Description	Period Actuals	YTD Actuals	YTD Budget	Variance	% Of Budget
REVENUES - GENERAL FUND					
CURRENT YEAR TAXES	-	-	(10,755,499.00)	(10,755,499.00)	-
PRIOR YEAR TAXES	-	-	(50,000.00)	(50,000.00)	-
TAX PENALTIES & INTEREST	-	-	(25,000.00)	(25,000.00)	-
NCVTS TAXES	-	(34,158.99)	(377,645.00)	(343,486.01)	9.05
TAX REFUNDS	-	-	1,000.00	1,000.00	-
GROSS RECEIPTS TAX	-	(6,201.46)	(70,000.00)	(63,798.54)	8.86
MUNICIPAL VEHICLE TAX	-	(15,060.00)	(160,000.00)	(144,940.00)	9.41
PRIOR YEAR TAX REFUNDS	-	-	500.00	500.00	-
LOCAL SALES TAX 1% (39)	(235,507.07)	(451,627.63)	(2,231,715.00)	(1,780,087.37)	20.24
LOCAL SALES TAX 1/2% (40)	(84,301.57)	(169,240.36)	(884,460.00)	(715,219.64)	19.13
LOCAL SALES TAX 1/2% (42)	(115,803.70)	(222,204.24)	(1,095,460.00)	(873,255.76)	20.28
LOCAL SALES TAX 1/4% (44) - ELIMINATED	-	1.96	-	(1.96)	-
LOCAL SALES TAX - MEDICAID HOLD HARMLESS	(61,429.44)	(128,557.22)	(694,570.00)	(566,012.78)	18.51
SOLID WASTE DISPOSAL TAX	-	-	(17,150.00)	(17,150.00)	-
BUSINESS LICENSE	-	(120.00)	(1,700.00)	(1,580.00)	7.06
ROOM OCCUPANCY TAX	(73,532.52)	(166,879.40)	(650,000.00)	(483,120.60)	25.67
ROOM OCCUPANCY TAX - ADMIN	(7,017.94)	(22,658.20)	(70,000.00)	(47,341.80)	32.37
LOCAL VIDEO PROGRAMMING REVENUE	-	-	(93,040.00)	(93,040.00)	-
UTILITIES FRANCHISE TAX	-	-	(1,241,800.00)	(1,241,800.00)	-
TELECOMMUNICATIONS SALES TAX	-	-	(87,800.00)	(87,800.00)	-
BEER & WINE TAX	-	-	(84,125.00)	(84,125.00)	-
ABC REVENUES	(168,005.64)	(168,005.64)	(650,000.00)	(481,994.36)	25.85
ABC BOARD - LAW ENFORCEMENT	(9,500.00)	(9,500.00)	(46,000.00)	(36,500.00)	20.65
STATE FUNDS - POWELL BILL	-	-	(605,000.00)	(605,000.00)	-
PYMT IN LIEU OF TAXES - APPALACHIAN STUDENT HSING	-	-	(183,890.00)	(183,890.00)	-
NC DOT	-	(22,512.00)	-	22,512.00	-
FEMA REIMBURSEMENT	-	-	(175,000.00)	(175,000.00)	-
DEPARTMENT OF JUSTICE (FED FUNDS)	-	-	(275,000.00)	(275,000.00)	-
CBP - TREASURY FEDERAL FUNDS	-	-	(1,000.00)	(1,000.00)	-
BUILDING & SIGN PERMIT FEES	(10,394.00)	(58,777.71)	(200,000.00)	(141,222.29)	29.39
COURT COSTS FEES & CHARGES	-	-	(1,000.00)	(1,000.00)	-
PARKING VIOLATION PENALTIES	(35,552.82)	(229,725.92)	(1,040,000.00)	(810,274.08)	22.09
PENALTIES - PLANNING & INSPECTIONS	(4,815.00)	(30,214.55)	(60,000.00)	(29,785.45)	50.36
SOLID WASTE FEE	(26,948.75)	(104,328.25)	(337,000.00)	(232,671.75)	30.96
CIVIL ORDINANCE VIOLATIONS	-	(110.00)	(200.00)	(90.00)	55.00
POLICE FEES	(468.00)	(2,210.00)	(5,000.00)	(2,790.00)	44.20
FIRE PROTECTION CHARGES - ASU	-	-	(265,000.00)	(265,000.00)	-
FIRE DEPARTMENT - MISC. FEES/PERMITS	(3,375.00)	(18,127.78)	(60,000.00)	(41,872.22)	30.21
PUBLIC WORKS FEES	(165.00)	(53,731.50)	(3,000.00)	50,731.50	1,791.05
INTEREST EARNED ON INVESTMENTS	-	-	(1,000,000.00)	(1,000,000.00)	-
INTEREST EARNED ON POWELL BILL	-	-	(65,000.00)	(65,000.00)	-
LIBRARY LOT PARKING	-	(2,730.00)	(7,500.00)	(4,770.00)	36.40
TRACY CIRCLE PARKING	-	(6,350.00)	(6,200.00)	150.00	102.42
CONSTRUCTION PARKING PERMITS	-	(3,474.00)	(12,000.00)	(8,526.00)	28.95
EMPLOYEE PARKING PERMITS	-	(280.00)	(200.00)	80.00	140.00
HORN IN THE WEST PARKING	1,440.00	(77,775.00)	(204,000.00)	(126,225.00)	38.13
JONES HOUSE PARKING	-	(7,660.00)	(12,500.00)	(4,840.00)	61.28
QUEEN STREET LOT PARKING	-	(31,555.00)	(69,000.00)	(37,445.00)	45.73
BOOT FEES	-	(350.00)	(2,300.00)	(1,950.00)	15.22
KING & WATER STREET PARKING	-	(12.00)	-	12.00	-
PARKING METERS	-	(42,393.76)	(625,000.00)	(582,606.24)	6.78
OFF STREET PARKING METERS	-	-	(300,000.00)	(300,000.00)	-
SALE OF SURPLUS PROPERTY	-	-	(60,000.00)	(60,000.00)	-
CONTRIBUTIONS/DONATIONS	(100.00)	(21,400.00)	(23,000.00)	(1,600.00)	93.04
CONTRIBUTIONS/DONATIONS - CULTURAL RESOURCES	-	-	(1,500.00)	(1,500.00)	-
BOONERANG-CONTRIBUTIONS/DONATIONS	-	(112,770.00)	-	112,770.00	-
RENTAL INCOME	(10,000.00)	(22,813.50)	(71,000.00)	(48,186.50)	32.13
LICENSE FEES (TOWN PROPERTIES)	-	(2,573.99)	(4,000.00)	(1,426.01)	64.35
RENTAL - JONES HOUSE	-	-	(2,500.00)	(2,500.00)	-
CULTURAL RESOURCES FEES	(1,035.00)	(12,132.00)	(35,000.00)	(22,868.00)	34.66
MISCELLANEOUS REVENUE	(564,520.62)	(654,761.83)	(538,887.00)	115,874.83	121.50
LOAN PROCEEDS	-	-	(1,146,267.00)	(1,146,267.00)	-
TRANSFER FROM TOWN FACILITIES CAPITAL RESERVE	-	-	(136,850.00)	(136,850.00)	-
TRANSFER FROM WATER & SEWER FUND	-	-	(516,935.00)	(516,935.00)	-
TRANSFER FROM SEPARATION ALLOWANCE TRUST	-	-	(182,915.00)	(182,915.00)	-
TRANSFER FROM MSD	-	-	(93,314.00)	(93,314.00)	-
TRANSFER FROM TOB RURAL FIRE TAX	-	-	(1,294,482.00)	(1,294,482.00)	-
APPROPRIATED FUND BALANCE	-	-	(1,142,000.00)	(1,142,000.00)	-
REVENUES - GENERAL FUND TOTAL	(1,411,032.07)	(2,912,979.97)	(30,047,904.00)	(27,134,924.03)	9.69

Description	Period Actuals	YTD Actuals	YTD Budget	Variance	% Of Budget
EXPENSES - GENERAL FUND					
TOTAL Dept 400: GOVERNING BODY	32,435.04	61,301.66	171,416.00	110,114.34	35.76
TOTAL Dept 401: ADMINISTRATION	141,583.65	1,088,413.76	1,718,918.00	630,504.24	63.32
TOTAL Dept 402: FINANCE	82,587.79	220,839.40	1,012,057.00	791,217.60	21.82
TOTAL Dept 403: TAX COLLECTIONS	140.00	1,552.71	218,130.00	216,577.29	0.71
TOTAL Dept 404: LEGAL	8,067.50	41,095.00	135,200.00	94,105.00	30.40
TOTAL Dept 406: FIRE STATION #1	2,585.10	5,721.37	63,825.00	58,103.63	8.96
TOTAL Dept 407: BLOWING ROCK ROAD BUILDING	8,420.56	28,590.78	69,010.00	40,419.22	41.43
TOTAL Dept 408: BROWN BUILDING	16,821.75	51,339.41	256,135.00	204,795.59	20.04
TOTAL Dept 409: JONES HOUSE	5,590.38	12,451.73	59,205.00	46,753.27	21.03
TOTAL Dept 410: TOWN HALL BUILDING	12,244.59	36,482.44	117,795.00	81,312.56	30.97
TOTAL Dept 411: SPECIAL PROGRAMS & PROJECTS	1,107,426.82	3,794,050.81	2,815,560.00	(978,490.81)	134.75
TOTAL Dept 412: SUBSIDIES & ALLOCATIONS	-	123,800.00	131,300.00	7,500.00	94.29
TOTAL Dept 413: PROFESSIONAL MEMBERSHIPS	-	37,431.00	42,935.00	5,504.00	87.18
TOTAL Dept 414: GIS / IT	16,379.39	111,547.23	256,474.00	144,926.77	43.49
TOTAL Dept 415: FIRE STATION #2	708.22	2,404.04	21,000.00	18,595.96	11.45
TOTAL Dept 417: DOWNTOWN POST OFFICE	5,557.14	13,289.51	112,400.00	99,110.49	11.82
TOTAL Dept 418: CULTURAL RESOURCES	45,717.36	195,643.87	538,968.00	343,324.13	36.30
TOTAL Dept 420: FIRE STATION #3	2,095.83	3,576.86	15,000.00	11,423.14	23.85
TOTAL Dept 490: NON-DEPARTMENTAL/DEBT SERVICE	-	-	755,745.00	755,745.00	-
TOTAL Div 300: POLICE DEPARTMENT	668,762.24	1,728,513.19	6,881,462.00	5,152,948.81	25.12
TOTAL Div 350: FIRE DEPARTMENT	531,986.47	1,534,284.72	6,146,963.00	4,612,678.28	24.96
TOTAL Div 360: PLANNING & INSPECTIONS	177,127.87	465,570.82	1,598,946.00	1,133,375.18	29.12
TOTAL Div 400: PUBLIC SERVICES & ENGINEERING	60,171.16	140,155.34	559,449.00	419,293.66	25.05
TOTAL Div 401: STREET DEPARTMENT	198,460.67	602,679.94	2,174,124.00	1,571,444.06	27.72
TOTAL Div 402: PARKING OPERATIONS	58,704.93	165,276.02	586,039.00	420,762.98	28.20
TOTAL Div 403: POWELL BILL	347,345.92	1,139,481.41	610,000.00	(529,481.41)	186.80
TOTAL Div 404: FLEET MAINTENANCE	69,523.52	152,954.84	486,234.00	333,279.16	31.46
TOTAL Div 405: FACILITIES MAINTENANCE	187,526.78	562,476.30	1,825,914.00	1,263,437.70	30.81
TOTAL Div 406: SANITATION	60,869.28	87,776.93	350,000.00	262,223.07	25.08
TOTAL Div 407: RECYCLING	50,378.38	76,425.30	317,700.00	241,274.70	24.06
EXPENSES - GENERAL FUND TOTAL	3,899,218.34	12,485,126.39	30,047,904.00	17,562,777.61	41.55
REVENUES - NARCOTICS ENFORCEMENT					
APPROPRIATED FUND BALANCE	-	-	(32,600.00)	(32,600.00)	-
REVENUES - NARCOTICS ENFORCEMENT	-	-	(32,600.00)	(32,600.00)	-
EXPENSES - NARCOTICS ENFORCEMENT					
EXPENSES - NARCOTICS ENFORCMENT TOTAL	94.10	299.70	32,600.00	32,300.30	0.92
REVENUES - WATER/SEWER FUND					
PENALTIES - CIVIL (WWTP)	(400.00)	(1,000.00)	(5,000.00)	(4,000.00)	20.00
PUBLIC UTILITY FEES	(115.00)	(805.00)	(750.00)	55.00	107.33
INTEREST EARNED ON INVESTMENTS	-	-	(250,000.00)	(250,000.00)	-
WATER SALES	(457,027.40)	(1,761,065.43)	(5,113,756.00)	(3,352,690.57)	34.44
SEWER CHARGES	(484,744.00)	(1,736,782.43)	(5,012,556.00)	(3,275,773.57)	34.65
WATER - LABOR & MATERIAL CHARGES	(55,030.42)	(79,340.88)	(125,000.00)	(45,659.12)	63.47
SEWER - LABOR & MATERIAL CHARGES	(3,933.13)	(9,188.70)	(25,000.00)	(15,811.30)	36.75
CONNECTION/RECONNECTION/DISCONNECTION FEES	(760.00)	(8,160.00)	(20,000.00)	(11,840.00)	40.80
SEPTIC TANK DISHCHARGE FEE	(37,436.55)	(153,719.55)	(430,000.00)	(276,280.45)	35.75
SALE OF BIOSOLIDS	-	-	(1,000.00)	(1,000.00)	-
SYSTEM DEVELOPMENT FEES - WATER	-	(11,835.00)	(75,000.00)	(63,165.00)	15.78
SYSTEM DEVELOPMENT FEES - SEWER	-	(11,985.00)	(75,000.00)	(63,015.00)	15.98
OTHER CHARGES	-	-	(1,000.00)	(1,000.00)	-
NSF/RETURNED CHECK CHARGES	(100.00)	(225.00)	(500.00)	(275.00)	45.00
METER CHECK/METER RE-READ CHARGES	(2,740.00)	(45,930.00)	(75,000.00)	(29,070.00)	61.24
LATE PAYMENT PENALTIES	30.00	50.00	(75,000.00)	(75,050.00)	(0.07)
SALE OF SURPLUS PROPERTY	-	-	(50,000.00)	(50,000.00)	-
MISCELLANEOUS REVENUES	(1,260.00)	(14,380.00)	(358,399.00)	(344,019.00)	4.01
LOAN PROCEEDS	-	-	(150,000.00)	(150,000.00)	-
WATER CAPITAL RESERVE CONTRIBUTION	-	-	(487,000.00)	(487,000.00)	-
SEWER CAPITAL RESERVE CONTRIBUTION	-	-	(800,000.00)	(800,000.00)	-
APPROPRIATED FUND BALANCE	-	-	(1,548,400.00)	(1,548,400.00)	-
REVENUES - WATER/SEWER FUND	(1,043,516.50)	(3,834,366.99)	(14,678,361.00)	(10,843,994.01)	26.12
EXPENSES - WATER/SEWER FUND					
TOTAL Div 801: PUBLIC UTILITIES (ADMIN)	130,774.99	322,991.43	2,863,581.00	2,540,589.57	11.28
TOTAL Div 802: WATER OPERATIONS	153,772.78	534,234.72	2,294,889.00	1,760,654.28	23.28
TOTAL Div 803: SEWER OPERATIONS	152,938.33	386,264.57	1,796,638.00	1,410,373.43	21.50
TOTAL Div 804: WATER TREATMENT PLANT	153,092.09	445,243.21	1,798,685.00	1,353,441.79	24.75
TOTAL Div 805: WASTE WATER TREATMENT PLANT	236,622.54	727,978.17	3,224,539.00	2,496,560.83	22.58
TOTAL Div 806: UTILITY BILLING & COLLECTIONS	48,528.87	149,404.08	500,022.00	350,617.92	29.88
TOTAL Div 890: NON-DEPARTMENTAL/DEBT SERVICE	-	-	2,200,007.00	2,200,007.00	-
EXPENSES - WATER/SEWER FUND TOTAL	875,729.60	2,566,116.18	14,678,361.00	12,112,244.82	17.48

Description	Period Actuals	YTD Actuals	YTD Budget	Variance	% Of Budget
REVENUES - HEALTH INSURANCE FUND					
INSURANCE REVENUE - COBRA	-	(1,930.00)	(500.00)	1,430.00	386.00
INSURANCE REVENUE - RETIREE %	(4,454.06)	(18,351.32)	(71,864.00)	(53,512.68)	25.54
INSURANCE REVENUE - GENERAL FUND TRANS	(229,354.11)	(682,304.47)	(1,925,012.00)	(1,242,707.53)	35.44
INSURANCE REVENUE - WATER/SEWER FUND TRANS	(69,187.59)	(208,603.27)	(589,035.00)	(380,431.73)	35.41
MISCELLANEOUS REVENUE	-	-	(14,050.00)	(14,050.00)	-
REVENUES - HEALTH INSURANCE FUND TOTAL	(302,995.76)	(911,189.06)	(2,600,461.00)	(1,689,271.94)	35.04
EXPENSES - HEALTH INSURANCE FUND					
EXPENSES - HEALTH INSURANCE FUND TOTAL	223,455.00	903,567.40	2,600,461.00	1,696,893.60	34.75
REVENUES - MUNICIPAL SERVICE DISTRICT					
CURRENT YEAR TAXES	-	-	(299,650.00)	(299,650.00)	-
NCVTS TAXES	-	(292.40)	(4,500.00)	(4,207.60)	6.50
LOCAL SALES TAX 1%	(7,322.86)	(14,042.92)	(29,400.00)	(15,357.08)	47.77
LOCAL SALES TAX 1/2% (40)	(2,621.28)	(5,262.37)	(12,600.00)	(7,337.63)	41.76
LOCAL SALES TAX 1/2% (42)	(3,600.80)	(6,909.22)	(14,700.00)	(7,790.78)	47.00
LOCAL SALES TAX 1/2% (44)	-	0.06	-	(0.06)	-
LOCAL SALES TAX 1/4% (40 MEDICAID REPL)	(1,910.09)	(3,997.36)	(10,500.00)	(6,502.64)	38.07
MUNICIPAL SERVICE DISTRICT - REVENUES TOTAL	(15,455.03)	(30,504.21)	(371,350.00)	(340,845.79)	8.21
EXPENSES - MUNICIPAL SERVICE DISTRICT					
MUNICIPAL SERVICE DISTRICT - EXPENSES TOTAL	23,491.15	66,623.46	371,350.00	304,726.54	17.94
REVENUES - RURAL FIRE SERVICE DISTRICT					
CURRENT YEAR TAXES	-	-	(1,398,133.00)	(1,398,133.00)	-
PRIOR YEAR TAXES	-	-	(5,000.00)	(5,000.00)	-
TAX PENALTIES & INTEREST	-	(156.87)	(1,000.00)	(843.13)	15.69
NCVTS TAXES	-	(10,575.37)	(80,000.00)	(69,424.63)	13.22
LOCAL SALES TAX 1% (39)	(60,608.19)	(116,656.53)	(600,000.00)	(483,343.47)	19.44
INTEREST EARNED ON INVESTMENTS	-	-	(50,000.00)	(50,000.00)	-
SALE OF SURPLUS PROPERTY	-	(11,700.00)	(10,000.00)	1,700.00	117.00
RURAL FIRE SERVICE DISTRICT - REVENUES TOTAL	(60,608.19)	(139,088.77)	(2,144,133.00)	(2,005,044.23)	6.49
EXPENSES - RURAL FIRE SERVICE DISTRICT					
RURAL FIRE DISTRICT - EXPENSES TOTAL	823.68	74,144.32	2,144,133.00	2,069,988.68	3.46

BANK ACCOUNT BALANCES	As of 10/31/2026
Operating Account	
First Horizon - Checking	2,328,277.63
Investment Accounts	
First Horizon - CDARS-ICS	11,546,593.13
First Horizon - MMSA	13,319,807.37
First Horizon - Fire Department MMSA	38,104.33
First Horizon - Cemetery Acct	3,005.00
First Horizon - USDA Reserve	1,610,756.61
NCCMT - General Fund	4,678,988.18
NCCMT - E-911	29,814.17
NCCMT - Narcotic Enforcmement	12,593.80
NCCMT - NARC Justice/Federal	49,312.69
NCCMT - Sanitation Capital Reserve	20,041.47
NCCMT - Park & Greenspace	3,293.05
NCCMT - Grants	389.67
NCCMT - Capital Reserve Land	71.55
NCCMT - Facilities Capital Reserve	1,013.22
NCCMT - Raw Water Land Reserve	219.51
NCCMT - Water and Sewer Fund	1,159,445.50
NCCMT - Water Capital Reserve	1,262,003.19
NCCMT - Sewer Capital Reserve	559,370.24
NCCMT - Rural Fire Service District	27,130.93

HOWARD STREET PROJECT	
Original Budget	15,495,998.00
Expenditures paid to 09/30/26	9,681,483.79
Encumbrances	-
Balance remaining 09/30/2026	5,814,514.21

	CAPITAL RESERVE FUND BALANCES	As of 10/31/2026
013-419-000	SANITATION CAPITAL RESERVE	19,118.32
014-421-000	PARK/GREENSPACE	132,598.53
016-421-000	CAPITAL RESERVE - LAND	68.25
017-420-000	TOWN FACILITIES CAPITAL RESERVE	648,617.70
018-420-000	RAW WATER LAND RESERVE	209.41
019-420-000	SIDE WALK CAPITAL RESERVE	76,293.48
031-700-000	WATER CAPITAL RESERVE	2,867,857.21
032-700-000	SEWER CAPITAL RESERVE	1,338,408.59
033-700-000	WATER & SEWER INFRASTRUCTURE	212,770.91
052-451-000	RURAL FIRE - CAPITAL RESERVE	1,193,079.00
053-420-000	CAPITAL RESERVE - FIRE STATION 4	1,756,453.00