.00	542.94		
				* UNCOLLECTED / UNENCUMBERED *				157.06
10-4900-450	(E)		CONTRACTED SERVICES					
				* BUDGET AMOUNT *	59,400.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		16,228.75		
			ACCOUNT 10-4900-450	* ENDING BALANCE *	59,400.00	16,228.75		
				* UNCOLLECTED / UNENCUMBERED *				42,860.75
10-4900-451	(E)		ABATEMENTS					
				* BUDGET AMOUNT *	7,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	3,000.00	4,773.50		
			ACCOUNT 10-4900-451	* ENDING BALANCE *	10,000.00	4,773.50		
				* UNCOLLECTED / UNENCUMBERED *				5,226.50

Fund No: ALL
Fiscal Year: 2026
Project Code: ALL ALL Projects Included
Journal Type: ALL

Trial Balance Report

REPORT DATE: 05/21/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 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 *		200.00		
			ACCOUNT 10-4900-530	* ENDING BALANCE *	200.00	200.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
10-4900-570	(E)		MISC EXPENSE					
				* BUDGET AMOUNT *	300.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		300.00		
			ACCOUNT 10-4900-570	* ENDING BALANCE *	300.00	300.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
10-4900-740	(E)		CAPITAL OUTLAY					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	8,929.89	1,356.25		7,573.64
			ACCOUNT 10-4900-740	* ENDING BALANCE *	8,929.89	1,356.25		7,573.64
				* UNCOLLECTED / UNENCUMBERED *				0.00

Fund No: ALL
Fiscal Year: 2026
Project Code: ALL ALL Projects Included
Journal Type: ALL

Trial Balance Report

REPORT DATE: 05/21/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5100-020	(E)		SALARIES & WAGES					
				* BUDGET AMOUNT *	776,373.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	4,110.00	657,653.11		
			ACCOUNT 10-5100-020	* ENDING BALANCE *	780,483.00	657,653.11		
				* UNCOLLECTED / UNENCUMBERED *				93,650.40
10-5100-021	(E)		OVER TIME PAY					
				* BUDGET AMOUNT *	20,579.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	4,138.00	12,387.08		
			ACCOUNT 10-5100-021	* ENDING BALANCE *	24,717.00	12,387.08		
				* UNCOLLECTED / UNENCUMBERED *				12,329.92
10-5100-022	(E)		PART TIME PAY					
				* BUDGET AMOUNT *	10,560.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	4,749.00	8,518.25		
			ACCOUNT 10-5100-022	* ENDING BALANCE *	15,309.00	8,518.25		
				* UNCOLLECTED / UNENCUMBERED *				6,790.75

Fund No: ALL
Fiscal Year: 2026
Project Code: ALL ALL Projects Included
Journal Type: ALL

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

Trial Balance Report

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5100-024	(E)		HOLIDAY PAY					
				* BUDGET AMOUNT *	29,186.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	6,000.00	32,016.64		
			ACCOUNT 10-5100-024	* ENDING BALANCE *	35,186.00	32,016.64		
				* UNCOLLECTED / UNENCUMBERED *				3,169.36
10-5100-040	(E)		PROFESSIONAL SERVICES					
				* BUDGET AMOUNT *	1,800.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,020.00		
			ACCOUNT 10-5100-040	* ENDING BALANCE *	1,800.00	1,020.00		
				* UNCOLLECTED / UNENCUMBERED *				780.00
10-5100-050	(E)		FICA TAX EXPENSE					
				* BUDGET AMOUNT *	64,007.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	997.00	53,348.03		
			ACCOUNT 10-5100-050	* ENDING BALANCE *	65,004.00	53,348.03		
				* UNCOLLECTED / UNENCUMBERED *				9,464.69

Trial Balance Report

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5100-060	(E)		GROUP INSURANCE EXPENSE					
				* BUDGET AMOUNT *	135,534.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-6,000.00	105,547.77		
			ACCOUNT 10-5100-060	* ENDING BALANCE *	129,534.00	105,547.77		
				* UNCOLLECTED / UNENCUMBERED *				14,116.65
10-5100-065	(E)		DEFERRED COMP 401K					
				* BUDGET AMOUNT *	38,034.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	401.00	32,062.97		
			ACCOUNT 10-5100-065	* ENDING BALANCE *	38,435.00	32,062.97		
				* UNCOLLECTED / UNENCUMBERED *				5,040.09
10-5100-070	(E)		RETIREMENT EXPENSE					
				* BUDGET AMOUNT *	128,857.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	1,313.00	109,592.60		
			ACCOUNT 10-5100-070	* ENDING BALANCE *	130,170.00	109,592.60		
				* UNCOLLECTED / UNENCUMBERED *				16,038.99

Fund No: ALL
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Journal Type: ALL

Trial Balance Report

REPORT DATE: 05/21/26

Function Code: ALL
Element Code: ALL
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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5100-110	(E)		TELEPHONE					
				* BUDGET AMOUNT *	13,231.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		9,548.49		
			ACCOUNT 10-5100-110	* ENDING BALANCE *	13,231.00	9,548.49		
				* UNCOLLECTED / UNENCUMBERED *				3,682.51
10-5100-111	(E)		POSTAGE					
				* BUDGET AMOUNT *	1,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		315.04		
			ACCOUNT 10-5100-111	* ENDING BALANCE *	1,000.00	315.04		
				* UNCOLLECTED / UNENCUMBERED *				651.71
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

TOWN OF VALDESE
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Trial Balance Report

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Fund No: ALL
Fiscal Year: 2026
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 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5100-130	(E)		ELECTRIC					
				* BUDGET AMOUNT *	1,800.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,450.39		
			ACCOUNT 10-5100-130	* ENDING BALANCE *	1,800.00	1,450.39		
				* UNCOLLECTED / UNENCUMBERED *				349.61
10-5100-131	(E)		NATURAL GAS					
				* BUDGET AMOUNT *	360.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		148.05		
			ACCOUNT 10-5100-131	* ENDING BALANCE *	360.00	148.05		
				* UNCOLLECTED / UNENCUMBERED *				211.95
10-5100-140	(E)		TRAINING & TRAVEL					
				* BUDGET AMOUNT *	7,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	1,950.00	5,332.88		
			ACCOUNT 10-5100-140	* ENDING BALANCE *	9,450.00	5,332.88		
				* UNCOLLECTED / UNENCUMBERED *				4,117.12

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5100-150	(E)		MAINT & REPAIR BLDG & GROUNDS					
				* BUDGET AMOUNT *	2,688.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		87.95		
			ACCOUNT 10-5100-150	* ENDING BALANCE *	2,688.00	87.95		
				* UNCOLLECTED / UNENCUMBERED *				2,600.05
10-5100-160	(E)		MAINT & REPAIR EQUIP					
				* BUDGET AMOUNT *	4,517.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,631.70		
			ACCOUNT 10-5100-160	* ENDING BALANCE *	4,517.00	2,631.70		
				* UNCOLLECTED / UNENCUMBERED *				1,885.30
10-5100-170	(E)		MAINT & REPAIR AUTO					
				* BUDGET AMOUNT *	15,075.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	2,000.00	19,535.09	4,000.00	
			ACCOUNT 10-5100-170	* ENDING BALANCE *	17,075.00	15,535.09		
				* UNCOLLECTED / UNENCUMBERED *				1,534.62

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 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 *	-6,000.00	31,181.06		
			ACCOUNT 10-5100-311	* ENDING BALANCE *	39,000.00	31,181.06		
				* UNCOLLECTED / UNENCUMBERED *				7,818.94
10-5100-313	(E)		AUTO SUPPLIES TIRES					
				* BUDGET AMOUNT *	5,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,011.80	2,500.00	
			ACCOUNT 10-5100-313	* ENDING BALANCE *	5,500.00		488.20	
				* UNCOLLECTED / UNENCUMBERED *				5,988.20
10-5100-314	(E)		AUTO SUPPLIES OIL					
				* BUDGET AMOUNT *	2,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		510.71		
			ACCOUNT 10-5100-314	* ENDING BALANCE *	2,000.00	510.71		
				* UNCOLLECTED / UNENCUMBERED *				1,489.29

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 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5100-330	(E)		DEPT SUPPLIES & MATL					
				* BUDGET AMOUNT *	23,099.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		22,927.71	300.00	
			ACCOUNT 10-5100-330	* ENDING BALANCE *	23,099.00	22,627.71		
				* UNCOLLECTED / UNENCUMBERED *				1,269.00
10-5100-360	(E)		UNIFORMS					
				* BUDGET AMOUNT *	19,587.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		13,507.49		
			ACCOUNT 10-5100-360	* ENDING BALANCE *	19,587.00	13,507.49		
				* UNCOLLECTED / UNENCUMBERED *				5,139.26
10-5100-450	(E)		CONTRACTED SEVICES					
				* BUDGET AMOUNT *	18,410.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	1,400.00	11,108.30		
			ACCOUNT 10-5100-450	* ENDING BALANCE *	19,810.00	11,108.30		
				* UNCOLLECTED / UNENCUMBERED *				6,452.70

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Journal Type: ALL

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

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 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 *		8,885.00		
			ACCOUNT 10-5100-490	* ENDING BALANCE *	10,572.00	8,885.00		
				* UNCOLLECTED / UNENCUMBERED *				1,687.00
10-5100-530	(E)	DUES & SUBSCRIPTIONS						
				* BUDGET AMOUNT *	724.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		220.00		
			ACCOUNT 10-5100-530	* ENDING BALANCE *	724.00	220.00		
				* UNCOLLECTED / UNENCUMBERED *				504.00
10-5100-570	(E)	MISC EXPENSE						
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	20,500.00	21,000.00	500.00	
			ACCOUNT 10-5100-570	* ENDING BALANCE *	20,500.00	20,500.00		
				* UNCOLLECTED / UNENCUMBERED *				21,000.00

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5100-740	(E)		CAPITAL OUTLAY					
				* BUDGET AMOUNT *	67,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	63,000.00	133,494.40	8,301.00	
			ACCOUNT 10-5100-740	* ENDING BALANCE *	130,000.00	125,193.40		
				* UNCOLLECTED / UNENCUMBERED *				4,806.60
10-5300-020	(E)		SALARIES & WAGES					
				* BUDGET AMOUNT *	382,698.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-22,782.00	259,614.85		
			ACCOUNT 10-5300-020	* ENDING BALANCE *	359,916.00	259,614.85		
				* UNCOLLECTED / UNENCUMBERED *				87,999.31
10-5300-021	(E)		OVER TIME PAY					
				* BUDGET AMOUNT *	3,591.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	14,720.00	18,633.65		
			ACCOUNT 10-5300-021	* ENDING BALANCE *	18,311.00	18,633.65		
				* UNCOLLECTED / UNENCUMBERED *				-322.65

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5300-022	(E)		PART TIME PAY					
				* BUDGET AMOUNT *	68,195.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		28,005.00	131.29	
			ACCOUNT 10-5300-022	* ENDING BALANCE *	68,195.00	27,873.71		
				* UNCOLLECTED / UNENCUMBERED *				39,284.29
10-5300-024	(E)		EXTRA DUTY HOURS					
				* BUDGET AMOUNT *	41,400.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		56,092.28		
			ACCOUNT 10-5300-024	* ENDING BALANCE *	41,400.00	56,092.28		
				* UNCOLLECTED / UNENCUMBERED *				-18,647.69
10-5300-040	(E)		PROFESSIONAL SERVICES					
				* BUDGET AMOUNT *	6,810.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		4,234.09		
			ACCOUNT 10-5300-040	* ENDING BALANCE *	6,810.00	4,234.09		
				* UNCOLLECTED / UNENCUMBERED *				1,550.91

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5300-050	(E)		FICA TAX EXPENSE					
				* BUDGET AMOUNT *	37,816.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	209.00	27,590.59		
			ACCOUNT 10-5300-050	* ENDING BALANCE *	38,025.00	27,590.59		
				* UNCOLLECTED / UNENCUMBERED *				9,082.76
10-5300-060	(E)		GROUP INSURANCE EXPENSE					
				* BUDGET AMOUNT *	85,852.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		59,797.43	216.68	
			ACCOUNT 10-5300-060	* ENDING BALANCE *	85,852.00	59,580.75		
				* UNCOLLECTED / UNENCUMBERED *				20,520.02
10-5300-070	(E)		RETIREMENT EXPENSE					
				* BUDGET AMOUNT *	61,405.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	392.00	48,011.32		
			ACCOUNT 10-5300-070	* ENDING BALANCE *	61,797.00	48,011.32		
				* UNCOLLECTED / UNENCUMBERED *				11,451.67

TOWN OF VALDESE
GENERAL FUND

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Function Code: ALL
Element Code: ALL
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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5300-110	(E)		TELEPHONE					
				* BUDGET AMOUNT *	804.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		598.50		
			ACCOUNT 10-5300-110	* ENDING BALANCE *	804.00	598.50		
				* UNCOLLECTED / UNENCUMBERED *				133.00
10-5300-111	(E)		POSTAGE					
				* BUDGET AMOUNT *	200.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		170.89		
			ACCOUNT 10-5300-111	* ENDING BALANCE *	200.00	170.89		
				* UNCOLLECTED / UNENCUMBERED *				0.00
10-5300-120	(E)		PRINTING EXPENSE					
				* BUDGET AMOUNT *	500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		80.88		
			ACCOUNT 10-5300-120	* ENDING BALANCE *	500.00	80.88		
				* UNCOLLECTED / UNENCUMBERED *				69.09

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Trial Balance Report

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5300-130	(E)		UTILITIES EXPENSE ELECT					
				* BUDGET AMOUNT *	15,840.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-888.00	10,971.07		
			ACCOUNT 10-5300-130	* ENDING BALANCE *	14,952.00	10,971.07		
				* UNCOLLECTED / UNENCUMBERED *				1,980.93
10-5300-131	(E)		UTILITIES EXPENSE GAS					
				* BUDGET AMOUNT *	5,005.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,195.87		
			ACCOUNT 10-5300-131	* ENDING BALANCE *	5,005.00	2,195.87		
				* UNCOLLECTED / UNENCUMBERED *				1,240.15
10-5300-140	(E)		TRAINING & TRAVEL					
				* BUDGET AMOUNT *	19,320.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		10,217.57	536.71	
			ACCOUNT 10-5300-140	* ENDING BALANCE *	19,320.00	9,680.86		
				* UNCOLLECTED / UNENCUMBERED *				4,063.14

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5300-150	(E)		MAINT & REPAIR BLDGS & GROUNDS					
				* BUDGET AMOUNT *	6,600.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		3,915.40		
			ACCOUNT 10-5300-150	* ENDING BALANCE *	6,600.00	3,915.40		
				* UNCOLLECTED / UNENCUMBERED *				2,684.60
10-5300-160	(E)		MAINT & REPAIR EQUIP					
				* BUDGET AMOUNT *	13,235.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		8,587.59	79.95	
			ACCOUNT 10-5300-160	* ENDING BALANCE *	13,235.00	8,507.64		
				* UNCOLLECTED / UNENCUMBERED *				4,727.36
10-5300-170	(E)		MAINT & REPAIR AUTO					
				* BUDGET AMOUNT *	19,511.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		12,142.63		
			ACCOUNT 10-5300-170	* ENDING BALANCE *	19,511.00	12,142.63		
				* UNCOLLECTED / UNENCUMBERED *				6,999.13

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5300-311	(E)		AUTO SUPPLIES GAS					
				* BUDGET AMOUNT *	3,830.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,716.73		
			ACCOUNT 10-5300-311	* ENDING BALANCE *	3,830.00	1,716.73		
				* UNCOLLECTED / UNENCUMBERED *				2,113.27
10-5300-312	(E)		AUTO SUPPLIES DIESEL					
				* BUDGET AMOUNT *	10,643.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		6,354.43		
			ACCOUNT 10-5300-312	* ENDING BALANCE *	10,643.00	6,354.43		
				* UNCOLLECTED / UNENCUMBERED *				4,288.57
10-5300-313	(E)		AUTO SUPPLIES TIRES					
				* BUDGET AMOUNT *	5,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		872.30	83.00	
			ACCOUNT 10-5300-313	* ENDING BALANCE *	5,000.00	789.30		
				* UNCOLLECTED / UNENCUMBERED *				3,583.65

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 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 *		855.11		
			ACCOUNT 10-5300-314	* ENDING BALANCE *	2,125.00	855.11		
				* UNCOLLECTED / UNENCUMBERED *				520.89
10-5300-330	(E)		DEPT SUPPLIES & MATL					
				* BUDGET AMOUNT *	39,155.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		31,307.49	2,757.76	138.00
			ACCOUNT 10-5300-330	* ENDING BALANCE *	39,155.00	28,549.73		138.00
				* UNCOLLECTED / UNENCUMBERED *				10,418.10
10-5300-360	(E)		UNIFORMS					
				* BUDGET AMOUNT *	7,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,357.21		
			ACCOUNT 10-5300-360	* ENDING BALANCE *	7,000.00	2,357.21		
				* UNCOLLECTED / UNENCUMBERED *				4,328.79

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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 *		14,000.00		
			ACCOUNT 10-5300-450	* ENDING BALANCE *	16,800.00	14,000.00		
				* UNCOLLECTED / UNENCUMBERED *				1,400.00
10-5300-490	(E)		IT					
				* BUDGET AMOUNT *	10,700.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		9,201.76		
			ACCOUNT 10-5300-490	* ENDING BALANCE *	10,700.00	9,201.76		
				* UNCOLLECTED / UNENCUMBERED *				0.00
10-5300-530	(E)		DUES & SUBSCRIPTIONS					
				* BUDGET AMOUNT *	6,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		5,703.00		
			ACCOUNT 10-5300-530	* ENDING BALANCE *	6,500.00	5,703.00		
				* UNCOLLECTED / UNENCUMBERED *				717.00

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5300-540	(E)		INSURANCE & BONDS					
				* BUDGET AMOUNT *	28,815.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	888.00	27,020.00		
			ACCOUNT 10-5300-540	* ENDING BALANCE *	29,703.00	27,020.00		
				* UNCOLLECTED / UNENCUMBERED *				0.50
10-5300-572	(E)		SAFETY					
				* BUDGET AMOUNT *	10,160.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		4,945.34		
			ACCOUNT 10-5300-572	* ENDING BALANCE *	10,160.00	4,945.34		
				* UNCOLLECTED / UNENCUMBERED *				5,084.66
10-5300-740	(E)		CAPITAL OUTLAY EQUIP					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	10,782.00	60,782.00	50,000.00	
			ACCOUNT 10-5300-740	* ENDING BALANCE *	10,782.00	10,782.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00

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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 *		52,761.00		
			ACCOUNT 10-5300-912	* ENDING BALANCE *	52,761.00	52,761.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
10-5600-020	(E)		SALARIES & WAGES					
				* BUDGET AMOUNT *	158,953.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		124,468.35		
			ACCOUNT 10-5600-020	* ENDING BALANCE *	158,953.00	124,468.35		
				* UNCOLLECTED / UNENCUMBERED *				29,794.25
10-5600-021	(E)		OVER TIME PAY					
				* BUDGET AMOUNT *	8,138.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	1,887.00	6,953.81		
			ACCOUNT 10-5600-021	* ENDING BALANCE *	10,025.00	6,953.81		
				* UNCOLLECTED / UNENCUMBERED *				3,004.35

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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 *	12,623.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	145.00	9,757.50		
			ACCOUNT 10-5600-050	* ENDING BALANCE *	12,768.00	9,757.50		
				* UNCOLLECTED / UNENCUMBERED *				2,658.31
10-5600-060	(E)		GROUP INSURANCE EXPENSE					
				* BUDGET AMOUNT *	37,226.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		26,687.12		
			ACCOUNT 10-5600-060	* ENDING BALANCE *	37,226.00	26,687.12		
				* UNCOLLECTED / UNENCUMBERED *				8,403.59

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5600-070	(E)		RETIREMENT EXPENSE					
				* BUDGET AMOUNT *	23,778.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	272.00	18,707.35		
			ACCOUNT 10-5600-070	* ENDING BALANCE *	24,050.00	18,707.35		
				* UNCOLLECTED / UNENCUMBERED *				4,665.78
10-5600-130	(E)		UTILITIES EXPENSE ELECT					
				* BUDGET AMOUNT *	2,232.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,726.82		
			ACCOUNT 10-5600-130	* ENDING BALANCE *	2,232.00	1,726.82		
				* UNCOLLECTED / UNENCUMBERED *				505.18
10-5600-133	(E)		UTILITIES EXPENSE ST LIGHT					
				* BUDGET AMOUNT *	102,948.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		83,573.12		
			ACCOUNT 10-5600-133	* ENDING BALANCE *	102,948.00	83,573.12		
				* UNCOLLECTED / UNENCUMBERED *				19,374.88

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5600-134	(E)		UTILITY EXPENSE TRAFFIC LIGHTS					
				* BUDGET AMOUNT *	1,344.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		827.47		
			ACCOUNT 10-5600-134	* ENDING BALANCE *	1,344.00	827.47		
				* UNCOLLECTED / UNENCUMBERED *				516.53
10-5600-140	(E)		TRAINING & TRAVEL					
				* BUDGET AMOUNT *	1,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		158.03		
			ACCOUNT 10-5600-140	* ENDING BALANCE *	1,000.00	158.03		
				* UNCOLLECTED / UNENCUMBERED *				621.97
10-5600-150	(E)		MAIT & REPAIR BLDGS & GROUNDS					
				* BUDGET AMOUNT *	16,100.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		3,637.23		
			ACCOUNT 10-5600-150	* ENDING BALANCE *	16,100.00	3,637.23		
				* UNCOLLECTED / UNENCUMBERED *				12,462.77

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5600-160	(E)		MAINT & REPAIR EQUIP					
				* BUDGET AMOUNT *	10,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		9,300.89		
			ACCOUNT 10-5600-160	* ENDING BALANCE *	10,000.00	9,300.89		
				* UNCOLLECTED / UNENCUMBERED *				699.11
10-5600-170	(E)		MAINT & REPAIR AUTO					
				* BUDGET AMOUNT *	12,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		6,616.08	245.30	0.05
			ACCOUNT 10-5600-170	* ENDING BALANCE *	12,000.00	6,370.78		0.05
				* UNCOLLECTED / UNENCUMBERED *				3,198.66
10-5600-311	(E)		AUTO SUPPLIES GAS					
				* BUDGET AMOUNT *	3,800.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		3,800.00		
			ACCOUNT 10-5600-311	* ENDING BALANCE *	3,800.00	3,800.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5600-312	(E)		AUTO SUPPLIES DIESEL					
				* BUDGET AMOUNT *	16,047.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		12,325.98		
			ACCOUNT 10-5600-312	* ENDING BALANCE *	16,047.00	12,325.98		
				* UNCOLLECTED / UNENCUMBERED *				3,721.02
10-5600-313	(E)		AUTO SUPPLIES TIRES					
				* BUDGET AMOUNT *	5,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,064.74		
			ACCOUNT 10-5600-313	* ENDING BALANCE *	5,500.00	1,064.74		
				* UNCOLLECTED / UNENCUMBERED *				4,371.96
10-5600-314	(E)		AUTO SUPPLIES OIL					
				* BUDGET AMOUNT *	2,954.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,300.26		
			ACCOUNT 10-5600-314	* ENDING BALANCE *	2,954.00	1,300.26		
				* UNCOLLECTED / UNENCUMBERED *				1,653.74

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5600-330	(E)		DEPT SUPPLIES & MATL					
				* BUDGET AMOUNT *	8,600.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	6,500.00	6,158.52		
			ACCOUNT 10-5600-330	* ENDING BALANCE *	15,100.00	6,158.52		
				* UNCOLLECTED / UNENCUMBERED *				8,830.86
10-5600-332	(E)		CHEMICALS					
				* BUDGET AMOUNT *	2,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		208.51		
			ACCOUNT 10-5600-332	* ENDING BALANCE *	2,000.00	208.51		
				* UNCOLLECTED / UNENCUMBERED *				1,791.49
10-5600-360	(E)		UNIFORMS					
				* BUDGET AMOUNT *	3,472.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,495.53	150.00	
			ACCOUNT 10-5600-360	* ENDING BALANCE *	3,472.00	2,345.53		
				* UNCOLLECTED / UNENCUMBERED *				1,062.95

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5600-450	(E)		CONTRACTED SERVICES					
				* BUDGET AMOUNT *	1,080.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	156,366.00			
			ACCOUNT 10-5600-450	* ENDING BALANCE *	157,446.00			
				* UNCOLLECTED / UNENCUMBERED *				157,446.00
10-5600-740	(E)		CAPITAL OUTLAY					
				* BUDGET AMOUNT *	65,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		56,905.00		
			ACCOUNT 10-5600-740	* ENDING BALANCE *	65,000.00	56,905.00		
				* UNCOLLECTED / UNENCUMBERED *				8,095.00
10-5600-900	(E)		TRANSFER TO STREETS PROJECT FUND					
				* BUDGET AMOUNT *	200,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		200,000.00		
			ACCOUNT 10-5600-900	* ENDING BALANCE *	200,000.00	200,000.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5600-910	(E)		DEBT SERVICE					
				* BUDGET AMOUNT *	53,743.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		53,743.00		
			ACCOUNT 10-5600-910	* ENDING BALANCE *	53,743.00	53,743.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
10-5700-150	(E)		MAINT & REPAIR BLDG & GRDS					
				* BUDGET AMOUNT *	4,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		200.00		
			ACCOUNT 10-5700-150	* ENDING BALANCE *	4,000.00	200.00		
				* UNCOLLECTED / UNENCUMBERED *				1,729.95
10-5700-151	(E)		MAINT & REPAIR - PATCHING					
				* BUDGET AMOUNT *	25,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		9,730.07		
			ACCOUNT 10-5700-151	* ENDING BALANCE *	25,000.00	9,730.07		
				* UNCOLLECTED / UNENCUMBERED *				15,269.93

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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 *		1,486.21		
			ACCOUNT 10-5700-154	* ENDING BALANCE *	3,000.00	1,486.21		
				* UNCOLLECTED / UNENCUMBERED *				1,513.79
10-5700-155	(E)		SNOW AND ICE REMOVAL					
				* BUDGET AMOUNT *	3,800.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		3,725.49		
			ACCOUNT 10-5700-155	* ENDING BALANCE *	3,800.00	3,725.49		
				* UNCOLLECTED / UNENCUMBERED *				74.51
10-5700-330	(E)		DEPT SUPPLIES & MATL					
				* BUDGET AMOUNT *	2,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,178.61		
			ACCOUNT 10-5700-330	* ENDING BALANCE *	2,500.00	2,178.61		
				* UNCOLLECTED / UNENCUMBERED *				321.39

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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 *		35,000.00		
			ACCOUNT 10-5700-730	* ENDING BALANCE *	35,000.00	35,000.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
10-5700-740	(E)		CAPITAL OUTLAY					
				* BUDGET AMOUNT *	125,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	171,000.00	125,000.00		
			ACCOUNT 10-5700-740	* ENDING BALANCE *	296,000.00	125,000.00		
				* UNCOLLECTED / UNENCUMBERED *				171,000.00
10-5800-020	(E)		SALARIES & WAGES					
				* BUDGET AMOUNT *	38,732.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		33,050.60		
			ACCOUNT 10-5800-020	* ENDING BALANCE *	38,732.00	33,050.60		
				* UNCOLLECTED / UNENCUMBERED *				4,256.60

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5800-021	(E)		OVER TIME PAY					
				* BUDGET AMOUNT *	1,932.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	448.00	2,120.38		
			ACCOUNT 10-5800-021	* ENDING BALANCE *	2,380.00	2,120.38		
				* UNCOLLECTED / UNENCUMBERED *				259.62
10-5800-050	(E)		FICA EXPENSE					
				* BUDGET AMOUNT *	3,071.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	35.00	2,651.71		
			ACCOUNT 10-5800-050	* ENDING BALANCE *	3,106.00	2,651.71		
				* UNCOLLECTED / UNENCUMBERED *				347.06
10-5800-060	(E)		GROUP INSURANCE EXPENSE					
				* BUDGET AMOUNT *	9,114.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		7,664.18		
			ACCOUNT 10-5800-060	* ENDING BALANCE *	9,114.00	7,664.18		
				* UNCOLLECTED / UNENCUMBERED *				744.18

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10-5800-070	(E)		RETIREMENT EXPENSE					
				* BUDGET AMOUNT *	5,785.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	65.00	5,004.73		
			ACCOUNT 10-5800-070	* ENDING BALANCE *	5,850.00	5,004.73		
				* UNCOLLECTED / UNENCUMBERED *				642.83
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
10-5800-120	(E)		PRINTING EXPENSE					
				* BUDGET AMOUNT *	1,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-5800-120	* ENDING BALANCE *	1,000.00			
				* UNCOLLECTED / UNENCUMBERED *				1,000.00

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10-5800-160	(E)		MAINT. & REPAIR-EQUIPMENT					
				* BUDGET AMOUNT *	3,650.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		3,611.96		
			ACCOUNT 10-5800-160	* ENDING BALANCE *	3,650.00	3,611.96		
				* UNCOLLECTED / UNENCUMBERED *				38.04
10-5800-170	(E)		MAINT. & REPAIR-AUTO & TRUCK					
				* BUDGET AMOUNT *	5,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		4,827.06		
			ACCOUNT 10-5800-170	* ENDING BALANCE *	5,000.00	4,827.06		
				* UNCOLLECTED / UNENCUMBERED *				172.94
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

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5800-311	(E)		AUTO SUPPLIES GAS					
				* BUDGET AMOUNT *	4,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,384.31		
			ACCOUNT 10-5800-311	* ENDING BALANCE *	4,000.00	2,384.31		
				* UNCOLLECTED / UNENCUMBERED *				1,615.69
10-5800-312	(E)		AUTO SUPPLIES DIESEL					
				* BUDGET AMOUNT *	1,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		833.08		
			ACCOUNT 10-5800-312	* ENDING BALANCE *	1,500.00	833.08		
				* UNCOLLECTED / UNENCUMBERED *				666.92
10-5800-313	(E)		AUTO SUPPLIES-TIRES					
				* BUDGET AMOUNT *	2,290.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 10-5800-313	* ENDING BALANCE *	2,290.00			
				* UNCOLLECTED / UNENCUMBERED *				2,290.00

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Trial Balance Report

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5800-314	(E)		AUTO SUPPLIES-OIL					
				* BUDGET AMOUNT *	628.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		312.30		
			ACCOUNT 10-5800-314	* ENDING BALANCE *	628.00	312.30		
				* UNCOLLECTED / UNENCUMBERED *				315.70
10-5800-330	(E)		DEPT. SUPPLIES & MATERIALS					
				* BUDGET AMOUNT *	1,400.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		609.38		
			ACCOUNT 10-5800-330	* ENDING BALANCE *	1,400.00	609.38		
				* UNCOLLECTED / UNENCUMBERED *				790.62
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

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-5800-360	(E)		UNIFORMS					
				* BUDGET AMOUNT *	768.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		482.63		
			ACCOUNT 10-5800-360	* ENDING BALANCE *	768.00	482.63		
				* UNCOLLECTED / UNENCUMBERED *				271.17
10-5800-450	(E)		CONTRACTED SERVICES					
				* BUDGET AMOUNT *	296,864.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		250,489.43		-25,367.50
			ACCOUNT 10-5800-450	* ENDING BALANCE *	296,864.00	250,489.43		-25,367.50
				* UNCOLLECTED / UNENCUMBERED *				46,262.21
10-5800-740	(E)		CAPITAL OUTLAY					
				* BUDGET AMOUNT *	230,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		204,257.90		
			ACCOUNT 10-5800-740	* ENDING BALANCE *	230,000.00	204,257.90		
				* UNCOLLECTED / UNENCUMBERED *				25,742.10

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6200-020	(E)		SALARIES & WAGES					
				* BUDGET AMOUNT *	307,845.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		230,274.78		
			ACCOUNT 10-6200-020	* ENDING BALANCE *	307,845.00	230,274.78		
				* UNCOLLECTED / UNENCUMBERED *				67,216.86
10-6200-022	(E)		PART-TIME PAY					
				* BUDGET AMOUNT *	293,756.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		228,536.83	1,474.35	
			ACCOUNT 10-6200-022	* ENDING BALANCE *	293,756.00	227,062.48		
				* UNCOLLECTED / UNENCUMBERED *				52,332.94
10-6200-040	(E)		PROFESSIONAL SERVICES					
				* BUDGET AMOUNT *	1,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		993.14		
			ACCOUNT 10-6200-040	* ENDING BALANCE *	1,000.00	993.14		
				* UNCOLLECTED / UNENCUMBERED *				6.86

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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 *	45,943.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		34,275.85		
			ACCOUNT 10-6200-050	* ENDING BALANCE *	45,943.00	34,275.85		
				* UNCOLLECTED / UNENCUMBERED *				9,919.56
10-6200-060	(E)		GROUP INSURANCE EXPENSE					
				* BUDGET AMOUNT *	55,414.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-3,000.00	34,713.52		
			ACCOUNT 10-6200-060	* ENDING BALANCE *	52,414.00	34,713.52		
				* UNCOLLECTED / UNENCUMBERED *				14,150.30
10-6200-070	(E)		RETIREMENT EXPENSE					
				* BUDGET AMOUNT *	44,211.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		33,027.01		
			ACCOUNT 10-6200-070	* ENDING BALANCE *	44,211.00	33,027.01		
				* UNCOLLECTED / UNENCUMBERED *				9,719.01

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6200-110	(E)		TELEPHONE					
				* BUDGET AMOUNT *	400.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		203.40		
			ACCOUNT 10-6200-110	* ENDING BALANCE *	400.00	203.40		
				* UNCOLLECTED / UNENCUMBERED *				196.60
10-6200-130	(E)		UTILITIES EXPENSE-ELECTRIC					
				* BUDGET AMOUNT *	45,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		38,315.20		
			ACCOUNT 10-6200-130	* ENDING BALANCE *	45,000.00	38,315.20		
				* UNCOLLECTED / UNENCUMBERED *				6,684.80
10-6200-131	(E)		UTILITY EXPENSE-GAS					
				* BUDGET AMOUNT *	45,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-885.00	28,112.09		
			ACCOUNT 10-6200-131	* ENDING BALANCE *	44,115.00	28,112.09		
				* UNCOLLECTED / UNENCUMBERED *				9,788.41

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Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6200-140	(E)		TRAINING & TRAVEL					
				* BUDGET AMOUNT *	2,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,291.79		
			ACCOUNT 10-6200-140	* ENDING BALANCE *	2,500.00	2,291.79		
				* UNCOLLECTED / UNENCUMBERED *				208.21
10-6200-150	(E)		MAINT & REPAIR-BLDGS					
				* BUDGET AMOUNT *	19,900.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	16,050.00	35,936.72	172.46	
			ACCOUNT 10-6200-150	* ENDING BALANCE *	35,950.00	35,764.26		
				* UNCOLLECTED / UNENCUMBERED *				185.74
10-6200-151	(E)		PARKS REPAIRS					
				* BUDGET AMOUNT *	10,900.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		10,622.12	134.17	
			ACCOUNT 10-6200-151	* ENDING BALANCE *	10,900.00	10,487.95		
				* UNCOLLECTED / UNENCUMBERED *				138.14

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Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6200-160	(E)		MAINT & REPAIR-EQUIPMENT					
				* BUDGET AMOUNT *	19,740.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		16,526.74	11.20	75.89
			ACCOUNT 10-6200-160	* ENDING BALANCE *	19,740.00	16,515.54		75.89
				* UNCOLLECTED / UNENCUMBERED *				615.68
10-6200-170	(E)		MAINT & REPAIR-AUTO					
				* BUDGET AMOUNT *	1,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		186.41		
			ACCOUNT 10-6200-170	* ENDING BALANCE *	1,000.00	186.41		
				* UNCOLLECTED / UNENCUMBERED *				813.59
10-6200-260	(E)		ADVERTISING					
				* BUDGET AMOUNT *	1,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,434.36		
			ACCOUNT 10-6200-260	* ENDING BALANCE *	1,500.00	1,434.36		
				* UNCOLLECTED / UNENCUMBERED *				65.64

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6200-311	(E)		AUTO SUPPLIES-GAS-UNLEAD					
				* BUDGET AMOUNT *	3,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,074.55		
			ACCOUNT 10-6200-311	* ENDING BALANCE *	3,500.00	2,074.55		
				* UNCOLLECTED / UNENCUMBERED *				1,425.45
10-6200-313	(E)		AUTO SUPPLIES-TIRES					
				* BUDGET AMOUNT *	600.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		85.64		
			ACCOUNT 10-6200-313	* ENDING BALANCE *	600.00	85.64		
				* UNCOLLECTED / UNENCUMBERED *				514.36
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

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Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6200-330	(E)		DEPT SUPPLIES & MATERIALS					
				* BUDGET AMOUNT *	29,950.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	529.00	27,802.26	8,957.42	
			ACCOUNT 10-6200-330	* ENDING BALANCE *	30,479.00	18,844.84		
				* UNCOLLECTED / UNENCUMBERED *				8,098.67
10-6200-332	(E)		CHEMICALS					
				* BUDGET AMOUNT *	15,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		6,746.55		
			ACCOUNT 10-6200-332	* ENDING BALANCE *	15,000.00	6,746.55		
				* UNCOLLECTED / UNENCUMBERED *				7,153.45
10-6200-360	(E)		UNIFORMS					
				* BUDGET AMOUNT *	1,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-529.00	1,088.01	119.00	
			ACCOUNT 10-6200-360	* ENDING BALANCE *	971.00	969.01		
				* UNCOLLECTED / UNENCUMBERED *				1.99

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6200-450	(E)		CONTRACTED SERVICES					
				* BUDGET AMOUNT *	64,200.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		32,659.39	410.08	
			ACCOUNT 10-6200-450	* ENDING BALANCE *	64,200.00	32,249.31		
				* UNCOLLECTED / UNENCUMBERED *				29,324.46
10-6200-454	(E)		WALDENSIAN FOOTRACE					
				* BUDGET AMOUNT *	4,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		4,370.52	15.94	
			ACCOUNT 10-6200-454	* ENDING BALANCE *	4,500.00	4,354.58		
				* UNCOLLECTED / UNENCUMBERED *				75.02
10-6200-480	(E)		SWIM TEAM					
				* BUDGET AMOUNT *	2,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		383.01	303.30	
			ACCOUNT 10-6200-480	* ENDING BALANCE *	2,500.00	79.71		
				* UNCOLLECTED / UNENCUMBERED *				2,420.29

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6200-481	(E)		P F R CONCESSIONS					
				* BUDGET AMOUNT *	33,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		31,551.07	891.20	
			ACCOUNT 10-6200-481	* ENDING BALANCE *	33,000.00	30,659.87		
				* UNCOLLECTED / UNENCUMBERED *				220.09
10-6200-484	(E)		P F R OTHER					
				* BUDGET AMOUNT *	12,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	885.00	8,284.41		
			ACCOUNT 10-6200-484	* ENDING BALANCE *	12,885.00	8,284.41		
				* UNCOLLECTED / UNENCUMBERED *				21.09
10-6200-530	(E)		DUES AND SUBSCRIPTIONS					
				* BUDGET AMOUNT *	3,545.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		3,499.00		
			ACCOUNT 10-6200-530	* ENDING BALANCE *	3,545.00	3,499.00		
				* UNCOLLECTED / UNENCUMBERED *				46.00

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6200-740	(E)		CAPITAL OUTLAY					
				* BUDGET AMOUNT *	42,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	4,070.00	34,325.56		
			ACCOUNT 10-6200-740	* ENDING BALANCE *	46,070.00	34,325.56		
				* UNCOLLECTED / UNENCUMBERED *				11,744.44
10-6200-910	(E)		DEBT SERVICE					
				* BUDGET AMOUNT *	19,483.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		19,483.00		
			ACCOUNT 10-6200-910	* ENDING BALANCE *	19,483.00	19,483.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
10-6250-020	(E)		SALARIES & WAGES					
				* BUDGET AMOUNT *	189,230.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		157,500.98		
			ACCOUNT 10-6250-020	* ENDING BALANCE *	189,230.00	157,500.98		
				* UNCOLLECTED / UNENCUMBERED *				24,673.82

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6250-021	(E)		OVER TIME PAY					
				* BUDGET AMOUNT *	1,942.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	2,624.00	1,983.90		
			ACCOUNT 10-6250-021	* ENDING BALANCE *	4,566.00	1,983.90		
				* UNCOLLECTED / UNENCUMBERED *				2,582.10
10-6250-022	(E)		PART-TIME PAY					
				* BUDGET AMOUNT *	33,557.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	2,000.00	27,986.64		
			ACCOUNT 10-6250-022	* ENDING BALANCE *	35,557.00	27,986.64		
				* UNCOLLECTED / UNENCUMBERED *				6,088.73
10-6250-040	(E)		PROFESSIONAL SERVICES					
				* BUDGET AMOUNT *	1,380.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-1,000.00	149.70		
			ACCOUNT 10-6250-040	* ENDING BALANCE *	380.00	149.70		
				* UNCOLLECTED / UNENCUMBERED *				230.30

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Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6250-050	(E)		FICA TAX EXPENSE					
				* BUDGET AMOUNT *	16,881.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	701.00	14,062.77		
			ACCOUNT 10-6250-050	* ENDING BALANCE *	17,582.00	14,062.77		
				* UNCOLLECTED / UNENCUMBERED *				2,878.84
10-6250-060	(E)		GROUP INSURANCE EXPENSE					
				* BUDGET AMOUNT *	34,647.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		27,416.68		
			ACCOUNT 10-6250-060	* ENDING BALANCE *	34,647.00	27,416.68		
				* UNCOLLECTED / UNENCUMBERED *				4,633.99
10-6250-070	(E)		RETIREMENT EXPENSE					
				* BUDGET AMOUNT *	27,043.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	294.00	22,780.70		
			ACCOUNT 10-6250-070	* ENDING BALANCE *	27,337.00	22,780.70		
				* UNCOLLECTED / UNENCUMBERED *				3,548.28

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6250-111	(E)		POSTAGE					
				* BUDGET AMOUNT *	5,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-2,000.00	14.22		
			ACCOUNT 10-6250-111	* ENDING BALANCE *	3,500.00	14.22		
				* UNCOLLECTED / UNENCUMBERED *				3,439.99
10-6250-120	(E)		PRINTING EXPENSE					
				* BUDGET AMOUNT *	4,600.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		4,327.50		
			ACCOUNT 10-6250-120	* ENDING BALANCE *	4,600.00	4,327.50		
				* UNCOLLECTED / UNENCUMBERED *				239.84
10-6250-130	(E)		UTILITIES EXPENSE-ELECTRIC					
				* BUDGET AMOUNT *	41,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		35,844.82		155.35
			ACCOUNT 10-6250-130	* ENDING BALANCE *	41,500.00	35,844.82		155.35
				* UNCOLLECTED / UNENCUMBERED *				5,499.83

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6250-131	(E)		UTILITIES EXPENSE-GS					
				* BUDGET AMOUNT *	12,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		11,990.61		
			ACCOUNT 10-6250-131	* ENDING BALANCE *	12,000.00	11,990.61		
				* UNCOLLECTED / UNENCUMBERED *				9.39
10-6250-140	(E)		TRAINING & TRAVEL					
				* BUDGET AMOUNT *	200.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		78.40		
			ACCOUNT 10-6250-140	* ENDING BALANCE *	200.00	78.40		
				* UNCOLLECTED / UNENCUMBERED *				109.95
10-6250-150	(E)		MAINT. & REPAIR-BLDGS					
				* BUDGET AMOUNT *	25,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	3,559.90	21,621.78	2,719.81	4,234.08
			ACCOUNT 10-6250-150	* ENDING BALANCE *	28,559.90	18,901.97		4,234.08
				* UNCOLLECTED / UNENCUMBERED *				2,845.95

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10-6250-160	(E)		MAINT & REPAIR-EQUIPMENT					
				* BUDGET AMOUNT *	2,400.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,170.54		
			ACCOUNT 10-6250-160	* ENDING BALANCE *	2,400.00	1,170.54		
				* UNCOLLECTED / UNENCUMBERED *				992.70
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 *	5,000.00	5,229.69	83.13	
			ACCOUNT 10-6250-260	* ENDING BALANCE *	13,000.00	5,146.56		
				* UNCOLLECTED / UNENCUMBERED *				6,616.26

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
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
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 *	7,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		6,194.55	746.18	
			ACCOUNT 10-6250-330	* ENDING BALANCE *	7,000.00	5,448.37		
				* UNCOLLECTED / UNENCUMBERED *				1,396.27

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6250-331	(E)		EVENT SUPPLIES & DECOR					
				* BUDGET AMOUNT *	14,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		11,521.19		
			ACCOUNT 10-6250-331	* ENDING BALANCE *	14,000.00	11,521.19		
				* UNCOLLECTED / UNENCUMBERED *				1,787.72
10-6250-332	(E)		CONCESSION STAND TRAILER					
				* BUDGET AMOUNT *	4,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,259.25		
			ACCOUNT 10-6250-332	* ENDING BALANCE *	4,000.00	2,259.25		
				* UNCOLLECTED / UNENCUMBERED *				1,735.00
10-6250-450	(E)		CONTRACTED SERVICES					
				* BUDGET AMOUNT *	40,850.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		25,358.59	156.52	807.45
			ACCOUNT 10-6250-450	* ENDING BALANCE *	40,850.00	25,202.07		807.45
				* UNCOLLECTED / UNENCUMBERED *				14,489.34

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Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
10-6250-452	(E)		CONT SERVICES-ENTERTAINMENT					
				* BUDGET AMOUNT *	86,775.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	500.00	76,778.59	3,700.00	
			ACCOUNT 10-6250-452	* ENDING BALANCE *	87,275.00	73,078.59		
				* UNCOLLECTED / UNENCUMBERED *				13,633.58
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 *	500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		410.55		
			ACCOUNT 10-6250-490	* ENDING BALANCE *		410.55		
				* UNCOLLECTED / UNENCUMBERED *				37.47

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10-6250-530	(E)		DUE AND SUBSCRIPTIONS					
				* BUDGET AMOUNT *	1,125.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		570.65		
			ACCOUNT 10-6250-530	* ENDING BALANCE *	1,125.00	570.65		
				* UNCOLLECTED / UNENCUMBERED *				92.02
10-6250-572	(E)		WELLNESS					
				* BUDGET AMOUNT *	7,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		6,686.52	1,635.00	
			ACCOUNT 10-6250-572	* ENDING BALANCE *	7,000.00	5,051.52		
				* UNCOLLECTED / UNENCUMBERED *				1,948.48
10-6250-740	(E)		CAPITAL OUTLAY					
				* BUDGET AMOUNT *	30,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	23,920.00	37,850.00		8,920.00
			ACCOUNT 10-6250-740	* ENDING BALANCE *	53,920.00	37,850.00		8,920.00
				* UNCOLLECTED / UNENCUMBERED *				7,150.00

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10-6250-920	(E)		BUILDING REUSE & FACADE					
				* BUDGET AMOUNT *	5,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-5,000.00			
			ACCOUNT 10-6250-920	* ENDING BALANCE *				
				* UNCOLLECTED / UNENCUMBERED *				0.00
10-6250-922	(E)		FESTIVAL					
				* BUDGET AMOUNT *	22,700.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		22,682.82		
			ACCOUNT 10-6250-922	* ENDING BALANCE *	22,700.00	22,682.82		
				* UNCOLLECTED / UNENCUMBERED *				17.18
10-6250-924	(E)		MAIN STREET PROGRAM					
				* BUDGET AMOUNT *	3,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,912.96		
			ACCOUNT 10-6250-924	* ENDING BALANCE *	3,000.00	2,912.96		
				* UNCOLLECTED / UNENCUMBERED *				87.04

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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 *	85,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		75,561.20		1,395.00
			ACCOUNT 10-6250-925	* ENDING BALANCE *	85,000.00	75,561.20		1,395.00
				* UNCOLLECTED / UNENCUMBERED *				2,824.80
			FUND 10 TOTAL:	* FUND NET TRANSACTIONS *		0.00		

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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 *		9,439,766.86		
				* TOTAL TRANSACTIONS *		7,851,511.05	4,610,088.96	
			ACCOUNT 30-1010-010	* ENDING BALANCE *		12,681,188.95		
30-1010-020	(A)		PAYROLL					
				* BEGINNING BALANCE *			4,257,056.35	
				* TOTAL TRANSACTIONS *			1,298,229.08	
			ACCOUNT 30-1010-020	* ENDING BALANCE *			5,555,285.43	
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 *		904,187.28		
				* TOTAL TRANSACTIONS *		7,176,728.62	7,041,659.48	
			ACCOUNT 30-1260-010	* ENDING BALANCE *		1,039,306.42		

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

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

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-1510-010	(A)		NC CLASS-UTILITY FUND					
				* BEGINNING BALANCE *		952,366.17		
				* TOTAL TRANSACTIONS *		32,194.56		
			ACCOUNT 30-1510-010	* ENDING BALANCE *		984,560.73		
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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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-1730-030	(A)		SEWER LINES					
				* BEGINNING BALANCE *		9,261,980.29		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-1730-030	* ENDING BALANCE *		9,261,980.29		
30-1730-050	(A)		WATER TANKS, METERS, HUDRNT					
				* BEGINNING BALANCE *		1,198,390.41		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-1730-050	* ENDING BALANCE *		1,198,390.41		
30-1730-060	(A)		TREATMENT TANKS					
				* BEGINNING BALANCE *		250,000.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-1730-060	* ENDING BALANCE *		250,000.00		
30-1740-000	(A)		FIXED ASSETS-EQUIPMENT					
				* BEGINNING BALANCE *		1,269,281.52		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-1740-000	* ENDING BALANCE *		1,269,281.52		

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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 *			62,461.11	
				* TOTAL TRANSACTIONS *		2,338,775.03	2,307,300.15	
			ACCOUNT 30-2010-000	* ENDING BALANCE *			30,986.23	
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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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 *			44,249.03	
				* TOTAL TRANSACTIONS *		7,850.00	10,650.00	
			ACCOUNT 30-2360-010	* ENDING BALANCE *			47,049.03	
30-2360-020	(L)		WATER DEPOSIT - TCW					
				* BEGINNING BALANCE *			62,056.25	
				* TOTAL TRANSACTIONS *		10,375.00	13,350.00	
			ACCOUNT 30-2360-020	* ENDING BALANCE *			65,031.25	

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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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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 *	-27,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			32,194.56	
			ACCOUNT 30-3290-000	* ENDING BALANCE *	-27,000.00		32,194.56	
				* UNCOLLECTED / UNENCUMBERED *				5,194.56
30-3350-030	(R)		OTHERS					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			2,799.94	
			ACCOUNT 30-3350-030	* ENDING BALANCE *			2,799.94	
				* UNCOLLECTED / UNENCUMBERED *				2,799.94

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Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-3350-040	(R)		UTILITY BILL PENALTIES					
				* BUDGET AMOUNT *	-70,823.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		10,638.10	107,447.37	
			ACCOUNT 30-3350-040	* ENDING BALANCE *	-70,823.00		96,809.27	
				* UNCOLLECTED / UNENCUMBERED *				26,361.27
30-3710-010	(R)		WATER CHARGES - RES					
				* BUDGET AMOUNT *	-3,997,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		9,370.64	3,450,318.70	
			ACCOUNT 30-3710-010	* ENDING BALANCE *	-3,997,000.00		3,440,948.06	
				* UNCOLLECTED / UNENCUMBERED *				-556,744.36
30-3710-011	(R)		WATER CHARGES - COMM					
				* BUDGET AMOUNT *	-317,961.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		15,993.28	376,229.44	
			ACCOUNT 30-3710-011	* ENDING BALANCE *	-317,961.00		360,236.16	
				* UNCOLLECTED / UNENCUMBERED *				40,968.12

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-3710-012	(R)		WATER CHARGES - IND					
				* BUDGET AMOUNT *	-518,601.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			480,479.71	
			ACCOUNT 30-3710-012	* ENDING BALANCE *	-518,601.00		480,479.71	
				* UNCOLLECTED / UNENCUMBERED *				-38,121.29
30-3710-020	(R)		WASTE WATER CHARGES					
				* BUDGET AMOUNT *	-1,744,363.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		17,922.38	1,603,780.44	
			ACCOUNT 30-3710-020	* ENDING BALANCE *	-1,744,363.00		1,585,858.06	
				* UNCOLLECTED / UNENCUMBERED *				-159,864.71
30-3710-021	(R)		LONG TERM MONITORING					
				* BUDGET AMOUNT *	-18,900.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			15,416.50	
			ACCOUNT 30-3710-021	* ENDING BALANCE *	-18,900.00		15,416.50	
				* UNCOLLECTED / UNENCUMBERED *				-3,483.50

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-3730-000	(R)		TAP & CONNECTIN FEES					
				* BUDGET AMOUNT *	-40,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			90,440.00	
			ACCOUNT 30-3730-000	* ENDING BALANCE *	-40,000.00		90,440.00	
				* UNCOLLECTED / UNENCUMBERED *				50,440.00
30-3750-000	(R)		RECONNECTIN FEES					
				* BUDGET AMOUNT *	-70,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		870.60	77,400.00	
			ACCOUNT 30-3750-000	* ENDING BALANCE *	-70,000.00		76,579.40	
				* UNCOLLECTED / UNENCUMBERED *				6,579.40
30-3810-020	(R)		TOWN OF DREXEL					
				* BUDGET AMOUNT *	-206,850.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			166,190.05	
			ACCOUNT 30-3810-020	* ENDING BALANCE *	-206,850.00		166,190.05	
				* UNCOLLECTED / UNENCUMBERED *				-40,476.52

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-3810-030	(R)		BURKE CNTY-E BURKE SYST-WW					
				* BUDGET AMOUNT *	-128,596.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			87,961.25	
			ACCOUNT 30-3810-030	* ENDING BALANCE *	-128,596.00		87,961.25	
				* UNCOLLECTED / UNENCUMBERED *				-40,634.75
30-3810-032	(R)		BURKE COUNTY WATER					
				* BUDGET AMOUNT *	-107,520.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			96,849.69	
			ACCOUNT 30-3810-032	* ENDING BALANCE *	-107,520.00		96,849.69	
				* UNCOLLECTED / UNENCUMBERED *				-10,670.31
30-3810-040	(R)		RC WATER CORP					
				* BUDGET AMOUNT *	-256,001.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		7,104.39	212,500.50	
			ACCOUNT 30-3810-040	* ENDING BALANCE *	-256,001.00		205,396.11	
				* UNCOLLECTED / UNENCUMBERED *				-50,604.89

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-3810-042	(R)	RC WW						
				* BUDGET AMOUNT *	-18,191.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			15,965.70	
			ACCOUNT 30-3810-042	* ENDING BALANCE *	-18,191.00		15,965.70	
				* UNCOLLECTED / UNENCUMBERED *				-2,225.30
30-3810-070	(R)	ICARD WATER CORP						
				* BUDGET AMOUNT *	-135,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			194,094.65	
			ACCOUNT 30-3810-070	* ENDING BALANCE *	-135,000.00		194,094.65	
				* UNCOLLECTED / UNENCUMBERED *				59,094.65
30-3810-080	(R)	CONNELLY SPRINGS MAINT						
				* BUDGET AMOUNT *	-23,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			11,500.00	
			ACCOUNT 30-3810-080	* ENDING BALANCE *	-23,000.00		11,500.00	
				* UNCOLLECTED / UNENCUMBERED *				-11,500.00

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-3830-000	(R)		SALE OF FIXED ASSETS					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			1,925.00	
			ACCOUNT 30-3830-000	* ENDING BALANCE *			1,925.00	
				* UNCOLLECTED / UNENCUMBERED *				1,925.00
30-3970-812	(R)		PROCEEDS FROM FINANCING					
				* BUDGET AMOUNT *	-1,987,194.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	1,365,000.00			
			ACCOUNT 30-3970-812	* ENDING BALANCE *	-622,194.00			
				* UNCOLLECTED / UNENCUMBERED *				-622,194.00
30-3990-000	(R)		FUND BALANCE-APPROPRIATED					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-1,381,319.00	70,600.00	502,532.37	
			ACCOUNT 30-3990-000	* ENDING BALANCE *	-1,381,319.00		431,932.37	
				* UNCOLLECTED / UNENCUMBERED *				-949,386.63

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8100-020	(E)		SALARIES & WAGES					
				* BUDGET AMOUNT *	364,414.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		296,949.47		
			ACCOUNT 30-8100-020	* ENDING BALANCE *	364,414.00	296,949.47		
				* UNCOLLECTED / UNENCUMBERED *				53,570.07
30-8100-021	(E)		OVER TIME PAY					
				* BUDGET AMOUNT *	3,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		718.23		
			ACCOUNT 30-8100-021	* ENDING BALANCE *	3,000.00	718.23		
				* UNCOLLECTED / UNENCUMBERED *				2,156.89
30-8100-040	(E)		PROFESSIONAL SERVICES					
				* BUDGET AMOUNT *	61,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		20,698.15		
			ACCOUNT 30-8100-040	* ENDING BALANCE *	61,500.00	20,698.15		
				* UNCOLLECTED / UNENCUMBERED *				40,801.85

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30-8100-050	(E)		FICA TAX EXPENSE					
				* BUDGET AMOUNT *	28,028.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		21,980.87		
			ACCOUNT 30-8100-050	* ENDING BALANCE *	28,028.00	21,980.87		
				* UNCOLLECTED / UNENCUMBERED *				5,012.05
30-8100-060	(E)		GROUP INSURANCE EXPENSE					
				* BUDGET AMOUNT *	73,845.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		62,713.56		
			ACCOUNT 30-8100-060	* ENDING BALANCE *	73,845.00	62,713.56		
				* UNCOLLECTED / UNENCUMBERED *				4,821.01
30-8100-070	(E)		RETIREMENT EXPENSE					
				* BUDGET AMOUNT *	52,795.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		42,703.59		
			ACCOUNT 30-8100-070	* ENDING BALANCE *	52,795.00	42,703.59		
				* UNCOLLECTED / UNENCUMBERED *				8,079.88

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30-8100-110	(E)		TELEPHONE					
				* BUDGET AMOUNT *	823.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	1,700.00	1,801.31		
			ACCOUNT 30-8100-110	* ENDING BALANCE *	2,523.00	1,801.31		
				* UNCOLLECTED / UNENCUMBERED *				721.69
30-8100-130	(E)		UTILITES EXPENSE-ELECTRIC					
				* BUDGET AMOUNT *	310,892.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		249,123.10		
			ACCOUNT 30-8100-130	* ENDING BALANCE *	310,892.00	249,123.10		
				* UNCOLLECTED / UNENCUMBERED *				61,768.90
30-8100-132	(E)		UTILITES EXPENSE-FUEL OIL					
				* BUDGET AMOUNT *	5,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	1,800.00	6,749.12		
			ACCOUNT 30-8100-132	* ENDING BALANCE *	6,800.00	6,749.12		
				* UNCOLLECTED / UNENCUMBERED *				50.88

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30-8100-140	(E)		TRAINING & TRAVEL					
				* BUDGET AMOUNT *	3,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		3,378.19		
			ACCOUNT 30-8100-140	* ENDING BALANCE *	3,500.00	3,378.19		
				* UNCOLLECTED / UNENCUMBERED *				121.81
30-8100-150	(E)		MAINT & REPAIR-BLDGS					
				* BUDGET AMOUNT *	29,270.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-90.00	8,538.13		254.99
			ACCOUNT 30-8100-150	* ENDING BALANCE *	29,180.00	8,538.13		254.99
				* UNCOLLECTED / UNENCUMBERED *				20,444.87
30-8100-160	(E)		MAINT. & REPAIR-EQUIPMENT					
				* BUDGET AMOUNT *	36,700.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	46,505.00	83,145.01		
			ACCOUNT 30-8100-160	* ENDING BALANCE *	83,205.00	83,145.01		
				* UNCOLLECTED / UNENCUMBERED *				59.99

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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 *		1,635.38		
			ACCOUNT 30-8100-311	* ENDING BALANCE *	4,000.00	1,635.38		
				* UNCOLLECTED / UNENCUMBERED *				2,364.62
30-8100-312	(E)		AUTO SUPPLIES-DIESEL					
				* BUDGET AMOUNT *	400.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-8100-312	* ENDING BALANCE *	400.00			
				* UNCOLLECTED / UNENCUMBERED *				400.00

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
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
30-8100-330	(E)		DEPT SUPPLIES & MATERIALS					
				* BUDGET AMOUNT *	3,400.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		3,214.83		
			ACCOUNT 30-8100-330	* ENDING BALANCE *	3,400.00	3,214.83		
				* UNCOLLECTED / UNENCUMBERED *				185.17
30-8100-332	(E)		CHEMICALS					
				* BUDGET AMOUNT *	250,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		220,216.94	29,783.43	
			ACCOUNT 30-8100-332	* ENDING BALANCE *	250,000.00	190,433.51		
				* UNCOLLECTED / UNENCUMBERED *				59,566.49

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8100-333	(E)		LAB SUPPLIES					
				* BUDGET AMOUNT *	23,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		22,867.36		
			ACCOUNT 30-8100-333	* ENDING BALANCE *	23,000.00	22,867.36		
				* UNCOLLECTED / UNENCUMBERED *				132.64
30-8100-334	(E)		WATER TESTING-PROFESSIONAL					
				* BUDGET AMOUNT *	15,900.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		11,048.73	1,515.00	
			ACCOUNT 30-8100-334	* ENDING BALANCE *	15,900.00	9,533.73		
				* UNCOLLECTED / UNENCUMBERED *				6,366.27
30-8100-360	(E)		UNIFORMS					
				* BUDGET AMOUNT *	5,200.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,816.70		
			ACCOUNT 30-8100-360	* ENDING BALANCE *	5,200.00	2,816.70		
				* UNCOLLECTED / UNENCUMBERED *				2,383.30

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8100-450	(E)		CONTRACTED SERVICES					
				* BUDGET AMOUNT *	6,540.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		4,834.55		0.08
			ACCOUNT 30-8100-450	* ENDING BALANCE *	6,540.00	4,834.55		0.08
				* UNCOLLECTED / UNENCUMBERED *				1,598.63
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 *	90.00	11,151.00		
			ACCOUNT 30-8100-530	* ENDING BALANCE *	11,154.00	11,151.00		
				* UNCOLLECTED / UNENCUMBERED *				3.00

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30-8100-540	(E)		INSURANCE AND BONDS					
				* BUDGET AMOUNT *	27,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		27,000.00		
			ACCOUNT 30-8100-540	* ENDING BALANCE *	27,000.00	27,000.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
30-8100-570	(E)		MISCELLANEOUS EXPENSE					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	115,000.00	83,609.41		31,390.59
			ACCOUNT 30-8100-570	* ENDING BALANCE *	115,000.00	83,609.41		31,390.59
				* UNCOLLECTED / UNENCUMBERED *				31,587.59
30-8100-572	(E)		SAFETY					
				* BUDGET AMOUNT *	3,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,150.53		
			ACCOUNT 30-8100-572	* ENDING BALANCE *	3,000.00	2,150.53		
				* UNCOLLECTED / UNENCUMBERED *				849.47

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8100-730	(E)		CAPITAL OUTLAY-OTHER IMPROVEME					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			127,451.75	
			ACCOUNT 30-8100-730	* ENDING BALANCE *			127,451.75	
				* UNCOLLECTED / UNENCUMBERED *				127,451.75
30-8100-740	(E)		CAPITAL OUTLAY					
				* BUDGET AMOUNT *	1,681,100.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	47,565.00	107,497.95		47,565.00
			ACCOUNT 30-8100-740	* ENDING BALANCE *	1,728,665.00	107,497.95		47,565.00
				* UNCOLLECTED / UNENCUMBERED *				1,573,602.05
30-8100-910	(E)		DEBT SERVICE					
				* BUDGET AMOUNT *	71,324.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		71,322.85		
			ACCOUNT 30-8100-910	* ENDING BALANCE *	71,324.00	71,322.85		
				* UNCOLLECTED / UNENCUMBERED *				1.15

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8100-920	(E)	PRO RATA						
				* BUDGET AMOUNT *	550,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		366,666.64		
			ACCOUNT 30-8100-920	* ENDING BALANCE *	550,000.00	366,666.64		
				* UNCOLLECTED / UNENCUMBERED *				183,333.36
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
30-8100-931	(E)	ECONOMIC DEVEL BPED						
				* BUDGET AMOUNT *	12,250.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		12,250.00		
			ACCOUNT 30-8100-931	* ENDING BALANCE *	12,250.00	12,250.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8100-990	(E)		CONTINGENCY					
				* BUDGET AMOUNT *	221,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		275,211.00	54,628.61	
			ACCOUNT 30-8100-990	* ENDING BALANCE *	221,000.00	220,582.39		
				* UNCOLLECTED / UNENCUMBERED *				7,628.61
30-8110-020	(E)		SALARIES & WAGES					
				* BUDGET AMOUNT *	421,823.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		338,633.62		
			ACCOUNT 30-8110-020	* ENDING BALANCE *	421,823.00	338,633.62		
				* UNCOLLECTED / UNENCUMBERED *				67,211.68
30-8110-022	(E)		PART-TIME PAY					
				* BUDGET AMOUNT *	20,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 30-8110-022	* ENDING BALANCE *	20,000.00			
				* UNCOLLECTED / UNENCUMBERED *				20,000.00

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8110-040	(E)		PROFESSIONAL SERVICES					
				* BUDGET AMOUNT *	2,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		798.15		
			ACCOUNT 30-8110-040	* ENDING BALANCE *	2,500.00	798.15		
				* UNCOLLECTED / UNENCUMBERED *				1,701.85
30-8110-050	(E)		FICA TAX PAYABLE					
				* BUDGET AMOUNT *	33,680.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		25,527.49		
			ACCOUNT 30-8110-050	* ENDING BALANCE *	33,680.00	25,527.49		
				* UNCOLLECTED / UNENCUMBERED *				6,949.62
30-8110-060	(E)		GROUP INSURANCE EXPENSE					
				* BUDGET AMOUNT *	89,269.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		69,885.76	473.13	
			ACCOUNT 30-8110-060	* ENDING BALANCE *	89,269.00	69,412.63		
				* UNCOLLECTED / UNENCUMBERED *				13,043.75

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8110-070	(E)		RETIREMENT EXPENSE					
				* BUDGET AMOUNT *	60,560.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		48,641.32		
			ACCOUNT 30-8110-070	* ENDING BALANCE *	60,560.00	48,641.32		
				* UNCOLLECTED / UNENCUMBERED *				9,624.94
30-8110-110	(E)		TELEPHONE					
				* BUDGET AMOUNT *	3,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,250.00		
			ACCOUNT 30-8110-110	* ENDING BALANCE *	3,000.00	2,250.00		
				* UNCOLLECTED / UNENCUMBERED *				500.00
30-8110-130	(E)		UTILITIES EXPENSE-ELECTRIC					
				* BUDGET AMOUNT *	225,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		144,955.09		
			ACCOUNT 30-8110-130	* ENDING BALANCE *	225,000.00	144,955.09		
				* UNCOLLECTED / UNENCUMBERED *				80,044.91

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8110-132	(E)		UTILITIES EXPENSE-FUEL OIL					
				* BUDGET AMOUNT *	9,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		4,295.10		
			ACCOUNT 30-8110-132	* ENDING BALANCE *	9,000.00	4,295.10		
				* UNCOLLECTED / UNENCUMBERED *				4,704.90
30-8110-140	(E)		TRAVEL EXPENSE					
				* BUDGET AMOUNT *	4,925.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		113.34		
			ACCOUNT 30-8110-140	* ENDING BALANCE *	4,925.00	113.34		
				* UNCOLLECTED / UNENCUMBERED *				4,811.66
30-8110-150	(E)		MAINT. & REPAIR-BLDGS					
				* BUDGET AMOUNT *	110,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		14,796.80		-930.69
			ACCOUNT 30-8110-150	* ENDING BALANCE *	110,000.00	14,796.80		-930.69
				* UNCOLLECTED / UNENCUMBERED *				87,385.26

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8110-160	(E)		MAINT. & REPAIR-EQUIPMENT					
				* BUDGET AMOUNT *	12,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		11,959.61	136.40	
			ACCOUNT 30-8110-160	* ENDING BALANCE *	12,000.00	11,823.21		
				* UNCOLLECTED / UNENCUMBERED *				76.81
30-8110-170	(E)		MAINT. & REPAIR-AUTO					
				* BUDGET AMOUNT *	2,100.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		523.49		
			ACCOUNT 30-8110-170	* ENDING BALANCE *	2,100.00	523.49		
				* UNCOLLECTED / UNENCUMBERED *				927.68
30-8110-311	(E)		AUTO SUPPLIES-GAS-UNLEAD					
				* BUDGET AMOUNT *	5,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,877.68		
			ACCOUNT 30-8110-311	* ENDING BALANCE *	5,000.00	1,877.68		
				* UNCOLLECTED / UNENCUMBERED *				3,122.32

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30-8110-313	(E)		AUTO SUPPLIES-TIRES					
				* BUDGET AMOUNT *	1,900.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		400.09		924.52
			ACCOUNT 30-8110-313	* ENDING BALANCE *	1,900.00	400.09		924.52
				* UNCOLLECTED / UNENCUMBERED *				575.39
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 *		7,546.56		
			ACCOUNT 30-8110-330	* ENDING BALANCE *	12,000.00	7,546.56		
				* UNCOLLECTED / UNENCUMBERED *				4,295.14

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8110-332	(E)		CHEMICALS					
				* BUDGET AMOUNT *	108,293.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	13,000.00	23,457.74		13,000.00
			ACCOUNT 30-8110-332	* ENDING BALANCE *	121,293.00	23,457.74		13,000.00
				* UNCOLLECTED / UNENCUMBERED *				62,923.26
30-8110-333	(E)		LAB SUPPLIES					
				* BUDGET AMOUNT *	12,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		16,783.93	5,610.80	771.98
			ACCOUNT 30-8110-333	* ENDING BALANCE *	12,000.00	11,173.13		771.98
				* UNCOLLECTED / UNENCUMBERED *				49.77
30-8110-336	(E)		WOOD CHIPS					
				* BUDGET AMOUNT *	61,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		29,175.00		
			ACCOUNT 30-8110-336	* ENDING BALANCE *	61,000.00	29,175.00		
				* UNCOLLECTED / UNENCUMBERED *				9,231.25

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Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8110-360	(E)	UNIFORMS						
				* BUDGET AMOUNT *	1,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,420.43		
			ACCOUNT 30-8110-360	* ENDING BALANCE *	1,500.00	1,420.43		
				* UNCOLLECTED / UNENCUMBERED *				79.57
30-8110-450	(E)	CONTRACTED SERVICES						
				* BUDGET AMOUNT *	28,840.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		24,211.42		-161.00
			ACCOUNT 30-8110-450	* ENDING BALANCE *	28,840.00	24,211.42		-161.00
				* UNCOLLECTED / UNENCUMBERED *				2,548.10
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

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30-8110-500	(E)		LONG TERM MONITORING					
				* BUDGET AMOUNT *	31,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		15,423.23		
			ACCOUNT 30-8110-500	* ENDING BALANCE *	31,000.00	15,423.23		
				* UNCOLLECTED / UNENCUMBERED *				10,015.89
30-8110-530	(E)		DUES AND SUBSCRIPTIONS					
				* BUDGET AMOUNT *	14,171.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		10,079.77		
			ACCOUNT 30-8110-530	* ENDING BALANCE *	14,171.00	10,079.77		
				* UNCOLLECTED / UNENCUMBERED *				4,091.23
30-8110-540	(E)		INSURANCE AND BONDS					
				* BUDGET AMOUNT *	32,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		32,000.00		
			ACCOUNT 30-8110-540	* ENDING BALANCE *	32,000.00	32,000.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8110-572	(E)	SAFETY						
				* BUDGET AMOUNT *	2,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		371.23		
			ACCOUNT 30-8110-572	* ENDING BALANCE *	2,500.00	371.23		
				* UNCOLLECTED / UNENCUMBERED *				1,700.54
30-8110-740	(E)	CAPITAL OUTLAY						
				* BUDGET AMOUNT *	154,200.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	1,014,100.00	187,809.41		896,290.59
			ACCOUNT 30-8110-740	* ENDING BALANCE *	1,168,300.00	187,809.41		896,290.59
				* UNCOLLECTED / UNENCUMBERED *				84,200.00
30-8110-920	(E)	PRO RATA						
				* BUDGET AMOUNT *	550,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		366,666.64		
			ACCOUNT 30-8110-920	* ENDING BALANCE *	550,000.00	366,666.64		
				* UNCOLLECTED / UNENCUMBERED *				183,333.36

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
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
30-8110-931	(E)	ECONOMIC DEV BPED						
				* BUDGET AMOUNT *	12,985.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		6,676.25		
			ACCOUNT 30-8110-931	* ENDING BALANCE *	12,985.00	6,676.25		
				* UNCOLLECTED / UNENCUMBERED *				6,308.75
30-8120-020	(E)	SALARIES & WAGES						
				* BUDGET AMOUNT *	447,289.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		396,964.97		
			ACCOUNT 30-8120-020	* ENDING BALANCE *	447,289.00	396,964.97		
				* UNCOLLECTED / UNENCUMBERED *				32,886.23

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8120-021	(E)		OVER TIME PAY					
				* BUDGET AMOUNT *	29,395.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	5,120.00	22,513.51		
			ACCOUNT 30-8120-021	* ENDING BALANCE *	34,515.00	22,513.51		
				* UNCOLLECTED / UNENCUMBERED *				11,589.66
30-8120-022	(E)		PART-TIME PAY					
				* BUDGET AMOUNT *	23,400.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		12,525.00		
			ACCOUNT 30-8120-022	* ENDING BALANCE *	23,400.00	12,525.00		
				* UNCOLLECTED / UNENCUMBERED *				10,875.00
30-8120-040	(E)		PROFESSIONAL SERVICES					
				* BUDGET AMOUNT *	114,652.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	12,000.00	61,905.58		12,000.00
			ACCOUNT 30-8120-040	* ENDING BALANCE *	126,652.00	61,905.58		12,000.00
				* UNCOLLECTED / UNENCUMBERED *				52,324.42

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8120-041	(E)		HEALTH REIMBURSEMENT (HRA)					
				* BUDGET AMOUNT *	29,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,302.72		
			ACCOUNT 30-8120-041	* ENDING BALANCE *	29,000.00	2,302.72		
				* UNCOLLECTED / UNENCUMBERED *				26,697.28
30-8120-050	(E)		FICA TAX EXPENSE					
				* BUDGET AMOUNT *	37,898.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	905.00	32,617.71		
			ACCOUNT 30-8120-050	* ENDING BALANCE *	38,803.00	32,617.71		
				* UNCOLLECTED / UNENCUMBERED *				4,839.90
30-8120-060	(E)		GROUP INSURANCE EXPENSE					
				* BUDGET AMOUNT *	82,899.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		55,932.79	256.52	
			ACCOUNT 30-8120-060	* ENDING BALANCE *	82,899.00	55,676.27		
				* UNCOLLECTED / UNENCUMBERED *				22,262.42

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8120-070	(E)		RETIREMENT EXPENSE					
				* BUDGET AMOUNT *	65,710.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	224.00	58,453.30		
			ACCOUNT 30-8120-070	* ENDING BALANCE *	65,934.00	58,453.30		
				* UNCOLLECTED / UNENCUMBERED *				4,981.34
30-8120-110	(E)		TELEPHONE					
				* BUDGET AMOUNT *	2,700.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,350.51		
			ACCOUNT 30-8120-110	* ENDING BALANCE *	2,700.00	2,350.51		
				* UNCOLLECTED / UNENCUMBERED *				349.49
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 *		40.55		
			ACCOUNT 30-8120-120	* ENDING BALANCE *	1,500.00	40.55		
				* UNCOLLECTED / UNENCUMBERED *				1,459.45
30-8120-130	(E)		UTILITIES EXPENSE-ELECTRIC					
				* BUDGET AMOUNT *	25,410.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		19,667.37		299.27
			ACCOUNT 30-8120-130	* ENDING BALANCE *	25,410.00	19,667.37		299.27
				* UNCOLLECTED / UNENCUMBERED *				5,443.36
30-8120-140	(E)		TRAINING & TRAVEL					
				* BUDGET AMOUNT *	6,570.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,240.10		
			ACCOUNT 30-8120-140	* ENDING BALANCE *	6,570.00	1,240.10		
				* UNCOLLECTED / UNENCUMBERED *				5,329.90

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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 *		16,069.31		
			ACCOUNT 30-8120-150	* ENDING BALANCE *	48,000.00	16,069.31		
				* UNCOLLECTED / UNENCUMBERED *				31,041.79
30-8120-160	(E)		MAINT. & REPAIR EQUIPMENT					
				* BUDGET AMOUNT *	10,650.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		13,474.49	4,900.00	
			ACCOUNT 30-8120-160	* ENDING BALANCE *	10,650.00	8,574.49		
				* UNCOLLECTED / UNENCUMBERED *				2,029.26
30-8120-170	(E)		MAINT & REPAIR-AUTO					
				* BUDGET AMOUNT *	3,693.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		3,606.36		
			ACCOUNT 30-8120-170	* ENDING BALANCE *	3,693.00	3,606.36		
				* UNCOLLECTED / UNENCUMBERED *				86.64

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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 *		84.00		
			ACCOUNT 30-8120-260	* ENDING BALANCE *	100.00	84.00		
				* UNCOLLECTED / UNENCUMBERED *				16.00
30-8120-311	(E)		AUTO SUPPLIES-GAS-UNLEAD					
				* BUDGET AMOUNT *	13,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		10,187.74	11,306.00	
			ACCOUNT 30-8120-311	* ENDING BALANCE *	13,500.00		1,118.26	
				* UNCOLLECTED / UNENCUMBERED *				14,618.26
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 *		2,098.00		
			ACCOUNT 30-8120-313	* ENDING BALANCE *	4,200.00	2,098.00		
				* UNCOLLECTED / UNENCUMBERED *				1,275.96
30-8120-314	(E)		AUTO SUPPLIES-OIL					
				* BUDGET AMOUNT *	2,180.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		541.14		
			ACCOUNT 30-8120-314	* ENDING BALANCE *	2,180.00	541.14		
				* UNCOLLECTED / UNENCUMBERED *				1,638.86
30-8120-330	(E)		DEPT. SUPPLIES & MATERIALS					
				* BUDGET AMOUNT *	98,900.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	45,000.00	95,704.96		
			ACCOUNT 30-8120-330	* ENDING BALANCE *	143,900.00	95,704.96		
				* UNCOLLECTED / UNENCUMBERED *				47,814.28

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8120-331	(E)	METERS						
				* BUDGET AMOUNT *	55,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		49,933.34		
			ACCOUNT 30-8120-331	* ENDING BALANCE *	55,000.00	49,933.34		
				* UNCOLLECTED / UNENCUMBERED *				5,066.66
30-8120-332	(E)	CHEMICALS						
				* BUDGET AMOUNT *	2,100.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,100.00		
			ACCOUNT 30-8120-332	* ENDING BALANCE *	2,100.00	2,100.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
30-8120-360	(E)	UNIFORMS						
				* BUDGET AMOUNT *	3,744.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		2,793.55		
			ACCOUNT 30-8120-360	* ENDING BALANCE *	3,744.00	2,793.55		
				* UNCOLLECTED / UNENCUMBERED *				801.97

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8120-450	(E)		CONTRACTED SERVICES					
				* BUDGET AMOUNT *	123,873.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		97,281.60	927.00	
			ACCOUNT 30-8120-450	* ENDING BALANCE *	123,873.00	96,354.60		
				* UNCOLLECTED / UNENCUMBERED *				25,820.24
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 *	13,795.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		8,215.34		
			ACCOUNT 30-8120-530	* ENDING BALANCE *	13,795.00	8,215.34		
				* UNCOLLECTED / UNENCUMBERED *				5,579.66

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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 *	31,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		31,000.00		
			ACCOUNT 30-8120-540	* ENDING BALANCE *	31,000.00	31,000.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
30-8120-572	(E)		SAFETY					
				* BUDGET AMOUNT *	5,060.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		1,027.30		
			ACCOUNT 30-8120-572	* ENDING BALANCE *	5,060.00	1,027.30		
				* UNCOLLECTED / UNENCUMBERED *				3,882.70
30-8120-740	(E)		CAPITAL OUTLAY					
				* BUDGET AMOUNT *	2,054,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-1,286,600.00	762,286.00	11,306.00	
			ACCOUNT 30-8120-740	* ENDING BALANCE *	767,400.00	750,980.00		
				* UNCOLLECTED / UNENCUMBERED *				16,420.00

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Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
30-8120-910	(E)		DEBT SERVICE					
				* BUDGET AMOUNT *	419,311.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		304,475.54		
			ACCOUNT 30-8120-910	* ENDING BALANCE *	419,311.00	304,475.54		
				* UNCOLLECTED / UNENCUMBERED *				114,835.46

FUND 30 TOTAL: * FUND NET TRANSACTIONS * 0.00

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POOL STRUCTURE

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Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
31-1010-010	(A)		CASH - POOL STRUCTURE					
				* BEGINNING BALANCE *		107,951.98		
				* TOTAL TRANSACTIONS *		230,500.00	662,107.34	
			ACCOUNT 31-1010-010	* ENDING BALANCE *			323,655.36	
31-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		662,107.34	674,224.76	
			ACCOUNT 31-2010-000	* ENDING BALANCE *			12,117.42	
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 *	-386,648.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			386,648.00	
				* TOTAL TRANSACTIONS *	-225,000.00		225,000.00	
			ACCOUNT 31-3970-000	* ENDING BALANCE *	-611,648.00		611,648.00	
				* UNCOLLECTED / UNENCUMBERED *				0.00

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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 *			100,000.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 31-3970-002	* ENDING BALANCE *			100,000.00	
				* UNCOLLECTED / UNENCUMBERED *				0.00
31-3970-003	(R)		CAPITAL CAMPAIGN					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			3,100.00	
				* TOTAL TRANSACTIONS *			5,500.00	
			ACCOUNT 31-3970-003	* ENDING BALANCE *			8,600.00	
				* UNCOLLECTED / UNENCUMBERED *				8,600.00

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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 *	767,308.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		270,887.00		
				* TOTAL TRANSACTIONS *	225,000.00	674,224.76		
			ACCOUNT 31-6200-740	* ENDING BALANCE *	992,308.00	945,111.76		
				* UNCOLLECTED / UNENCUMBERED *				47,196.24

Fund No: ALL
Fiscal Year: 2026
Project Code: ALL ALL Projects Included
Journal Type: ALL

POOL STRUCTURE

Trial Balance Report

REPORT DATE: 05/21/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 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

TOWN OF VALDESE

HOYLE CREEK RESTORATION

Agenda

Trial Balance Report

REPORT DATE: 05/21/26

Fund No: ALL
Fiscal Year: 2026
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 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
32-1010-010	(A)		CASH-HOYLE CREEK RESTORATION					
				* BEGINNING BALANCE *		2,054,000.00		
				* TOTAL TRANSACTIONS *			125,400.00	
			ACCOUNT 32-1010-010	* ENDING BALANCE *		1,928,600.00		
32-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		125,400.00	125,400.00	
			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

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HOYLE CREEK RESTORATION

Fund No: ALL
Fiscal Year: 2026
Project Code: ALL ALL Projects Included
Journal Type: ALL

Trial Balance Report

REPORT DATE: 05/21/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 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 *		39,100.00		
				* TOTAL TRANSACTIONS *		49,600.00		
			ACCOUNT 32-6200-001	* ENDING BALANCE *	102,500.00	88,700.00		
				* UNCOLLECTED / UNENCUMBERED *				13,800.00
32-6200-002	(E)		SURVEY & DESIGN PHASE					
				* BUDGET AMOUNT *	553,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		106,900.00		
				* TOTAL TRANSACTIONS *		75,800.00		
			ACCOUNT 32-6200-002	* ENDING BALANCE *	553,000.00	182,700.00		
				* UNCOLLECTED / UNENCUMBERED *				370,300.00
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

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Trial Balance Report

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Fund No: ALL
Fiscal Year: 2026
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 10 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		

TOWN OF VALDESE
CHILDRENS PARK UPGRADES

Agenda

Trial Balance Report

REPORT DATE: 05/21/26

Fund No: ALL
Fiscal Year: 2026
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 10 INCLUSIVE

Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
33-1010-010	(A)		CASH-CHILDRENS PARK UPGRADES					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 33-1010-010	* ENDING BALANCE *				
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 *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 33-3900-000	* ENDING BALANCE *	-100,000.00			
				* UNCOLLECTED / UNENCUMBERED *				0.00

TOWN OF VALDESE

CHILDRENS PARK UPGRADES

Agenda

Trial Balance Report

REPORT DATE: 05/21/26

Fund No: ALL
Fiscal Year: 2026
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 10 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

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Trial Balance Report

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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 10 INCLUSIVE

Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
35-1010-010	(A)		CASH-PUBLIC SAFETY BUILDING					
				* BEGINNING BALANCE *		809,935.94		
				* TOTAL TRANSACTIONS *		145,973.55	49,920.00	
			ACCOUNT 35-1010-010	* ENDING BALANCE *		905,989.49		
35-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		49,920.00	49,920.00	
			ACCOUNT 35-2010-000	* ENDING BALANCE *				
35-2990-000	(Q)		FUND BALANCE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 35-2990-000	* ENDING BALANCE *				
35-3480-000	(R)		TOWN CONTRIBUTION					
				* BUDGET AMOUNT *	-860,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			860,000.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 35-3480-000	* ENDING BALANCE *	-860,000.00		860,000.00	
				* UNCOLLECTED / UNENCUMBERED *				0.00

TOWN OF VALDESE
PUBLIC SAFETY BUILDING

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Trial Balance Report

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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 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
35-3480-001	(R)		ABC DISTRIBUTIONS					
				* BUDGET AMOUNT *	-497,888.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			548,894.25	
				* TOTAL TRANSACTIONS *	-51,006.25			
			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
35-3480-003	(R)		FUTURE LOAN					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 35-3480-003	* ENDING BALANCE *				
				* UNCOLLECTED / UNENCUMBERED *				0.00

Fund No: ALL
Fiscal Year: 2026
Project Code: ALL ALL Projects Included
Journal Type: ALL

Trial Balance Report

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
35-3480-004	(R)		SALE OF PROPERTIES					
				* BUDGET AMOUNT *	-52,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			120,375.00	
				* TOTAL TRANSACTIONS *	-86,859.06		145,973.55	
			ACCOUNT 35-3480-004	* ENDING BALANCE *	-139,359.06		266,348.55	
				* UNCOLLECTED / UNENCUMBERED *				126,989.49
35-5100-040	(E)		PD A&E SERVICES					
				* BUDGET AMOUNT *	174,755.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-174,755.00			
			ACCOUNT 35-5100-040	* ENDING BALANCE *				
				* UNCOLLECTED / UNENCUMBERED *				0.00
35-5100-050	(E)		PD A&E REIMBURSABLE ALLOWANCE					
				* BUDGET AMOUNT *	4,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-4,000.00			
			ACCOUNT 35-5100-050	* ENDING BALANCE *				
				* UNCOLLECTED / UNENCUMBERED *				0.00

TOWN OF VALDESE
PUBLIC SAFETY BUILDING

Agenda

Trial Balance Report

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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 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
35-5100-150	(E)		PD BUILDING PURCHASE					
				* BUDGET AMOUNT *	363,810.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		363,467.33		
				* TOTAL TRANSACTIONS *	-342.67			
			ACCOUNT 35-5100-150	* ENDING BALANCE *	363,467.33	363,467.33		
				* UNCOLLECTED / UNENCUMBERED *				0.00
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 *	300,167.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		288,210.38		
				* TOTAL TRANSACTIONS *	-11,956.62			
			ACCOUNT 35-5300-040	* ENDING BALANCE *	288,210.38	288,210.38		
				* UNCOLLECTED / UNENCUMBERED *				0.00

TOWN OF VALDESE
PUBLIC SAFETY BUILDING
Trial Balance Report
REPORT DATE: 05/21/26

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Project Code: ALL ALL Projects Included
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Function Code: ALL
Element Code: ALL
Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
35-5300-041	(E)		PROFESSIONAL SERVICES					
				* BUDGET AMOUNT *	44,024.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		44,023.60		
				* TOTAL TRANSACTIONS *	53,919.60	49,920.00		
			ACCOUNT 35-5300-041	* ENDING BALANCE *	97,943.60	93,943.60		
				* UNCOLLECTED / UNENCUMBERED *				4,000.00
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 *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	275,000.00			
			ACCOUNT 35-5300-200	* ENDING BALANCE *	275,000.00			
				* UNCOLLECTED / UNENCUMBERED *				275,000.00

TOWN OF VALDESE
PUBLIC SAFETY BUILDING

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Journal Type: ALL

Function Code: ALL
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Dept Range: FIRST To LAST

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
35-5300-900	(E)	CONSTRUCTION						
				* BUDGET AMOUNT *	500,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 35-5300-900	* ENDING BALANCE *	500,000.00			
				* UNCOLLECTED / UNENCUMBERED *				500,000.00

FUND 35 TOTAL: * FUND NET TRANSACTIONS * 0.00

TOWN OF VALDESE

OLD ROCK SCHOOL RENOVATIONS

Agenda

Trial Balance Report

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Fiscal Year: 2026
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 10 INCLUSIVE

Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
38-1010-010	(A)		CASH-OLD ROCK SCHOOL RENOVATIONS					
				* BEGINNING BALANCE *		4,128.62		
				* TOTAL TRANSACTIONS *			900.00	
			ACCOUNT 38-1010-010	* ENDING BALANCE *		3,228.62		
38-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *			300.00	
				* TOTAL TRANSACTIONS *		900.00	600.00	
			ACCOUNT 38-2010-000	* ENDING BALANCE *				
38-2990-000	(Q)		FUND BALANCE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 38-2990-000	* ENDING BALANCE *				
38-3970-000	(R)		RURAL TRANSFORMATION GRANT					
				* BUDGET AMOUNT *	-850,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			850,000.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 38-3970-000	* ENDING BALANCE *	-850,000.00		850,000.00	
				* UNCOLLECTED / UNENCUMBERED *				0.00

TOWN OF VALDESE

OLD ROCK SCHOOL RENOVATIONS

Trial Balance Report

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

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

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
38-3970-001	(R)		TRANSFER FROM GENERAL FUND					
				* BUDGET AMOUNT *	-240,950.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			240,950.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 38-3970-001	* ENDING BALANCE *	-240,950.00		240,950.00	
				* UNCOLLECTED / UNENCUMBERED *				0.00
38-3970-002	(R)		DONATIONS / FUNDRAISER					
				* BUDGET AMOUNT *	-211,225.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			211,225.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 38-3970-002	* ENDING BALANCE *	-211,225.00		211,225.00	
				* UNCOLLECTED / UNENCUMBERED *				0.00
38-3970-003	(R)		ARC GRANT					
				* BUDGET AMOUNT *	-60,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			60,000.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 38-3970-003	* ENDING BALANCE *	-60,000.00		60,000.00	
				* UNCOLLECTED / UNENCUMBERED *				0.00

TOWN OF VALDESE

OLD ROCK SCHOOL RENOVATIONS

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Trial Balance Report

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TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

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

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
38-3970-004	(R)		RDED GRANT					
				* BUDGET AMOUNT *	-487,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			487,500.00	
				* TOTAL TRANSACTIONS *				
			ACCOUNT 38-3970-004	* ENDING BALANCE *	-487,500.00		487,500.00	
				* UNCOLLECTED / UNENCUMBERED *				0.00
38-6250-040	(E)		PROFESSIONAL SERVICES					
				* BUDGET AMOUNT *	120,300.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		119,700.00		
				* TOTAL TRANSACTIONS *		600.00		
			ACCOUNT 38-6250-040	* ENDING BALANCE *	120,300.00	120,300.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
38-6250-150	(E)		RENOVATIONS					
				* BUDGET AMOUNT *	1,377,650.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		1,374,421.38		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 38-6250-150	* ENDING BALANCE *	1,377,650.00	1,374,421.38		
				* UNCOLLECTED / UNENCUMBERED *				3,228.62

TOWN OF VALDESE

OLD ROCK SCHOOL RENOVATIONS

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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 10 INCLUSIVE

Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
38-6250-151	(E)	ARC GRANT						
				* BUDGET AMOUNT *	120,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		120,000.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 38-6250-151	* ENDING BALANCE *	120,000.00	120,000.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
38-6250-330	(E)	AUDITORIUM SEATING						
				* BUDGET AMOUNT *	151,225.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		151,225.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 38-6250-330	* ENDING BALANCE *	151,225.00	151,225.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
38-6250-450	(E)	GRANT ADMINISTRATION						
				* BUDGET AMOUNT *	25,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		25,000.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 38-6250-450	* ENDING BALANCE *	25,000.00	25,000.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00

TOWN OF VALDESE

OLD ROCK SCHOOL RENOVATIONS

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Fund No: ALL
Fiscal Year: 2026
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 10 INCLUSIVE

Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
38-6250-900	(E)		CONTINGENCY					
				* BUDGET AMOUNT *	55,500.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		55,500.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 38-6250-900	* ENDING BALANCE *	55,500.00	55,500.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
				FUND 38 TOTAL: * FUND NET TRANSACTIONS *		0.00		

Agenda

PUBLIC ART

Fund No: ALL Function Code: ALL
Fiscal Year: 2026 Element Code: ALL
Project Code: ALL ALL Projects Included Dept Range: FIRST To LAST
Journal Type: ALL

Trial Balance Report

REPORT DATE: 05/21/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

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

Agenda

PUBLIC ART

Fund No: ALL Function Code: ALL
Fiscal Year: 2026 Element Code: ALL
Project Code: ALL ALL Projects Included Dept Range: FIRST To LAST
Journal Type: ALL

Trial Balance Report

REPORT DATE: 05/21/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 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

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PUBLIC ART

Fund No: ALL
Fiscal Year: 2026
Project Code: ALL ALL Projects Included
Journal Type: ALL

Trial Balance Report

REPORT DATE: 05/21/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 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		

TOWN OF VALDESE

CLINE AVE BASIN & PUMP STATION

Agenda

Trial Balance Report

REPORT DATE: 05/21/26

Fund No: ALL
Fiscal Year: 2026
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 10 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 *			316,807.25	
				* TOTAL TRANSACTIONS *		875,597.98	579,060.73	
			ACCOUNT 50-1010-010	* ENDING BALANCE *			20,270.00	
50-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *			119,244.00	
				* TOTAL TRANSACTIONS *		579,060.73	459,816.73	
			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

Trial Balance Report

REPORT DATE: 05/21/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 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 *			356,930.02	
				* TOTAL TRANSACTIONS *			875,597.98	
			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

TOWN OF VALDESE

CLINE AVE BASIN & PUMP STATION

Agenda

Trial Balance Report

REPORT DATE: 05/21/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Fund No: ALL
Fiscal Year: 2026
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
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 *		44,700.00		
				* TOTAL TRANSACTIONS *		27,300.00		
			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 *		6,700.00		
				* TOTAL TRANSACTIONS *		13,300.00		
			ACCOUNT 50-8110-500	* ENDING BALANCE *	20,000.00	20,000.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00

TOWN OF VALDESE

CLINE AVE BASIN & PUMP STATION

Agenda

Trial Balance Report

REPORT DATE: 05/21/26

Fund No: ALL
Fiscal Year: 2026
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 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
50-8110-600	(E)		LOAN CLOSING FEE					
				* BUDGET AMOUNT *	30,300.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		29,770.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 50-8110-600	* ENDING BALANCE *	30,300.00	29,770.00		
				* UNCOLLECTED / UNENCUMBERED *				530.00
50-8110-700	(E)		LEGAL/ADMIN					
				* BUDGET AMOUNT *	5,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 50-8110-700	* ENDING BALANCE *	5,000.00			
				* UNCOLLECTED / UNENCUMBERED *				5,000.00
50-8110-800	(E)		CONSTRUCTION					
				* BUDGET AMOUNT *	1,158,190.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		624,591.27		
				* TOTAL TRANSACTIONS *		419,216.73		
			ACCOUNT 50-8110-800	* ENDING BALANCE *	1,158,190.00	1,043,808.00		
				* UNCOLLECTED / UNENCUMBERED *				114,382.00

TOWN OF VALDESE

CLINE AVE BASIN & PUMP STATION

Agenda

Trial Balance Report

REPORT DATE: 05/21/26

Fund No: ALL
Fiscal Year: 2026
Project Code: ALL
Journal Type: ALL

ALL Projects Included

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 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

TOWN OF VALDESE

VALDESE BLUFFS WATER LINE

Agenda

Trial Balance Report

REPORT DATE: 05/21/26

Fund No: ALL
Fiscal Year: 2026
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 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
51-1010-010	(A)		CASH-VALDESE BLUFFS WATER LINE					
				* BEGINNING BALANCE *			13,600.00	
				* TOTAL TRANSACTIONS *		13,600.00		
			ACCOUNT 51-1010-010	* ENDING BALANCE *				
51-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 51-2010-000	* ENDING BALANCE *				
51-2990-000	(Q)		FUND BALANCE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 51-2990-000	* ENDING BALANCE *				
51-3000-002	(R)		UTLITY FUND CONTRIBUTION					
				* BUDGET AMOUNT *	-80,403.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	66,803.00		13,600.00	
			ACCOUNT 51-3000-002	* ENDING BALANCE *	-13,600.00		13,600.00	
				* UNCOLLECTED / UNENCUMBERED *				0.00

TOWN OF VALDESE

VALDESE BLUFFS WATER LINE

Agenda

Trial Balance Report

REPORT DATE: 05/21/26

Fund No: ALL
Fiscal Year: 2026
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 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
51-8110-100	(E)	PLANNING						
				* BUDGET AMOUNT *	6,015.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		1,400.00		
				* TOTAL TRANSACTIONS *	-4,615.00			
			ACCOUNT 51-8110-100	* ENDING BALANCE *	1,400.00	1,400.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
51-8110-200	(E)	DESIGN						
				* BUDGET AMOUNT *	6,200.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		6,200.00		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 51-8110-200	* ENDING BALANCE *	6,200.00	6,200.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
51-8110-800	(E)	CONSTRUCTION						
				* BUDGET AMOUNT *	68,188.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		6,000.00		
				* TOTAL TRANSACTIONS *	-62,188.00			
			ACCOUNT 51-8110-800	* ENDING BALANCE *	6,000.00	6,000.00		
				* UNCOLLECTED / UNENCUMBERED *				0.00
			FUND 51 TOTAL:	* FUND NET TRANSACTIONS *		0.00		

TOWN OF VALDESE

VALDESE BLUFFS SEWER LINE

Trial Balance Report

REPORT DATE: 05/21/26

Fund No: ALL
Fiscal Year: 2026
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 10 INCLUSIVE

Account	Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
52-1010-010		(A)		CASH-VALDESE BLUFFS SEWER LINE					
					* BEGINNING BALANCE *			4,710.00	
					* TOTAL TRANSACTIONS *			346,741.00	
				ACCOUNT 52-1010-010	* ENDING BALANCE *			351,451.00	
52-2010-000		(L)		ACCOUNTS PAYABLE					
					* BEGINNING BALANCE *				
					* TOTAL TRANSACTIONS *		346,741.00	346,741.00	
				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 *	-721,580.00			
					* AMENDMENTS *				
					* BEGINNING BALANCE *			96,635.00	
					* TOTAL TRANSACTIONS *	-80,403.00			
				ACCOUNT 52-3000-002	* ENDING BALANCE *	-801,983.00		96,635.00	
					* UNCOLLECTED / UNENCUMBERED *				-705,348.00

TOWN OF VALDESE

VALDESE BLUFFS SEWER LINE

Agenda

Trial Balance Report

REPORT DATE: 05/21/26

Fund No: ALL
Fiscal Year: 2026
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 10 INCLUSIVE

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 *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	12,214.00			
			ACCOUNT 52-8110-300	* ENDING BALANCE *	12,214.00			
				* UNCOLLECTED / UNENCUMBERED *				12,214.00

TOWN OF VALDESE

VALDESE BLUFFS SEWER LINE

Trial Balance Report

REPORT DATE: 05/21/26

Agenda

Fund No: ALL
Fiscal Year: 2026
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 10 INCLUSIVE

Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
52-8110-400	(E)		CONSTRUCTION ADMIN					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	38,500.00	7,800.00		
			ACCOUNT 52-8110-400	* ENDING BALANCE *	38,500.00	7,800.00		
				* UNCOLLECTED / UNENCUMBERED *				30,700.00
52-8110-800	(E)		CONSTRUCTION					
				* BUDGET AMOUNT *	621,015.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		780.00		
				* TOTAL TRANSACTIONS *	14,488.00	338,941.00		
			ACCOUNT 52-8110-800	* ENDING BALANCE *	635,503.00	339,721.00		
				* UNCOLLECTED / UNENCUMBERED *				253,269.50
52-8110-900	(E)		CONTINGENCY					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	15,201.00			
			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: 05/21/26

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Fund No: ALL
Fiscal Year: 2026
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 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
53-1010-010	(A)		CASH-LEAD SERVICE LINE INVENTORY					
				* BEGINNING BALANCE *			7,274.72	
				* TOTAL TRANSACTIONS *		11,341.39	3,778.65	
			ACCOUNT 53-1010-010	* ENDING BALANCE *		288.02		
53-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		3,778.65	3,778.65	
			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 *			38,969.04	
				* TOTAL TRANSACTIONS *			6,804.83	
			ACCOUNT 53-3000-000	* ENDING BALANCE *	-300,000.00		45,773.87	
				* UNCOLLECTED / UNENCUMBERED *				-254,226.13

Fund No: ALL
Fiscal Year: 2026
Project Code: ALL ALL Projects Included
Journal Type: ALL

Trial Balance Report

REPORT DATE: 05/21/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 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 *			25,979.36	
				* TOTAL TRANSACTIONS *			4,536.56	
			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 *				
			ACCOUNT 53-8120-000	* ENDING BALANCE *	85,000.00	58,600.00		
				* UNCOLLECTED / UNENCUMBERED *				26,400.00

TOWN OF VALDESE

LEAD SERVICE LINE INVENTORY

Trial Balance Report

REPORT DATE: 05/21/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Agenda

Fund No: ALL
Fiscal Year: 2026
Project Code: ALL
Journal Type: ALL

ALL Projects Included

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

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
53-8120-001	(E)		METER BOX INSPECTIONS					
				* BUDGET AMOUNT *	40,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		4,623.12		
				* TOTAL TRANSACTIONS *		3,778.65		
			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 *				
			ACCOUNT 53-8120-002	* ENDING BALANCE *	20,000.00	4,500.00		
				* UNCOLLECTED / UNENCUMBERED *				15,500.00
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

Fund No: ALL
Fiscal Year: 2026
Project Code: ALL ALL Projects Included
Journal Type: ALL

Trial Balance Report

REPORT DATE: 05/21/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 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 *				
			ACCOUNT 53-8120-004	* ENDING BALANCE *	80,000.00	4,500.00		
				* UNCOLLECTED / UNENCUMBERED *				75,500.00
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		

TOWN OF VALDESE

WATER TREATMENT PLANT UPGRADES

Agenda

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Fund No: ALL Function Code: ALL

Fiscal Year: 2026 Element Code: ALL

Project Code: ALL ALL Projects Included Dept Range: FIRST To LAST

Journal Type: ALL

Trial Balance Report

REPORT DATE: 05/21/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
54-1010-010	(A)		CASH-WATER TREATMENT PLANT UPGRADES					
				* BEGINNING BALANCE *			55,900.00	
				* TOTAL TRANSACTIONS *		253,700.00	217,500.00	
			ACCOUNT 54-1010-010	* ENDING BALANCE *			19,700.00	
54-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		217,500.00	217,500.00	
			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 *			82,900.00	
				* TOTAL TRANSACTIONS *			253,700.00	
			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

Agenda

Trial Balance Report

REPORT DATE: 05/21/26

Fund No: ALL
Fiscal Year: 2026
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 10 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 *		132,700.00		
				* TOTAL TRANSACTIONS *		215,600.00		
			ACCOUNT 54-8100-040	* ENDING BALANCE *	488,000.00	348,300.00		
				* UNCOLLECTED / UNENCUMBERED *				139,700.00
54-8100-041	(E)		FUNDING ADMIN					
				* BUDGET AMOUNT *	40,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *		6,100.00		
				* TOTAL TRANSACTIONS *		1,900.00		
			ACCOUNT 54-8100-041	* ENDING BALANCE *	40,000.00	8,000.00		
				* UNCOLLECTED / UNENCUMBERED *				32,000.00
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

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WATER TREATMENT PLANT UPGRADES

Trial Balance Report

REPORT DATE: 05/21/26

Fund No: ALL
Fiscal Year: 2026
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 10 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

Agenda

Trial Balance Report

REPORT DATE: 05/21/26

Fund No: ALL
Fiscal Year: 2026
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 10 INCLUSIVE

Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
55-1010-010	(A)		CASH-BERRYTOWN WATER LINE					
				* BEGINNING BALANCE *			56,000.00	
				* TOTAL TRANSACTIONS *		129,400.00	136,700.00	
			ACCOUNT 55-1010-010	* ENDING BALANCE *			63,300.00	
55-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		136,700.00	136,700.00	
			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 *				
				* TOTAL TRANSACTIONS *			56,000.00	
			ACCOUNT 55-3000-000	* ENDING BALANCE *	-56,000.00		56,000.00	
				* UNCOLLECTED / UNENCUMBERED *				0.00

TOWN OF VALDESE
BERRYTOWN WATER LINE

Agenda

Trial Balance Report

REPORT DATE: 05/21/26

Fund No: ALL
Fiscal Year: 2026
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 10 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 *				
				* TOTAL TRANSACTIONS *			73,400.00	
			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

TOWN OF VALDESE
BERRYTOWN WATER LINE

Agenda

Trial Balance Report

REPORT DATE: 05/21/26

Fund No: ALL
Fiscal Year: 2026
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 10 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 *				
				* TOTAL TRANSACTIONS *		136,700.00		
			ACCOUNT 55-8120-003	* ENDING BALANCE *	2,013,098.00	136,700.00		
				* UNCOLLECTED / UNENCUMBERED *				1,876,398.00

Agenda

BERRYTOWN WATER LINE

Trial Balance Report

REPORT DATE: 05/21/26

Fund No: ALL
Fiscal Year: 2026
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 10 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 *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 55-8120-004	* ENDING BALANCE *	167,677.00			
				* UNCOLLECTED / UNENCUMBERED *				167,677.00
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 *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 55-8120-006	* ENDING BALANCE *	71,500.00			
				* UNCOLLECTED / UNENCUMBERED *				71,500.00

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Trial Balance Report

REPORT DATE: 05/21/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 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

TOWN OF VALDESE

UTILITY LINE REPLACEMENT (FY 25-26)

Agenda

Trial Balance Report

REPORT DATE: 05/21/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Fund No: ALL
Fiscal Year: 2026
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
56-1010-010	(A)		CASH-Utility Line Replacement (FY 25-26)					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		689,000.00	107,700.00	
			ACCOUNT 56-1010-010	* ENDING BALANCE *		581,300.00		
56-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		107,700.00	107,700.00	
			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 *	-335,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-354,000.00		689,000.00	
			ACCOUNT 56-3000-000	* ENDING BALANCE *	-689,000.00		689,000.00	
				* UNCOLLECTED / UNENCUMBERED *				0.00

Agenda

UTILITY LINE REPLACEMENT (FY 25-26)

Trial Balance Report

REPORT DATE: 05/21/26

Fund No: ALL
Fiscal Year: 2026
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 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
56-3000-100	(R)		LOAN PROCEEDS					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *	-1,365,000.00			
			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 *				
				* TOTAL TRANSACTIONS *		107,700.00		
			ACCOUNT 56-8120-100	* ENDING BALANCE *	213,000.00	107,700.00		
				* UNCOLLECTED / UNENCUMBERED *				105,300.00
56-8120-200	(E)		BIDDING & AWARD					
				* BUDGET AMOUNT *	12,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 56-8120-200	* ENDING BALANCE *	12,000.00			
				* UNCOLLECTED / UNENCUMBERED *				12,000.00

Agenda

UTILITY LINE REPLACEMENT (FY 25-26)

Trial Balance Report

REPORT DATE: 05/21/26

Fund No: ALL
Fiscal Year: 2026
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 10 INCLUSIVE

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

TOWN OF VALDESE

WATER PLANT BULK CHEMICAL FACILITY

Agenda

Trial Balance Report

REPORT DATE: 05/21/26

Fund No: ALL
Fiscal Year: 2026
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 10 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 *				
				* TOTAL TRANSACTIONS *		57,000.00	44,200.00	
			ACCOUNT 57-1010-010	* ENDING BALANCE *		12,800.00		
57-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		44,200.00	44,200.00	
			ACCOUNT 57-2010-000	* ENDING BALANCE *				
57-2990-000	(Q)		FUND BALANCE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 57-2990-000	* ENDING BALANCE *				
57-3000-000	(R)		UTLIITY FUND TRANSFER					
				* BUDGET AMOUNT *	-57,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *			57,000.00	
			ACCOUNT 57-3000-000	* ENDING BALANCE *	-57,000.00		57,000.00	
				* UNCOLLECTED / UNENCUMBERED *				0.00

Fund No: ALL
Fiscal Year: 2026
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: 05/21/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
57-8100-100	(E)		SURVEY/DESIGN/PERMITTING					
				* BUDGET AMOUNT *	55,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		44,200.00		
			ACCOUNT 57-8100-100	* ENDING BALANCE *	55,000.00	44,200.00		
				* UNCOLLECTED / UNENCUMBERED *				10,800.00
57-8100-200	(E)		BIDDING & AWARD					
				* BUDGET AMOUNT *	2,000.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 57-8100-200	* ENDING BALANCE *	2,000.00			
				* UNCOLLECTED / UNENCUMBERED *				2,000.00
			FUND 57 TOTAL:	* FUND NET TRANSACTIONS *		0.00		

Agenda

WATER DISTRIBUTION SYSTEM ASSESSMENT (2020)

Fund No: ALL
Fiscal Year: 2026
Project Code: ALL ALL Projects Included
Journal Type: ALL

Trial Balance Report

REPORT DATE: 05/21/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
62-1010-010	(A)		CASH-WATER DISTRIBUTION SYSTEM					
				* BEGINNING BALANCE *			17,971.00	
				* TOTAL TRANSACTIONS *			8,700.00	
			ACCOUNT 62-1010-010	* ENDING BALANCE *			26,671.00	
62-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *		8,700.00	8,700.00	
			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

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WATER DISTRIBUTION SYSTEM ASSESSMENT (2020)

Fund No: ALL Function Code: ALL
Fiscal Year: 2026 Element Code: ALL
Project Code: ALL ALL Projects Included Dept Range: FIRST To LAST
Journal Type: ALL

Trial Balance Report

REPORT DATE: 05/21/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

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 *		45,930.00		
				* TOTAL TRANSACTIONS *		8,700.00		
			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		

TOWN OF VALDESE

POLICE-UNAUTHORIZED SUBSTANCE TAX

Trial Balance Report

REPORT DATE: 05/21/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Agenda

Fund No: ALL
Fiscal Year: 2026
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
75-1010-010	(A)		CAP RES FUND VALDE POLICE DEPT					
				* BEGINNING BALANCE *		136.06		
				* TOTAL TRANSACTIONS *				
			ACCOUNT 75-1010-010	* ENDING BALANCE *		136.06		
75-2010-000	(L)		ACCOUNTS PAYABLE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 75-2010-000	* ENDING BALANCE *				
75-2110-100	(L)		TRANSFER TO GENERAL FUND					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 75-2110-100	* ENDING BALANCE *				
75-2990-000	(Q)		FUND BALANCE					
				* BEGINNING BALANCE *				
				* TOTAL TRANSACTIONS *				
			ACCOUNT 75-2990-000	* ENDING BALANCE *				

Agenda

POLICE-UNAUTHORIZED SUBSTANCE TAX

Trial Balance Report

Fund No: ALL
Fiscal Year: 2026
Project Code: ALL ALL Projects Included
Journal Type: ALL

REPORT DATE: 05/21/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

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

TOWN OF VALDESE

POLICE-UNAUTHORIZED SUBSTANCE TAX

Trial Balance Report

REPORT DATE: 05/21/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Agenda

Fund No: ALL
Fiscal Year: 2026
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
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		

TOWN OF VALDESE
STREET IMPROVEMENTS

Agenda

Trial Balance Report

REPORT DATE: 05/21/26

Fund No: ALL
Fiscal Year: 2026
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 10 INCLUSIVE

Account Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
76-1010-010	(A)		CASH - STREET IMPROVEMENTS					
				* BEGINNING BALANCE *		501,500.00		
				* TOTAL TRANSACTIONS *		325,000.00		
			ACCOUNT 76-1010-010	* ENDING BALANCE *		826,500.00		
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

Agenda

Trial Balance Report

REPORT DATE: 05/21/26

Fund No: ALL
Fiscal Year: 2026
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 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
76-3000-001	(R)	2025	TRANSFER FROM GENERAL					
				* BUDGET AMOUNT *	0.00			
				* AMENDMENTS *				
				* BEGINNING BALANCE *			500,000.00	
				* TOTAL TRANSACTIONS *			325,000.00	
			ACCOUNT 76-3000-001	* ENDING BALANCE *			825,000.00	
				* UNCOLLECTED / UNENCUMBERED *				825,000.00
76-5600-040	(E)	2024	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)	2024	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

TOWN OF VALDESE
STREET IMPROVEMENTS

Agenda

Trial Balance Report

REPORT DATE: 05/21/26

Fund No: ALL
Fiscal Year: 2026
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 10 INCLUSIVE

Account / Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
76-5600-900	(E)	2024	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

Agenda

Trial Balance Report

REPORT DATE: 05/21/26

Fund No: ALL
Fiscal Year: 2026
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 10 INCLUSIVE

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

Fund No: ALL WASTE WATER PLANT Capital Projects Function Code: ALL
Fiscal Year: 2026 Element Code: ALL
Project Code: ALL ALL Projects Included Dept Range: FIRST To LAST
Journal Type: ALL

Trial Balance Report

REPORT DATE: 05/21/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 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

Agenda

Trial Balance Report

REPORT DATE: 05/21/26

Fund No: ALL
Fiscal Year: 2026
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 10 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 *				

TOWN OF VALDESE

WASTE WATER PLANT Capital Projects

Trial Balance Report

REPORT DATE: 05/21/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Agenda

Fund No: ALL
Fiscal Year: 2026
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
79-2990-000	(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

TOWN OF VALDESE

WASTE WATER PLANT Capital Projects

Trial Balance Report

REPORT DATE: 05/21/26

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 INCLUSIVE

Agenda

Fund No: ALL
Fiscal Year: 2026
Project Code: ALL
Journal Type: ALL

ALL Projects Included

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

Account	Date	FM	Jrnl No	Description	Reference	Budget	Debit	Credit	Enc / Liq
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

TOWN OF VALDESE

WASTE WATER PLANT Capital Projects

Trial Balance Report

REPORT DATE: 05/21/26

Agenda

Fund No: ALL
Fiscal Year: 2026
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 10 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

Agenda

Trial Balance Report

REPORT DATE: 05/21/26

Fund No: ALL
Fiscal Year: 2026
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 10 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

Agenda

Trial Balance Report

REPORT DATE: 05/21/26

Fund No: ALL
Fiscal Year: 2026
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 10 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: 2026
Project Code: ALL ALL Projects Included
Journal Type: ALL

WASTE WATER PLANT Capital Projects

Trial Balance Report

REPORT DATE: 05/21/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 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

Agenda

Trial Balance Report

REPORT DATE: 05/21/26

Fund No: ALL
Fiscal Year: 2026
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 10 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

Agenda

Trial Balance Report

REPORT DATE: 05/21/26

Fund No: ALL
Fiscal Year: 2026
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 10 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

Agenda

Trial Balance Report

REPORT DATE: 05/21/26

Fund No: ALL
Fiscal Year: 2026
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 10 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 *				

Fund No: ALL
Fiscal Year: 2026
Project Code: ALL ALL Projects Included
Journal Type: ALL

UTILITY FUND FIXED ASSETS

Trial Balance Report

REPORT DATE: 05/21/26

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

TRIAL BALANCE FOR FISCAL MONTHS 1 THROUGH 10 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		

TOWN OF VALDESE

Revenue Statement

Period Ending: April 30, 2026

Agenda

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	125.94	125.94	-125.94	0.00
2019 AD VALOREM TAXES	10-3010-191	0.00	1,354.02	1,354.02	-1,354.02	0.00
2020 AD VALOREM TAXES	10-3010-201	0.00	135.18	135.18	-135.18	0.00
2021 AD VALOREM TAXES	10-3010-211	2,000.00	658.56	658.56	1,341.44	32.92
2022 AD VALOREM TAXES	10-3010-221	2,000.00	1,793.70	1,793.70	206.30	89.68
2023 AD VALOREM TAXES	10-3010-231	2,000.00	3,467.94	3,467.94	-1,467.94	173.39
2024 AD VALOREM TAXES	10-3010-241	9,000.00	19,949.24	19,949.24	-10,949.24	221.65
2025 AD VALOREM TAXES	10-3010-251	2,317,018.00	2,306,335.92	2,306,335.92	10,682.08	99.53
MOTOR VEHICLE TAXES	10-3100-000	200,000.00	189,395.49	189,395.49	10,604.51	94.69
TAX REFUNDS	10-3120-001	-10,545.00	-10,544.09	-10,544.09	-0.91	99.99
TAX PENALTY & INTEREST	10-3170-000	6,000.00	9,356.62	9,356.62	-3,356.62	155.94
OCCUPANCY TAX	10-3200-000	95,000.00	105,732.10	105,732.10	-10,732.10	111.29
INTEREST EARNED ON INVESTMENT	10-3290-000	561,606.00	613,056.01	613,056.01	-51,450.01	109.16
RENTS	10-3310-000	74,400.00	71,250.38	71,250.38	3,149.62	95.76
ABC STORE	10-3330-000	165,000.00	98,162.78	98,162.78	66,837.22	59.49
OTHER	10-3350-030	2,500.00	13,625.48	13,625.48	-11,125.48	545.01
UTILITY FRANCHISE TAX	10-3370-000	440,000.00	340,755.66	340,755.66	99,244.34	77.44
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	198,039.25	198,039.25	260.75	99.86
UNRESTRICTED SALES TAX	10-3450-010	1,879,492.00	1,549,460.75	1,549,460.75	330,031.25	82.44
JAIL FEES	10-3580-000	500.00	540.00	540.00	-40.00	108.00
REFUSE COLLECTION FEES	10-3590-000	210,000.00	185,749.57	185,749.57	24,250.43	88.45
RECYCLE FEES	10-3590-010	86,000.00	78,049.83	78,049.83	7,950.17	90.75
SOLID WASTE DISPOSAL TX	10-3590-020	3,800.00	2,960.26	2,960.26	839.74	77.90
CEMETERY REVENUES	10-3610-000	0.00	355.00	355.00	-355.00	0.00
SALES TAX CERTIFICATION REFUN	10-3670-000	5,000.00	5,000.00	5,000.00	0.00	100.00
FINES	10-3930-002	0.00	1,225.00	1,225.00	-1,225.00	0.00
HOUSING AUTHORITY	10-3970-020	26,000.00	0.00	0.00	26,000.00	0.00
PARAMOUNT FORD	10-3970-021	1,910.00	1,001.52	1,001.52	908.48	52.43
XTREME MACHINES	10-3970-022	809.00	341.50	341.50	467.50	42.21
ORS FACILITY RENTALS	10-3970-025	22,075.00	21,054.89	21,054.89	1,020.11	95.37
ORS AUDITORIUM & TICKET SALES	10-3970-026	58,000.00	78,738.80	78,738.80	-20,738.80	135.75

TOWN OF VALDESE

Revenue Statement

Period Ending: April 30, 2026

10 GENERAL FUND

Account Description	Account Number	Estimated Revenue	Activity This Period	Revenue To Date	Uncollected To Date	Percent Collected %
ORS LEASES	10-3970-027	25,492.00	29,135.00	29,135.00	-3,643.00	114.29
C.A. TOURS	10-3970-028	600.00	0.00	0.00	600.00	0.00
YOUTH SPORTS REGISTRATION FEE	10-3970-029	15,500.00	15,591.56	15,591.56	-91.56	100.59
COMMUNITY CENTER MEMBERSHIPS	10-3970-030	150,000.00	84,986.56	84,986.56	65,013.44	56.65
COMMUNITY CENTER CONCESSIONS	10-3970-031	48,000.00	37,519.29	37,519.29	10,480.71	78.16
SUMMER SWIM TEAM	10-3970-032	4,000.00	503.00	503.00	3,497.00	12.57
BOWLING	10-3970-033	52,500.00	48,657.25	48,657.25	3,842.75	92.68
VENDING	10-3970-034	1,500.00	700.00	700.00	800.00	46.66
RECREATION CREDIT CARD FEES	10-3970-035	3,000.00	2,378.95	2,378.95	621.05	79.29
WALDENSIAN FOOTRACE	10-3970-036	3,500.00	3,807.15	3,807.15	-307.15	108.77
MCGALLIARD FALLS CONCESSIONS	10-3970-038	3,600.00	2,294.70	2,294.70	1,305.30	63.74
RECREATION MISC REV & PARK RE	10-3970-039	32,000.00	33,191.20	33,191.20	-1,191.20	103.72
ORS FACILITY FEES	10-3970-126	2,000.00	2,059.50	2,059.50	-59.50	102.97
TEACHERS COTTAGE RENTALS	10-3970-127	8,000.00	4,802.00	4,802.00	3,198.00	60.02
MERCHANDISE SALES	10-3970-128	3,000.00	1,697.00	1,697.00	1,303.00	56.56
C.A. CONCESSIONS	10-3970-129	3,400.00	1,628.78	1,628.78	1,771.22	47.90
PRO RATA	10-3970-300	1,100,000.00	733,333.22	733,333.22	366,666.78	66.66
CAPITAL PROJECTS	10-3970-302	221,000.00	221,000.00	221,000.00	0.00	100.00
FESTIVAL	10-3970-920	23,500.00	12,691.00	12,691.00	10,809.00	54.00
FUND BALANCE APPROPRIATED	10-3990-000	272,742.79	-225,000.00	-225,000.00	497,742.79	-82.49
POWELL BILL FUND BALANCE	10-3991-000	171,000.00	0.00	0.00	171,000.00	0.00
PROCEEDS FROM GRANTS	10-3995-002	30,000.00	27,000.00	27,000.00	3,000.00	90.00
TOTAL FUND REVENUE:		8,554,199.79	6,925,103.46	6,925,103.46	1,629,096.33	80.95

TOWN OF VALDESE

Revenue Statement

Period Ending: April 30, 2026

30 UTILITY FUND

Account Description	Account Number	Estimated Revenue	Activity This Period	Revenue To Date	Uncollected To Date	Percent Collected %
INTEREST EARNED ON INVESTMENT	30-3290-000	27,000.00	32,194.56	32,194.56	-5,194.56	119.23
OTHERS	30-3350-030	0.00	2,799.94	2,799.94	-2,799.94	0.00
UTILITY BILL PENALTIES	30-3350-040	70,823.00	96,809.27	96,809.27	-25,986.27	136.69
WATER CHARGES - RES	30-3710-010	3,997,000.00	3,440,948.06	3,440,948.06	556,051.94	86.08
WATER CHARGES - COMM	30-3710-011	317,961.00	360,236.16	360,236.16	-42,275.16	113.29
WATER CHARGES - IND	30-3710-012	518,601.00	480,479.71	480,479.71	38,121.29	92.64
WASTE WATER CHARGES	30-3710-020	1,744,363.00	1,585,858.06	1,585,858.06	158,504.94	90.91
LONG TERM MONITORING	30-3710-021	18,900.00	15,416.50	15,416.50	3,483.50	81.56
TAP & CONNECTIN FEES	30-3730-000	40,000.00	90,440.00	90,440.00	-50,440.00	226.10
RECONNECTIN FEES	30-3750-000	70,000.00	76,579.40	76,579.40	-6,579.40	109.39
TOWN OF DREXEL	30-3810-020	206,850.00	166,190.05	166,190.05	40,659.95	80.34
BURKE CNTY-E BURKE SYST-WW	30-3810-030	128,596.00	87,961.25	87,961.25	40,634.75	68.40
BURKE COUNTY WATER	30-3810-032	107,520.00	96,849.69	96,849.69	10,670.31	90.07
RC WATER CORP	30-3810-040	256,001.00	205,396.11	205,396.11	50,604.89	80.23
RC WW	30-3810-042	18,191.00	15,965.70	15,965.70	2,225.30	87.76
ICARD WATER CORP	30-3810-070	135,000.00	194,094.65	194,094.65	-59,094.65	143.77
CONNELLY SPRINGS MAINT	30-3810-080	23,000.00	11,500.00	11,500.00	11,500.00	50.00
SALE OF FIXED ASSETS	30-3830-000	0.00	1,925.00	1,925.00	-1,925.00	0.00
PROCEEDS FROM FINANCING	30-3970-812	622,194.00	0.00	0.00	622,194.00	0.00
FUND BALANCE-APPROPRIATED	30-3990-000	1,381,319.00	431,932.37	431,932.37	949,386.63	31.27
TOTAL FUND REVENUE:		9,683,319.00	7,393,576.48	7,393,576.48	2,289,742.52	76.35

TOWN OF VALDESE

Revenue Statement

Period Ending: April 30, 2026

31 POOL STRUCTURE

Account Description	Account Number	Estimated Revenue	Activity This Period	Revenue To Date	Uncollected To Date	Percent Collected %
TRANSFER FROM GENERAL FUND	31-3970-000	611,648.00	225,000.00	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	100,000.00	-100,000.00	0.00
CAPITAL CAMPAIGN	31-3970-003	0.00	5,500.00	8,600.00	-8,600.00	0.00
TOTAL FUND REVENUE:		1,111,648.00	230,500.00	720,248.00	391,400.00	64.79

TOWN OF VALDESE

Revenue Statement

Period Ending: April 30, 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

TOWN OF VALDESE

Revenue Statement

Period Ending: April 30, 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	0.00	100,000.00	0.00
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	0.00	175,000.00	0.00

TOWN OF VALDESE

Revenue Statement

Period Ending: April 30, 2026

35 PUBLIC SAFETY BUILDING

Account Description	Account Number	Estimated Revenue	Activity This Period	Revenue To Date	Uncollected To Date	Percent Collected %
TOWN CONTRIBUTION	35-3480-000	860,000.00	0.00	860,000.00	0.00	100.00
ABC DISTRIBUTIONS	35-3480-001	548,894.25	0.00	548,894.25	0.00	100.00
STATE GRANT	35-3480-002	500,000.00	0.00	500,000.00	0.00	100.00
FUTURE LOAN	35-3480-003	0.00	0.00	0.00	0.00	0.00
SALE OF PROPERTIES	35-3480-004	139,359.06	145,973.55	266,348.55	-126,989.49	191.12
TOTAL FUND REVENUE:		2,048,253.31	145,973.55	2,175,242.80	-126,989.49	106.19

TOWN OF VALDESE

Revenue Statement

Period Ending: April 30, 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	850,000.00	0.00	100.00
TRANSFER FROM GENERAL FUND	38-3970-001	240,950.00	0.00	240,950.00	0.00	100.00
DONATIONS / FUNDRAISER	38-3970-002	211,225.00	0.00	211,225.00	0.00	100.00
ARC GRANT	38-3970-003	60,000.00	0.00	60,000.00	0.00	100.00
RDED GRANT	38-3970-004	487,500.00	0.00	487,500.00	0.00	100.00
TOTAL FUND REVENUE:		1,849,675.00	0.00	1,849,675.00	0.00	100.00

TOWN OF VALDESE

Revenue Statement

Period Ending: April 30, 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

TOWN OF VALDESE

Revenue Statement

Period Ending: April 30, 2026

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	875,597.98	1,232,528.00	255,982.00	82.80
TOTAL FUND REVENUE:		1,519,290.00	875,597.98	1,263,308.00	255,982.00	83.15

TOWN OF VALDESE

Revenue Statement

Period Ending: April 30, 2026

51 VALDESE BLUFFS WATER LINE

Account Description	Account Number	Estimated Revenue	Activity This Period	Revenue To Date	Uncollected To Date	Percent Collected %
UTLITY FUND CONTRIBUTION	51-3000-002	13,600.00	13,600.00	13,600.00	0.00	100.00
TOTAL FUND REVENUE:		13,600.00	13,600.00	13,600.00	0.00	100.00

TOWN OF VALDESE

Revenue Statement

Period Ending: April 30, 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	96,635.00	705,348.00	12.05
TOTAL FUND REVENUE:		801,983.00	0.00	96,635.00	705,348.00	12.04

TOWN OF VALDESE

Revenue Statement

Period Ending: April 30, 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	6,804.83	45,773.87	254,226.13	15.25
LOAN	53-3000-001	200,000.00	4,536.56	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	11,341.39	86,289.79	423,710.21	16.91

TOWN OF VALDESE

Revenue Statement

Period Ending: April 30, 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	253,700.00	336,600.00	6,558,400.00	4.88
TOTAL FUND REVENUE:		6,895,000.00	253,700.00	336,600.00	6,558,400.00	4.88

TOWN OF VALDESE

Revenue Statement

Period Ending: April 30, 2026

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	56,000.00	56,000.00	0.00	100.00
CDBG-I CONSTRUCTION GRANT	55-3000-001	2,180,775.00	73,400.00	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	129,400.00	129,400.00	3,107,375.00	3.99

TOWN OF VALDESE

Revenue Statement

Period Ending: April 30, 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	689,000.00	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	689,000.00	689,000.00	1,365,000.00	33.54

TOWN OF VALDESE

Revenue Statement

Period Ending: April 30, 2026

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	57,000.00	57,000.00	0.00	100.00
TOTAL FUND REVENUE:		57,000.00	57,000.00	57,000.00	0.00	100.00

TOWN OF VALDESE

Revenue Statement

Period Ending: April 30, 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: April 30, 2026

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: April 30, 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
2025 TRANSFER FROM GENERAL	76-3000-001	0.00	325,000.00	825,000.00	-825,000.00	0.00
TOTAL FUND REVENUE:		500,000.00	325,000.00	1,325,000.00	-825,000.00	265.00

TOWN OF VALDESE

Revenue Statement

Period Ending: April 30, 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

Encumbrances & Expenditure Statement

Agenda

ected Department

(ALL) All Departments

Period Ending: April 30, 2026

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (4100) GOVERNING BODY							
SALARIES & WAGES	10-4100-020	42,000.00	33,500.00	33,500.00	0.00	8,500.00	79.76
FICA TAX PAYABLE	10-4100-050	3,213.00	2,562.75	2,562.75	0.00	650.25	79.76
TRAVEL EXPENSE	10-4100-140	2,500.00	2,500.00	2,500.00	0.00	0.00	100.00
DEPT SUPPLIES	10-4100-330	100.00	78.77	78.77	0.00	21.23	78.77
IT	10-4100-490	3,000.00	2,981.90	2,981.90	0.00	18.10	99.39
MISCELLANEOUS	10-4100-570	500.00	500.00	500.00	0.00	0.00	100.00
TOTAL DEPT: (4100) GOVERNING BODY		51,313.00	42,123.42	42,123.42	0.00	9,189.58	82.09

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: April 30, 2026

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (4200) ADMINISTRATION							
SALARIES & WAGES	10-4200-020	514,911.00	428,679.24	428,679.24	0.00	86,231.76	83.25
PART TIME PAY	10-4200-022	18,800.00	12,618.50	12,618.50	0.00	6,181.50	67.12
PROFESSIONAL SERVICES	10-4200-040	176,075.00	63,665.73	63,665.73	25,000.00	87,409.27	50.35
HEALTH REIMBURSEMENT (	10-4200-041	65,000.00	16,834.02	16,834.02	0.00	48,165.98	25.89
FICA TAX PAYABLE	10-4200-050	40,578.00	33,281.38	33,281.38	0.00	7,296.62	82.01
GROUP INSURANCE PAYABL	10-4200-060	48,763.00	37,968.94	37,968.94	0.00	10,794.06	77.86
RETIREMENT EXPENSE	10-4200-070	72,862.00	60,641.24	60,641.24	0.00	12,220.76	83.22
UNEMPLOYMENT CHARGES	10-4200-080	4,000.00	0.00	0.00	0.00	4,000.00	0.00
TELEPHONE	10-4200-110	24,750.00	16,263.13	16,263.13	0.00	8,486.87	65.71
POSTAGE	10-4200-111	4,000.00	1,514.22	1,514.22	0.00	2,485.78	37.85
PRINTING EXPENSE	10-4200-120	2,725.00	1,328.56	1,328.56	20.85	1,375.59	49.52
UTILITY EXPENSE - ELEC	10-4200-130	10,500.00	9,200.72	9,200.72	0.00	1,299.28	87.62
TRAVEL EXPENSE	10-4200-140	14,610.00	12,190.73	12,190.73	0.00	2,419.27	83.44
MAINT & REPAIR BLDG &	10-4200-150	19,045.00	13,359.13	13,359.13	0.00	5,685.87	70.14
MAINT & REPAIR - EQUIP	10-4200-160	4,600.00	1,621.38	1,621.38	0.00	2,978.62	35.24
MAINT & REPAIR - AUTO	10-4200-170	250.00	0.00	0.00	0.00	250.00	0.00
ADVERTISING	10-4200-260	2,850.00	751.97	751.97	0.00	2,098.03	26.38
AUTO SUPPLIES GAS	10-4200-311	1,000.00	204.25	204.25	0.00	795.75	20.42
AUTO SUPPLIES OIL	10-4200-314	50.00	0.00	0.00	0.00	50.00	0.00
DEPT SUPPLIES & MATL	10-4200-330	15,100.00	5,974.28	5,974.28	0.00	9,125.72	39.56
CONTRACTED SERVICES	10-4200-450	30,420.00	24,003.14	24,003.14	0.00	6,416.86	78.90
IT	10-4200-490	74,580.00	56,895.30	56,895.30	0.00	17,684.70	76.28
DUES & SUBSCRIPTIONS	10-4200-530	22,213.00	9,587.92	9,587.92	8,110.00	4,515.08	79.67
INSURANCE & BONDS	10-4200-540	181,500.00	147,245.20	147,245.20	0.00	34,254.80	81.12
MISC EXPENSE	10-4200-570	15,750.00	11,634.71	11,634.71	0.00	4,115.29	73.87
CAPITAL OUTLAY	10-4200-740	74,500.00	32,932.93	32,932.93	24,000.00	17,567.07	76.42
BURKE COUNTY LIBRARY	10-4200-930	40,000.00	30,000.00	30,000.00	0.00	10,000.00	75.00
DEBT SERVICE	10-4200-962	88,878.00	88,878.00	88,878.00	0.00	0.00	100.00
CONTINGENCY	10-4200-990	18,000.00	-8,894.00	-8,894.00	18,000.00	8,894.00	50.58
TOTAL DEPT: (4200) ADMINISTRATION		1,586,310.00	1,108,380.62	1,108,380.62	75,130.85	402,798.53	74.60

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: April 30, 2026

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: April 30, 2026

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (4250) PUBLIC WORKS ADMINISTRATION							
SALARIES & WAGES	10-4250-020	103,020.00	87,333.46	87,333.46	0.00	15,686.54	84.77
OVER TIME PAY	10-4250-021	2,738.00	2,227.74	2,227.74	0.00	510.26	81.36
PRFESSIONAL SERVICES	10-4250-040	550.00	0.00	0.00	0.00	550.00	0.00
FICA TAX PAYABLE	10-4250-050	8,011.00	6,669.15	6,669.15	0.00	1,341.85	83.25
GROUP INSURANCE PAYABL	10-4250-060	18,335.00	13,814.54	13,814.54	0.00	4,520.46	75.34
RETIREMENT PAYABLE	10-4250-070	15,091.00	12,846.13	12,846.13	0.00	2,244.87	85.12
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	7,048.42	7,048.42	0.00	1,871.58	79.01
UTILITY EXPENSE GAS	10-4250-131	3,150.00	2,815.98	2,815.98	0.00	334.02	89.39
TRAINING & TRAVEL	10-4250-140	2,500.00	1,721.49	1,721.49	0.00	778.51	68.86
MAINT & REPAIR BLDGS &	10-4250-150	12,500.00	12,498.90	12,498.90	0.00	1.10	99.99
MAINT & REPAIR EQUIP	10-4250-160	4,000.00	2,666.28	2,666.28	0.00	1,333.72	66.65
MAINT & REPAIR AUTO	10-4250-170	1,500.00	126.76	126.76	0.00	1,373.24	8.45
AUTO SUPPLIES GAS	10-4250-311	5,500.00	3,094.33	3,094.33	0.00	2,405.67	56.26
AUTO SUPPLIES TIRES	10-4250-313	1,420.00	69.18	69.18	0.00	1,350.82	4.87
AUTO SUPPLIES OIL	10-4250-314	184.00	184.00	184.00	0.00	0.00	100.00
DEPT SUPPLIES & MATERI	10-4250-330	21,000.00	11,642.80	11,642.80	0.00	9,357.20	55.44
CHEMICALS	10-4250-332	500.00	0.00	0.00	0.00	500.00	0.00
UNIFORMS	10-4250-360	1,720.00	588.84	588.84	0.00	1,131.16	34.23
CONTRACTED SERVICES	10-4250-450	12,516.00	7,155.58	7,155.58	0.00	5,360.42	57.17
DUES & SUBSCRIPTIONS	10-4250-530	2,325.00	1,896.00	1,896.00	0.00	429.00	81.54
CAPITAL OUTLAY	10-4250-740	7,000.00	4,726.40	4,726.40	0.00	2,273.60	67.52
TOTAL DEPT: (4250) PUBLIC WORKS ADMINISTRATION		232,980.00	179,125.98	179,125.98	0.00	53,854.02	76.88

TOWN OF VALDESE

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10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (4350) MAINTENANCE & GROUNDS DEPARTMENT							
SALARIES & WAGES	10-4350-020	158,434.00	133,440.68	133,440.68	0.00	24,993.32	84.22
OVER TIME PAY	10-4350-021	9,258.00	8,773.26	8,773.26	0.00	484.74	94.76
PART TIME PAY	10-4350-022	16,852.00	17,560.50	17,560.50	0.00	-708.50	104.20
FICA TAX PAYABLE	10-4350-050	13,998.00	11,919.93	11,919.93	0.00	2,078.07	85.15
GROUP INSURANCE	10-4350-060	36,455.00	29,893.66	29,893.66	0.00	6,561.34	82.00
RETIREMENT	10-4350-070	23,940.00	20,245.12	20,245.12	0.00	3,694.88	84.56
TRAVEL	10-4350-140	400.00	0.00	0.00	0.00	400.00	0.00
MAINT & REPAIR BLDGS &	10-4350-150	7,150.00	903.24	903.24	0.00	6,246.76	12.63
MAINT & REPAIR EQUIP	10-4350-160	3,480.00	2,181.76	2,181.76	0.00	1,298.24	62.69
MAINT & REPAIR AUTO	10-4350-170	1,500.00	206.67	206.67	0.00	1,293.33	13.77
AUTO SUPPLIES - GAS	10-4350-311	6,500.00	5,503.44	5,503.44	0.00	996.56	84.66
AUTO SUPPLIES DIESEL	10-4350-312	928.00	302.51	302.51	0.00	625.49	32.59
AUTO SUPPLIES - TIRES	10-4350-313	1,350.00	1,162.37	1,162.37	0.00	187.63	86.10
AUTO SUPPLIES - OIL	10-4350-314	566.00	220.48	220.48	0.00	345.52	38.95
DEPT SUPPLIES & MATERI	10-4350-330	4,250.00	1,076.08	1,076.08	0.00	3,173.92	25.32
CHEMICALS	10-4350-332	2,500.00	1,711.41	1,711.41	0.00	788.59	68.45
UNIFORMS	10-4350-360	3,072.00	1,901.55	1,901.55	0.00	1,170.45	61.89
CONTRACT SERVICES	10-4350-450	500.00	420.30	420.30	0.00	79.70	84.06
MISC EXPENSE	10-4350-570	2,500.00	2,188.90	2,188.90	0.00	311.10	87.55
ARBOR BEAUTIFICATION	10-4350-927	10,800.00	2,154.28	2,154.28	0.00	8,645.72	19.94
TOTAL DEPT: (4350) MAINTENANCE & GROUNDS DEPARTMEN		304,433.00	241,766.14	241,766.14	0.00	62,666.86	79.41

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: April 30, 2026

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (4900) PLANNING DEPARTMENT							
SALARIES & WAGES	10-4900-020	-4,500.00	-18,838.91	-18,838.91	0.00	14,338.91	418.64
PART TIME PAY	10-4900-022	0.00	7,580.00	7,580.00	0.00	-7,580.00	0.00
PROFESSIONAL SERVICES	10-4900-040	7,000.00	1,659.99	1,659.99	0.00	5,340.01	23.71
FICA TAX EXPENSE	10-4900-050	0.00	2,128.66	2,128.66	0.00	-2,128.66	0.00
GROUP INSURANCE EXPENS	10-4900-060	4,500.00	2,474.38	2,474.38	0.00	2,025.62	54.98
RETIREMENT EXPENSE	10-4900-070	0.00	2,946.34	2,946.34	0.00	-2,946.34	0.00
TRAVEL EXPENSE	10-4900-140	500.00	0.00	0.00	0.00	500.00	0.00
MAINT & REPAIR EQUIP	10-4900-160	3,500.00	0.00	0.00	0.00	3,500.00	0.00
ADVERTISING	10-4900-260	1,125.00	1,032.00	1,032.00	0.00	93.00	91.73
DEPT SUPPLIES & MATL	10-4900-330	700.00	542.94	542.94	0.00	157.06	77.56
CONTRACTED SERVICES	10-4900-450	59,400.00	16,228.75	16,228.75	0.00	43,171.25	27.32
ABATEMENTS	10-4900-451	10,000.00	4,773.50	4,773.50	0.00	5,226.50	47.73
DUES & SUBSCRIPTIONS	10-4900-530	200.00	200.00	200.00	0.00	0.00	100.00
MISC EXPENSE	10-4900-570	300.00	300.00	300.00	0.00	0.00	100.00
CAPITAL OUTLAY	10-4900-740	8,929.89	1,356.25	1,356.25	7,573.64	0.00	100.00
TOTAL DEPT: (4900) PLANNING DEPARTMENT		91,654.89	22,383.90	22,383.90	7,573.64	61,697.35	32.68

TOWN OF VALDESE

Encumbrances & Expenditure Statement

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10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (5100) POLICE DEPARTMENT							
SALARIES & WAGES	10-5100-020	780,483.00	657,653.11	657,653.11	0.00	122,829.89	84.26
OVER TIME PAY	10-5100-021	24,717.00	12,387.08	12,387.08	0.00	12,329.92	50.11
PART TIME PAY	10-5100-022	15,309.00	8,518.25	8,518.25	0.00	6,790.75	55.64
HOLIDAY PAY	10-5100-024	35,186.00	32,016.64	32,016.64	0.00	3,169.36	90.99
PROFESSIONAL SERVICES	10-5100-040	1,800.00	1,020.00	1,020.00	0.00	780.00	56.66
FICA TAX EXPENSE	10-5100-050	65,004.00	53,348.03	53,348.03	0.00	11,655.97	82.06
GROUP INSURANCE EXPENS	10-5100-060	129,534.00	105,547.77	105,547.77	0.00	23,986.23	81.48
DEFERRED COMP 401K	10-5100-065	38,435.00	32,062.97	32,062.97	0.00	6,372.03	83.42
RETIREMENT EXPENSE	10-5100-070	130,170.00	109,592.60	109,592.60	0.00	20,577.40	84.19
TELEPHONE	10-5100-110	13,231.00	9,548.49	9,548.49	0.00	3,682.51	72.16
POSTAGE	10-5100-111	1,000.00	315.04	315.04	0.00	684.96	31.50
PRINTING EXPENSE	10-5100-120	500.00	0.00	0.00	0.00	500.00	0.00
ELECTRIC	10-5100-130	1,800.00	1,450.39	1,450.39	0.00	349.61	80.57
NATURAL GAS	10-5100-131	360.00	148.05	148.05	0.00	211.95	41.12
TRAINING & TRAVEL	10-5100-140	9,450.00	5,332.88	5,332.88	0.00	4,117.12	56.43
MAINT & REPAIR BLDG &	10-5100-150	2,688.00	87.95	87.95	0.00	2,600.05	3.27
MAINT & REPAIR EQUIP	10-5100-160	4,517.00	2,631.70	2,631.70	0.00	1,885.30	58.26
MAINT & REPAIR AUTO	10-5100-170	17,075.00	15,535.09	15,535.09	0.00	1,539.91	90.98
AUTO SUPPLIES GAS	10-5100-311	39,000.00	31,181.06	31,181.06	0.00	7,818.94	79.95
AUTO SUPPLIES TIRES	10-5100-313	5,500.00	-488.20	-488.20	0.00	5,988.20	-8.87
AUTO SUPPLIES OIL	10-5100-314	2,000.00	510.71	510.71	0.00	1,489.29	25.53
DEPT SUPPLIES & MATL	10-5100-330	23,099.00	22,627.71	22,627.71	0.00	471.29	97.96
UNIFORMS	10-5100-360	19,587.00	13,507.49	13,507.49	0.00	6,079.51	68.96
CONTRACTED SEVICES	10-5100-450	19,810.00	11,108.30	11,108.30	0.00	8,701.70	56.07
IT	10-5100-490	10,572.00	8,885.00	8,885.00	0.00	1,687.00	84.04
DUES & SUBSCRIPTIONS	10-5100-530	724.00	220.00	220.00	0.00	504.00	30.38
MISC EXPENSE	10-5100-570	20,500.00	20,500.00	20,500.00	0.00	0.00	100.00
CAPITAL OUTLAY	10-5100-740	130,000.00	125,193.40	125,193.40	0.00	4,806.60	96.30
TOTAL DEPT: (5100) POLICE DEPARTMENT		1,542,051.00	1,280,441.51	1,280,441.51	0.00	261,609.49	83.03

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: April 30, 2026

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (5300) FIRE DEPARTMENT							
SALARIES & WAGES	10-5300-020	359,916.00	259,614.85	259,614.85	0.00	100,301.15	72.13
OVER TIME PAY	10-5300-021	18,311.00	18,633.65	18,633.65	0.00	-322.65	101.76
PART TIME PAY	10-5300-022	68,195.00	27,873.71	27,873.71	0.00	40,321.29	40.87
EXTRA DUTY HOURS	10-5300-024	41,400.00	56,092.28	56,092.28	0.00	-14,692.28	135.48
PROFESSIONAL SERVICES	10-5300-040	6,810.00	4,234.09	4,234.09	0.00	2,575.91	62.17
FICA TAX EXPENSE	10-5300-050	38,025.00	27,590.59	27,590.59	0.00	10,434.41	72.55
GROUP INSURANCE EXPENS	10-5300-060	85,852.00	59,580.75	59,580.75	0.00	26,271.25	69.39
RETIREMENT EXPENSE	10-5300-070	61,797.00	48,011.32	48,011.32	0.00	13,785.68	77.69
TELEPHONE	10-5300-110	804.00	598.50	598.50	0.00	205.50	74.44
POSTAGE	10-5300-111	200.00	170.89	170.89	0.00	29.11	85.44
PRINTING EXPENSE	10-5300-120	500.00	80.88	80.88	0.00	419.12	16.17
UTILITIES EXPENSE ELEC	10-5300-130	14,952.00	10,971.07	10,971.07	0.00	3,980.93	73.37
UTILITIES EXPENSE GAS	10-5300-131	5,005.00	2,195.87	2,195.87	0.00	2,809.13	43.87
TRAINING & TRAVEL	10-5300-140	19,320.00	9,680.86	9,680.86	0.00	9,639.14	50.10
MAINT & REPAIR BLDGS &	10-5300-150	6,600.00	3,915.40	3,915.40	0.00	2,684.60	59.32
MAINT & REPAIR EQUIP	10-5300-160	13,235.00	8,507.64	8,507.64	0.00	4,727.36	64.28
MAINT & REPAIR AUTO	10-5300-170	19,511.00	12,142.63	12,142.63	0.00	7,368.37	62.23
AUTO SUPPLIES GAS	10-5300-311	3,830.00	1,716.73	1,716.73	0.00	2,113.27	44.82
AUTO SUPPLIES DIESEL	10-5300-312	10,643.00	6,354.43	6,354.43	0.00	4,288.57	59.70
AUTO SUPPLIES TIRES	10-5300-313	5,000.00	789.30	789.30	0.00	4,210.70	15.78
AUTO SUPPLIES OIL	10-5300-314	2,125.00	855.11	855.11	0.00	1,269.89	40.24
DEPT SUPPLIES & MATL	10-5300-330	39,155.00	28,549.73	28,549.73	138.00	10,467.27	73.26
UNIFORMS	10-5300-360	7,000.00	2,357.21	2,357.21	0.00	4,642.79	33.67
CONTRACTED SERVICES	10-5300-450	16,800.00	14,000.00	14,000.00	0.00	2,800.00	83.33
IT	10-5300-490	10,700.00	9,201.76	9,201.76	0.00	1,498.24	85.99
DUES & SUBSCRIPTIONS	10-5300-530	6,500.00	5,703.00	5,703.00	0.00	797.00	87.73
INSURANCE & BONDS	10-5300-540	29,703.00	27,020.00	27,020.00	0.00	2,683.00	90.96
SAFETY	10-5300-572	10,160.00	4,945.34	4,945.34	0.00	5,214.66	48.67
CAPITAL OUTLAY EQUIP	10-5300-740	10,782.00	10,782.00	10,782.00	0.00	0.00	100.00
DEBT SERVICE LADDER TR	10-5300-912	52,761.00	52,761.00	52,761.00	0.00	0.00	100.00

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		965,592.00	714,930.59	714,930.59	138.00	250,523.41	74.05

TOWN OF VALDESE

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10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (5600) STREET DEPARTMENT							
SALARIES & WAGES	10-5600-020	158,953.00	124,468.35	124,468.35	0.00	34,484.65	78.30
OVER TIME PAY	10-5600-021	10,025.00	6,953.81	6,953.81	0.00	3,071.19	69.36
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	12,768.00	9,757.50	9,757.50	0.00	3,010.50	76.42
GROUP INSURANCE EXPENS	10-5600-060	37,226.00	26,687.12	26,687.12	0.00	10,538.88	71.68
RETIREMENT EXPENSE	10-5600-070	24,050.00	18,707.35	18,707.35	0.00	5,342.65	77.78
UTILITIES EXPENSE ELEC	10-5600-130	2,232.00	1,726.82	1,726.82	0.00	505.18	77.36
UTILITIES EXPENSE ST L	10-5600-133	102,948.00	83,573.12	83,573.12	0.00	19,374.88	81.18
UTILITY EXPENSE TRAFFI	10-5600-134	1,344.00	827.47	827.47	0.00	516.53	61.56
TRAINING & TRAVEL	10-5600-140	1,000.00	158.03	158.03	0.00	841.97	15.80
MAIT & REPAIR BLDGS &	10-5600-150	16,100.00	3,637.23	3,637.23	0.00	12,462.77	22.59
MAINT & REPAIR EQUIP	10-5600-160	10,000.00	9,300.89	9,300.89	0.00	699.11	93.00
MAINT & REPAIR AUTO	10-5600-170	12,000.00	6,370.78	6,370.78	0.05	5,629.17	53.09
AUTO SUPPLIES GAS	10-5600-311	3,800.00	3,800.00	3,800.00	0.00	0.00	100.00
AUTO SUPPLIES DIESEL	10-5600-312	16,047.00	12,325.98	12,325.98	0.00	3,721.02	76.81
AUTO SUPPLIES TIRES	10-5600-313	5,500.00	1,064.74	1,064.74	0.00	4,435.26	19.35
AUTO SUPPLIES OIL	10-5600-314	2,954.00	1,300.26	1,300.26	0.00	1,653.74	44.01
DEPT SUPPLIES & MATL	10-5600-330	15,100.00	6,158.52	6,158.52	0.00	8,941.48	40.78
CHEMICALS	10-5600-332	2,000.00	208.51	208.51	0.00	1,791.49	10.42
UNIFORMS	10-5600-360	3,472.00	2,345.53	2,345.53	0.00	1,126.47	67.55
CONTRACTED SERVICES	10-5600-450	157,446.00	0.00	0.00	0.00	157,446.00	0.00
CAPITAL OUTLAY	10-5600-740	65,000.00	56,905.00	56,905.00	0.00	8,095.00	87.54
TRANSFER TO STREETS PR	10-5600-900	200,000.00	200,000.00	200,000.00	0.00	0.00	100.00
DEBT SERVICE	10-5600-910	53,743.00	53,743.00	53,743.00	0.00	0.00	100.00
TOTAL DEPT: (5600) STREET DEPARTMENT		914,708.00	630,020.01	630,020.01	0.05	284,687.94	68.87

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (5700) POWELL BILL							
MAINT & REPAIR BLDG &	10-5700-150	4,000.00	200.00	200.00	0.00	3,800.00	5.00
MAINT & REPAIR - PATCH	10-5700-151	25,000.00	9,730.07	9,730.07	0.00	15,269.93	38.92
DRAINAGE AND STORM SEW	10-5700-154	3,000.00	1,486.21	1,486.21	0.00	1,513.79	49.54
SNOW AND ICE REMOVAL	10-5700-155	3,800.00	3,725.49	3,725.49	0.00	74.51	98.03
DEPT SUPPLIES & MATL	10-5700-330	2,500.00	2,178.61	2,178.61	0.00	321.39	87.14
CAPITAL OUTLAY SIDEWAL	10-5700-730	35,000.00	35,000.00	35,000.00	0.00	0.00	100.00
CAPITAL OUTLAY	10-5700-740	296,000.00	125,000.00	125,000.00	0.00	171,000.00	42.23
TOTAL DEPT: (5700) POWELL BILL		369,300.00	177,320.38	177,320.38	0.00	191,979.62	48.01

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: April 30, 2026

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (5800) SANITATION							
SALARIES & WAGES	10-5800-020	38,732.00	33,050.60	33,050.60	0.00	5,681.40	85.33
OVER TIME PAY	10-5800-021	2,380.00	2,120.38	2,120.38	0.00	259.62	89.09
FICA EXPENSE	10-5800-050	3,106.00	2,651.71	2,651.71	0.00	454.29	85.37
GROUP INSURANCE EXPENS	10-5800-060	9,114.00	7,664.18	7,664.18	0.00	1,449.82	84.09
RETIREMENT EXPENSE	10-5800-070	5,850.00	5,004.73	5,004.73	0.00	845.27	85.55
POSTAGE	10-5800-111	3,000.00	0.00	0.00	0.00	3,000.00	0.00
PRINTING EXPENSE	10-5800-120	1,000.00	0.00	0.00	0.00	1,000.00	0.00
MAINT. & REPAIR-EQUIPM	10-5800-160	3,650.00	3,611.96	3,611.96	0.00	38.04	98.95
MAINT. & REPAIR-AUTO &	10-5800-170	5,000.00	4,827.06	4,827.06	0.00	172.94	96.54
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	2,384.31	2,384.31	0.00	1,615.69	59.60
AUTO SUPPLIES DIESEL	10-5800-312	1,500.00	833.08	833.08	0.00	666.92	55.53
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	312.30	312.30	0.00	315.70	49.72
DEPT. SUPPLIES & MATER	10-5800-330	1,400.00	609.38	609.38	0.00	790.62	43.52
CHEMICAL	10-5800-332	200.00	0.00	0.00	0.00	200.00	0.00
UNIFORMS	10-5800-360	768.00	482.63	482.63	0.00	285.37	62.84
CONTRACTED SERVICES	10-5800-450	296,864.00	250,489.43	250,489.43	-25,367.50	71,742.07	75.83
CAPITAL OUTLAY	10-5800-740	230,000.00	204,257.90	204,257.90	0.00	25,742.10	88.80
TOTAL DEPT: (5800) SANITATION		610,082.00	518,299.65	518,299.65	-25,367.50	117,149.85	80.79

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (6200) RECREATION DEPARTMENT							
SALARIES & WAGES	10-6200-020	307,845.00	230,274.78	230,274.78	0.00	77,570.22	74.80
PART-TIME PAY	10-6200-022	293,756.00	227,062.48	227,062.48	0.00	66,693.52	77.29
PROFESSIONAL SERVICES	10-6200-040	1,000.00	993.14	993.14	0.00	6.86	99.31
FICA TAX EXPENSE	10-6200-050	45,943.00	34,275.85	34,275.85	0.00	11,667.15	74.60
GROUP INSURANCE EXPENS	10-6200-060	52,414.00	34,713.52	34,713.52	0.00	17,700.48	66.22
RETIREMENT EXPENSE	10-6200-070	44,211.00	33,027.01	33,027.01	0.00	11,183.99	74.70
TELEPHONE	10-6200-110	400.00	203.40	203.40	0.00	196.60	50.85
UTILITIES EXPENSE-ELEC	10-6200-130	45,000.00	38,315.20	38,315.20	0.00	6,684.80	85.14
UTILITY EXPENSE-GAS	10-6200-131	44,115.00	28,112.09	28,112.09	0.00	16,002.91	63.72
TRAINING & TRAVEL	10-6200-140	2,500.00	2,291.79	2,291.79	0.00	208.21	91.67
MAINT & REPAIR-BLDGS	10-6200-150	35,950.00	35,764.26	35,764.26	0.00	185.74	99.48
PARKS REPAIRS	10-6200-151	10,900.00	10,487.95	10,487.95	0.00	412.05	96.22
MAINT & REPAIR-EQUIPME	10-6200-160	19,740.00	16,515.54	16,515.54	75.89	3,148.57	84.05
MAINT & REPAIR-AUTO	10-6200-170	1,000.00	186.41	186.41	0.00	813.59	18.64
ADVERTISING	10-6200-260	1,500.00	1,434.36	1,434.36	0.00	65.64	95.62
AUTO SUPPLIES-GAS-UNLE	10-6200-311	3,500.00	2,074.55	2,074.55	0.00	1,425.45	59.27
AUTO SUPPLIES-TIRES	10-6200-313	600.00	85.64	85.64	0.00	514.36	14.27
AUTO SUPPLIES-OIL	10-6200-314	240.00	0.00	0.00	0.00	240.00	0.00
DEPT SUPPLIES & MATERI	10-6200-330	30,479.00	18,844.84	18,844.84	0.00	11,634.16	61.82
CHEMICALS	10-6200-332	15,000.00	6,746.55	6,746.55	0.00	8,253.45	44.97
UNIFORMS	10-6200-360	971.00	969.01	969.01	0.00	1.99	99.79
CONTRACTED SERVICES	10-6200-450	64,200.00	32,249.31	32,249.31	0.00	31,950.69	50.23
WALDENSIAN FOOTRACE	10-6200-454	4,500.00	4,354.58	4,354.58	0.00	145.42	96.76
SWIM TEAM	10-6200-480	2,500.00	79.71	79.71	0.00	2,420.29	3.18
P F R CONCESSIONS	10-6200-481	33,000.00	30,659.87	30,659.87	0.00	2,340.13	92.90
P F R OTHER	10-6200-484	12,885.00	8,284.41	8,284.41	0.00	4,600.59	64.29
DUES AND SUBSCRIPTIONS	10-6200-530	3,545.00	3,499.00	3,499.00	0.00	46.00	98.70
CAPITAL OUTLAY	10-6200-740	46,070.00	34,325.56	34,325.56	0.00	11,744.44	74.50
DEBT SERVICE	10-6200-910	19,483.00	19,483.00	19,483.00	0.00	0.00	100.00
TOTAL DEPT: (6200) RECREATION DEPARTMENT		1,143,247.00	855,313.81	855,313.81	75.89	287,857.30	74.82

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: April 30, 2026

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: April 30, 2026

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (6250) COMMUNITY AFFAIRS							
SALARIES & WAGES	10-6250-020	189,230.00	157,500.98	157,500.98	0.00	31,729.02	83.23
OVER TIME PAY	10-6250-021	4,566.00	1,983.90	1,983.90	0.00	2,582.10	43.44
PART-TIME PAY	10-6250-022	35,557.00	27,986.64	27,986.64	0.00	7,570.36	78.70
PROFESSIONAL SERVICES	10-6250-040	380.00	149.70	149.70	0.00	230.30	39.39
FICA TAX EXPENSE	10-6250-050	17,582.00	14,062.77	14,062.77	0.00	3,519.23	79.98
GROUP INSURANCE EXPENS	10-6250-060	34,647.00	27,416.68	27,416.68	0.00	7,230.32	79.13
RETIREMENT EXPENSE	10-6250-070	27,337.00	22,780.70	22,780.70	0.00	4,556.30	83.33
POSTAGE	10-6250-111	3,500.00	14.22	14.22	0.00	3,485.78	0.40
PRINTING EXPENSE	10-6250-120	4,600.00	4,327.50	4,327.50	0.00	272.50	94.07
UTILITIES EXPENSE-ELEC	10-6250-130	41,500.00	35,844.82	35,844.82	155.35	5,499.83	86.74
UTILITIES EXPENSE-GS	10-6250-131	12,000.00	11,990.61	11,990.61	0.00	9.39	99.92
TRAINING & TRAVEL	10-6250-140	200.00	78.40	78.40	0.00	121.60	39.20
MAINT. & REPAIR-BLDGS	10-6250-150	28,559.90	18,901.97	18,901.97	4,234.08	5,423.85	81.00
MAINT & REPAIR-EQUIPME	10-6250-160	2,400.00	1,170.54	1,170.54	0.00	1,229.46	48.77
MAINT & REPAIR-AUTO	10-6250-170	200.00	0.00	0.00	0.00	200.00	0.00
ADVERTISING	10-6250-260	13,000.00	5,146.56	5,146.56	0.00	7,853.44	39.58
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	7,000.00	5,448.37	5,448.37	0.00	1,551.63	77.83
EVENT SUPPLIES & DECOR	10-6250-331	14,000.00	11,521.19	11,521.19	0.00	2,478.81	82.29
CONCESSION STAND TRAIL	10-6250-332	4,000.00	2,259.25	2,259.25	0.00	1,740.75	56.48
CONTRACTED SERVICES	10-6250-450	40,850.00	25,202.07	25,202.07	807.45	14,840.48	63.67
CONT SERVICES-ENTERTAI	10-6250-452	87,275.00	73,078.59	73,078.59	0.00	14,196.41	83.73
CONT SERVICES - TOURIS	10-6250-453	500.00	0.00	0.00	0.00	500.00	0.00
IT	10-6250-490	500.00	410.55	410.55	0.00	89.45	82.11
DUE AND SUBSCRIPTIONS	10-6250-530	1,125.00	570.65	570.65	0.00	554.35	50.72
WELLNESS	10-6250-572	7,000.00	5,051.52	5,051.52	0.00	1,948.48	72.16
CAPITAL OUTLAY	10-6250-740	53,920.00	37,850.00	37,850.00	8,920.00	7,150.00	86.74
BUILDING REUSE & FACAD	10-6250-920	0.00	0.00	0.00	0.00	0.00	0.00
FESTIVAL	10-6250-922	22,700.00	22,682.82	22,682.82	0.00	17.18	99.92
MAIN STREET PROGRAM	10-6250-924	3,000.00	2,912.96	2,912.96	0.00	87.04	97.09

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: April 30, 2026

10 GENERAL FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
VALDESE TOURISM COMMIS	10-6250-925	85,000.00	75,561.20	75,561.20	1,395.00	8,043.80	90.53
TOTAL DEPT: (6250) COMMUNITY AFFAIRS		742,528.90	591,905.16	591,905.16	15,511.88	135,111.86	81.80
TOTAL FUND: (10) GENERAL FUND		8,554,199.79	6,362,011.17	6,362,011.17	73,062.81	2,119,125.81	75.22

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: April 30, 2026

30 UTILITY FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (8100) WATER DEPARTMENT							
SALARIES & WAGES	30-8100-020	364,414.00	296,949.47	296,949.47	0.00	67,464.53	81.48
OVER TIME PAY	30-8100-021	3,000.00	718.23	718.23	0.00	2,281.77	23.94
PROFESSIONAL SERVICES	30-8100-040	61,500.00	20,698.15	20,698.15	0.00	40,801.85	33.65
FICA TAX EXPENSE	30-8100-050	28,028.00	21,980.87	21,980.87	0.00	6,047.13	78.42
GROUP INSURANCE EXPENS	30-8100-060	73,845.00	62,713.56	62,713.56	0.00	11,131.44	84.92
RETIREMENT EXPENSE	30-8100-070	52,795.00	42,703.59	42,703.59	0.00	10,091.41	80.88
TELEPHONE	30-8100-110	2,523.00	1,801.31	1,801.31	0.00	721.69	71.39
UTILITES EXPENSE-ELECT	30-8100-130	310,892.00	249,123.10	249,123.10	0.00	61,768.90	80.13
UTILITES EXPENSE-FUEL	30-8100-132	6,800.00	6,749.12	6,749.12	0.00	50.88	99.25
TRAINING & TRAVEL	30-8100-140	3,500.00	3,378.19	3,378.19	0.00	121.81	96.52
MAINT & REPAIR-BLDGS	30-8100-150	29,180.00	8,538.13	8,538.13	254.99	20,386.88	30.13
MAINT. & REPAIR-EQUIPM	30-8100-160	83,205.00	83,145.01	83,145.01	0.00	59.99	99.92
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	1,635.38	1,635.38	0.00	2,364.62	40.88
AUTO SUPPLIES-DIESEL	30-8100-312	400.00	0.00	0.00	0.00	400.00	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	3,400.00	3,214.83	3,214.83	0.00	185.17	94.55
CHEMICALS	30-8100-332	250,000.00	190,433.51	190,433.51	0.00	59,566.49	76.17
LAB SUPPLIES	30-8100-333	23,000.00	22,867.36	22,867.36	0.00	132.64	99.42
WATER TESTING-PROFESSI	30-8100-334	15,900.00	9,533.73	9,533.73	0.00	6,366.27	59.96
UNIFORMS	30-8100-360	5,200.00	2,816.70	2,816.70	0.00	2,383.30	54.16
CONTRACTED SERVICES	30-8100-450	6,540.00	4,834.55	4,834.55	0.08	1,705.37	73.92
IT	30-8100-490	500.00	0.00	0.00	0.00	500.00	0.00
DUES AND SUBSCRIPTIONS	30-8100-530	11,154.00	11,151.00	11,151.00	0.00	3.00	99.97
INSURANCE AND BONDS	30-8100-540	27,000.00	27,000.00	27,000.00	0.00	0.00	100.00
MISCELLANEOUS EXPENSE	30-8100-570	115,000.00	83,609.41	83,609.41	31,390.59	0.00	100.00
SAFETY	30-8100-572	3,000.00	2,150.53	2,150.53	0.00	849.47	71.68
CAPITAL OUTLAY-OTHER I	30-8100-730	0.00	-127,451.75	-127,451.75	0.00	127,451.75	0.00
CAPITAL OUTLAY	30-8100-740	1,728,665.00	107,497.95	107,497.95	47,565.00	1,573,602.05	8.97
DEBT SERVICE	30-8100-910	71,324.00	71,322.85	71,322.85	0.00	1.15	99.99
PRO RATA	30-8100-920	550,000.00	366,666.64	366,666.64	0.00	183,333.36	66.66

30 UTILITY FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
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	12,250.00	12,250.00	12,250.00	0.00	0.00	100.00
CONTINGENCY	30-8100-990	221,000.00	220,582.39	220,582.39	0.00	417.61	99.81
TOTAL DEPT: (8100) WATER DEPARTMENT		4,081,395.00	1,821,113.81	1,821,113.81	79,210.66	2,181,070.53	46.56

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: April 30, 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 (8110) WASTE WATER DEPARTMENT							
SALARIES & WAGES	30-8110-020	421,823.00	338,633.62	338,633.62	0.00	83,189.38	80.27
PART-TIME PAY	30-8110-022	20,000.00	0.00	0.00	0.00	20,000.00	0.00
PROFESSIONAL SERVICES	30-8110-040	2,500.00	798.15	798.15	0.00	1,701.85	31.92
FICA TAX PAYABLE	30-8110-050	33,680.00	25,527.49	25,527.49	0.00	8,152.51	75.79
GROUP INSURANCE EXPENS	30-8110-060	89,269.00	69,412.63	69,412.63	0.00	19,856.37	77.75
RETIREMENT EXPENSE	30-8110-070	60,560.00	48,641.32	48,641.32	0.00	11,918.68	80.31
TELEPHONE	30-8110-110	3,000.00	2,250.00	2,250.00	0.00	750.00	75.00
UTILITIES EXPENSE-ELEC	30-8110-130	225,000.00	144,955.09	144,955.09	0.00	80,044.91	64.42
UTILITIES EXPENSE-FUEL	30-8110-132	9,000.00	4,295.10	4,295.10	0.00	4,704.90	47.72
TRAVEL EXPENSE	30-8110-140	4,925.00	113.34	113.34	0.00	4,811.66	2.30
MAINT. & REPAIR-BLDGS	30-8110-150	110,000.00	14,796.80	14,796.80	-930.69	96,133.89	12.60
MAINT. & REPAIR-EQUIPM	30-8110-160	12,000.00	11,823.21	11,823.21	0.00	176.79	98.52
MAINT. & REPAIR-AUTO	30-8110-170	2,100.00	523.49	523.49	0.00	1,576.51	24.92
AUTO SUPPLIES-GAS-UNLE	30-8110-311	5,000.00	1,877.68	1,877.68	0.00	3,122.32	37.55
AUTO SUPPLIES-TIRES	30-8110-313	1,900.00	400.09	400.09	924.52	575.39	69.71
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	7,546.56	7,546.56	0.00	4,453.44	62.88
CHEMICALS	30-8110-332	121,293.00	23,457.74	23,457.74	13,000.00	84,835.26	30.05
LAB SUPPLIES	30-8110-333	12,000.00	11,173.13	11,173.13	771.98	54.89	99.54
WOOD CHIPS	30-8110-336	61,000.00	29,175.00	29,175.00	0.00	31,825.00	47.82
UNIFORMS	30-8110-360	1,500.00	1,420.43	1,420.43	0.00	79.57	94.69
CONTRACTED SERVICES	30-8110-450	28,840.00	24,211.42	24,211.42	-161.00	4,789.58	83.39
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	15,423.23	15,423.23	0.00	15,576.77	49.75
DUES AND SUBSCRIPTIONS	30-8110-530	14,171.00	10,079.77	10,079.77	0.00	4,091.23	71.13
INSURANCE AND BONDS	30-8110-540	32,000.00	32,000.00	32,000.00	0.00	0.00	100.00
SAFETY	30-8110-572	2,500.00	371.23	371.23	0.00	2,128.77	14.84
CAPITAL OUTLAY	30-8110-740	1,168,300.00	187,809.41	187,809.41	896,290.59	84,200.00	92.79
PRO RATA	30-8110-920	550,000.00	366,666.64	366,666.64	0.00	183,333.36	66.66
VEDIC	30-8110-930	12,500.00	12,500.00	12,500.00	0.00	0.00	100.00
ECONOMIC DEV BPED	30-8110-931	12,985.00	6,676.25	6,676.25	0.00	6,308.75	51.41

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: April 30, 2026

30 UTILITY FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unecumbered Balance	% Spent
TOTAL DEPT: (8110) WASTE WATER DEPARTMENT		3,063,096.00	1,392,558.82	1,392,558.82	909,895.40	760,641.78	75.16

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: April 30, 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 (8120) WATER & SEWER CONSTRUCTION							
SALARIES & WAGES	30-8120-020	447,289.00	396,964.97	396,964.97	0.00	50,324.03	88.74
OVER TIME PAY	30-8120-021	34,515.00	22,513.51	22,513.51	0.00	12,001.49	65.22
PART-TIME PAY	30-8120-022	23,400.00	12,525.00	12,525.00	0.00	10,875.00	53.52
PROFESSIONAL SERVICES	30-8120-040	126,652.00	61,905.58	61,905.58	12,000.00	52,746.42	58.35
HEALTH REIMBURSEMENT (	30-8120-041	29,000.00	2,302.72	2,302.72	0.00	26,697.28	7.94
FICA TAX EXPENSE	30-8120-050	38,803.00	32,617.71	32,617.71	0.00	6,185.29	84.06
GROUP INSURANCE EXPENS	30-8120-060	82,899.00	55,676.27	55,676.27	0.00	27,222.73	67.16
RETIREMENT EXPENSE	30-8120-070	65,934.00	58,453.30	58,453.30	0.00	7,480.70	88.65
TELEPHONE	30-8120-110	2,700.00	2,350.51	2,350.51	0.00	349.49	87.05
POSTAGE	30-8120-111	650.00	0.00	0.00	0.00	650.00	0.00
PRINTING EXPENSE	30-8120-120	1,500.00	40.55	40.55	0.00	1,459.45	2.70
UTILITIES EXPENSE-ELEC	30-8120-130	25,410.00	19,667.37	19,667.37	299.27	5,443.36	78.57
TRAINING & TRAVEL	30-8120-140	6,570.00	1,240.10	1,240.10	0.00	5,329.90	18.87
MAINT. & REPAIR-BLDGS	30-8120-150	48,000.00	16,069.31	16,069.31	0.00	31,930.69	33.47
MAINT. & REPAIR EQUIPM	30-8120-160	10,650.00	8,574.49	8,574.49	0.00	2,075.51	80.51
MAINT & REPAIR-AUTO	30-8120-170	3,693.00	3,606.36	3,606.36	0.00	86.64	97.65
ADVERTISING	30-8120-260	100.00	84.00	84.00	0.00	16.00	84.00
AUTO SUPPLIES-GAS-UNLE	30-8120-311	13,500.00	-1,118.26	-1,118.26	0.00	14,618.26	-8.28
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	2,098.00	2,098.00	0.00	2,102.00	49.95
AUTO SUPPLIES-OIL	30-8120-314	2,180.00	541.14	541.14	0.00	1,638.86	24.82
DEPT. SUPPLIES & MATER	30-8120-330	143,900.00	95,704.96	95,704.96	0.00	48,195.04	66.50
METERS	30-8120-331	55,000.00	49,933.34	49,933.34	0.00	5,066.66	90.78
CHEMICALS	30-8120-332	2,100.00	2,100.00	2,100.00	0.00	0.00	100.00
UNIFORMS	30-8120-360	3,744.00	2,793.55	2,793.55	0.00	950.45	74.61
CONTRACTED SERVICES	30-8120-450	123,873.00	96,354.60	96,354.60	0.00	27,518.40	77.78
IT	30-8120-490	1,000.00	0.00	0.00	0.00	1,000.00	0.00
DUES AND SUBSCRIPTIONS	30-8120-530	13,795.00	8,215.34	8,215.34	0.00	5,579.66	59.55
INSURANCE AND BONDS	30-8120-540	31,000.00	31,000.00	31,000.00	0.00	0.00	100.00
SAFETY	30-8120-572	5,060.00	1,027.30	1,027.30	0.00	4,032.70	20.30
CAPITAL OUTLAY	30-8120-740	767,400.00	750,980.00	750,980.00	0.00	16,420.00	97.86

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: April 30, 2026

30 UTILITY FUND

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEBT SERVICE	30-8120-910	419,311.00	304,475.54	304,475.54	0.00	114,835.46	72.61
TOTAL DEPT: (8120) WATER & SEWER CONSTRUCTION		2,538,828.00	2,043,697.26	2,043,697.26	12,299.27	482,831.47	80.98
TOTAL FUND: (30) UTILITY FUND		9,683,319.00	5,257,369.89	5,257,369.89	1,001,405.33	3,424,543.78	64.63

31 POOL STRUCTURE

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (00000)							
ENGINEERING SERVICES	31-6200-040	112,840.00	0.00	104,409.02	0.00	8,430.98	92.52
SITE EVALUATION TESTIN	31-6200-041	6,500.00	0.00	6,500.00	0.00	0.00	100.00
CONSTRUCTION	31-6200-740	992,308.00	674,224.76	945,111.76	0.00	47,196.24	95.24
ADA	31-6200-741	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEPT: (00000)		1,111,648.00	674,224.76	1,056,020.78	0.00	55,627.22	94.99
TOTAL FUND: (31) POOL STRUCTURE		1,111,648.00	674,224.76	1,056,020.78	0.00	55,627.22	94.99

32 HOYLE CREEK RESTORATION

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (00000)							
SCHEMATIC & ROUTING PH	32-6200-001	102,500.00	49,600.00	88,700.00	0.00	13,800.00	86.53
SURVEY & DESIGN PHASE	32-6200-002	553,000.00	75,800.00	182,700.00	0.00	370,300.00	33.03
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	125,400.00	271,400.00	0.00	1,928,600.00	12.33
TOTAL FUND: (32) HOYLE CREEK RESTORATION		2,200,000.00	125,400.00	271,400.00	0.00	1,928,600.00	12.33

33 CHILDRENS PARK UPGRADES

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

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: April 30, 2026

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

35 PUBLIC SAFETY BUILDING

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (5300) PUBLIC SAFETY BUILDING							
EXISTING FACILITY ASSE	35-5300-039	25,500.00	0.00	25,500.00	0.00	0.00	100.00
ARCHITECT & ENGINEERIN	35-5300-040	288,210.38	0.00	288,210.38	0.00	0.00	100.00
PROFESSIONAL SERVICES	35-5300-041	97,943.60	49,920.00	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	0.00	0.00	0.00	275,000.00	0.00
CONSTRUCTION	35-5300-900	500,000.00	0.00	0.00	0.00	500,000.00	0.00
TOTAL DEPT: (5300) PUBLIC SAFETY BUILDING		1,684,785.98	49,920.00	905,785.98	0.00	779,000.00	53.76
TOTAL FUND: (35) PUBLIC SAFETY BUILDING		2,048,253.31	49,920.00	1,269,253.31	0.00	779,000.00	61.96

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: April 30, 2026

38 OLD ROCK SCHOOL RENOVATIONS

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (00000)							
PROFESSIONAL SERVICES	38-6250-040	120,300.00	600.00	120,300.00	0.00	0.00	100.00
RENOVATIONS	38-6250-150	1,377,650.00	0.00	1,374,421.38	0.00	3,228.62	99.76
ARC GRANT	38-6250-151	120,000.00	0.00	120,000.00	0.00	0.00	100.00
AUDITORIUM SEATING	38-6250-330	151,225.00	0.00	151,225.00	0.00	0.00	100.00
GRANT ADMINISTRATION	38-6250-450	25,000.00	0.00	25,000.00	0.00	0.00	100.00
CONTINGENCY	38-6250-900	55,500.00	0.00	55,500.00	0.00	0.00	100.00
TOTAL DEPT: (00000)		1,849,675.00	600.00	1,846,446.38	0.00	3,228.62	99.82
TOTAL FUND: (38) OLD ROCK SCHOOL RENOVATIONS		1,849,675.00	600.00	1,846,446.38	0.00	3,228.62	99.82

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: April 30, 2026

41 PUBLIC ART

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (4350) PUBLIC ART							
DISPLAY	41-4350-150	2,517.00	0.00	2,516.44	0.00	0.56	99.97
PUBLIC ART	41-4350-740	74,559.00	0.00	43,659.02	0.00	30,899.98	58.55
TOTAL DEPT: (4350) PUBLIC ART		77,076.00	0.00	46,175.46	0.00	30,900.54	59.90
TOTAL FUND: (41) PUBLIC ART		77,076.00	0.00	46,175.46	0.00	30,900.54	59.90

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: April 30, 2026

50 CLINE AVE BASIN & PUMP STATION

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (00000)							
ENGINEERING REPORT	50-8110-100	22,000.00	0.00	22,000.00	0.00	0.00	100.00
DESIGN	50-8110-200	89,000.00	0.00	89,000.00	0.00	0.00	100.00
BIDDING & AWARD	50-8110-300	7,000.00	0.00	7,000.00	0.00	0.00	100.00
CONSTRUCTION ADMIN	50-8110-400	72,000.00	27,300.00	72,000.00	0.00	0.00	100.00
PLANNING & FUNDING ADM	50-8110-500	20,000.00	13,300.00	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	419,216.73	1,043,808.00	0.00	114,382.00	90.12
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	459,816.73	1,283,578.00	0.00	235,712.00	84.48
TOTAL FUND: (50) CLINE AVE BASIN & PUMP STATION		1,519,290.00	459,816.73	1,283,578.00	0.00	235,712.00	84.48

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: April 30, 2026

51 VALDESE BLUFFS WATER LINE

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (00000)							
PLANNING	51-8110-100	1,400.00	0.00	1,400.00	0.00	0.00	100.00
DESIGN	51-8110-200	6,200.00	0.00	6,200.00	0.00	0.00	100.00
CONSTRUCTION	51-8110-800	6,000.00	0.00	6,000.00	0.00	0.00	100.00
TOTAL DEPT: (00000)		13,600.00	0.00	13,600.00	0.00	0.00	100.00
TOTAL FUND: (51) VALDESE BLUFFS WATER LINE		13,600.00	0.00	13,600.00	0.00	0.00	100.00

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: April 30, 2026

52 VALDESE BLUFFS SEWER LINE

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (00000)							
DESIGN	52-8110-100	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	7,800.00	7,800.00	0.00	30,700.00	20.26
CONSTRUCTION	52-8110-800	635,503.00	338,941.00	339,721.00	0.00	295,782.00	53.45
CONTINGENCY	52-8110-900	15,201.00	0.00	0.00	0.00	15,201.00	0.00
TOTAL DEPT: (00000)		801,983.00	346,741.00	448,086.00	0.00	353,897.00	55.87
TOTAL FUND: (52) VALDESE BLUFFS SEWER LINE		801,983.00	346,741.00	448,086.00	0.00	353,897.00	55.87

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: April 30, 2026

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	3,778.65	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	3,778.65	86,001.77	0.00	423,998.23	16.86
TOTAL FUND: (53) LEAD SERVICE LINE INVENTORY		510,000.00	3,778.65	86,001.77	0.00	423,998.23	16.86

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: April 30, 2026

54 WATER TREATMENT PLANT UPGRADES

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (00000)							
DESIGN	54-8100-040	488,000.00	215,600.00	348,300.00	0.00	139,700.00	71.37
FUNDING ADMIN	54-8100-041	40,000.00	1,900.00	8,000.00	0.00	32,000.00	20.00
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	217,500.00	356,300.00	0.00	6,538,700.00	5.16
TOTAL FUND: (54) WATER TREATMENT PLANT UPGRADES		6,895,000.00	217,500.00	356,300.00	0.00	6,538,700.00	5.16

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	136,700.00	136,700.00	0.00	1,876,398.00	6.79
CONSTRUCTION-ADMINISTR	55-8120-004	167,677.00	0.00	0.00	0.00	167,677.00	0.00
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	0.00	0.00	0.00	71,500.00	0.00
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	136,700.00	192,700.00	0.00	3,044,075.00	5.95
TOTAL FUND: (55) BERRYTOWN WATER LINE		3,236,775.00	136,700.00	192,700.00	0.00	3,044,075.00	5.95

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: April 30, 2026

56 UTILITY LINE REPLACEMENT (FY 25-26)

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (00000)							
SURVEY/DESIGN/PERMITTI	56-8120-100	213,000.00	107,700.00	107,700.00	0.00	105,300.00	50.56
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	107,700.00	107,700.00	0.00	1,946,300.00	5.24
TOTAL FUND: (56) UTILITY LINE REPLACEMENT (FY 25-2		2,054,000.00	107,700.00	107,700.00	0.00	1,946,300.00	5.24

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	44,200.00	44,200.00	0.00	10,800.00	80.36
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	44,200.00	44,200.00	0.00	12,800.00	77.54
TOTAL FUND: (57) WATER PLANT BULK CHEMICAL FACILIT		57,000.00	44,200.00	44,200.00	0.00	12,800.00	77.54

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	8,700.00	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	8,700.00	56,880.00	0.00	95,370.00	37.35
TOTAL FUND: (62) WATER DISTRIBUTION SYSTEM ASSESSM		152,250.00	8,700.00	56,880.00	0.00	95,370.00	37.35

75 POLICE-UNAUTHORIZED SUBSTANCE TAX

Account Description	Account No	Budget Amount	Activity This Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Spent
DEPT (8290) CAP RES FUND - VAL POLICE DEPT							
DEPT SUPPLIES & MATERI	75-8290-330	10,000.00	0.00	0.00	0.00	10,000.00	0.00
CAPITAL OUTLAY-EQUIPME	75-8290-740	88,300.00	0.00	78,033.00	0.00	10,267.00	88.37
TOTAL DEPT: (8290) CAP RES FUND - VAL POLICE DEPT		98,300.00	0.00	78,033.00	0.00	20,267.00	79.38
TOTAL FUND: (75) POLICE-UNAUTHORIZED SUBSTANCE TAX		98,300.00	0.00	78,033.00	0.00	20,267.00	79.38

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: April 30, 2026

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)							
2024 ENGINEERING SERVI	76-5600-040	45,100.00	0.00	43,600.00	0.00	1,500.00	96.67
2024 STREET IMPROVEMEN	76-5600-450	444,225.00	0.00	444,225.00	0.00	0.00	100.00
2024 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	Unencumbered Balance	% Spent
DEPT (8231) CRF - LAKE RHODHISS							
MISCELLANEOUS EXPENSE	79-8231-057	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEPT: (8231) CRF - LAKE RHODHISS		0.00	0.00	0.00	0.00	0.00	

TOWN OF VALDESE

Encumbrances & Expenditure Statement

Period Ending: April 30, 2026

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

TOWN OF VALDESE
COUNCIL BUDGET PRESENTATION
MONDAY, MAY 11, 2026

The Town of Valdese Town Council met on Monday, May 11, 2026, at 5:00 p.m., in the Town Council Chambers at Town Hall, 102 Massel Avenue SW, Valdese, North Carolina. 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 Clerk Jessica Lail, Town Attorney Tim Swanson, and Department Heads.

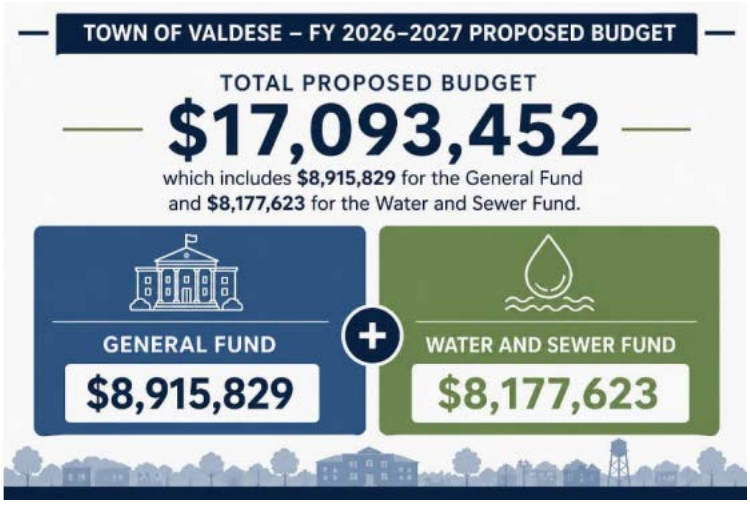
Absent: None

A quorum was present.

CALL TO ORDER At 5:00 p.m., Mayor Huffman opened the meeting and welcomed everyone to the Budget Presentation.

PRESENTATION OF THE FY 26-27 BUDGET
Mr. Bo Weichel, Assistant Town Manager/CFO, stepped forward to the podium. Mr. Weichel disclosed that the Council had the proposed fiscal year 2026-2027 Budget in front of them. He provided that the proposed budget had been prepared in accordance with the Local Government Budget and Fiscal Control Act and that it reflected the priorities that were provided by the Council during the budget workshop. Mr. Weichel reported that the general fund budget, and water and sewer fund budget, were balanced as was required by state statute. He continued that it focused on maintaining core services, addressing capital infrastructure needs, and ensuring long-term financial sustainability.

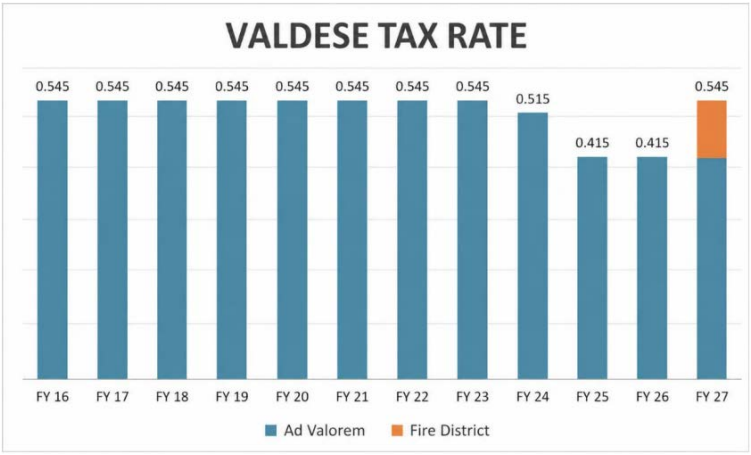
Mr. Weichel then presented the following budget overview:



Mr. Weichel recalled discussions from the budget workshop where it was identified that the Town had to bring in more revenue, especially with the upcoming public safety project. He acknowledged the current tax rate of 41.5 cents and that the Town had recently implemented a financial model with First Tryon Financial Advisors. Mr. Weichel reported that the model showed that the 41.5 cent tax rate was not sustainable given upcoming projects and the need to maintain the same level of service to citizens. Mr. Weichel stated that a fire district tax of thirteen (13) cents had been introduced, which would be collected on top of the 41.5 cent ad valorem tax. He continued that combined, the two tax rates made for a 54.5 cent effective tax rate.

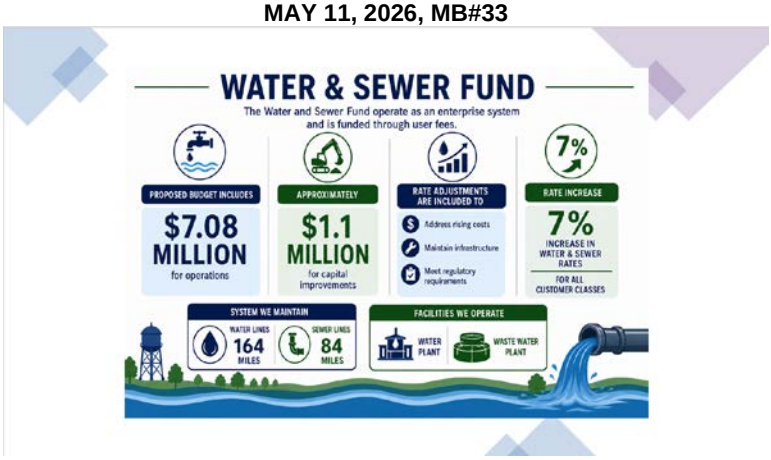
Mr. Weichel used the graph below to express the significance of the effective tax rate of 54.5 cents. He continued that a tax rate of 54.5 cents had been in place for over a decade. Mr. Weichel provided that the ad valorem tax rate would stay unchanged, at 41.5 cents. Mr. Weichel stated that the original projections for the public safety building were based on the 54.5 cent tax rate, and as the Town went to a revenue neutral rate, the ability to pay for such a building went away. He continued that resetting the tax rate back to where it was realigned the Town with the original projections related to the public safety building.

Councilman Ogle asked if there was previously a fire district tax, before the introduction of the thirteen (13) cent fire district tax. Mr. Weichel answered that there was not, that this fire district tax was something new.



Mr. Weichel moved to discuss an overview of the Water and Sewer Fund. He reported that expenses in the water and sewer fund were entirely supported by the sale of water and sewer services, adding that no tax money supported the operations. Mr. Weichel provided that rates were covering rising costs, infrastructure maintenance, and regulatory requirements.

Mr. Weichel disclosed that a 7% rate increase for water and sewer customers was discussed at the budget workshop. Mr. Weichel contextualized rising costs the Town was incurring through an example using rising electricity costs. He provided that the Town paid over $300,000 annually for electricity at just the Water Treatment Plant.



Mr. Weichel concluded his presentation and stated he would be open to questions. Councilwoman Ward stated that she knew the 7% water and sewer increase was for the present year. She continued by asking if Mr. Weichel could disclose how many more years the Town was looking at additional 7% increases. Mr. Weichel responded that the Town was attempting to keep rates as consistent as possible, that they didn't want users to incur huge spikes some years and little-to-no increases other years. Mr. Weichel stated the Town's goal was to try and maintain a 7% increase for the next couple of years.

Councilwoman Ward asked what level of rate increases users would see if the Town were to not replace its fluoride tank which it uses to fluoridate its water. She continued asking if users would be facing a 7% increase annually if the Town were to not pursue the replacement of the fluoride tank. Councilwoman Ward added that she had received calls from users asking to discontinue the feed of fluoride. Mr. Weichel responded that discontinuing fluoride feed would lead to a 0% increase, solely for residential users, in rates for the current budget year.

Town Manager Herms added that an increase of 7% was below the average rate increase for the State of North Carolina, continuing that some neighboring municipalities were looking at double digit increases.

Councilwoman Radabaugh asked if the Town had explored the use of solar as a way to manage electricity costs at the Water Treatment Plant. Mr. Weichel answered that the Town had not and that there were a lot of regulatory things the Town would have to go through to use solar panels. He stated that those things mainly had to do with maintaining a reliable system. Mr. Weichel added that there would be a lot of expense to use solar panels. Councilwoman Radabaugh provided that she personally had solar, and that it could be used to power a backup generator. Mayor Pro Tem Lowman asked about the possibility of available grants in relation to solar panels.

Town Manager Herms provided that solar at a residential home was different to solar at a commercial facility, like the Water Treatment Plant. Town Manager Herms gave an example comparing solar technology to a VCR, stating that when VCR's first came out, they were expensive and bulky. He continued that VCR's were replaced by more efficient and more reliable technology, likening this timeline to that of solar panels. Town Manager Herms expressed that the technology for solar would eventually get to a point where it could produce the necessary amount of kilowatt hours, but did not believe the technology was quite there yet. He added that the investment to get there would eat up any savings the Town would recognize. Town Manager Herms stated that he did not know of any grants that would be applicable to municipal water systems, that most of the grants he knew of were for smaller commercial applications.

Town Manager Herms specified that Staff could look into solar applications, and bring it back to Council for review, but expressed that he did not want to provide false hope.

Mayor Pro Tem Lowman asked if selling water to the City of Lenoir would have any impact on the Town's water rates, asking if the proceeds from water sales could lead to a decrease in water rates. Mr. Weichel stated that this was the goal. He added that the Town did not know how much water the City of Lenoir would be using, that if they only purchased the minimum it would not move the needle much, but added if they were a full user it would be a tremendous help to water rates. Mr. Weichel expressed the Town was doing everything it could to minimize increasing residential and industrial water rates.

Councilwoman Zimmerman asked for a timeline for the Lenoir Interconnect Project. Mr. Weichel responded that he expected the project to take at least two (2) to three (3) more fiscal years.

Town Manager Herms stated he would like to provide some additional context. He continued that the Water Treatment Plant was permitted for 12,000,000 million gallons per day (MGD) and was built back when the Town had a lot more industrial users. Town Manager Herms reported that presently the usage was significantly less than the rated usage, stating that present usage ranged from 2 MGD to 3.5 MGD. Town Manager Herms noted that the pumps and infrastructure were set up for a 12 MGD facility and therefore had to be maintained at that level. He provided that this led to large, fixed, infrastructure costs that the Town had no choice but to cover as it could not simply downsize the plant. Town Manager Herms acknowledge that industries had gotten more efficient with their water uses, which meant that the industries the Town still had were using less water than they did 15 years ago. Town Manager Herms also provided that residential water uses, like shower heads, had gotten more efficient, and if one scaled that over the entirety of the Town it also added up to less water being sold.

Councilwoman Ward sought to clarify the proposed and projected increases in water rates, providing that a chart showed annual 7% increases to water rates until fiscal year 2036. She added that the amount may not seem significant, but that it was to some, as individuals did not themselves receive annual raises. Councilwoman Ward referenced citizens in the Triple Community, asking if they would be prepared for constant increases. She provided that there were families paying in excess of $200 and pointed out Duke Energy increases along side the water rate increases and possible tax increases. Councilwoman Ward proposed hosting some type of public forum to make sure people were okay with keeping fluoride and that the Town could possibly hold off on making such a decision until the next year.

Councilwoman Ward stated that fluoride was 25% effective and that there were other ways to get it. She added that she knew fluoride was important for children, but acknowledged that there were people who were concerned about the dangers of it. Councilwoman Ward expressed that she felt the decision on fluoride was something the public needed more input on, rather than Council bringing it up at one meeting where it was proposed to discontinue fluoride feed and then coming back to say they were keeping it. Councilwoman Ward acknowledged that on top of this, the Town would increase water rates 7% annually till at least 2036. Councilwoman Ward stated this was the reason for her question, that in her opinion this decision needed more input.

Mr. Weichel stated that the 7% increases in the years following the current one were not related to fluoride at all, that the 0% increase being discussed was only related to the immediate fiscal year. Councilwoman Ward stated that the ten (10) year table she had viewed made it seem like all of the increases were related to the fluoride system and that this is what she thought she had heard in the budget workshop as well.

Town Manager Herms stated that the projected 7% annual increases were a projection of a worst-case scenario. He continued that the Town was seeing increases in operating costs which were greater than 7%. Town Manager Herms provided that water meters used to be $209 and were now over $1,000, adding that this happened over a period of five (5) years, not over a long period of time. Town Manager Herms expressed that the Town could not eat those costs, that they would cause the system to go bankrupt. Town Manager Herms reported that the Town's Utility Fund was operating on the thinnest margin that it ever had. He added that proprietary equipment also led to increased costs, stating something as simple as a plastic nut could cost up to $12,000.

Councilwoman Ward stated that this was where she got concerned, asking if the sky was the limit for what the Town charged. Councilwoman Ward expressed that she was asking hard questions as she wanted to make sure the Town was doing everything possible to keep things to where the Town's citizens could live and survive within the Town.

Mr. Weichel responded that there were a lot of regulatory standards the Town had to meet, continuing that this was the reason why the Town had presented the idea of discontinuing the fluoride feed, as it was something that was not required by the State. Mr. Weichel then referenced the ten (10) year table which was previously discussed, stating that percentages could fluctuate by approximately 1% annually based on whether fluoride was, or was not, fed. Councilwoman Ward stated that she just wanted to make sure that the Town was doing whatever possible, as not everyone was as fortunate as others.

Mayor Huffman asked Mr. Weichel to explain the revenue to expense ratio, referencing a chart which projected ten (10) year into the future, providing that the Town had to stay above a 50% fund balance. Mr. Weichel acknowledged that these were projections as the Town did not exactly know what year-to-year increases would be, noting that a 7% increase in 2030 would likely change, but was the Town's best projection presently. He added that as things came online, such as the Lenoir interconnect project or adding industrial users, the needle may be moved and the projections may change.

Mayor Huffman asked for further explanation about the money the Town must keep on hand. Town Manager Herms explained that the Town had to keep enough money on hand in case of a major breakdown at a plant, providing that if a

pump were to go out it could cost the Town in excess of seven figures. He gave another example of cost implication in a drought, where it could cost the Town anywhere from $750,000 to $1,000,000 to extend the raw water intake. Town Manager Herms stated that money must be kept in the fund balance to cover those items, as when those types of disasters happened, they generally happened at a region-wide level, acknowledging there was no way for the State to come bail out 30 water systems at the same time.

Mr. Weichel presented the overall cost requirements to run the system, and projected those costs over the next ten (10) years. He honed in on the next four (4) years, stating that if the Town were to keep rates flat the expenses would quickly outpace the revenues.

Councilwoman Ward stated that there was a lot of information that she felt needed to be questioned, as the Town had a budget workshop that was not livestreamed. She continued that it helped for Council members to ask questions as to help citizens know what was happening. Councilwoman Ward expressed that it was her job to represent the people, not just her Ward, but all of the Town.

Mayor Pro Tem Lowman asked Mr. Weichel to explain the thirteen (13) cent fire district tax as it was brand new to the Town. Mr. Weichel responded that a fire district tax was not something that was a new concept in local government, that it was generally seen at the county level. Mr. Weichel provided that one was taxing their fire district, which in the Town's case was the same district as the Town's limits. He continued that the revenues from a fire district tax were required to be used for fire department purposes only. Mr. Weichel stated that the budget ordinance would outline both the ad valorem tax and the fire district tax.

Mr. Weichel stated that the fire district tax was expected to bring in approximately $742,000 in revenue. Mr. Weichel reported that the Fire Departments total budget was $1,200,000, and that the fire district tax would not cover all operations, but that it would help alleviate some of those operations. He added that the goal was also to open up some room for a public safety building in the near future.

Town Manager Herms provided that the fire district tax gave future elected boards the flexibility to change the rate of the fire district tax, as the Town paid down the loan on the potential Public Safety Building, without adjusting the ad valorem rate.

Councilwoman Zimmerman pointed out earmarked funds in the General Funds' budget for the new pool bubble and asked if the Town had explored, or would explore, a way to lessen the expense for the putting up and taking down of the pool bubble. Mr. Weichel responded that this was an ongoing dilemma that the Town had, but added that the Town currently had the required monies to do so. He provided that the cost to put the bubble up was approximately $30,000 and that the cost to take the bubble back down was approximately $32,000. Town Manager Herms reported that the Town was researching not just the pool bubble, but was looking under every rock it could to find where it could save money. He continued that the pool bubble was an area that was being explored, and that he hoped the Town would have a better picture before October. Town Manager Herms stated the pool bubble was something that Council would need to discuss in the future.

Town Manager Herms recognized that the Town did not have a lot of options when it came to putting the bubble up and take it down as there were only so many companies willing to do so. He stated it was a supply and demand issue, that there were only approximately two (2) companies that would do so, which typically led to a greater expense. Mr. Weichel added that the last thing the Town would want to do is have any damage done to the pool bubble, so that whoever the Town hired to do it needed to take good care of the pool bubble. He continued that this was why the manufacturer was currently built into the budget to do this work, as they would take care of the pool bubble as they were the one's who built it. Mr. Weichel affirmed that if the Town could find a cheaper alternative, which was equally safe for the dome materials, it would be a good solution.

Councilwoman Ward expressed that she wished there was a way to get deeper into the line items of the budget. She continued that the pool bubble was an obvious place to explore cost savings as everyone knew about it and it was in the public spotlight, but asked if there were other things that the Town was spending money on that the Council needed to look at. Councilwoman Ward added that maybe there were services that the Town had provided in the past that it could probably do without providing, something that was not doing anything for the Town.

Councilwoman Ward stated that she would always be on the side of the people as she walked the streets and talked to the people. She stated that the question she was most often posed was "Are y'all going to raise taxes again," to which she would respond "I don't want to. I know it's going to be necessary to get the public safety building built." She asked if

the Town had to raise taxes, acknowledged that she knew it was a fire district tax, and stated that one could tie the fire district tax up in a pretty bow all they wanted to, but that the fact of the matter was that Council was still raising taxes. Councilwoman Ward asked if there was a happy median where the Town could evaluate services it had historically offered and balance whether they were actually brining revenue into the Town. She asked if these were things a private individual, or business, could sponsor. Councilwoman Ward stated there could be situations where 100% of citizens were paying for something that only 10% of the citizens were benefiting from.

Councilwoman Ward expressed that she wished the Council could see, in more depth, how much the Town was spending on different departments. She continued that she wanted to know where the money was going and what the Town was doing, as there were maybe things that could be cut to save a penny, or two (2), on the tax rate.

Town Manager Herms stated that it came down to priorities and what the taxpayers were willing to spend money on. He added that there were things in Valdese that no other community had, but that those were the things that made Valdese what it was. Town Manager Herms provided the example of the Town's Bowling Alley, stating that Valdese was one of the only cities East of the Mississippi River that had a bowling alley, and added that it was likely one (1) of ten (10) in the country. He continued that there were people in the Town who expected the Town to provide such services as the Town had been providing them forever. Town Manager Herms reported that the budget had been cut before he had started for the Town and that there was not much meat left on the bone.

Town Manager Herms provided that purchases as simple as printer ink have become cumbersome processes. Councilwoman Ward expressed that things must be looked at further, that she hated to say this, and that she loved all the programs the Town provided. Councilwoman Ward provided that she had discussed cutting the Fourth of July fireworks at the budget workshop, as they weren't occurring on the actual Fourth of July. She stated that it was a glorified let's get down street and party event. Councilwoman Ward asked if things like the Town's concerts were necessary if purchases such as printer ink were causing issues, stating god forbid that the Town was spending money on things that 10% of the citizen enjoyed, when it was at the expense of over 50% of the Town who really did not care about those things. She continued that they just wanted to be able to eat and pay for their medications. Councilwoman Ward acknowledged that there would be hard decisions to make but that they really mattered. She stated that she thought it deserved a little more digging to see if the Town needed to provide a specific service, or could it cut back due to the expense of that service. Councilwoman Ward expressed if the Town was unable to pay for basic necessities and unable to give police officers raises, without killing its citizens, it seemed like the Town's priorities were way out of whack.

Town Manager Herms provided that this was Council's budget and that Council could do with the budget what they wished, adding that Staff just made recommendations. He continued that Staff had recommended cutting things that were historically done, such as cutting back Friday night concerts, adding that acts as a result could be more expensive. Councilwoman Ward asked if the increase in cost for each act would balance out with the reduced number of concerts. Town Manager Herms confirmed that the Town would save money through this measure.

Town Manager Herms reported that the Town had exhausted cost cutting measures to the point where there was not a lot left to cut. He continued that if one wanted to make significant changes, without having a tax increase, one would be talking about changing the way the Town operates, completely doing away with departments.

Councilwoman Ward asked if the Town could make sure that the things people wanted were actually paying for themselves. She asked if any department at this point in time was paying for themselves and then asked how the Town could make them run more efficiently. Town Manager Herms responded that there were very few programs the Town offered that payed for themselves. He continued that the Town could not charge for fire, and that departments like the Planning Department did have fees, but not fees that covered the cost. Town Manager Herms identified the Recreation Department, stating that one would never charge enough for kids' softball and baseball to pay for what it costs. He stated that most of the time if one can provide a service, and make money, it was run by the private sector. Town Manager Herms stated that, for the general fund, the Town ran as efficiently as it could with the understanding that there were few services it provided that turned a profit. He pointed out that the enterprise fund was different.

Town Manager Herms provided that Valdese offered more programs and services when compared to similarly sized municipalities and that there was a cost associated with this. Councilwoman Ward stated that unfortunately when a lot of those programs and services were started, there was a lot more industry within the Town, and that now the Town was left to keep up with those services. She asked at what point the Town would evaluate whether it was worth keeping the aforementioned services. Councilwoman Ward stated it was something for the Council to think about, as the Town was going up 7% on water, was going up on taxes, and stated this would not be easy for a lot of people. She believed that

over the next two weeks Council must discuss, ask questions, and make sure the Town had gotten the budget right and done right by the people who had elected them.

Mr. Weichel reported that when Staff held their small group sessions with Council, detail was gone into to dig down what was in the budget that could possibly be cut to avoid any kind of tax increase. He continued that anything that would move the needle would have to be a significant cut, and a significant culture change, for the Town. Mr. Weichel stated it was doable, but not desirable.

Councilwoman Ward stated that this is what citizens had to hear, that if they wanted to see something, this is what they had to do. She expressed citizens had to show up and speak up to do what needed to be done.

Councilwoman Radabaugh asked if the Town were to raise a fire district tax, would it be able to pay for basic necessities such as printer ink. She continued that the Town was stating it was a fire district tax, so it could have a publicly safety building. Councilwoman Radabaugh believed that this is where there was a lot of confusion in the Town, as individuals were saying the money would go to the public safety building. She continued that people were now hearing that the Town did not have enough money for administrative functions. Councilwoman Radabaugh asked where the needle was at and asked if the Town would have enough money to pay for necessities as well as the public safety building.

Mr. Weichel responded that when the Town brought in extra revenue through the fire district tax, it gave the Town a chance to move some things around. He continued that one would replace the money in the Fire Department, with the revenues raised by the fire district tax, and then spread those monies out to other departments to assist with other costs.

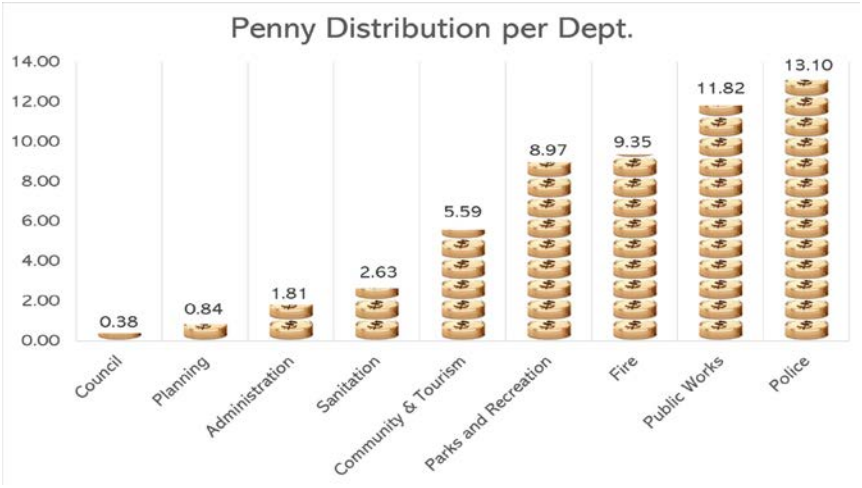
Town Manager Herms reported that this was his 21st or 22nd budget, that it was his first time ever recommending a tax increase, and that it was not something he did lightly. He added that unfortunately the rising costs that the Town was facing were not just costs that could be swallowed. Town Manager Herms provided that the previous quarters gasoline costs were $100,000 more than they were previously. He added that this was one line-item that would affect a lot of the Town's operations, as fuel costs affected everything. Town Manager Herms disclosed the Town had anywhere from 1,500 to 2,000 line-items, and that if everyone of those line items were to go up 2%, it would represent significant monies that the Town would have to find.

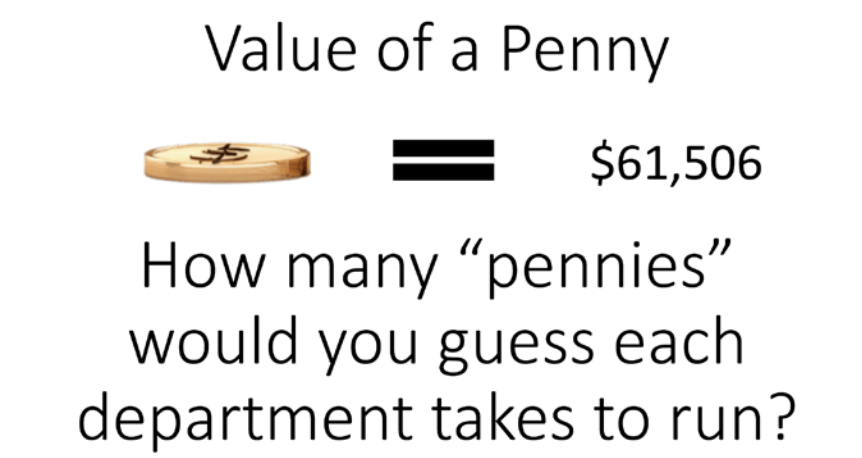
Town Manager Herms commended the department heads, as they all jumped in and realized what the Town was facing. He continued that the department heads worked well together to come up with what was presented. Town Manager Herms expressed that the budget now relied on the Council, if they wanted to accept the budget or change it. He provided that those decisions carried significant effects if one were to decide to make deeper cuts. Town Manager Herms expressed that in his short time in Valdese, he did not believe a majority of citizens wanted to see such cuts.

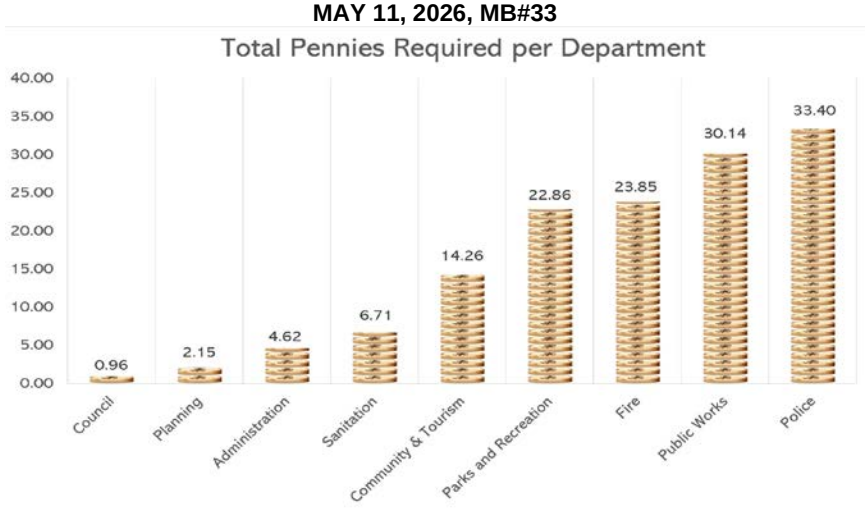
Councilwoman Ward expressed that if the Town continued to see rising fuel costs and electricity costs, it needed to prepare citizens for the fact that the Town may have to see cuts to departments. She stated that she did not believe the Town could live in a fairy-tale world where it was okay with continually raising taxes. Councilwoman Ward disclosed that as Valdese was a small town, it did have to deal with higher taxes as it tried to do a lot given the number of citizens it had. She added that the Town must prepare everyone that if costs continued to rise, which the Town could not control, it would have to make tough decisions.

Councilwoman Zimmerman asked Mr. Weichel to display a dollar-bill graphic that was shown in the budget workshop. Councilwoman Zimmerman thought the graphic was helpful in showing how tax dollars were broken down by department.

Mr. Weichel reported that it was common for a police department to be the largest expense for a municipality. Mr. Weichel provided that near the center one could see departments such as Parks and Recreation and Community Affairs and Tourism, where he stated that these departments housed services a lot of other Towns did not offer. He continued that he was not trying to pick on those departments, but acknowledged that they were luxury items that the citizens of Valdese had. Town Manager Herms expressed that he believed citizens appreciated those services. Mr. Weichel agreed and stated that this was why the Town tried its hardest to keep such services.







Mr. Weichel used the graph of total pennies required per department to illustrate that if there were no additional revenues other than ad valorem tax and a fire district tax, the Town's tax rate would have to be approximately $1.39 to provide services that the proposed budget was providing.

ADJOURNMENT At 5:54 p.m., Mayor Pro Tem Lowman made a motion to adjourn, seconded by Councilwoman Zimmerman. The vote was unanimous.

_____ _____

Town Clerk Mayor

mr

TOWN OF VALDESE
TOWN COUNCIL REGULAR MEETING
May 11, 2026

The Town of Valdese Town Council met on Monday, May 11, 2026, at 6:00 p.m., in the Town Council Chambers at Town Hall, 102 Massel Avenue SW, Valdese, North Carolina. 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:

A quorum was present.

Mayor Huffman called the meeting to order at 6:00 p.m.

Reverend Josh Lail offered the invocation and Mayor Huffman led in the Pledge of Allegiance to the Flag.

OPEN FORUM/PUBLIC COMMENT

PROCLAMATION OF APPRECIATION FOR THE DRAUGHN HIGH SCHOOL VARSITY CHEERLEADER CHAMPIONS
Mayor Huffman read the proclamation of appreciation as follows:

PROCLAMATION OF APPRECIATION FOR DRAUGHN HIGH SCHOOL VARSITY CHEERLEADERS

WHEREAS, the Draughn High School Varsity Cheerleaders captured the NCHSAA State Championship in the Small Varsity DII Game Day Division, earning a score of 73.8 points; and

WHEREAS, the team delivered a deduction-free performance, demonstrating exceptional discipline, preparation, teamwork, and composure under pressure; and

WHEREAS, the accomplishments of the Draughn High School Varsity Cheerleaders bring pride and positive recognition to their school, families, coaches, and the entire Valdese community;

NOW, THEREFORE, BE IT RESOLVED, that I, Keith Huffman, Mayor of the Town of Valdese, does hereby congratulates and honors the Draughn High School Varsity Cheerleaders, their coaches, and supporters on winning the NCHSAA State Championship.

BE IT FURTHER RESOLVED that a copy of this resolution be presented to the team and entered into the official records of the Town of Valdese as a lasting expression of appreciation and community pride.

Adopted this the 11th day of May, 2026.

/s/ Keith Huffman, Mayor

The Players and Coaches from the Draughn High School Varsity Cheerleading Team then posed for photos and were congratulated by the Mayor, Council Members, and Members of the Public.

PROCLAMATION OF APPRECIATION FOR THE DRAUGHN HIGH SCHOOL POLE VAULT CHAMPION
Mayor Huffman read the proclamation of appreciation as follows:

PROCLAMATION OF APPRECIATION FOR DRAUGHN HIGH SCHOOL POLE VAULT

WHEREAS, Anna Cape is a four-year varsity letterman in Track & Field at Jimmy C. Draughn High School and has distinguished herself as one of the top pole vaulters in North Carolina; and

WHEREAS, she is the 3A Indoor State Champion in pole vault and is ranked #1 in the 3A West Region and tied for #1 in the State; and

WHEREAS, she demonstrates dedication through additional training outside of school at the Vault House and serves as a team leader, including leading practice warm-ups; and

WHEREAS, she has also excelled as the team's top long jumper ranking 7th in the region, and is known for her strong work ethic, leadership, and commitment to improvement;

NOW, THEREFORE, BE IT RESOLVED, that I, Keith Huffman, Mayor of the Town of Valdese, do hereby recognize and honor Anna Cape for her remarkable athletic achievements, leadership, and dedication, and extend our best wishes for her continued success in all future endeavors.

BE IT FURTHER RESOLVED that a copy of this proclamation be presented to the team and entered into the official records of the Town of Valdese as a lasting expression of appreciation and community pride.

Adopted this the 11th day of May, 2026.

/s/ Keith Huffman, Mayor

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.

BUDGET WORKSHOP DISCUSSION – MICHAEL SIMPSON – 6669 MCGALLIARD POINTE DR NE, VALDESE, NC

Mr. Simpson stated that he had the opportunity to sit in on the Town's budget workshop. Mr. Simpson stated he believed that budget cuts were a better option than raising taxes. He acknowledged the current ad valorem tax rate, 41.5 cents per $100, with the added 13 cent fire district tax was nearly a 30% increase on the tax rate, and added that this did not include the 7% increase in utility rates.

Mr. Simpson suggested some places where cuts may be made that had not yet been considered, reporting that the pumps in the Water Treatment Plant were rated for far higher usage than the Town currently needed. Mr. Simpson provided that he had served in the military and likened this situation to that of an aircraft carrier, stating that if one did not need the pumps, they could be put in lay-up. Mr. Simpson then discussed the need of new roads, stating he did not have an answer to the problem, but noted that his road was made of dirt, did not have curbs or sidewalks, and that he was fine with that. He added that he could drive up a dirt road just as easy as he could a paved road.

Mr. Simpson concluded by stating that very few communities managed to grow through tax increases, and that one could look to states such as California and New York as examples of places which were driving out residents through high taxes as they looked for cheaper places to live. Mr. Simpson thanked the Council for their time.

APPROVED – RESOLUTION AMENDING 2026 TOWN COUNCIL MEETINGS CALENDAR

Mayor Huffman stated that the meeting originally scheduled for June 1, 2026 needed to be rescheduled due to anticipated conflicts with Council attendance. Mayor Huffman reported that it was recommended that the meeting be moved to May 28, 2026 at 6:00 p.m. in the Valdese Town Hall Council Chambers.

A motion was made by Mayor Pro Tem Lowman to amend the 2026 Town Council Meetings Schedule. Seconded by Councilwoman Radabaugh. The vote was unanimous and the motion carried.

TOWN OF VALDESE
RESOLUTION AMENDING 2026 TOWN COUNCIL MEETING SCHEDULE

WHEREAS, pursuant to Section 2-1011 of the Town of Valdese Code of Ordinances, there shall be a regular meeting of the council at the town hall, on the first Monday in each month, at 6:00 p.m., unless another place, date or time shall be designated.

NOW, THEREFORE, BE IT RESOLVED that the Town of Valdese Town Council adopts the following Meeting Schedule for 2026:

January 5, 2026	
February 2, 2026	
March 2, 2026	
March 30, 2026	April Meeting (moved one week earlier due to Easter week)
April 14, 2026	Annual Budget Retreat, Town Hall – Community Room 9:00 a.m.
May 11, 2026	Budget Presented @ 5:00 p.m., Regular Meeting @ 6:00 p.m.
May 28, 2026	Budget Public Hearing/Approval
July 2026	No Meeting
August 3, 2026	
Sept 14, 2026	Moved one week later due to Labor Day Holiday
October 5, 2026	
November 2, 2026	
December 7, 2026	

This 11th day of May, 2026.

_____
Keith Huffman, Mayor

CONSENT AGENDA: (enacted by one motion)
Mayor Huffman asked if there were any items Council wished to discuss. Councilwoman Ward stated she would like Items E, Call for Public Hearing – Community Development Block Grant, and F, Call for Public Hearing – Development Agreement with Burke County, to be removed from the consent agenda. Items E, Call for Public Hearing – Community Development Block Grant, and F, Call for Public Hearing – Development Agreement with Burke County, were moved to New Business without objection.

APPROVED REGULAR MEETING MINUTES OF MARCH 30, 2026

APPROVED CLOSED SESSION MINUTES OF MARCH 30, 2026

APPROVED BUDGET RETREAT MINUTES OF APRIL 14, 2026

APPROVED CALL FOR PUBLIC HEARING – FY 26-27 BUDGET APPROVAL

MOVED TO NEW BUSINESS CALL FOR PUBLIC HEARING – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

MOVED TO NEW BUSINESS CALL FOR PUBLIC HEARING – DEVELOPMENT AGREEMENT WITH BURKE COUNTY

APPROVED CALL FOR PUBLIC HEARING - FINANCING FOR A PUBLIC SAFETY BUILDING

Town of Valdese, North Carolina -- Notice of Public Hearing
Financing for a Public Safety Building

The Town Council of the Town of Valdese, North Carolina, will hold a public hearing on May 28, 2026, at 6:00 p.m. (or as soon thereafter as the matter may be heard). The purpose of the hearing is to take public comment concerning a proposed financing contract, under which the Town would borrow an amount estimated at approximately $10,800,000 to pay for the acquisition and construction of improvements to new public safety building for the police and fire departments.

The hearing will be held in the Council's usual meeting room, Town Hall Council Chambers, 102 Massel Avenue SW, Valdese, North Carolina, 28690.

The proposed financing would be secured by a lien on the public safety building (and its associated land), as well as the Town's promise to repay the financing, but there would be no recourse against the Town or its property (other than the pledged public safety building and the associated land) if there were a default on the financing.

All interested persons will be heard. The Town's plans are subject to change based on the comments received at the public hearing and the Council's subsequent discussion and consideration. The Town's entering into the financing is subject to the Town's obtaining approval from the North Carolina Local Government Commission.

Persons wishing to make written comments in advance of the hearing or wishing more information concerning the subject of the hearing may contact Bo Weichel, Assistant Town Manager, 102 Massel Avenue South West, Valdese NC, 28690 (telephone 828-879-2123, email BWeichel@townofvaldese.gov).

End Consent Agenda

ITEMS REMOVED FROM CONSENT AGENDA: Items E, Call for Public Hearing – Community Development Block Grant, and F, Call for Public Hearing – Development Agreement with Burke County, were removed from the consent agenda and moved to New Business for further discussion.

Mayor Huffman asked for a motion to approve the remaining consent agenda items. A motion was made by Councilwoman Zimmerman to approve the remaining items on the consent agenda. Seconded by Councilwoman Ward. The vote was unanimous and the motion carried.

NEW BUSINESS:

CALL FOR PUBLIC HEARING – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

Councilwoman Ward stated that the reason that she asked for the removal was to gather more information for Citizen clarity. She asked for an explanation of what a CDBG grant did for citizens, if there would be any additional cost incurred to the Town, and if there were projects the Town was currently considering.

Mr. Weichel responded that CDBG was short for Community Development Block Grant, and that it was a grant program which went through the Department of Commerce. Mr. Weichel provided that the Town had applied to CDBG rounds in the past, sometimes receiving the grants and other times not receiving them. Mr. Weichel stated that the public hearing was a requirement for the Town to be able to apply for any CDBG funding. He continued that the public hearing was a preliminary step to allow the Town to proceed.

Mr. Weichel reported that there were CDBG funds that were becoming available over the next few months, more immediately there was a CDBG-DR grant, which stood for disaster recovery. He added that these DR funds were for units of government that were affected by Hurricane Helene. Mr. Weichel indicated that there would also be a CDBG round for infrastructure that would come out later in the year. He asserted that the Town was pursuing these funds as hard as it could.

Mr. Weichel wanted to be proactive, and be ready to pounce on the applications when they were available, which was why the first step of the public hearing had to take place.

A motion was made to approve the call for public hearing for the CDBG application by Councilwoman Ward. Seconded by Councilwoman Radabaugh. The vote was unanimous and the motion carried.

CALL FOR PUBLIC HEARING – DEVELOPMENT AGREEMENT WITH BURKE COUNTY

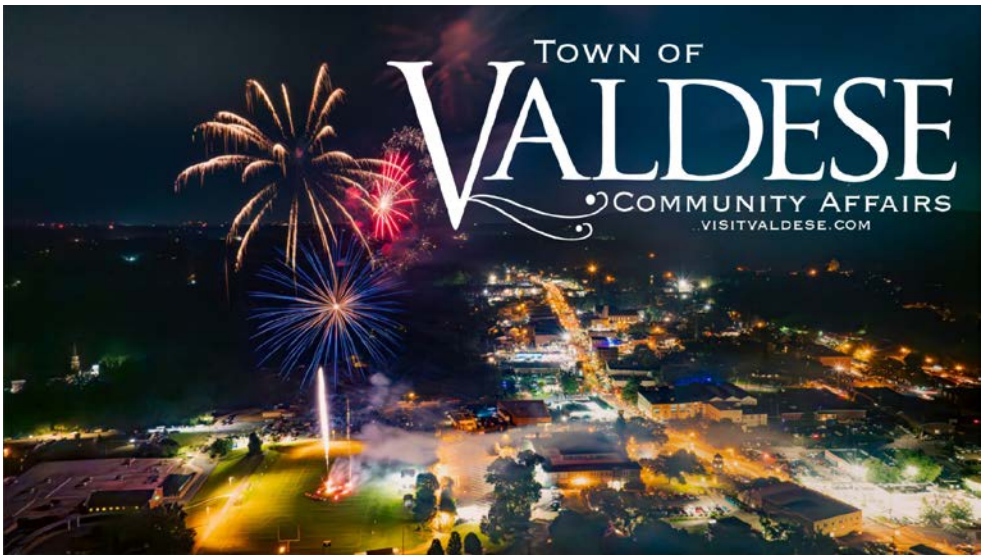
Councilwoman Ward explained that she wanted to make sure that the same situation that happened in the past with the Settings, where the Town was putting forth money that it would not be able to regain if something were to go wrong. Town Manager Herms replied that the development agreement that was being worked on did have protections for the Town in case the development did not go as anticipated. Town Manager Herms expressed that any time a Town was dealing with economic development there was some type of risk, which he believed the Town had mitigated as much as possible. Town Manager Herms reported that Burke County was going into the deal with a 50 / 50 split with the Town. He continued that the little bit of risk the Town did have was being split with the County. Town Manager Herms added that the development agreement was a work in progress, but had to be made available to the public before the public hearing.

Councilwoman Ward asked if there would be a performance bond. Town Manager Herms stated that he would not call it a performance bond, but there was collateral put up that superseded the amount of money the Town would invest in the project. Town Attorney Swanson added that there would be more clarity at the next meeting, that he had not yet reviewed the development agreement, and as a result did not have any details to share.

A motion was made to approve the call for public hearing for the Development Agreement with Burke County by Councilwoman Ward. Seconded by Mayor Pro Tem Lowman. The vote was unanimous and the motion carried.

STATE OF THE DEPARTMENT – COMMUNITY AFFAIRS

Morrissa Angi, Director of Community Affairs, stepped forward to the podium and presented the following:



Who makes up the department?

2026 Community Affairs & Tourism

3-Full Time

- Morrissa Angi, Director - 16 years
  - *(Director for 11 years / Assistant Director for 5 years)*
- Annie South, Assistant Director - 8 years
  - *(3 years with Finance + 5 with Community Affairs)*
- Sean Meiners, Maintenance Supervisor - 18 years
  - *(14 years with Wastewater + 4 with Community Affairs)*

3 Part Time Employees

- Robert Heilman
  - *(35 years FT + 5 years PT)*
- Allan Bonner
  - *(8 years as Rock School Operator)*
- Caleb Smith
  - *(9 years as Rock School Operator)*

What is Community Affairs & Tourism?

Public Information

- Social Media
- Website
- Publications
- Community Alerts

Main Street Program

- Business Collaboration
- Economic Development
- Downtown Statistics

Tourism

- Event Coordination
- Attraction Promotions
- Marketing Plans

Old Rock School

- Entertainment Booking
- Facility Management
- Facility Maintenance
- Public Rentals
- Leases

2026 Community Affairs & Tourism

Public Information

- Social Media
- Website
- Publications
- Community Alerts

2025 Website Traffic

townofvaldese.com = 46,000 Active Users

Top Pages Viewed
*Utilities
*Recreation
*Schedules & Fees
*Career Opportunities
*Meetings & Agendas

visitvaldese.com = 55,000 Active Users

Top Pages Viewed
*Events & Celebrations
*Waldensian Festival
*McGalliard Falls
*Bluegrass at the Rock
*Family Friday Nights
*Old Rock School

2025 Social Media

TOV Facebook = 22,175 Followers
(+5.3% since 2024)

New Followers 1,030

5,889,906 Views

66,353 Interactions

Electronic Newsletter

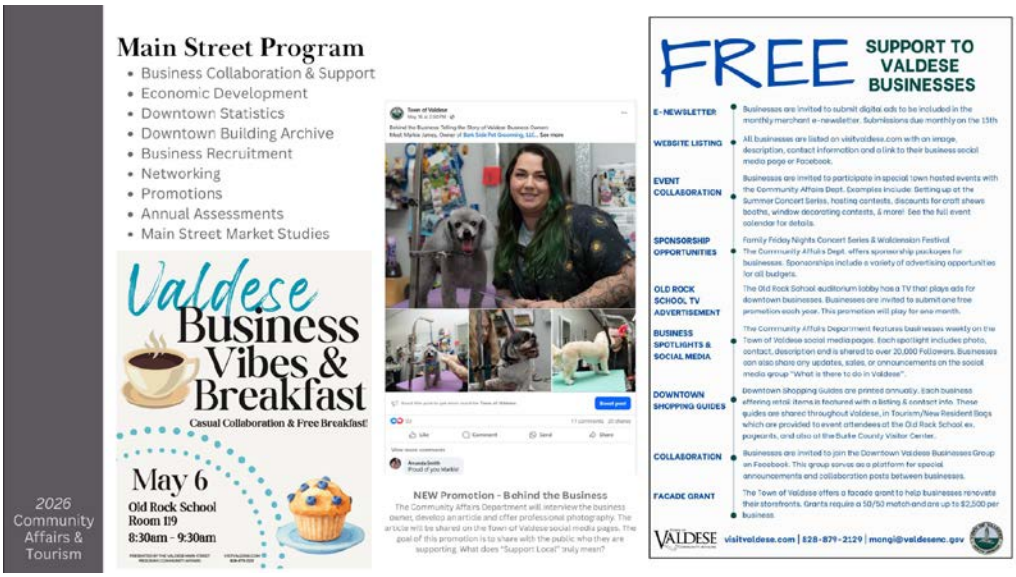
Subscribers = 12,500

Open Rate = 30%
(Considered "strong")

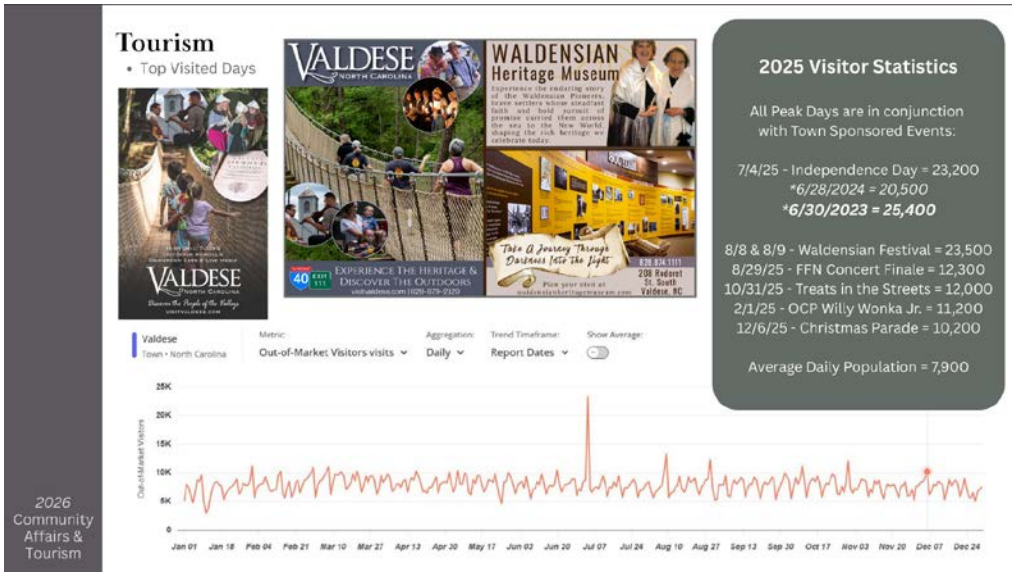
2026 Community Affairs & Tourism

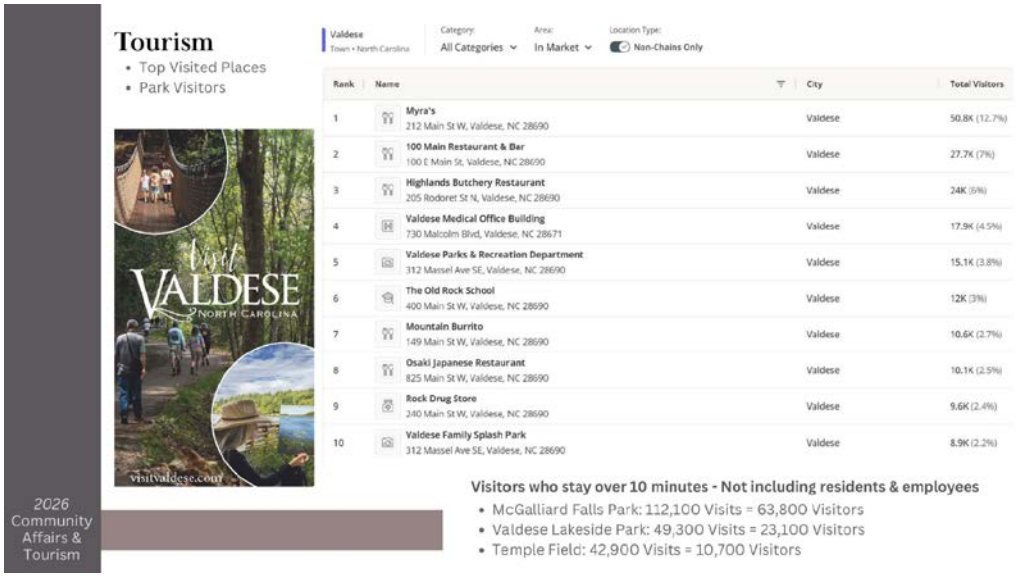
Ms. Angi reported that there were free business opportunities which the Town gave to its downtown merchants. She stated that her department assisted them with promoting their business, telling the story of their business, and highlighting sales, among other things. Ms. Angi added that her department partnered with businesses for different events, coordinated a recently introduced Business Vibes and Breakfast event, and was working on new promotions involving story segments of business owners to highlight the faces of the Town's community.

Ms. Angi stated that the information presented was shared with each business within Valdese. She continued that annually, in the month of April, her and her staff walked around, handed business owners packets, and reminded them of all the ways the Town could support them.



Ms. Angi clarified how the aforementioned stats were made up, stating that individuals who spent less than 10 minutes within the Town's downtown were removed from counts.





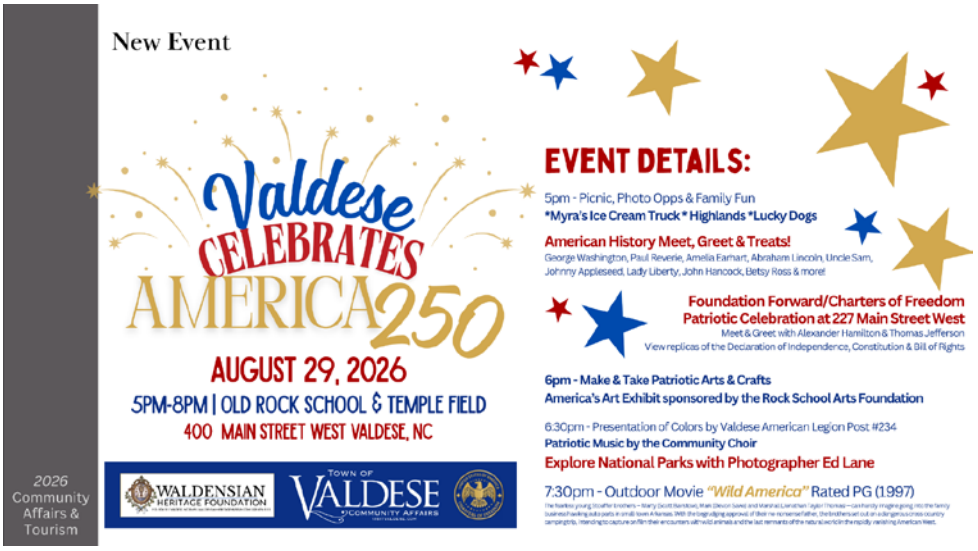
Ms. Angi expressed pride for how well the Town's Bluegrass at the Rock season had grown. She provided that the 2025 season had six (6) concerts. Ms. Angi reported that the concert series had been generating solid revenue and as a result had been expanded to allow for eight (8) concerts in the upcoming season.

Ms. Angi stated that season tickets, for the concert series which started in October, went on sale in April and that 137 tickets had already been sold. She added that this already matched the previous years sales numbers.

Ms. Angi shared that the upcoming event season was underway, adding that the first concert of the year was June 5, 2026 and that it would take place at Temple Field.

Ms. Angi spoke to the upcoming Waldensian Festival, providing that it included a concert on both Friday and Saturday night. She stated that vendor spaces for the event were already being sold, and that the event typically brought in approximately 13,500 individuals into Town. Ms. Angi asserted that the event paid for itself.

Ms. Angi reported that there was one new upcoming event. She added that the Town was partnering with the Waldensian Heritage Foundation, Waldensian Museum, and Charters of Freedom to offer an America 250 celebration on August 29, 2026 at the Old Rock School. She added that the American Legion and a community choir would be joining as well, and that individuals in costumes would be hosting a meet and greet to allow individuals to meet various figures from American history. Ms. Angi mentioned that she had also been in talks with the Burke History Museum about the possible presence of a mobile history museum.



Town Manager Herms thanked Ms. Angi for everything she did for the Town. He added that not everyone knew this, but if there was ever a question dealing with a downtown business, his first call was to Ms. Angi. Town Manager Herms recounted the many visits to businesses he had done with Ms. Angi, and reported that she did a great job with everyone, especially in being a direct line of communication for the Town's small businesses.

DENIED - PUBLIC HEARING – REZONING OF 0 GRIFFIN AVE PIN: 2733573173

Mayor Huffman opened the public hearing at 6:30 p.m. Mr. Rapp stepped forward to the podium and presented the following:

- **Property Location:**
  0 Griffin Ave NW, Valdese 28690
- **PIN:** 2733573173
- **ACREAGE:** 15.82 acres
- **REQUESTED ACTION:**
  Rezone property from M-1, R-12, & R-8
  to R-8

PROPERTY LOCATION

FONTAINE AVE NW
HARRIS AVE NW
MARIA AVE NW
BENAVEGUE AVE NW
BECKER AVE NW
VINAY AVE NW
TRON AVE NW
HICKORY AVE NW
GRIFFIN AVE NW
MAPLE AVE NW
DIXIE AVE NW
CEDAR AVE NW
SUNSET AVE SW
MORGAN TRACE DR SW
LADY SUPERIOR LN SW
MAIN ST W
US 70 W
MAIN ST E
MAIN ST S
MAIN ST N
MAIN ST NW
MAIN ST SW
MAIN ST E
MAIN ST W

BACKGROUND (CONT.)

- At its March 16, 2026 meeting, the Valdese Planning Board considered the rezoning request and voted five to zero (5-0) to recommend denial of the request to rezone the property from M-1 General Manufacturing to R-8 Residential. The Planning Board found the request to be inconsistent with the Town's Comprehensive Plan and Future Land Use Map and further found that the proposed zoning amendment was not reasonable and not in the public interest, citing the property's existing industrial designation, surrounding land use context, potential land use conflicts with nearby industrial uses, and the absence of demonstrated changed conditions warranting the amendment.

VALDESE
TOWN OF VALDESE
NORTH CAROLINA'S FRIENDLY TOWN
PO BOX 339
VALDESE, NORTH CAROLINA 28690-0339
PHONE (828) 879-2120 | FAX (828) 879-2139 | TOWNOFVALDESE.COM

VALDESE PLANNING BOARD
ZONING MAP AMENDMENT CONSISTENCY AND REASONABLENESS STATEMENT

Comprehensive Plan Consistency Statement
March 16, 2026
Zoning Case No. RZ-2026-01
Parcel ID: 2733573173
Location: 0 Griffin Ave NW (off Griffin Ave and Dixie Ave)
Applicant: Davis Ray, WynnefieldForward

On March 16, 2026, the Valdese Planning Board met to consider a proposed Zoning Map Amendment for Parcel ID 2733573173, located off Griffin Avenue NW and Dixie Avenue NW, from M-1 (General Manufacturing) to R-8 (Residential).

After considering the Zoning Case Documents, including the Application, Staff Report, Town of Valdese Comprehensive Plan, The Valdese Vision: A Land Use Action Plan for the future, the Planning Board finds that the proposed zoning map amendment is **INCONSISTENT** with the Comprehensive Plan, is **INCONSISTENT** with the Future Land Use Map, and should be **DENIED**.

The request has been found to be inconsistent with the following Comprehensive Plan policies:
6.3.4 Priority 4: Residential Development (RD)
- RD 4.7: Encourage the development of mixed-use and multi-family housing in appropriate zoning districts.

6.3.6 Priority 6: General Services (GS)
- GS 6.10: Discourage the extension of water and sewer lines into environmentally sensitive areas.

6.3.7 Priority 7: Natural Resources (NR)
- NR 7.3: Allow development only in areas of Town that have suitable soil and topographic characteristics.

The Town of Valdese Future Land Use Map identifies the parcel as Industrial, maintaining the industrial designation supports the Town's long-range economic development strategy, and maintains consistency with the Town of Valdese Future Land Use Map.

The Planning Board further finds that the proposed zoning amendment is not reasonable and not in the public interest because:
1. Size / Physical Conditions: The subject property's physical characteristics, existing zoning designation, and surrounding land uses support its retention in the M-1 General Manufacturing District. The current zoning remains appropriate given the property's location, size, and established industrial context; and
2. Benefits / Detriments: While the rezoning may benefit the individual landowner by permitting residential development, it may create potential land use conflicts with adjacent or nearby industrial uses and diminish the availability of land designated for employment-based development. Retaining the existing zoning protects economic development opportunities; and
3. Relationship to Surrounding Development: The development, permissible under the R-8 Residential District with the approval of a special use permit, would represent a departure from the current industrial zoning pattern and could introduce residential uses into an area planned and zoned for manufacturing uses. Such a change may create incompatibility between residential occupants and lawful industrial operations; and
4. Public Interest: Maintaining the M-1 zoning district preserves land intended for employment-generating uses, supports the Town's long-range economic development strategy, and maintains consistency with the Future Land Use Map. The action to deny the amendment therefore better protects the public interest; and
5. Changed Conditions: No substantial change in conditions has been demonstrated that would warrant a change from the established industrial zoning designation or adopted land use framework.

Based upon these findings, the Valdese Planning Board voted 5 to 0 to recommend denial of the proposed zoning map amendment to the Valdese Town Council.

Carlton Caruso, Chair — Date 3/16/26

PHYSICAL POSTING

NEWSPAPER ADVERTISEMENT

- Advertisement occurred on:
  - 4/25/26
  - 5/02/26

TOWN OF VALDESE
NOTICE OF
PUBLIC HEARING

The public shall hereby take notice that on Monday, May 11th, 2026, at 6:00 P.M., the Town of Valdese Council will hold a public hearing at Valdese Town Hall in the Council Chambers of the Valdese Town Hall, at 102 Massel Avenue SW, to consider the following:

Petition 01-2026: A request by the applicant, KRP Investments LLC, and property owner, Hayne Hens Farm INC, Proposed rezoning of 0 Griffin Ave Northwest, Valdese, NC 28690, PIN: 2733573173, a 15.82 lot currently zoned M-1 to R-8

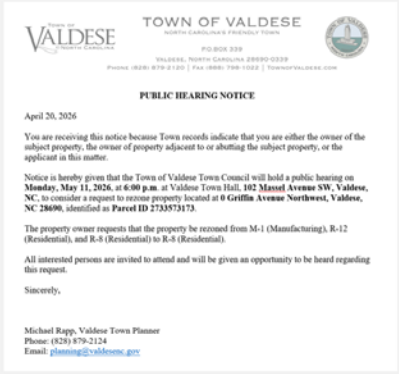
For additional information, please contact Town of Valdese Planning (828) 879-2124 or planning@valdesenc.gov.

Requests for accommo-dations by persons with disabilities should contact Jessica Lail, Town Clerk, at (828) 879-2117 at least 48 hours before the scheduled meeting time.
2721-341200
04/25/26, 05/02/26

MAILINGS SENT TO THE FOLLOWING PROPERTIES:

MAILER

- Enclosed within this mailer:
  - Public Hearing Info
  - Rezoning Info
  - A map outlining the area proposed for rezoning



TOWN OF VALDESE

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PO BOX 339

VALDESE, NORTH CAROLINA 28690-0339

PHONE (828) 879-2120 | FAX (888) 798-1022 | TOWNOFVALDESE.COM

PUBLIC HEARING NOTICE

April 20, 2026

You are receiving this notice because Town records indicate that you are either the owner of the subject property, the owner of property adjacent to or abutting the subject property, or the applicant in this matter.

Notice is hereby given that the Town of Valdese Town Council will hold a public hearing on **Monday, May 11, 2026**, at **6:00 p.m.** at Valdese Town Hall, **102 Massel Avenue SW, Valdese, NC**, to consider a request to rezone property located at **0 Griffin Avenue Northwest, Valdese, NC 28690**, identified as **Parcel ID 2733573173**.

The property owner requests that the property be rezoned from M-1 (Manufacturing), R-12 (Residential), and R-8 (Residential) to R-8 (Residential).

All interested persons are invited to attend and will be given an opportunity to be heard regarding this request.

Sincerely,

Michael Rapp, Valdese Town Planner
Phone: (828) 879-2124
Email: planning@valdesenc.gov

REVIEW CRITERIA

1. ZONING AND EXISTING LAND USES IN THE GENERAL VICINITY OF THE SUBJECT'S PROPERTY:

- North
  - The properties are zoned R-12 Residential and contain single-family homes.
- South
  - The properties are zoned M-1 Manufacturing and contain commercial and warehousing uses.
- East
  - The properties are zoned R-8 and contain single-family homes.
- West
  - The properties are zoned M-1 Manufacturing and contain manufacturing/warehouse uses.

ZONING MAP

2. ZONING CRITERIA OF PROPOSED DISTRICT

- UDO Zoning District Description / 3.2.3 RESIDENTIAL DISTRICT (R-8):
  - Intent: The district shall provide for town-scaled residential development within walking distance (generally one-fourth (1/4) mile) of services. Streets shall be interconnected and a range of lot sizes is encouraged. The Neighborhood Residential District is to permit the completion and conformity of residential subdivisions.
- The zoning of the adjacent neighborhood to the property is currently zoned R-8, therefore the proposed rezoning to R-8 would be consistent with the surrounding districts. To further continue with the proposed multi-family apartments, a Special Use Permit will be required. In that application, the applicant will need to show that they meet the landscaping, parking, and built-upon area requirements of the UDO.

UDO PERMITTED USE TABLE

Key
P = Use permitted with subdivision plat and/or site plan approved by Town staff
USS = Use permitted with subdivision plat and/or site plan approved by Town staff, and compliance with Use Specific Standards referenced
SUP = Use permitted with approval of a Special Use Permit issued by the Town; CZ = Conditional Zoning
Blank Cell = Use prohibited

Use Category	Use	Zoning Districts							Conditional Zoning Districts	Overlay Districts	Use Specific Standards
		RR	R12A	R12	DBC[1]	B-1[2]	B-2[2]	O-I[2]	M-1		
Agricultural and Animal Uses	Agricultural uses, including general farming, pasture, grazing, outdoor plant nurseries, horticulture, viticulture, forestry, sod farming, and wild crop harvesting but not agricultural industry									FP	
	Animal keeping			USS							4.3.3
	Bona fide farms but not agricultural industry			SUP							
	Farmers market					P	P				
	Kennels						USS		USS		4.3.14
	Open-air markets, retail only					P	P				
	Produce stands	P	P	P				P	P		
	Veterinary hospital or clinic						P	P	P		
Residential Uses	Single-family homes	P	P	P		P	SUP	USS			RR setback
	Two-family homes (duplexes)	P	P								
	Townhome	P	P		SUP	SUP	SUP	SUP			
	Manufactured Homes, Class A	P									4.3.15
	Manufactured Homes, Class B										4.3.15
	Manufactured Home Parks (in USS)										4.3.16
	Modular Home	P	P	P		P	SUP	P			
	Multi-family building	SUP	SUP		SUP	SUP	SUP	SUP			

3. TRAFFIC

- The property has access on both Dixie Ave NW, Griffin Ave NW, and Bass St NW. The apartment complex currently only has one proposed entrance using Dixie Ave NW. The street network in this area is gridded, making for multiple options for ingress and egress along Dixie Ave NW to West End St SW, Bass St NW, or Morganton St NW to access the main thoroughfare Main St W (Hwy 70) or secondary thoroughfare Church St NW. The NCDOT 2024 Average Daily Traffic along Main St W was recorded at 8,500 trips per day. The Average Daily Traffic along Church St NW was 2,500 trips per day. The neighborhood street do not have any traffic count data associated with them. There are no funded improvements to Main St W or Church St NW in the 2024-2033 NCDOT State Transportation Improvement Plan (STIP).
- The maximum vehicular capacity outlined in DOT's Level of Service Manual identified the maximum vehicular capacity to be 10,300 on Main St W and 9,200 on Church St NW.

TRAFFIC STANDARDS (DOT)

Mountain Level of Service D Standards for Minor Thoroughfares *

55 MPH	1 Lane Per Direction			1 Lane Per Direction WCLTL		
	Urban	Suburban	Rural	Urban	Suburban	Rural
12 foot lanes	14800	14800	15100	15300	15800	16500
11 foot lanes	13500	14100	14600	14800	15400	16000
10 foot lanes	13100	13600	14100	14300	14800	15400
9 foot lanes	12600	13100	13600	13800	14300	14900

45 MPH	1 Lane Per Direction			1 Lane Per Direction WCLTL		
	Urban	Suburban	Rural	Urban	Suburban	Rural
12 foot lanes	11700	12200	14600	13100	13200	16000
11 foot lanes	11300	11800	14100	12700	12800	15500
10 foot lanes	10900	11400	13600	12200	12300	14900
9 foot lanes	10500	11000	13100	11800	11900	14400

35 MPH	1 Lane Per Direction			1 Lane Per Direction WCLTL		
	Urban	Suburban	Rural	Urban	Suburban	Rural
12 foot lanes	10200	10200		11500	12700	
11 foot lanes	9900	9900		11100	12300	
10 foot lanes	9500	9500		10700	11900	
9 foot lanes	9200	9200		10400	11400	

25 MPH	1 Lane Per Direction			1 Lane Per Direction WCLTL		
	Urban	Suburban	Rural	Urban	Suburban	Rural
12 foot lanes	10000			11300		
11 foot lanes	9700			10900		
10 foot lanes	9300			10500		
9 foot lanes	9000			10200		

Uses "Principal Arterials" and "Minor Arterials" Facility Types in NCLOS

* Decrease in Lane Width Capacity calculated via 2000 Highway Capacity Manual lane-width adjustment factor for saturation flow rate

See Appendix E1 for HCM 2000 Urban Arterial Equations
Use Appendix E4: Mountain Minor Thoroughfare Inputs for adjustments

NOTE: Lane Width is adjusted downward by 3.33% per less foot of pavement

Mountain Level of Service D Standards for Other Major Thoroughfares *

55 MPH	1 Lane Per Direction			1 Lane Per Direction WCLTL		
	Urban	Suburban	Rural	Urban	Suburban	Rural
12 foot lanes	14000	14800	15100	15300	15800	16500
11 foot lanes	13500	14100	14600	14800	15400	16000
10 foot lanes	13100	13800	14100	14300	14800	15400
9 foot lanes	12600	13100	13600	13800	14300	14900

45 MPH	1 Lane Per Direction			1 Lane Per Direction WCLTL		
	Urban	Suburban	Rural	Urban	Suburban	Rural
12 foot lanes	12200	12700	14600	13300	13800	16000
11 foot lanes	11800	12300	14100	12900	13300	15500
10 foot lanes	11400	11900	13600	12400	12900	14900
9 foot lanes	11000	11400	13100	12000	12400	14400

35 MPH	1 Lane Per Direction			1 Lane Per Direction WCLTL		
	Urban	Suburban	Rural	Urban	Suburban	Rural
12 foot lanes	11000	11800		12700	12900	
11 foot lanes	10600	11200		12300	12500	
10 foot lanes	10300	10800		11900	12000	
9 foot lanes	9900	10400		11400	11400	

25 MPH	1 Lane Per Direction			1 Lane Per Direction WCLTL		
	Urban	Suburban	Rural	Urban	Suburban	Rural
12 foot lanes	11000			12700		
11 foot lanes	10600			12300		
10 foot lanes	10300			11900		
9 foot lanes	9900			11400		

Uses "Principal Arterials" Facility Type in NCLOS

* Decrease in Lane Width Capacity calculated via 2000 Highway Capacity Manual lane-width adjustment factor for saturation flow rate

See Appendix D1 for HCM 2000 Urban Arterial Equations
Use Appendix D4: Mountains Major Thoroughfare Inputs for adjustments

NOTE: Lane Width is adjusted downward by 3.33% per less foot of pavement and rounded to the nearest hundred

4. PUBLIC SERVICES

- These public services include water and sewer, police, and fire protection. The proposed apartment complex would require water/sewer taps on the site. Water and sewer are located in that area. Since the property is presently vacant, the development of the apartment complex would require additional police and fire protection.

5. ENVIRONMENTAL AND WATERSHED

- The property consists of a large flood hazard zone that runs along Dye Branch, which flows through the center of the property. The proposed development of the property would not take part in the flood hazard areas and would not require any floodplain permitting. The property is located within the WS-IV Protected Area, which follows the table below for allowable built-upon area. The proposed sq. ft. of impervious area is 91,908 sq. ft., which is roughly 13.3% of the property. This proposed development would qualify as a low-density development under other residential.

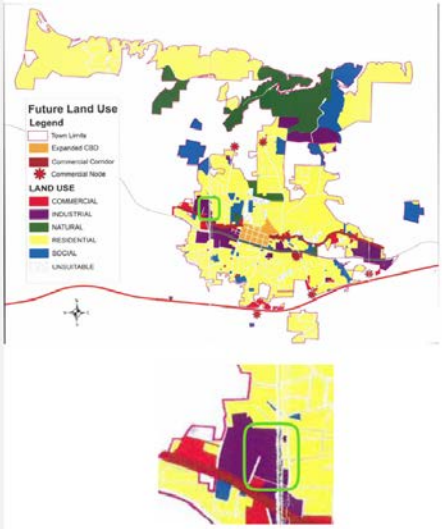
Table 8.5.3: Watershed Table of Allowable Uses

WATTER SUPPLY CLASSIFICATION	LOCATION IN THE WATERSHED	MAXIMUM ALLOWABLE PROJECT DENSITY OR MINIMUM LOT SIZE		
		Low Density Development		High Density Development
		Single-family detached residential	Non-residential and all other residential	All types
WS-IV	Critical Area	1 dwelling unit (d.u.) per one-half acre or 1 d.u. per 20,000 square foot lot excluding roadway right-of- way or 24% built-upon area	24% built-upon area	24 to 50% built-upon area
	Protected Area	1 d.u. per one-half acre or 1 d.u. per 20,000 square foot lot excluding roadway right-of-way or 24% built- upon; or 3 d.u.s per acre or 36% built- upon area without curb and gutter street system	24% built-upon area; or 36% built-upon area without curb and gutter street system	24 to 70% built- upon area

FLOOD HAZARD MAP

6. CONSISTENCY OF THE PROPOSED ZONING WITH THE VALDESE VISION: A LAND USE ACTION PLAN

- The Valdese Vision: A Land Use Action Plan shows the future designation of the property as industrial. Therefore, the proposed zoning designation of R-8 Residential is not compatible with the future land use of "industrial" in the Valdese Vision adopted by the Valdese Town Council in 2014.



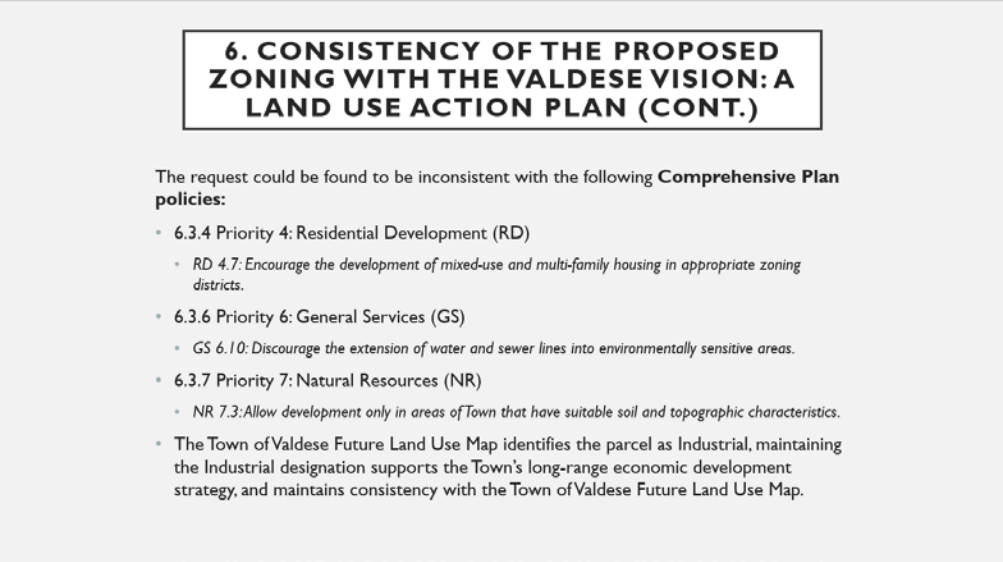
COMPREHENSIVE PLAN POLICY REVIEW

Consistent alignment first, followed by inconsistent.

6. CONSISTENCY OF THE PROPOSED ZONING WITH THE VALDESE VISION: A LAND USE ACTION PLAN (CONT.)

The request could be found to be consistent with the following **Comprehensive Plan policies:**

- 6.3.2 Priority 2: Industrial Development (ID)
  - *ID 2.1: Continue to provide developers with incentives for the adaptive reuse of vacant industrial sites.*
  - *ID 2.3: Keep an up to date inventory of industrial sites in and around Valdese that are available for development or redevelopment.*
- 6.3.4 Priority 4: Residential Development (RD)
  - *RD 4.1: Evaluate the Town's development ordinances for areas that will help promote a diversity of housing choices.*
- Pursuant to 2.8.4 (D) of the Town of Valdese Unified Development Ordinance, upon approval of the rezoning, the Town of Valdese Future Land Use Map is considered amended and consistent.



Following Mr. Rapp's presentation, Mr. Davis Ray, the applicant's representative, stepped forward to speak. Mr. Ray thanked the Mayor and Council for their time. Mr. Ray gave some background on KRP Investments, stating it was approximately a 15 to 20-year-old development firm based out of Sunset Beach. He continued that he was with Winfield Forward LLC, which was a Jamestown organization which specialized in the development of housing construction and property management. Mr. Ray reported that his firm currently managed approximately 7,000 units across the State of North Carolina, with additional properties under construction.

Mr. Ray added that the development scope had been downsized from the proposed 84 units down to 52 units, but provided that a final plan for that development had not been procured by his construction team. He continued that a 52-unit plan felt more suitable, not only for the site, but for the road situation.

Mr. Ray opened the floor for questions to him related to the request. Mayor Pro Tem Lowman clarified that the site was a brownfield site, and asked about the safety of building housing in a brownfield designated area. Mr. Ray stated that his firm currently had three (3) properties in their portfolio which had gone through the brownfield program, and been developed on, in Kannapolis, Lincolnton, and Mooresville. He added that different things could qualify and quantify a brownfield trigger. Mr. Ray stated any development would require a work plan with NCDEQ if the site were considered suitable. He added that at the present moment, his team was trying to make sure that the entitlements were in place prior to going through the process with NCDEQ, as it was an arduous process which could take months.

Mayor Huffman asked if there were any members of the public who wished to speak regarding the rezoning.

Mr. Joshua Miller, who lived at 815 Tron Avenue Northwest, stepped forward to the podium. Mr. Miller stated he had lived in Valdese, on-and-off, for the past 30 years and had just moved back in September of the prior year. He expressed that the neighborhood was great, that there were a lot of elderly residents and that there were kids playing up and down the street, including his own. Mr. Miller provided that his children were younger, which was part of his concern, as the proposed development was near his backyard.

Mr. Miller expressed that his main concern was traffic safety for children and elderly individuals, especially given the number of units which were proposed. He added that his family's reason for moving to Valdese was that it was a safe haven for them.

Mr. Miller reported that he had gotten approximately 75 signatures from individuals who were opposed to the rezoning and submitted said petition to the record.

PETITION RE; PROPOSED APARTMENT COMPLEX May 2026

Town of Valdese
PO Box 339
Valdese, NC 28690

To the Valdese Town Council:
This petition calls for denial of permission to construct 84 proposed affordable housing apartments in the area within the bounds of Dixie Ave., Bass St., and Tron Ave. This area has been designated as "flood plain" and "brown field", thus not usable for residential habitation.
"We, the residents living on Dixie, Bass, &Tron, and in the surrounding area, STRONGLY oppose changing the zoning of this property so that it may be used to build multiple affordable housing units."
The similar petition submitted to Town Council on April 7, 2025, spoke to narrow streets,dangerous intersections, the addition of many more vehicles (in the present case, 126 vehicle spaces for 84 units) on these narrow streets. This apartment complex would threaten the safety and well-being of residents in this neighborhood and beyond.

PEOPLE OPPOSED TO THE PROPOSED REZONING

PRINTED NAME	SIGNATURE	ADDRESS
Will Mueller	Will Mueller	610 Dixie Ave. NW
Rose T. Mueller	Rose T. Mueller	610 Dixie Ave. NW
Kaylan Dula	Kaylan Dula	305 Morganton Street NW
Dennis Buff	Dennis Buff	316 Morganton st. NW
Jerry W. Buff	Jerry W. Buff	617 Washington Ave NW
Johnny Buff	Johnny Buff	617 Washington Ave. NW
Bradley Murphy		304 Morganton St NW
Debbie Montanez		705 Dixie Ave NW
Linda Dees		721 Dixie Ave NW
Jeroline Powell		730 Dixie Ave NW
Debbie Perry		719 Maple Ave NW
Stanley Perry		" " "
Thomas Fox		1013 Parkey St SW
Angela Danner		609 Dixie ave NW
Danny Danner	Danny Danner	609 Dixie Ave NW

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PEOPLE OPPOSED TO THE PROPOSED REZONING

PRINTED NAME	SIGNATURE	ADDRESS
Jessica Frazer	Jessica Frazer	609 Dixie Ave NW Valdese 28690
Jaxton Bikers		609 Dixie ave NW Valdese
Zack Weston	Zack Weston	305 Morganton St. NW 28690
James Sturgill		612 Washington Ave NW 28690
Teresa Sturgill	Teresa Sturgill	612 Washington Ave. NW 28690
Cameron Sexton	Cameron Sexton	302 morganton St NW 28690
Ted Hankey	Ted Hankey	601 Dixie Ave
Deborah Hankey	Deb Hankey	601 Dixie Ave.
Jennifer Priest		613 Dixie Ave
Randall Bohler	Randall Bohler	613 Dixie Ave.
Sam Fitzwater	Sam Fitzwater	705 Dixie Ave.
Stacy Germann	Stacy G	720 Dixie Ave
Virginia Buchanan	Virginia Buchanan	724 Maple Ave.
Alecia Williams	Alecia Williams	721 Maple Ave
Gracie Sexton	Gracie Sexton	302 morganton St NW Apt 2 Valdese
Samantha Kick		713 Dixie ave NW
Kristine Severt		301 Morganton st

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PEOPLE OPPOSED TO THE PROPOSED REZONING

PRINTED NAME	SIGNATURE	ADDRESS
Steve Monroe		220 Church St NW
Barbara Nichols	Barbara Nichols	312 Morganton St. NW
Chad Nichols	Chad Nichols	31 Morganton St. NW
Tracy Viggers	Tracy Viggers	701 Dixie Ave NW
George Jacquot	George Jacquot	400 Morganton St
Rachel Jacquot	Rachel Jacquot	400 Morganton St.
Nicholas Kirk		713 Dixie Ave St

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PEOPLE OPPOSED TO THE PROPOSED REZONING

PRINTED NAME	SIGNATURE	ADDRESS
Mirela Cassesse	Mirela Cassesse	800 Tron Ave NW Valdese 28690
Michelle Allen	Michelle Allen	726 Tron Ave NW Valdese 28690
Jesse Allen	Jesse Allen	726 Tron Ave NW Valdese 28690
Patty Presnell	Patricia Presnell	729 Tron Ave Valdese 28690
William Presnell	William Presnell	729 Tron Ave Valdese 28690
Janet Harrison	Janet Harrison	801 Tron Ave NW Valdese NC 28690
Patricia Smith	Patricia Smith	809 Tron Ave Valdese
Emily Harrison	Emily Harrison	801 Tron Ave Valdese NC
Angela Mayfield	Angela Mayfield	810 TRON AVE Valdese NC
Matthew Mayfield	Matt Mayfield	810 Tron Ave Valdese NC
Timothy Williams	TD Williams	804 Tron Av. NW Valdese NC
Traci Wakefield	Traci Wakefield	721 Tron Ave. NW Valdese NC
Nancy Horton	Nancy Horton	720 Tron Ave. Valdese, NC.
Ray Horton	Ray Horton	720 Tron Ave Valdese NC.
Kimberly Brooks	Kimberly Brooks	724 Tron Ave Valdese NC

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PEOPLE OPPOSED TO THE PROPOSED REZONING

PRINTED NAME	SIGNATURE	ADDRESS
Bobby R. Burns	Bobby R. Burns	824 Tron Ave
Cathy G. Burns	Cathy Burns	824 Tron ave.
Alexander Lozada	Alex Lozada	817 Tron Ave.
Alex Lozada	Alex Lozada	817 tron Ave
Brian Roberts	Brian Roberts	825 TRON AVE
Richard Radford	R Radford	816 Tron Ave NW
Kathleen Radford	Kathleen Radford	816 Tron Ave NW
Yang Miller		815 TRON Ave NW
JOSH MILLER		815 Tron Ave NW
Sara Fraley	Sara C	812 TRON AVE NW
ALEX FRALEY		812 TRON AVE NW

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PEOPLE OPPOSED TO THE PROPOSED REZONING

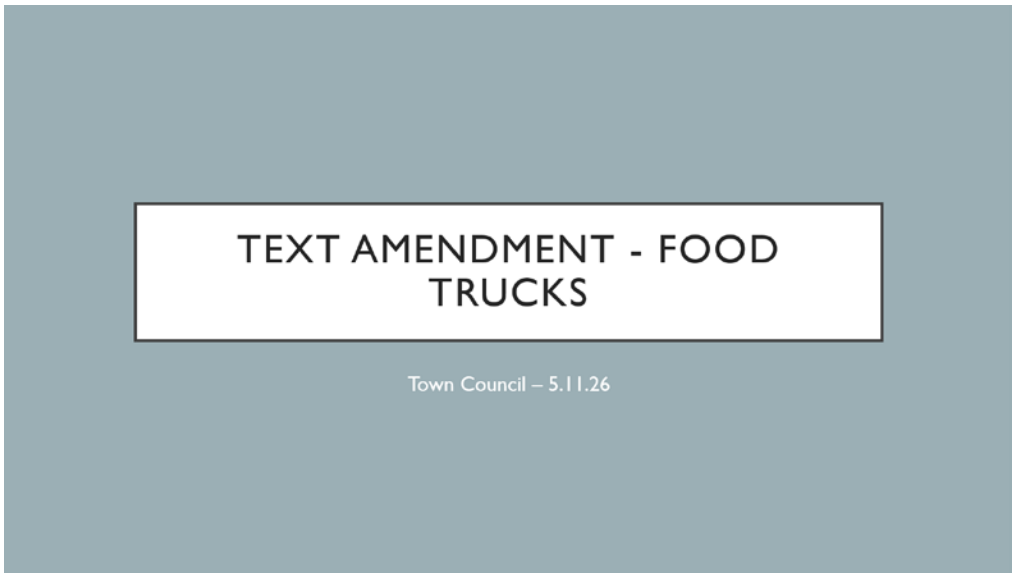
PRINTED NAME	SIGNATURE	ADDRESS
Jo Boggs	Jo Boggs	200 WEST END STREET
Albert Huffman	Albert Huffman	204 WEST End ST.
Jean Huffman	Jean Huffman	204 West End ST.
Debbie Britt	Deborah Britt	913 Sunset Ave SW
David Britt	William D Britt	913 Sunset Ave SW
Emma R. Draughn	Emma R. Draughn	111 Morgan Trace Dr
Kay H. Draughn	Kay H. Draughn	108 W End St SW
David R Draughn	David R Draughn	108 W. End St SW

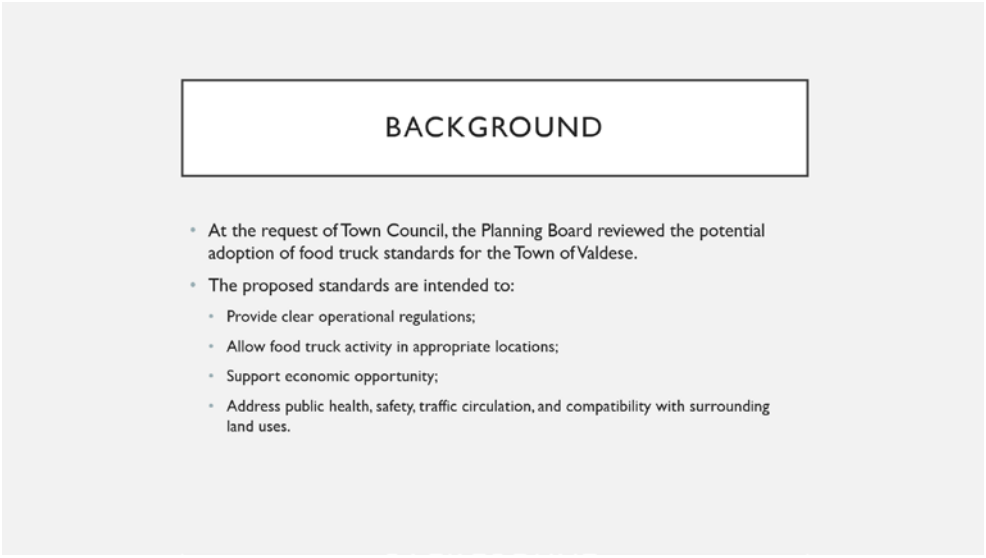
Mayor Huffman closed the public hearing at 6:45 p.m.

Mayor Pro Tem Lowman moved that the Town Council adopt the Consistency and Reasonableness Statement for Rezoning 2026-01, finding that the request to rezone the property identified as Burke County PIN 2733573173, located at 0 Griffin Ave NW, from M-1 General Manufacturing to R-8 Residential was inconsistent with the Town of Valdese Comprehensive Plan, inconsistent with the Future Land Use Map, not reasonable, and not in the public interest, and denied Rezoning Petition 2026-01. Seconded by Councilwoman Ward. The vote was unanimous and the motion carried.

APPROVED – PUBLIC HEARING – FOOD TRUCK ORDINANCE

Mayor Huffman opened the public hearing at 6:47 p.m. Mr. Rapp stepped forward to the podium and presented the following:





NEWSPAPER ADVERTISEMENT

- Advertisement of the Public Hearing occurred on:
  - April 25, 2026
  - May 2, 2026

TOWN OF VALDESE
NOTICE OF PUBLIC HEARING ON PROPOSED AMENDMENT TO THE TOWN OF VALDESE UNIFIED DEVELOPMENT ORDINANCE

Notice is hereby given that a public hearing will be held at a meeting of the Valdese Town Council in the Council Chambers of the Valdese Town Hall, at 102 Massel Avenue SW, Valdese, North Carolina, on Monday, May 11, 2026, 6:00 p.m., upon the question of amending the Unified Development Ordinance of the Town of Valdese as follows:

TEXT AMENDMENT
The Valdese Planning Board recommends Town Council approval of an amendment to the Valdese Unified Development Ordinance for the addition of the following article: Food Truck Ordinance.

At the hearing, all interested persons may be heard and voice any objections to the proposed amendment to the Unified Development Ordinance of the Town of Valdese. Notice is further given that complete copies of the proposed amendment and of this notice are now and will remain on file in the Office of the Planning Department at Valdese Town Hall for the inspection of all interested citizens, until the time of the public hearing. For information regarding the above listed items, contact the Planning Department at (828) 879-2124 or planning@valdesenc.gov.

Interested parties are invited to attend this hearing and present comments. Request for accommodations by persons with disabilities should contact Jessica Lail, Town Clerk, at (828) 879-2117 at least 48 hours prior to the scheduled meeting time.
2721-341199
04/25/26, 05/02/26

REVIEW PROCESS

- Staff and the Planning Board reviewed examples of similar regulations from other North Carolina municipalities and developed draft language tailored to Valdese.
- The draft was reviewed over multiple Planning Board meetings and revised following comments from the Town Attorney.
- **Planning Board Recommendation:**
  On March 16, 2026, the Planning Board voted **5–0** to recommend approval.

VALDESE TOWN OF VALDESE
NORTH CAROLINA'S FRIENDLY TOWN
PO BOX 339
VALDESE, NORTH CAROLINA 28690-0339
PHONE (828) 879-2120 | FAX (828) 879-2139 | TOWNOFVALDESE.COM

VALDESE PLANNING BOARD
ZONING TEXT AMENDMENT CONSISTENCY STATEMENT

On March 16th, 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 Addition of the "Town of Valdese Food Truck Ordinance" to the UDO is consistent with and supports the Valdese Vision: A Land Use Action Plan priorities, and is reasonable in the public interest including, but not limited to, the following:
   a. The UDO is consistent with the current land use plan: Valdese Vision Land Use Action Plan
5. The Planning Board, at their March 16, 2026, meeting, voted 5 to 0 to recommend that the Town Council adopt the "Town of Valdese Food Truck Ordinance" as an amendment to the UDO.
6. No aspects of the are proposed Text Amendment are inconsistent with The Valdese Visions: A Land Use Action Plan

Based upon these findings, the Valdese Planning Board recommends approval of the "Town of Valdese Food Truck Ordinance" as an amendment to the UDO as consistent with the Valdese Vision Plan and in the best interest of the Town.

Carlton Caruso, Chair Date 3/16/26

KEY DEFINITIONS

- The amendment includes definitions for:
  - **Food Truck:** A licensed motorized vehicle or trailer equipped to prepare, cook, and sell food to the public.
  - **Operator:** The individual or entity that owns, manages, or operates a food truck.
  - **Permit:** Town authorization allowing operation of a food truck.
  - **Public Property:** Town-owned or controlled property, including streets, sidewalks, and parks.
  - **Private Non-Corporate Event:** A private gathering not sponsored, organized, promoted, or advertised to the general public by a business, nonprofit, or governmental entity.

PERMIT REQUIREMENTS

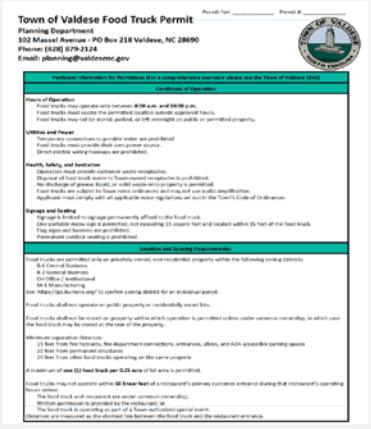
- Food trucks would be required to obtain a Town permit before operating.
- Required submittals include:
  - Completed application;
  - N.C. Sales and Use Certificate;
  - Applicable food/health permits;
  - Vehicle or trailer registration;
  - Proof of liability insurance;
  - Approved grease disposal information;
  - Property owner authorization;
  - Site plan showing the proposed food truck location.
  - Permits would be valid for **one year** and renewed annually.

EXAMPLE OF PERMIT

Town of Valdese Food Truck Permit

Planning Department
102 Massel Avenue · PO Box 218 Valdese, NC 28690
Phone: (828) 879-2124
Email: planning@valdesenc.gov

Operator Information	
Food Truck Name:	
Operator/Business Name:	
Contact Person:	
Mailing Address:	
Phone Number:	Email:
Contact for On-Site Communication 1 (Name):	Phone Number:
Contact for On-Site Communication 2: (Name)	Phone Number:
Property Information	
Property Address (Operational Location):	
Zoning District:	Fire District:
Property PIN:	Parcel No.:
Permit Term (This permit is valid for one (1) year from the date of issuance and must be renewed annually)	
Date Issued:	Expiration Date:
Signature Blocks	
Property Owner:	Date:
Applicant:	Date:
Planning/Zoning Administrator:	Date:
Required Documentation All documentation must be submitted prior to permit issuance.	
Completed Application	Vehicle or Trailer Registration
NC Sales and Use Certificate	Proof of Liability Insurance
NC Department of Ag. Food Permit (if applicable)	Location of Operator's Approved Grease Disposal Facility
Burke County Health Department Permit or Certification	Approved Site Plan



Town of Valdese Food Truck Permit

Planning Department
102 Massel Avenue · PO Box 218 Valdese, NC 28690
Phone: (828) 879-2124
Email: planning@valdesenc.gov

OPERATIONAL STANDARDS

- The amendment establishes standards for day-to-day operation, including:
  - Hours of operation: **8:00 a.m. to 10:00 p.m.**, unless otherwise authorized;
  - No drive-through or drive-in operations;
  - Waste receptacles required;
  - No disposal of grease, liquid, or solid waste on public property, streets, storm drains, or sanitary sewer systems;
  - Signage limited to signs on the truck and one portable menu sign;
  - No permanent outdoor seating areas;
  - Compliance with noise regulations.

SAFETY AND UTILITY STANDARDS

- The proposed standards also address fire safety, lighting, and utility connections.
- Requirements include:
  - Fire extinguisher: minimum Class 2A, 10B, and C;
  - Class K extinguisher required if deep frying is proposed;
  - No temporary potable water connections;
  - Plumbing and electrical hookups must comply with applicable Building Code requirements;
  - No direct electrical wiring hookups;
  - Food trucks must supply their own power source if needed;
  - Lighting must minimize impacts to adjacent properties and motorists.

LOCATION STANDARDS

- Food trucks would be permitted only on private property in the following zoning districts:
  - **B-1 Central Business**
  - **B-2 General Business**
  - **O-I Office/Institutional**
  - **M-1 Manufacturing**
- Food trucks would not be permitted on public property unless otherwise allowed through a Town event, rental, lease, or other authorization.

LOCATION STANDARDS (CONT.)

- Food trucks may not obstruct:
  - Drive aisles, Loading or service areas, Emergency lanes, Fire access, Building entrances, ADA-accessible parking spaces, and Pedestrian or vehicle circulation.
- Additional standards include:
  - One food truck per **0.25 acre** of lot area;
  - Minimum **20-foot** separation from permanent structures;
  - Minimum **20-foot** separation between food trucks on the same prop

RESTAURANT SEPARATION

- Food trucks and trailers may not be located within **50 linear feet** of a restaurant's primary customer entrance during that restaurant's operating hours unless:
  - The food truck and restaurant are under common ownership;
  - The restaurant provides written permission; or
  - The food truck is located in a Town-authorized special event location.

EXCLUSIONS

- The ordinance would not apply to:
  - Food trucks operating as part of Town-sponsored festivals or special events;
  - Food trucks operating as part of events on Town property under Town authorization;
  - Food trucks operating as part of private non-corporate events not open or advertised to the general public.

Mayor Huffman opened the floor for any members of the public who wished to speak. None came forward.

Mayor Huffman closed the public hearing at 6:54 p.m.

Councilman Ogle made a motion to adopt the Consistency Statement dated May 11, 2026, contained in the agenda materials and to approve the zoning text amendment to the Town of Valdese Unified Development Ordinance establishing use-specific standards for food truck operations. Seconded by Councilwoman Radabaugh.

Councilwoman Zimmerman commended the Planning Board for the creation of the Food Truck Ordinance. She stated that it seemed well thought out and organized. Councilwoman Zimmerman thought it was positive that the Town was addressing this matter, and added that it had been discussed for several years prior.

The vote was unanimous and the motion carried.

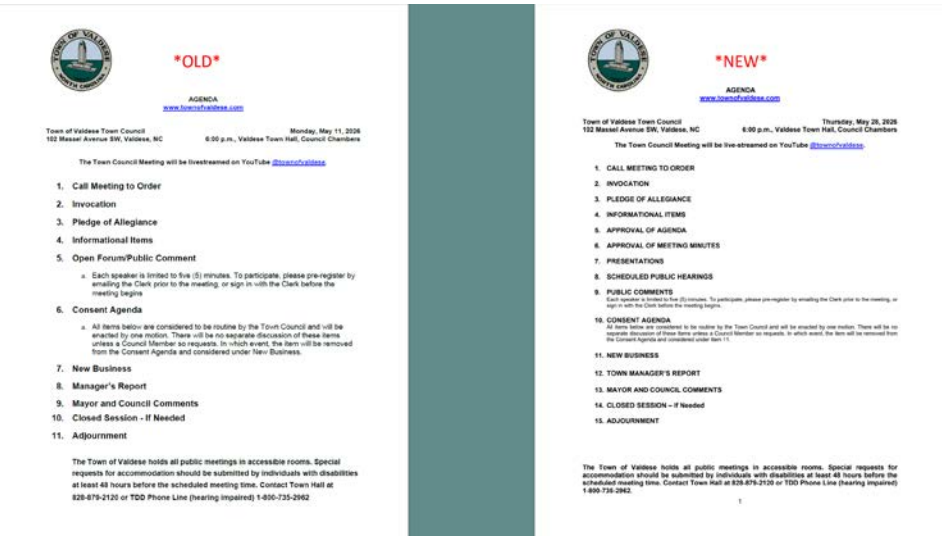
APPROVED AMENDMENT TO COUNCIL'S RULES AND PROCEDURES

Mayor Huffman stated that he would like to propose a slight adjustment to the order of the Town's Agenda. He believed the proposed changes would help meetings run more smoothly, while allowing citizens who wished to speak a better opportunity to do so. Mayor Huffman referenced a comparison between the new and old agenda structures.

Mayor Pro Tem Lowman liked the fact that the new format moved public hearings near the beginning of the meetings, along side public comment, allowing members of the public to comment and go on their way if needed.

Mayor Huffman stated that it had been recommended that the Council update the Rules and Procedures, Rule 6 – Order of Business, to improve meeting efficiency and better accommodate guests. He then asked for a motion to approve the recommended changes and procedures.

A motion was made by Mayor Pro Tem Lowman. Seconded by Councilwoman Zimmerman. The vote was unanimous and the motion carried.



OLD

AGENDA

www.townofvaldese.com

Town of Valdese Town Council
102 Massel Avenue SW, Valdese, NC

Monday, May 11, 2026
6:00 p.m., Valdese Town Hall, Council Chambers

The Town Council Meeting will be livestreamed on YouTube @townofvaldese.

1. Call Meeting to Order
2. Invocation
3. Pledge of Allegiance
4. Informational Items
5. Open Forum/Public Comment
   a. 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
6. Consent Agenda
   a. 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 New Business.
7. New Business
8. Manager's Report
9. Mayor and Council Comments
10. Closed Session - If Needed
11. 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

NEW

AGENDA

www.townofvaldese.com

Town of Valdese Town Council
102 Massel Avenue SW, Valdese, NC

Thursday, May 28, 2026
6:00 p.m., Valdese Town Hall, Council Chambers

The Town Council Meeting will be live-streamed on YouTube @townofvaldese.

1. CALL MEETING TO ORDER
2. INVOCATION
3. PLEDGE OF ALLEGIANCE
4. INFORMATIONAL ITEMS
5. APPROVAL OF AGENDA
6. APPROVAL OF MEETING MINUTES
7. PRESENTATIONS
8. SCHEDULED PUBLIC HEARINGS
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.
11. NEW BUSINESS
12. TOWN MANAGER'S REPORT
13. MAYOR AND COUNCIL COMMENTS
14. CLOSED SESSION – If Needed
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.

APPROVED RESOLUTION AMENDING WATER SHORTAGE RESPONSE PLAN

Town Manager Todd Herms recounted that the Town was currently dealing with a drought and had reviewed the Valdese Water Shortage Response Plan, dated August 29, 2023, in accordance with G.S. 143-355 (I). Town Manager Herms disclosed that nothing of material was changing, noting that changes included the format of how individuals were listed within the document. Town Manager Herms stated that individuals included in the plan no longer worked for the Town, therefore the changes being proposed would

be a one-time update to simply include a position title and phone number, as to not update the Plan every time there was a change in position.

Town Manager Herms continued that the Plan was cleared up to clarify language regarding temporary and permanent swimming pools at residential homes.

Mayor Pro Tem Lowman asked if swimming pools included the Town's Recreation Center Pool. Town Manager Herms responded that under stage two (2) restrictions, no commercial pools were included. He continued that if the Town had a YMCA with a pool, or if the High School had a pool, they would not be restricted until later stages. Town Manager Herms added that the Town was being as conservative as possible regarding water usage.

A motion was made by Councilwoman Zimmerman to approve the Resolution amending the Water Shortage Response Plan. Seconded by Councilwoman Ward.

Town Manager Herms added that until the Town came out of the drought situation, the Splash Pad would not be in use, though the pool would remain open.

Councilwoman Radabaugh asked if the pool bubble helped in reducing water evaporation. Mr. David Andersen, Parks and Recreation Director, responded that it did, but noted that as temperatures continued to rise, the space would become less pleasant. He recounted the ribbon cutting for the pool bubble, where he expressed that it felt like a sauna on that day.

The vote was unanimous and the motion carried.

RESOLUTION AMENDING WATER SHORTAGE RESPONSE PLAN
(AUTHORIZATION SECTION)

WHEREAS, the Town of Valdese previously adopted the *Valdese Water Shortage Response Plan* dated August 29, 2023, pursuant to North Carolina General Statutes § 143-355(l); and

WHEREAS, the Valdese Town Council desires to update the contact information and responsible personnel identified in the Authorization section of the Plan to ensure accuracy and clarity in implementation;

NOW, THEREFORE, BE IT RESOLVED by the Valdese Town Council of the Town of Valdese that:

1. **Amendment to Authorization Section.** Section I. Authorization of the Valdese Water Shortage Response Plan is hereby amended and replaced in its entirety to read as follows:

   Authorization
   The Valdese Town Manager shall enact the following water shortage response provisions whenever the trigger conditions outlined in Section IV are met. In his or her absence, the Water Plant Superintendent shall assume this role.

   Valdese Town Manager
   Phone: (828) 879-2116

   Water Plant Superintendent
   Phone: (828) 874-6788

2. **Amendment to Levels of Response Section.** Section III. Mandatory Reductions I under Stage 2 is hereby amended to prohibit the filling of temporary and permanent swimming pools.

3. **Ratification.** Except as expressly amended herein, all other provisions of the Valdese Water Shortage Response Plan shall remain in full force and effect.

4. **Effective Date.** This Resolution shall become effective upon adoption.

THIS RESOLUTION IS ADOPTED this ____ day of _____, 2026.

THE TOWN OF VALDESE,
a North Carolina Municipal Corporation

[AFFIX SEAL]

ATTEST:

By: _____
Keith Huffman, Mayor

_____
Jessica Lail, Town Clerk

APPROVED RESOLUTION AUTHORIZING UPSET BID PROCESS – 0 PRALEY ST SW

Mr. Weichel reported that the Town had owned the property since 2012, that it was slightly over an acre, and that it currently served no purpose to the Town. Mr. Weichel stated the appraised land value on GIS was $32,476 and that an offer in the amount of $20,000 had been received, along with the required deposit.

Mr. Weichel disclosed that the action being taken was a resolution to authorize the upset bid process, to see if the Town could receive other bids on the property. He continued that at the end of the bidding period, the highest offer would be brought back to the Council with a resolution to authorize the sale of the property.

Mayor Pro Tem Lowman clarified that if there were no other upset bids, the Council would not have to accept the amount, if they did not want to. Mr. Weichel responded in the affirmative.

A motion was made by Councilman Ogle to approve the resolution authorizing the upset bid process. Seconded by Councilwoman Radabaugh.

Councilwoman Zimmerman asked if the proceeds from the sale of the property would go towards the construction of the Public Safety Building. Town Manager Herms responded in the affirmative.

The vote was unanimous and the motion carried.

RESOLUTION AUTHORIZING UPSET BID PROCESS ON

0 Praley Street 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 Lovelady Township, Valdese, North Carolina commonly known as 0 Praley Street SW, 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 April 29, 2026, Valor Enterprises, LLC offered to purchase the Property from the Town twenty thousand and 00/100 Dollars ($20,000.00) and deposited one thousand and 00/100 Dollars ($1,000.00), or five percent (5%) of its bid, with the Town Clerk.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. Town Council authorizes sale of the Property through the upset bid procedure of N.C. Gen. Stat. §160A-269. The Town Clerk shall cause a notice of the proposed sale to be published. 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.

2. Persons wishing to upset the offer that have been received shall submit a sealed bid with their offer to the office of the Town Clerk within ten (10) days after the notice of sale is published. At the conclusion of the 10-day period, the Town Clerk shall open the bids, if any, and the highest such bid will become the new offer. If there is more than one bid in the highest amount, the first such bid received will become the new offer.

3. If a qualifying higher bid is received, the Town Clerk shall cause a new notice of upset bid to be published, and shall continue to do so until a 10-day period has passed without any qualifying upset bid having been received. At that time, the amount of the final high bid shall be reported to the Town Council. A qualifying higher bid is one that raises the existing offer by not less than ten percent (10%) of the first $1,000.00 of that offer and five percent (5%) of the remainder of that offer.

4. A qualifying higher bid must also be accompanied by a deposit in the amount of five percent (5%) of the bid. The deposit may be made by cashier's check or by certified check. The Town will return the deposit on any bid not accepted, and will return the deposit on an offer subject to upset if a qualifying higher bid is received. The Town will return the deposit of the final high bidder at closing.

5. The terms of the final sale are that:

(a) the Town Council must approve the final high offer before the sale is closed, which it will do within thirty (30) days after the final upset bid period has passed;
(b) the buyer must pay the purchase price in certified funds at the time of closing;
(c) the Property shall be sold "as is" and subject to all existing easements, restrictions, utility easements and right of ways of record;
(d) the Town will reserve easements for all town utility lines located on or under the Property; and
(e) the Property shall be conveyed by special warranty deed.

6. The Town reserves the right to withdraw the Property from sale at any time before the final high bid is accepted and the right to reject all bids at any time.

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

APPROVED RESOLUTION AUTHORIZING UPSET BID PROCESS – 215 MAIN ST E

Mr. Weichel reported that this was a building on Main Street, formerly known as the Mitchell Building, and that the offer was in the amount of $360,000. He added that the required deposit had been received. Mr. Weichel restated that the resolution was to start the bidding process.

Councilwoman Zimmerman made a motion to approve the resolution authorizing the upset bid process. Seconded by Mayor Pro Tem Lowman.

Mayor Pro Tem Lowman asked if the proceeds from the sale of the property would go towards the construction of the Public Safety Building. Mr. Weichel responded in the affirmative.

The vote was unanimous and the motion carried.

RESOLUTION AUTHORIZING UPSET BID PROCESS ON

215 MAIN STREET E, 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 Lovelady Township, Valdese, North Carolina commonly known as 215 Main Street E, Valdese, North Carolina, PIN: 2743041998, REID: 30953;

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 April 29, 2026, Three Brothers Properties, LLC offered to purchase the Property from the Town for three hundred sixty thousand and 00/100 Dollars ($360,000.00) and deposited eighteen thousand and 00/100 Dollars ($18,000.00), or five percent (5%) of its bid, with the Town Clerk.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. Town Council authorizes sale of the Property through the upset bid procedure of N.C. Gen. Stat. §160A-269. The Town Clerk shall cause a notice of the proposed sale to be published. 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.

2. Persons wishing to upset the offer that have been received shall submit a sealed bid with their offer to the office of the Town Clerk within ten (10) days after the notice of sale is published. At the conclusion of the 10-day period, the Town Clerk shall open the bids, if any, and the highest such bid will become the new offer. If there is more than one bid in the highest amount, the first such bid received will become the new offer.

3. If a qualifying higher bid is received, the Town Clerk shall cause a new notice of upset bid to be published, and shall continue to do so until a 10-day period has passed without any qualifying upset bid having been received. At that time, the amount of the final high bid shall be reported to the Town Council. A qualifying higher bid is one that raises the existing offer by not less than ten percent (10%) of the first $1,000.00 of that offer and five percent (5%) of the remainder of that offer.

4. A qualifying higher bid must also be accompanied by a deposit in the amount of five percent (5%) of the bid. The deposit may be made by cashier's check or by certified check. The Town will return the deposit on any bid not accepted, and will return the deposit on an offer subject to upset if a qualifying higher bid is received. The Town will return the deposit of the final high bidder at closing.

5. The terms of the final sale are that:

   (a) the Town Council must approve the final high offer before the sale is closed, which it will do within thirty (30) days after the final upset bid period has passed;
   (b) the buyer must pay the purchase price in certified funds at the time of closing;
   (c) the Property shall be sold "as is" and subject to all existing easements, restrictions, utility easements and right of ways of record;
   (d) the Town will reserve easements for all town utility lines located on or under the Property; and
   (e) the Property shall be conveyed by special warranty deed.

6. The Town reserves the right to withdraw the Property from sale at any time before the final high bid is accepted and the right to reject all bids at any time.

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

APPROVED CAPITAL PROJECT ORDINANCE – CHILDREN'S PARK UPGRADES

Mr. Weichel reported that the action being taken would establish a capital project ordinance for the Children's Park upgrades, so that the Town could legally receive and expend the funds. He continued that

the park was 53 years old and was in dire need of some attention. Mr. Weichel noted that the stream bank was collapsing and that playground equipment needed updates. Mr. Weichel stated that all work was being done through grants and private donations, asserting there would be no cost to the Town.

A motion was made by Mayor Pro Tem Lowman to adopt the ordinance. Seconded by Councilwoman Zimmerman.

Mayor Pro Tem Lowman stated she had received several calls about the equipment at Children's Park from parents and that she was happy to see that the Town was able to upgrade the equipment along with additional areas within the Park.

The vote was unanimous and the motion carried.

TOWN OF VALDESE
CHILDRENS PARK UPGRADES
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 Childrens Park Upgrades located at 102 Torre Pellice St SE. This project involves stream bank restoration and replacing playground equipment. The project will be funded by a combination of private donation and grants.

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	$	100,000	33.3900.000
Grant-Friends of Valdese Rec		20,000	33.3900.001
Grant-Rotarian		55,000	33.3900.002
	$	175,000	

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

Source		Amount	Assigned Account Number
Upgrades	$	175,000	33.6200.000
	$	175,000	

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 11th day of May 2026.

_____
Keith Huffman, Mayor

_____
Jessica Lail, Town Clerk

MANAGER'S REPORT

Town Manager Todd Herms reported:

Numerous events are scheduled throughout the month of May. An Event Calendar is included in the reading materials for your review and provides details on upcoming activities.

Town Offices Closed on Monday, May 25, 2026, in Observance of Memorial Day

Next Regular Council meeting is scheduled for Thursday, May 28, 2026, 6:00 p.m., Council Chambers, Valdese Town Hall

MAYOR AND COUNCIL COMMENTS:

Councilwoman Ward expressed that she missed Jean-Marie Cole, that this was the first meeting without her, and that it was sad to look over and not see her sitting in the audience. Councilwoman Ward asserted that Ms. Cole loved the Town and its people, and that she was appreciated. Councilwoman Ward gave her sympathy and condolences to Ms. Cole's family.

Mayor Pro Tem Lowman agreed, stating Ms. Cole would be missed by the Council.

Councilwoman Radabaugh stated there was a lot to look at as a Council over the next couple of weeks. She continued that she had been looking over things since the Budget Retreat, and that there were still some things that she had questions about. Councilwoman Radabaugh expressed that she wanted to be transparent toward the community.

Councilwoman Radabaugh stated that this was not an easy decision. She acknowledged the many people who worked for the Town and the community, stating she knew a public safety building was required, but added that she also felt for all the Town's citizens who worked hard day-in and day-out. Councilwoman Radabaugh stated that she wanted everyone to know that their concerns were heard.

Mayor Huffman recognized a new Main Street business, June Belle Homes, had just opened and had their ribbon cutting ceremony. He wished them well. Mayor Huffman shared that him and Mayor Pro Tem Lowman attended the 47th annual Fun Fish event, with all the volunteers and recreation department led by Mr. Andersen. He expressed that he greatly appreciated the event, that it was a great opportunity for children to get out in nature, and that he hoped it was something that could be carried with the attendees as they moved forward through their lives.

Mayor Huffman shared that he had gone to Jethro's and gotten to play Bingo with members of the facility. He added that he did not win, but had a great time, and got to meet Councilwoman Ward's mother and father. Mayor Huffman thanked Councilwoman Ward for the opportunity.

ADJOURNMENT: At 7:11 p.m., there being no further business to come before Council, Mayor Pro Tem Lowman made a motion to adjourn, seconded by Councilwoman Radabaugh. The vote was unanimous.

_____ _____

Town Clerk Mayor

mr

Agenda

Town of Valdese
AGENDA MEMO

☐ Resolution ☑ Ordinance ☐ Contract ☐ Discussion ☐ Information Only

To: Valdese Town Council

From: Bo Weichel, Assistant Town Manager / CFO

Subject: FY 2026-2027 Budget

Meeting: May 28, 2026

Presenter: Bo Weichel, Assistant Town Manager / CFO

ITEM OF INTEREST:

Presentation of Recommended FY 2026–2027 Budget

BACKGROUND INFORMATION:

In accordance with the North Carolina Local Government Budget and Fiscal Control Act, staff has prepared the Budget for Fiscal Year 2026–2027.

The recommended budget ordinance and associated documents reflect the priorities, discussions, and direction provided by Council during the Budget Workshop held on April 14, 2026. Staff has incorporated feedback and suggestions from that session, along with the revenue projections, expenditure needs, and capital planning considerations.

This budget is balanced for both the General and Enterprise funds as required by State statute and continues to focus on maintaining core service levels, addressing capital infrastructure needs, and ensuring long-term financial sustainability. Particular emphasis has been placed on managing operating costs, planning for future capital investments, and minimizing impacts to taxpayers where possible.

The document before you represents staff's best effort to align Council's policy direction with the Town's operational and financial needs for the upcoming fiscal year.

The budget also incorporates the updated pay plan and revisions to the personnel policy that were a part of the third party study of the Town's employment and recruitment to continue providing the necessary services and operations.

BUDGET IMPACT:

N/A

RECOMMENDATION / OPTIONS:

Adopt the FY2026-2027 budget document including the Budget Ordinance, fee schedules, General fund CIP, Utility fund CIP, revised personnel policy, and updated pay plan.

LIST OF ATTACHMENTS:

FY 2026-2027 budget document
Personnel Policy
Pay Plan

Fiscal Year 2026-2027 Adopted BUDGET

May 28, 2026

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BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF VALDESE, NORTH CAROLINA, THAT:

Section 1: It is estimated that the following revenues will be available in the General Fund for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027:

Ad Valorem Taxes	$ 2,384,770
Other Taxes	2,738,223
Unrestricted Intergovernmental Revenues	1,521,000
Restricted Intergovernmental Revenues	198,300
Sales and Services	1,073,867
Investment Earnings	223,612
Miscellaneous	33,719
	$8,173,491

Section 2: The following amounts are hereby appropriated in the General Fund for the Operation of the Town government and its activities for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027, in accordance with the chart of accounts heretofore established for this Town:

General Government	$ 2,522,193
Public Safety	2,272,676
Transportation	1,039,609
Economic and Community Development	115,852
Culture and Recreation	2,062,040
Debt Service	161,122
	$8,173,491

Section 3: It is estimated that the following revenues will be available in the Water and Sewer Fund for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027:

Sales and Services	$ 7,950,723
Investment Earnings	35,000
Miscellaneous	191,900
	$8,177,623

Section 4: The following amounts are hereby appropriated in the Water and Sewer Fund for the operation of the water and sewer utilities for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027, in accordance with the chart of accounts heretofore established for this Town:

Environmental Protection	$ 5,632,829
Construction, Maintenance, and Repairs	1,565,879
Debt Service	978,915
	$8,177,623

Section 5: The following amounts form the revenue portion of the financial plan for the Fire Department:

Fire District Tax	$ 742,338
	$742,338

Section 6: The following amounts form the expenditure portion of the financial plan for the Fire Department:

Fire Department Operations	$ 742,338
	$742,338

Section 7: There is hereby levied an ad valorem tax at the rate of forty-one- and one-half cents ($0.415) per one hundred dollars ($100) valuation of property as listed for taxes as of January 1, 2026, for the purpose of generating a portion of the available revenue listed in the General Fund in Section 1 of this ordinance. This rate, based upon an estimated total valuation of $589,270,946 will generate a levy of $2,371,770 with an estimated collection rate of 98.38%.

Section 8: There is hereby levied a fire district tax at the rate of thirteen cents ($0.13) per one hundred dollars ($100) valuation of property as listed for taxes as of January 1, 2026, for the purpose of generating the available revenue of the fire department financial plan in Section 5 of this ordinance. This rate, based upon an estimated total valuation of $589,270,946 will generate a levy of $742,338 with an estimated collection rate of 98.38%.

Section 9: The operating funds encumbered on the financial records of June 30, 2026 are hereby reappropriated into this budget.

Section 10: The corresponding "Fiscal Year 2026-2027 Rate and Fee Schedule" is approved with the adoption of this Annual Budget Ordinance.

Section 11: The Budget Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

a. He may transfer amounts between line-item expenditures within a department without limitation and without a report being required.
b. He may transfer amounts up to $100,000 between departments of the same fund including contingency appropriations within the same fund.
c. He may not transfer any amounts between funds, except as approved by the Governing Board in the Annual Budget Ordinance as amended.

Section 12: The Town Manager, or his designee, is hereby authorized to execute agreements within funds included in the Budget Ordinance or other actions by the Governing Board. To enhance the efficiency of implementing this Budget Ordinance, the Governing Board also grants authority to the Town Manager, or his designee to:

a. Approve applications and agreements for acceptance of grant funds from other governmental units and non-profit organizations;
b. Approve lease agreements;
c. Approve construction or repair projects where formal bids are not required by law;
d. Approve consultant, professional, or maintenance service agreements;
e. Purchase of supplies, materials, or equipment where formal bids are not required by law;
f. Purchase real property when funds are available in an adopted or amended budget;
g. Adjust the payment of fees owed to the Town when both reasonable and justified;
h. Dispose of personal property as provided under NCGS 160A-266(c);
i. Approve contracts related to bid awards made by the Governing Board;
j. Approve settlement agreements;
k. Approve easements;
l. Enter into all other contracts and agreements adopted by the Governing Board when authorized to do so under NC General Statutes;
m. Take all other action not specifically reserved for City Council under NC General Statutes.

Section 13: Copies of the Annual Budget Ordinance shall be furnished to the Town Clerk, Governing Board, Town Manager, and Chief Finance Officer to be kept on file by them for their direction in the disbursement of funds

This ordinance is adopted on this the 28th day May, 2026.

_____
Mayor Keith Huffman

Attest: _____
Jessica Lail, Town Clerk

TOWN OF VALDESE
Manager's Budget Message
FY 2026–2027

TO: Mayor Keith Huffman
Councilwoman Shannon Radabaugh–Ward 1
Councilwoman Melinda Zimmerman–Ward 2
Councilwoman Rexanna Lowman–Ward 3
Councilman Gary Ogle–Ward 4
Councilwoman Heather Ward–Ward 5

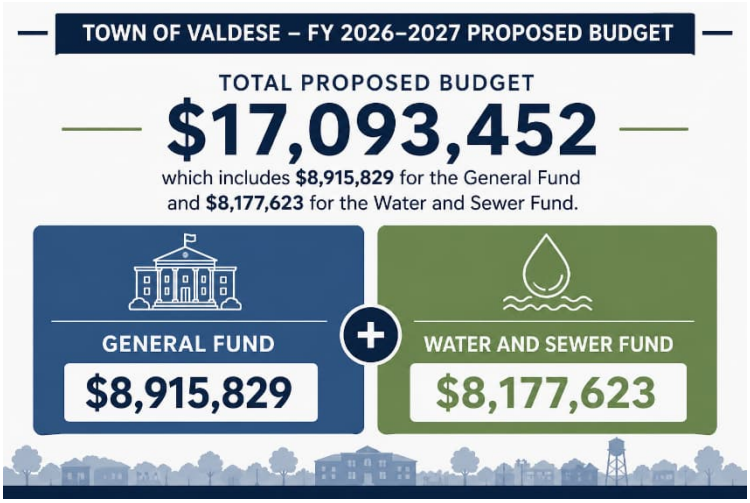
FROM: Wm. Todd Herms, Town Manager

DATE: May 11, 2026

SUBJECT: Proposed FY 2026–2027 Budget

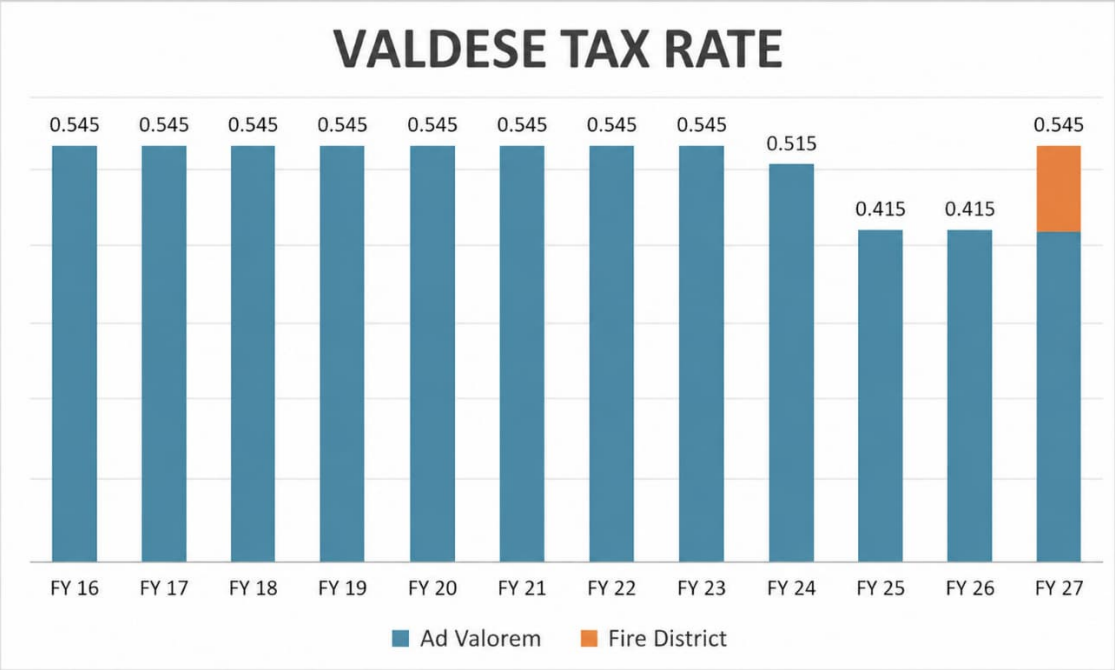
In accordance with N.C.G.S. §159-11, I am pleased to submit the proposed budget for the Town of Valdese for Fiscal Year 2026–2027. This budget is balanced as required by law and reflects our continued focus on responsible financial management, maintaining service levels, and addressing both current needs and long-term priorities.

The total proposed budget is $17,093,452, which includes $8,915,829 for the General Fund and $8,177,623 for the Water and Sewer Fund. This financial plan was developed through collaboration with department heads and staff and is based on realistic revenue projections and known cost pressures.

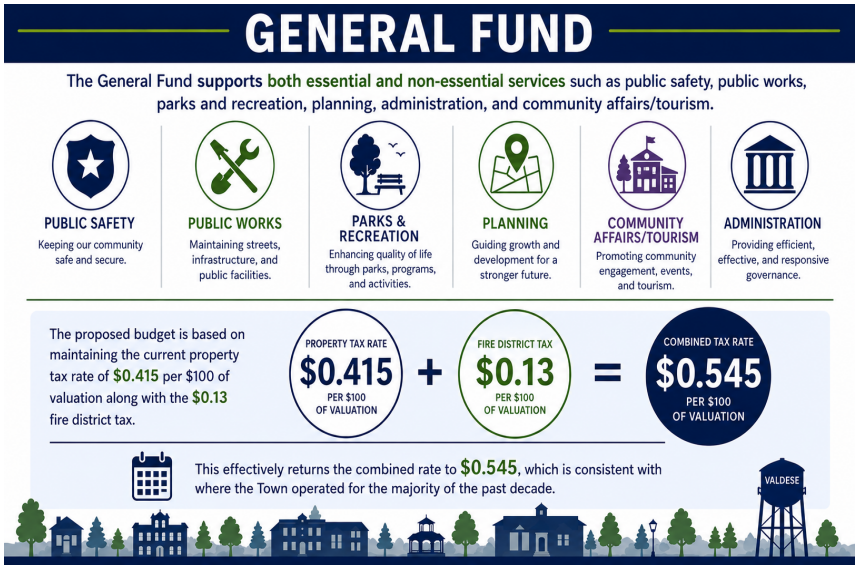


As with recent years, inflation continues to impact nearly every aspect of our operations. The cost of materials, services, and equipment remains elevated, and personnel costs continue to rise in a competitive labor market. At the same time, expectations for the level and quality of services provided by the Town have not decreased. This budget is built to balance those realities by maintaining core services while making targeted investments where they are most needed.

A key focus of this year's budget is employee recruitment and retention. The recently completed Pay and Classification Study confirmed that our compensation is below market compared to surrounding communities and competing employers. This budget begins to address those gaps. We will also continue offering two health insurance plans, although overall costs to the Town have increased.



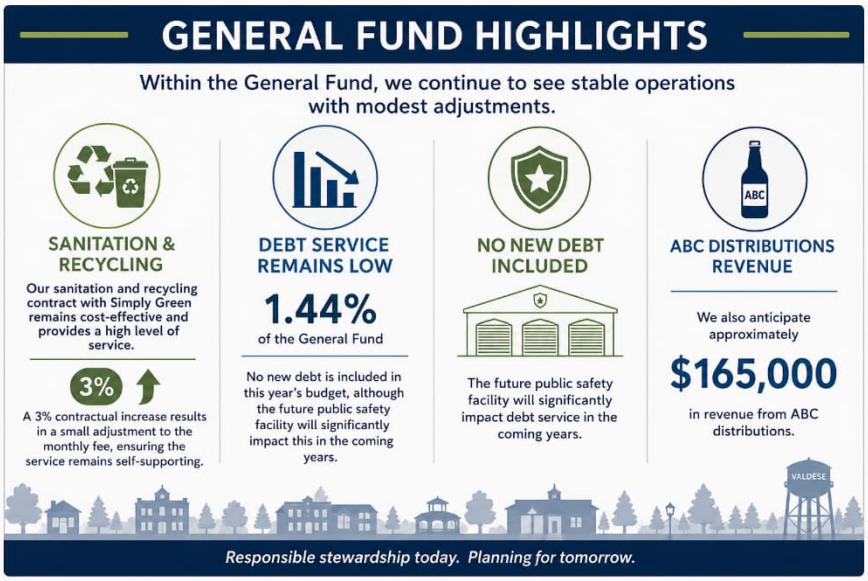
The General Fund supports essential services such as public safety, public works, parks and recreation, planning, and administration. The proposed budget is based on maintaining the current property tax rate of $0.415 per $100 of valuation along with the $0.13 fire district tax. This effectively returns the combined rate to $0.545, which is consistent with where the Town operated for most of the past decade.



Within the General Fund, we continue to see stable operations with modest adjustments. Our sanitation and recycling contract with Simply Green remains cost-effective and provides a high level of service. A 3% contractual increase results in a small adjustment to the monthly fee, ensuring the service remains self-

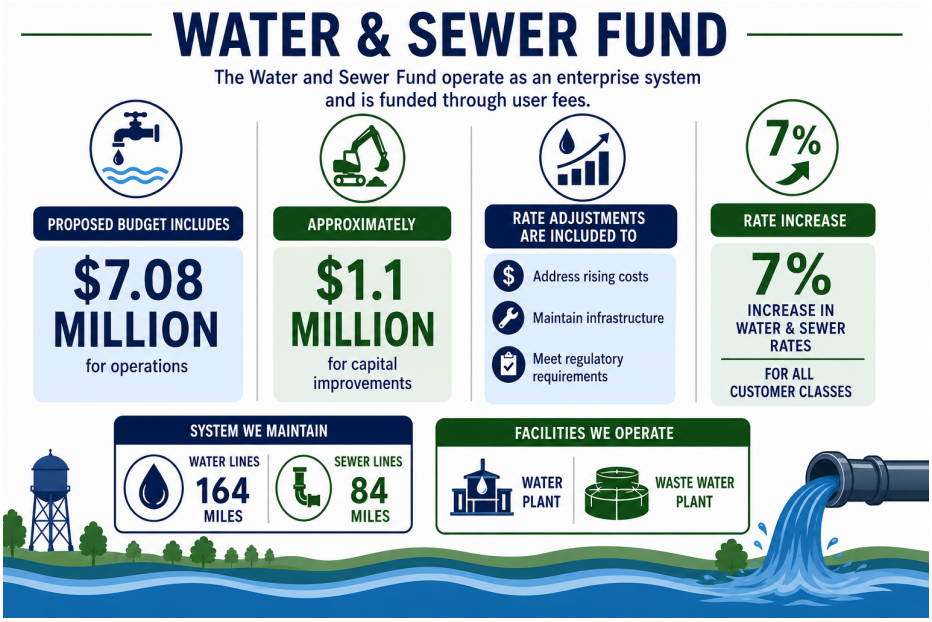
supporting. Debt service remains low at 1.44% of the General Fund, and no new debt is included in this year's budget, although the future public safety facility will significantly impact this in the coming years. We also anticipate approximately $165,000 in revenue from ABC distributions.

Parks and Recreation continues to operate without increases to membership fees, while still making necessary capital investments. This includes replacing aging fitness equipment and adding a utility vehicle to improve efficiency in maintaining our parks and facilities. In Community Affairs, major repairs to the exterior of the Old Rock School have again been deferred due to cost, though we will continue pursuing grant opportunities. Our signature events, including Family Friday Nights, the Independence Day celebration, and the Waldensian Festival, will continue as planned.



The Public Works Department budget includes continued investment in street paving through a pay-as-you-go approach, as well as the replacement of outdated equipment, including a commercial mower with failing parts due to its age and a 14-year old pickup truck, both used for maintaining Town owned areas. These investments are necessary to maintain service levels and protect employee safety.

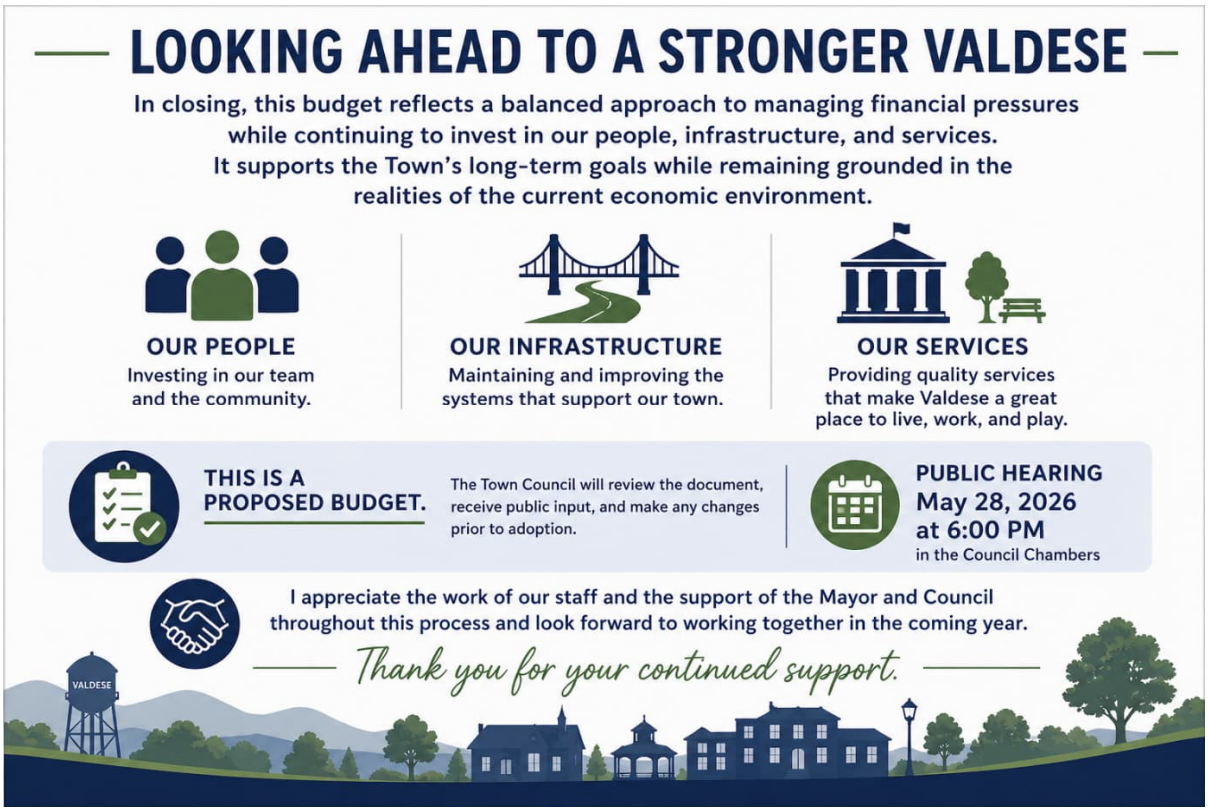
The public safety facility remains one of the most significant issues facing the Town. Work is ongoing to evaluate options for a new or renovated facility, and the results of the current study construction documents along with a guarantee maximum price (GMP) are expected to be presented to council early to mid-June. are expected to provide Council with direction for future decisions.



The Water and Sewer Fund operates as an enterprise system and is funded through user fees. The proposed budget includes $7.08 million for operations and approximately $1.1 million for capital improvements. Rate adjustments are included to address rising costs, maintain infrastructure, and meet regulatory requirements.

We continue to follow our long-range capital improvement plan for the utility system, which has proven effective in identifying and prioritizing critical needs. A major project underway is the $7 million state-funded upgrade to the water treatment plant, which will improve system resilience and support regional connectivity. In addition, this budget includes replacement of the fluoride tank and upgrades to waste water testing lab equipment necessary to meeting State testing requirements.

Several targeted infrastructure projects are also included to address ongoing issues with aging water and sewer lines. These improvements are necessary to enhance system reliability, improve service, and reduce recurring maintenance problems.



Respectfully,

Wm. Todd Herms
Town Manager

GENERAL FUND

SUMMARY

2026-2027 Budget

General Fund Summary

OPERATING BUDGET

Department	FY24-25 Budget	FY25-26 Budget	FY26-27 Adopted
GOVERNING BODY	59,437	51,313	58,925
ADMINISTRATION	1,380,187	1,460,371	1,503,909
PUBLIC WORKS ADMIN	208,267	219,282	242,474
MAINTENANCE & GROUNI	297,597	301,977	338,008
PLANNING	78,429	79,725	115,852
POLICE	1,326,572	1,376,492	1,693,072
FIRE	920,487	962,271	1,305,703
STREET	847,207	684,538	835,309
POWELL BILL	166,300	198,300	198,300
SANITATION	382,919	379,534	396,755
RECREATION	1,025,202	1,084,127	1,243,280
COMMUNITY AFFAIRS	646,104	681,930	805,243
Operating	7,338,709	7,479,861	8,736,829

CAPITAL BUDGET

GOVERNING BODY	0	0	0
ADMINISTRATION	22,000	60,000	10,000
PUBLIC WORKS ADMIN	35,000	7,000	0
MAINTENANCE & GROUNI	3,000	0	61,000
PLANNING	0	0	0
POLICE	56,000	67,000	69,000
FIRE	75,000	0	0
STREET	0	65,000	6,000
SANITATION	0	230,000	0
RECREATION	79,280	42,000	33,000
COMMUNITY AFFAIRS	35,000	30,000	0
Capital	305,280	501,000	179,000

TOTAL EXPENDITURES	7,643,989	7,980,862	8,915,829

TOTAL REVENUES	8,915,829

GENERAL FUND

REVENUES

2026-2027 Budget Allocation
GENERAL FUND REVENUES

Line Item Description	Account Code	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget	2026-27 Adopted
PRIOR 2024 AD VALOREM TAX	10-3010-241	0	2,278,083	2,234,454	9,000	3,000
PRIOR 2025 AD VALOREM TAX	10-3010-251	0	0	0	2,317,018	10,000
2026 AD VALOREM TAX	10-3010-261	0	0	0	0	2,371,770
2026 FIRE DISTRICT TAX	10-3050-000	0	0	0	0	742,338
MOTOR VEHICLE TAX	10-3100-000	234,144	226,338	222,000	200,000	237,975
TAX REFUNDS	10-3120-001	-8,256	-7,885	-7,885	-10,545	-11,044
TAX PENALTY & INTEREST	10-3170-000	6,159	8,482	10,000	6,000	6,000
OCCUPANCY TAX	10-3200-000	152,845	106,670	95,000	95,000	160,000
INTEREST ON INVESTMENTS	10-3290-000	708,323	772,394	243,000	435,000	223,612
ABC STORE	10-3330-000	42,598	135,329	133,000	165,000	165,000
RENTS	10-3310-000	78,309	75,132	74,400	74,400	74,400
DONATIONS	10-3350-000	60		0	0	0
DONATIONS-RECREATION	10-3350-002	0		0	0	0
OTHER	10-3350-030	6,321	-30,250	3,700	2,500	2,500
UTILITY FRANCHISE TAX	10-3370-000	454,423	493,032	440,000	440,000	440,000
ALCOHOL/BEVERAGE TAX	10-3410-000	23,925	19,791	19,500	22,000	22,000
POWELL BILL ST ALLOCATION	10-3430-000	183,431	201,179	166,300	198,300	198,300
UNRESTRICTED SALES TAX	10-3450-010	1,878,993	1,929,943	1,879,492	1,879,492	1,879,492
ALARM PERMIT FEES	10-3530-010	0	0	0	0	0
JAIL FEES	10-3580-000	864	800	500	500	500
REFUSE COLLECTION FEES	10-3590-000	210,550	212,075	210,000	210,000	225,000
RECYCLE FEES	10-3590-010	46,189	87,499	86,000	86,000	90,000
SOLID WASTE DISPOSAL TX	10-3590-020	3,886	3,832	3,800	3,800	3,800
CEMETERY REVENUES	10-3610-000	15,600	1,600	5,000	0	0
SALES TAX CERTIFICATION REFUND	10-3670-000	0	2,254	5,000	5,000	5,000
SALE OF REAL PROPERTY	10-3820-000	0	0	0	0	0
SALE OF FIXED ASSETS	10-3830-000	11,700	180	0	0	0
ABATEMENTS	10-3930-001	1,450	325	0	0	0
HOUSING AUTHORITY	10-3970-020	26,188	28,205	20,000	26,000	26,000
PARAMOUNT FORD	10-3970-021	2,792	1,944	1,910	1,910	1,910
XTREME MACHINES	10-3970-022	1,120	683	809	809	809
ORS FACILITY RENTALS	10-3970-025	21,046	21,784	22,075	22,075	23,375
ORS AUDITORIUM & TICKET SALES	10-3970-026	53,720	62,612	58,000	58,000	85,000
ORS LEASES	10-3970-027	31,493	29,691	25,492	25,492	25,492
C.A. TOURS	10-3970-028	195	0	1,000	600	600
YOUTH SPORTS REGISTRATION FEES	10-3970-029	11,366	18,302	14,500	15,500	15,500
COMMUNITY CENTER MEMBERSH	10-3970-030	145,243	132,756	153,500	150,000	150,000
COMMUNITY CENTER CONCESSIO	10-3970-031	50,620	48,351	44,000	48,000	48,000
SUMMER SWIM TEAM	10-3970-032	3,829	4,837	4,500	4,000	4,500
BOWLING	10-3970-033	52,289	52,440	55,000	52,500	77,500
VENDING	10-3970-034	1,651	1,218	1,200	1,500	1,500
RECREATION CREDIT CARD FEES	10-3970-035	3,020	3,134	3,000	3,000	3,000
WALDENSIAN FOOTRACE	10-3970-036	4,943	3,929	4,000	3,500	4,000
MCGALLIARD FALLS CONCESSIONS	10-3970-038	3,776	6,476	4,000	3,600	6,250
RECREATION MISC REV & PARK RE	10-3970-039	34,630	27,932	32,000	32,000	32,000
ORS FACILITY FEES	10-3970-126	1,773	2,391	2,000	2,000	2,000
TEACHERS COTTAGE RENTALS	10-3970-127	5,424	6,359	8,000	8,000	8,000
MERCHANDISE SALES	10-3970-128	0	0	2,000	3,000	3,000
C. A. CONCESSIONS	10-3970-129	3,354	2,028	3,000	3,400	3,500
PRO RATA	10-3970-300	1,100,000	1,008,334	1,100,000	1,100,000	1,300,000
CAPITAL PROJECTS	10-3970-302	221,000	221,000	221,000	221,000	221,000
FESTIVAL	10-3970-920	24,765	21,450	20,000	23,500	23,250
TRANSFER FROM CAPITAL RESERV	10-3970-930	0	0	0	0	0
FUND BALANCE APPROPRIATED	10-3990-000	-510,290	-200,412	-23,757	-2,990	0
POWELL BILL FUND BALANCE	10-3991-000	0		0	0	0
PROCEEDS FROM FINANCING	10-3995-001	0		0	0	0
PROCEEDS FROM GRANTS	10-3995-002	0		0	30,000	0
TOTAL		5,345,461	8,022,247	7,600,490	7,974,861	8,915,829

GENERAL FUND

EXPENDITURES

2026-2027 Budget Allocation
GOVERNING BODY

Line Item Description	Account Code	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget	2026-27 Adopted
SALARIES & WAGES	10-4100-020	16,900	28,050	28,750	42,000	50,000
PROFESSIONAL SERVICES	10-4100-040	0		0	0	0
FICA TAX	10-4100-050	1,232	2,093	2,199	3,213	3,825
GROUP INSURANCE	10-4100-060	44,662	9,001	25,388	0	0
TRAINING	10-4100-140	1,105	2,126	2,500	2,500	3,500
DEPT SUPPLIES	10-4100-330	49	93	100	100	100
IT	10-4100-490	0		0	3,000	1,000
DUES AND SUBSCRIPTIONS	10-4100-530	0		0	0	0
MISCELLANEOUS	10-4100-570	999	36	500	500	500
CAPITAL OUTLAY	10-4100-740	0		0	0	0
CONTINGENCY	10-4100-999	0		0	0	0
TOTAL		64,947	41,399	59,437	51,313	58,925

2026-2027 Budget Allocation
ADMINISTRATION

Line Item Description	Account Code	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget	2026-27 Adopted
SALARIES & WAGES	10-4200-020	479,342	379,179	467,809	514,322	591,924
PART TIME PAY	10-4200-022	8,899	8,592	18,800	18,800	0
PROFESSIONAL SERVICES	10-4200-040	134,035	97,619	162,915	148,465	114,475
HEALTH REIMBURSEMENT (HRA)	10-4200-041	30,563	40,872	60,000	65,000	70,000
FICA TAX	10-4200-050	35,876	29,110	36,959	40,533	42,954
GROUP INSURANCE	10-4200-060	39,823	38,462	48,775	48,763	56,201
RETIREMENT	10-4200-070	43,020	47,587	62,608	72,777	84,156
UNEMPLOYMENT CHARGES	10-4200-080	2,625	3,000	3,000	4,000	4,000
TELEPHONE & INTERNET	10-4200-110	21,938	20,966	24,350	24,750	28,000
POSTAGE	10-4200-111	2,619	2,512	4,000	4,000	4,000
PRINTING	10-4200-120	298	1,738	3,100	2,725	2,725
ELECTRIC	10-4200-130	9,599	10,441	10,500	10,500	11,000
TRAINING	10-4200-140	10,915	5,295	11,010	14,610	16,560
MAINT & REPAIR BLDG & GROUNI	10-4200-150	14,349	14,259	17,045	17,045	17,045
MAINT & REPAIR - EQUIP	10-4200-160	3,249	4,314	4,600	4,600	4,000
MAINT & REPAIR - AUTO	10-4200-170	0	0	250	250	250
ADVERTISING	10-4200-260	2,850	2,671	2,850	2,850	4,850
AUTO SUPPLIES GAS	10-4200-311	250	104	1,000	1,000	1,000
AUTO SUPPLIES TIRES	10-4200-313	0	0	0	0	600
AUTO SUPPLIES OIL	10-4200-314	0	15	50	50	75
DEPT SUPPLIES & MATL	10-4200-330	11,497	13,703	15,100	15,100	15,530
CONTRACTED SERVICES	10-4200-450	29,806	29,065	38,820	30,420	32,500
IT	10-4200-490	54,798	58,167	77,830	79,580	80,600
DUES & SUBSCRIPTIONS	10-4200-530	20,477	17,848	14,800	14,103	15,486
INSURANCE & BONDS	10-4200-540	132,635	142,546	156,500	181,500	194,500
MISC EXPENSE	10-4200-570	11,759	7,297	10,350	15,750	12,600
CAPITAL OUTLAY	10-4200-740	28,316	5,592	22,000	60,000	10,000
ECONOMIC DEVELOPMENT GRAN	10-4200-763	0		0	0	0
BURKE COUNTY LIBRARY	10-4200-930	40,000	40,000	40,000	40,000	10,000
DEBT SERVICE	10-4200-962	88,878	88,878	88,878	88,878	88,878
TRANSFER TO CAPITAL RESERVE	10-4200-963	0		0	0	0
CONTINGENCY	10-4200-990	0		0	0	0
TOTAL		1,258,416	1,109,832	1,403,899	1,520,371	1,513,909

2026-2027 Budget Allocation
PUBLIC WORKS ADMIN

Line Item Description	Account Code	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget	2026-27 Adopted
SALARIES & WAGES	10-4250-020	93,720	98,252	98,202	103,020	116,984
OVER TIME PAY	10-4250-021	578	847	1,521	2,167	1,914
PART TIME PAY	10-4250-022	0	0	0	0	0
PROFESSIONAL SERVICES	10-4250-040	0	300	550	550	550
FICA TAX PAYABLE	10-4250-050	6,914	7,207	7,549	7,967	8,608
GROUP INSURANCE	10-4250-060	17,182	18,541	18,730	18,335	21,060
RETIREMENT PAYABLE	10-4250-070	12,040	13,395	13,480	15,008	17,048
PRINTING	10-4250-120	0	0	500	500	500
ELECTRIC	10-4250-130	9,037	8,534	7,560	8,920	8,920
NATURAL GAS	10-4250-131	2,997	3,147	3,150	3,150	3,150
TRAINING	10-4250-140	1,196	534	2,500	2,500	3,000
MAINT & REPAIR BLDGS & GROUN	10-4250-150	7,319	13,741	12,500	12,500	13,000
MAINT & REPAIR EQUIP	10-4250-160	1,152	1,123	4,000	4,000	4,500
MAINT & REPAIR AUTO	10-4250-170	1,486	605	1,500	1,500	1,500
AUTO SUPPLIES GAS	10-4250-311	5,720	2,715	5,500	5,500	5,500
AUTO SUPPLIES TIRES	10-4250-313	819	1,340	1,420	1,420	1,420
AUTO SUPPLIES OIL	10-4250-314	162	148	184	184	184
DEPT SUPPLIES & MATERIAL	10-4250-330	3,062	9,994	15,000	15,000	15,000
CHEMICALS	10-4250-332	500	0	500	500	500
UNIFORMS	10-4250-360	1,527	1,317	800	1,720	1,720
CONTRACTED SERVICES	10-4250-450	3,845	6,679	10,016	12,516	12,516
IT	10-4250-490	0	0	0	0	2,500
DUES & SUBSCRIPTIONS	10-4250-530	1,790	1,120	2,325	2,325	2,400
MISC EXPENSE	10-4250-570	0	0	0	0	0
CAPITAL OUTLAY	10-4250-740	23,207	87,650	35,000	7,000	0
TOTAL		194,253	277,189	242,487	226,282	242,474

2026-2027 Budget Allocation
GROUNDS AND MAINTENANCE

Line Item Description	Account Code	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget	2026-27 Adopted
SALARIES & WAGES	10-4350-020	156,398	142,522	156,984	158,433	178,642
OVER TIME PAY	10-4350-021	5,454	4,775	6,268	7,751	7,106
PART TIME PAY	10-4350-022	14,701	21,645	10,400	16,280	22,000
FICA TAX	10-4350-050	13,147	12,561	13,165	13,839	15,105
GROUP INSURANCE	10-4350-060	31,298	29,568	37,244	36,455	41,965
RETIREMENT	10-4350-070	20,765	19,431	22,087	23,722	26,582
TRAINING	10-4350-140	0	287	400	400	400
MAINT & REPAIR BLDGS & GROUN	10-4350-150	3,171	8,116	7,150	7,150	7,300
MAINT & REPAIR EQUIP	10-4350-160	2,656	1,650	3,480	3,480	3,480
MAINT & REPAIR AUTO	10-4350-170	275	1125	1,500	1,500	1,500
AUTO SUPPLIES - GAS	10-4350-311	6500	4687	6,500	6,500	6,500
AUTO SUPPLIES DIESEL	10-4350-312	253	297	928	928	928
AUTO SUPPLIES - TIRES	10-4350-313	493	873	1,350	1,350	1,450
AUTO SUPPLIES - OIL	10-4350-314	234	497	566	566	600
DEPT SUPPLIES & MATERIAL	10-4350-330	3590	626	4,250	4,250	4,850
CHEMICALS	10-4350-332	2444	2018	2,500	2,500	2,500
UNIFORMS	10-4350-360	2142	1661	2,400	3,072	3,100
CONTRACT SERVICES	10-4350-450	0	300	500	500	500
HELPING HANDS	10-4350-451	0	0	4,800	0	0
IT	10-4350-490	0	0	0	0	0
MISC EXPENSE	10-4350-570	1222	1515	2,500	2,500	2,500
CAPITAL OUTLAY	10-4350-740	0	1,207	3,000	0	61,000
ARBOR BEAUTIFICATION	10-4350-927	3,726	3,201	10,800	10,800	11,000
TOTAL		268,469	258,562	298,772	301,976	399,008

2026-2027 Budget Allocation
PLANNING

Line Item Description	Account Code	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget	2026-27 Adopted
SALARIES & WAGES	10-4900-020	650	0	0	0	67,916
PART TIME PAY	10-4900-022	44,083	35,498	41,900	0	0
PROFESSIONAL SERVICES	10-4900-040	92	718	7,000	7,000	7,000
FICA TAX	10-4900-050	3,316	1,232	3,205	0	4,912
GROUP INSURANCE	10-4900-060	0	0	9,155	0	10,972
RETIREMENT	10-4900-070	0	0	0	0	9,727
TRAINING	10-4900-140	0	0	500	500	3,700
MAINT & REPAIR BLDG & GROUNI	10-4900-150	0	0	0	0	0
MAINT & REPAIR EQUIP	10-4900-160	0	0	3,500	3,500	1,000
ADVERTISING	10-4900-260	0	187	1,125	1,125	1,125
DEPT SUPPLIES & MATL	10-4900-330	700	15	700	700	700
CONTRACTED SERVICES	10-4900-450	0	0	3,000	59,400	6,000
ABATEMENTS	10-4900-451	555	810	7,000	7,000	2,000
IT	10-4900-490	0	0	0	0	0
DUES & SUBSCRIPTIONS	10-4900-530	144	0	344	200	200
MISC EXPENSE	10-4900-570	572	0	1,000	300	600
CAPITAL OUTLAY	10-4900-740	11,332	20,966	0	0	0
TOTAL		61,444	59,426	78,429	79,725	115,852

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2026-2027 Budget Allocation
POLICE

Line Item Description	Account Code	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget	2026-27 Adopted
SALARIES & WAGES	10-5100-020	695,591	765,503	745,532	776,373	939,038
OVER TIME PAY	10-5100-021	12,339	21,625	16,624	20,579	27,056
PART TIME PAY	10-5100-022	7,568	8,214	10,560	10,560	26,190
HOLIDAY PAY	10-5100-024	12,952	23,377	29,186	29,186	45,093
PROFESSIONAL SERVICES	10-5100-040	1,860	1,169	1,800	1,800	2,150
FICA TAX	10-5100-050	54,527	60,295	60,868	64,007	79,359
GROUP INSURANCE	10-5100-060	114,501	137,584	138,482	135,534	157,115
DEFERRED COMP 401K	10-5100-065	31,557	36,412	36,089	38,034	47,120
RETIREMENT	10-5100-070	97,583	116,371	114,463	128,857	168,530
TELEPHONE	10-5100-110	6,415	9,345	6,471	13,231	13,231
POSTAGE	10-5100-111	344	1,114	1,000	1,000	1,000
PRINTING	10-5100-120	0	158	500	500	500
ELECTRIC	10-5100-130	0	925	0	1,800	1,800
NATURAL GAS	10-5100-131	0	140	0	360	360
TRAINING	10-5100-140	1,582	1,873	7,500	7,500	7,500
MAINT & REPAIR BLDG & GROUN	10-5100-150	2,463	539	2,688	2,688	2,688
MAINT & REPAIR EQUIP	10-5100-160	2,448	1,712	4,517	4,517	8,094
MAINT & REPAIR AUTO	10-5100-170	8,334	19,109	13,275	15,075	15,075
ADVERTISING	10-5100-260	0	0	0	0	0
AUTO SUPPLIES GAS	10-5100-311	46,693	29,835	45,000	45,000	45,000
AUTO SUPPLIES TIRES	10-5100-313	4,212	2,464	5,500	5,500	5,500
AUTO SUPPLIES OIL	10-5100-314	1,920	1,870	2,000	2,000	2,000
DEPT SUPPLIES & MATL	10-5100-330	23,887	61,637	22,920	23,099	29,889
UNIFORMS	10-5100-360	18,229	16,332	15,340	19,587	23,087
CONTRACTED SERVICES	10-5100-450	26,711	11,778	14,228	18,410	34,400
IT	10-5100-490	8,802	12,062	13,334	10,572	10,572
DUES & SUBSCRIPTIONS	10-5100-530	119	0	224	724	724
INSURANCE & BONDS	10-5100-540	0	2,065	0	0	0
MISC EXPENSE	10-5100-570	0	0	0	0	0
CAPITAL OUTLAY	10-5100-740	44,672	60,041	56,000	67,000	69,000
DEBT SERVICE - CARS	10-5100-910	18,471	18,471	18,471	0	0
TOTAL		1,243,780	1,422,020	1,382,572	1,443,493	1,762,072

2026-2027 Budget Allocation
FIRE

Line Item Description	Account Code	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget	2026-27 Adopted
SALARIES & WAGES	10-5300-020	352,382	310,923	368,544	382,698	489,048
OVER TIME PAY	10-5300-021	2,880	10,192	1,000	3,591	1,000
PART TIME PAY	10-5300-022	47,750	38,572	65,875	68,195	160,369
EXTRA DUTY HOURS	10-5300-024	30,570	51,561	41,400	41,400	51,612
PROFESSIONAL WAGES	10-5300-040	5,755	5,321	6,980	6,810	5,380
FICA TAX	10-5300-050	33,315	31,602	36,357	37,816	51,842
GROUP INSURANCE	10-5300-060	77,456	76,862	86,534	85,852	98,463
RETIREMENT	10-5300-070	49,342	50,686	55,922	61,405	78,372
TELEPHONE	10-5300-110	457	858	1,080	804	804
POSTAGE	10-5300-111	200	200	200	200	200
PRINTING	10-5300-120	700	500	500	500	500
ELECTRIC	10-5300-130	14,180	15,031	15,840	15,840	14,340
NATURAL GAS	10-5300-131	3,579	2,303	5,005	5,005	4,205
TRAINING	10-5300-140	13,526	19,013	19,320	19,320	19,320
MAINT & REPAIR BLDGS & GROUNDS	10-5300-150	9,068	9,350	6,900	6,600	6,625
MAINT & REPAIR EQUIP	10-5300-160	10,165	12,210	12,210	13,235	13,235
MAINT & REPAIR AUTO	10-5300-170	16,450	28,465	19,110	19,511	19,011
ADVERTISING	10-5300-260	0	0	0	0	0
AUTO SUPPLIES GAS	10-5300-311	2,251	1,666	2,530	3,830	3,780
AUTO SUPPLIES DIESEL	10-5300-312	7,650	5,992	10,350	10,643	10,643
AUTO SUPPLIES TIRES	10-5300-313	13,839	594	10,600	5,000	5,000
AUTO SUPPLIES OIL	10-5300-314	1,993	1,775	2,025	2,125	2,125
DEPT SUPPLIES & MATL	10-5300-330	52,222	120,489	38,955	39,155	41,655
UNIFORMS	10-5300-360	5,214	6,967	7,000	7,000	7,000
CONTRACTED SERVICES	10-5300-450	0	26,098	0	16,800	16,800
IT	10-5300-490	8,735	9,000	9,000	10,700	11,200
DUES & SUBSCRIPTIONS	10-5300-530	3,961	5,621	6,545	6,500	7,375
INSURANCE & BONDS	10-5300-540	22,735	26,348	25,815	28,815	30,842
MISC EXPENSE	10-5300-570	0	0	0	0	0
SAFETY	10-5300-572	8,061	9,595	9,660	10,160	11,010
TRANSFER TO PUBLIC SAFETY BUILDIN	10-5300-720	324,000	0	0	0	91,185
CAPITAL OUTLAY	10-5300-740	0	75,000	75,000	0	0
DEBT SERVICE - ENG #1	10-5300-910	26,908	0	0	0	0
DEBT SERVICE LADDER TRK	10-5300-912	52,761	52,761	52,761	52,761	52,761
TOTAL		1,198,105	1,005,555	993,018	962,271	1,305,703

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2026-2027 Budget Allocation
STREET

Line Item Description	Account Code	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget	2026-27 Adopted
SALARIES & WAGES	10-5600-020	145,920	143,177	153,106	158,953	179,590
OVER TIME PAY	10-5600-021	4,967	5,390	6,112	8,138	7,155
PART TIME PAY	10-5600-022	0	0	0	0	0
PROFESSIONAL SERVICES	10-5600-040	0	0	1,000	1,000	1,000
FICA TAX	10-5600-050	11,125	10,929	12,021	12,623	13,494
GROUP INSURANCE	10-5600-060	33,623	33,910	37,148	37,226	41,968
RETIREMENT	10-5600-070	19,211	20,032	21,465	23,778	26,724
ELECTRIC	10-5600-130	2,160	2,225	2,064	2,232	2,232
ELECTRIC - STREET LIGHTS	10-5600-133	70,082	98,355	102,948	102,948	102,948
ELECTRIC - TRAFFIC LIGHTS	10-5600-134	827	989	1,344	1,344	1,344
TRAINING	10-5600-140	0	200	1,000	1,000	1,000
MAINT & REPAIR BLDGS & GROUN	10-5600-150	10,976	13,818	17,100	16,100	16,400
MAINT & REPAIR EQUIP	10-5600-160	11,672	9,987	10,000	10,000	10,000
MAINT & REPAIR AUTO	10-5600-170	6,831	9,197	12,000	12,000	12,000
AUTO SUPPLIES GAS	10-5600-311	3,800	3,048	3,800	3,800	3,800
AUTO SUPPLIES DIESEL	10-5600-312	13,834	9,553	16,047	16,047	16,047
AUTO SUPPLIES TIRES	10-5600-313	828	1,194	5,500	5,500	5,500
AUTO SUPPLIES OIL	10-5600-314	490	2,185	2,954	2,954	2,954
DEPT SUPPLIES & MATL	10-5600-330	4,352	711	8,600	8,600	9,600
CHEMICALS	10-5600-332	1,928	2,000	2,000	2,000	2,000
UNIFORMS	10-5600-360	2,400	2,577	2,800	3,472	3,472
CONTRACTED SERVICES	10-5600-450	1,079	1,059	1,080	1,080	1,080
IT	10-5600-490	0	0	0	0	0
CAPITAL OUTLAY	10-5600-740	0	0	0	65,000	6,000
TRANSFER TO STREETS PROJECT F	10-5600-900	225,000	375,000	375,000	200,000	375,000
DEBT SERVICE	10-5600-910	53,743	53,743	53,743	53,743	0
TOTAL		624,848	799,279	848,833	749,538	841,309

2026-2027 Budget Allocation
POWELL BILL

Line Item Description	Account Code	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget	2026-27 Adopted
SALARIES & WAGES	10-5700-020	0	0	0	0	0
OVER TIME PAY	10-5700-021	0	0	0	0	0
PROFESSIONAL SERVICES	10-5700-040	0	0	0	0	0
PROF SERVICES PAVING PROJECT	10-5700-041	0	0	0	0	0
FICA TAX	10-5700-050	0	0	0	0	0
GROUP INSURANCE	10-5700-060	0	0	0	0	0
RETIREMENT	10-5700-070	0	0	0	0	0
MAINT & REPAIR BLDG & GRDS	10-5700-150	0	3,338	4,000	4,000	4,000
MAINT & REPAIR - PATCHING	10-5700-151	7,927	7,988	8,000	25,000	25,000
RIGHT OF WAY	10-5700-153	0	0	0	0	0
DRAINAGE AND STORM SEWER	10-5700-154	5,299	1,329	3,000	3,000	3,000
SNOW AND ICE REMOVAL	10-5700-155	553	3,154	3,800	3,800	3,800
MAINT & REPAIR EQUIP	10-5700-160	0	0	0	0	0
MAINT & REPAIR VEHICLE	10-5700-170	0	0	0	0	0
DEPT SUPPLIES & MATL	10-5700-330	2,280	89	2,500	2,500	2,500
CONTRACTED SERVICES	10-5700-450	0	0	0	0	0
MISC EXPENSE	10-5700-570	0	0	0	0	0
CAPITAL OUTLAY OTHER	10-5700-720	0	0	0	0	0
CRACK SEALING	10-5700-721	0	0	0	0	0
CAPITAL OUTLAY SIDEWALKS	10-5700-730	0	0	20,000	35,000	35,000
CAPITAL OUTLAY	10-5700-740	0	125,000	125,000	125,000	125,000
DEBT SERVICE	10-5700-910	125,000	0	0	0	0
TOTAL		141,059	140,898	166,300	198,300	198,300

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2026-2027 Budget Allocation
SANITATION

Line Item Description	Account Code	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget	2026-27 Adopted
SALARIES & WAGES	10-5800-020	35,215	36,937	36,931	38,732	41,856
OVER TIME PAY	10-5800-021	819	1,243	1,434	1,932	1,633
PART TIME PAY	10-5800-022	0	0	0	0	0
PROFESSIONAL SERVICES	10-5800-040	0	0	0	0	0
FICA TAX	10-5800-050	2,717	2,881	2,895	3,071	3,143
GROUP INSURANCE	10-5800-060	8,557	9,197	9,311	9,114	10,481
RETIREMENT	10-5800-070	4,585	5,145	5,170	5,785	6,224
POSTAGE	10-5800-111	1,025	769	3,000	3,000	3,000
PRINTING EXPENSE	10-5800-120	30	900	900	1,000	1,500
TRAINING	10-5800-140	0	0	0	0	0
MAINT. & REPAIR EQUIPMENT	10-5800-160	51	0	2,000	3,650	3,650
MAINT. & REPAIR AUTO & TRUCK	10-5800-170	1,055	137	5,000	5,000	5,000
ADVERTISEMENT	10-5800-260	0	0	600	600	600
AUTO SUPPLIES GAS	10-5800-311	2,902	2,218	4,000	4,000	4,000
AUTO SUPPLIES DIESEL	10-5800-312	1,487	867	1,500	1,500	1,500
AUTO SUPPLIES TIRES	10-5800-313	103	1,690	2,290	2,290	2,290
AUTO SUPPLIES OIL	10-5800-314	600	102	628	628	628
DEPT SUPPLIES & MATERIALS	10-5800-330	1,156	1,242	1,400	1,400	1,600
CHEMICAL	10-5800-332	103	162	200	200	200
UNIFORMS	10-5800-360	586	399	1,260	768	768
CONTRACTED SERVICES	10-5800-450	294,308	337,810	304,400	296,864	308,683
IT	10-5800-490	0	0	0	0	0
MISCELLANEOUS EXPENSE	10-5800-570	0	0	0	0	0
CAPITAL OUTLAY	10-5800-740	160,092	3,042	0	230,000	0
DEBT SERVICE	10-5800-910	0		0	0	0
TOTAL		515,391	404,741	382,919	609,534	396,755

2026-2027 Budget Allocation
RECREATION

Line Item Description	Account Code	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget	2026-27 Adopted
SALARIES & WAGES	10-6200-020	276,237	290,119	292,874	307,845	323,871
OVER TIME PAY	10-6200-021	0	0	0	0	0
PART-TIME PAY	10-6200-022	257,192	267,314	284,784	293,756	347,138
PROFESSIONAL SERVICES	10-6200-040	987	1,164	1,000	1,000	1,650
FICA TAX	10-6200-050	39,761	41,099	44,111	45,943	50,027
GROUP INSURANCE	10-6200-060	56,124	55,970	56,550	55,414	53,380
RETIREMENT	10-6200-070	35,551	39,631	39,865	44,211	46,481
TELEPHONE	10-6200-110	1,049	394	400	400	200
POSTAGE	10-6200-111	0	0	0	0	0
PRINTING	10-6200-120	0	0	0	0	0
ELECTRIC	10-6200-130	45,052	48,080	40,000	45,000	58,500
NATURAL GAS	10-6200-131	47,228	36,026	50,000	45,000	58,500
TRAINING	10-6200-140	2,498	2,730	3,000	2,500	2,500
MAINT & REPAIR BLDGS	10-6200-150	58,592	60,775	22,800	19,900	23,800
PARK REPAIRS	10-6200-151	8,281	24,725	9,300	10,900	11,000
MAINT & REPAIR EQUIPMENT	10-6200-160	16,740	16,165	16,500	19,740	16,815
MAINT & REPAIR AUTO	10-6200-170	909	782	1,000	1,000	1,000
ADVERTISING	10-6200-260	1,032	1,434	1,500	1,500	2,000
AUTO SUPPLIES GAS	10-6200-311	3,984	1,826	3,500	3,500	3,500
AUTO SUPPLIES TIRES	10-6200-313	0	0	0	600	800
AUTO SUPPLIES OIL	10-6200-314	0	51	240	240	240
DEPT SUPPLIES & MATERIALS	10-6200-330	22,464	31,912	32,050	29,950	31,900
CHEMICALS	10-6200-332	14,254	15,656	15,000	15,000	15,000
UNIFORMS	10-6200-360	1,000	1,500	1,500	1,500	750
CONTRACTED SERVICES	10-6200-450	36,671	43,198	37,200	64,200	117,700
WALDENSIAN FOOTRACE	10-6200-454	4,454	4,852	4,500	4,500	4,500
SWIM TEAM	10-6200-480	1,961	2,090	2,500	2,500	2,000
P F R CONCESSIONS	10-6200-481	35,650	32,264	33,000	33,000	34,000
P F R OTHER	10-6200-484	7,872	8,861	9,000	12,000	13,000
DUES AND SUBSCRIPTIONS	10-6200-530	4,019	3,060	3,545	3,545	3,545
CAPITAL OUTLAY	10-6200-740	110,670	93,580	79,280	42,000	33,000
DEBT SERVICE	10-6200-910	19,483	19,483	19,483	19,483	19,483
TOTAL		1,109,715	1,144,741	1,104,482	1,126,127	1,276,280

2026-2027 Budget Allocation
COMMUNITY AFFAIRS

Line Item Description	Account Code	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget	2026-27 Adopted
SALARIES & WAGES	10-6250-020	171,527	179,859	180,309	189,229	219,105
OVER TIME PAY	10-6250-021	0	0	0	1,942	0
PART-TIME PAY	10-6250-022	29,941	31,219	33,000	33,557	34,308
PROFESSIONAL SERVICES	10-6250-040	0	0	1,380	1,380	1,400
FICA TAX	10-6250-050	14,883	15,858	16,199	16,881	18,399
GROUP INSURANCE	10-6250-060	32,443	35,080	35,424	34,647	40,259
RETIREMENT	10-6250-070	21,986	24,417	24,417	27,043	31,437
TELEPHONE	10-6250-110	0	0	0	0	0
POSTAGE	10-6250-111	5,224	393	5,500	5,500	5,500
PRINTING	10-6250-120	4,499	4,588	4,600	4,600	4,600
ELECTRIC	10-6250-130	31,687	38,999	34,000	41,500	45,750
NATURAL GAS	10-6250-131	10,788	11,283	11,500	12,000	17,000
TRAINING & TRAVEL	10-6250-140	200	86	200	200	200
MAINT. & REPAIR BLDGS	10-6250-150	24,855	31,061	25,000	25,000	26,850
MAINT & REPAIR EQUIPMENT	10-6250-160	1,558	2,361	2,400	2,400	2,400
MAINT & REPAIR AUTO	10-6250-170	0	0	200	200	200
ADVERTISING	10-6250-260	7,780	7,626	8,000	8,000	8,000
AUTO SUPPLIES - GAS	10-6250-311	0	0	300	300	300
AUTO SUPPLIES - TIRES	10-6250-313	0	0	0	0	0
AUTO SUPPLIES - OIL	10-6250-314	0	0	100	100	100
DEPT SUPPLIES & MATERIAL	10-6250-330	6,570	6,851	7,000	7,000	7,700
EVENT SUPPLIES & DÉCOR	10-6250-331	13,928	13,430	14,000	14,000	6,500
CONCESSION STAND TRAILER	10-6250-332	3,804	4,346	4,000	4,000	3,250
CONTRACTED SERVICES	10-6250-450	31,757	40,256	31,350	40,850	43,800
CONT SERVICES ENTERTAINMENT	10-6250-452	85,997	82,592	82,475	86,775	98,450
CONT SERVICES TOURISM	10-6250-453	422	0	500	500	500
IT	10-6250-490	499	462	500	500	2,800
DUE AND SUBSCRIPTIONS	10-6250-530	1,048	1,037	1,050	1,125	1,110
WELLNESS	10-6250-572	6,993	6,007	7,000	7,000	7,000
CAPITAL OUTLAY	10-6250-740	86,863	10,705	35,000	30,000	0
BUILDING REUSE & FACADE	10-6250-920	5,000	0	5,000	5,000	0
FESTIVAL	10-6250-922	28,674	22,345	22,700	22,700	30,325
MAIN STREET PROGRAM	10-6250-924	3,001	2,591	3,000	3,000	3,000
VALDESE TOURISM COMMISSION	10-6250-925	129,412	84,919	85,000	85,000	145,000
TOTAL		946,233	687,321	720,054	711,929	805,243

CAPITAL IMPROVEMENT PLAN

GENERAL FUND

Agenda

Summary of General Fund Capital Improvement Plan (CIP)

	Capital Budget	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Capital Expenditures by Department										
Administration & Planning	10,000	27,000	40,000	60,000	25,000	2,000	10,000	10,000	-	10,000
Public Works	-	66,000	6,000	50,000	10,000	180,000	6,000	52,000	4,000	-
Streets	6,000	120,000	27,000	255,000	54,000	70,000	25,000	120,000	12,000	100,000
Sanitation	-	52,000	10,000	30,000	200,000	13,000	-	7,000	-	50,000
Grounds	61,000	5,000	48,000	4,000	18,000	80,000	18,500	10,000	2,000	1,500
Police	69,000	71,000	73,000	91,000	75,000	76,000	87,000	87,000	79,000	81,000
Fire	-	16,000	250,000	1,200,000	85,000	22,000	52,000	-	50,000	75,000
Community Affairs	-	165,000	185,000	96,000	96,000	132,000	132,000	50,000	135,000	135,000
Parks & Recreation	33,000	157,000	130,000	105,000	85,000	70,000	17,000	125,000	45,000	15,000
Expense	**179,000**	**679,000**	**769,000**	**1,891,000**	**648,000**	**645,000**	**347,500**	**461,000**	**327,000**	**467,500**
Financing Sources										
Operating Revenues	179,000	679,000	769,000	691,000	648,000	645,000	347,500	461,000	327,000	467,500
Grants	-	-	-	-	-	-	-	-	-	-
Loan Proceeds	-	-	-	1,200,000	-	-	-	-	-	-
Reserved/Project Funds	-	-	-	-	-	-	-	-	-	-
Revenue	**179,000**	**679,000**	**769,000**	**1,891,000**	**648,000**	**645,000**	**347,500**	**461,000**	**327,000**	**467,500**

Operating Revenues Required Over 10 Year Plan:	$5,214,000
Loan Proceeds Over 10 Year Plan:	$1,200,000
Total Capital Over 10 Year Plan:	**$6,414,000**

Agenda

General Fund Capital Improvement Plan (CIP)

	Capital Budget		Year 2		Year 3		Year 4		Year 5		Year 6		Year 7		Year 8		Year 9		Year 10	
	2026-27		2027-28		2028-29		2029-30		2030-31		2031-32		2032-33		2033-34		2034-35		2035-36	
DEPARTMENT	Item	Amount	Item	Amount	Item	Amount	Item	Amount	Item	Amount	Item	Amount	Item	Amount	Item	Amount	Item	Amount	Item	Amount
Administration & Planning	Replace HVAC unit	10,000	Parking lot sealcoat	7,000	Kitchen / Breakroom Renovation	30,000	Replace Town Hall Roof	60,000	Replace Carpets	25,000	Refurbish Front Entry Door	2,000	Replace HVAC unit	10,000	Replace HVAC unit	10,000			Replace HVAC unit	10,000
			Repaint partial areas Town Hall	10,000	Replace HVAC unit	10,000														
			Replace HVAC unit	10,000																
Public Works			Roll Up Doors (6)	65,000	Scan tool for vehicle diagnostics	6,000	Replace 2019 Chevy Silverado 1500	50,000	Garage Heater Upgrades	10,000	Resurface Parking Lot	180,000	Garage lighting upgrade	6,000	Replace 2023 F150	52,000	Replace (3) computers	4,000		
			Garage computer	1,000																
Street	Hitch mounted blower	6,000	Replace 2006 Flat Bed	110,000	Replace 2018 John Deere Gator	15,000	Replace 1995 Single Axel Dump Truck	80,000	Replace 2020 Chevy Silverado 1500	48,000	Replace 2001 Bucket truck	70,000	Replace 2015 asphalt roller	15,000	Replace 2022 Cat Track Hoe	120,000	Replace 2020 equipment trailer	12,000	Replace 2012 F350 w/snowplow	100,000
			Curb painting	10,000	Replace 2003 Spreader Box	12,000	Replace 2000 Brush Truck	175,000	Replace salt brine spreader tank	6,000			Curb painting	10,000						
Sanitation			Roll off dumpster	7,000	Replace Town owned trash cans	10,000	Utility Building	30,000	Replace 2017 Trash Truck	200,000	Replace 200 trash/recycle carts	13,000			Roll off dumpster	7,000			Replace 2026 F150	50,000
			Replace 2016 F150	45,000																
Grounds	Replace 2016 Grasshopper Mower	16,000	Replace 1998 utility trailer 7x12	5,000	Replace 2018 F150	48,000	Replace weed eaters x4	2,000	Replace 2020 Bobcat Mower	18,000	Replace 2013 F350 and snow plow	80,000	Honda Pioneer SXS700	17,000	Replace 2000 utility trailer 7x12	6,000	Replace edgers x2	2,000	Backpack Sprayers x4	1,500
	Replace 2012 F150	45,000					Replace back pack blowers x4	2,000					50-Gallon Spray Tank	1,500	Replace weed eaters x4	2,000				
															Replace back pack blowers x4	2,000				
Police	Chief vehicle (replace unit 166)	49,000	Animal Control (replace unit 123)	49,000	Patrol Vehicle (replace unit 115)	50,000	Patrol Vehicle (replace unit 110)	51,000	Patrol Vehicle (replace unit 111)	51,000	Patrol Vehicle (replace unit 122)	52,000	Patrol Vehicle (replace unit 120)	52,000	Patrol Vehicle (replace unit 124)	52,000	Patrol Vehicle (replace unit 126)	53,000	Patrol Vehicle (replace unit 126)	55,000
	Unit 166 In-car Setup	20,000	Unit 123 In-car Setup	22,000	Unit 115 In-car Setup	23,000	Unit 110 In-car Setup	23,000	Unit 111 In-car Setup	24,000	Unit 122 In-car Setup	24,000	Unit 120 In-car Setup	25,000	Unit 124 In-car Setup	25,000	Unit 126 In-car Setup	26,000	Unit 126 In-car Setup	26,000
							Replace Tasers	17,000					Replace Department Rifles x 7	10,000	Replace Department Rifles x 7	10,000				
Fire			Replace Thermal Imaging Cameras x2	16,000	Replace all SCBA equipment	250,000	(L) Replace Engine Three	1,200,000	Replace Utility Truck	85,000	Replace) Thermal Imaging Cameras x2	22,000	Gear Washer	28,000			Hydraulic Rescue Tools	50,000	Fire Marshal Vehicle	75,000
													Gear Dryer	24,000						
Community Affairs			Windows - West & North 3rd floor	165,000	Roofing	185,000	1/2 South Facing Windows 1st & 2nd	96,000	2/2 South Facing Windows 1st & 2nd	96,000	1/2 East Facing Windows 1st & 2nd	132,000	2/2 East Facing Windows 1st & 2nd	132,000	Tuck & Point Masonry Repairs	50,000	1/2 West Facing Windows 1st & 2nd	135,000	2/2 West Facing Windows 1st & 2nd	135,000
Parks & Recreation	Fitness Center Equip	16,000	Tennis Court Rplacement	125,000	Fitness Center Equip	10,000	Fitness Center Equip	10,000	Fitness Center Equip	10,000	Fitness Center Equip	20,000	Fitness Center Equip	10,000	Fitness Center Equip	15,000	Fitness Center Equipment	15,000	Fitness Center Equipment	15,000
			Fitness Center Equip.	10,000	Locker Rooms/ Fitness Center Paint	25,000	Bowling Center Painting/ Carpet	30,000	Parks Mower	15,000	HVAC for Bowling Center (2)	50,000	Splash Pad Painting	7,000	Gym/Lobby Painting	50,000	Office Painting	10,000		
			Splash Pad Painting	7,000	Gymnasium/ Lobby Painting	45,000	Office Painting	10,000	Vehicle/Truck	45,000					Locker Rooms Paint	30,000	Bowling Center Paint	20,000		
			Field Mower	15,000	Pool Filter Sand Replacment	10,000	Tiger Gym Painting	40,000	Pool Covers Replacement	15,000					Department Master Plan	30,000				
	John Deere Gator Replacement	17,000			Tiger Gym Painting	40,000	McGalliard/Fletcher Painting	15,000												
		179,000		**679,000**		**769,000**		**1,891,000**		**648,000**		**645,000**		**347,500**		**461,000**		**327,000**		**467,500**

UTILITY FUND

SUMMARY

2026-2027 Budget

Utility Fund Summary

OPERATING BUDGET

Department	FY24-25 Budget	FY25-26 Budget	FY26-27 Adopted
WATER PLANT	2,150,366	2,187,725	2,911,647
WASTE WATER PLANT	1,824,236	1,881,796	2,118,387
WATER & SEWER CONSTRUCTIO	1,530,901	1,708,178	2,048,989
Operating	5,505,502	5,777,700	7,079,023

CAPITAL BUDGET

WATER PLANT	231,600	1,681,100	373,000
WASTE WATER PLANT	1,004,500	154,200	580,500
WATER & SEWER CONSTRUCTIO	77,600	2,054,000	145,100
Capital	1,313,700	3,889,300	1,098,600
TOTAL EXPENDITURES	6,819,202	9,667,000	8,177,623
TOTAL REVENUES			8,177,623

UTILITY FUND

REVENUES

2026-2027 Budget Allocation
UTILITY FUND REVENUES

Line Item Description	Account Code	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget	2026-27 Adopted
INTEREST ON INVESTMENTS	30-3290-000	46,405	41,212	20,000	27,000	35,000
RENTS	30-3310-000	0	0	0	0	0
OTHERS	30-3350-030	1,372	700	0	0	0
UTILITY BILL PENALTIES	30-3350-040	89,224	112,253	60,000	70,823	80,000
WATER CHARGES - RES	30-3710-010	2,809,408	3,629,685	3,499,980	3,997,000	4,276,790
WATER CHARGES - COMM	30-3710-011	337,157	377,805	302,820	317,961	340,218
WATER CHARGES - IND	30-3710-012	485,985	517,407	493,906	518,601	554,903
WASTE WATER CHARGES	30-3710-020	1,214,440	1,546,623	1,499,938	1,744,363	1,866,468
LONG TERM MONITORING	30-3710-021	18,500	18,446	18,900	18,900	18,900
SPRINKLER SERVICE CHARGES	30-3710-030	0	0	0	0	0
TAP & CONNECTION FEES	30-3730-000	111,710	93,900	40,000	40,000	40,000
RECONNECTION FEES	30-3750-000	115,823	110,758	60,000	70,000	70,000
TOWN OF DREXEL	30-3810-020	242,566	215,108	226,800	206,850	221,330
BURKE CNTY-E BURKE SYST-WW	30-3810-030	181,443	130,235	122,472	128,596	120,511
BURKE COUNTY WATER	30-3810-032	116,770	99,979	113,400	107,520	114,758
RC WATER CORP	30-3810-040	238,682	243,294	243,810	256,001	261,281
RC WW	30-3810-042	19,512	18,868	17,325	18,191	19,464
ICARD WATER CORP	30-3810-070	133,969	175,528	132,000	135,000	135,000
CONNELLY SPRINGS MAINT	30-3810-080	34,500	11,500	23,000	23,000	23,000
TRANSFER FROM CAPITAL RESERV	30-3970-700	0		0	0	0
PROCEEDS FROM FINANCING	30-3970-812	0		0		0
FUND BALANCE-APPROPRIATED	30-3990-000	-7,260	192,358	1,008,941	0	0
TOTAL		6,190,206	7,535,659	7,883,292	7,679,806	8,177,623

UTILITY FUND

EXPENDITURES

2026-2027 Budget Allocation
WATER PLANT

Line Item Description	Account Code	2023-24 Actual	2025-26 Actual	2024-25 Budget	2025-26 Budget	2026-27 Adopted
SALARIES & WAGES	30-8100-020	425,762	359,429	359,653	364,414	452,857
OVER TIME PAY	30-8100-021	523	7,093	3,000	3,000	3,000
PART TIME PAY	30-8100-022	0	0	0	0	0
PROFESSIONAL SERVICES	30-8100-040	2,095	86,500	61,500	61,500	61,500
FICA TAX	30-8100-050	31,878	27,218	27,663	28,028	33,329
GROUP INSURANCE	30-8100-060	74,683	71,349	75,785	73,845	95,081
RETIREMENT	30-8100-070	54,612	49,854	49,396	52,795	66,005
TELEPHONE & INTERNET	30-8100-110	1,111	990	1,300	823	2,000
ELECTRIC	30-8100-130	292,062	313,549	300,892	310,892	326,892
FUEL OIL	30-8100-132	0	4,928	5,000	5,000	5,000
TRAINING & TRAVEL	30-8100-140	2,472	3,446	3,500	3,500	3,500
MAINT & REPAIR BLDGS	30-8100-150	11,861	12,383	29,270	29,270	29,270
MAINT. & REPAIR EQUIPMENT	30-8100-160	23,427	450,635	29,000	36,700	49,100
MAINT. & REPAIR AUTO & TRUCKS	30-8100-170	271	439	680	680	680
ADVERTISING	30-8100-260	0	0	600	0	0
AUTO SUPPLIES GAS	30-8100-311	4,016	3,516	4,000	4,000	4,000
AUTO SUPPLIES DIESEL	30-8100-312	0	400	400	400	400
AUTO SUPPLIES TIRES	30-8100-313	551	606	625	0	700
AUTO SUPPLIES OIL	30-8100-314	0	0	162	200	200
DEPT SUPPLIES & MATERIALS	30-8100-330	3,307	2,640	3,400	3,400	3,650
CHEMICALS	30-8100-332	232,782	234,914	236,400	250,000	266,000
LAB SUPPLIES	30-8100-333	15,903	21,231	23,000	23,000	45,500
WATER TESTING-PROFESSIONAL	30-8100-334	6,613	10,717	15,900	15,900	15,900
UNIFORMS	30-8100-360	5,908	3,343	5,200	5,200	5,200
CONTRACTED SERVICES	30-8100-450	4,940	5,610	6,540	6,540	59,152
IT	30-8100-490	0	0	500	500	500
DUES AND SUBSCRIPTIONS	30-8100-530	10,794	10,645	10,164	11,064	11,064
INSURANCE AND BONDS	30-8100-540	24,342	27,000	27,000	27,000	34,000
MISCELLANEOUS EXPENSE	30-8100-570	0	0	0	0	0
SAFETY	30-8100-572	1,631	2,643	3,000	3,000	3,870
CAPITAL OUTLAY	30-8100-740	231,600	1,681,100	231,600	1,681,100	373,000
DEBT SERVICE	30-8100-910	71,322	71,323	71,324	71,324	350,705
PRO RATA	30-8100-920	550,000	550,000	550,000	550,000	650,000
VEDIC	30-8100-930	12,500	12,500	12,500	12,500	12,500
ECONOMIC DEVELOPMENT BPED	30-8100-931	10,894	12,012	12,012	12,250	12,495
ECONOMIC GRANTS	30-8100-935	0	0	0	0	0
CONTINGENCY	30-8100-990	221,000	221,000	221,000	221,000	307,597
TOTAL		2,328,860	4,259,013	2,381,966	3,868,825	3,284,647

Agenda

2026-2027 Budget Allocation
WASTE WATER PLANT

Line Item Description	Account Code	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget	2026-27 Adopted
SALARIES & WAGES	30-8110-020	396,063	404,979	404,192	421,823	484,504
OVER TIME PAY	30-8110-021	0	0	0	0	0
PART TIME PAY	30-8110-022	0	0	0	20,000	10,000
PROFESSIONAL SERVICES	30-8110-040	13,634	1,543	2,500	2,500	2,500
FICA TAX	30-8110-050	29,363	29,695	30,801	33,680	36,003
GROUP INSURANCE	30-8110-060	81,762	89,381	91,218	89,269	103,062
RETIREMENT	30-8110-070	50,602	55,116	54,999	60,560	69,785
TELEPHONE & INTERNET	30-8110-110	3,264	3,220	3,600	3,000	3,000
ELECTRIC	30-8110-130	193,518	191,602	225,000	225,000	225,000
FUEL OIL	30-8110-132	7,435	6,740	7,500	9,000	9,000
TRAINING	30-8110-140	2,704	298	4,925	4,925	4,925
MAINT. & REPAIR BLDGS	30-8110-150	89,113	94,678	110,000	110,000	110,000
MAINT. & REPAIR EQUIPMENT	30-8110-160	11,898	143,828	12,000	12,000	12,000
MAINT. & REPAIR AUTO	30-8110-170	1,725	596	8,100	2,100	2,100
ADVERTISING	30-8110-260	0	0	100	0	0
AUTO SUPPLIES GAS	30-8110-311	4,982	1,398	5,000	5,000	5,000
AUTO SUPPLIES TIRES	30-8110-313	74	13	1,900	1,900	1,900
AUTO SUPLIES OIL	30-8110-314	105	73	750	750	750
DEPT. SUPPLIES & MATERIALS	30-8110-330	11,714	5,353	12,000	12,000	12,000
CHEMICALS	30-8110-332	117,956	105,760	108,293	108,293	108,293
LAB SUPPLIES	30-8110-333	11,998	11,630	12,000	12,000	64,900
WOOD CHIPS	30-8110-336	30,175	35,295	51,000	61,000	61,000
UNIFORMS	30-8110-360	5,329	5,138	3,750	1,500	1,500
CONTRACTED SERVICES	30-8110-450	15,840	28,094	28,840	28,840	28,840
IT	30-8110-490	0	19	500	1,500	1,500
LONG TERM MONITORING	30-8110-500	28,440	33,054	21,000	31,000	31,000
DUES AND SUBSCRIPTIONS	30-8110-530	8,292	7,745	14,521	14,171	14,596
INSURANCE AND BONDS	30-8110-540	28,000	32,000	32,000	32,000	37,000
MISCELLNEOUS EXPENSE	30-8110-570	0	0	0	0	0
SAFETY	30-8110-572	1,909	1,745	2,500	2,500	2,500
CAPITAL OUTLAY	30-8110-740	66,654	69,072	1,004,500	154,200	580,500
DEBT SERVICE	30-8110-910	0	0	0	0	0
PRO RATA	30-8110-920	550,000	550,000	550,000	550,000	650,000
VEDIC	30-8110-930	12,500	12,500	12,500	12,500	12,500
ECONOMIC DEV BPED	30-8110-931	11,630	12,747	12,747	12,985	13,230
TOTAL		1,786,679	1,933,312	2,828,736	2,035,996	2,698,887

Agenda

2026-2027 Budget Allocation
WATER SEWER CONSTRUCTION

Line Item Description	Account Code	2023-24 Actual	2024-25 Actual	2024-25 Budget	2025-26 Budget	2026-27 Adopted
SALARIES & WAGES	30-8120-020	341,451	386,638	434,790	447,288	465,672
OVER TIME PAY	30-8120-021	8,992	14,177	24,400	29,395	29,395
PART TIME PAY	30-8120-022	24,189	24,918	23,400	23,400	34,800
PROFESSIONAL SERVICES	30-8120-040	40,627	83,334	112,877	114,652	110,659
HEALTH REIMBURSEMENT (HRA)	30-8120-041	9,684	9,168	29,000	29,000	36,000
FICA TAX	30-8120-050	28,049	31,942	36,560	37,898	38,575
GROUP INSURANCE	30-8120-060	57,165	66,771	84,376	82,899	84,938
RETIREMENT	30-8120-070	42,520	52,947	59,900	65,710	71,121
TELEPHONE & INTERNET	30-8120-110	2,631	2,674	2,700	2,700	2,700
POSTAGE	30-8120-111	0	0	650	650	650
PRINTING	30-8120-120	860	161	1,500	1,500	1,500
ELECTRIC	30-8120-130	22,219	26,571	24,660	25,410	26,680
TRAINING	30-8120-140	1,509	3,681	6,570	6,570	10,120
MAINT. & REPAIR BLDGS	30-8120-150	28,860	58,448	46,750	48,000	48,000
MAINT. & REPAIR EQUIPMENT	30-8120-160	7,361	11,793	10,650	10,650	10,650
MAINT & REPAIR AUTO	30-8120-170	3,663	1,559	3,693	3,693	4,000
ADVERTISING	30-8120-260	0	84	100	100	100
AUTO SUPPLIES GAS	30-8120-311	13,500	9,339	13,500	13,500	13,500
AUTO SUPPLIES DIESEL	30-8120-312	3,668	4,844	5,000	5,000	5,000
AUTO SUPLIES TIRES	30-8120-313	1,681	2,402	4,200	4,200	4,200
AUTO SUPPLIES OIL	30-8120-314	1,863	822	2,180	2,180	2,180
DEPT. SUPPLIES & MATERIALS	30-8120-330	75,334	85,981	86,664	98,900	99,400
METERS	30-8120-331	5,223	30,000	30,000	55,000	115,000
CHEMICALS	30-8120-332	1,637	0	2,100	2,100	2,100
UNIFORMS	30-8120-360	3,279	3,328	3,328	3,744	3,744
CONTRACTED SERVICES	30-8120-450	104,409	135,409	155,073	123,873	129,271
IT	30-8120-490	0	0	1,000	1,000	1,000
DUES AND SUBSCRIPTIONS	30-8120-530	2,695	1,760	5,849	13,795	27,765
INSURANCE AND BONDS	30-8120-540	28,612	31,000	31,000	31,000	37,000
MISCELLANEOUS EXPENSE	30-8120-570	0	0	0	0	0
SAFETY	30-8120-572	2,212	1,151	5,060	5,060	5,060
CAPITAL OUTLAY	30-8120-740	276,780	75,228	77,600	2,054,000	145,100
DEBT SERVICE	30-8120-910	287,063	286,812	326,815	419,311	628,210
TOTAL		1,427,736	1,442,942	1,651,945	3,762,178	2,194,089

CAPITAL IMPROVEMENT PLAN

UTILITY FUND

Agenda

Town of Valdese Water and Sewer Utility Fund
10-YEAR Capital Improvements Plan FY 2026

Water Distribution / Wastewater Collection

Project Number	Project Description	10-Yr CIP Cost Cost	Current FY 2026	FY1 2027	FY2 2028	FY3 2029	FY4 2030	FY5 2031	FY6 2032	FY7 2033	FY8 2034	FY9 2035	FY10 2036	Years 11 - 15
Vehicles and Equipment														
1	2022 Cat Mini Trackhoe	202,700								202,700				
2	Trailer	21,100						21,100						
3	2017 Ford F250 4x4	60,700		60,700										122,200
4	2018 Ford F150 Meter Truck	50,500			50,500									95,900
5	2011 Ford 4x4 F350	83,000				83,000								148,600
6	2021 Chevy 4x4	60,100						60,100						95,900
7	2022 Chevy 3500 Diesel 4x4	127,500							127,500					
8	2023 F450	135,200								135,200				
9	2016 Ford F150 4x4	64,000			64,000									
Subtotal - Vehicles and Equipment		**804,800**	**-**	**60,700**	**114,500**	**83,000**	**-**	**81,200**	**127,500**	**337,900**	**-**	**-**	**-**	**462,600**
Infrastructure Improvements														
10	Large Meter Replacement	84,400		84,400										
17	Berrytown Water Main Replacement - CDBG	3,000,000		3,000,000										
11	Renew Arc-Flash Study	9,500					4,300					5,200		
12	Rodoret St., North and South, Water and Sewer	-	1,365,000											
13	Curville Water Replacement	-	470,000											
14	Jefferson Ave Water & Sewer Replacement	-	219,000											
15	Ridgewood-18S Loop	-												2,051,100
16	Mt. Home - Hawkins Loop	-												3,348,800
18	Jacumin Rd. Loop	3,837,700									3,837,700			
19	Harris Avenue PS Gravity Sewer Extension	-												2,798,900
20	Advent St. Tank and Booster Station	-												5,152,800
21	Holly Hills Sewer System Extension	-												5,893,100
22	Sewer Main Rehabilitation	13,240,400			2,249,700		2,433,300		2,631,900		2,846,600		3,078,900	4,521,800
23	Water Main Replacement	12,463,200				3,275,600		3,542,900		1,500,000		4,144,700		6,330,500
Subtotal - Infrastructure Improvements		**32,635,200**	**2,054,000**	**3,084,400**	**2,249,700**	**3,275,600**	**2,437,600**	**3,542,900**	**2,631,900**	**1,500,000**	**6,684,300**	**4,149,900**	**3,078,900**	**30,097,000**
Total 10-Yr CIP: Water Distribution/Wastewater Collection FY26-35		**33,440,000**	**2,054,000**	**3,145,100**	**2,364,200**	**3,358,600**	**2,437,600**	**3,624,100**	**2,759,400**	**1,837,900**	**6,684,300**	**4,149,900**	**3,078,900**	**30,559,600**

Capital Project funded primarily or exclusively using Grants, Direct Allocation, FEMA, etc.

Capital Project funded primarily or exclusively using debt issue(s)

Agenda

Town of Valdese Water and Sewer Utility Fund
10-YEAR Capital Improvements Plan FY 2026

Water Treatment Division

Project Number	Project Description	10-Yr CIP Cost Cost	Current FY 2026	FY1 2027	FY2 2028	FY3 2029	FY4 2030	FY5 2031	FY6 2032	FY7 2033	FY8 2034	FY9 2035	FY10 2036	Years 11 - 15
Vehicles and Equipment														
1	Utility Tractor with mower	47,700		47,700										96,000
2	2018 Explorer	51,800			51,800									98,300
3	2017 Ford F-250 (replace w/f150)	-	48,300											103,100
4	2004 Ford F-150	72,200						72,200						115,000
Subtotal Vehicles and Equipment		**171,700**	**48,300**	**47,700**	**51,800**	**-**	**-**	**72,200**	**-**	**-**	**-**	**-**	**-**	**412,400**
Plant Upgrades and Improvements														
5	Replace Electrical Substation	-	1,406,100											
6	Roof Replacement - Main Bldg	-	59,500											
9	Tank Maintenance	261,500	86,500			10,900	107,600			14,200	128,800			
7	Booster Pump Stations Equipment Rehab and Replace	26,000	25,000	26,000										
8	Replace Air Actuated Filter Valves and Operators (30 ea)	108,200	104,000	108,200										
10	Replace Flash Mixer	163,000		163,000										
11	Replace Bulk Fluoride Tank	2,323,200		160,000		2,163,200								
12	Replace Bulk Chemical Tanks & Refurbish Area	780,000		780,000										
13	Water Treatment Plant Upgrade	6,895,000		6,895,000										
14	Chemical Injection Points	28,100		28,100										
15	Roof Replacement - Maintenance Bldg	72,500			72,500									
16	Raw Water Intake	16,000,000				16,000,000								
17	Safety Railing for Flocculators and Sedimentation Basins	351,000				351,000								
18	Switchgear Maintenance	66,700				19,700			22,100			24,900		
19	Renew Arc Flash Study	46,600						21,000					25,600	
20	Permimeter Chain Link Fencing	197,300							197,300					
21	FWP Motor Control Center Update (replacement)	342,100							342,100					
22	SCADA Update; Add #2 and #3 FWP, all chemical feed	20,500								20,500				
23	Pave Raw Water PS Access Rd.	-												397,800
Subtotal - Plant Upgrades and Improvements		**27,681,700**	**1,681,100**	**8,160,300**	**72,500**	**18,544,800**	**107,600**	**21,000**	**561,500**	**34,700**	**128,800**	**24,900**	**25,600**	**397,800**
Total 10-Yr CIP: Water Treatement FY27-36		**27,853,400**	**1,729,400**	**8,208,000**	**124,300**	**18,544,800**	**107,600**	**93,200**	**561,500**	**34,700**	**128,800**	**24,900**	**25,600**	**810,200**

Capital Project funded primarily or exclusively using Grants, Direct Allocation, FEMA, etc.

Capital Project funded primarily or exclusively using debt issue(s)

Agenda

Town of Valdese Water and Sewer Utility Fund
10-YEAR Capital Improvements Plan FY 2026

Wastewater Treatment Division

Project Number	Project Description	10-Yr CIP Cost Cost	Current FY 2026	FY1 2027	FY2 2028	FY3 2029	FY4 2030	FY5 2031	FY6 2032	FY7 2033	FY8 2034	FY9 2035	FY10 2036	Years 11 - 15
Vehicles and Equipment														
1	New or Used Sludge Trailer	67,000									67,000			
2	Small Dump Truck	60,000		60,000										
3	Replace 2017 Lab Truck	40,000		40,000										80,600
4	Replace 2018 Ford Explorer	45,600			45,600									86,500
5	Replace Riding Mower (2021)	17,000					17,000							28,800
6	Replace Maintenance Vehicle 2022	59,000							59,000					
7	Compost Loader (2023)	165,600								165,600				
Subtotal Vehicles and Equipment		**454,200**	**-**	**100,000**	**45,600**	**-**	**17,000**	**-**	**59,000**	**165,600**	**67,000**	**-**	**-**	**195,900**
Plant Upgrades and Improvements														
8	Centrifuge Overhauls - Two Units	246,600	70,000	72,800				85,200	88,600					
9	Renew Arc-Flash Study	54,700						24,700					30,000	
10	Aeration Basin - 3 AeratorsFY25, Full Basin Upgrades FY35+	-												15,454,400
11	Primary Clarifier Rust Removal and Paint	52,600	43,300					52,600						
12	Seal/Bearing Replacement - Centrifuge Sludge Pumps	-	11,900											
13	Spare Pumps: Morgan Trace and High Meadows	-	15,200											
14	Sludge Grinder Replacements - Two Units	32,400		7,300	7,600			8,600	8,900					
15	Concrete Work at Compost Pad	36,600	10,800	11,200		12,200		13,200						
16	Update and Repair Lab Bldg. & Roof	360,000		360,000										
17	Compost Pad Electrical Repair	5,600		5,600										
18	Spare Sump Pump - Universal Application	9,000		9,000										
19	Roof SO2 Building (2001) (Original)	14,600		14,600										
20	Seal / Bearing Replacement for Secondary Waste Pumps	11,700			11,700									
21	Compost Area Multi-Purpose Shed	58,500			58,500									
22	Pump Station Control Upgrade - High Meadows and Morgan Trace	11,700			11,700									
23	Seal Replacement for Influent Pumps 3&4	19,900			19,900									40,700
24	Seal Replacement for Secondary Waste Pumps	11,700			11,700									24,000
25	Influent Pumps 3 and 4 Valves & Check Valves	105,000				105,000								
26	Influent Pump Station Electrical Panel Upgrade	425,800				425,800								
27	Seal Replacement for Influent Pumps 1&2	12,200				12,200								
28	Sludge Recycle PS Building Roof (2008)	36,500				36,500								
29	Generator	5,061,300					5,061,300							
30	Spare Pump Seitz Road Pump Station	15,200					15,200							
31	Dewatering Building Roof (2010)	75,900					75,900							
32	Thickener Blower #1 rebuild or replace	19,000					19,000							
33	Recycle Bldg Electrical Panel Upgrade	394,800						394,800						
34	Thickener Blower #2 rebuild or replace	19,700						19,700						
35	Primary Wasting Electrical Panel Upgrade	34,200							34,200					
36	Influent PS Building Roof (2012)	64,000								64,000				
37	Primary Clarifier #2 Drive & Bridge Replacement	148,000									148,000			
38	Spare Pump John Berry	29,600									29,600			
39	Spare Pump Cline Street	-												119,800
40	Biosolids Drying Equipment	1,163,800										1,163,800		25,882,800
41	WWTP Equipment Rehab & Replacement	166,500											166,500	
Subtotal - Plant Upgrades and Improvements		**8,697,100**	**151,200**	**480,500**	**121,100**	**591,700**	**5,171,400**	**598,800**	**131,700**	**64,000**	**177,600**	**1,163,800**	**196,500**	**41,521,700**
Total 10-Yr CIP: Wastewater Treatement FY27-36		**9,151,300**	**151,200**	**580,500**	**166,700**	**591,700**	**5,188,400**	**598,800**	**190,700**	**229,600**	**244,600**	**1,163,800**	**196,500**	**41,717,600**

Capital Project funded primarily or exclusively using Grants, Direct Allocation, FEMA, etc.

Capital Project funded primarily or exclusively using debt issue(s)

Total 10-Yr CIP: Water and Wastewater FY27-36	**70,444,700**	**3,934,600**	**11,933,600**	**2,655,200**	**22,495,100**	**7,733,600**	**4,316,100**	**3,511,600**	**2,102,200**	**7,057,700**	**5,338,600**	**3,301,000**	**73,087,400**

RATE and FEE

SCHEDULES

Town of Valdese: Fiscal Year 2026-2027 Schedule of Fees
OLD ROCK SCHOOL

Auditorium (478 seats)			
	<4 hours	4-6 hours	6-12 hours
Monday - Thursday (Profit)	$600.00	$700.00	$800.00
Monday - Thursday (Non-Profit)	$500.00	$600.00	$700.00
Friday - Sunday (Profit)	$700.00	$800.00	$900.00
Friday - Sunday (Non-Profit)	$600.00	$700.00	$800.00
Waldensian Room (150 seats)			
	<4 hours	4-6 hours	6-12 hours
Monday - Thursday (Profit)	$200.00	$235.00	$250.00
Monday - Thursday (Non-Profit)	$175.00	$200.00	$225.00
Friday - Sunday (Profit)	$200.00	$235.00	$250.00
Friday - Sunday (Non-Profit)	$175.00	$200.00	$225.00
Teachers Cottage			
	Rate	Additional Hours	
Base Price (4 hours of use)	$100.00	$20.00	
Classrooms/Dressingrooms			
	Rate	Additional Hours	
Base Price (6 hours of use)	$60.00	$20.00	
AUDITORIUM EXTRA FEES			
ADDITIONAL DRESSING ROOMS			$50
TECHNICAL ASSISTANCE			
**SOUND & LIGHTING*			$50 PER HOUR
			$200 MINIMUM
LOAD IN DATE			$400
GRAND PIANO			$200
FOLLOW SPOTLIGHT			$150
CONCESSION SALES			$100
PROJECTOR SCREEN			$250
MARQUEE ADVERTISEMENT			$35/WEEK
SPECIAL REQUESTS			
*HANGING, GOBOS, BACKDROPS			$150
FRONT LOBBY FURNITURE REMOVAL			$100
TABLE RENTALS			$15

LEASE RATES			
SUITE 35	TRANQUILITY DAY SPA	706 sq. ft.	$4,700
SUITE 141	VEDIC	701 sq. ft.	$4,700
LEVEL ONE WEST (INCLUDING STE. 10)	DREAM CONNECTIONS	3503 sq. ft.	$14,000
OLD ROCK SCHOOL USAGE RATES			
ROCK SCHOOL ARTS FOUNDATION	GALLERIES I & II, STUDIO 101	2255 sq. ft.	$3,600
OLD COLONY PLAYERS	3RD FLOOR/OFFICE SPACE/AUD. USAGE	2081 sq. ft.	$3,600
PIEDMONT & WESTERN RAILROAD MUSEUM	LEVEL ONE EAST	3992 sq. ft.	$3,600
MEALS ON WHEELS	TEACHERS COTTAGE M-F 8AM-12PM	shared spaces	$3,600
ROTARY CLUB	TUESDAY MEETINGS, ROTARY ROOM	Shared space + (500 sq. ft board room).	$3,600

***Benefits to ORS tenants at no charge**

1. Electricity/Gas
2. Wifi
3. Water
4. Shared Restroom Facilities
5. Security System & Monitoring
6. Janitorial Supplies for events & operations
7. Trash & Recycling Collection

Town of Valdese: Fiscal Year 2026-2027 Schedule of Fees
JIMMY C. DRAUGHN AQUATIC & FITNESS CENTER

Daily Swim/Fitness Center Fees - $5.00

INSIDE Valdese City Limits

	AQUATICS or FITNESS CENTER		AQUATICS and FITNESS CENTER	
	3 month	Annual	3 month	Annual
Individual	$47	$147	$69	$220
Household	$94	$294	$138	$440

OUTSIDE Valdese City Limits

	AQUATICS or FITNESS CENTER		AQUATICS and FITNESS CENTER	
	3 month	Annual	3 month	Annual
Individual	$72	$223	$105	$334
Household	$144	$447	$210	$668

10 Visit Punch Cards

One punch allows you to Swim and use the Fitness Room on the same day Carries
NO membership benefits - $45

Fitness Class Benefits

Aquatics only members - Core water exercise classes FREE
- Premium/Advanced water exercise classes $5
- Core land exercise classes $5
- Premium/Advanced land exercise classes $8

Fitness only members - Core land exercise classes FREE
- Premium/Advanced land exercise classes $5
- Core water exercise classes $5
- Premium/Advanced water exercise classes $8

Aquatics and Fitness members - Core water and land exercise classes FREE
- Premium/Advanced water and land exercise classes $5

Non-members - Core water and land exercise classes $5
- Premium/Advanced water and land exercise classes $8

Aquatic Members receive 50% off all swim lessons for all persons listed on the membership

Town of Valdese: Fiscal Year 2026-2027 Schedule of Fees
PARKS & RECREATION FACILITIES
Underlined,Italicized Amounts are for Non-Residents

Splash Park Multi-Purpose Room
$ 100 for two hours (minimum) / *$140* *minimum out of town*
$ 50 / *$70* for each additional hour

Picnic Shelters
(Rotary Park, Childrens Park, Splash Park)

$ 75 / *$100* for three hours
Times 11am-2pm OR 3pm-6pm

(McGalliard Falls Entire Shelter)
$150 / *$200* per day
Reservation from 10am-6pm

Bowling Center Party Room
$40 / *$54* for 2 hours (Times 12-2pm; 3-5pm; 6-8pm)

Bowling Party Package (food, bowling on 4 lanes, party room)
$150 minimum for 10 people/ $10 per additional person up to 20 people
$200 minimum for 10 people/$14 per additional person up to 20 people
Sunday Bowling Party Package (8 lanes, one bottled drink per guest)
Available October - April
$300 / *$400* (1:30pm - 4:30pm)
Lane Rental
$25 per hour per lane up to 5 people per lane (shoe rental included)

Game Rates
$4/game; $2 shoe rental (Special Needs $2.50 Game and Rental)

Pool Parties
Saturdays during when the Bubble is up
$ 25/$*35* per table for 1.50 hours

Umbrella Tables
$ 50/*$68* per table for 12-5pm in summer

Private Pool Parties
Sunday afternoons October-April (3 hrs.) All tables available.

$ 250/$*335* up to 50 persons
$ 275/$*375* for over 50 persons

Daily Pool/Fitness Center Use
$5/*$6.75* All Ages

Youth Athletic Fees
$20 Uniform Fee Included
$25/*$54* *For First Child*
$40/$*47* for Second Child
$35/*$41* for Third Child and Additional Children

Swim Lessons
$ 56/*$75* for eight classes (non-members)
$ 28/*$38* for eight classes (members)

Day Care Pool Use
$ 4/*$5.50* per child

Town of Valdese: Fiscal Year 2026-2027 Schedule of Fees
PUBLIC WORKS

CEMETERY PLOTS		Each
	Inside Valdese Town Limit	No Vacancy
	Outside Valdese Town Limit	No Vacancy
	Deed Transfer	$25
SOLID WASTE		Monthly
	Residential Trash	$10.75
	Residential Recycling	$4.30
	Small User Fee (small businesses)	$16.05
	Construction Debris per load	$125.00

Town of Valdese: Fiscal Year 2026-2027 Schedule of Fees
PLANNING DEPARTMENT

Conditional Use Permit Application	$350
Zoning Map Amendment (Rezoning) Application	$350
Variance Application	$350
Multi-family/Nonresidential Site Plan Review	$200+ engineer review cost
High Density Stormwater Control Plan Review	$200+ engineer review cost
Floodplain Development Permit/Plan Review	$200+ engineer review cost
High Density Permit Application	$300
Change in Non-Conforming Use	$300
Zoning Interpretation Application /Appeal of Zoning Administrator Decision	$300
Zoning or Subdivision Text Amendment Application	$300
Single and Two-Family Residential Zoning Permit	$50
Residential Accessory Use Zoning Permit	$50
Multi-family Residential Zoning Permit	$100
Non-Residential Zoning Permit	$100
Change in Use/Occupancy (Includes issuance of CO)	$50
Sign Permit	$25
Copy of Unified Development Ordinance (UDO)	$50
Copy of Zoning Map	$2 for 11 X 17, $40 for large size
SUBDIVISION REVIEW:	
Minor Subdivision	$150 + $5 per lot
Exempt Plat Review	$50
Major Subdivision Preliminary Plat Review	$200 + $5 per lot
Major Subdivision Final Plat Review	$200 + $5 per lot
Zoning Confirmation Letter	$50
Development Permit	$25
Street Right-Of-Way Closing	$1,000
Major Encroachment Permit	$1,500
Minor Encroachment Permit	$50
Driveway Permit	$25

Town of Valdese: Fiscal Year 2026-2027 Schedule of Fees
FIRE DEPARTMENT

SCHEDULE OF INSPECTION FEES

These are the fees for inspections as referred to in Section 3-2021(g) of the Code of Ordinances of Valdese, North Carolina:

Inspection Type		Scheduled Fee:
Periodic fire inspection:		None
Fire inspection pursuant to permit application:		None
First inspection for noncompliance, if code		None
requirements are met:		
First reinspection for noncompliance, if code		$100.00
requirements are not met:		
Second and subsequent reinspections for		$200.00
noncompliance:		

SCHEDULE OF CIVIL PENALTIES

These are the civil penalties for violations of the Fire Prevention and Protection Code of Valdese, North Carolina as referred to in Section 3-2021(h) of the Code of Ordinances of Valdese, North Carolina:

Title	Fee Amount
Parking in a fire lane; Article B Section 3-2021 (i), GS 20-162	$25.00
Parking within 15 feet of a fire hydrant; Article B Section 3-2021, GS 20-162	$25.00
Driving over fire hose; Article A section 3-2013, GS 20-157(d)(g)	$350.00
Parking within 15 feet of driveway entrance to fire station; Article M Section 7-1151(10), GS 20-162	$25.00
Obstruction of fire apparatus access road; Article B Section 3-2021(i)	$25.00
Response to second and subsequent false alarm(s) within a 30-day period; Article D Section 3-2045(b)(1)	$150.00
Illegal Burn; NC Fire Code Chapter 3 Section 307	$50.00
Service Fee for Civil Penalties not associated with a fire inspection, 1st offense	$50.00
Service Fee for Civil Penalties, each offense after 1st offense	$100.00
NC Fire Code Chapter 1	$200.00
NC Fire Code Chapter 9	$200.00
NC Fire Code Chapter 10	$200.00
All other violations in the NC Fire Code	$100.00

Town of Valdese: Fiscal Year 2026-2027 Schedule of Fees
WATER & SEWER RATES

Inside Water – Residential	
Minimum 3,000 gallons	$42.80
Volume Charge (per 1,000 gal); 3,001 + gallons	$4.30
Outside Water – Residential	
Minimum 3,000 gallons	$72.35
Volume Charge (per 1,000 gal); 3,001 + gallons	$7.35
Inside Water – Commercial	
Minimum 3,000 gallons	$46.80
Volume Charge (per 1,000 gal); 3,001 + gallons	$4.85
Outside Water – Commercial	
Minimum 3,000 gallons	$93.40
Volume Charge (per 1,000 gal); 3,001 + gallons	$9.35
Inside Water - Industrial	
Minimum 3,000 gallons	$18.80
Volume Charge (per 1,000 gal); 3,001 – 300,000 gallons	$3.70
Volume Charge (per 1,000 gal); 300,000 +	$1.95
Outside Water - Industrial	
Minimum 3,000 gallons	$37.35
Volume Charge (per 1,000 gal); 3,001 – 300,000 gallons	$7.30
Volume Charge (per 1,000 gal); 300,000 +	$3.50
Inside Sewer – Residential	
Minimum 3,000 gallons	$15.05
Volume Charge (per 1,000 gal); 3,001 + gallons	$5.25
Outside Sewer – Residential	
Minimum 3,000 gallons	$28.00
Volume Charge (per 1,000 gal); 3,001 + gallons	$9.60
Inside Sewer – Commercial	
Minimum 3,000 gallons	$13.50
Volume Charge (per 1,000 gal); 3,001 + gallons	$4.75
Outside Sewer – Commercial	
Minimum 3,000 gallons	$26.65
Volume Charge (per 1,000 gal); 3,001 + gallons	$9.15
Inside Sewer - Industrial	
Minimum 0 gallons	$13.30
Volume Charge (per 1,000 gal)	$8.95
Outside Sewer - Industrial	
Minimum 0 gallons	$26.30
Volume Charge (per 1,000 gal)	$8.95

Town of Valdese: Fiscal Year 2026-2027 Schedule of Fees
WATER & SEWER RATES

Utility Fees

Non-owner resident, commerical, or industrial deposit	$150.00
Paperless Statement Credit	$3.00
(each utility bill incurs a $3 fee. Paperless bills the fee drops off)	
Non-payment fee	$30.00
Meter Tampering penalty	$500 plus damages
Late penalty	10% of total balance applied after 15th of month when bill is due.

Tap fees

Water line located on same side of road

¾" water tap	$1,800.00
1" water tap	$2,200.00
Greater than 1"	Cost plus 15%

Water line located on opposite side of road

¾" water tap	$2,000.00
1" water tap	$2,400.00
Greater than 1"	Cost plus 15%
Meter Relocate (using existing tap- not to exceed 20 feet)	$1,000.00

Sewer line located on same side of road

4" sewer tap	$1,800.00
Larger than 4"	Actual cost plus 15%

Sewer line located on opposite side of road

4" sewer tap	$2,000.00
(any other extreme circumstances)	$2,000.00 or cost plus 15% whichever is greater
Larger than 4"	Actual cost plus 15%
Industrial Pretreatment Surcharge	$19,500.00

WATER and SEWER

RATE PLAN STUDY

Agenda

2026 Town Council Budget Retreat Water and Sewer CIP Update and Financial Analysis

April 14, 2026

mcgill Shaping Communities Together

Presented By:
R.J. Mozeley PE, Senior Project Manager
Dale R. Schepers, Financial Analyst

Water and Sewer Utility Fund

- Water Treatment
- Water Distribution / Wastewater Collection
- Wastewater Treatment
- Separate from General Fund and Self Supporting
- Customer Base:
  - Over 5,000 Residential Customers
  - Approximately 360 Non-Residential Customers
  - 5 Contract Purchase Customers
- Utility Fund value of ~$7.5M annually

Capital Improvement Planning

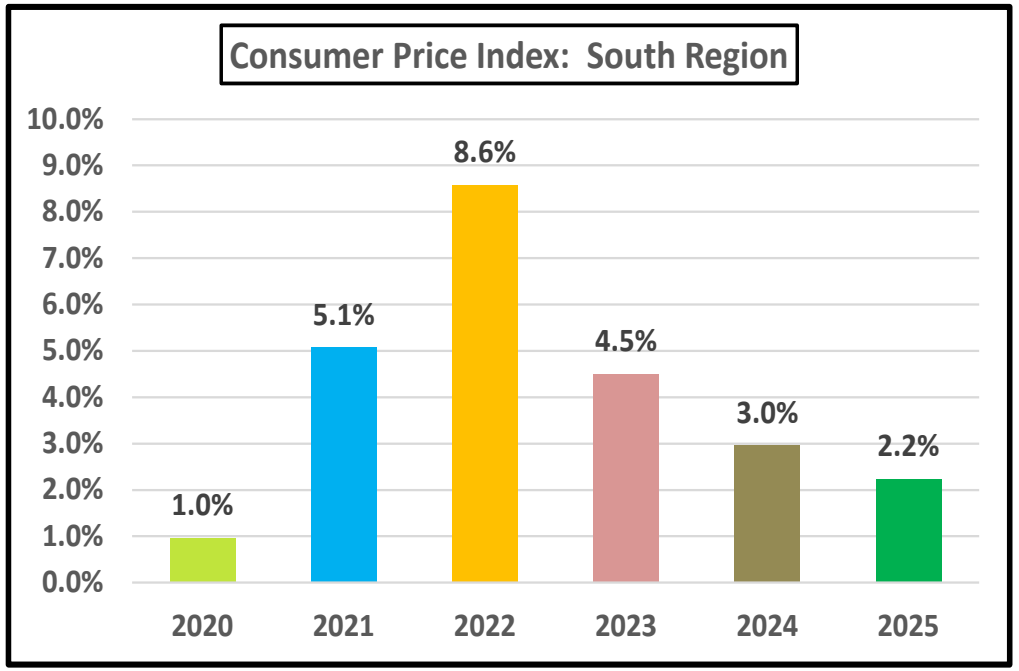
- Viability Needs
  - Aging Equipment
  - Out of Date Technology
  - Operational Issues
- Efficiency Needs
- Growth Needs
  - Capacity Assurance
  - Capacity Expansion
- Regulatory Needs
  - Permitting Changes
  - Monitoring Changes

Financial Analysis

- Revenues
  - Historical Revenue
  - Growth
  - Rate Adjustments
- Expenses
  - Salaries and Benefits
  - Operating Expenditures
  - Capital Improvements
  - Debt Service
- Key Performance Indicators
  - Fund Balance
  - Operating Ratio
  - Debt Service Coverage Ratio

Assumptions and Model Inputs

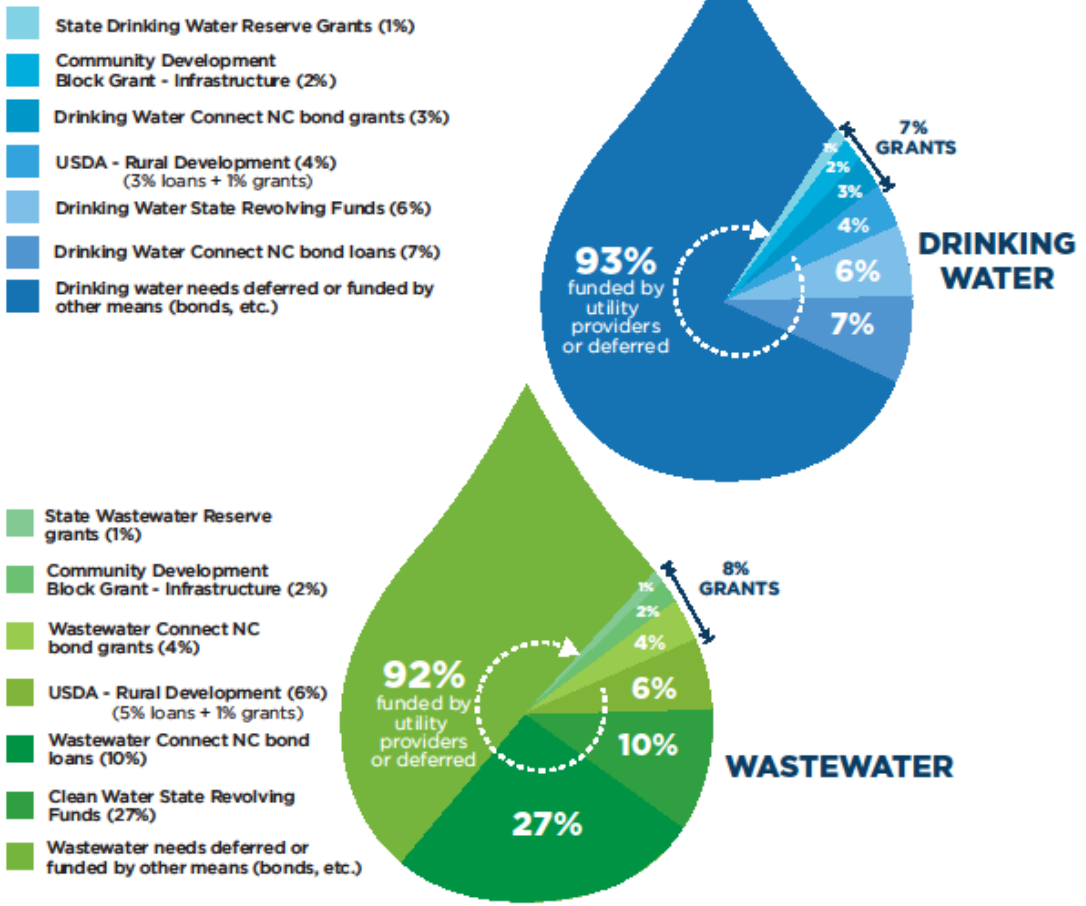
- Revenues
  - Growth Factoring (minor)
  - Impact of Rate Adjustments
- Expenses
  - Inflation
  - Capital Planning
  - Debt Strategies
- Fund Balance
  - Target Percent of Expenditures



Availability of Funding Sources

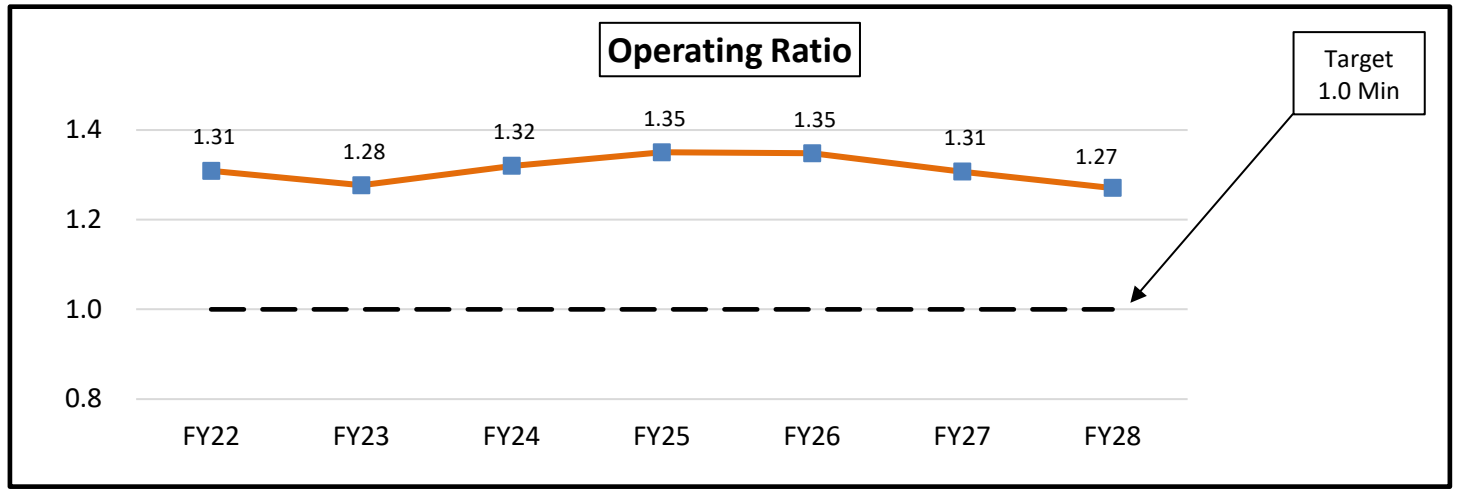
Agenda

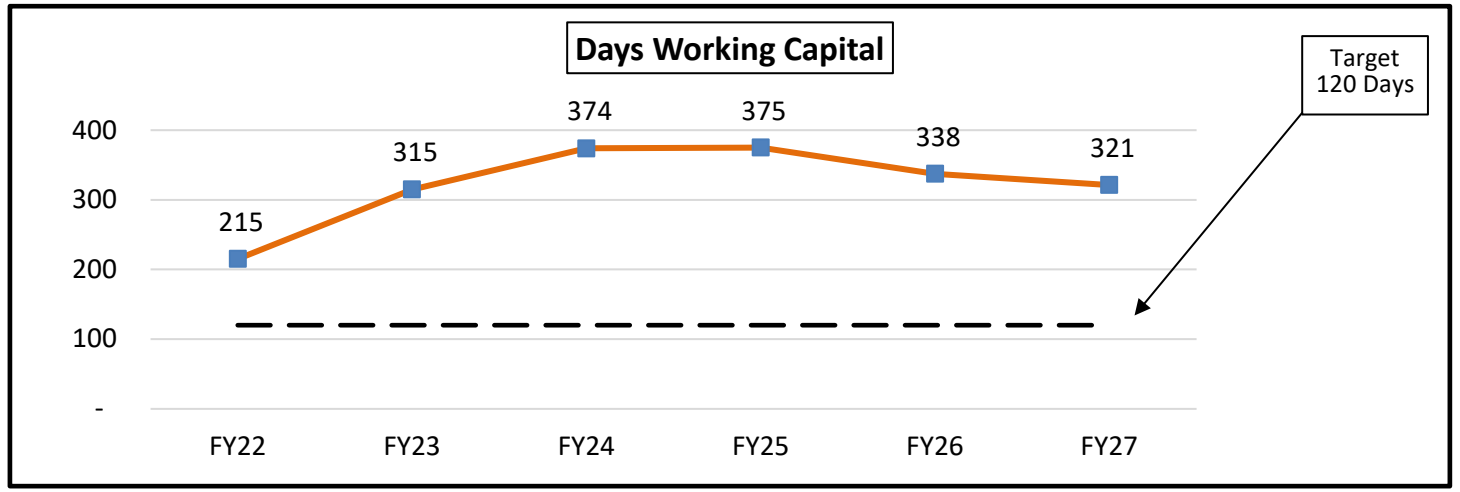
Estimated
Drinking Water and Wastewater
INFRASTRUCTURE NEEDS
and
FUNDING SOURCES
for FY2017 and FY2018



Source: 2017 NC DWI Statewide Water and Wastewater Infrastructure Master Plan
* Update currently in process

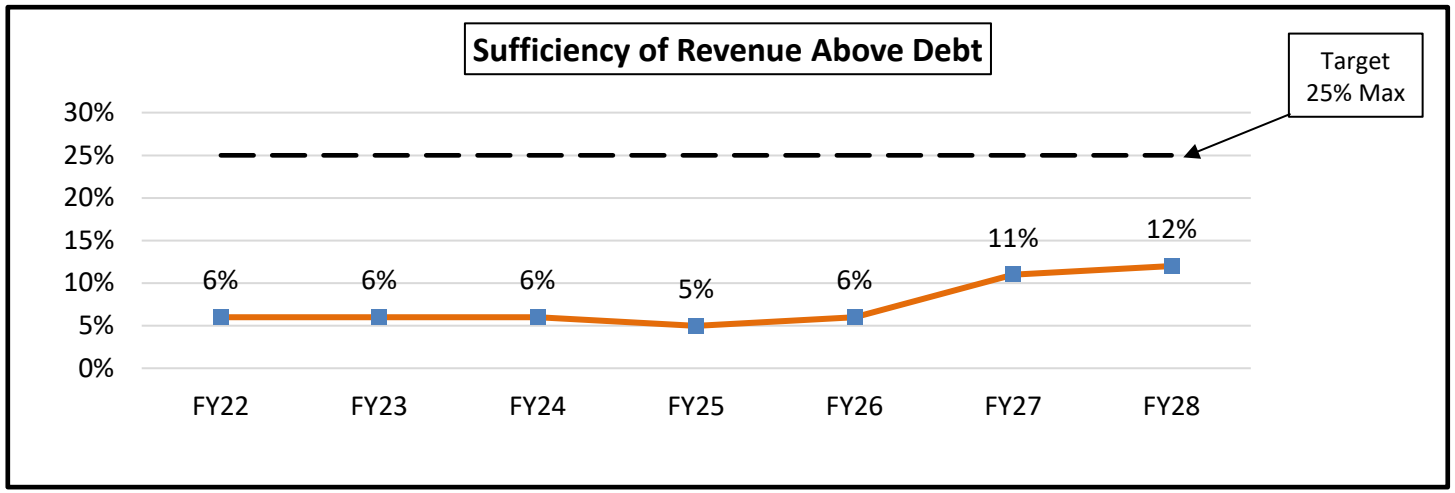
Water Utility Financial Benchmarks

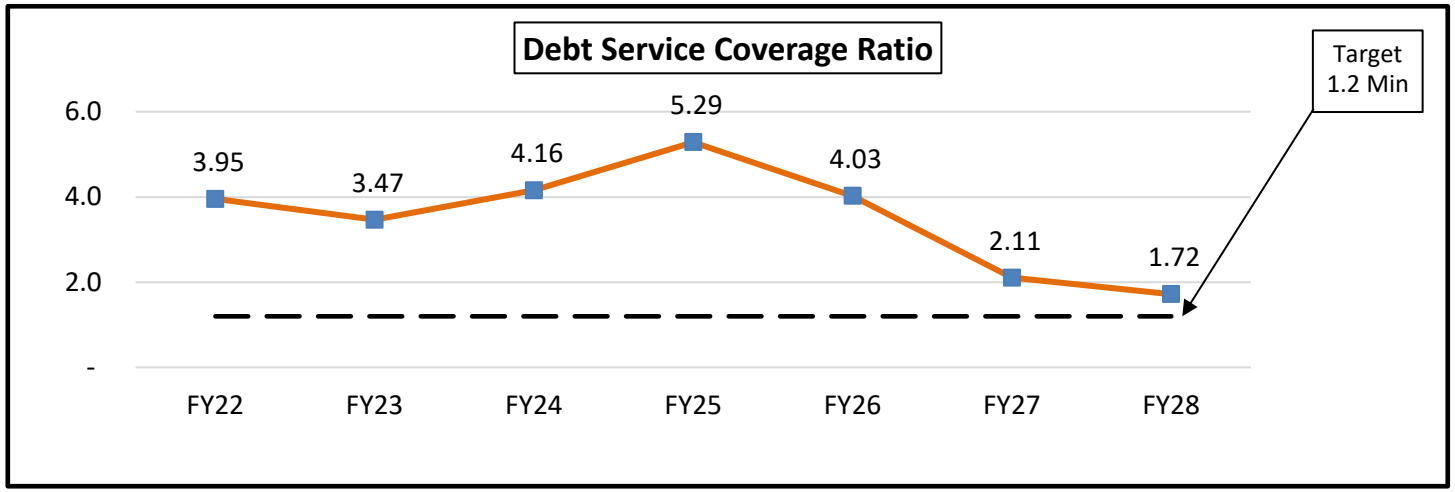




Agenda

Water Utility Financial Benchmarks

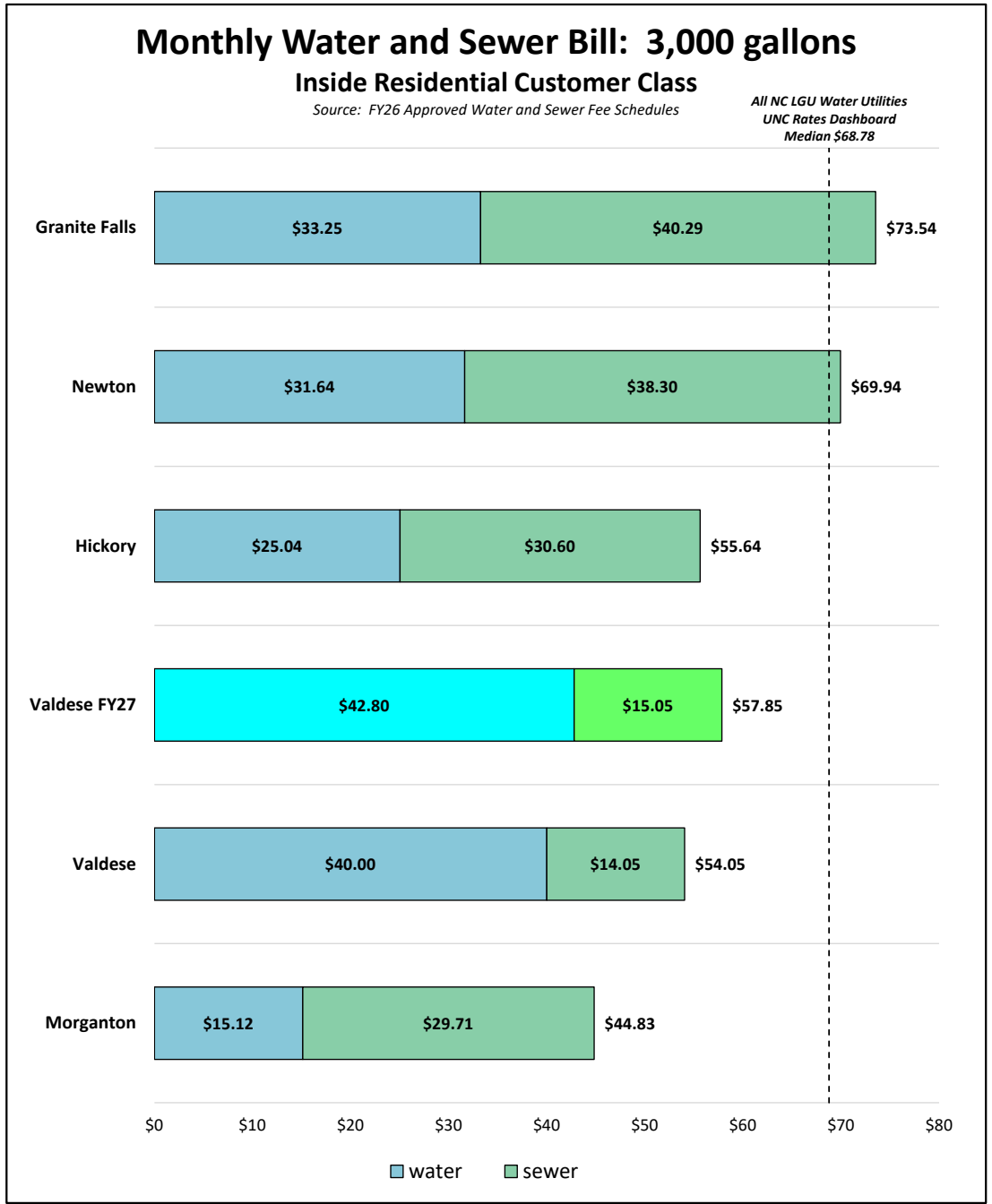




Comparison to Neighbors

Inside Residential Customer Class

FY26 Rates



Agenda

Town of Valdese Water and Sewer Utility Fund
Financial Model Output Summary
FISCAL YEAR 2026

Retain Fluoride System

Revenue

Description	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
Operating Revenue Existing Rates	7,681,000	7,692,000	7,718,000	7,745,000	7,772,000	7,799,000	7,827,000	7,855,000	7,883,000	7,911,000	7,940,000
New Revenue (Cumulative amount)	-	521,000	1,043,000	1,567,000	2,093,000	2,620,000	3,149,000	3,680,000	4,212,000	4,745,000	5,280,000
Projected Operating Revenue	7,681,000	8,213,000	8,761,000	9,312,000	9,865,000	10,419,000	10,976,000	11,535,000	12,095,000	12,656,000	13,220,000

Expenses

Operating Expenses	5,287,000	6,209,000	6,400,000	6,598,000	6,802,000	7,013,000	7,230,000	7,454,000	7,686,000	7,925,000	8,171,000
Capital Outlay	1,902,000	1,483,000	1,643,000	1,341,000	839,000	844,000	880,000	1,052,000	373,000	30,000	222,000
Existing Debt Service	491,000	472,000	471,000	471,000	470,000	428,000	428,000	441,000	441,000	439,000	438,000
Projected Debt Service	-	70,000	199,000	813,000	1,676,000	2,106,000	2,439,000	2,566,000	3,423,000	4,102,000	4,492,000

Percent Increase Applied

Overall Revenue Adjustment		7%	7%	7%	7%	7%	7%	7%	7%	7%	7%

Financial Outcomes

Description	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
Expenses to Cover	7,680,000	8,234,000	8,713,000	9,223,000	9,787,000	10,391,000	10,977,000	11,513,000	11,923,000	12,496,000	13,323,000
Difference / (Shortage)	1,000	(21,000)	48,000	89,000	78,000	28,000	(1,000)	22,000	172,000	160,000	(103,000)

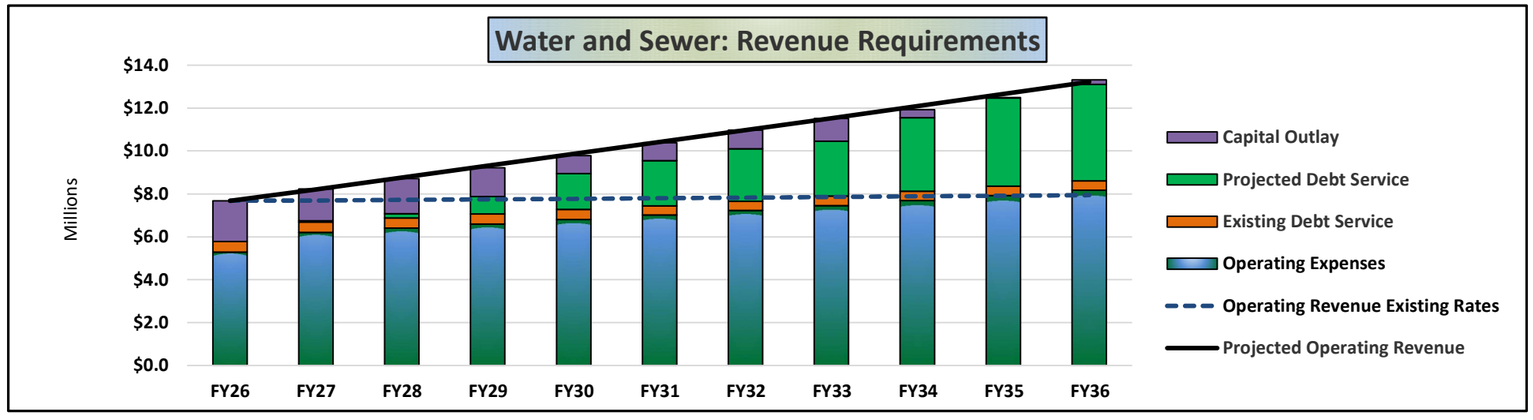
Effect on Average Customer Bill

Water Inside Residential Bill - Gallons:	3,000	$40.00	$42.80	$45.80	$49.05	$52.50	$56.20	$60.15	$64.40	$68.95	$73.80	$79.00
Water Outside Residential		$67.60	$72.35	$77.45	$82.90	$88.75	$95.00	$101.65	$108.80	$116.45	$124.65	$133.40
Percent Increase Applied			7%	7%	7%	7%	7%	7%	7%	7%	7%	7%
Sewer Inside Residential		$14.05	$15.05	$16.15	$17.30	$18.55	$19.85	$21.25	$22.75	$24.35	$26.10	$27.95
Percent Increase Applied			7%	7%	7%	7%	7%	7%	7%	7%	7%	7%

Financial Indicators

Fund Balance Tracker	5,781,000	5,760,000	5,808,000	5,897,000	5,975,000	6,003,000	6,002,000	6,024,000	6,196,000	6,356,000	6,253,000
Fund Balance % of Expenses to Cover	75%	70%	67%	64%	61%	58%	55%	52%	52%	51%	47%

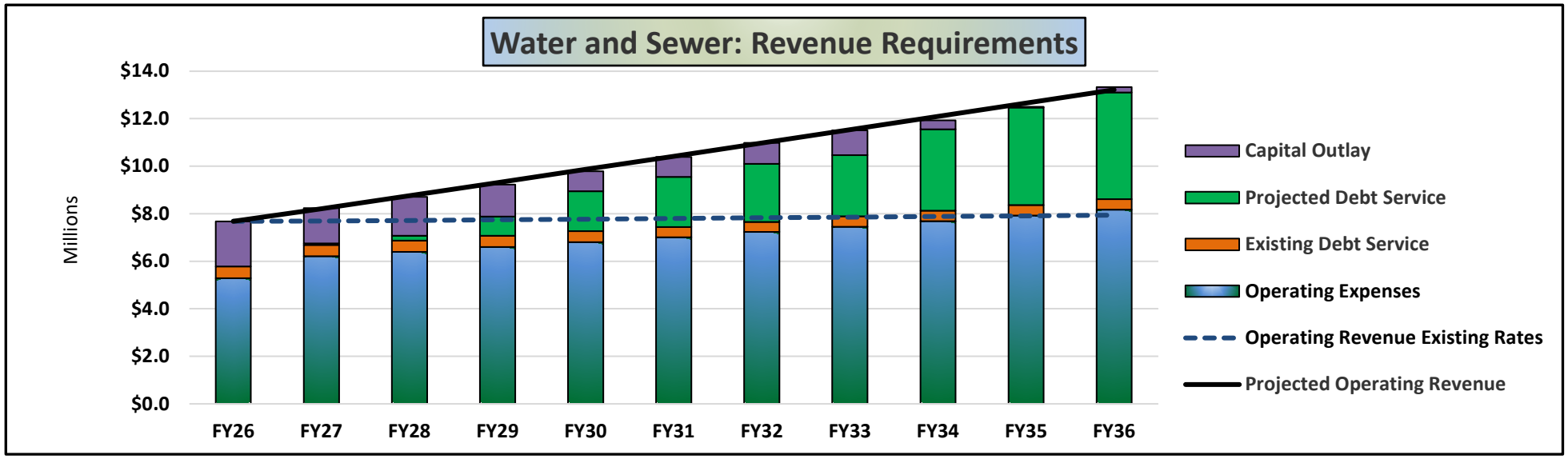
Summary Chart



Water/Sewer 10-Year Capital Investment

Description	Total CIP	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
Water Treatment	27,853,400	8,208,000	124,300	18,544,800	107,600	93,200	561,500	34,700	128,800	24,900	25,600
Wastewater Treatment	9,151,300	580,500	166,700	591,700	5,188,400	598,800	190,700	229,600	244,600	1,163,800	196,500
Distribution / Collection	33,440,000	3,145,100	2,364,200	3,358,600	2,437,600	3,624,100	2,759,400	1,837,900	6,684,300	4,149,900	3,078,900
Total Water/Sewer CIP	70,444,700	11,933,600	2,655,200	22,495,100	7,733,600	4,316,100	3,511,600	2,102,200	7,057,700	5,338,600	3,301,000

Revenue Requirements – Per Plan



Town of Valdese

Personnel Policies

TOWN OF VALDESE
PERSONNEL POLICY

BE IT RESOLVED by the Town Council of the Town of Valdese that the following policies apply to the appointment, classification, benefits, salary, promotion, demotion, dismissal, and conditions of employment of the employees of the Town of Valdese.

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PREFACE

The Valdese Town Council is responsible for establishing the personnel policies for Town Employees. This manual is designed to help employees understand how to successfully navigate employment with the Town. Whether you are a new employee or have been a Town of Valdese employee for many years, we believe you will find the information contained in the Employee Personnel Policies useful in understanding your responsibilities as a Town of Valdese employee and a helpful guide to explaining the benefits available to you.

The Town of Valdese Employee Personnel Policies provide the Town with a framework to promote consistent human resource management practices and procedures throughout all Town departments. We believe these policies promote a work environment that helps employees perform their duties to the best of their abilities in service to the citizens of Valdese.

Employees are responsible for becoming familiar and complying with the content of these policies. If you have questions about any of the policies and how they apply to you, you are encouraged to contact your supervisor or Human Resources for more information.

The Employee Personnel Policies do not constitute a guarantee or contract of employment and the Town reserves the right to change, revoke, interpret or add to any of these policies at any time at its sole discretion without prior notice. The Town is an “at-will” employer and retains the right to terminate employment at any time and for any reason not prohibited by law.

ARTICLE I. GENERAL PROVISIONS

Section 1. Purpose of the Policy

It is the purpose of this policy and the rules and regulations set forth to establish a fair and uniform system of personnel administration for all employees of the Town under the supervision of the Town Manager. This policy is established under authority of Chapter 160A, Article 7, of the General Statutes of North Carolina.

Section 2. At Will Employment

~~The employment relationship between the Town and the employee is terminable at the will of either at any time and with or without cause and with or without notice. No employee, officer or representative of the Town has any authority to enter into any agreement or representation, verbally or in writing, which alters, amends, or contradicts this provision or the provisions in these policies.~~

None of the benefits or policies set forth in these policies are intended, because of their publication, to confer any rights or privileges upon employees or to entitle them to be or remain employed by the Town. The contents of this document are presented as a matter of information only. These personnel policies are not a binding contract, but merely a set of guidelines for the implementation of personnel policies. The Town explicitly reserves the right to modify any of the provisions of these policies at any time and without any notice to employees. Notwithstanding any of the provisions within these policies, employment may be terminated at any time, either by the employee or by the Town, with or without cause and without advance notice.

Section 3. Merit Principle

All appointments and promotions shall be made solely on the basis of merit. No applicant for employment or employee shall be deprived of employment opportunities or otherwise adversely affected as an employee because of such individual's race, color, religion, ~~sex~~ gender, national origin, political affiliation, non-disqualifying disability, marital status, veteran status or age,sexual orientation, genetic information, or on the basis of actual or perceived gender identity.~~.~~

Section 4. Responsibilities of the Town Council

The Town Council shall be responsible for establishing and approving personnel policies, the position

classification and pay plan, and may change the policies and benefits as necessary. They also shall make and confirm appointments when so specified by the general statutes.

Section 5. Responsibilities of the Town Manager

The Town Manager shall be accountable to the Town Council for the administration and technical direction of the personnel program. The Town Manager shall appoint, suspend, and remove all Town employees except those whose appointment is otherwise provided for by law. The Town Manager shall make appointments, dismissals and suspensions in accordance with the Town charter and other policies and procedures spelled out in other Articles in this Policy.

The Town Manager shall supervise or participate in:

1. Recommending rules and revisions to the personnel system to the Town Council for consideration;
2. Making changes as necessary to maintain an up to date and accurate position classification plan;
3. Preparing and recommending necessary revisions to the pay plan;
4. Determining which employees shall be subject to the overtime provisions of FLSA;
5. Developing and administering such recruiting programs as may be necessary to obtain an adequate supply of competent applicants to meet the needs of the Town;
6. Performing such other duties as may be assigned by the Town Council not inconsistent with this Policy; and
7. Appointing an employee to the role of Human Resources Director.

Section 6. Responsibilities of the Human Resources Director

~~The responsibilities of the Human Resources Director are to make recommendations to the Town Manager on the following:~~

The responsibilities of the Human Resources Director shall be to ensure the establishment, implementation and management of a modern personnel system reflecting the Equal Employment Opportunity and Non-discriminatory vision and values of the Town of Valdese. Those responsibilities include, but shall not be limited to, the following:

1. Recommending rules and revisions to the personnel system to the Town Manager for consideration;

2. Recommending changes as necessary to maintain an up to date and accurate position classification plan;

3. Recommending necessary revisions to the pay plan;

4. Recommending which employees shall be subject to the overtime provisions of FLSA;

5. Maintaining a roster of all persons in the municipal service

6. Establishing and maintaining a list of authorized positions in the municipal service at the beginning of each budget year which identifies each authorized position, class title of position, salary range, any changes in class title and status, position number and other such data as may be desirable or useful;

7. Developing and administering such recruiting programs as may be necessary to obtain an adequate supply of competent applicants to meet the needs of the Town;

8. Developing and coordinating training and educational programs for Town employees;

9. Periodically investigating the operation and effect of the personnel provisions of this Policy; and

10. Performing such other duties as may be assigned by the Town Manager not inconsistent with this Policy.

Section 7. Application of Policies, Plan, Rules, and Regulations

The personnel policy and all rules and regulations adopted pursuant thereto shall apply to all Town employees. The Town Manager, Town Attorney, members of the Town Council and advisory boards and commissions will be exempted except in sections where specifically included. An employee violating any of the provisions of this policy shall be subject to appropriate disciplinary action, as well as prosecution under any civil or criminal laws which have been violated.

Section 8. Departmental Rules and Regulations

Because of the particular personnel and operational requirements of the various departments of the Town, each department is authorized to establish supplemental written rules and regulations applicable only to the personnel of that department. All such rules and regulations shall be subject to the approval of the Town Manager, and shall not in any way conflict with the provisions of this Policy, but shall be

considered as a supplement to this Policy. The Human Resources Director shall maintain a copy of such approved department rules and regulations.

Section 9. Definitions

For the purposes of this Policy, the following words and phrases shall have the meanings respectively ascribed to them by this section:

Adverse Action. A demotion, dismissal, reduction in pay, layoff, suspension, or an involuntary transfer.

Allocated Position. An allocated position is authorized as a regular position by the Town Council. Regular allocated positions are assigned a specific job title, salary grade, salary range, duties, and minimum qualifications. Appointments to allocated positions are made through a competitive selection process. All Town positions are subject to budget review and approval each year by the Town Council.

Applicant. One who applies for a vacant position by completing and submitting an application for employment regardless of current employment status (e.g. a current Valdese employee becomes an applicant when an application for another position is submitted).

Class. A position or group of positions having similar duties and responsibilities requiring similar qualifications which can be properly designated by one title indicative of the nature of work performed and which carry the same salary range.

Close Relationship. Means a mutually acceptable relationship, including dating, co-habitation, or other personal relationship between Town employees.

Compensatory Time (Comp Time). Under the Fair Labor Standards Act (FLSA) local governments may, at their discretion, compensate employees in time off rather than pay when employees work more than the standard workweek or work period hours for their classification (40 hours in a 7-day period; 171 hours for police and 212 hours for fire personnel in a 28-day cycle). The Comp Time is earned at the rate of one and one-half hours for each hour, or portion thereof, worked beyond the above stated standard workweek or work period hours. During any absence, employees are required to use any accrued Comp Time hours prior to the use of any vacation, sick or holiday leave.

Continuous Service. Years of regular service with the Town of Valdese without a termination and rehire of employment. This does not include Family and Medical leaves of absence or eligible Military Leave under the Uniformed Services Employment and Reemployment Rights Act (USERRA). Continuous service in regard to the Health Insurance for Retirees only includes full-time, regular

employees.

Demotion. Demotion is the movement of an employee to a position or classification having a lower salary range than the position or classification from which the reassignment is made.

Department Head. The highest level of supervision and coordination within a department or agency.

Exempt Employee. In accordance with the Fair Labor Standards Act, an employee's classification who is not required to be compensated for overtime for work performed beyond forty hours in a work week.

Full-time employee.

1. Regular: An employee, appointed to a regular established position, who is regularly scheduled to work at least 35 hours per week.

2. Temporary: An employee, appointed to a temporarily established position, who is regularly scheduled to work at least 35 hours per week.

Grievance. A claim or complaint based upon an event or condition which affects the circumstances under which an employee works, allegedly caused by misinterpretation, unfair application, or lack of established policy pertaining to employment expectations. A grievance may involve allegations of involuntary demotion, suspension, dismissal, sexual harassment, discriminatory practices and/or hostile work environment. A grievance is not allowed for performance evaluations, suspensions with pay and/or voluntary demotions. A grievance does not include being turned down for promotion or transfer unless discrimination is alleged to have caused said action.

Harassment. Any unwelcomed comment or treatment made because of race, color, religion, sex (including pregnancy), national origin, age, disability, retaliation, political affiliation, veteran status, genetic information that creates a hostile work environment or circumstance. This term includes sexual harassment.

Hostile Work Environment. An environment which is a reasonable person would find hostile or abusive and that the particular person who is the object of the harassment perceives to be hostile or abusive. Hostile work environment is determined by looking at several circumstances including the frequency of the alleged harassing conduct, its severity, whether it is physically threatening or humiliating and how it interferes with an employee's work performance or working conditions.

Immediate Family. ~~Parent, sibling, children, grandparents, grandchildren, plus the various combinations of half, step, in-law and adopted relationships that can be derived from those named.~~

A person's parents, siblings, spouse, children, or an individual related by blood whose close association

is an equivalent of a family relationship. Also included are others connected by birth, adoption, marriage, civil partnership, or cohabitation, such as grandparents, great-grandparents, grandchildren, great grandchildren, aunts, uncles, nieces and nephews, siblings-in-law, half-siblings, cousins, adopted children and step-parents/step-children, and cohabiting partners. For purposes of Federal and State use, this definition may be defined differently.

Intern. An individual assigned to specific and/or general tasks as a requirement or fulfillment for educational credit and/or experience.

Minimum Salary Rate. ~~The maximum salary authorized for an employee within an assigned salary range.~~
The minimum salary authorized for an employee within an assigned salary range, except that an employee in a "Trainee" or "Intern" status may be compensated at a rate below the minimum salary for the assigned salary range.

Merit Increase. An increase in salary within the same salary grade, based on meritorious service and/or performance of duties based on the performance evaluation system.

N**on-Exempt Employee.** In accordance with the Fair Labor Standards Act, an employee who is required to be compensated for overtime at the rate of time and one-half their regular rate of pay for all hours worked beyond forty hours in a workweek, or a sworn law enforcement working more than 171 hours in their established 28-day work period or 84 hours in a 14-day work period, or a firefighter working more than 212 hours in their established 28-day work period or 106 hours in a 14-day work period.

Part-time employee.

1. Regular Part-Time Employee: An employee appointed to a regularly established position, who is regularly scheduled to work less than 35 hours per week, but at least 20 hours per week.

2. Temporary Part-Time Employee: An employee appointed to a temporarily established position, who is regularly scheduled to work less than 35 hours per week.

Pay Plan. A schedule of pay grades and ranges systematized into sequential rates including minimum, midpoint and maximum for each class assigned to any given salary range.

Position. A group of current duties and responsibilities assigned by competent authority, requiring the full or part-time employment of one person, but the existence of a position or its identity does not

depend upon its being occupied by an employee.

Position Classification Plan. An approved plan by the Town Council that assigns classes (positions) to the appropriate pay grade.

Prior Service Credit. Recognition of time worked with another Retirement System employer (Local Governmental Employees Retirement System or Teachers and State Employees Retirement System). The recognized time must have been continuous and the break in service before employment by the Town of Valdese cannot have exceed one year. The recognized prior service credit shall only be used for the determination of "years worked" for vacation accrual.

Probationary Employee. A person appointed to an allocated position who has not yet successfully completed the designated probationary period. A probationary employee may be rejected, dismissed, demoted or suspended without the right to appeal. An employee who successfully completes the probationary period will be considered a regular employee of the Town.

Probationary Period. The initial six (6) months (12 months for Sworn Law Enforcement Officers, Fire Fighters, and Department Heads) of employment or promotion representing the period of observable work performance to determine the suitability and ability of the employee to satisfactorily perform the duties and responsibilities of the position. The Probationary Period may be extended up to an additional six (6) months but shall not exceed twelve (12) months (18 months for Sworn Law Enforcement Officers, Fire Fighters, and Department Heads).

Promotion. The reassignment of an employee to an existing position or classification in the Town service having a higher salary range than the position or classification from which the reassignment is made.

Reclassification. When, due to substantial and permanent changes, the majority of job duties, complexities and/or knowledge and skills required in a position are determined to be at a higher (or lower) classification level than the current level of the position, the position may be eligible for reclassification review. Changes in the nature, variety and complexity of job duties, the supervision received or supervision exercised, or the responsibility for staff and/or resources, may justify a reclassification review. Changes in the volume of work assigned, or an employee's performance, are not considered justification for a reclassification.

Reduction in Force. The abolishment of or reduction of all or some portion based on needs of the Town, work load and availability of funding.

Regular employee. An employee appointed to a regular full or part-time position who has successfully completed the designated probationary period. If the employee hired is designated a "trainee", the

employee shall also satisfy the minimum education and work experience requirements of the position becoming a regular employee.

Regular position. A position authorized for the fiscal year for a full twelve months and budgeted for twenty or more hours per week. All Town positions are subject to budget review and approval each year by the Town Council and all employees' work and conduct must meet Town standards.

Salary Grade. All positions that are sufficiently comparable to warrant one range of pay rates. For the purpose of this definition, the words “grade”, “salary range”, “level” and “range” are used interchangeably.

Salary Range. The salary/pay rate assigned to each pay grade of the salary plan including minimum, midpoint and maximum pay rates.

Salary Schedule. A listing, by pay grades, of all the approved salary ranges authorized by the Town Council for the various position classifications of Town government.

Temporary Employee. A person hired by the Town to perform additional, extra or special project assignment. May work on a seasonal or short-term basis. Temporary employees are paid on an hourly basis for hours actually worked and cannot work more than 25 hours, on average, in a workweek. They are not eligible for benefits except those mandated by State and Federal government. The temporary employee or the Town can, at any time or for any reason, terminate the employment relationship.

Trainee. An employee who does not meet minimum education or experience requirements for a position but can, within a specified period, meet the established minimum requirements. An employee designated as such, appointed to a position in any class for which the Department Head and Human Resources Director has authorized “trainee” appointments. An individual may not be appointed as a trainee if he/she possesses the acceptable training and experience for the regular class and must be appointed to the regular class when he/she gains the acceptable and experience. A trainee must be paid at a rate below the minimum of the regular class. A trainee will remain in probationary status until they meet the qualifications of the position.

Transfer. The reassignment of an employee from one position or department to another.

ARTICLE II. POSITION CLASSIFICATION PLAN

Section 1. Purpose.

The position classification plan provides a complete inventory of all authorized and allocated positions in the Town service, and an accurate description and specification for each class of employment. The plan standardizes job titles, each of which is indicative of a definite range of duties and responsibilities.

Section 2. Composition of the Position Classification Plan

The classification plan shall consist of:

1. A grouping of positions in classes which are approximately equal in difficulty and responsibility which call for the same general qualifications, and which can be equitably compensated within the same range of pay under similar working conditions;

2. Class titles descriptive of the work of the class;

3. Written specifications for each class of positions; and

4. An allocation list showing the class title of each position in its assigned pay grade.

Section 3. Use of the Position Classification Plan

The classification plan is to be used:

1. In determining lines of promotion and in developing employee training programs;

2. In determining salary to be paid for various types of work;

3. In determining personnel costs in departmental budgets; and

4. In providing uniform job terminology.

Section 4. Administration of the Position Classification Plan

The Human Resources Director shall allocate each position covered by the classification plan to its appropriate class, and shall be responsible for the administration of the position classification plan. The Human Resources Director shall periodically review portions of the classification plan and recommend appropriate changes to the Town Manager.

Section 5. ~~**Authorization of New Positions and the Position Classification Plan**~~

~~**New positions shall be established upon recommendation of the Town Manager and approval of the Town Council. New positions shall be recommended to the Town Council with a recommended class title after which the Town Manager shall either allocate the new position into the appropriate existing class, or revise the position classification plan to establish a new class to which the new position may be allocated. The position classification plan, along with any new positions or classifications shall be approved by the Town Council and be on file with the Human Resources Director. Copies will be available to all Town employees for review upon request.**~~

Position Control and Organizational Authority

Pursuant to N.C. General Statute § 160A-148, the Town Manager shall serve as the chief administrator of the Town and shall be responsible for the administration of all municipal affairs placed in the Manager's charge by the Town Council. Consistent with this authority, the Town Manager is authorized to establish, modify, reclassify, and eliminate positions within the Town's organizational structure, and to appoint, suspend, or remove employees, in accordance with adopted personnel policies and applicable law.

The Town Manager shall keep the Town Council informed of material organizational or staffing changes, including the creation, elimination, or significant reclassification of positions. Such notification shall be provided in a timely manner for informational purposes only, unless otherwise required by law.

The Town Council retains authority to adopt personnel policies, establish the position classification and pay plan, and appropriate funding through the annual budget ordinance. No position shall be filled, nor compensation paid, unless sufficient funding has been authorized by the Town Council in accordance with the Local Government Budget and Fiscal Control Act (G.S. Chapter 159).

Nothing in this policy shall be construed to authorize expenditures or staffing levels in excess of those approved in the adopted budget ordinance.

Section 6. Request for Reclassification

When changes have occurred in a classification resulting in substantial and permanent changes in job duties, complexities, responsibilities and/or authorities, it is the responsibility of the Department Head to notify the Human Resources Director of such changes. Upon receipt of such notification, the Human Resources Director shall study the classification and make a determination regarding any changes in the essential functions. At the conclusion of the study the Human Resources Director shall recommend to the Town Manager any necessary revision to the classification.

ARTICLE III. THE PAY PLAN

Section 1. Definition

The pay plan includes the basic salary schedule and the "Assignment of Classes to Grades" adopted by the Town Council. Each position is assigned a classification title and each title is assigned to a salary grade with a specific salary range. Positions are assigned to grades within the pay plan based on the duties and responsibilities assigned. Positions with more complex tasks, more responsibility, or requiring more technical knowledge are assigned to higher salary grades than positions with lower responsibilities or knowledge requirements. Salary grade ranges are set based on two components: competitiveness with the market and internal equity with similar positions and occupational groups. The salary schedule consists of the minimum, midpoint and maximum rates of pay for all classes of positions, and a designation of the standard hours in the work week for each position.

Section 2. Administration and Maintenance

The Town Manager, assisted by the Human Resources Director, shall be responsible for the administration and maintenance of the pay plan. All employees covered by the pay plan shall be paid at a rate listed within the salary range established for the respective position classification, except for employees in trainee status or employees whose existing salaries are above the established maximum rate following transition to a new pay plan.

The pay plan is intended to provide equitable compensation for all positions, reflecting differences in the duties and responsibilities, the comparable rates of pay for positions in private and public employment in the area, changes in the cost of living, the financial conditions of the Town, and other factors. To this end, the Human Resources Director shall make periodic comparative studies of all factors affecting the level of salary ranges including the consumer price index, anticipated changes in surrounding employer plans, and other relevant factors, and will recommend to the Town Manager such changes in salary ranges as appear to be pertinent. Such changes shall be made in the salary ranges such that the minimum rate, all intervening rates, and the maximum change according to the market. Periodically, the Town Manager shall recommend that individual salary ranges be studied and adjusted as necessary to maintain market competitiveness. Such adjustments will be made by increasing or decreasing the assigned salary grade for the class and adjusting the rate of pay for employees in the class when the action is approved by the Town Council.

Section 3. Starting Salaries

All persons employed in positions approved in the position classification plan shall be employed at the minimum rate for the classification in which they are employed; however, exceptionally well qualified applicants may be employed above the minimum rate of the established salary range upon recommendation of the Human Resources Director and approval of the Town Manager. Such recommendation and approval may be based on such factors as exceptional qualifications of the applicant, shortage of qualified applicants, equal pay justification or operational need.

Section 4. Trainee Designation and Provisions

Applicants being considered for employment or Town employees who do not meet all of the requirements for the position for which they are being considered may be hired, promoted, demoted, or transferred by the Town Manager to a "trainee" status. In such cases, a plan for training, including a time schedule, must be prepared by the Department Head.

"Trainee" salaries shall be no more than two grades below the minimum salary rate established for the position for which the person is being trained. A new employee designated as "trainee" shall be regarded as being in a probationary period. However, probationary periods shall be no less than six months and trainee periods may extend from three to eighteen months. A trainee shall remain a probationary employee until the trainee period is satisfactorily completed.

If the training is not successfully completed to the satisfaction of the Town Manager, the trainee shall be transferred, demoted, or dismissed. If the training is successfully completed, the employee shall be paid at least at the minimum rate established for the position for which the employee was trained.

Section 5. Merit Pay

Upward movement within the established salary range for an employee is not automatic, but rather based upon specific performance-related criteria. Procedures for determining performance levels and performance pay increases or other performance-related movement within the range shall be established in procedures approved by the Town Manager. Funding for merit pay adjustments is contingent upon annual review and consideration of the Town Council.

Section 6. Merit Pay Bonus

Employees who are at the maximum amount of the salary range for their position classification are eligible to be considered for a Merit Bonus at their regular performance evaluation time. Merit bonuses

shall be awarded based upon the performance of the employee as described in the performance evaluation and in the same amounts as employees who are within the salary range. Merit bonuses, contingent upon Town Council annual approval shall be awarded in lump sum payments and do not become part of base pay.

Section 7. Salary Effect of Promotions, Demotions, Transfers, and Reclassifications

Promotions. A promotion is the movement of an employee to a position in a class assigned to a higher salary range. The purpose of the promotion pay increase is to recognize and compensate the employee for taking on increased responsibility. When an employee is promoted, the employee's salary shall normally be advanced to the minimum rate of the new position, or to a salary which provides an increase of at least 5% over the employee's salary before the promotion, whichever is greater. In the event of highly skilled and qualified employees, shortage of qualified applicants, or other reasons related to the merit principle of employment, the Town Manager may set the salary at an appropriate rate in the range of the position to which the employee is promoted that best reflects the employee's qualifications for the job and relative worth to the Town, taking into account the range of the position and relative qualifications of other employees in the same classification. In no event, however, shall the new salary exceed the maximum rate of the new salary range. In setting the promotion salary, the Town shall consider internal comparisons with other employees in the same or similar jobs.

Demotions. ~~Demotion is the involuntary movement of an employee from one position to a position in a class assigned to a lower salary range. When an employee is demoted to a position for which qualified, the salary shall be decreased by 5%. Salaries of demoted employees may be no greater than the maximum of the new range.~~

A demotion is a move to a position in a lower salary grade. Demotions can be either voluntary, where the employee chooses to take a position in a lower salary grade, or involuntary/disciplinary, resulting from inefficiency in performance or as a disciplinary action. When an employee is voluntarily demoted to a position for which qualified, the employee's salary shall be reduced to reflect the decrease in job responsibilities. The new salary shall be set in the lower pay range that provides a salary commensurate with the employee's qualifications and is consistent with the placement of other employees within the same classification. Employees who accept a voluntary demotion and retain their salary, and are then promoted with 24 months, will retain that same salary. If the demotion is the result of discipline, the salary shall be decreased by at least 5%. If the salary of the demoted employee is above the maximum of the new range, the employee's salary shall be maintained at that level until such time as the employee's salary range is increased above the employee's current salary.

Reassignments. A reassignment is defined as the voluntary movement to a position in a lower salary range. When an employee takes a reassignment, the salary shall be set at the rate in the lower pay range

which provides a salary commensurate with the employees' qualifications to perform the job and consistent with the placement of other employees within the same classification. Salary may be retained at the same level when this option does not create internal inequities with other employees in the same or similar job.

Transfers. The salary of an employee reassigned to a position in the same class or to a position in a different class within the same salary range shall not be changed by the reassignment.

Reclassifications. A reclassification is a change in a position's salary grade and title due to substantial and permanent increases or decreases in job responsibilities, complexities, duties and authorities. An employee whose position is reclassified to a class having a higher salary range shall receive a pay increase of 5% or an increase to the minimum rate of the new pay range, whichever is higher.

If the position is reclassified to a lower pay range, the employee's salary shall remain the same. If the employee's salary is above the maximum established for the new range, the salary of that employee shall be maintained at the current level until the range is increased above the employee's salary.

Section 8. Salary Effect of Salary Range Revisions

A salary range revision is a change in the salary range or grade assigned to a specific class of positions. The change may be based upon increased salaries in the relevant labor market, recruitment and retention data or increased complexity in job content. When a class of positions is assigned to a higher salary range, employees in that class shall receive a pay increase of 5%, or to the minimum rate of the new range, whichever is higher. When a class of positions is assigned to a lower salary range, the salaries of employees in that class will remain unchanged. If this assignment to a lower salary range results in an employee being paid at a rate above the maximum rate established for the new class, the salary of that employee shall be maintained at that level until such time as the employee's salary range is increased above the employee's current salary.

Section 9. Transition to a New Salary Plan

The following principles shall govern the transition to a new salary plan:

1. No employee shall receive a salary reduction as a result of the transition to a new salary plan.

2. All employees being paid at a rate lower than the minimum rate established for their respective classes shall have their salaries raised at least to the new minimum rate for their classes. If the employee has passed probation, the employee's salary shall be advanced at least to the probation

completion amount in the new range.

3. All employees being paid at a rate above the maximum rate established for their respective classes shall have their salaries maintained at that salary level with no increases until such time as the employees' salary range is increased above the employees' current salary.

Section 10. Effective Date of Salary Changes

Salary changes approved after the first working day of a pay period shall become effective at the beginning of the next pay period, or at such specific date as may be provided by procedures approved by the Town Manager.

Section 11. Overtime Pay Provisions

Employees of the Town can be requested and may be required to work in excess of their regularly scheduled hours as necessitated by the needs of the Town and determined by the Department Head, or Town Manager. Overtime work should normally be approved in advance by the Department Head, Town Manager or other designated Town official. ; however, employees are not to perform work during any time they are not scheduled to work unless they receive approval from their Department Head. Working unapproved overtime may result in disciplinary action, up to and including termination of employment.

To the extent that local government jurisdictions are so required, the Town will comply with the Fair Labor Standards Act (FLSA). The Human Resources Director shall determine which jobs are "non-exempt" and are therefore subject to the Act in areas such as hours of work and work periods, rates of overtime compensation, and other provisions.

Non-exempt employees will be paid at a straight time rate for hours up to the FLSA established limit for their position (usually 40 hours in a 7-day period; 171 hours for police and 212 hours for fire personnel in a 28-day cycle). Hours worked beyond the FLSA established limit will be compensated in either time or pay at the appropriate overtime rate. In determining eligibility for overtime in a work period, only hours actually worked shall be considered; in no event, will Comp. Time, vacation leave, sick leave, or holidays be included in the computation of hours worked for FLSA purposes.

Section 12. Compensatory Time (Comp Time)

From time to time it will be necessary for Non-Exempt employees to work beyond their standard

workweek or work period hours in order to accomplish various tasks and projects required in the delivery of services to the Town's citizens.

Compensatory Time (Comp Time) shall apply to overtime hours worked by those employees classified as Non-Exempt under the Fair Labor Standards Act guidelines and regulations. Overtime hours are defined as those hours, or portion of hours, worked beyond the standard 40-hour workweek schedule for non-public safety employees. For public safety employees (sworn law enforcement officers and firefighters) the standard work period is 171 hours (law enforcement) and 212 hours (firefighters). The following guidelines shall apply to the administration of Comp Time:

1. No employee shall earn overtime or compensatory time without prior authorization by the Department Head. The administration and management of compensatory time is the responsibility of each Department Head.
2. Compensatory leave balances may not exceed 40 hours except for public safety employees (sworn police and firefighting employees) who may not accrue more than 48 hours. Any overtime worked after such maximum balances must be compensated in pay.
3. Whenever practicable, Departments Heads will schedule employee time off on an hour-for-hour basis within the applicable workweek or work period for non-exempt employees, instead of compensating for overtime.
4. ~~Employees are required to use any accrued compensatory time before June 30th, the end of each fiscal year. Employees, if they choose, may retain and carry over up to twelve (12) hours of compensatory time at the beginning of each fiscal year.~~
4. Employees are required to use any accrued compensatory time before June 30, the end of each fiscal year. Employees, if they choose, may retain and carry over up to twenty-four (24) hours for non-shift workers and forty-eight (48) hours for shift workers into the next fiscal year.
5. Department Heads shall maintain a record of employee compensatory accrual and usage and shall report each employee's compensatory time record to the Human Resources Director at the beginning of each calendar quarter (the first week in January, April, July and October).

~~Employees in positions determined to be "exempt" from the FLSA (as Executive, Administrative or Professional staff) will not receive pay for hours worked in excess of their normal work periods. These employees may be granted flexible time by their supervisor on an hour for hour basis where the convenience of the department allows. Such flexible time is not guaranteed to be taken and ends without compensation upon separation from the organization.~~

Section 13. Flex Time

Employees in positions classified as "exempt" from the FLSA (Executive, Administrative, or Professional staff) will not receive additional pay for hours worked in excess of their normal work

periods (typically 40 hours per week). These employees may, at their supervisor's discretion and where the needs of the department allow, be granted flexible time off ("Flex Time") on an hour-for-hour basis.

Flex Time is not guaranteed to be taken and has no cash value. Any unused Flex Time is forfeited upon separation from employment.

Exempt employees may not carry more than 120 hours of Flex Time. In emergency situations or during staffing shortages, the Town Manager may authorize a temporary extension of this limit. Following such authorization, the Town Manager or their designee shall notify the employee that they have twelve (12) months to reduce their accumulated Flex Time below the 120-hour threshold. Any Flex Time exceeding this limit that is not used within the twelve-month period will be forfeited.

Section 143. Call-back and Stand-by Pay

The Town provides a continuous twenty-four hour a day, seven day a week service to its customers. Therefore, it is necessary for certain employees to respond to any reasonable request for duty at any hour of the day or night. One of the conditions of employment with the Town is the acceptance of a share of the responsibility for continuous service, in accordance with the nature of each job position. If an employee fails to respond to reasonable calls for emergency service, either special or routine, the employee shall be subject to disciplinary actions up to and including dismissal by the Town Manager.

Call-back. Non-exempt employees will be guaranteed a minimum payment of two hours of wages for being called back to work outside of normal working hours. "Call-back" provisions do not apply to previously scheduled overtime work (scheduled one or more days in advance).

Stand-by. Non-exempt employees required to be on "stand-by" duty will be paid for three hours of work for each week (approximately 128 hours, excluding work time) of stand-by time they serve. Stand-by compensation for less than one full week shall be determined by the ratio of .0234 hours of pay per one hour of stand-by time. Hours actually worked while on stand-by are calculated beginning when the employee reports to the work site and are added to the regular total of hours worked for the week. Stand-by time is defined as that time when an employee must carry a pager or other communication device and must respond immediately to calls for service.

Stand-by time is normally assigned in seven day increments. Employees designated for stand-by time must be fit for duty (not under the influence of any alcohol or drugs and able to respond within 30 minutes). Stand-by schedule changes must be approved by the department head.

Section 154. Payroll Deduction

Deductions shall be made from each employee's salary, as required by law. Additional deductions may be made upon the request of the employee on determination by the Town Manager as to capability of payroll equipment, associated increase in workload and appropriateness of the deduction.

Section 16~~5~~. Hourly Rate of Pay

Employees working in a part-time or temporary capacity with the same duties as full-time employees will work at a rate in the same salary range as the full-time employees.

Section 17~~6~~. Longevity

The Town of Valdese values the years of satisfactory performance provided by employees in their delivery of services to our citizens. The Town Council may appropriate funds, subject to annual review, in support of this recognition and the amount of longevity pay is subject to change each year, depending on the compensation package recommended by the Town Manager and approved by the Town Council. Employees may be eligible for longevity pay provided the conditions stated within this section are met.

1. Employees must have completed a minimum of five years of continuous full-time service to receive any longevity pay. Determination of years of continuous full-time service will be calculated annually. Employees who have not completed a minimum of five years of continuous service shall receive a payment in accordance with the below table.

2. An employee on continuous leave without pay for more than ninety (90) work days during the calendar year shall not be eligible for longevity payment in that calendar year.

3. An employee who resigns or is terminated from his/her position with the Town of Valdese, but is re-hired by the Town, will have his/her length of service calculated from the beginning of the latest term of full-time regular employment.
4. In order to receive longevity pay, in addition to fulfilling the preceding requirements, an employee must be on the active payroll, or on approved leave without pay status, at the time of the ~~November~~ longevity payment. Longevity payments shall be made as part of the last payroll of the employee's anniversary date.

The longevity payments will be based on the following schedule. Years of Service are calculated as of the employee's employment anniversary date each calendar year. Longevity payments are not considered a part of an employee's annual base pay and appropriate federal, state, retirement, etc. deductions will be made from the payment.

Longevity amounts shall be as follows for employees hired prior to November 6, 2007 with a $3~~2~~,000 maximum for any one individual:

Years of Service	Amount
1-2 years	1% of annual Salary or $400 whichever is greater
3-4 years	1.5% or $400 whichever is greater
5-9 years	$ 2.0%
10-14 years	$ 2.5%
15-19 years	$ 3.0%
20 -29 years	$ 3.5%
30 plus years	$ 4.0%

Longevity amounts shall be as follows for employees hired on or after November 6, 2007 ~~with a $2,000 maximum for any one individual:~~ and no later than April 30, 2020, with a $3,000 maximum for any one individual:

Years of Service	Amount
0- but less than 5 years	-0-
5 but less than 10 years	2.0%
10 but less than 15 years	2.5%
15 but less than 20 years	3.0%
20 but less than 30 years	3.5%
30 plus years	4.0%

Longevity amounts shall be as follows for employees hired on or after May 1, 2020 ~~with a $2,000 maximum for any one individual:~~ and no later than June 30, 2026, with a $2,000 maximum for any one individual:

Years of Service	**Longevity Amount**
5 but less than 10 Years	$500.00
10 but less than 15 Years	$750.00
15 but less than 20 Years	$1,000.00
20 but less than 25 Years	$1,250.00
25 or more Years	$2,000.00

Longevity amounts shall be as follows for employees hired on or after July 1, 2026 with a $3,000 maximum for any one individual:

Years of Service	Amount
0- but less than 5 years	-0-
5 but less than 10 years	2.0%
10 but less than 15 years	2.5%

15 but less than 20 years	3.0%
20 but less than 30 years	3.5%
30 plus years	4.0%

Effective July 1, 2026, employees employed on or after July 1, 2026 shall receive Longevity payments, as may be budgeted and authorized, under the longevity payment schedule in effect at the time of longevity eligibility.

Section 18~~7~~. Pay for Interim Assignments in a Higher-Level Classification

An employee who is formally designated by the Town Manager to perform the duties of a job that is assigned to a higher salary grade than that of the employee's regular classification shall receive an increase for the duration of the interim assignment, so long as the Interim Assignment is for 30, or greater, work days. The employee shall receive a salary adjustment to the minimum level of the job in which the employee is performing or an increase of 5%, whichever is greater. The salary increase shall be temporary and upon completion of the assignment, the employee shall return to the salary he/she would have had if not assigned in the interim role, considering any increases the employee would have received if they had not been placed in the interim role.

ARTICLE IV. RECRUITMENT AND EMPLOYMENT

Section 1. Equal Employment Opportunity Policy

The Town of Valdese fosters, maintains and promotes a consistent recruitment program to promote equal employment opportunity and to identify and attract the most qualified applicants for all vacancies. This is achieved through consistency in evaluating all applicants on the same criteria, providing reasonable accommodation as needed, and by applying consistent testing methods when applicable. The Town shall select employees on the basis of the applicant's qualifications for the job and award them with respect to compensation and opportunity for training and advancement, including upgrading and promotion, without regard to age, ~~sex~~ gender(including pregnancy), race, color, religion, national origin, non-disqualifying disability, political affiliation, veteran status, marital status, ~~or~~ sexual orientation, genetic information, or on the basis of actual or perceived gender identity.~~.~~

Section 2. Implementation of Equal Employment Opportunity Policy

All Town employees responsible for recruitment and employment will continue to review regularly the implementation of this personnel policy and relevant practices to assure that equal employment opportunity based on reasonable, job-related requirements i~~s~~ are being actively observed and administered so that no employee or applicant for employment shall suffer discrimination because of age, g e n d e r ~~sex~~ (including pregnancy), race, color, religion, non-disqualifying disability, national origin, political affiliation, veteran status, ~~or~~ marital status, sexual orientation, genetic information, or on the basis of actual or perceived gender identity.~~.~~ Notices with regard to equal employment matters hall be posted in conspicuous places on Town premises in places where notices are customarily posted.

Section 3. Recruitment, Selection and Appointment

Recruitment Sources. When position vacancies occur, the Human Resources Director shall publicize these opportunities for employment, including applicable salary information and employment qualifications. ~~Open positions shall be advertised for a minimum of seven calendar days prior to any offer of employment being made. Information on job openings and hiring practices may be provided to a variety of recruitment sources, including professional organizations and news media. In addition, notice of vacancies shall be posted on the Town's website and at designated conspicuous sites within departments if practical. Individuals shall be recruited from a geographic area as wide as necessary and for a period of time sufficient to ensure that well-qualified applicants are obtained for Town service. The North Carolina Division of Employment Security may be used as a recruitment source.~~ Open positions shall be advertised for a period of time sufficient to attract qualified candidates. In order to establish a diverse and qualified applicant pool, vacancy advertisement announcements may be

advertised on the Town's website and other relevant websites. Information on job openings and hiring practices may also be provided to a variety of recruitment sources, including professional organizations and news media. All vacancy announcements shall contain assurances of equal employment opportunity and shall comply with Federal and State statutes.In rare situations because of emergency conditions, high turnover, etc., the Town may hire or promote without advertising jobs, upon approval of the Town Manager.

~~**Job Advertisements.** Jobs may be advertised in local newspapers, professional publications, and other relevant publications in order to establish a diverse and qualified applicant pool. Employment advertisements shall contain assurances of equal employment opportunity and shall comply with Federal and State statutes.~~

Application for Employment. All persons expressing interest in employment with the Town shall be given the opportunity to file an application for employment for positions which are vacant.

Selection. Department Heads, with the assistance of the Human Resources Director, shall make such investigations and conduct such examinations as necessary to assess accurately the knowledge, skills, and experience qualifications required for the position, including education verified and criminal history where job-related using the DCI when needed. All selection devices administered by the Town shall be valid measures of job performance.

Appointment. Before any commitment is made to an applicant either internal or external, the Department Head shall make recommendations to the Human Resources Director including the salary to be paid, and the reasons for selecting the candidate over other candidates. The Human Resources Director and Department Head shall recommend approval of appointments and the starting salary for all applicants to the Town Manager. The Town Manager shall approve appointments and the starting salary for all applicants.

Section 4. Probationary Period

An employee appointed or promoted to a regular position shall serve a probationary period. The probationary period serves as an extension of the selection process. It provides time for the employee to adjust and allows the supervisor time to ensure the new employee can satisfactorily meet performance expectations before granting regular status. Employees shall serve a six-month probationary period, except that employees in sworn police, fire, and Department Head positions shall serve a twelve-month probationary period. Employees hired as "trainees" shall remain on probation until the provisions of their traineeship are satisfied. During the probationary period, supervisors shall monitor an employee's performance and communicate with the employee concerning performance progress by way of a written and signed performance evaluation form. The performance evaluation form will be sent to and maintained in the

employee's personnel file located in Human Resources. Employees serving twelve-month probationary periods shall have a review at the end of six months as well as before the end of twelve months.

Before the end of the probationary period, the supervisor shall conduct a performance evaluation conference with the employee and discuss accomplishments, strengths, and needed improvements. A summary of this discussion shall be documented in the employee's personnel file. The supervisor shall recommend in writing whether the probationary period should be completed, extended, or the employee transferred, demoted, or dismissed. Probationary periods may be extended for a maximum of six additional months.

Disciplinary action, including demotion and dismissal, may be taken at any time during the probationary period of a new hire without following the steps outlined in this policy.

A promoted employee who does not successfully complete the probationary period may be transferred or demoted to a position in which the employee shows promise of success. If no such position is available, the employee shall be dismissed. Promoted and demoted employees who are on probation retain all other rights and benefits such as the right to use of the grievance procedures.

Section 5. Promotion

Promotion is the movement of an employee from one position to a vacant position in a class assigned to a higher salary range. It is the Town's policy to create career opportunities for its employees whenever possible. Therefore, when a current employee applying for a vacant position is best suited of all applicants, that applicant shall be appointed to that position. The Town will balance three goals in the employment process: 1) the benefits to employees and the organization of promotion from within; 2) providing equal employment opportunity and a diversified workforce to the community; and 3) obtaining the best possible employee who will provide the most productivity in that position. Therefore, except in rare situations where previous Town experience is essential (such as promotions to Police Sergeant), or exceptional qualifications of an internal candidate so indicate, the Town will consider

external and internal candidates rather than automatically promote from within. Candidates for promotion shall be chosen on the basis of their qualifications and their work records. Internal candidates shall apply for promotions using the same application process as external candidates.

Section 6. Demotion and Reassignment

Demotion is the movement of an employee from one position to a position in a class assigned to a lower salary range. Demotion may be voluntary or involuntary. A voluntary demotion may be called a "reassignment." An employee whose work or conduct in the current position is unsatisfactory may be demoted provided that the employee shows promise of becoming a satisfactory employee in the lower position. Such disciplinary demotion shall follow the disciplinary procedures outlined in this Policy.

An employee who wishes to accept a position with less complex duties and reduced responsibilities may request a reassignment. A reassignment is not a disciplinary action and is made without using the above-referenced disciplinary procedures.

Section 7. Transfer

Transfer is the movement of an employee from one position or department to another. If a vacancy occurs and an employee in another department is eligible for a transfer, the employee shall apply for the transfer using the usual application process. The Department Head wishing to transfer an employee to a different department or classification shall make a recommendation through the Human Resources Director to the Town Manager with the consent of the receiving Department Head. Any employee transferred without requesting the action may appeal the action in accordance with the grievance procedure outlined in this Policy. An employee who has successfully completed a probationary period may be transferred into the same classification without serving another probationary period.

Section 8. Re-Hire or Employment of Retirees

For special projects or where specific or unique qualifications or experience are needed to fill a vacancy or an identified Town need, the Manager may hire, or re-hire, a retired Town of Valdese employee, or a retired employee from another retirement system employer. The retired employee is responsible for knowing and shall be solely responsible for being in compliance with retirement system rules and regulations regarding re-employment.

Section 9. State Bureau of Investigation Background Checks

North Carolina General Statute 160A-164.2(b) requires each candidate for employment, that requires working with children in any way, to criminal history checks conducted by the North Carolina State Bureau of Investigation (SBI). This requirement shall apply to any position where the employee will be responsible, to any extent, for supervising, transporting, interviewing, teaching, coaching, helping or caring for individuals under the age of 18. The Town must provide applicant information to the SBI in accordance with North Carolina General Statute 143B-1209.26 and as outlined at https://www.ncsbi.gov/Agency-Access-Agreement.

ARTICLE V. CONDITIONS OF EMPLOYMENT

Section 1. Work Schedule

Department Heads shall establish work schedules, with the approval of the Town Manager which meet the operational needs of the department in the most cost-effective manner possible.

~~**Section 2. Political Activity**~~

~~Each employee has a civic responsibility to support good government by every available means and in every appropriate manner. Each employee may join or affiliate with civic organizations of a partisan or political nature, may attend political meetings, may advocate and support the principles or policies of civic or political organizations in accordance with the Constitution and laws of the State of North Carolina and in accordance with the Constitution and laws of the United States. However, no employee shall:~~

~~1. Engage in any political or partisan activity while on duty;~~

~~2. Use official authority of influence for the purpose of interfering with or affecting the result of a nomination or an election for office;~~

~~3. Be required as a duty of employment or as condition for employment, promotion or tenure of office to contribute funds for political or partisan purposes;~~

~~4. Coerce or compel contributions from another employee of the Town for political or partisan purposes;~~

~~5. Use any supplies or equipment of the Town for political or partisan purposes; or~~

~~6. Be a candidate for nomination or election to office under the Town Charter;~~

~~Any violation of this section shall subject the employee to disciplinary action including dismissal.~~

Section 2. Political Activity

The purpose of this section is to ensure that Town employees are not subjected to political or partisan coercion while performing their job duties, to ensure that employees are not restricted from political activities while off duty, and to ensure that public funds are not used for political or partisan

activities.

It is not the purpose of this section to allow infringement upon the rights of employees to engage in free speech and free association. Every Town employee has a civic responsibility to support good government by every available means and in every appropriate manner. Employees shall not be restricted from affiliating with civic organizations of a partisan or political nature, nor shall employees, while off duty, be restricted from attending political meetings, or advocating and supporting the principles or policies of civic or political organizations, or supporting partisan or nonpartisan candidates of their choice in accordance with the Constitution and laws of the State and the Constitution and laws of the United States of America.

Definitions. For the purposes of this section:

- "Town employee" or ""employee" means any person employed by the Town or any department or program thereof that is supported, in whole or in part, by Town funds;
- "On duty" means that time period when an employee is engaged in the duties of his or her employment; and
- "Workplace" means any place where an employee engages in his or her job duties.

No employee, while on duty or in the workplace may:

- Use his or her official authority or influence for the purpose of interfering with or affecting the result of an election or nomination for political office; or
- Coerce, solicit, or compel contributions for political or partisan purposes by another employee.

No employee may be required as a duty or condition of employment, promotion, or tenure of office to contribute funds for political or partisan purposes.

No employee may use Town funds, supplies, equipment, uniforms, or Town logo when on or off duty for partisan purposes, or for political purposes except where such political uses are otherwise permitted by law.

To the extent that this section conflicts with the provisions of any local act, city charter, local ordinance, resolution, or policy, this section prevails to the extent of the conflict. (1991, c. 619, s. 2; 1993, c. 298, s. 2.)

Additionally, no employee shall:

1. Use official authority or influence for the purpose of interfering with or affecting the result of a nomination or an election for office.

2. Be a candidate for nomination or election to office under the Town Charter.

Any violation of this section shall subject the employee to disciplinary action including dismissal.

Section 3. Outside Employment

The work of the Town shall have precedence over other occupational interests of employees. All outside employment for salaries, wages, or commissions and all self-employment must be reported in advance to the employee's supervisor, who in turn will report it to the Department Head. The Department Head will review such employment for possible conflict of interest and then submit a record of the employment and review to the Human Resource Director for placement in the employee's personnel file. Conflicting or unreported outside employment are grounds for disciplinary action up to and including dismissal. In addition, if an employee's outside employment interferes with the employee's ability to work at the Town, the employee will be subject to disciplinary action for poor performance or poor attendance in accordance with normal disciplinary procedures. Documentation of the disapproval or approval of outside employment will be placed in the employee's personnel file.

Examples of conflicts of interest in outside employment include but are not limited to:

1. Employment with organizations or in capacities that are regulated by the employee or employee's department; or

2. Employment with organizations or in capacities that negatively impact the employee's perceived integrity, neutrality, or reputation related to performance of the employee's Town duties.

Employees are prohibited from performing outside employment while on Workers' Compensation Leave, Family and Medical Leave, or any Leave Without Pay status from Town employment.

Section 4. Dual Employment

A full or part-time employee of the Town, under the Fair Labor Standards Act, may simultaneously hold another temporary position with the Town if the temporary position is in a different department and clearly different program area from that of the full or part-time position. The work of the temporary position must also be performed on an occasional or sporadic basis as identified in Fair Labor Standards Act regulations. However, the work of the full or part-time position shall take precedence over the temporary position, and such temporary work will not count toward the calculation of overtime for pay or time off. Notwithstanding the language of this section, the Town of Valdese does not authorize any employee to hold dual employment except, in circumstances benefiting the Town, the Town Manager may authorize dual employment. No dual employment shall occur without first being authorized by the Town Manager.

~~**Section 5. Employment of Relatives**~~

~~The Town is committed to the highest standards of professional conduct and integrity and believes the familial relationships in the workplace can result in conflicts of interest, or an appearance of conflict of interest, and/or situations that might impair objective judgement or create a hostile work environment. Therefore, the Town prohibits the hiring and employment of immediate family in regular positions within the same work unit. The Town also prohibits the employment of any person into a regular position who is an immediate family member of individuals holding the following positions: Mayor, Mayor Pro Temp, Town Council Member, Town Manager, Finance Director, Human Resources Director, Town Clerk, or Town Attorney. Otherwise, the Town will consider employing family members or related persons in the service of the Town, provided that such employment does not:~~

1. ~~Result in a relative supervising any other relatives;~~
2. ~~Result in a relative auditing the work of a relative;~~
3. ~~Create a conflict of interest with either relative and the Town; or~~
4. ~~Create the potential or perception of favoritism.~~
5. ~~Romantic relationships between any employee and a direct or indirect supervisor or subordinate of that employee are prohibited~~

~~This provision shall not apply retroactively to anyone employed when the provision is adopted by the Town.~~

Section 5. Employment of Relatives

The Town of Valdese is committed to maintaining public confidence through fair, objective, and impartial employment practices. This policy is intended to prevent real or perceived conflicts of interest, favoritism, or undue influence arising from family or personal relationships within Town employment and governance.

Definitions

For purposes of this policy, relative or immediate family member includes, but is not limited to: A person's parents, siblings, spouse, children, or an individual related by blood whose close association is an equivalent of a family relationship. Also included are others connected by birth, adoption, marriage, civil partnership, or cohabitation, such as grandparents, great-grandparents, grandchildren, great grandchildren, aunts, uncles, nieces and nephews, siblings-in-law, half-siblings, cousins, adopted children and step-parents/step-children, and cohabiting partners.

Employment of Immediate Family Member Prohibited

As defined above:

- Immediate Family Members shall not be employed within the same department of the Town of Valdese.

- No Immediate Family Member of the Town Manager, Assistant Town Manager or Human Resources Director shall be employed by the Town in any capacity.
- No Immediate Family Member of the Mayor, Mayor Pro Tem, or any member of Town Council shall be employed by the Town in any capacity.

These prohibitions apply regardless of supervision or reporting structure.

Enforcement
Violation of this policy shall result in disciplinary action up to and including termination. This policy shall be enforced consistently and uniformly. Effective July 1, 2026, this policy shall not be retroactive and shall not affect any employment relationship currently existing.

Section 6. Harassment Prohibited

The Town prohibits and will not tolerate sexual harassment or harassment on the basis of ~~sex~~ gender(including pregnancy), race, color, religion, national origin, age, retaliation, non-disqualifying disability, political affiliation, marital status or veteran status, genetic information, or on the basis of actual or perceived gender that creates a hostile work environment or circumstance. Harassment complaints or allegations will be investigated promptly and where it is determined that such inappropriate conduct occurred, the Town will act immediately to eliminate the conduct and impose such corrective action as is necessary, including disciplinary action up to and including dismissal.

Harassment is defined as conduct that culminates in tangible employment action or is sufficiently severe or pervasive to create a hostile work environment. Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when 1) submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment; 2) submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or 3) such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment. Sexual harassment includes repeated offensive sexual remarks, suggestive text messages, continual or repeated comments about an individual’s body and offensive sexual language as well as the display in the workplace of sexually suggestive pictures.

Harassment, other than sexual, is verbal or physical conduct that denigrates or shows hostility or aversion towards an individual because of race, color, religion, gender, national origin, age or disability having the purpose or effect of creating an intimidating, hostile, or offensive work environment or unreasonably interferes with an individual’s work performance or otherwise adversely affects an individual’s employment opportunities. Harassing conduct includes, but is not limited to, epithets, slurs, negative stereotyping, or threatening, intimidating, hostile acts. Written or graphic material which denigrates or indicates hostility or aversion toward an individual or group is prohibited from

display or on the Town's premises or circulation in the workplace.

Any employee who believes that he or she may have a complaint of harassment may follow the Grievance Procedure described in this Policy or may file the complaint directly with the Human Resources Director or Department Head who will immediately notify the Town Manager. The employee may file the complaint directly with the Town Manager if it involves a Department Head. The Human Resources Director will ensure that an investigation is conducted into any allegation of harassment and advice the employee and appropriate management officials of the outcome of the investigation.

If an investigation confirms that an unlawful harassment occurred, the Town will take immediate corrective action. Employees who are found to be engaged in harassment are subject to disciplinary action up to and including dismissal. Employees making complaints of harassment are protected against retaliation from alleged harassers or other employees.

Section 7. Workplace Violence Prohibited

The Town recognizes that the employees are its most important asset, and a safe, secure, and violence-free workplace is fundamental to their health and well-being during working hours. The Town fosters a work environment of respect and healthy conflict resolution. Employees should expect to be treated with courtesy, dignity, and respect by the management, co-workers, and citizens. It is the obligation of every employee to contribute to the safety for the work environment by refraining from threats, violence or activities that may provoke violence; being sensitive to cultural differences in all aspects of personal interactions; by conducting Town business with consideration and respect for co-workers and customers; and reporting actual or potential threats, both internal and external, immediately. The Town has a zero-tolerance policy for violence during working hours, during business involving the Town, or while on Town-owned property by any employee, citizen, customer, visitor, or independent contractor; however, in situations where the employee is placed in harms way, the employee may take necessary actions to defend themselves or others. Additional procedures may be approved by the Town Manager as needed.

Section 8~~7~~. Solicitation and Acceptance of Gifts and Favors

No official or employee of the Town shall solicit or accept any gift, favor, gratuities, discounts or price break, entertainment, or anything of value (more than $50) from any person, organization or group with which the employee has official, enforcement or regulatory relationships that may tend to influence such employee in the discharge of the employee's duties or grant in the discharge of duty an improper favor, service, or thing of value.

Section 98. Performance Evaluation

Supervisors and/or Department Heads shall conduct Performance Evaluation conferences with each employee at least once a year to review the employee's accomplishments and strengths, areas for improvement, goals for the next year and overall performance level. These performance evaluations shall be documented in writing and placed in the employee's personnel file. Procedures for the performance evaluation program shall be published by the Town Manager.

Section 109. Safety

Safety is the responsibility of both the Town and employees. It is the policy of the Town to establish a safe work environment for employees. The Town shall establish a safety program including policies and procedures regarding safety practices and precautions and training in safety methods. Department Heads and supervisors are responsible for insuring the safe work procedures of all employees and providing necessary safety training programs. Employees shall follow the safety policies and procedures and attend safety training programs as a condition of employment. Employees who violate such policies and procedures shall be subject to disciplinary action up to and including dismissal.

The Town may award annual safety bonuses to regular full-time and part-time employees who earn such awards based on safe work records and subject to the recommendation of the Town Manager. The bonus is based on the past year's worker's compensation claims.

Section 110. Substance Abuse Policy

The Town has an established policy and procedure related to employee substance abuse in order to ensure the safety and well-being of citizens and employees, and to comply with any state, federal, or other laws and regulations. The Town provides a drug free workplace for all employees. The ~~Substance Abuse Police~~ Alcohol and Drug-Free Workplace Policy may be found in Appendix A of this personnel policy.

Section 12. Drug Free Workplace

The Town is concerned with the safety of both employees and the public. As such, the Town provides a drug-free workplace for all employees and conducts pre-employment, random, post-accident, and reasonable suspicion drug testing in addition to any required by law. The Town has established a detailed policy and procedure relating to employee substance abuse and drug testing in order to ensure the safety and well-being of citizens and employees, and to comply with any state, federal, or other laws and regulations. The Alcohol and Drug-Free Workplace Policy may be found in Appendix A of this

personnel policy.

Section 131. Disruption of the Work Place

The Town has a responsibility to maintain a productive and professional work environment conducive to conducting the Town's business**.** To that end, employees are expected to keep any work place disruptions and distractions to a minimum. This includes personal visits and phone calls, texting, receiving personal mail or packages, charitable solicitations, or other activities that distract an employee or coworkers from the work of the Town. Supervisors will provide feedback to employees on any actions that are becoming distracting.

Section 142. Attendance

The Town depends on employees to provide needed services every day. Regular attendance is mandatory and is part of the work standards for all jobs. Poor attendance can negatively affect performance evaluations or may lead to disciplinary action. Excessive absenteeism or a chronic attendance problem can lead to disciplinary action up to and including termination.

Section 153. Direct Deposit

Participation in the Town's direct deposit program is mandatory.

Section 164. Use of Town Supplies and Equipment

Town equipment, materials, tools and supplies shall not be available for personal use nor be removed from Town property except in conduct of official Town business. Town employees shall provide reasonable care for any Town vehicle as a duty and function of their job requirements and will be accountable for the vehicle. Such vehicles are to be used exclusively for official Town business, except that by special approval by the Town Manager, an employee may be directed to take the vehicle home when doing so shall serve the best interest of the Town. Use of Town vehicles for commuting to and from work shall usually be limited to an employee who is subject to emergency call-back work. IRS guidelines will dictate any charges which shall accrue to the employee. No individual shall operate or ride in a Town vehicle except as is required for the conduct of official Town business.

Section 175. Smoking and The Use of Tobacco Products and E-cigarettes Prohibited

Smoking and the use of tobacco products and E-cigarettes by town employees is prohibited in any Town facility or vehicle and shall comply with the Valdese Town Code (Sections 8-5006 through 8-5010)

Definitions:

1. "E-cigarette" shall mean any noncombustible product that employs a heating element, battery, or electronic circuit regardless of shape or size and that can be used to heat a liquid nicotine solution contained in a vapor cartridge. The term includes an electronic cigarette, electronic cigar, electronic cigarillo and electronic pipe. The term does not include any product regulated by the United States Food and Drug Administration under Chapter V of the federal Food, Drug and Cosmetic Act.

2. "Smoking" shall mean the use or possession of a lighted cigarette, lighted cigar, lighted pipe, or any other lighted tobacco product.

3. "Tobacco product" shall mean any product containing, made, or derived from tobacco that is intended for human consumption, whether chewed, smoked, absorbed, dissolved, inhaled, snorted, sniffed, or ingested by any other means, or any component part of accessory of a tobacco product, including but not limited to cigarettes, cigars, little cigars, cheroots, stogies, periques, granulated, plug cut, crump cut, ready rubbed, and other smoking tobacco, snuff, snuff flour, Cavendish, plug and twist tobacco, fine-cut and other chewing tobacco, shorts, refuse scraps, clippings, cutting and sweepings of tobacco, and other kinds and forms of tobacco. A tobacco product excludes any product that has been approved by the United States Food and Drug Administration for sale as a tobacco cessation product, as a tobacco dependence product, or for other medical purposes, and being marketed and sold solely for such an approved purpose.

4. "Town Building" shall mean a building owned or leased by the Town of Valdese and occupied, managed or controlled by the town including, but not limited to, the Old Rock School building and the Valdese Community Center.

5. "Town Park or Sports Facility" shall mean a park or a sports facility owned, leased or operated by the Town of Valdese including, but not limited to, McGalliard Falls Park, Children's Park, Fletcher Ball Park, and the track and football facility located behind the Old Rock School including Joe Temple Field and Michael Jeffrey Morse Field House.

6. "Town Vehicle" shall mean a passenger carrying vehicle owned, leased or otherwise controlled by the Town of Valdese and assigned permanently or temporarily to town employees, agencies,

institutions, or facilities for official town business.

Smoking and the Use of Tobacco Products and E-cigarettes is not prohibited in private vehicles while parked within a Town Park or Sports Facility or anywhere else where smoking and the use of tobacco products and E-cigarettes is otherwise prohibited by this Section.

Enforcement and Penalties:

1. Violation of this ordinance shall be punishable by a civil penalty of not more than $25.

2. A citation may be issued by a sworn law enforcement officer. A citation issued under this Section has no consequence other than as set forth in (a) above and no court costs may be assessed.

3. In addition to any penalty under this section, employees of the Town who violate this ordinance shall be subject to disciplinary action consistent with the Town's personnel policies.

Section 18. Internet and Email Policy

All electronic communication devices that are the property of the Town and, as such, may be monitored, audited and reviewed for proper use. Employees shall not make any intentional us of the internet, email or other electronic communications devices or sources that are illegal, malicious, inappropriate or obscene. An employee's access to the internet is a function of the business need of their position and is not an employee benefit. Improper use of the Internet, Email and other Town electronic business devices or sources will subject the employee to disciplinary action up to and including termination of employment.

The Town has established a separate Social Media and E-mail Policy that, in compliance with GS 143-805, prohibits the viewing of pornography on electronic devices supplied by or controlled by the Town. Pornography is defined as "any material depicting sexual activity as defined in GD 14-190.13.

Section 19. Lactation Support for Nursing Mothers

The Town is committed to family-friendly policies and benefits and accommodates breastfeeding mothers who wish to express breast milk during the workday when separated from the newborn. The Town provides reasonable break times to express breast milk for the child for up to one year after the child's birth.

Breast milk must be labeled with the name of the employee and date of expressing the breast milk when placed in a workplace refrigerator. Non-conforming products stored in the refrigerator may be removed. The employee storing milk in the refrigerator assume all responsibility for the safety of the

milk and the risk of harm for any reason, including improper storage, refrigerator, and/or tampering.

Nursing mothers should work with the Human Resources Director to identity a room in the employee's work area where employees may express milk. Employees who work off-site or in other locations will also be accommodated with a private area as necessary.

For more information regarding this issue, see the FLSA guidelines regarding lactation provisions.

ARTICLE VI. EMPLOYEE BENEFITS

Section 1. Eligibility

As an integral part of a comprehensive, competitive compensation program, the Town offers a variety of benefits. Specific benefit programs will vary from time to time and the type, level, eligibility and cost of such programs are subject to change at any time at the sole discretion of the Town. To that end, the Town will periodically review each employee benefit and may, with or without notification, modify, delete or add benefits at its own discretion as may be deemed to be appropriate and necessary. When such changes are made no employee shall be considered "grandfathered" under any former benefits program.

All full-time employees of the Town are eligible for employee benefits, subject to any waiting period, as provided for in this Article which are subject to change at the Town's discretion. Temporary employees are eligible only for workers' compensation and FICA.

The following employee benefits sections provide a brief summary and are not intended to be an all-inclusive benefits description. Please contact Human Resources for more detailed information regarding current benefits, eligibility, coverage and costs.

Section 2. Group Health and Hospitalization Insurance

The Town provides group health and hospitalization insurance programs for full-time employees and their families.

Employees who are scheduled to work 30 hours or more per week on a continuous year-round basis may, if they so desire, purchase available group health through the Town for themselves or for themselves and qualified dependents.

Under the Federal Consolidated Omnibus Budget and Reconciliation Act (COBRA), employees are eligible to continue health insurance. Information concerning cost and benefits ~~shall be~~are available to all employees from the Human Resources Director.

Section 3. Group Life Insurance

The Town may provide group life insurance for each employee subject to the stipulations of the insurance contract. Life insurance may be provided by the Town in an amount approved by the Town,

subject to appropriation.

Section 4. Other Optional Group Insurance Plans

The Town may make other group insurance plans available to employees upon authorization of the Town Manager or Town Council.

Section 5. Retiree Insurance Coverage

For those employees hired prior to June 30, 2026, the Town provides medical insurance coverage or provides a monetary amount in lieu of insurance for the purpose of allowing the retiree to purchase insurance. The choice of insurance or payment in lieu is made by the Town. Employee eligibility for this coverage is determined as follows:

1. the employee must be hired before June 30, 2026;

2. the employee must have completed at least 25 years of employment with the Town of Valdese and not yet be eligible for Medicare; and

3. the employee must pay his/her share of the cost of such insurance coverage as hereinafter provided, if applicable.

The Town's contribution shall be reviewed each year by the Town Council to determine if the Town's contribution is financially feasible. The Town does not provide this retiree insurance benefit to employees who are hired after June 30, 2026.

Section 6. Retirement

The Town provides a retirement income plan for eligible employees under the North Carolina Local Governmental Employees' Retirement System. Additional and detailed information is available at the North Carolina State Treasurer's website or at Human Resources.

Section 6. Supplemental Retirement Benefits

The Town may provide supplemental retirement benefits for its regular full-time employees as a percentage of salary as designated by the Town Council beginning on the first day of employment, subject to appropriation by the Town Council.

Each sworn law enforcement officer shall receive 401(k) benefits as prescribed by North Carolina State Law and beginning on the first day of employment.

Section 7. Social Security

The Town, to the extent of its lawful authority and power, has extended Social Security benefits for its eligible employees and eligible groups and classes of such employees.

Section 8. Workers' Compensation

All employees of the Town (full-time, part-time, and temporary) are covered by the North Carolina Workers' Compensation Act and are required to report all injuries arising out of and in the course of employment to their immediate supervisors at the time of the injury in order that appropriate action may be taken at once.

Responsibility for claiming compensation under the Workers' Compensation Act is on the injured employee, and such claims must be filed by the employee with the North Carolina Industrial Commission within two years from date of injury. The Department Head and the Human Resources Director will assist the employee in filing the claim.

This provision also applies to reactions to small pox vaccinations administered to Town employees under Section 304 of the Homeland Security Act. Such reactions shall be treated the same as any other workers' compensation claim as regards leave and salary continuation.

Before returning to work, a statement from the attending physician must be submitted to the Human Resources Director giving permission for the employee to resume regular duties.

Upon return to work, the employee's salary will be computed on the basis of the last salary plus any salary increase to which the employee would have been entitled based upon performance and other compensation policies.

During the disability covered by Workers Compensation benefits, an employee continues to earn vacation leave, sick leave, and will retain all accumulated sick or vacation leave.

Employees may use sick leave, vacation and/or Comp Time during the waiting period before Workers' compensation benefits begin.

Section 9. Unemployment Compensation

In accordance with Public Law 94-566 and subsequent amendments, local governments are covered by

unemployment insurance. Town employees who are terminated due to a reduction in force or released from Town service may apply for benefits through the local North Carolina Division of Employment Security office, where a determination of eligibility will be made.

~~**Section 10. Tuition Assistance Program**~~

~~Full-time employees who have completed initial probation may apply for tuition reimbursement for courses taken on their own time, which will improve their skills for their current job or prepare them for promotional opportunities within the Town service. Tuition, registration, fees, laboratory fees, and student fees are eligible expenses. Employees may be reimbursed for 50% of eligible expenses. Satisfactory completion of the courses will be required for reimbursement. Requests for tuition assistance shall be submitted to the Department Head prior to course registration and are subject to the review by the Human Resources Director and approval of Town Manager, subject to availability of funds.~~

Section 11. Tuition Assistance Program

Policy

Full-time employees who have completed initial probation may apply for tuition reimbursement for courses taken on their own time, which will improve their skills for their current job or prepare them for promotional opportunities within the Town service. Tuition, registration, fees, laboratory fees, and student fees are eligible expenses. Employees may be reimbursed for 50% of eligible expenses, with a maximum benefit of $1,000.00 per Spring and Fall semester. Satisfactory completion of the courses will be required for reimbursement. Employee requests for tuition assistance shall be submitted to their Department Head prior to course registration and are subject to the review by the Human Resources Director and approval of Town Manager, subject to availability of funds. The Town of Valdese Manager has the final discretion of reimbursement amount, if any.

Definitions

- Approved Course: An approved course is one which will either improve the employee's ability to perform his/her present job or will help prepare for a job with the Town of Valdese (hereinafter TOV) which will demand a higher level of responsibility or skill.

- Approved Institution: Any regionally accredited college, university, technical institute or correspondence school, or any other institution approved by the TOV. Regionally accredited schools are predominately academically oriented, non-profit institutions. Several of the large, for-profit schools have sought and received regional accreditation. Only if all other avenues of obtaining the degree sought have been exhausted will the TOV consider approval of a tuition assistance request at a for-profit school. This approval will take place on a case-by-case basis with the involvement of the employee and his/her department.

- Eligible Expenses: Tuition, registration fees, laboratory fees, required textbooks, and student

fees are eligible for reimbursement expenses. Special equipment, supplemental reading books, tools, and miscellaneous supplies such as pencils and paper are not reimbursable.

- Successful Course Completion: Successful course completion will normally be construed to be a grade of "B" or higher when grade letters are given. Otherwise, as in the case of Pass/Fail courses, or in the case when no grade is given, a written statement of successful completion from the instructor will be equally acceptable to demonstrate successful completion of a course.

Procedure / Rule

- All full-time employees who have completed one year of service and who are not receiving education financial assistance from another source will be eligible to apply for financial assistance under this program. In cases where an employee is receiving funds from another source, which do not cover all the expenses, the TOV program may be used to help defray costs over the amount of funds received for approved courses.

- In order to apply for the tuition reimbursement assistance, the employee must notify his/her department head during the budget process for the upcoming fiscal year of his/her intent of accruing eligible expenses listed above in a degree or certificate-based program only.

- The department head, at their discretion, shall include an amount up to the maximum for the tuition reimbursement in the department budget. The budget officer shall then be notified during budget review meeting that the amount is included in the budget.

- After successful completion of the course, the employee may apply for reimbursement using the following steps:

  i. Provide all receipts and verification of passing grade and submit them to the department head. This is to be done within 30 days after completing the course or five days prior to the end of the fiscal year, whichever comes first.
  ii. After review by the department head, he/she will obtain the approval by TOV Manager. The Manager has the discretion to approve or deny the reimbursement, even if the amount was included in the adopted budget or not.
  iii. After final approval, the department head will submit a purchase order request for the amount and provide the correct documents with the PO.

After reimbursement is received, the employee is expected to remain employed with the TOV for three (3) years from date of reimbursement. If the employee leaves prior to three years, the employee will be required to repay all or part of the reimbursement depending upon amount of service time completed. Amount to be repaid will be calculated on a prorated basis and will be deducted from the employee's final paycheck.

Employee applying for tuition reimbursement shall sign and date to acknowledge the above conditions of this program. Department head will give the signed acknowledgment to Human Resources to keep in the employee's personnel file

Section 11. Law Enforcement Separation Allowance

Every sworn law enforcement officer, as defined by N.C. Gen. Statute 128-21(11b) or N.C. Gen. Statute 143-166.50, of the Town shall be eligible for a separation allowance, as provided by N.C. Gen. Statute 143-166.42, in the amount specified in N.C. Gen. Statute 143-166.41(a).

Eligibility and continuation of these benefits are subject to the following conditions:

1. The officer shall have completed 30 or more year of creditable service, or have attained 55 years of age and completed five or more years of creditable service; and

2. Not have attained 62 years of age;

3. Have completed at least five years of continuous service as a law enforcement officer as herein defined with the Town immediately preceding a service retirement, as defined by N.C. Gen. Statutes 143-166.41(a)(3) and 143-166.41(b).

Termination of these benefits happens:

1. At death;

2. On the last day of the month in which the officer attains 62 years of age; or

3. Upon the first day of re-employment in any position in any local government in North Carolina.

Notwithstanding the provisions of subdivision (c) of this section, any North Carolina local government employer may employ retired officers in a public safety position in a capacity not requiring participation in the Local Governmental Employees' Retirement System, and doing so shall not cause payment to cease to those officers under the provisions of this section. If any such

~~retired law enforcement officer works 1000, or more, hours per year for a North Carolina Local Governmental Retirement System employer they shall be mandated to become members of that retirement system and; therefore, ineligible to continue receiving the Separation Allowance. Employment by any other North Carolina Retirement System employer shall not cause the retired officer to be ineligible. Any officer who is entitled to receive the special separation allowance from the Town shall, within ten (10) days of any change in his/her employment status, report the same to the Human Resources Director.~~

Section 12. Law Enforcement Special Separation Allowance (LESSA)

Eligibility criteria for the traditional LESSA benefit require a law enforcement officer to satisfy the following:

- Retire under the Local Governmental Employees' Retirement System (LGERS).
- At retirement, have at least 30 years of creditable service, or be at least age 55 with at least 5 years of creditable service prior to retirement.
- Have at least 5 years of continuous service as a law enforcement officer immediately preceding retirement.
- Retire prior to reaching age 62.
- Have at least 50% of total creditable service be in a law enforcement officer position.

Creditable service means service for which a credit is allowed under LGERS.
Under this option, law enforcement officers who meet these requirements are entitled to an annual benefit equal to 0.85% of their most recent annual base rate of compensation before retirement, multiplied by the officer's total years of creditable service. For example, an officer with a final salary of $65,000 and 32 years of creditable service would receive an annual LESSA of 0.0085 × 65,000 × 32 = $17,680.

This amount is paid in accordance with the Town's regular payroll periods and ceases when the officer reaches age 62, dies, or becomes reemployed in a position covered by LGERS. (There is an exception to the third trigger—benefits do not cease if the officer is employed by a county board of elections to work during early voting or on election day, as specified in G.S. 143-166.42(c1)(2).)

The New 30-Year Fixed Benefit Option

For law enforcement officers who retire on or after July 1, 2025, S.L. 2025-8 (HB 50) allows for an alternative benefit calculation.

Eligibility criteria for the new 30-year fixed benefit option require a law enforcement officer to satisfy the following:

- Retire under LGERS.
- By age 62, have at least 30 years of creditable service.
- Have at least 5 years continuous services as a law enforcement officer immediately preceding retirement.

- Have at least 50% of total creditable service be in a law enforcement position.

Under the 30-year fixed benefit option, instead of using the officer's final salary and total years of service, the new formula fixes both variables:

- The benefit is calculated using the officer's base rate of compensation at the time they reach 30 years of service; and
- The benefit is based on exactly 30 years of service, regardless of how many years the officer ultimately works.

The resulting annual allowance is: 0.85% × annual equivalent of base salary at 30 years × 30. For example, if an officer's annual equivalent base salary at the 30-year mark of service is $60,000, the annual LESSA under the fixed option would be: 0.0085 × 60,000 × 30 = $15,300 per year.
Officers who select this option will receive this fixed monthly amount upon retirement. Unlike the traditional LESSA, the benefit under the fixed option does not automatically end at age 62. Instead, it continues until the officer has received the allowance for a period equal to the difference between age 62 and the age at which they completed 30 years of creditable service. For example, if an officer reached 30 years at age 52 and retired then, the allowance would be payable for 10 years, with payments ending at age 62. Alternatively, if the officer waited and retired at age 55, they would still receive the benefit for 10 years, with payments ending at age 65.
The benefits cease earlier if the officer dies or becomes reemployed in a position requiring participation in LGERS. (The same exception to the LGERS trigger applies if the officer is employed by a county board of elections to work during early voting or on election day, as specified in G.S. 143-166.42(c1)(2).)

For specific information regarding your eligibility options, contact the Human Resources Director.

Notwithstanding the provisions of this section, any North Carolina local government employer may employ retired officers in a public safety position in a capacity not requiring participation in the Local Governmental Employees' Retirement System, and doing so shall not cause payment to cease to those officers under the provisions of this section. If any such retired law enforcement officer works 1000, or more, hours per year for a North Carolina Local Governmental Retirement System employer they shall be mandated to become members of that retirement system and therefore, ineligible to continue receiving the Separation Allowance.
Employment by any other North Carolina Retirement System employer shall not cause the retired officer to be ineligible. Any officer who is entitled to receive the special separation allowance from the Town shall, within ten (10) days of any change in his/her employment status, report the same to the Human Resources Director.

The Town Council shall determine the eligibility of employees for the benefits provided herein.

Section 13. Effective Date of Benefit Changes

Employees are given the opportunity annually, during open enrollment, to make changes in their medical and other eligible benefits. In addition, employees may add or remove dependents within

30 days following an IRS-defined “qualifying event”. Qualifying events must be reported to Human Resources within 30 days of the occurrence.

ARTICLE VII. HOLIDAYS AND LEAVES OF ABSENCE

Section 1. Policy

The policy of the Town is to provide vacation leave, sick leave, and holiday leave to all full-time employees and to provide proportionately equivalent amounts to employees having average work weeks of different lengths. Employees shall accrue leave proportionately with each payroll.

Section 2. Holidays

The Town has adopted the State Holiday Schedule and, as such, the Human Resources Director shall publish that schedule prior to the beginning of each calendar year. In addition, each employee shall be granted one Floating Holiday to be used at the employee's convenience with approval of their Department Head. The Floating Holiday must be taken during the calendar year and shall not be carried forward.

~~In order to receive a paid holiday, an employee must have worked the day before and the day after the holiday(s), or have been given approved leave.~~

Section 3. Holidays: Effect on Other Types of Leave

Regular holidays which occur during a vacation, sick or other leave period of any employee shall not be considered as vacation, sick, or other leave.

Section 4. Holidays: Compensation When Work is Required on Regularly Scheduled Off for Shift Personnel

Shift employees required to perform work on regularly scheduled holidays may be granted compensatory time off or paid for hours actually worked in addition to any holiday pay to which they are entitled. This compensatory time shall be granted whenever feasible. If a holiday falls on a regularly scheduled off-duty day for shift personnel, the employee shall receive the hours for paid holiday leave. Departments with employees working a shift schedule may elect to compensate those employees for working on the "true" holiday rather than the designated holiday.

Section 5. Holiday Call-Back Pay Policy for Non-Exempt Employees

The Town of Valdese strives to recognize the dedication and commitment of its employees, especially those who are on-call and might be called into work during town-recognized holidays.

Non-Exempt employees assigned to and working a non-shift schedule, who are requested to come to work on a town-recognized holiday will receive call-back hours at the rate of 1.5x for hours worked.

- **Eligibility:** This policy applies only to Non-Exempt employees working a non-shift schedule.
- **Calculation of Hours:** The call-back rate will be 1.5 times the hours worked. For instance, if an employee is called back and works 3 hours, the call-back rate during town-recognized holidays would be 4.5 hours.
- **Documentation:** As always, employees called in to work on a holiday must properly document their hours using the standard timesheet procedure. Department heads and supervisors must ensure that timesheets accurately reflect this increased call-back rate.
- **Holidays Affected:** This policy applies to all town-recognized holidays. A list of these holidays can be found on the Town's website under HR/Personnel.
- **Previous Policy:** This policy supersedes all previous arrangements or understandings, written or oral, relating to holiday call-back pay rates for Non-Exempt employees working a non-shift schedule . All other provisions of the employee handbook and related policies remain in effect.

Section 6~~5~~. Vacation Leave

Vacation leave is intended to be used for rest and relaxation, school appointments, and other personal needs. Vacation leave may also be used by employees who wish to observe religious holidays other than those granted by the Town. Employees who wish to use leave for religious observances must request leave from their respective Department Heads. The Department Head will attempt to arrange the work schedule so that an employee may be granted vacation leave for the religious observance. Vacation leave for religious observance may be denied only when granting the leave would create an undue hardship for the Town.

Section 7~~6~~. Vacation Leave: Use by Probationary Employees

Employees serving a probationary period following initial employment may accumulate vacation leave but shall not be permitted to take vacation leave during the first six months of employment unless approved in a pre-employment agreement.

Section 8~~7~~. Vacation Leave: Accrual Rate

Each full-time employee of the Town shall earn vacation at the following schedule, prorated by the average number of hours in the workweek (Section 17):

~~Years of Service~~	~~Accrual Rate (Days per Year)~~
~~0—2~~	~~10~~
~~3~~	~~11~~
~~4~~	~~12~~
~~5~~	~~13~~
~~6~~	~~14~~
~~7~~	~~15~~
~~8~~	~~15~~
~~9~~	~~16~~
~~10~~	~~16~~
~~11~~	~~17~~
~~12~~	~~17~~
~~13~~	~~18~~
~~14~~	~~18~~
~~15~~	~~19~~
~~16~~	~~19~~
~~17+~~	~~20~~

Years of Service	Accrual Rate (Days per Year)
0	12
1	12
2	12
3	15
4	15
5	19
6	19
7	19
8	19
9	19
10	22
11	22
12	22
13	22
14	22
15	25
16	25
17	25
18	25
19	25
20+	28

For years of service recognition, the Town shall recognize prior service worked for another North Carolina Retirement System employer (Local Governmental Employees Retirement System or the Teachers and State Employees Retirement System), so long as the time was continuous and break in service prior to employment with the Town of Valdese does not exceed one year. The recognition of prior service shall only be used for the years of service calculation for the above vacation accrual schedule.

Section 9~~8~~. Vacation Leave: Maximum Accumulation

Vacation leave may be accumulated without any applicable maximum until December 31 of each year. However, if the employee departs from service, payment for accumulated vacation leave shall not exceed 30 days prorated as shown in Section 17. Effective December 31st, any employee with more than 30 days of accumulated leave shall have the excess accumulation removed so that only 30 days are carried forward to January 1 of the next calendar year. Those hours, in excess of 30 days, shall be converted to the employee's sick leave account. Employees are not eligible to receive pay for vacation time not taken.

Employees are cautioned not to retain excess accumulated vacation leave until late in the year. Because of the necessity to keep all functions in operation, large numbers of employees cannot be granted vacation leave at any one time. If an employee has excess leave accumulation during the latter part of the year and is unable to take such leave because of staffing demands, the employee shall receive no special consideration either in having vacation leave scheduled or in receiving any exception to the maximum accumulation.

Section 10~~9~~. Vacation Leave: Manner of Taking

Employees shall be granted the use of earned vacation leave upon request in advance at those times designated by the Department Head which will least obstruct normal operations of the Town. Department Heads are responsible for ensuring that approved vacation leave does not hinder the effectiveness of service delivery. Vacation may be taken in 30-minute increments. Any accrued comp. time shall be used prior to the use of accrued vacation hours.

Section 11~~10~~. Vacation Leave: Payment upon Separation

An employee who has successfully completed the probationary period will normally be paid for accumulated vacation leave upon separation not to exceed 30 days prorated as shown in Section 17, provided the appropriate notice is given to the supervisor in advance of the effective date of resignation. Any employee failing to give and work the appropriate notice required by Article VIII, Section 2 shall forfeit payment for accumulated vacation leave. The notice requirement may be waived by the Town Manager when deemed to be in the best interest of the Town. Employees who are involuntarily separated shall be ineligible to receive and shall forfeit payment of any accrued vacation leave hours.

Section 12~~11~~. Vacation Leave: Payment upon Death

The estate of an employee who dies while employed by the Town shall be entitled to payment of all the accumulated vacation leave credited to the employee's account not to exceed the maximum established in Section 8 of this Article.

Section 13~~12~~. Sick Leave

Sick leave may be granted to a probationary or regular employee absent from work for any of the following reasons: sickness, bodily injury, required physical or dental examinations or treatment, or exposure to a contagious disease, when continuing work might jeopardize the health of others. Sick leave may be used for any qualifying Family and Medical Leave Act (FMLA) absence.

Sick leave may be taken in half-hour (30 minutes) increments. Any accrued comp. time shall be used

prior to the use of sick leave hours.

Sick leave may also be used to supplement Workers' Compensation Disability Leave during the waiting period before Workers' compensation benefits begin.

Notification of the desire to take sick leave shall be submitted to the employee's supervisor prior to the leave or according to departmental procedures.

Section 14~~13~~. Sick Leave: Accrual Rate, Accumulation and Manner of Taking

Sick leave shall accrue at a rate of one day per month of service or twelve days per year. Sick leave for full-time employees working other than the basic work schedule shall be prorated as described in Section 17 of this Article. Sick leave will be cumulative for an indefinite period of time and may be converted upon retirement for service credit consistent with the provisions of the North Carolina Local Governmental Employees' Retirement System.

All sick leave accumulated by an employee shall end and terminate without compensation when the employee resigns or is separated from the Town, except as stated for employees retiring or terminated due to reduction in force.

Section 15~~14~~. Sharing of Sick Leave

With the approval of the Town Manager, an employee may transfer a portion of the employee's accumulated sick leave to another town employee (the recipient employee) who needs that sick leave because the recipient employee has had a catastrophic injury or has a critical illness and the recipient employee has exhausted all of his or her accumulated sick leave, vacation leave and compensatory time. The donating employee may not donate more than ten percent (10%) of the employee's accumulated sick leave and must have a remaining balance of at least eighty (80) hours of sick leave after the donation has been made.

Section 16~~15~~. Transfer of Sick Leave from Previous Employer

The Town will accept sick leave balances when documented by a previous employer when the employee worked for a previous employer covered by the State or Local Government Retirement System and the employee did not withdraw accumulated contributions from that employer when leaving employment. The sick leave will be treated as though it were earned with the Town of Valdese. The sick leave amount must be certified by the previous employer and it is the employee's responsibility to provide documentation from his or her previous employer within three (3) months of employment. ~~Transferred~~

~~sick leave will be credited to the employee upon completion of the probationary period.~~ Transferred sick leave will be credited to the employee upon completion of six (6) months of employment.

Section 17~~16~~. Sick Leave: Medical Certification

The employee's supervisor or Department Head may require a physician's certificate stating the nature of the employee's or employee's family member's illness and the employee's capacity to resume duties, for each occasion on which an employee uses sick leave or whenever the supervisor observes a "pattern of absenteeism." The employee may be required to submit to such medical examination or inquiry as the Department Head deems desirable. The Department Head shall be responsible for the application of this provision to the end that:

1. Employees shall not be on duty when they might endanger their health or the health of other employees; and

2. There will be no abuse of leave privileges.

Claiming sick leave under false pretense to obtain a day off with pay shall subject the employee to disciplinary action up to and including dismissal.

Section 18~~17~~. Leave Pro-rated

Holiday, annual, and sick leave earned by full-time with fewer or more hours than the basic work week (40 Hours) shall be determined by the following formula:

1. The number of hours worked by such employees shall be divided by the number of hours in the basic work week (40 Hours).

2. The proportion obtained in step 1 shall be multiplied by the number of hours of leave earned annually by employees working the basic work week.

3. The number of hours in step 2 divided by 12 shall be the number of hours of leave earned monthly by the employees concerned, or divided by 26 shall be the number of hours of leave earned biweekly.

Section 19~~18~~. Bereavement Leave

Eligible employees scheduled to work eight (8) or twelve (12) hour shifts who have a death in the Immediate Family (as defined in Article I, Section 9) are eligible to receive up to twenty-four (24)

working hours of paid funeral leave. Eligible employees scheduled to work twenty-four (24) hour shifts are eligible to receive up to twenty-four (24) working hours paid funeral leave. Any additional time or for deaths that are not covered by the Immediate Family designation, vacation leave or accrued compensatory time may be taken (accrued comp. time will be utilized prior to the use of vacation leave hours). Funeral leave pay cannot duplicate any other compensation of the same time period. The Town may request documentation for this leave whenever there is a pattern of absenteeism demonstrated by the employee or for other reasons as needed.

Section 2019. Leave Without Pay

A full or part-time employee may be granted a leave of absence without pay for a period of up to twelve months by the Town Manager. The leave may be used for reasons of personal disability, sickness or disability of immediate family members, parental leave, continuation of education, special work that will permit the Town to benefit by the experience gained or the work performed, or for other reasons deemed justified by the Town Manager.

The employee shall apply in writing to the supervisor for leave. The employee is obligated to return to duty within or at the end of the time determined appropriate by the Town Manager. Upon returning to duty after being on leave without pay, the employee shall be entitled to return to the same position held at the time leave was granted or to one of like classification, seniority, and pay. If the employee decides not to return to work, the supervisor shall be notified immediately. Failure to report at the expiration of a leave of absence, unless an extension has been requested, shall be considered a resignation.

Section 2120. Family and Medical Leave

The Town provides up to 12 weeks of job-protected leave in accordance with the Family and Medical Leave Act of 1993 (FMLA). Under the FMLA, eligible employees may be granted up to a total of 12 weeks of unpaid leave per 12-month period, as determined below, for any of the following reasons:

1. For incapacity due to pregnancy, prenatal medical care or child birth.

2. To care for the employee's child after birth, or placement for adoption or foster care.

3. To care for employee's spouse, son or daughter (under age 18 or incapable of self-care due to disability) parent (in-laws not included), with a serious health condition, as defined by FMLA.

4. For a serious health condition, as defined by FMLA, that renders employee unable to perform the job.

5. For qualifying exigency arising out of the fact that the spouse, child, or parent of the employee is on active duty or called to active duty status in the National Guard or Reserves

in support of a contingency operation.

Service member Family Leave

FMLA also includes a special leave entitlement that permits eligible employees to take up to 26 weeks of leave to care for a covered service member during a single 12-month period. A covered service member is a current member of the Armed Forces, including a member of the National Guard or Reserves, who has a serious injury or illness incurred in the line of duty and is receiving medical treatment, recuperating or undergoing therapy for a serious injury or illness. In contrast to all other FMLA leaves, service member family leave may be taken only once and does not again become available with the start of a new FMLA year. An employee may not take more than a combined total of 26 workweeks of leave in any year in which he or she uses service member family leave. The same eligibility, leave usage, and medical certification requirements apply to service member family leave as apply to all other FMLA leaves.

Eligible employees

To qualify for FMLA coverage, the employee must have worked for the Town of Valdese 12 months or 52 weeks; these do not have to be consecutive. However, the employee must have worked 1,250 hours during the twelve-month period immediately before the date when the FMLA time begins. Under the Uniformed Services Employment and Reemployment Rights Act (USERRA) an employee ordered to active military duty is eligible for FMLA if the employee would have otherwise been qualified had it not been for the active military duty.

Leave

Employees must provide 30 days advance notice of the need to take FMLA leave when the need is foreseeable. The request for the use of leave must be made in writing by the employee and approved by the Town Manager. The FMLA permits, and the Town of Valdese requires, that while utilizing FMLA leave employees exhaust all accrued sick leave first, then vacation leave, and lastly earned compensatory time before being granted unpaid leave. Additional time away from the job beyond the 12-week period may be approved in accordance with the Town's Leave Without Pay policy. Any use of sick leave beyond two weeks is required to be submitted as Family and Medical Leave. Family Medical Leave runs concurrently with other types of leave including sick leave/disability, voluntary shared leave, and worker's compensation. An employee ceases to earn leave credits on the date leave without pay begins. An employee is prohibited from moonlighting or performing other outside work during any kind of leave including FMLA leave.

12-Month Period

For the purposes of determining available leave, the 12-month period during which employees may be eligible for leave will be calculated on a rolling leave year looking forward 12 months from the date an employee begins FMLA leave.

Medical Certification

The Town may require medical certification to assess FMLA eligibility, as well as updates at reasonable intervals for continued certification. Employees are responsible for paying for the certification or re-certification. The Town, at its own cost, may also require the employee to get a second or third opinion from a physician designated by the Town. Failure to provide adequate information within 15 calendar days, may result in denial of leave. The employee is expected to return to work at the end of the time frame stated in the medical certification, unless he/she has requested additional time in writing under the Town's Leave Without Pay policy. The Town requires a physician's statement certifying an employee's ability to return to work prior to returning from medical leave. An employee who does not return to work within three working days after their FMLA expires will be considered to have resigned their position.

Spouse's Combined Leave

If both spouses work for the Town and each wish to take leave for the birth of a child, adoption or placement of a child in foster care, or to care for a parent (not parent-in-law) with a serious health condition, the spouses together may only take a total of 12 weeks leave during the 12-month period under FMLA. The request for the use of leave must be made in writing by the employee and approved by the Department Head or Town Manager.

Benefits Continuation

The Town will continue to provide health care benefits; however, the employee will be responsible for paying his/her portion of the premium for dependent coverage if applicable. Other insurance and payroll deductions (i.e. dental, flex, etc.) are the responsibility of the employee and the employee must make those payments. Failure to pay premiums may result in loss of coverage. Under federal regulations, the Town has the right to recover the insurance premiums if the employee fails to return to work for reasons other than the inability of the employee to work.

Reinstatement

Under most circumstances, employees who return to work immediately after the expiration of this leave and who do not exceed the amount of leave permitted under the FMLA, will be reinstated to either the same or equivalent job. If the twelve or twenty-six weeks of this leave are exhausted and the employee has not returned to work, the Town will determine if the employee will be reinstated.

Lactation Accommodations

The Town will provide reasonable break time for an employee to express breast milk for her nursing child, and will provide a place, other than a bathroom, which is shielded from view and free from intrusion from coworkers and the public, which may be used by an employee to express breast milk. In order to facilitate the Town's ability to provide an adequate space, the employee should give her supervisor as much advanced notice as possible of her intent to take breaks at work to express breast milk. The employee will be responsible for storage of breast milk.

The Town shall provide space, privacy, and time for nursing mothers to express breast milk

periodically during the workday by doing the following:

A. Designated Space: The supervisor will identify a private space that is not in a restroom or other common area. The space should have a door that can be secured or locked, adequate lighting and seating, and electrical outlets for pumping equipment.

Advisory Note: In identifying a designated space for lactation, consideration should be given to the proximity of the space to the employee's work area. Consideration should also be given to the distance of the space in relation to a source of running water.

B. Time: Departments may require the employee to use regularly scheduled paid break time to express breast milk. If time is needed beyond regularly scheduled paid break times, the Town shall make reasonable efforts to allow the employee to use paid leave or unpaid time for this purpose.

Section 2221. Workers' Compensation Leave

Under the North Carolina Workers' Compensation Act, employees may be compensated for absence from work due to injury or illness covered by the Act, subject to the following leave provisions:

1. There is a mandatory 7 calendar day waiting period before Workers' Compensation salary benefits begin. For this waiting period, employees may use accrued compensatory time, sick or vacation leave.

2. Beginning on the 8th calendar day following the injury or illness, employees who have not returned to work shall be placed in a Workers' Compensation Leave Without Pay status until their return to work. Accrued leave cannot be used while in Leave Without Pay status.

3. Employees in leave without pay status will retain all accumulated compensatory time, sick and vacation leave while receiving Workers' Compensation benefits. An employee on Workers' Compensation leave may be permitted to continue to be eligible for benefits under the Town's group insurance plans.

4. Upon reinstatement, an employee's salary will be computed on the basis of the last salary plus any salary increase to which the employee would have been entitled during the absence covered by Workers' Compensation benefits.

5. After returning to work, employees shall be required to use sick or vacation leave for any additional absences for doctor visits, physical therapy, and other required medical care except where any full or partial workday absence may be eligible for Workers' Compensation payment.

6. Any period of leave for a Workers' Compensation disability that qualifies as a "serious health condition" under the Family and Medical Leave Act (FMLA), will run concurrently with FMLA leave.

7. The Town of Valdese's personnel policies shall continue to apply to an employee on Workers' Compensation leave in the same manner as they would apply to an employee who continues to work, or is absent while on some other form of leave.

8. An employee is prohibited from moonlighting or performing other outside work during any kind of leave including workers' compensation leave.

9. After a one-year (52-week) leave of absence on Workers' Compensation leave, employment with the Town will be terminated to allow the Town to fill the position. The employee will be eligible for rehire and given priority for qualified job openings upon a physician's statement certifying the employee's ability to return to work. The Town reserves the right to separate the employee prior to 52-weeks.

10. During a period of leave under the Workers' Compensation Act, the employee remains responsible for paying for any voluntary benefits, or dependent benefits, at the same cost and at the same time as if the employee were still working. Failure to make timely payments will result in the cancelation of the voluntary benefit or dependent benefits coverage.

Section 2322. Return to Work

Before an employee may return to work from an injury at full or light duty, the employee must provide a physician's note to Human Resources Director indicating that he/she is released and capable of resuming duties, and what, if any restrictions are in place.

If the employee retains some temporary disability after Workers' Compensation leave, which prevents successful performance in his/her original position, efforts will be made to place the employee in a Modified Duty assignment. A Modified Duty assignment is a temporary position to which an employee is assigned when he/she is unable to return to his/her regular position following an on-the-job injury or illness. The modified duty assignment temporarily addresses the restrictions placed on the employee by the treating physician. For work to be considered suitable modified employment, the following conditions must be met:

1. The employee must meet the required qualifications for the modified duty assignment,

2. The work must be a meaningful and productive part of the department's operations,

3. The work must conform to the medical restrictions set by the medical care provider, and

4. The modified duty assignment and/or modified work schedule cannot exceed ninety calendar days.

If the employee's regular department is unable to meet the employee's need for modified duty, the employee's department is responsible for payment of the employee's salary and benefits while performing a Modified Duty position in a different department that has been able to meet the employee's needs. The employee placed in a Modified Duty position will be paid a salary that is equivalent to the salary of other employees holding the same position. The Town cannot guarantee placement and is under no obligation to offer or create any specific position for purposes of offering placement.

An employee may choose to accept or refuse the Return to Work (modified duty) job offer. However, an employee who refuses a Modified Duty job offer is subject to termination. Rejection of the job offer might also result in cancellation of income benefits under Workers' Compensation Insurance.

If an employee is unable to return to work at full duty after 90 calendar days, he/she may request a continuation of Modified Duty not to exceed a total of 180 calendar days in a modified capacity. Approval beyond 90 calendar days will be based upon the assessment of the employee's ability to return to full duty within the immediate future. An employee requesting an extension beyond 90 calendar days must submit updated information from the treating physician. The Town reserves the right to consider a separation of employment for any employee who is out on Workers' Compensation leave for an extended period of time thus causing hardship for the department.

Section 2423. Military Leave

In accordance with federal and state laws, the Town provides military leave to employees who are members of a United States Armed Forces Reserve organization or National Guard for absences to perform military duty, whether voluntary or involuntary. Absences to perform any military duty (including active duty, active duty training, inactive duty training such as scheduled drills and summer camp, full-time National Guard federal duty, fitness-for-duty examination, and funeral honors duty) are covered by this policy, unless the employee reaches the five-year maximum of military leave as established by the Uniformed Services Employment and Reemployment Rights Act (USERRA). This

policy provides military leave to regular Town employees unless their employment is for a brief, non-recurrent period and there is no reasonable expectation that such employment will continue indefinitely or for a significant period.

Employees should submit a request for military leave to the supervisor or Department Head as soon in advance of the military duty as possible. The request should be in writing and should be accompanied by a copy of the military orders. Employees must report back to work as soon after military duty as possible, consistent with federal and state laws. If the reason for the employee's delay is not related to military duties, the employee is subject to the personnel policies and practices normally applied to employees with unexcused absences.

Employees may choose whether to use earned compensatory time, accrued vacation leave (leave with pay), leave without pay, or some combination thereof for these absences, and the provisions of that leave shall apply. Upon exhausting all other paid leave, employees may request to use sick leave, if approved by the Town Manager.

Regular employees choosing to use military leave may claim up to ten (10) days of differential pay per calendar year provided the days are recorded as military leave and the military basic pay is less than the employee's regular Town pay. To claim differential pay, the employee must submit a copy of his/her military orders, pay vouchers, Leave and Earnings Statement and/or other appropriate documentation evidencing performance and compensation pertinent to the military duty.

During the period of military leave, regular employees may continue health and dental insurance coverage up to eighteen months under COBRA coverage, provided they continue to pay their share of the premiums. As with any other unpaid leave, employees do not accrue vacation leave or sick leave during the period of leave without pay. However, the balance of such accruals on the date of commencement of the military leave will remain intact for the employee's return to work.

Section 2524. Reinstatement Following Military Service

Employees who are separated or discharged from military service under honorable conditions and who apply for reinstatement within the established time limits are reinstated to the same position or one of like status, seniority, and pay with the Town. If, during military service, an employee is disabled to the extent that the duties of the original position cannot be performed, the employee is reinstated to a position with duties compatible with the disability, if available. The employee's salary upon reinstatement is based on the salary rate just prior to leave, plus any general salary increase(s) implemented while on leave. The addition of a performance salary increase may be considered. Employees who are eligible for military leave have all job rights specified by the Uniformed Services Employment and Reemployment Rights Act (USERRA).

An employee's entitlement to the provisions of this section terminates upon the occurrence of any of the following events:

1. Such employee is separated from uniformed service with dishonorable or bad conduct discharge;

2. Such employee is separated from uniformed service under other than honorable conditions, as characterized pursuant to regulations prescribed by the Secretary concerned;

3. The Town's circumstances have so changed as to make such reemployment impossible or unreasonable; or,

4. Such employee gives clear written notice s/he has no intention of returning to work.

Section 26~~25~~. Civil Leave

A Town employee called for jury duty or as a court witness for the federal or state governments, or a subdivision thereof, shall receive leave with pay for such duty during the required absence without charge to accumulated leave. The employee may keep fees and travel allowances received for jury or witness duty in addition to regular compensation; except, that employees must turn over to the Town any witness fees or travel allowance awarded by that court for court appearances in connection with official duties. While on civil leave, benefits and leave shall accrue as though on regular duty. Employees required to be in court for their own case, defendant or plaintiff, must use accrued compensatory time or vacation leave during such absence from the work of the Town.

Section 27~~26~~. Parental School Leave

A Town employee who is a parent, guardian, or person standing in loco parentis (in place of the parent) may take up to four hours of unpaid leave annually to involve him or herself in school activities of his or her child(ren). This leave is subject to the three following conditions:

1. The leave must be taken at a time mutually agreed upon by the employee and the Town; and,

2. The Town may require the employee to request the leave in writing at least 48 hours prior to the time of the desired leave; and

3. The Town may require written verification from the child's school that the employee was involved at the school during the leave time.

Paid leave (compensatory time or vacation time) taken by an employee to attend to school activities of his or her child shall count toward the fulfillment of this provision by the Town.

Section 2827. Adverse Weather and Emergency Conditions

~~The Town has responsibility for providing emergency services. Adequate staff is required to operate these critical services seven days per week and 24 hours per day in all weather. Department Heads should designate which staff are in critical positions required to report to work regardless of weather or other hazardous conditions.~~

~~The adverse weather/hazardous conditions policy is established to be as fair as possible to all employees applying the following principles:~~

~~1. Maintain adequate staffing at all times of emergency services;~~

~~2. Provide for as much safety as possible for all employees in traveling to and from work in hazardous conditions; and~~

~~3. Not pay regular salaries to some employees for *not working* when others are required to be at work.~~

~~Town offices and departments shall remain open for the full scheduled working day unless authorization for closing or other deviation is received from the Town Manager's office. The Manager will consider the hazard of driving conditions and other relevant factors in determining whether to close Town offices. All departments and offices will be given sufficient advance notice of any authorized closing of non-critical Town functions. Upon authorizing a closing, non-critical staff who does not work does not get paid but may use vacation, earned compensatory time, or time without pay for the unworked hours. Employees who leave work before an official early closing time, as well as employees who report for work late or do not report for work because of hazardous conditions may also use earned vacation or compensatory leave for days or hours not worked.~~

~~Critical staff is required to report in emergency situations and should make preparations for care of family and personal needs to allow them to report for duty when required. Any employee in a position designated as critical who does not report to work as directed by the Town Manager shall be subject to disciplinary action.~~

The Town has responsibility for providing emergency services. Adequate staff are required to operate these critical services seven days per week, 24 hours per day in all weather. During adverse weather, the Fire, Police, Public Works, Water Plant, and Wastewater Plant are required to work as directed by the Town Manager and/or Department Head.

The Town Manager will determine if offices open on a delay or close early. In the event normal operating hours are altered, employees who work will not be required to use accumulated time but will be paid for a full day of work. If, however, an employee does not work on a day when the office closes

early or opens late, they will need to use accumulated leave to cover the absence for the entire day.

Critical staff are required to report in emergency situations and should make preparations for care of family and personal needs to allow them to report for duty when required. Any employee in a position designated as critical who does not report to work or remain at work as directed by the Town Manager will be subject to disciplinary action.

Section 29. Pregnant Workers Fairness Act (PWFA)

This section outlines the procedures and guidelines for providing reasonable accommodations to pregnant employees in accordance with the Pregnancy Workers Fairness Act (PWFA).

This procedures contained herein apply to all employees, regardless of employment status, who are pregnant, have recently given birth, or have related medical conditions covered under the Pregnancy Definitions:

Pregnancy: The condition of being pregnant, childbirth, or related medical conditions.

Reasonable Accommodation: Modifications or adjustments to job duties, schedules, work environments, or processes that enable pregnant employees and applicants to perform their job functions without causing undue hardship to the employer.

Undue Hardship: Significant difficulty or expense that would impose a disproportionate burden on the operation of the organization.

Interactive Process: The collaborative dialogue between the employer and the pregnant employee to identify and implement appropriate accommodations.

It is the employee's responsibility to notify the Human Resources Director of any pregnancy-related limitation and that she needs an accommodation. An employee or applicant may request an accommodation due to pregnancy, childbirth or a related medical condition by submitting the request in writing to human resources or to the employee’s department head. The accommodation request should include an explanation of the pregnancy-related limitations, the accommodation needed and any alternative accommodation(s) that might be reasonable. Depending on the nature of the accommodation, the individual may be requested to submit a statement from a health care provider substantiating the need for the accommodation.

Upon receiving a request for accommodation, the Human Resources Director will engage in an interactive process with the pregnant employee to discuss the request and determine if an accommodation is reasonable and can be provided without significant difficulty or expense, i.e., undue hardship. The interactive process may involve discussions between the employee, their supervisor, and the Human Resources Director. Reasonable accommodations will be determined on a case-by-case basis, considering the pregnant employee's specific needs, the Town's operational requirements, and any potential undue hardships. Information regarding an employee’s pregnancy and accommodations will be treated confidentially and shared only with individuals directly involved in the accommodation process on a need-to-know basis.

The Town prohibits retaliation, harassment or adverse employment action due to an individual's request for accommodation pursuant to this policy or for reporting or participating in an investigation of unlawful discrimination under this policy.

ARTICLE VIII. SEPARATION AND REINSTATEMENT

Section 1. Types of Separations

All separations of employees from positions in the service of the Town shall be designated as one of the following types and shall be accomplished in the manner indicated: Resignation, reduction in force, disability, voluntary retirement, dismissal, or death.

Section 2. Resignation

An employee may resign by submitting the reasons for resignation and the effective date in writing to the immediate supervisor as far in advance as possible. The minimum notice requirement for non-exempt employees is two calendar weeks. The minimum notice requirement for exempt employees is 30 days. Failure to provide minimum notice shall result in forfeit of payment for accumulated vacation unless the notice is waived upon recommendation of the Department Head and approval by the Town Manager.

Three consecutive days of absence without contacting the immediate supervisor or Department Head may be considered to be job abandonment, a voluntary resignation. Sick leave will only be approved during the final worked notice (as listed above) with a physician's certification or comparable documentation.

Section 3. Reduction in Force

In the event that a reduction in force becomes necessary, consideration shall be given to the quality of each employee's performance, organizational needs, and seniority in determining those employees to be retained. Employees who are separated because of a reduction in force shall be given at least two weeks' notice of the anticipated action. No regular employee shall be separated because of a reduction in force while there are temporary or probationary employees serving in the same class in the department, unless the regular employee is not willing to transfer to the position held by the temporary or probationary employee.

Section 4. Disability

The Town will comply with the Americans with Disabilities act and will make all responsible efforts to

provide reasonable accommodation to employees who may be or become disabled. An employee who cannot perform the essential duties of a position because of a physical or mental impairment may be separated for disability. Action may be initiated by the employee or the Town. In either case, such action must be accompanied by medical evidence acceptable to the Town Manager. The Town may require an examination, at the Town's expense, performed by a physician of the Town's choice. In circumstances where the employee may be eligible to retire under the disability provisions of the North Carolina Local Governmental Employees' Retirement System the Town will provide assistance to the employee in filing such application.

Section 5. Voluntary Retirement

An employee who meets the conditions set forth under the provision of the North Carolina Local Governmental Employee's Retirement System may elect to retire and receive all benefits earned under the retirement plan.

Section 6. Death

Separation shall be effective as of the date of death. All compensation due shall be paid to the estate of the employee.

Section 7. Dismissal

An employee may be dismissed in accordance with the provisions and procedures of Article IX.

Section 8. Reinstatement

An employee who is separated because of reduction in force may be reinstated within one year of the date of separation, upon recommendation of the Department Head, and upon approval of the Town Manager. An employee who is reinstated in this manner shall be re-credited with his or her previously accrued sick leave.

Section 9. Rehiring

An employee who resigns while in good standing may be rehired with the approval of the Town Manager, and may be regarded as a new employee, subject to all of the provisions of rules and

regulations of this Policy. An employee in good standing who is separated due to a reduction in force shall be given the first opportunity to be rehired in the same or a similar position.

ARTICLE IX. UNSATISFACTORY JOB PERFORMANCE AND DETRIMENTAL PERSONAL CONDUCT

Section 1. Disciplinary Action for Unsatisfactory Job Performance

A regular employee may be placed on disciplinary suspension, demoted, or dismissed for unsatisfactory job performance, if after following the procedure outlined below, the employee's job performance is still deemed to be unsatisfactory. All cases of disciplinary suspension, demotion, or dismissal must be approved by the Town Manager prior to giving final notice to the employee.

Section 2. Unsatisfactory Job Performance Defined

Unsatisfactory job performance includes any aspects of the employee's job which are not performed as required to meet the standards set by the Department Head or Town Manager.

Examples of unsatisfactory job performance include, but are not limited to, the following:

1. Demonstrated inefficiency, negligence, or incompetence in the performance of duties;
2. Careless, negligent or improper use of Town property or equipment;
3. Physical or mental incapacity to perform duties after reasonable accommodation;
4. Discourteous treatment of the public or other employees;
5. Absence without approved leave;
6. Improper use of leave privileges;
7. Failure to report for duty at the assigned time and place;
8. Failure to complete work within time frames established in work plan or work standards;
9. Failure to meet work standards over a period of time;
10. Failure to follow the chain of command to address work-related issues.
11. Failure to obtain or maintain current license or certificate required as a condition of the job.

12. Repeated or serious incident of unsafe behavior at work

13. Failure to wear or use appropriate safety equipment or otherwise to abide by safety rules

Section 3. Communication and Warning Procedures Preceding Disciplinary Action for Unsatisfactory Job Performance

When an employee's job performance is unsatisfactory, or when incidents or inappropriate actions warrant, the supervisor shall meet with the employee as soon as possible in one or more counseling sessions to discuss specific performance problems. A brief summary of these counseling sessions shall be noted in the employee's personnel file by the supervisor.

An employee whose job performance is unsatisfactory over a period of time should normally receive at least two documented warnings, one of which may be in the final written warning, from the supervisor before disciplinary action resulting in dismissal is taken by the Town Manager. In each case, the supervisor will record the dates of discussions with the employee, the performance deficiencies discussed, the corrective actions recommended, and the time limits set. If the employee's performance continues to be unsatisfactory, then the supervisor will use the following steps:

1. A final written warning from the supervisor serving notice upon the employee that immediate and lasting corrected performance must take place in order to avoid suspension, demotion, or dismissal.

2. If performance does not improve, a written recommendation should be sent to the Town Manager for disciplinary action such as suspension, demotion, or dismissal.

Disciplinary suspensions are for the purpose of communicating the seriousness of the performance deficiency, not for the purpose of punishment, and should not generally exceed three days (24 hours) for nonexempt employees. Suspensions for exempt employees shall be in accordance with FLSA requirements to maintain exempt status.

Demotions are appropriate when an employee has demonstrated inability to perform successfully in the current job, but shows promise and commitment to performing successfully in a lower level job. If no other options are available, dismissal is appropriate.

If after suspension or demotion, the employee’s performance does not reach an acceptable level, the employee may be dismissed.

Section 4. Disciplinary Action for Detrimental Personal Conduct

With the approval of the Town Manager, an employee may be placed on disciplinary suspension, demoted, or dismissed without prior warning for causes relating to personal conduct detrimental to Town service in order to 1) avoid undue disruption of work; 2) to protect the safety of persons or property; or 3) for other serious reasons.

Section 5. Detrimental Personal Conduct Defined

All employees are expected to conduct themselves, both on and off duty, in a manner that reflects positively on the Town and maintains public trust. This expectation includes, but is not limited to, personal behavior, social media activity, and any other actions that could reasonably be perceived as impacting the employee's ability to perform their duties or the Town's reputation.

Detrimental personal conduct includes behavior of such a serious detrimental nature that the functioning of the Town may be or has been impaired; the safety of persons or property may be or have been threatened; or the laws of any government may be or have been violated.

Examples of detrimental personal conduct include, but are not limited to, the following:

1. Fraud, theft or other illegal activities;
2. Conviction of a felony or the entry of a plea of nolo contendere thereto;
3. Falsification of records for personal profit, to grant special privileges, or to obtain employment;
4. Willful misuse or gross negligence in the handling of Town funds or personal use of equipment or supplies;
5. Willful or wanton damage or destruction to property;
6. Willful or wanton acts that endanger the lives and property of others;
7. Possession of unauthorized firearms, alcoholic beverages, illegal substances or other lethal weapons on the job;
8. Brutality in the performance of duties;
9. Reporting to work under the influence of alcohol or drugs or partaking of such while on duty. Prescribed medication may be taken within the limits set by a physician as long as medically necessary;
10. Engaging in incompatible employment or serving a conflicting interest;

11. Request or acceptance of gifts in exchange for favors or influence;

12. Engaging in political activity prohibited by this Policy;

13. Harassment of an employee(s) and/or the public on the basis of sex or any other protected class status; or

14. Harassment of an employee or the public with threatening or obscene language and/or gestures;

15. Stated refusal to perform assigned duties, flagrant violation of work rules and regulations, or serious malfeasance of work

Section 6. Possible Dismissal: Notice and Hearing

Before dismissal action is taken, whether for failure in personal conduct or failure in performance of duties, the department head or a designee thereof, along with other persons deemed necessary to the process, including the Human Resources Director will conduct a pre-dismissal hearing. This hearing will be held upon at least three business days' notice to the employee that a dismissal is being considered and the hearing will be held, unless the employee waives such notice or the particular circumstance require a different period. At this hearing, the employee may present any response to the proposed dismissal to the department head or designee. The department head or designee will consider the employee's response, if any, to the proposed dismissal, and will, within three business days following the pre-dismissal hearing, notify the employee in writing of the final decision. If the employee is dismissed, the notice shall contain a statement of the reasons for the action and the employee's appeal rights.

If the hearing results in a decision to dismiss the employee, the employee may appeal this decision in writing to the Town Manager. The written notice of appeal shall be delivered to the Human Resources Director and the Town Manager within five business days of the date of the dismissal decision.

Upon a timely appeal of a dismissal decision the Town Manager will schedule a hearing. The employee shall appear at the hearing and may bring whatever documentation the employee deems appropriate, although voluminous documentation may be excluded at the Town Manager's discretion. The employee may request the right to bring one or more witnesses to testify to critical facts upon written application to the Town Manager, along with a brief statement as to the content of the proposed testimony. The Town Manager shall have discretion as to whether to permit such testimony.

Section 7. Non-Disciplinary Suspension

During the investigation, hearing, or trial of an employee on any criminal charge, or during an investigation related to alleged detrimental personal conduct, or during the course of any civil action involving an employee, when suspension would, in the opinion of the Department Head or Town Manager, be in the best interest of the Town, the Department Head or Town Manager may suspend the employee for part or all of the proceedings as a non-disciplinary action. In such cases, the Town Manager may:

1. Temporarily relieve the employee of all duties and responsibilities and place the employee on paid or unpaid leave for the duration of the suspension, or

2. Assign the employee new duties and responsibilities and allow the employee to receive such compensation as is in keeping with the new duties and responsibilities.

If the employee is reinstated following the suspension such employee shall not lose any compensation or benefits to which otherwise the employee would have been entitled had the suspension not occurred. If the employee is terminated following suspension, the employee shall not be eligible for any pay from the date of suspension; provided, however, all other benefits with the exception of accrued vacation and sick leave shall be maintained during the period of suspension.

ARTICLE X. GRIEVANCE PROCEDURE AND ADVERSE ACTION APPEAL

Section 1. Policy

The Town shall provide a just procedure for the presentation, consideration, and disposition of employee grievances. The purpose of this article is to outline the procedure and to assure all employees that a response to their complaints and grievances will be prompt and fair.

Employees utilizing the grievance procedures shall not be subjected to retaliation or any form of harassment from supervisors or employees for exercising their rights under this policy. Supervisors or other employees who violate this policy shall be subject to disciplinary action up to and including dismissal from Town service.

Section 2. Grievance Defined

A grievance is a claim or complaint by a current or a former employee based upon an event or condition which affects the circumstances under which an employee works, allegedly caused by misinterpretation, unfair application, or lack of established policy pertaining to employment conditions. Grievance does not include appeal from a dismissal decision, which is covered by Article IX.

Section 3. Purposes of the Grievance Procedure

The purposes of the grievance procedure include, but are not limited to:

1. Providing employees with a procedure by which their complaints can be considered promptly, fairly, and without reprisal;

2. Encouraging employees to express themselves about the conditions of work which affect them as employees;

3. Promoting better understanding of policies, practices, and procedures which affect employees;

4. Increasing employees' confidence that personnel actions taken are in accordance with established, fair, and uniform policies and procedures;

5. Increasing the sense of responsibility exercised by supervisors in dealing with their employees.

6. Encouraging conflicts to be resolved between employees and supervisors who must maintain an effective future working relationship, and therefore, encouraging conflicts to be resolved at the lowest level possible of the chain of command; and

7. Creating a work environment free of continuing conflicts, disagreements, and negative feelings about the Town or its leaders, thus freeing up employee motivation, productivity, and creativity.

Section 4. Procedure

When an employee has a grievance, the following successive steps are to be taken unless otherwise provided. The number of calendar days indicated for each step should be considered the maximum, unless otherwise provided, and every effort should be made to expedite the process. However, the time limits set forth may be extended by mutual consent. The last step initiated by an employee shall be considered to be the step at which the grievance is resolved. A decision to rescind a disciplinary suspension or demotion must be recommended by the Department Head and approved by the Town Manager.

Informal Resolution. Prior to the submission of a formal grievance, the employee and supervisor should meet to discuss the problem and seek to resolve it informally. Either the employee or the supervisor may involve the respective Department Head as a resource to help resolve the grievance. In addition, the employee or supervisor may request mediation from a local mediation services or other qualified parties to resolve the conflict, upon approval of the Human Resources Director. Mediation may be used at any step in the process when mutually agreed upon by the employee and relevant Town supervisor or Manager. Mediation is the process where a neutral party assists the parties in conflict with identifying mutually agreeable solutions or understandings.

Step 1. If no resolution to the grievance is reached informally, the employee who wishes to pursue a grievance shall present the grievance to the appropriate supervisor in writing. The grievance must be presented within fifteen calendar days of the event or within fifteen calendar days of learning of the event or condition. The supervisor shall respond to the grievance within ten calendar days after receipt of the grievance. The supervisor should, and is encouraged to, consult with any employee of the Town in order to reach a correct, impartial, fair and equitable determination or decision concerning the grievance. Any employee consulted by the supervisor is required to cooperate to the fullest extent possible.

The response from the supervisor for each step in the formal grievance process shall be in writing and signed by the supervisor. In addition, the employee shall sign a copy to acknowledge receipt thereof. The responder at each step shall send copies of the grievance and response to the Human Resources

Director.

Step 2. If the grievance is not resolved to the satisfaction of the employee by the supervisor, the employee may appeal, in writing, to the appropriate Department Head within ten calendar days after receipt of the response from Step 1. The Department Head shall respond to the appeal, stating the determination of decision within ten calendar days after receipt of the appeal.

Step 3. If the grievance is not resolved to the satisfaction of the employee at the end of Step 2, the employee may appeal, in writing, to the Town Manager within ten calendar days after receipt of the response from Step 3. The Town Manager shall respond to the appeal, stating the determination of decision within ten calendar days after receipt of the appeal. The Town Manager's decision shall be the final decision. The Town Manager will notify the Town Council of any impending legal action.

Department Heads. In the case of Department Heads or other employees where the Town Manager has been significantly involved in determining disciplinary action, including dismissal, the Town may wish to obtain a neutral outside party to act as a mediator to assist in resolving the conflict.

The filing of a lawsuit by an employee on an issue while there is a grievance on the same issue will end the appeal(s) under the Town's grievance procedure.

Section 5. Role of the Human Resources Director

Throughout the grievance procedure, the roles of the Human Resources Director shall be as follows:

1. To advise parties (including employee, supervisors, and Town Manager) of their rights and responsibilities under this policy, including interpreting the grievance and other policies for consistency of application;

2. To be a clearinghouse for information and decisions in the matter including maintaining files of all grievance documents.

3. To give notices to parties concerning timetables of the process, etc.;

4. To assist employees and supervisors in drafting statements; and

5. To facilitate the resolution of conflicts in the procedures or of the grievance at any step in the process; and

6. To help locate mediation or other resources as needed.

The Human Resources Director shall also determine whether or not additional time shall be allowed to either side in unusual circumstances if the parties cannot agree upon extensions when needed or

indicated.

Section 6. Grievance and Adverse Action Appeal Procedure for Discrimination

When an employee, former employee, or applicant, believes that any employment action discriminates illegally (i.e. is based on age, sex, race, color, national origin, religion, creed, political affiliation, non-disqualifying disability, marital status or veteran status), he or she has the right to appeal such action using the grievance procedure outlined in this Article (Section 4 above). While such persons are encouraged to use the grievance procedure, they shall also have the right to appeal directly to the Human Resources Director or Town Manager. Employment actions subject to appeal because of discrimination include promotion, training, classification, pay, disciplinary action, transfer, layoff, failure to hire, or termination of employment. An employee or applicant should appeal an alleged act of discrimination within thirty calendar days of the alleged discriminatory action, but may appeal for up to six months following the action. Nothing in this policy is intended to discourage or prevent an employee, former employee or applicant from filing a formal charge of discrimination or other illegal action with the appropriate state or federal agency having jurisdiction.

ARTICLE XI. RECORDS AND REPORTS

Section 1. Public Information

In compliance with GS 160A-168(b), the following information with respect to each Town employee is a matter of public record:

1. Name;
2. Age;
3. Date of original employment or appointment to the service;
4. The terms of any contract by which the employee is employed whether written or oral, past
5. and current, to the extent that the Town has the written contract or a record of the oral contract in its possession;
6. Current position title;
7. Current salary;
8. Date and amount of each increase or decrease in salary with the Town;
9. Date and type of each promotion, demotion, transfer, suspension, separation, or other change in position classification with the Town;
10. Date and general description of the reasons for each promotion with the Town;
11. Date and type of each dismissal, suspension, or demotion for disciplinary reasons taken by the municipality. If the disciplinary action was a dismissal, a copy of the written notice of the final decision of the municipality setting forth the specific acts or omissions that are the basis of the dismissal; and
12. The office to which the employee is currently assigned.

Any person may have access to this information for the purpose of inspection, examination, and copying, during regular business hours, subject only to such rules and regulations for the safekeeping of public records as the Town may adopt.

For the purposes of this subsection, the term “salary” includes pay, benefits, incentives, bonuses, and deferred and all other forms of compensation paid by the Town.

Section 2. Access to Confidential Records

All information contained in a Town employee's personnel file, other than the information mentioned above is confidential and shall be open to inspection only in the following instances:

1. The employee or his/her duly authorized agent may examine all portions of his/her personnel file except letters of reference solicited prior to employment, and information concerning a medical disability, mental or physical, that a prudent physician would not divulge to the patient.

2. A licensed physician designated in writing by the employee may examine the employee's medical record.

3. A Town employee having supervisory authority over the employee may examine all material in the employee's personnel file.

4. By order of a court of competent jurisdiction, any person may examine all material in the employee's personnel file.

5. An official of an agency of the State or Federal Government, or any political subdivision of the State, may inspect any portion of a personnel file when such inspection is deemed by the Town Manager to be necessary and essential to the pursuit of a proper function of the inspecting agency, but no information shall be divulged for the purpose of assisting in a criminal prosecution of the employee, or for the purpose of assisting in an investigation of the employee's tax liability. However, the official having custody of the personnel records may release the name, address, and telephone number from a personnel file for the purpose of assisting in a criminal investigation.

6. An employee may sign a written release to be placed in his/her personnel file that permits the record custodian to provide, either in person, by telephone, or by mail, information specified in the release to prospective employers, educational institutions, or other persons specified in the release.

7. The Town Manager, with the concurrence of the Town Council, may inform any person of the employment, non-employment, promotion, demotion, suspension or other disciplinary action, reinstatement, transfer, or termination of a Town employee, and the reasons for that action. Before releasing that information, the Town Manager shall determine in writing that the release is essential to maintaining the level and quality of Town services. The written determination shall be retained in the Town Manager's office, is a record for public inspection, and shall become a part of the employee's personnel file.

Section 3. Personnel Actions

The Human Resources Director, with the approval of the Town Manager, will prescribe necessary forms and reports for all personnel actions and will retain records necessary for the proper administration of the personnel system. There shall be one set of official personnel files, centrally located as designated by the Town Manager, normally in the Human Resources office. Any document not located there is not an official part of that employee's personnel record. These files shall contain documents such as employment applications and related materials, records of personnel actions, documentation of employee warnings, disciplinary actions, performance evaluations, retirement and insurance records, letters of recommendation, and other personnel-related documents.

Section 4. Records of Former Employees

The provisions for access to records apply to former employees as they apply to present employees.

Section 5. Remedies of Employees Objecting to Material in File

An employee who objects to material in his/her file may place a statement in the file relating to the material considered to be inaccurate or misleading. The employee may seek removal of such material in accordance with established grievance procedures.

Section 6. Penalties for Permitting Access to Confidential Records

Section 160A-168 of the General Statues provides that any public official or employee who knowingly and willfully permits any person to have access to any confidential information contained in an employee personnel file, except as expressly authorized by the designated custodian, is guilty of a misdemeanor and upon conviction shall be fined in an amount consistent with the General Statutes.

Section 7. Examining and/or Copying Confidential Material without Authorization

Section 160A-168 of the General Statutes of North Carolina provides that any person, not specifically authorized to have access to a personnel file designated as confidential, who shall knowingly and willfully examine in its official filing place, remove or copy any portion of a confidential personnel file shall be guilty of a misdemeanor and upon conviction shall be fined consistent with the General Statutes.

Section 8. Destruction of Records Regulated

No public official may destroy, sell, loan, or otherwise dispose of any public record, except in accordance with GS 121.5, without the consent of the State Department of Cultural Resources. Whoever unlawfully removes a public record from the office where it is usually kept, or whoever, alters, defaces, mutilates or destroys it will be guilty of a misdemeanor and upon conviction will be fined in an amount provided in Policy 132.3 of the General Statutes.

ARTICLE XII. IMPLEMENTATION OF POLICIES

Section 1. Conflicting Policies Repealed

All policies, ordinances, or resolutions that conflict with the provisions of these policies are hereby repealed.

Section 2. Severability

If any provision of these policies or any rule, regulation, or order thereunder of the application of such provision to any person or circumstances is held invalid, the remainder of these policies and the application of such remaining provisions of these policies of such rules, regulations, or orders to persons or circumstances other than those held invalid will not be affected thereby.

Section 3. Effective Date

These policies shall become effective on the date approved by the Town Council.

Section 4. Amendments

This policy may be amended by action of the Town Council and by a formal action appropriately approved. Notice of any suggested amendment to the policy, or any portion thereof, shall be provided to employees and opportunities for employee comment and reaction shall be made available prior to the amendments going to the Town Council for action. Proposed amendments should be posted on bulletin boards in all employee work locations and/or in employee newsletters. Any revisions or amendments adopted in conformance with this procedure shall become effective as of the date of such adoption.

APPENDIX A

ALCOHOL AND DRUG FREE WORKPLACE POLICY

ARTICLE I. Purpose

As an employer, the Town of Valdese seeks to provide a healthy and safe work environment, to provide the best possible services to citizens, to maintain the public's confidence in its employees, and to protect the Town from economic losses that can occur due to alcohol and drug abuse. The Town is committed to administering a fair and consistent drug and alcohol testing program, to promote and maintain a drug free work environment, and to comply with the provisions of the Omnibus Transportation Employee Act of 1991. The purpose of this policy is to prevent accidents and injuries that are the result of alcohol abuse and/or use of drugs.

ARTICLE II. Policy Statement

The Town of Valdese is committed to the health, safety, and welfare of its employees and the citizens it serves. As part of this commitment, the Town expects its employees to be fit, alert, and prepared to perform their jobs safely and productively for the benefit of all. Substance and alcohol abuse is a safety and health threat. To promote a drug and alcohol free work environment, the Town of Valdese will require pre-employment and workplace testing for alcohol and/or drugs according to the procedure prescribed herein.

ARTICLE III. Responsibilities

Town Manager

The Town Manager is responsible for insuring that all Town departments adhere to this policy.

Safety Director

Serving as the Program Coordinator, the Safety Director is responsible for the implementation of this policy including employee training as it relates to the policy, maintaining related documentation, and for identifying employees covered by The Omnibus Transportation Act.

Department Directors

All Department Directors are responsible for insuring that supervisors and employees attend training sessions pertaining to the Town's substance abuse policy and adhere to its requirements. Department Directors are also responsible for properly applying this policy and taking disciplinary actions when necessary.

Employees

All Town employees are responsible for knowing and adhering to the requirements of this policy. Employees are expected to share the responsibility of promoting and maintaining an alcohol and drug free work environment. Any employee who knows or strongly suspects that another employee is illegally using, under the influence of, or is in possession of prohibited substances shall immediately report the facts and circumstances to their supervisors. Supervisors will be provided training through the Town of Valdese Employee Assistance Program.

ARTICLE IV. Alcohol and Drug Prohibitions and Requirements

A. Alcohol and Drugs

The Town of Valdese recognizes that impaired or reduced mental and physical abilities may create a hazard in the workplace as a result of an on or off duty use of alcohol or drugs. Therefore, the Town of Valdese prohibits the unlawful manufacture, distribution, dispensing, possession, purchase, sale, and use of alcohol, drugs, or the impairment by alcohol or drugs by its employees during work hours, while on Town property, while performing any duties for or on behalf of the Town, or while driving any Town vehicle within the course and scope of their duties as an employee of the Town of Valdese, or within eight (8) hours prior to performing duties for the Town.

B. Medications

Any prescription medication used by an employee at the workplace must be prescribed to the employee and used in the amount and manner prescribed, consistent with any usage warnings. Any over the counter medication must be used in accordance with a physician's written direction or the manufacturer's directions and warnings. Any use of prescription or over the counter medications while not at the workplace must be consistent with the above, so as not to result in a positive drug screen.

C. Charges or Convictions

An employee must notify his/her department head verbally and in writing of any drug or alcohol conviction within three days of the conviction or on the first working day for the employee, whichever is earlier. Further, any employee charged with a drug or alcohol violation must report the charge to his/her department head within three days following the charge or on the first working day for the employee, whichever is earlier. Under employer authority, such notification shall constitute grounds for reasonable suspicion testing and investigatory suspension, as outlined in Section XI of this policy. Furthermore, the employee may receive mandatory referral to the EAP. Failure to notify the department head will result in disciplinary action up to and including termination from employment.

D. Violation of Policy

Violation of the policy stated above and/or alcohol or controlled substance impaired behavior on the job shall be viewed as unacceptable personal conduct and shall be cause for disciplinary action, up to and including termination, under employer authority.

E. Report of Criminal and/or Policy Violations

The Town of Valdese will report all violations of criminal drug statutes occurring in the workplace to the appropriate law enforcement agency. All employees have a responsibility to report observed and suspected violation of this policy to their supervisor or Town management.

F. Privacy and Confidentiality

The Town of Valdese, in accordance with the Employee Assistance Program (EAP), will support the responsible action of an employee seeking help for an alcohol or controlled substance problem. An employee's efforts to obtain help through the EAP will be handled in confidence. With the exceptions identified elsewhere in this policy, the Town of Valdese will maintain employee medical and personal information in confidence and release this information to authorized Town personnel on a "need to know" basis only. If the employee signs a release for the transfer of such information, the information will be released as noted in the signed release to designated persons or agencies regarding the reporting of positive substance or alcohol tests.

ARTICLE V. Education

The Town of Valdese will provide drug and alcohol awareness materials to all its employees to help them understand the consequences of alcohol and drug abuse in their personal lives and in the workplace and to recognize the signs of this abuse. This education will be provided to the Town through its Employee Assistance Program. In addition, training will be conducted in order to assure compliance with the Federal Omnibus Transportation Employee Act of 1991.

Department Directors and supervisors must receive 60 minutes of training on alcohol misuse and an additional 60 minutes of training on controlled substance use annually. This training will include the physical, behavioral, speech, and performance indicators of probable alcohol misuse and controlled substances use.

The Town of Valdese will provide each employee a copy of the drug and alcohol policy so the employee will be prepared to meet the expectations and standards set forth in the policy. Questions about this policy and its implementation may be addressed in writing to the Town of Valdese Safety Director or the Town Manager. Documentation of employee's acknowledgement of receiving a copy of this policy, drug, and alcohol awareness material will be maintained in the employee's personnel file.

ARTICLE VI. Notice of Testing – Condition of Employment:

Notice is given to all applicants and all current employees that employment with the Town of Valdese is conditioned upon the applicant and employee's agreement with the testing policy and consent to be tested as provided in this policy.

A. New Employees

Employment with the Town of Valdese for all persons newly employed, on or after the effective date of this policy, is conditioned upon the employee's acceptance of this alcohol and drug free workplace policy and agreement to be tested as directed by management under the conditions stated herein. The employee's acceptance of employment will constitute the employee's agreement with and acceptance of this policy as a condition of employment.

B. Current Employees

Continued employment with the Town of Valdese for all persons employed before the effective date of this policy is conditioned upon the employee's acceptance of this alcohol and drug free workplace policy and agreement to be tested as directed by management under the conditions stated herein. Current employees will not have to undergo initial testing in that they are already employed.

ARTICLE VII. Drug and Alcohol Testing Circumstances

The Town of Valdese will require drug and alcohol testing as follows:

A. Pre-Employment Testing

Applicants for employment with the Town of Valdese must successfully undergo pre-employment drug testing as a post-offer condition of employment. The applicant must be available for testing within forty-eight (48) hours following communication of a conditional offer of employment. Pre-employment drug and alcohol testing shall be required for all applicants, whether applying for full-time or part-time positions.

B. Random Testing

Town of Valdese employees who are required to hold a **Commercial Driver's License (CDL)**, due to their current job assignment with the Town are subject to random drug testing as outlined in the Omnibus Transportation Act. These employees will be selected for testing by a computer-generated program administered by an independent third party contractor. Testing will be spread throughout the year and all employees will be subject to selection in each selection period.

Employees who have been charged or convicted of a drug or alcohol related offense may also be subject to random testing under employer authority or as recommended by EAP.

C. Reasonable Suspicion Testing

All Town of Valdese employees will be subject to reasonable suspicion drug and alcohol testing when the Town of Valdese has cause to suspect an employee has violated this policy, or has placed himself/herself, fellow employees or the general public in harm's way due to a drug or alcohol related offense.

The Town Manager, the Program Coordinator and related Department Directors will be responsible for determining when an employee must undergo~~,~~ drug and/or alcohol reasonable suspicion testing. Such a determination will be based on specific, describable observations, by any Town of Valdese Supervisor, Department Director, Assistant Department Director or the Program Coordinator, such as appearance, behavior, speech or body odors, when those observations are immediately prior to, during or immediately after the performance of duties for, or on behalf of The Town of Valdese. Indications of the chronic and withdrawal effects of drugs may also be considered when determining reasonable suspicion for drug testing. Such observations must be by made by at least two (2) management staff personnel. The supervisors must prepare documentation of the employee's conduct leading to the sending of the employee for reasonable suspicion testing. The documentation must be prepared and signed by the supervisors who witnessed and made the reasonable suspicion determination within 24 hours of the observed behavior, or before the results of the alcohol and/or drug test are released, whichever is earlier. Also, reasonable suspicion testing will be conducted when it has been determined the employee has recently been charged or convicted of a drug or alcohol related offense. Reasonable suspicion testing may not be conducted based on the reports of a third party or coworker who has made the observations.

The Program Coordinator will arrange for testing to be conducted as soon as practicable, but no later than thirty-two (32) hours after the event for drug testing and no later than eight (8) hours after the event for alcohol testing. If a reasonable suspicion alcohol test is not given within two hours following the observations, you must make a record stating the reasons the alcohol test was not given. If the test was not given within eight hours, you must stop all attempts to give the test, and must make a record stating the reasons the alcohol test was not given. If reasonable suspicion is observed but a reasonable suspicion test has not yet been given, the employee cannot perform work functions until an alcohol test is given and the employee's blood alcohol concentration measures less than 0.02 or until 24 hours have passed following the determination of reasonable suspicion.

D. <u>Post Accident / Post Injury Testing</u>

All Town of Valdese employees are subject to post accident / post injury drug and alcohol testing following an accident, vehicular or otherwise, when there exists reasonable suspicion or one of the following circumstances:

1. Injuries resulting in professional medical treatment
2. Worker's Compensation forms must be submitted
3. Aggregate property damage of at least $500.00 or more
4. Contributory negligence on part of the Town employee
5. Employee is involved in a physical altercation
    - Exception – Police involved in a physical altercation while making an arrest or detaining a suspect

An exception may be made to this requirement for testing when such an injury or damage is caused by a third party. If the employee is involved in an automobile accident while carrying out duties in the capacity of his / her job, the employee must notify his / her immediate supervisor or other management staff immediately. Testing will be carried out as soon as possible.

Testing Guidelines for Reasonable Suspicion and Post Accident Tests:

- Employee being tested will be driven to the test site by a member of the same sex and who is either a member of management or supervisory personnel.
- Employee being tested will not return to duty until the test results have been received by the Town. The tested employee will continue to receive their regular wages until test results are received by the Town.
- Employees being tested will not be allowed to drive home after testing, if negative test results have not been received from the test site. A member of the same sex and who is either a member of management or supervisory personnel will drive the tested employee home from the test site.

E. Return to Duty and Follow-up Testing

All Town of Valdese employees are subject to **return to duty and follow-up** drug and alcohol testing following a violation of this policy or following the completion of chemical dependency treatment by a designated Employee Assistance Program or counseling program. Follow-up testing will be determined by the chemical dependency evaluator and treatment provider, but will be conducted under Town authority. The employee must provide a written release for the Town Manager or the Program Coordinator to receive evaluation information relevant to a return to duty decision.

The Town is required to advise its employees of the resources available for appropriate treatment for alcohol misuse and drug use. However, the Town is not required to pay for the rehabilitation or to hold a job open for an employee while treatment is sought.

ARTICLE VIII. Substances Tested

Alcohol concentration will be tested by breath, saliva, or blood analysis.

Drug testing by urinalysis will include the following substances:

1. Amphetamines
2. Cocaine
3. Marijuana
4. Opiates
5. Phencyclidine

The Town of Valdese may include additional drugs in the test panel for reasonable suspicion or post accident / injury testing based on evidence or information relating to the incident in question.

NOTE: In some cases, the use of medicinal CBD products may produce a “Positive” drug screen. Since there is no way to determine if the positive screen came from the use of medicinal products or from the use of marijuana, all positive drug screens will be treated as prohibited behavior and subject to the requirements and disciplinary actions of this policy.

ARTICLE IX. Testing Procedures

Employees and/or applicants will report to a medical facility designated by the Town of Valdese for drug specimen collection.

Drug and blood alcohol testing will be conducted by a laboratory certified by the United States Department of Health and Human Services (DHHHS).

Evidential Breath Alcohol Testing will be conducted by a certified Breath Alcohol Technician (BAT) using an Evidential Breath Testing (EBT) device.

Testing will occur immediately prior to, during, or immediately after performing job duties.

An applicant or employee who produces a positive drug test will be afforded the opportunity to present medical information relevant to the positive test to a special physician called a Medical Review Officer (MRO). The MRO will evaluate and verify the information and make a final medical determination on the laboratory results. Final testing results will then be reported to the Program Coordinator. Both positive and negative reports will be placed in an appropriate, secure, confidential file for the tested individual.

Within 72 hours of notification of a verified positive test result, a donor may request through the MRO that the remainder of the specimen be reconfirmed at the same or a different certified laboratory. The result will be considered positive if the confirmation testing protocol determines the presence of the drug or drug metabolite in question without regard to cutoff levels which apply to the first testing.

The employee or applicant will be responsible for the cost of the reconfirmation test unless the Medical Review Officer (MRO) determines there has been a testing discrepancy and cancels the test.

ARTICLE X. Refusal to Test

As part of this policy, employees must submit to alcohol and drug testing upon notice. A refusal to submit immediately to testing as directed by management is a violation of this policy and will be considered insubordination, unacceptable personal conduct and reason for disciplinary action, up to and including dismissal. A refusal to submit to testing is treated the same as a positive alcohol and/or drug test. If an employee refuses to be tested, he or she cannot continue to perform work functions until he or she has gone through the return-to-duty process. Once the employee has completed the return-to-duty process, he or she is subject to follow-up drug and/or alcohol testing for at least one year and for up to a total for five years.

The following situations are all considered a refusal to submit to an alcohol and/or drug test:

1. Failure to report to the testing site within one hour from the time the employee was given the notice will constitute a willful refusal to follow instructions and insubordination.
2. Failure to remain at the testing site until the testing process is complete

3. Failure to provide a urine specimen for drug testing or a saliva or breath specimen for alcohol testing
4. Failure to provide enough urine for drug testing or an adequate amount of saliva or breath for alcohol testing and there is no medical explanation for the failure

- If the employee or applicant does not provide a sufficient urine specimen within a period of three (3) hours or an adequate breath specimen after a reasonable number of attempts, the collection process will be discontinued and The Town of Valdese will be promptly notified. If the employee chooses, he/she may consume up to forty (40) ounces of fluid over the three (3) hour period to assist in the providing the urine specimen.
- If the collection or testing technician reports that an employee or applicant failed to provide a specimen, the Program Coordinator will inform the employee / applicant that he/she may submit valid medical evidence from a personal physician to justify the inability to provide the required specimen. Failure to provide this information will be deemed a refusal to submit to the required testing and the donor will be subject to disciplinary action as set forth in this policy.

5. In the case of a directly observed or monitored drug test collection, failing to permit the observation or monitoring of the provision of the specimen
6. For observed collection, the employee's failure to follow the observer's directions to raise or lower clothing to show that he or she does not have a prosthetic or other device that could be used to interfere with the collection process
7. The employee possesses or wears a prosthetic or other device that could be used to interfere with the collection process
8. The employee admits to the collector or medical review officer (MRO) that he or she adulterated or substituted the specimen. A verified adulterated or substituted drug test is also considered a refusal to test
9. Failing or declining to take a second drug test when directed by the collector
10. Failure to undergo a medical examination or evaluation as part of: the verification process for drug testing or as directed by the designated employer representative, "shy bladder" procedures for drug testing or insufficient breath procedures for alcohol testing
11. Failure to cooperate with any part of the testing process

Any refusal to submit to an alcohol and/or drug test will be considered reason for disciplinary action.

ARTICLE XI. Consequences of Engaging in Prohibited Conduct

A. The conditional offer of employment to an applicant will be withdrawn should the applicant produce a positive drug / alcohol test. If the applicant tests positive, the applicant is considered unqualified for a period of one (1) year.

B. An employee determined by administrative or other investigation to be involved in the unlawful manufacture, distribution, dispensation, use or sale of a controlled substance on the premises of the Town of Valdese will be dismissed based on unacceptable personal conduct. Failure to comply with any requirement of this policy will result in disciplinary action up to and including dismissal.

C. An employee determined by administrative or other investigation to be in possession of or involved in the manufacture, or delivery of drug paraphernalia on the premises of the Town of Valdese will receive at least a written warning, investigatory suspension, be required to participate in an Employee Assistance Program, and undergo mandatory testing.

D. A refusal to test will result in removal from duty and other disciplinary action up to and including dismissal.

E. <u>First Testing Violation Offense</u>

Any employee, producing a verified positive drug test or a confirmed positive alcohol test of 0.04 BAC or greater, **<u>may be</u>** offered the opportunity to complete the return to duty requirements described in Section VII of this policy in preparation for resuming workplace duties. Failing to undergo evaluation or failing to complete recommended treatment successfully will result in dismissal based upon unacceptable personal conduct. Employees on probationary status are not eligible for this return to duty option and will be dismissed following a positive drug or a confirmed positive alcohol test of 0.02 or greater.

An employee producing a confirmed alcohol test result of 0.02 or greater BAC will be immediately removed from duty and will be subject to disciplinary action, up to and including termination.

If an employee fails an alcohol test

- Alcohol concentration of 0.04 or greater
  - The employee must be immediately removed from all work functions
  - The employee may not return to work functions until an evaluation by a substance abuse professional (SAP) has been done, the employee has complied with prescribed treatment, and he or she passes a return-to-duty test. The employee is then subject to six follow-up tests in the first 12 months after returning to duty and may be subject to follow-up testing for up to a total of five years.
- Alcohol concentration of 0.02 to 0.03
  - The employee must be immediately removed from all work functions
  - Employee may not return to work functions for at least 24 hours
- Alcohol concentration of 0.00 or 0.01
  - Employee may return to work functions

If an employee tests positive for drug(s) or has a verified adulterated or substituted test result

- The employee must be immediately removed from all work functions
- The employee may not return to work functions until an evaluation by a substance abuse professional (SAP) has been done, the employee has complied with prescribed treatment, and he or she passes a return-to-duty test. The employee is then subject to six follow-up tests in the first 12 months after returning to duty and may be subject to follow-up testing

for up to a total of five years. Both return-to-duty and follow-up drug tests must be conducted under direct observation.

F. Second Testing Violation Offense

An employee producing a second positive test, either for drugs or for alcohol at or above 0.04 BAC, within five years will be dismissed for continual violation of this policy and unacceptable personal conduct.

G. Self Referral

An employee may, prior to the first testing or if there has been no second violation offense, voluntarily enter rehabilitation without incurring disciplinary action, but will be subject to return to duty and follow-up testing at the direction of the evaluator or treatment professional. The employee may initiate this process through the Town of Valdese Employee Assistance Program or directly with a treatment provider, after obtaining approval from the Town. The Town is required to advise its employees of the resources available for appropriate treatment for alcohol misuse and drug use. However, the Town is not required to pay for the rehabilitation or to hold a job open for an employee while treatment is sought.

ARTICLE XII. Return to Duty Requirements

Following a request for assistance, a verified positive drug test or a confirmed positive alcohol test of 0.04 BAC or greater, an eligible employee will be referred to the EAP for chemical dependency evaluation. The employee must complete the evaluation and undergo any recommended treatment to be considered for return to duty status.

The evaluator will assess the employee's needs and recommend treatment if needed. The evaluator will monitor the employee's progress during any recommended treatment and at the end of treatment will reevaluate the employee for compliance with treatment. At a time designated by the evaluator, the Valdese Town Manager and the Program Coordinator, the employee will undergo return to duty testing for either or both alcohol and drugs as determined by the evaluator. Further, if the evaluator recommends treatment, the employee will be subject to follow-up tests for a maximum of five (5) years at the direction of the evaluator, the Valdese Town Manager and the Program Coordinator.

The employee will have sole responsibility of the costs incurred in the evaluation and treatment process except for any benefits that the employee may be eligible for under the Town of Valdese Employee Assistance Program or personal medical plans.

The employee may take sick days, accrued vacation days, or, with prior agreement with the Valdese Town Manager, a specified period of unpaid leave to complete any required rehabilitation after undergoing evaluation.

Entering into or participating in a treatment program does not preclude the Town from administering appropriate disciplinary measures consistent with this or any other existing policy contained in the Town of Valdese Personnel Ordinance.

Failure of an employee in return to duty status to perform job duties to normal departmental standards and expectations can result in disciplinary action up to and including dismissal.

Right of Appeal

An employee on probationary status who has violated this policy has no right of appeal beyond the medical review program and specimen reconfirmation.

Permanent employees have the right of appeal following the guidelines in the Town of Valdese Personnel Ordinance.

ARTICLE XIII. Technical Implementation of Drug and Alcohol Testing Program

Urine Collections

The collection of urine specimens will follow the protocol established by the U.S. Department of Health and Human Services (DHHS). Among other things, this protocol includes suitable donor identification, secured collection restroom with blued toilet water, and a strict external and internal chain of custody to assure specimen integrity.

The urine specimen collection will be performed by qualified medical personnel or the personnel trained in full DHHS urine collection procedures. Under most circumstances, the urine specimen will be provided unobserved. Observed collections will be carried out in circumstances where there is reason to suspect an initial sample was substituted or adulterated, the test is a return-to-duty test, or a follow up test after a previously positive test.

If the donor cannot provide an adequate specimen, the individual may consume up to 40 ounces of fluid to facilitate providing an adequate specimen within a three (3) hour period. Leaving the collection site during this time will be considered a refusal to test and will result in disciplinary action set forth in this policy.

A split sample method of collection will be used for those employees who fall under the guidelines of the **Omnibus Transportation Act (employees who posses CDL drivers license).** At least forty-five (45) ml of urine must be collected, thirty (30) ml to be used as the primary specimen and fifteen (15) ml to be used as the split specimen.

Breath Testing

A Breath Alcohol Technician (BAT) who has been trained to proficiency and certified in the operation of an evidential breath alcohol testing device (EBT) will collect breath specimens. The BAT and the donor will jointly complete reporting requirements on a Breath Alcohol Test Form. If the donor leaves the collection site premises without completing the test, he/she will be considered to have refused to submit to testing and will be subject to the disciplinary action set forth in this policy.

ARTICLE XIV. Analytical Requirements

Drugs

The analytical process for the testing of the designated drugs will be conducted by a DHHS certified laboratory. Such testing will be conducted under the required protocols and quality assurance requirements established by DHHS and industry standards.

Initial screening of primary urine specimens submitted to the laboratory will be performed using an immunoassay process. Any specimen indicating the positive presence of any of the screened drugs will undergo a confirmatory procedure known as the Gas Chromatography / Mass Spectrometry (GC/MS). Cutoff levels to determine positive drug tests are determined by DHHS guidelines. Cutoff levels will be adopted by reference to DHHS threshold standards where available and industry guidelines otherwise.

Alcohol

Alcohol testing will be conducted by a Breath Alcohol Technician (BAT) using an evidential breath testing (EBT) device, which meets specified industry guidelines. An initial test of 0.02 or greater will result in a 15 to 20 minutes oral deprivation period where the donor is instructed not to consume any product orally. Following this period, a second evidential breath test will produce a final reportable alcohol concentration result. Donor disregard of instructions does not discount the final test. In the event that the initial test and the confirmation test results are different, the confirmation test result is deemed to be the final test result upon which any action under the terms of this policy shall be based.

ARTICLE XV. Omnibus Transportation Employee Testing Act

Each calendar year, a minimum of 25% of the average number of Town employees covered under the Omnibus Transportation Act will be randomly tested for alcohol, and a minimum of 50% of the average number of Town employees covered by the Omnibus Transportation Act will be randomly tested for controlled substances.

ARTICLE XVI. Glossary

Alcohol: constitutes any beverage, mixture, or preparation (including medication) containing as an intoxicating agent any low molecular weight alcohol such as ethyl, methyl, or isopropyl alcohol.

Alcohol Concentration: means the alcohol in a volume of breath expressed in terms of grams of alcohol per 210 liters of breath.

BAC: breathe alcohol concentration; used to report the level of breath alcohol.

Breath Alcohol Technician (BAT): a person trained to proficiency in the operation of an evidential breath testing device and in the alcohol testing procedures.

Confirmed Positive Alcohol Test: is the result of an initial and confirmatory test via breath or other approved body fluid with both tests reflecting an alcohol concentration of 0.04 or greater.

Confirmed Positive Drug Test: is the result of the detection of one or more of the designated substances at thresholds at or exceeding the levels established by DHHS, the Department of Health and Human Services, through the two separate testing protocols.

Drug: includes any substance listed on Schedule I through V as they may be revised under federal law in 21 CFR 1308.

Drug Test: constitutes an analytical procedure or chemical test to determine if specific drugs or their metabolites are present at a given time in a person's system.

Evidential Breath Testing Device (EBT): a device meeting requirements set forth by the National Highway Traffic Safety Administration and placed on their list of Confirming Products for the evidential testing of breathe alcohol.

Medical Review Officer (MRO): is a medical doctor (MD) or a doctor of osteopathy (DO) who has knowledge in the field of substance abuse disorders and who receives, reviews, and evaluates confirmed positive drug tests. MRO shall be designated by the Town of Valdese or the third party administrator of this policy.

Negative Drug Test: is the result of a testing process, which has not found evidence of presence of any one of the designated substances or its metabolites at thresholds established by the Department of Health and Human Services (DHHS)

Over the Counter Medication: constitutes those medications legally available as over the counter purchases.

Prescription Medication: constitutes a substance prescribed to a specific individual by an authorized health care professional with that substance being used in the prescribed manner.

Reasonable Suspicion: an objectively justifiable suspicion that is based on specific facts or circumstances, such as appearance, behavior, speech, or odors that may indicate that a person is under the influence of alcohol and/or drugs

Safety Sensitive Position: Any Town of Valdese employee who drives a vehicle within the course and scope of their duties as an employee of the Town of Valdese, in which the type of vehicle operated requires the driver to hold a Commercial Driver's License.

Verified Positive Drug Test: occurs when the Medical Review Officer has reviewed a confirmed positive test and found no acceptable medical alternative for the presence of the drug(s) or metabolite.

CONSENT AND ACKNOWLEDGEMENT FORM FOR DRUG AND ALCOHOL TESTING

As an employee with the Town of Valdese, I hereby consent to and acknowledge that I am scheduled to undergo a drug/alcohol test. The test will involve an analysis of urine, salvia, blood, and/or breath sample, which I will provide at a designated collection site. The purpose of the test will be to detect the presence of the following substances: marijuana/canabinoids (THC), cocaine metabolites, opiates, phencyclidine (PCP), amphetamines/methamphetamines, and/or alcohol. I acknowledge that the test result will be made available to the Town of Valdese Safety Director. I understand that a refusal to submit to a drug or alcohol test, or a confirmed positive test result, will result in disciplinary action as outlined the Town of Valdese Alcohol and Drug Free Workplace Policy.

I acknowledge that a copy of this form will be maintained in my personnel file.

Name of Employee: _____

Department: _____

Employee Social Security Number: _____

Date Test Scheduled: _____ Time Scheduled: _____

Collection Site Designated: _____

_____ _____
Signature of Employee Date

_____ _____
Signature of Department Director Date

Designation that Employee Refused to Sign: _____
Department Director or Safety Director

Attachment A

RECEIPT OF TOWN OF VALDESE
ALCOHOL AND DRUG FREE WORKPLACE POLICY

As an employee with the Town of Valdese, I hereby acknowledge that I have received a copy of the Town of Valdese Alcohol and Drug Free Workplace Policy. Furthermore, I acknowledge that I have received training and educational materials as outlined in the policy.

Name of Employee: _____

Department: _____

Employee Social Security Number: _____

_____ _____
Signature of Employee Date

_____ _____
Signature of Department Director Date

Attachment B

REASONABLE SUSPICION OBSERVATIONS

Employee Name: _____

Date of Observation: _____

Time of Observation: From: _____ To: _____

Location of Observation: _____

Reasonable suspicion determined for: Alcohol_____ Drugs _____

CHECK ALL APPROPRIATE ITEMS

1. SPEECH: ___SHOUTING ___WHISPERING ___SLOW ___RAMBLING
___SLURRED ___SLOBBERING ___INCOHERENT

2. WALKING: ___STUMBLING ___SWAYING ___STAGGERING ___UNSTEADY
___FALLING ___SAGGING AT KNEES ___FEET WIDE APART
___HOLDING ON ___RIGID
___UNABLE TO STAND

3. ACTIONS: ___RESISTING COMMUNICATIONS ___INSULTING ___HOSTILE
___DROWSY ___FIGHTING/INSUBORDINATE
___PROFANITY ___THREATENING ___ERRATIC
___HYPERACTIVE ___CRYING
___INDIFFERENT

4. EYES: ___BLOOD SHOT ___CLOSED ___DILATED ___CONSTRICTED
___DROOPY ___GLASSY ___WATERY ___WEARING SUNGLASSES

5. FACE: ___FLUSHED ___PALE ___SWEATY

6. APPEARANCE/CLOTHING: ___DISHEVELED ___MESSY ___DIRTY
___PARTIALLY DRESSED ___HAVING ODOR ___STAINS ON CLOTHING

7. BREATH: ___ALCOHOL ODOR ___FAINT ALCOHOL ODOR ___NO ALCOHOL ODOR
___MARIJUANA ODOR

8. MOVEMENTS: ___FUMBLING ___JERKY ___SLOW ___NERVOUS
___HYPERACTIVE

9. EATING/CHEWING: ___GUM ___CANDY ___MINTS ___TOBACCO ___OTHER

10. OTHER OBSERVATIONS AND FACTORS:
_____
_____
_____
_____

Did employee admit to using drugs and/or alcohol? ___Yes ___No
NOTES: _____
_____
_____

ABOVE BEHAVIOR WITNESSED BY:

SIGNED: _____ DATE: _____ TIME: _____

SIGNED: _____ DATE: _____ TIME: _____

Note: New Policy

APPENDIX B

TOWN OF VALDESE TRAVEL POLICY AND PROCEDURE

This policy establishes criteria for payment and reimbursement of travel expenses incurred by the employees of the Town of Valdese on official Town business. Official Town business shall be defined as job related training, work on behalf of the Town of Valdese or travel to officially represent the Town of Valdese. Travel that does not directly benefit the Town will not be reimbursable.

It is inherently understood in this policy that an individual traveling on official Town business is expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Excess costs, services, and luxury accommodations solely for the convenience or personal preference of the traveler in the performance of official Town business are not acceptable under this policy and travelers will be held responsible for any and all unauthorized costs and additional expenses incurred.

I. Procedures:

A. Forms: All Town travel, where expenses are required, shall be documented using the Town's Travel Expense Request Form that supplements this policy. Approval for department travel is satisfactory at the Department Head level. Travel for Department Heads must be approved by either the Town Manager or Assistant Town Manager.

B. Purchase Orders: Reimbursement for travel related expenses following the guidance in this policy, must be submitted for reimbursement through a purchase order accompanied by all supporting documentation.

C. Credit Cards: The preferred method for paying all travel related expenses is with a municipal credit card. Whenever the municipal credit card is used, all itemized receipts should be retained and returned. Any charge to the credit card without a proper itemized receipt, shall be reimbursed to the Town by the traveler.

D. Advance Payment: Only meal allowances, per section IV, shall be issued for travel in advance. All other travel expenses are on a reimbursement basis, subject to the review of the Department Head for employees, or the Town Manager or Assistant Town Manager for Department Heads. The approver shall examine and

ensure all itemized receipts meet the requirements specified within this policy and other applicable Town policies.

II. Travel

A. Automobile Travel: A Town vehicle must be used for approved travel except with exceptions made at the discretion of the Department Head. If a Town vehicle is not available, a personal vehicle may be used and mileage will be reimbursed at the current federal business rate. (www.irs.gov).

The preferred mapping software to determine mileage is Google Maps or Driversnote mobile app. The starting and ending location address shall be the employees primary facility of employment or home address, whichever is closer mileage to the destination.

B. When using a Town vehicle it is expected the vehicle is left in clean condition for the next traveler.

C. Reasonable parking fees, tolls, taxi charges, and car rentals, when appropriate to the travel, are reimbursable upon submission of appropriate documentation and receipts.

D. Common carrier: All air, rail and bus transportation shall be reimbursable at business or coach fare, substantiated by appropriate documentation and receipts. Quotes must be obtained from more than one (1) common carrier and documentation that the lowest fare available and/or the most efficient travel method is that which is being used must be submitted with the travel request form. The Town will pay for one checked bag only. Additional luggage fees are the responsibility of the coworker/traveler.

III. Lodging

A. Lodging necessary for overnight travel is reimbursable to the traveler when the appropriate approval is obtained, however it is preferable to reserve and pay for lodging in advance using a municipal credit card. Lodging shall be reserved and paid for up to the amount of the U.S. General Services Administration (GSA) allowable rate for the destination location, unless otherwise authorized by the Town Manager or Assistant Town Manager. If the destination location is not a preset location, the closest preset location shall apply.

B. When making reservations for lodging for Town business, travelers should request the “government” or “discounted” rate most hotels and conference centers offer.

C. Incidental Expenses: Charges billed to the traveler’s hotel room that have no bearing on the legitimate business nature of the travel are the responsibility of the traveler and will not be reimbursed by the Town or must be paid back to the Town if charged to a municipal card.

IV. Meals

A. Per Diem rates: Meals for in-state and out-of-state travel will be paid in advance per the most recent rates as established by the GSA.

The most recent GSA per diem rate schedule must be included in with the reimbursement request.

Purchase Orders for per diem meals in advance must be submitted to Accounts Payable no later than 10 business days prior to the first day of travel.

If the travel is canceled, the employee must return the per diem check or reimburse the Town for the same amount.

B. Receipts for per diem expenses: On rare occasions, when the cost of meals may exceed the allowance, The Town Manager or Assistant Town Manager may approve at their discretion an amount higher than the per diem allowance. A written justification and receipt must accompany the travel expense report if the cost of meals exceeded the per diem.

C. Alcoholic Beverages: No alcoholic beverages may be included in the request for reimbursement or charged on a municipal credit card.

Note: The policies listed below have been previously approved and are being incorporated into the full Personnel Policy document.

APPENDIX C
TOWN OF VALDESE MOTOR VEHICLE AND EQUIPMENT USE POLICY

A. Safe Vehicle Operations

1. Purpose

As with your personal vehicle, driving is a privilege, not a right. The purpose of this policy is to serve as a minimum standard for the safe operation of Town of Valdese vehicles. This policy covers all vehicles regardless of type and size, type of assignment, or condition of the vehicle. Town employees are responsible for the vehicle in their possession.

2. Personnel Affected

This policy will apply to all personnel who operate motorized equipment owned or leased by the Town. This policy will apply to all employees, supervisors, and Department Directors who operate or may operate a Town vehicle. Some departments that have special types of equipment, most notably the Fire Department and the Police Department, will have specific qualification and training requirements not covered in this policy.

3. Best Practice Guidelines

a. License and Insurance

All employees operating Town of Valdese vehicles shall have a valid North Carolina Driver's License in their possession during employment hours. Employees are also required to report to their supervisor immediately any moving citation they receive that will affect their ability to operate a vehicle. Finally, drivers of town vehicles will make sure there is an insurance card in the glove box of the vehicle that summarizes the current coverage in force. If it is missing the employee will notify their supervisor immediately.

b. Pre-Operation Inspection

All mobile equipment will be inspected prior to daily operations. This will consist of at least a visual inspection to ensure that there are no obvious mechanical conditions that are in need of repair. If conditions are noted the supervisor will be advised so a determination can be made as to whether or not the vehicle should be removed from service.

c. Housekeeping within Vehicles

Vehicle compartments will be kept clear of materials that could constitute a safety hazard in the operation of the vehicle. Unsecured tools, loose debris or other items that could contribute to an accident will be removed or secured immediately.

d. Passenger Rules

Vehicles that are used to transport personnel, regardless of the distance, will be equipped with seating as supplied by the manufacturer. Neither employee nor the passenger will ride in the standing position or outside the seating area such as riding on the tailgate of a pickup truck.

e. Seat Belts

All passengers (**including the driver**) shall wear seat belts when the vehicle in motion, in accordance with North Carolina State Law. **(General Statue 20-135.2A)**

f. Securing Materials

The operator is responsible for ensuring that all materials are properly secured onto or in the vehicle before proceeding. If materials exceed the end of the vehicle, the appropriate flags or lighting shall be added to the end of the material.

g. Backing Operations

Each operator shall make every effort to position his/her vehicle so that it is not necessary to back-up. When vehicles must be backed and rear vision is obstructed, a spotter must be used. If no spotter is available the operator will dismount the vehicle and walk around the vehicle to make sure the area that is to be backed into is clear. Next, back slowly with great care.

Whenever possible, back your vehicle into a parking space when traffic allows. This will allow you to drive forward with an unobstructed view rather than backing out into the flow of traffic.

All large trucks and equipment should be equipped with back-up alarms.

h. Warning Lights and Striping

Many of our vehicles are equipped with visual warning equipment for added safety when responding to emergency situations. This equipment must be maintained to the highest degree possible to protect our employees and the public we serve. Similarly, our utility vehicles are equipped with warning lights and reflective striping that outlines the vehicle. This warning equipment (flashing lights, etc.) should be operated anytime the vehicle is in use. When these items need to be repaired or replaced advise you supervisor so immediate maintenance can be performed.

i. Cell Phone Use

Wireless phones have become another tool required to do our jobs effectively. The use of a wireless phones while operating a Town of Valdese vehicle shall be in accordance with North Carolina General Statue 20-137.3. Further, when using a wireless phone while operating a Town of Valdese vehicle every effort should be made to safely pull to the side of the street to complete your call.

4. Required Training

Each supervisor shall review this policy with new hires and with each existing employee on an annual basis.

5. Policy Review and Update

The Safety Director will review this policy on an annual basis to ensure its applicability and make any necessary changes.

B. Driver Qualifications

1. Purpose

This guideline is established to create minimum standards by which the Town of Valdese regulates the operation of Town owned vehicles.

The Town of Valdese reserves the right to refuse employment based upon the criteria detailed in this guideline concerning the applicant's established driving history. Additionally, the Town of Valdese reserves the right to alter a job assignment of an employee who meets the criteria listed concerning driving record infractions occurring during employment.

2. Personnel Affected

This policy shall apply to all Town of Valdese employees who operate Town owned or leased vehicles and equipment. This policy also applies to those employees who operate their privately owned vehicle while conducting Town of Valdese business.

3. Procedure / Guidelines

Eligibility is dependent upon possession of a valid North Carolina State Driver's License appropriate for the equipment / vehicle being operated and the satisfactory review of all driving history and equipment operation records concerning the employee.

Any Town of Valdese employee receiving a citation on a traffic related issue shall be required to notify his or her supervisor before the beginning of the next shift. Any employee found guilty of a traffic related issue shall be required to notify his or her supervisor before the beginning of the next work shift following the conviction. The burden of disclosure lies with the employee. Any employee who fails to report incidents that will affect driving status will be removed from a driving position for a minimum of thirty (30) days and will be subject to disciplinary action up to and including termination.

All Town of Valdese employees shall be required to carry on their person their valid State of North Carolina Driver's License during employment hours. Any employee not having this in their possession will be held to the requirement of progressive disciplinary procedure in the Town of Valdese Personnel Policy.

4. Required Pre-Employment Certification

The following restrictions shall apply to the Motor Vehicle Records (MVR) of initial hires into positions which require a valid North Carolina State Driver's License:

4.1 Any applicant who does not have a current and valid driver's license, or whose license is suspended shall not be approved for employment.

4.2 An applicant who, at the time of application, has more than nine points accumulated over the past five years **or** more than six points in any one of those five years shall not be approved for employment. The date of conviction shall be utilized as the reference date for consideration.

4.3 An applicant who has a history during the past five years of two or more suspensions or three or more revocations shall not be approved for employment.

4.4 An applicant that has been convicted of driving while intoxicated, impaired or under the influence of drugs or alcohol within the past three years shall not be approved for employment.

4.5 The Department Director will have prospective applicant's (DCI) Driver's History checked before any offer of employment is made.

5. Required Annual Certification for Employees

The DCI History of all employees who operate Town of Valdese vehicles / equipment will be reviewed annually. It will be the Department Director's responsibility to ensure that each

employee's driver's history is reviewed as required above.

The Valdese Police Department will assist Department Directors with obtaining the DCI driver's history report for the North Carolina Department of Motor Vehicles.

Should the annual review find an employee whose driver's history is questionable or unacceptable, a Review Panel consisting of the Town Manager, Department Director, Human Resource Officer and the Safety Director will convene for a full review of the employee's driving history when necessary.

The Review Panel will review specified driving records and other pertinent documents to determine if the driving record is acceptable. In making such a determination the panel shall consider the following: (1) the degree of fault, if any, on part of the employee for any accident or other violation, (2) any input of the relevant department director or supervisor, (3) any input from the employee.

The employee whose driving record is being reviewed will be given the opportunity, but will not be required, to appear before the panel to make a statement or explanation. The Review Panel may ask questions in order to further understand the employee's driving records. The employee may also provide a written statement if desired.

An employee whose job classification does not require driving Town vehicles / equipment shall not drive any Town of Valdese vehicles or equipment upon determination by the Review Panel that his/her MVR is unacceptable.

If the Review Panel decides that a driving record of an employee whose job classification requires driving Town of Valdese vehicles and equipment is unacceptable, the employee will be placed on non-disciplinary suspension by the department head or temporarily assigned other non-driving duties. If at the end of twenty workdays the employee has not been placed in another position for which he/ she is qualified or has in some other way been accommodated without negatively affecting department operations, the employee will be terminated.

If the Review Panel decides that the employee's driving record is not serious enough to warrant suspension, the panel may at their discretion allow the employee to continue to drive but may place conditions on the employee's driving privileges.

Driving privileges which have been suspended may be fully or conditionally reinstated based on an acceptable record. It is the employee's responsibility to request a review.

Prior to taking any negative action based on suspension of driving privileges affecting an employee, the department director shall convene a meeting with the employee to describe the action and to allow the employee an opportunity to respond. Should the employee provide any information which had not been previously considered by the Review Panel and which, in the judgment of the department director, might have materially affected the decision of the panel, the department director shall notify the Human Resource Officer immediately. The Human Resource Officer shall review the information and reconvene the panel if necessary.

Regular fulltime employees have the right to appeal a suspension of driving privileges directly to the Town Manager.

Any employee charged with and/or convicted of controlled substance or alcohol related offense must notify his/her department director within one work day of the offense charge / conviction. Failure to notify the department director will result in disciplinary action, up to and including dismissal. If an employee's job assignment requires a valid driver's license and the employee's driver's license is revoked or suspended, the employee will be subject to disciplinary action, up to and including dismissal. Failure to notify the department director of any revocation shall result in disciplinary action, up to and including dismissal.

TOWN OF VALDESE
DRIVER'S RECORD CHECK

The Town of Valdese Police Department is hereby authorized, per my signature below, to release my driving record to the Town of Valdese for review, provided that the position(s) for which I am applying for or are currently assigned to requires that I operate either a town-owned vehicle or my own vehicle at least once a week, in the course of performing the duties and responsibilities of said position(s).

The Town of Valdese may request an employee to provide a certified driving record to the Town. The employee would purchase this record from the Division of Motor Vehicles.

I understand that such record will be considered during the personnel selection process to a degree determined appropriate by the hiring authority in conjunction with insurance requirements and safety standards for the Town of Valdese. I further understand that the Town of Valdese may use this authorization at any time during my employment to ensure continued compliance with the safety standards of the Town.

As a current employee of the Town of Valdese, I acknowledge that I have received training and have been informed to the requirements as outlined in the Town of Valdese Motor Vehicle and Equipment Policy.

POSITION: _____

DEPARTMENT: _____

NAME OF OPERATOR: _____

HOME ADDRESS: _____

CITY: STATE: ZIP CODE: _____

N. C. STATE DRIVER'S LICENSE NUMBER: _____

Employee / Applicant Signature: _____

APPENDIX D
SOCIAL MEDIA AND EMAIL USE POLICY

Purpose

This Social Media & E-mail Policy ("Policy") establishes guidelines for the establishment and use by the Town of Valdese ("Town") of social media sites and email communications as a means of conveying information to members of the public.

The intended purpose of Town social media sites is to disseminate information from the Town about the Town's mission, meetings, activities, and current issues to members of the public.

The Town has an overriding interest and expectation in protecting the integrity of the information posted on its social media sites and the content that is attributed to the Town and its officials.

Definitions

"Social media sites" means content created by individuals, using accessible, expandable, and upgradable publishing technologies, through and on the internet. Examples of social media include, but are not limited to, Facebook, Twitter, Blogs, YouTube, LinkedIn, and Flickr.

"Town social media sites" means social media sites that the Town establishes and maintains, and over which it has control over all postings, except for advertisements or hyperlinks by the social media site's owners, vendors, or partners. Town social media sites shall supplement, and not replace, the Town's required notices and standard methods of communication.

"Posts" or "postings" mean information, articles, pictures, videos or any other form of communication posted on a Town social media site.

"E-mail" refers to any mail generated and transferred by electronic means. This includes web-mail and workstation mail.

1. General Policy

1.1. The Town's official website (or any domain owned by the Town) will remain the Town's primary means of internet communication.

1.2. The establishment of Town social media sites is subject to approval by the Town Manager or his/her designee. Upon approval, Town social media sites shall bear the name and/or official logo of the Town.

1.3. All content on Town social media sites shall be reviewed, approved, and administered by the Town's designated Community Affairs Director.

1.4. Town social media sites shall clearly state that such sites are maintained by the Town and that the sites comply with the Town's Social Media Policy.

1.5. Town social media sites shall link back to the Town's official website for forms, documents, online services and other information necessary to conduct business with the Town.

1.6. The Town's Community Affairs Director shall monitor content on Town social media sites to ensure adherence to both the Town's Social Media Policy and the interest and goals of the Town.

1.7. The Town reserves the right to terminate any Town social media site at any time without notice.

1.8. Town social media sites shall comply with usage rules and regulations required by the site provider, including privacy policies.

1.9. The Town's Social Media Policy shall be displayed to users or made available by hyperlink.

1.10. All Town social media sites shall adhere to applicable federal, state and local laws, regulations and policies.

1.11. Employees representing the Town on Town social media sites shall conduct themselves at all times as a professional representative of the Town and in accordance with all Town policies.

1.12. All Town social media sites shall use authorized Town contact information for account set-up, monitoring and access. The use of personal email accounts or phone numbers by any Town employee is not allowed for the purpose of setting-up, monitoring, or accessing a Town social media site.

1.13. Town social media sites may contain content, including but not limited to, advertisements or hyperlinks over which the Town has no control. The Town does not endorse any hyperlink or advertisement placed on Town social media sites by the social media site's owners, vendors, or partners.

1.14. The Town reserves the right to change, modify, or amend all or part of this policy at any time.

2. Content Guidelines

2.1. The content of Town social media sites shall only pertain to Town-sponsored or Town-endorsed programs, services, and events. Content includes, but is not limited to, information, photographs, videos, and hyperlinks.

2.2. Content posted to the Town's social media sites must contain hyperlinks directing users back to the Town's official website for in-depth information, forms, documents or online services necessary to conduct business with the Town of Valdese, whenever possible.

2.3. The Town shall have full permission or rights to any content posted by the Town, including photographs and videos.

2.4. Postings shall be made during normal business hours. After-hours or weekend postings shall only be made with approval of the Town's Community Affairs Director.

2.5. Any employee authorized to post items on any of the Town's social media sites shall review, be familiar with, and comply with the social media site's use policies and terms and conditions.

2.6. Any employee authorized to post items on any of the Town's social media sites shall not express his or her own personal views or concerns through such postings. Instead, postings on any of the Town's social media sites by an authorized Town employee shall only reflect the views of the Town.

2.7. Postings must contain information that is freely available to the public and not be confidential as defined by any Town policy or state or federal law.

2.8. Postings may NOT contain any personal information, except for the names of employees whose job duties include being available for contact by the public.

2.9. Postings to Town social media sites shall NOT contain any of the following:

2.9.1. Comments that are not topically related to the particular posting being commented upon;

2.9.2. Comments in support of, or opposition to, political campaigns, candidates or ballot measures;

2.9.3. Profane language or content;

2.9.4. Content that promotes, fosters, or perpetuates discrimination on the basis of race, creed, color, age, religion, gender, marital status, or status with regard to public assistance, national origin, physical or mental disability or sexual orientation, as well as any other category protected by federal, state, or local laws;

2.9.5. Sexual content or links to sexual content;

2.9.6. Solicitations of commerce;

2.9.7. Conduct or encouragement of illegal activity;

2.9.8. Information that may tend to compromise the safety or security of the public or public systems; or

2.9.9. Content that violates a legal ownership interest of any other party.

2.10. These guidelines shall be displayed to users or made available by hyperlink on all Town social media sites. Any content removed based on these guidelines must be retained, including the time, date and identity of the poster, when available.

2.11. The Town reserves the right to implement or remove any functionality of its social media site, when deemed appropriate by the Community Affairs Director. This includes, but is not limited to, information, articles, pictures, videos or any other form of communication that is posted on a Town social media site.

2.12. Except as expressly provided in this Policy, accessing any social media site shall comply with all applicable Town policies pertaining to communications and the use of the internet by employees, including email content.

2.13. All of the content on Town social media sites must be provided to the Town's Community Affairs Director for review, approval, and subsequent posting to the social media site.

3. Professional and Personal Use of Social Media

3.1. Separate Personal and Professional Accounts**:** Employees should be mindful of blurring their personal and professional lives when administering social media sites.

3.2. Personal Use: Employees are allowed to have personal social networking sites. These sites must remain personal in nature and be used to share personal opinions or non-work related information. This helps ensure a distinction between sharing personal and Town views. In addition, employees should never use their Town e-mail account or password in conjunction with a personal social networking site and employees should never refer or link back to their own personal site from the professional site. Personnel should also remember the Town policy when posting on the Internet.

3.2.1. Employees are expected to refrain from personal social media use during business hours. Personal social media use during operations may lead to ineffectiveness in completing expected and assigned duties.

3.2.2. Personal social media may be used during sanctioned breaks, lunch, or any designated time when an employee is not operating within paid business hours.

3.2.3. Employees are also expected to refrain from using any comments in support of, or opposition to, political campaigns, candidates or ballot measures that are Town based and that could be damaging to the integrity of Town operations.

3.3. Town Use: All department-related communication through social media outlets should remain professional in nature and should always be conducted in accordance with the department's communications policy. Employees must not use social networking sites for political purposes, conduct private commercial transactions, or engage in private business activities. Sites containing anything racially or sexually discriminating or of a political or religious nature are prohibited. Employees should be mindful that inappropriate usage of social media can be grounds for disciplinary action. Thus, if an account is used for business, the entire account, regardless of any personal views, is subject to these best practices guidelines.

4. RECORDS MANAGEMENT AND PRESERVATON

4.1. Communication through department-related social media is considered a public record under NCGS, Chapter 132 and will be managed as such.

4.2. All comments or posts made to Town account walls or pages are public, not private.

4.3. In the spirit of transparency in local government, account administrators who receive messages through the private message service offered by the social media site are encouraged to direct the user to contact them at a public e-mail address maintained by their department. Alternatively, account administrators are encouraged to reply to the inquiry using their Town e-mail account. Agencies should set all privacy settings to public. Comments expressing an opposing view point must be allowed. Departments should only remove comments that are spam or comments that would not be acceptable in a public forum such as a public hearing.

5. ACCEPTABLE USE OF E-MAIL AND INTERNET ACTIVITIES

5.1. The following are acceptable uses of email and the internet.

5.1.1. Communication and information exchange directly related to the mission, charter, or work tasks of the Town of Valdese.

5.1.2. Communications for the purpose of maintaining job knowledge and skills or for professional development.

5.1.3. Use in conducting research for work related and government related programs or applications.

5.1.4. Communications with state agencies, other governments, or businesses with which the Town conducts business.

5.1.5. Acceptable use must be legal, ethical, reflect honesty, and show restraint in the consumption of shared resources.

6. UNACCEPTABLE USE OF E-MAIL AND INTERNET ACTIVITIES

6.1. The following are unacceptable uses of email and the internet.

6.1.1. Use of email for any purpose that violates federal, state, or local law.

6.1.2. Use for any for profit activities unless specific to the charter, mission, or duties of the Town of Valdese.

6.1.3. Unauthorized non-profit business activities. Including any non-governmental related fund raising or public relations activities such as solicitation for religious and political causes.

6.1.4. Downloading or distributing pirated software or data.

6.1.5. The display, storage, recording, or archive of any sexually explicit content, racially charged content, derogatory religious content, political statements, offensive language or any material that negatively reflect the Town of Valdese.

6.1.6. Hate mail, harassment in any electronic form, chain e-mails, or pornographic images.

6.1.7. Free standing instant messaging programs or Apps.

7. Enforcement and Violations

7.1. Violation of this policy may result in termination of Internet access or email services and possible disciplinary action up to and including dismissal and criminal charges where appropriate. Termination of services may be at the request or determination of the department head, town manager, Community Affairs Director, or any higher authority.

TOWN OF VALDESE
PERSONNEL POLICY MANUAL UPDATE
RESOLUTION

WHEREAS, the Town of Valdese adopted a revised Personnel Policy Manual in June of 2023; and

WHEREAS, it is necessary to amend the Town of Valdese Personnel Policy Manual from time-to-time, to clarify and modify Personnel Policy Articles; and

WHEREAS, the Town of Valdese believes these changes to the Personnel Policy Manual are in the best interest of the employees of the Town of Valdese; and

WHEREAS, the following Articles and Sections of the Town of Valdese Personnel Policy Manual are being modified, deleted or added:

- Article I, Section 2 – At Will Employment, Section 3 – Merit Principle, Section 6 – Responsibility of the HR Director, Section 9 – Definitions
- Article II, Section 5 – Authorization of New Positions and the Position Classification Plan
- Article III, Section 5 – Merit Pay, Section 6 – Merit Pay Bonus, Section 7 – Salary Effect of Promotions, Demotions, Transfers, and Reclassifications, Section 11 – Overtime Pay Provisions, Section 12 – Comp Time, Section 13 – Flex Time, Section 17 – Longevity
- Article IV, Section 1 – Equal Employment Opportunity Policy, Section 2 – Implementation of Equal Employment Opportunity Policy, Section 3 – Recruitment, Selection and Appointment, Section 4 – Probationary Period, Section 9 – State Bureau of Investigation Background Checks
- Article V, Section 2 – Political Activity, Section 3 – Outside Employment, Section 5 – Employment of Relatives, Section 6 – Harassment Prohibited, Section 7 – Workplace Violence Prohibited, Section 8 – Solicitation and Acceptance of Gifts & Favors, Section 11 – Substance Abuse Policy, Section 12 – Drug Free Work Place, Section 18 – Internet and Emal Policy, Section 19 – Lactation Support for Nursing Mothers
- Article VI, Section 1 – Eligibility, Section 2 – Group Health and Hospitalization Insurance, Section 6 – Retirement, Section 9 – Workers Comp, Section 11 – Tuition Assistance Program, Section 12 – Law Enforcement Separation Allowance, Section 13 – Effective Date of Benefit Changes
- Article VII, Section 2 – Holidays, Section 5 – Holiday Call-Back Pay Policy for Non-Exempt Employees, Section 8 – Vacation Leave: Accrual Rate, Section 15 – Transfer of Sick Leave from Previous Employer, Section 20 – Family and Medical Leave, Section 28 – Adverse Weather and Emergency Conditions, Section 28 – Pregnant Workers Fairness Act
- Article VIII, Section 5 – Detrimental Personal Conduct Defined
- Appendix B – Town of Valdese Travel Policy and Procedure
- Appendix C – Added previously approved Town of Valdese Motor

Vehicle and equipment Policy

- Appendix D – Added previously approved Social Media and Email Use Policy

NOW, THEREFORE, BE IT RESOLVED by the Town of Valdese Town Council that the Council adopts the updated Personnel Policy Manual.

PASSED AND APPROVED BY THE TOWN COUNCIL OF THE TOWN OF VALDESE, NORTH CAROLINA, on this, the ____ day of _____, 2026.

TOWN OF VALDESE

_____
Keith Huffman, Mayor

ATTEST:

_____
Jessica Lail, Town Clerk

PROPOSED TOWN OF VALDESE PAY PLAN 5-28-2026

General Employees

Pay Grade	Min	Market	Max	FLSA	Classification Title
13	$16.58	$20.73	$24.88	N	Grounds Maintenance Worker
13	$16.58	$20.73	$24.88	N	Public Works Grounds Maintenance Worker
13	$16.58	$20.73	$24.88	N	Street Maintenance Worker
13	$16.58	$20.73	$24.88	N	Utilities Maintenance Worker
14	$17.41	$21.77	$26.12	N	Meter Technician
14	$17.41	$21.77	$26.12	N	Utility Field Service Technician
15	$18.28	$22.85	$27.43	N	Administrative Specialist I
15	$18.28	$22.85	$27.43	N	Equipment Operator
15	$18.28	$22.85	$27.43	N	WTP Operator C
15	$18.28	$22.85	$27.43	N	WWTP Operator I
16	$19.20	$24.00	$28.80	N	
17	$20.16	$25.20	$30.24	N	Administrative Specialist II
17	$20.16	$25.20	$30.24	N	Events and Facilities Maintenance Technician
17	$20.16	$25.20	$30.24	N	Laboratory Technician
17	$20.16	$25.20	$30.24	N	WTP Maintenance Mechanic
17	$20.16	$25.20	$30.24	N	WTP Operator B
17	$20.16	$25.20	$30.24	N	WWTP Maintenance Mechanic
17	$20.16	$25.20	$30.24	N	WWTP Operator II
18	$21.17	$26.46	$31.75	N	Accounting Technician I
18	$21.17	$26.46	$31.75	N	Assistant Community Affairs Director
18	$21.17	$26.46	$31.75	N	WTP Maintenance Mechanic
19	$22.22	$27.78	$33.34	N	Public Works Grounds Crew Leader
19	$22.22	$27.78	$33.34	N	Street Department Crew Leader
20	$23.34	$29.17	$35.00	N	Accounting Technician II
20	$23.34	$29.17	$35.00	N	Utility Maintenance Crew Leader
20	$23.34	$29.17	$35.00	N	WTP Operator A
20	$23.34	$29.17	$35.00	N	WWTP Maintenance Supervisor
20	$23.34	$29.17	$35.00	N	WWTP Operator IV
20	$23.34	$29.17	$35.00	N	Fleet Mechanic
21	$50,965	$63,706	$76,448	E	Athletics Program Supervisor

21	$24.50	$30.63	$36.75	N	Laboratory Supervisor
22	$53,513	$66,891	$80,270	E	Aquatics and Fitness Supervisor
22	$25.73	$32.16	$38.59	N	WTP Senior Operator
22	$25.73	$32.16	$38.59	N	Code Enforcement Officer/Animal Control Officer
23	$27.01	$33.77	$40.52	N	
24	$28.36	$35.46	$42.55	N	Fire Captain
25	$61,948	$77,435	$92,922	E	Town Planner
26	$65,045	$81,306	$97,568	E	WTP Superintendent
26	$65,045	$81,306	$97,568	E	WWTP Superintendent
27	$68,297	$85,371	$102,446	E	
28	$71,712	$89,640	$107,568	E	
29	$75,299	$94,123	$112,948	E	Assistant Public Works Director
29	$75,299	$94,123	$112,948	E	Community Affairs Director
29	$75,299	$94,123	$112,948	E	Assistant Fire Chief/Fire Marshal
29	$75,299	$94,123	$112,948	E	Assistant Police Chief/Detective
30	$79,064	$98,830	$118,596	E	
31	$83,017	$103,771	$124,525	E	Parks and Recreation Director
32	$87,167	$108,959	$130,751	E	Human Resoures Director/Town Clerk
33	$91,525	$114,407	$137,289	E	Public Works Director
33	$91,525	$114,407	$137,289	E	Fire Chief/Safety Director
33	$91,525	$114,407	$137,289	E	Police Chief
34	$96,191	$120,239	$144,287	E	
35	$100,907	$126,134	$151,361	E	
36	$105,953	$132,441	$158,929	E	
37	$111,251	$139,064	$166,877	E	
38	$116,813	$146,016	$175,219	E	Assistant Town Manager/Chief Financial Officer
					Town Manager (Not Administered on Pay Plan)

PROPOSED TOWN OF VALDESE PAY PLAN 2026
Public Safety 2184 Workers

Pay Grade	Min	Market	Max	FLSA	Classification Title
20	$22.22	$27.78	$33.34	N	Fire Engineer
21	$23.34	$29.17	$35.00	N	Police Officer
22	$24.50	$30.63	$36.75	N	Police Officer II
23	$25.73	$32.16	$38.59		
24	$27.01	$33.77	$40.52	N	Police Sergeant
25	$28.36	$35.46	$42.55		
26	$29.78	$37.23	$44.67		
27	$31.27	$39.09	$46.91		
28	$32.83	$41.05	$49.25		

Agenda

Town of Valdese
AGENDA MEMO

☑ Resolution ☐ Ordinance ☐ Contract ☐ Discussion ☐ Information Only

To: Valdese Town Council

From: Bo Weichel, Assistant Town Manager / CFO

Subject: Public Hearing and Resolution of Support for Financing for a Public Safety Building

Meeting: May 28, 2026

Presenter: Bo Weichel, Assistant Town Manager / CFO

ITEM OF INTEREST:

Hold a public hearing to take comment on the proposed financing of the public safety building. Following the hearing, adopt a resolution making certain findings and approving an application to the Local Government Commission (LGC) and authorizing Town staff to continue the financing process.

BACKGROUND INFORMATION:

The Town has previously determined to acquire, construct, equip and finance a public safety building for the police and fire departments. The Town has also made a preliminary determination to finance this project through an installment financing, as authorized under Section 160A-20 of the North Carolina General Statutes. In an installment financing, the Town's repayment obligation is secured by a mortgage-type interest in all or part of the property being financed, but not by any pledge of the Town's taxing power or any specific revenue stream. In this case, the Town expects that the public safety building will serve as the collateral.

The law requires the Town to publish notice of the public hearing at least 10 days before the meeting. The notice was published on 5/16/2026. A copy of the notice is attached.

State law requires that the Town's financing be approved by the North Carolina Local Government Commission, a division of the North Carolina State Treasurer's office. Under the LGC's guidelines, this governing body must make certain findings of fact to support the Town's application for the LGC's approval of the Town's financing arrangements. This resolution includes those findings, and authorizes Town staff to continue the financing process. A copy of the Resolution is attached.

We expect LGC approval of the financing on August 3.

The next and final action for the Council related to this financing will be on August 3. At that meeting Council will be asked for final approval of a specific lending proposal and substantially final financing documents.

BUDGET IMPACT:

N/A

RECOMMENDATION / OPTIONS:

Staff requests Council hold public hearing and then adopt the resolution making certain findings, supporting an application to the LGC, and authorizing Town staff to continue the financing process.

LIST OF ATTACHMENTS:

Notice of public hearing
Resolution of support for financing for a public safety building

Town of Valdese, North Carolina -- Notice of Public Hearing
Financing for a Public Safety Building

The Town Council of the Town of Valdese, North Carolina, will hold a public hearing on May 28, 2026, at 6:00 p.m. (or as soon thereafter as the matter may be heard). The purpose of the hearing is to take public comment concerning a proposed financing contract, under which the Town would borrow an amount estimated at approximately $10,800,000 to pay for the acquisition and construction of improvements to new public safety building for the police and fire departments.

The hearing will be held in the Council's usual meeting room, Town Hall Council Chambers, 102 Massel Avenue South West, Valdese, North Carolina, 28690.

The proposed financing would be secured by a lien on the public safety building (and its associated land), as well as the Town's promise to repay the financing, but there would be no recourse against the Town or its property (other than the pledged public safety building and the associated land) if there were a default on the financing.

All interested persons will be heard. The Town's plans are subject to change based on the comments received at the public hearing and the Council's subsequent discussion and consideration. The Town's entering into the financing is subject to the Town's obtaining approval from the North Carolina Local Government Commission.

Persons wishing to make written comments in advance of the hearing or wishing more information concerning the subject of the hearing may contact Bo Weichel, Assistant Town Manager, 102 Massel Avenue South West, Valdese NC, 28690 (telephone 828-879-2123, email BWeichel@townofvaldese.gov).

TOWN of VALDESE

RESOLUTION

Supporting an application to the Local Government Commission
for its approval of a Town financing agreement – 2026 Public Safety Building

The Town Council of the Town of Valdese has previously determined to carry out a project to acquire, construct, equip and finance a public safety building for the police and fire departments.

The Council has also made a preliminary determination to finance this project through an installment financing, as authorized under Section 160A-20 of the North Carolina General Statutes. In an installment financing, the Town's repayment obligation is secured by a mortgage-type interest in all or part of the property being financed, but not by any pledge of the Town's taxing power or any specific revenue stream. In this case, the Town expects that the public safety building will serve as the collateral.

State law requires that the Town's financing be approved by the North Carolina Local Government Commission, a division of the North Carolina State Treasurer's office. Under the LGC's guidelines, this governing body must make certain findings of fact to support the Town's application for the LGC's approval of the Town's financing arrangements.

1. The Town of Valdese Town Council RESOLVES, as follows:

(a) The Town makes a preliminary determination to finance approximately $10,800,000 to pay project costs.

(b) The Council will determine the final amount to be financed by a later resolution. The final amount financed may be higher or lower than $10,800,000, depending on the outcome of the construction bid process. Some of the financing proceeds may represent reimbursement to the Town for prior expenditures on project costs, and some proceeds may be used to pay financing expenses or to provide any appropriate reserves.

2. The Council makes the following findings of fact in support of the Town's application to the LGC:

(a) The proposed project is necessary and appropriate for the Town under all the circumstances.

(b) The proposed installment financing is preferable to a bond issue for the same purposes. This financing is for a discrete facility and is therefore particularly suitable for installment financing.

The Town has no meaningful ability to issue non-voted general obligation bonds for this project. This project will produce no revenues that could be used support a self-liquidating financing. The Town expects that in the current interest rate environment for municipal securities there would be no material difference in the overall financing costs between general obligation bonds and installment financings for this project.

(c) The estimated sums to fall due under the proposed financing contract are adequate and not excessive for the proposed purpose. The Town will closely review proposed financing rates against market rates with guidance from the LGC and the Town's financial adviser. All amounts financed will reflect either approved contracts, previous actual expenditures, or professional estimates.

(d) As confirmed by the Town's Finance Officer, (i) the Town's debt management procedures and policies are sound and in compliance with law, and (ii) the Town is not in default under any of its debt service obligations.

(e) Given the Town's need for the project, the Council believes that the effect on the Town's budget and the tax rate from repaying the borrowed money will be reasonable under all the circumstances. The Council will work to minimize the tax rate impact in a manner consistent with moving forward with the project and addressing the full range of Town needs.

(f) The Town Attorney is of the opinion that the proposed project is authorized by law and is a purpose for which public funds of the Town may be expended pursuant to the Constitution and laws of North Carolina.

3. Additionally, the Council resolves as follows:

(a) The Town intends that the adoption of this resolution will be a declaration of the Town's official intent to reimburse project expenditures from financing proceeds. The Town intends that funds that have been advanced for project costs, or which may be so advanced, from the Town's general fund, or any other Town fund, may be reimbursed from the financing proceeds.

(b) The Council directs the Town Manager and the Finance Officer to take all appropriate steps toward the completion of the financing, including (i) completing an application to the LGC for its approval of the proposed financing, and (ii) soliciting one or more proposals from financial institutions to provide the financing. The Council ratifies all prior actions of Town representatives in this regard.

(c) This resolution takes effect immediately.

* * * * * * * * * * * * * * * * * *

I certify as follows: that the foregoing resolution was properly adopted at a meeting of the Town Council of the Town of Valdese, North Carolina; that this meeting was properly called and held on May 28, 2026; that a quorum was present and acting throughout this meeting; and that this resolution has not been modified or amended, and remains in full effect as of today.

Dated this ___ day of _____, 2026.

_____
Keith Huffman
Mayor

[SEAL]

_____
Jessica Lail
Town Clerk

Agenda

Town of Valdese
AGENDA MEMO

☐ Resolution ☐ Ordinance ☐ Contract ☐ Discussion ☑ Information Only

To: Valdese Town Council

From: Kyle Case, WPCOG

Subject: CDBG 1st Public Hearing

Meeting: May 28, 2026

Presenter: Bo Weichel, Assistant Town Manager / CFO

ITEM OF INTEREST:

1st Public Hearing for CDBG projects

BACKGROUND INFORMATION:

The Town Council of the Town of Valdese is holding a Public Hearing in order to receive citizen input in the development of Community Development Block Grant (CDBG) applications for the coming year. These applications are to be submitted to the North Carolina Department of Commerce. CDBG funds may be used for a variety of different activities including: Neighborhood Revitalization (NR), Economic Development (ED), Infrastructure, Community Housing, Demolition of publically owned dilapidated buildings in order to create re-usable industrial sites, and Disaster Recovery (DR) including support to help communities deal with recovery from Hurricane Helene. All projects must predominately benefit low- and moderate-income persons.

All CDBG applications require two public hearings prior to submission. This will satisfy the requirement for the 1st Public Hearing and be applicable to multiple applications. Should the town identify specific projects for which they would like to apply for funding, a 2nd Public Hearing will be held to discuss the details of each project.

BUDGET IMPACT:

N/A

RECOMMENDATION / OPTIONS:

Hold the public hearing.

LIST OF ATTACHMENTS:

N/A

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

Meeting: May 28, 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.

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 authorize the execution of the Development Agreement between Burke County, the Town of Valdese, and Natural Land Alliance, Inc. subject to any final revision by the Town Attorney.

LIST OF ATTACHMENTS:

Agreement

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.

DRAFT

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 provide to the Town a grant in the amount of $376,106.55] (the "Grant Funds") solely for the purpose of paying costs associated with the design, permitting, construction, installation, and start-up of the Pump Station and related force main and sewer infrastructure required under the Agreement.

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.

DRAFT

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.

DRAFT

16. **Governing Law.** This Agreement shall be governed by the laws of the State of North Carolina.

[SIGNATURE PAGES TO FOLLOW]

DRAFT

FOR BURKE COUNTY

Signature: _____ Date: _____

Printed Name: _____

Title: Chairman, Board of Commissioners

Attestation: _____ Date: _____

Printed Name: Kay Honeycutt Draughn

[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

DRAFT

Agenda

Town of Valdese
AGENDA MEMO

☐ Resolution ☑ Ordinance ☐ Contract ☐ Discussion ☐ Information Only

To: Town Council

From: Morrissa Angi - Department of Community Affairs

Subject: Draughn High School Homecoming Parade Road Closure Ordinance

Meeting: May 28, 2026

Presenter: Previously Consent Agenda Items

ITEM OF INTEREST:

Road Closure Ordinance for the annual Draughn High School Homecoming Parade

BACKGROUND INFORMATION:

Each year the Draughn High School Homecoming Parade is held on the Tuesday prior to the Homecoming Football Game. This year, the event will be held on Tuesday, September 22nd, at 6:30pm. The event will take place on Main Street.

NCDOT will be notified of the Main Street closure and requires a road closure ordinance to be approved by Town Council prior to authorizing the closure.

BUDGET IMPACT:

RECOMMENDATION / OPTIONS:

Staff recommends approving the road closure ordinance

LIST OF ATTACHMENTS:

Draft ordinance

Agenda

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

AN ORDINANCE DECLARING ROAD CLOSURE
FOR TOWN OF VALDESE SPECIAL EVENTS

WHEREAS, for many years the Town of Valdese has sponsored the Draughn High School Homecoming Parade; and

WHEREAS, the Town of Valdese desires to schedule the Draughn High School Parade on Tuesday, September 22; and

WHEREAS, part of US 70/Main Street in Valdese will need to be closed for the parade; 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:

DRAUGHN HIGH SCHOOL HOMECOMING PARADE
Date: September 22, 2026
Time: 5:30pm to 7:00pm
Route: Main Street (US 70) from Hoyle Street to Eldred Street

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

This ordinance shall take effect upon adoption.

THIS, the 28th day of May 2026.

_____

Keith Huffman, MAYOR

_____

Town Clerk

Agenda

Town of Valdese
AGENDA MEMO

☐ Resolution ☐ Ordinance ☑ Contract ☐ Discussion ☐ Information Only

To: Town Council

From: Morrissa Angi - Department of Community Affairs

Subject: Lease Agreements

Meeting: May 28, 2026

Presenter: Previously Consent Agenda Items

ITEM OF INTEREST:

Lease Agreements for Town Council Consideration

BACKGROUND INFORMATION:

1. Lease Agreement: Dream Connections, Inc.

Dream Connections, Inc. has been a tenant of the Old Rock School since 2012. They are devoted to providing dedicated and comprehensive services to assist, advocate, and empower persons with mental health and/or intellectual and/or developmental disabilities to enrich their life to the fullest, maximize their opportunities to be independent, and to be included as members of their community.

BUDGET IMPACT:

$14,004 annual revenue

RECOMMENDATION / OPTIONS:

Staff recommends renewing lease agreement.

LIST OF ATTACHMENTS:

1. Lease Agreement Dream Connections, Inc.

Agenda

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 Dream Connections, Inc., a North Carolina corporation, having a mailing address of P.O. Box 585, Valdese, NC 28690-0585 ("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 Suites 10, 16, 17, 18, 19 and 20 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 July 2026 and shall end at midnight on the 30th day of June 2027 ("Term"), unless sooner terminated as herein provided.

1.03 RENT. Rent for the Term shall be $14,004.00, payable in equal monthly installments of $1,167.00 ("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 $1,167.00, 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
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 mental health, intellectual and/or developmental disabilities 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.

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,

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

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:	Dream Connections, Inc. Attn: Carolyn Miller P.O. Box 585 Valdese, NC 28690-0585

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.

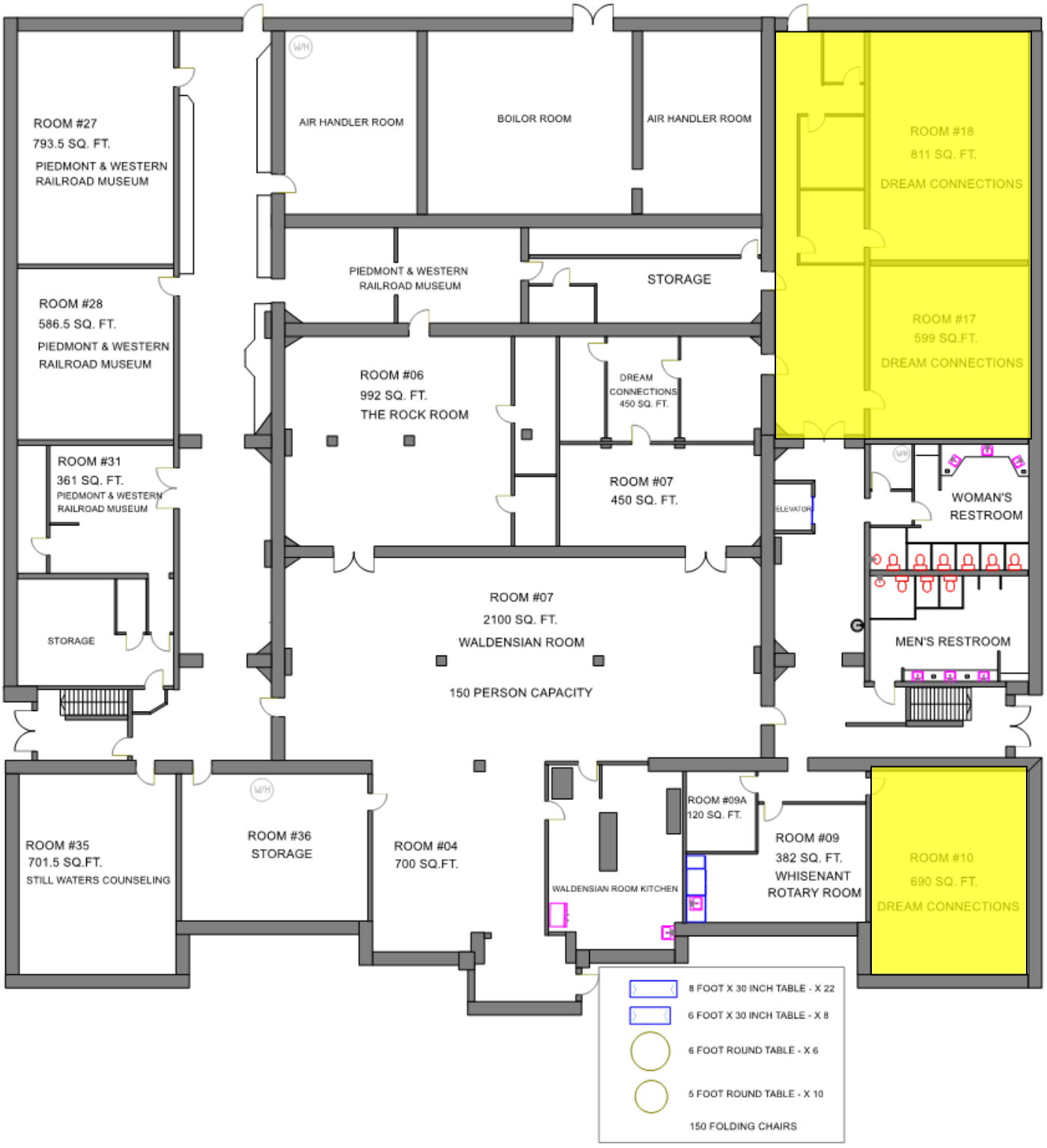
This Space was Intentionally Left Blank. Signatures Appear on the Following Pages.

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	DREAM CONNECTIONS, INC., A North Carolina corporation
By:	By:
Its:	Its:

Agenda

Exhibit 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: ABC Board Travel Policy

Meeting: May 28, 2026

Presenter: Bo Weichel, Assistant Town Manager / CFO

ITEM OF INTEREST:

Annual adoption of Valdese ABC Travel Policy

BACKGROUND INFORMATION:

Since its establishment, the Valdese ABC Board has followed a travel policy that aligns with the Town's policy.

In accordance with NCGS 18B-700(g2), “the local ABC board shall annually provide the appointing authority’s (Town Council) written confirmation of such approval to the Commission, along with a copy of the travel policy authorized by the appointing authority.”

The Valdese ABC Board has reviewed and approved the attached travel policy. Upon Council’s approval, the policy and certified meeting minutes will be submitted to the ABC Commission to fulfill the statutory requirement.

BUDGET IMPACT:

None

RECOMMENDATION / OPTIONS:

Recommend approval of ABC Board travel policy.

LIST OF ATTACHMENTS:

ABC Travel Policy

Agenda

VALDESE ABC BOARD

1018 MAIN STREET WEST • VALDESE, NC 28690 • PHONE 828-879-2227 • FAX 828-874-0332

TRAVEL POLICY

Proposed Date: May 28, 2026
Effective Date: July 1, 2026

Re: Adoption of Town of Valdese Travel Policy
JULY 01, 2000, "Revised"

The following guidelines will be used as a travel policy for all employees traveling on Valdese ABC Board business:

1. Reimbursement of travel expenses-

   Meals will be covered on a per day rate. (Based on the current Federal Per Diem Rate.) The Federal Per Diem Rates listing (found online at www.gsa.gov) is updated on an annual basis in October. If the traveler's destination is not listed on the website, the standard rate is used.

   When traveling to attend a conference, where some meals are provided by the conference, remaining meals not provided by the conference will be eligible for reimbursement on a reasonable and actual basis (receipts required).

   When on a trip not involving an over-night stay, expenses (i.e. mileage, meals) will be eligible for reimbursement on a reasonable and actual basis (receipts required).

   Lodging will be covered for reasonable and actual cost (receipt required). Unless attending a conference, the Federal Per Diem Listing should be used as a guideline in determining reasonable cost.

2. Board credit cards may be used to reserve lodging. Travel related cost however, should not be charged to the credit cards. All travel expenses will be covered through travel advances and / or reimbursements.

3. It is the responsibility of the General Manager to determine which meal allowances are eligible for reimbursement to employees for partial day travel. Reimbursement will be for reasonable and actual cost (receipt required).

4. All requests for travel expense reimbursement (i.e. meals, lodging, mileage, etc.) must be accompanied by a travel expense report.

APPROVED

5. Other issues-

- Transportation: As a general rule, it is the Board's policy that an employee is authorized to use a private vehicle and be reimbursed at the current standard mileage rate. The current standard rate shall be the same as paid by the Town of Valdese following the IRS rate.

- Registration: Registration fees are generally paid in advance directly to the vendor, not from travel advance.

- Advances: The Board does permit employees to request advances whenever an estimated trip cost exceed $25. If the cost is less than $25, employee must seek reimbursement when the trip is completed.

Adopted this the 18th day of May, 2026

Chairman

Attest:

Secretary/Treasurer

APPROVED

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 - Electronic Message Sign Text Amendment

Meeting: May 28, 2026 - Regular Council Meeting

Presenter: Consent Agenda

ITEM OF INTEREST:

Call for a public hearing to modify the Town of Valdese Unified Development Ordinance Section 5.5.8 (A) Electronic Message Signs

BACKGROUND INFORMATION:

At the February 2026 Planning Board meeting, staff introduced a potential text amendment to Section 5.5.8 of the Unified Development Ordinance (UDO) regarding Electronic Message Signs. The current ordinance permits electronic message signs only when used in connection with the Town of Valdese or public-school facilities and expressly prohibits graphic images. As written, the Town and public schools may display text-based electronic messages but may not include logos, symbols, or other graphic elements.

The proposed amendment would modify Section 5.5.8(A)(2) to allow the Town of Valdese and public-school facilities to display graphic images on otherwise permitted electronic message signs. The amendment would not expand eligibility beyond these entities but would provide greater flexibility in communication and visibility for public facilities.

The proposed amendment would also modify Sections 5.5.8(A)(3) and 5.5.8(A)(8). The proposed amendment to Section 5.5.8(A)(3) proposes to increase the minimum allowable display time of messages from eight (8) seconds to one (1) hour. This change allows for increased safety as messaging signs will change displays less often and should make them less distracting for members of the public. The proposed changed to Section 5.5.8(A)(8) proposes to increase the allowable electronic messaging sign area from fifteen (15) square feet, or seventy (70) inches diagonally, to twenty-five (25) square feet, or one-hundred-four (104) inches diagonally.

The Planning Board voted at it's 5/18/26 meeting to recommend the approval of the text amendment 5-0.
This action would call for a public hearing on 8/3/26 and allow staff to advertise as such.

BUDGET IMPACT:

N/A

RECOMMENDATION / OPTIONS:

Staff recommends Council to set the Public Hearing for the August 3, 2026 Council Meeting.

LIST OF ATTACHMENTS:

N/A

Agenda

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
ZONING TEXT AMENDMENT CONSISTENCY STATEMENT

On May 18, 2026, the Valdese Planning Board met to consider a Proposed Text Amendment to Section 5.5.8 "Electronic Message Signs" of 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 text 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 Amendment to Section 5.5.8 "Electronic Message Signs" of the UDO is consistent with and supports the Valdese Vision: A Land Use Action Plan priorities, and is reasonable in the public interest, including, but not limited to, the following:

a. Consistent with the Valdese Vision Section 6.3.3 "Local Economic Development": "ED 3.5: Market Valdese as a tourist "destination" for shopping, cultural, and outdoor recreation excursions."
b. Consistent with Valdese Vision Section 6.3.5 "Community Appearance": "CA 5.5: Give highest priority for beautification efforts to major thoroughfares and entryways."
c. Consistent with the Valdese Vision Section 6.3.5 "Community Appearance": "CA 5.6: Implement a comprehensive signage and wayfinding program throughout the Town."

5. The Planning Board, at its May 18, 2026, meeting, voted _____ to _____ to recommend that the Town Council amend Section 5.5.8 "Electronic Message Signs" of the UDO to allow for the Town of Valdese, as well as public-school facilities, to display graphic images upon electronic message signs, to increase the minimum allowable display time of messages, to increase the allowable size, and to require perpendicular orientation of signs by amending Sections 5.5.8(A)(2), 5.5.8(A)(3), 5.5.8(A)(6), 5.5.8(A)(8), and 5.5.8(A)(10).

6. No aspects of the 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 Amendment to Section 5.5.8 "Electronic Message Signs" of the UDO.

Carlton Caruso, Chair

Date 5/15/26

5.5.8 ELECTRONIC MESSAGE SIGNS

A. Electronic Message signs are permitted as a component of otherwise permitted on premise signage subject to the following regulations:

1. Electronic Message Signs are prohibited in all zoning districts unless used in connection with the Town of Valdese or public-school facilities.

2. Graphic images are prohibited in all zoning districts unless used in connection with the Town of Valdese or public-school facilities.

3. Each message on the sign must be displayed for a minimum of *one (1) hour.* ~~*eight (8) seconds.*~~

4. The message must be complete during the duration of the display, without continuation in content to the next image. Transitions from one static message to the next shall appear instantaneous without the appearance of movement of any kind.

5. Such displays shall contain static messages only, and shall not have movement, or the appearance or optical illusion of movement, of any part of the sign structure, design, or pictorial segment of the sign, including the movement or appearance of movement of any illumination or the flashing, scintillating or varying of light intensity.

6. Each static message display shall be limited to one monochrome color display on a solid black background at any one time and have a medium resolution true pixel pitch of no greater than twenty (20) mm. Full-color display is permitted provided such signs have a high-resolution true pitch of ten (10) mm or less. This provision shall not apply to graphic images displayed upon electronic message signs.

7. The level of direct or indirect illumination on the vertical surface of any electronic message sign shall not exceed three (3) foot candles for wall-mounted and two (2) foot candles for ground-mounted signs.

8. The electronic message sign shall not exceed twenty-five (25) ~~fifteen (15)~~ square feet or one-hundred-four (104) ~~seventy (70)~~ inches diagonally.

9. Electronic Message Display Signs must meet all other requirements for on premise signs.

10. Electronic message signs shall be oriented perpendicular to the primary street from which the principal use takes access, unless the Administrator determines that such orientation is impracticable due to site layout, lot configuration, or roadway alignment. In such cases, the sign shall be oriented to minimize visibility from multiple streets and reduce distraction to motorists.

Agenda

Town of Valdese
AGENDA MEMO

☐ Resolution ☐ Ordinance ☐ Contract ☐ Discussion ☑ Information Only

To: Valdese Town Council

From: Truman Walton, Fire Chief / Safety Director

Subject: 2025 NC Department of Labor Safety Awards

Meeting: May 28, 2026

Presenter: Truman Walton

ITEM OF INTEREST:

2025 NC Department of Labor Safety Awards

BACKGROUND INFORMATION:

2025 NCDOL Safety Achievement Silver Award - In order to qualify for the NCDOL Safety Achievement Silver Award the rate of days away from work must be at least 50% below the industry average.
Fire Department - 1st Year
Public Works - 4th consecutive year

2025 NCDOL Safety Achievement Gold Award - In order to qualify for the NCDOL Safety Achievement gold Award the rate of days away from work and job transfer or restriction must be at least 50% below te industry average.
Police Department - 2nd consecutive year
Wastewater Department - 3rd consecutive year
Recreation Department - 4th consecutive year
Water Department - 9th consecutive year
Community Affairs Department - 15th consecutive year
Administration Department - 38th consecutive year

BUDGET IMPACT:

None

RECOMMENDATION / OPTIONS:

None

LIST OF ATTACHMENTS:

None

Agenda

Town of Valdese
AGENDA MEMO

☐ Resolution ☐ Ordinance ☐ Contract ☒ Discussion ☐ Information Only

To: Valdese Town Council

From: Town Clerk

Subject: Appointment/Reappointment to VEDIC Board

Meeting: May 28, 2026

Presenter: Mayor Huffman

ITEM OF INTEREST:

Appointment/Reappointment to Burke Development Inc.(BDI) and Valdese Economic Development Corporation (VEDIC)

BACKGROUND INFORMATION:

VEDIC – The Valdese Economic Development Investment Corporation (VEDIC) is a nonprofit corporation established by the Town of Valdese to assist Burke County and surrounding counties in promoting, stimulating, developing, and advancing business growth, property development, and economic welfare.

In accordance with the VEDIC bylaws, the Valdese Town Manager serves as an ex-officio voting member of the Board of Directors. Additionally, the Valdese Town Council appoints seven directors to serve staggered three-year terms.

The VEDIC Nominating Committee has recommended the following appointment/reappointment:

Reappointment of Bo Weichel to a three-year term
Appointment of Jamie Norton to a three-year term (Filling a vacant position.)

BUDGET IMPACT:

N/A

RECOMMENDATION / OPTIONS:

Reappointment of Bo Weichel to a three-year term
Appointment of Jamie Norton to a three-year term (Filling a vacant position.)

LIST OF ATTACHMENTS:

Jamie Norton's Application

Agenda

TOWN OF VALDESE
Application for Appointment to Boards and Committees

Boards and Committees:

1st Choice: **Vedic**

2nd Choice:

Information About Me:

Full Name: **Jamie Page Norton** Age: **62**

Marital Status: Name of Spouse: **Widowed**

Current Address: **512 Rector Ave. SE, Valdese, NC 28690**

Phone Number: **828-443-7254** Email: **jnorton40@gmail.com**

If Resident of Valdese, Ward **_3__**: How many years: **31 years**

If owner or manager of Valdese property or business, please describe: **Single family home**

_____

Education and Employment:

Highest Level of Education: **Master of Education, Curriculum Specialist/Business and Marketing Education**

Employer: **Retired/ Part-time Adjunct Instructor** Occupation: **Formerly Dept. Head, Business and Accounting Programs, Catawba Valley Community College**

Business Address: **2550 US Hwy 70 SE, Hickory, NC 28602** Business Phone: **828-327-7000**

Other Organizations: **Burke County Schools Foundation Board Member, Valdese First Baptist Church Member**

Return to: Town of Valdese – Town Hall
Attn: Clerk to the Board
P.O. Box 339
Valdese, NC 28690
Email: jlail@valdesenc.gov

Public Records Statement:
Agreement to the Public Records Statement and a Digital Signature are required to submit your application. I understand that any information submitted becomes a public record, is NOT confidential, and is subject to North Carolina Public Records Law. This information will be used by the Town Council in making appointments to boards and committees, and it may be used as news release information to identify you to the community.

Upon appointment to serve as a board or committee representative, I understand that I must be impartial and responsible to the board or committee on which I serve. Any board or committee representative's conduct deemed unacceptable by Town Council may result in the dismissal of the representative. I agree to this policy.

Signature: I certify that the facts contained in this application are true and correct to the best of my knowledge. I understand that nonattendance, without good cause, of meetings of the board or committee on which I serve may be

grounds for dismissal by Town Council.

Jamie Page Norton

Signature Date

Agenda

Town of Valdese
AGENDA MEMO

☐ Resolution ☑ Ordinance ☐ Contract ☐ Discussion ☐ Information Only

To: Valdese Town Council

From: Marc Sharpe, Police Chief

Subject: Bow Hunting Ordinance Update

Meeting: May 28, 2026

Presenter: Marc Sharpe, Poilce Chief / Michael Rapp, Town Planner

ITEM OF INTEREST:

Town of Valdese - Code of Ordinances - Chapter 6 "Other General Nuisances" - Section 8-6029 Weapons - Dangerous Missiles

BACKGROUND INFORMATION:

Section 8-6029 of the Town of Valdese Code of Ordinances prohibits the shooting or projection of dangerous missiles, including by bow, but currently includes an exception allowing deer hunting by bow and arrow on private property under specified conditions. That exception was adopted on February 3, 2020.

Since adoption of that exception, continued growth and development within Town limits have reduced the amount of land where bow hunting can occur while still meeting the ordinance's required separation distances from homes, occupied buildings, roads, parks, public gathering places, and property lines. As a result, the amount of area available for lawful bow hunting within Town limits has become increasingly limited.

Staff is therefore recommending an amendment to Section 8-6029 to remove the deer hunting by bow and arrow exception and restore a consistent prohibition on the discharge of bows and similar contrivances within the Town.

BUDGET IMPACT:

N/A

RECOMMENDATION / OPTIONS:

Staff recommends Council adopt the attached ordinance amending Section 8-6029 Weapons - Dangerous Missiles.

LIST OF ATTACHMENTS:

Ordinance (w/ Changes Marked)
Ordinance (Final Proposal)
2020 Map of allowable bow hunting area

Section 8-6029 Weapons - dangerous missiles.

No person shall shoot or project any stone, rock, shot or other hard substance by means of a slingshot, bean shooter, shot shooter, air! rifle, popgun, bow or other similar contrivance.~~; however, deer hunting by bow and arrow shall be allowed on a person's property or on the!property of another upon the following conditions:~~

~~(1) There is a bow and arrow deer hunting season in effect in the town at the time the person is hunting;~~

~~(2) The person hunting must possess a valid hunting license;~~

~~(3) While hunting on the land of another, the hunter must have in his or her possession current written permission from the property owner for the hunter to hunt deer by bow and arrow on the owner's property;~~

~~(4) The person hunting shall exercise reasonable care for the safety and property of the others;~~

~~(5) The person hunting shall hunt in compliance with all applicable laws, town ordinances and regulations issued by the North Carolina Wildlife Resources Commission;~~

~~(6) The person hunting shall not shoot an arrow within 300 feet of a dwelling house, school, church or any other occupied building, a street or road, park or recreation area, or any other type of public gathering place; and~~

~~(7) The person hunting shall not shoot an arrow within 300 feet of a property line of the property on which the person is hunting. (Res. of 2/3/20)~~

Section 8-6029 Weapons - dangerous missiles.

No person shall shoot or project any stone, rock, shot or other hard substance by means of a slingshot, bean shooter, shot shooter, air! rifle, popgun, bow or other similar contrivance.

ORDINANCE AMENDING SECTION 8-6029 "WEAPONS – DANGEROUS MISSILES" OF THE VALDESE CODE OF ORDINANCES

WHEREAS, Section 8-6029 of the Town of Valdese Code of Ordinances prohibits the shooting or projection of stones, rocks, shots, and other hard substances by means of a slingshot, bean shooter, shot shooter, air rifle, popgun, bow, or similar contrivance; and

WHEREAS, the current section includes an exception allowing deer hunting by bow and arrow on private property under specified conditions, which was adopted by Resolution on February 3, 2020; and

WHEREAS, pursuant to North Carolina General Statutes Chapter 160A, municipalities are authorized to adopt and amend ordinances through the exercise of their general police powers for the protection of the public health, safety, and welfare; and

WHEREAS, the Town Council finds it necessary and appropriate to remove the existing deer hunting by bow and arrow exception from Section 8-6029 in order to maintain a uniform prohibition on the discharge of bows and similar contrivances within the Town;

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF VALDESE, NORTH CAROLINA, THAT SECTION 8-6029 OF THE TOWN OF VALDESE CODE OF ORDINANCES IS HEREBY AMENDED TO READ AS FOLLOWS:

Section 8-6029 Weapons - dangerous missiles.

No person shall shoot or project any stone, rock, shot or other hard substance by means of a slingshot, bean shooter, shot shooter, air rifle, popgun, bow or other similar contrivance.

The amendments to this ordinance shall become effective immediately upon adoption.

ORDAINED BY THE TOWN COUNCIL FOR THE TOWN OF VALDESE, NORTH CAROLINA, THIS THE ___ DAY OF _____, 2026.

_____

KEITH HUFFMAN, MAYOR

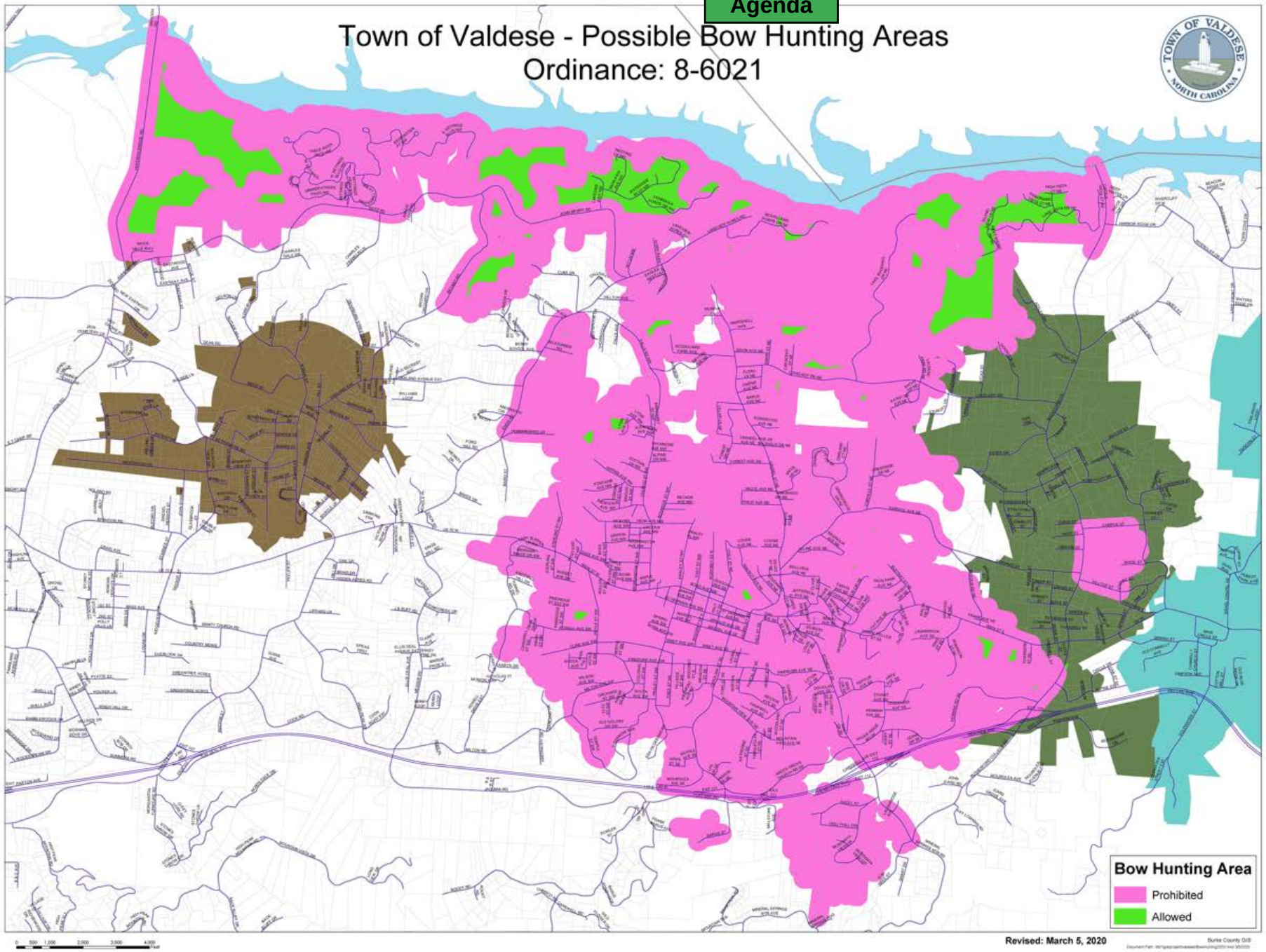
ATTEST:

_____

JESSICA LAIL, TOWN CLERK

(corporate seal)

Agenda


Town of Valdese - Possible Bow Hunting Areas
Ordinance: 8-6021
TOWN OF VALDESE
NORTH CAROLINA
Bow Hunting Area
Prohibited
Allowed
Revised: March 5, 2020

Agenda

Town of Valdese
AGENDA MEMO

☑ Resolution ☐ Ordinance ☐ Contract ☐ Discussion ☐ Information Only

To: Valdese Town Council

From: Bo Weichel, Assistant Town Manager / CFO

Subject: Sale of property

Meeting: May 28, 2026

Presenter: Bo Weichel, Assistant Town Manager / CFO

ITEM OF INTEREST:

Offer to purchase portion of ROW on Faet St. SW

BACKGROUND INFORMATION:

The Town has received an offer on a portion of ROW located on Faet St. SW Praley St SW.

Approximate acreage: 0.05

Appraised Land Value per Burke County GIS: n/a

After several upset bids, the Town has been offered $3,300.00 for this section of ROW. The minimum required offer deposit of 5% has been received.

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 $349.00

At the March 30th meeting, Council approved the Resolution Authorizing Upset Bid Process.

BUDGET IMPACT:

N/A

RECOMMENDATION / OPTIONS:

Approve the RESOLUTION AUTHORIZING SALE OF REAL PROPERTY

LIST OF ATTACHMENTS:

1. Offer to Purchase
2. Resolution Authorizing Upset Bid Process

Agenda

TOWN OF VALDESE
OFFER TO PURCHASE AND CONTRACT
(OFFER SUBJECT TO UPSET BID PROCEDURE)

PINEBURR, LLC, as "Buyer," hereby offers to purchase, and the Town of Valdese, a municipal corporation, as "Seller," upon the execution hereof as authorized by action of the Valdese Town Council, agrees to sell and convey, all of that plot, piece or parcel of land described below, together with improvements, if any, located thereon (the "Property"), upon the following terms and conditions:

1. **REAL PROPERTY:** Located in the Town of Valdese, County of Burke, State of North Carolina, being known as and more particularly described as:

2. **OFFER/PURCHASE PRICE:** The purchase price offered is **$ 3,300.00** and shall be paid as follows:

(a) **$165.00**, representing a 5% deposit paid by **Pineburr Development, LLC**, by bank-certified check with the delivery of this contract, to be held in escrow by the Town of Valdese, until the sale is closed, as which time it will be credited to Buyer, or until this contract is otherwise terminated and it is disbursed to Buyer.

(b) **$3,135.00**, the balance of the purchase price in cash at closing. **At closing Buyer agrees to pay for all advertising costs incurred by the Town of Valdese during the upset bid process in addition to the purchase price offered in section 2 above.**

3. **CONDITIONS:** The attached Standard Provisions are incorporated herein by reference shall apply to this Offer and Contract, unless expressly modified by addendum to this instrument.

4. **DURATION OF OFFER:** This offer to purchase shall be effective for sixty (60) days from the date hereof. Following acceptance of this offer, the parties shall remain bound hereby for an additional forty-five (45) days and closing shall occur before the expiration of such period.

5. **CLOSING:** All parties agree to execute any and all documents and papers necessary in connection with closing and transfer of title at a place designated by the Seller. The conveyance is to be made to the Buyer by **NON-WARRANTY** deed.

6. **POSSESSION:** Possession shall be delivered **immediately upon closing.**

This offer shall become a binding contract when signed by both Buyer and Seller.

Date of Offer: May 4, 2026

Buyer: Pineburr Development, LLC.

By: _____ (Seal)

Address: PO Box 430, Valdese, NC 28690

Phone: 828-475-5565

Email: info@pineburrllc.com

Date of Acceptance: _____

Seller: Town of Valdese

By: _____

Town Manager

Council Resolution Date: _____

Town Receipt of Bid Deposit:

I hereby acknowledge receipt of the earnest money herein set forth and agree to hold and disburse the same in accordance with the terms hereof.

Town of Valdese

Date: 5/4/26

By: _____

****

To Submit in Person: Jessica Lail, Town Clerk, Town Hall, 102 Massel Avenue SW, Valdese, NC 28690
To Submit by Mail - Mailing address: Town of Valdese, Attn. Jessica Lail, Town Clerk, PO Box 339, Valdese, NC 28690

STANDARD PROVISIONS

1. **DEPOSIT WITH OFFER:** This offer, and the deposit sum paid by Buyer, is expressly conditioned upon the provisions for upset bidding set forth in N.C. General Statute 160A-269. In the event this offer is not accepted as a result of a qualifying upset bid being received, the Seller's rejection of any or all offers, the failure to satisfy any of the conditions hereof, or in the event of any breach of this contract by the Seller, then the deposit shall be returned to Buyer.

In the event this offer is accepted and the Buyer fails to close or otherwise breaches this contract, then the deposit shall be forfeited, but such forfeiture shall not affect any other remedies available to the Seller for such breach.

2. **PRORATIONS AND ADJUSTMENTS:** Unless otherwise provided, the following items shall be prorated and either adjusted between the parties or paid at closing:

(a) Ad valorem taxes on real property due for the next fiscal year period, shall be paid by Buyer when closing is held between January 1 and June 30. See N.C.G.S 105-285(d).
(b) Ad valorem taxes on personal property, if any, for the entire year shall be paid by Seller.
(c) Rents, if any, for the Property shall be prorated to the date of closing.

3. **FIRE AND OTHER CASUALTY:** The risk of loss or damage by fire or other casualty prior to closing shall be upon Seller.

4. **SOILS AND ENVIRONMENTAL CONDITIONS:** Buyer and Seller acknowledge that the property is to be sold in "as is" condition; that no assurances or warranties are given by Seller as to the condition of the site, including any adverse conditions discoverable by soils studies or other subsurface investigations of the property. Seller and Buyer expressly agree that no environmental studies or investigations have been performed by the Seller incidental to the sale of the property; and that any such studies or investigations to be performed by the Buyer are the sole responsibility of the Buyer; and that the Buyer expressly releases and discharges the Seller from any and all responsibility and liability resulting from surface, soils, ground water or other contamination or adverse environmental condition of the site, whatsoever.

5. **CONDITIONS:**

(a) The Property must be in substantially the same condition at closing as on the date of this offer, reasonable wear and tear excepted.
(b) Title will be delivered at closing by **NON-WARRANTY DEED**.
(c) Property is being sold as-is, buyer beware, and it is the duty of Buyer to research the property on its own. The information posted on the Town of Valdese website (notice, property characteristics, structures, pictures, etc.), if any, is for assistance only in the Buyer's research process and cannot and should not be relied upon solely by Buyer.

6. **NEW LOAN:** Buyer shall be responsible for all costs with respect to any new loan obtained by Buyer. Seller shall have no obligation to pay any charge in connection therewith unless specifically set forth in this contract.

7. **CLOSING EXPENSES:** Buyer agrees to prepare the proper deed, pay for recording the deed and for preparation and recording of all other instruments if any, incidental to closing. **The winning bidder will be responsible for all advertising costs incurred by the Town of Valdese during the upset bid process.**

8. **EVIDENCE OF TITLE:** Seller agrees to use its best efforts to deliver to Buyer as soon as reasonably possible after the acceptance of this offer, copies of all title information in possession of or available to Seller, including but not limited to: title insurance policies, attorney's opinions on title, surveys, covenants, deeds, notes and deeds of trust and easements relating to the Property.

9. **ASSIGNMENTS:** This contract may not be assigned without the written agreement of all parties, but if assigned by agreements, then this contract shall be binding on the assignee and his heirs and successors.

10. **PARTIES:** This contract shall be binding upon and shall inure to the benefit of the parties and their heirs, successors and assigns. As used herein, words in the singular include the plural and the masculine includes the feminine and neuter genders, as appropriate.

11. **SURVIVAL:** If any provision herein contained which by its nature and effect is required to be observed, kept or performed after the closing, it shall survive the closing and remain binding upon and for the benefit of the parties hereto until fully observed, kept or performed.

****

To Submit in Person: Jessica Lail, Town Clerk, Town Hall, 102 Massel Avenue SW, Valdese, NC 28690
To Submit by Mail - Mailing address: Town of Valdese, Attn. Jessica Lail, Town Clerk, PO Box 339, Valdese, NC 28690

12. **ENTIRE AGREEMENT:** Buyer acknowledges that he has inspected the Property. This contract contains the entire agreement of the parties and there are no representations, inducements or other provisions other than those expressed herein in writing.

13. **RIGHT OF ENTRY/INDEMIFICATION:** Upon execution by both parties, Buyer and its employees, agents, contractors and consultants are granted a Right of Entry over the Property for a period not to exceed forty-five (45) days from the date of this contract (which is the date of the last signature above). The Right of Entry granted herein is for the purpose of allowing the Buyer, its employees, agents, contractors and consultants to perform site evaluations of the Property, which site evaluations may include the performance of boundary surveys and environmental assessments such as a Phase 1 Environmental assessment provided there shall be no soil borings or placement of any groundwater monitoring wells associated with any such environmental assessments without the Seller's express written permission. Buyer shall provide Seller with reasonable notice before Buyer or any of its employees, agents, contractors and/or consultants enters onto the Property pursuant to this Right of Entry. Such notice shall be delivered by U.S. mail, to the attention of the Town's Manager or his designee, at the following address: 102 Massel Avenue SW, Valdese, NC 28690 (or PO Box 339, if by mail). Buyer agrees to defend, indemnify and hold harmless the Town of Valdese against any and all claims, demands, actions, losses, damages, liabilities, fines and expenses (including reasonable attorneys' fees actually incurred) arising out of, or in any way related to, Buyer or its employees', agents', contractors' and/or consultants' entry onto the Property pursuant to this Right of Entry, including, but not limited to, any and all damages and injuries (including death) to person and property (personal and real) resulting from such entry onto the Property. This indemnification obligation shall survive the expiration or termination of this contract.

14. **IRAN DIVESTMENT ACT COMPLIANCE:** Buyer certifies that, as of the date listed below, it is not on the Final Divestment List as created by the State Treasurer pursuant to N.C.G.S. § 147-86.55, et seq.

15. **COMPANIES BOYCOTTING ISRAEL DIVESTMENT ACT CERTIFICATION:** Buyer certifies that it has not been designated by the North Carolina State Treasurer as a company engaged in the boycott of Israel pursuant to N.C.G.S. 147- 86.81

16. **NONDISCRIMINATION:** To the extent permitted by North Carolina law, the Buyer and Seller 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 in connection with this contract or its performance.

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To Submit in Person: Jessica Lail, Town Clerk, Town Hall, 102 Massel Avenue SW, Valdese, NC 28690
To Submit by Mail - Mailing address: Town of Valdese, Attn. Jessica Lail, Town Clerk, PO Box 339, Valdese, NC 28690

RESOLUTION AUTHORIZING SALE OF REAL PROPERTY
ROW Faet 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 ROW Faet St SW, Valdese, North Carolina, the southeastern portion of Faet St. SW located to the south of Burke County PIN 2733825079 and to the north of Burke County PIN 2733814633, having an approximate length of 160 feet and an approximate width of 13 feet and lying within the corporate limits of the Town of Valdese;

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 May 4, 2026, Pineburr Development, LLC offered to purchase the Property from the Town for three thousand three hundred and 00/100 Dollars ($3,300.00) and deposited one hundred sixty-five and 00/100 Dollars ($165.00), or five percent (5%) 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 Pineburr Development, LLC for $3,300.00 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 forty nine and 00/100 Dollars ($349.00)

WHEREAS, the Town does not need the Property, and the Town therefore desires to accept the offer and sell the Property to Pineburr Development, 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 Pineburr Development, LLC for the purchase price of $3,300.00 plus advertising fees is approved and the Town Manager is hereby authorized and directed to deliver to Pineburr Development, 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 Pineburr Development, 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 Pineburr Development, 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