General Ledger Budget Report
Town of Pinetops
Fiscal Year 2026 - Budget Scenario1

Account Number	Account Description	Recommend
Fund 10 GENERAL FUND		
1100 1100		
3010 3010		
10-3010-0135	2025 Property Taxes	($359,365.00)
10-3010-2025	V2025 Motor Vehicle Taxes	($49,500.00)
3010 Dept Total		**($408,865.00)**
3230 3230		
10-3230-0000	LOCAL OPTION SALES TAX	($375,622.00)
3230 Dept Total		**($375,622.00)**
3231 3231		
10-3231-0000	GENERAL SALES & USE TAX REFUND	($16,000.00)
3231 Dept Total		**($16,000.00)**
3232 3232		
10-3232-0000	SOLID WASTE DISPOSAL TAX DIST.	($900.00)
3232 Dept Total		**($900.00)**
3318 3318		
10-3318-0000	COMMUNITY BUILDING RENTAL	($350.00)
3318 Dept Total		**($350.00)**
3322 3322		
10-3322-0000	BEER & WINE TAX	($4,500.00)
3322 Dept Total		**($4,500.00)**
3323 3323		
10-3323-0000	DISTRICT COURT COSTS	($225.00)
10-3323-0010	FINGERPRINTING/POLICE REPORT	($250.00)
10-3323-0011	VEHICLE UNLOCK/POLICE	($350.00)
10-3323-0012	CIVIL CITATIONS/POLICE	($500.00)
3323 Dept Total		**($1,325.00)**
3325 3325		
10-3325-0000	NOTARY FEES	($700.00)
3325 Dept Total		**($700.00)**
3326 3326		
10-3326-0010	ZONING FEES	($225.00)
3326 Dept Total		**($225.00)**
3329 3329		
10-3329-0000	INTEREST EARNED	($9,875.00)
3329 Dept Total		**($9,875.00)**
3331 3331		
10-3331-0000	CD INTEREST	($9,075.00)
10-3331-0020	BUILDING RENTAL FIRE DEPT	($1,800.00)
3331 Dept Total		**($10,875.00)**
3370 3370		
10-3370-0000	TELECOMMUNICATIONS	($7,278.00)
3370 Dept Total		**($7,278.00)**
3372 3372		
10-3372-0000	VIDEO PROGRAMMING DIST.	($2,800.00)
3372 Dept Total		**($2,800.00)**

General Ledger Budget Report
Town of Pinetops
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Account Number	Account Description	Recommend
Fund 10 GENERAL FUND		
3401 3401		
10-3401-0000	RETURN CHECK FEE	($350.00)
3401 Dept Total		**($350.00)**
3740 3740		
10-3740-0000	SANITATION FEES	($166,200.00)
3740 Dept Total		**($166,200.00)**
3827 3827		
10-3827-0010	ABC Board	($17,000.00)
3827 Dept Total		**($17,000.00)**
3828 3828		
10-3828-0000	CEMETERY LOT SALES	($1,400.00)
3828 Dept Total		**($1,400.00)**
3830 3830		
10-3830-0000	MISC. REVENUE	($1,000.00)
10-3830-6210	MISC. REVENUE - PARADE DONATIONS/SPONSORS	($6,000.00)
3830 Dept Total		**($7,000.00)**
3985 3985		
10-3985-0000	ELECTRIC TRANSFER TO/FROM GENERAL	($357,748.00)
3985 Dept Total		**($357,748.00)**
Fund 10 GENERAL FUND Total		**($1,389,013.00)**

General Ledger Budget Report
Town of Pinetops
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Account Number	Account Description	Recommend
Fund 20 POWELL BILL FUND		
3332 3332		
20-3332-0000	NC DEPT OF HIGHWAYS	($50,000.00)
3332 Dept Total		**($50,000.00)**
Fund 20 POWELL BILL FUND Total		**($50,000.00)**

General Ledger Budget Report
Town of Pinetops
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Account Number	Account Description	Recommend
Fund 30 ELECTRIC FUND		
3231 3231		
30-3231-0000	ELECTRIC UTILITY FRANCHISE TAX	($15,000.00)
3231 Dept Total		**($15,000.00)**
3235 3235		
30-3235-0000	SALES TAX ON ELECTRIC SERVICE	($107,500.00)
3235 Dept Total		**($107,500.00)**
3330 3330		
30-3330-0000	MONEY MARKET INTEREST	($65,000.00)
3330 Dept Total		**($65,000.00)**
3723 3723		
30-3723-0000	POWER SALES	($2,746,466.00)
3723 Dept Total		**($2,746,466.00)**
3830 3830		
30-3830-0000	OTHER REVENUE-ELECTRIC PENALTY & CUT-OFF FEES	($24,000.00)
3830 Dept Total		**($24,000.00)**
Fund 30 ELECTRIC FUND Total		**($2,957,966.00)**

General Ledger Budget Report
Town of Pinetops
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Account Number	Account Description	Recommend
Fund 31 WATER AND SEWER FUND		
3329 3329		
31-3329-0000	INTEREST EARNED	($475.00)
3329 Dept Total		**($475.00)**
3330 3330		
31-3330-0000	MONEY MARKET INTEREST	($11,000.00)
3330 Dept Total		**($11,000.00)**
3710 3710		
31-3710-0000	WATER/SEWER SALES	($830,423.00)
31-3710-1000	Water Tap Fee	($1,000.00)
3710 Dept Total		**($831,423.00)**
3830 3830		
31-3830-0001	STORM WATER USER FEE	($14,500.00)
3830 Dept Total		**($14,500.00)**
Fund 31 Total		**($857,398.00)**
Grand Total		**($5,254,377.00)**

General Ledger Budget Report
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Account Number	Account Description	Recommend
Fund 10 GENERAL FUND		
4100 ADMINISTRATION		
10-4100-1000	CONTRACTED SERVICES	$13,750.00
10-4100-1210	SALARIES	$25,000.00
10-4100-1810	ADMINISTRATION SS TAX	$1,913.00
10-4100-1820	ADMINISTRATION RETIREMENT	$3,588.00
10-4100-1830	ADMIN. HOSPITAL INSURANCE	$2,300.00
10-4100-1835	DENTAL & LIFE	$150.00
10-4100-1840	ADMINISTRATION 401 (K)	$875.00
10-4100-1845	VISION INSURANCE	$25.00
10-4100-1846	SHORT TERM/LONG TERM DIS.	$80.00
10-4100-1850	UNEMPLOYMENT INSURANCE	$500.00
10-4100-1900	AUDITOR FEES	$2,500.00
10-4100-2601	DEPT. SUPPLIES	$1,500.00
10-4100-2610	ADVERTISING	$500.00
10-4100-2700	POSTAGE	$2,500.00
10-4100-2910	UTILITIES	$8,250.00
10-4100-3210	PHONE EXPENSE	$750.00
10-4100-4400	SOFTWARE SUPPORT	$8,100.00
10-4100-4500	LIABILITY AND WC INSURANCE	$3,200.00
10-4100-4600	DUES/MEMBERSHIPS	$4,800.00
10-4100-4601	TRAINING AND TRAVEL	$250.00
10-4100-4606	ON-LINE BANKCARD FEE	$0.00
10-4100-4992	ATTORNEY FEES	$12,500.00
10-4100-5400	PINETOPS LIBRARY	$29,600.00
10-4100-5401	DOWNTOWN IMPROVEMENTS	$4,000.00
10-4100-5402	DONATIONS TO NON-PROFIT ORGANIZATIONS	$2,000.00
10-4100-5403	SPECIAL EVENTS - TRACTOR PULL SECURITY	$2,995.00
10-4100-5404	CHRISTMAS PARADE COMMITTEE	$14,500.00
10-4100-6811	DEMOLITION-CONDEMNED BUILDINGS	$10,500.00
10-4100-6832	TOWN HALL - BUILDING IMPROVEMENTS	$2,500.00
10-4100-6833	PINETOPS PUBLIC EVENT CENTER	$2,500.00
10-4100-6841	RECREATION/PARK MAINTENANCE	$551.00
10-4100-6842	COMMUNITY GARDENS MAINTENANCE	$1,000.00
ADMINISTRATION Dept Total		**$163,177.00**
4101 GOVERNING BODY		
10-4101-1200	MAYOR SALARY	$3,464.00
10-4101-1201	MAYOR PRO TEM SALARY	$2,659.00
10-4101-1202	COMMISSIONER SALARY	$9,397.00
10-4101-1810	SS TAX	$1,189.00
10-4101-1811	BOARD MEMBERS TRAVEL	$500.00
10-4101-2320	PINETOPS LIBRARY	$0.00
10-4101-4601	BOARD MEMBERS TRAINING	$500.00
10-4101-4990	DONATIONS TO ORGANIZATIONS	$0.00
10-4101-5700	CHRISTMAS PARADE COMMITTEE	$0.00
10-4101-5800	COMMITTEE ADVISORY BOARD	$1,200.00
10-4101-6120	RECREATION/PARK MAINTENANCE	$0.00
GOVERNING BODY Dept Total		**$18,909.00**
4200 FIRE		
10-4200-2601	DEPT. SUPPLIES	$5,000.00
10-4200-2910	UTILITIES	$4,950.00
10-4200-4102	FIREMEN'S PENSION FUND	$4,850.00
10-4200-4500	LIABILITY & WC INSURANCE	$6,600.00
10-4200-4600	DUES/MEMBERSHIP	$1,025.00
10-4200-4601	TRAINING/TRAVEL	$1,250.00
10-4200-5200	EQUIPMENT/MAINTENANCE	$13,824.00
10-4200-5401	REPAIRS/BUILDINGS	$1,500.00
10-4200-5402	ANNUAL TESTING FEES	$7,500.00
10-4200-5500	TRUCK EXPENSE	$3,500.00
FIRE Dept Total		**$49,999.00**
4310 POLICE		
10-4310-1000	CONTRACTED SERVICES	$5,000.00

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Account Number	Account Description	Recommend
Fund 10 GENERAL FUND		
4310 POLICE		
10-4310-1210	POLICE SALARIES	$402,300.00
10-4310-1260	POLICE RESERVE SALARIES	$48,000.00
10-4310-1265	LEO Separation Allowance	$9,913.00
10-4310-1810	POLICE SS TAX	$35,238.00
10-4310-1820	POLICE NC STATE RETIREMENT	$68,220.00
10-4310-1830	POLICE HOSPITAL INSURANCE	$89,800.00
10-4310-1835	DENTAL & LIFE	$5,500.00
10-4310-1840	POLICE 401K PLAN	$20,020.00
10-4310-1845	VISION - POLICE	$670.00
10-4310-1846	SHORT TERM/LONG TERM	$2,625.00
10-4310-2120	UNIFORMS	$3,500.00
10-4310-2601	DEPT. SUPPLIES	$1,500.00
10-4310-2910	UTILITY BILLS	$8,500.00
10-4310-3210	PHONE EXPENSE	$3,900.00
10-4310-4500	LIABILITY & WC INSURANCE	$17,500.00
10-4310-4600	DUES/MEMBERSHIPS	$500.00
10-4310-4601	TRAINING/TRAVEL	$750.00
10-4310-4602	DRUG TEST/PSYCH EVAL	$1,000.00
10-4310-4991	INVESTIGATION FUNDS	$1,000.00
10-4310-5200	EQUIPMENT/MAINTENANCE	$27,000.00
10-4310-5500	POLICE CAR EXPENSE	$11,100.00
POLICE Dept Total		**$763,536.00**
4410 Safety Telecommunicators		
10-4410-1210	Salaries	$82,790.00
10-4410-1810	Telecommunicators SS Tax	$6,334.00
10-4410-1820	Retirement	$8,135.00
10-4410-1830	Hospital Insurance	$17,200.00
10-4410-1835	Dental & Life	$1,010.00
10-4410-1840	401-k Plan	$1,990.00
10-4410-1841	457- B Plan	$0.00
10-4410-1845	Vision	$130.00
10-4410-1846	Short Term Dis.	$570.00
Safety Telecommunicators Dept Total		**$118,159.00**
4510 STREET		
10-4510-1000	CONTRACTED SERVICES	$4,500.00
10-4510-1210	STREET DEPT SALARIES/LABOR	$19,100.00
10-4510-1810	STREET DEPT SS TAX	$1,462.00
10-4510-1820	STREET DEPT. RETIREMENT	$2,741.00
10-4510-1830	STREET-HOSPITAL INSURANCE	$2,900.00
10-4510-1835	DENTAL & LIFE	$170.00
10-4510-1840	STREET DEPT 401 (K)	$669.00
10-4510-1845	VISION - STREET	$25.00
10-4510-1846	SHORT TERM/LONG TERM DIS.	$95.00
10-4510-2120	UNIFORMS	$250.00
10-4510-2400	REPAIRS	$250.00
10-4510-2500	GROUND MAINTENANCE	$1,000.00
10-4510-2501	CEMETERY CONTRACTED SERVICES/MAINTENANCE	$6,425.00
10-4510-2601	DEPT. SUPPLIES	$750.00
10-4510-3210	PHONE EXPENSE	$75.00
10-4510-4500	LIABILITY & WC INSURANCE	$1,500.00
10-4510-4601	TRAINING/TRAVEL	$50.00
10-4510-5200	EQUIPMENT/MAINTENANCE	$1,000.00
10-4510-5500	TRUCK EXPENSE	$16,630.00
STREET Dept Total		**$59,592.00**
4710 SANITATION		
10-4710-1000	CONTRACTED SERVICES	$4,500.00
10-4710-1210	SANITATION LABOR/SALARIES	$56,500.00
10-4710-1810	SANITATION SS TAX	$4,323.00
10-4710-1820	SANITATION NC STATE RETIREMENT	$8,108.00
10-4710-1830	SANITATION- HOSPITAL INSURANCE	$8,600.00

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Account Number	Account Description	Recommend
Fund 10 GENERAL FUND		
4710 SANITATION		
10-4710-1835	DENTAL & LIFE	$520.00
10-4710-1840	SANITATION 401 (K)	$1,978.00
10-4710-1842	COLUMBIAN INSURANCE	$406.00
10-4710-1845	VISION-SANITATION	$65.00
10-4710-1846	SHORT TERM/LONG TERM DIS.	$285.00
10-4710-2120	UNIFORMS	$375.00
10-4710-2601	DEPT. SUPPLIES	$150.00
10-4710-3210	PHONE EXPENSE	$250.00
10-4710-4500	LIABILITY AND WC INSURANCE	$3,500.00
10-4710-4601	TRAINING/TRAVEL	$50.00
10-4710-4912	LANDFILL & TRASH DUMP	$66,350.00
10-4710-5200	EQUIPMENT/MAINTENANCE	$250.00
10-4710-5500	TRUCK EXPENSE	$18,500.00
10-4710-5510	GARBAGE CARTS	$750.00
SANITATION Dept Total		**$175,460.00**
9100 9100		
10-9100-0000	DEBT SERVICE PRINICPAL	$25,150.00
9100 Dept Total		**$25,150.00**
9101 9101		
10-9101-0000	DEBT SERVICE INTEREST	$15,031.00
9101 Dept Total		**$15,031.00**
Fund 10 GENERAL FUND Total		**$1,389,013.00**

Account Number	Account Description	Recommend
Fund 20 POWELL BILL FUND		
6000 POWELL BILL		
20-6000-5301	EXPENDITURES	$50,000.00
POWELL BILL Dept Total		**$50,000.00**
Fund 20 POWELL BILL FUND Total		**$50,000.00**

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Account Number	Account Description	Recommend
Fund 30 ELECTRIC FUND		
7200 ELECTRIC		
30-7200-1000	CONTRACTED SERVICES	$65,000.00
30-7200-1210	ELECTRIC DEPT LABOR/SALARIES	$310,000.00
30-7200-1810	ELECTRIC DEPT SS TAX	$23,720.00
30-7200-1820	ELECTRIC DEPT RETIREMENT	$43,000.00
30-7200-1830	ELECTRIC- HOSPITAL INSURANCE	$44,000.00
30-7200-1835	DENTAL & LIFE	$3,025.00
30-7200-1840	ELECTRIC DEPT 401 (K)	$11,000.00
30-7200-1845	VISION - ELECTRIC	$400.00
30-7200-1846	SHORT TERM/LONG TERM DISABILITY	$1,550.00
30-7200-1900	AUDITORS	$12,500.00
30-7200-2120	UNIFORMS	$1,200.00
30-7200-2601	DEPT. SUPPLIES	$15,000.00
30-7200-2610	ADVERTISING	$2,500.00
30-7200-2700	POSTAGE	$3,500.00
30-7200-2910	UTILITIES	$9,600.00
30-7200-3210	PHONE EXPENSE	$2,000.00
30-7200-3310	POWER PURCHASED	$1,478,058.00
30-7200-3311	STREET LIGHTS	$28,100.00
30-7200-3312	7% UTILITY SALES TAX	$105,000.00
30-7200-4400	SOFTWARE SUPPORT	$8,100.00
30-7200-4405	EQUIPMENT LEASE	$100.00
30-7200-4500	LIABILITY & WC INSURANCE	$45,700.00
30-7200-4600	DUES/MEMBERSHIPS	$1,000.00
30-7200-4601	TRAVEL/TRAINING	$1,000.00
30-7200-4606	ONLINE BANKCARD FEES	$14,400.00
30-7200-4992	ATTORNEY FEES	$35,000.00
30-7200-5000	CAPITAL OUTLAY	$32,000.00
30-7200-5200	EQUIPMENT/MAINTENANCE	$500.00
30-7200-5201	CAPITAL OUTLAY	$66,400.00
30-7200-5500	TRUCK EXPENSE	$20,000.00
30-7200-5515	MAINTENANCE/SUPPLIES	$25,000.00
30-7200-5521	GENERATOR REPAIRS	$0.00
30-7200-5580	TREE TRIMMING	$20,000.00
30-7200-6811	RESERVE/CONTINGENCY	$42,955.00
30-7200-9600	TRANSFER TO/FROM GENERAL FUND	$357,748.00
ELECTRIC Dept Total		**$2,829,056.00**
7410 Safety Telecommunicators		
30-7410-1210	Telecommunicator Salaries	$82,790.00
30-7410-1810	SS Tax	$6,334.00
30-7410-1820	Retirement	$8,135.00
30-7410-1830	Hospital Insurance	$17,200.00
30-7410-1835	Dental & Life	$1,010.00
30-7410-1840	401-k Plan	$1,990.00
30-7410-1841	457- B Plan	$0.00
30-7410-1845	Vision	$130.00
30-7410-1846	Short Term Dis.	$570.00
Safety Telecommunicators Dept Total		**$118,159.00**
9100 9100		
30-9100-0000	DEBT SERVICE PRINCIPAL	$9,916.00
9100 Dept Total		**$9,916.00**
9101 9101		
30-9101-0000	DEBT SERVICE INTEREST	$835.00
9101 Dept Total		**$835.00**
Fund 30 ELECTRIC FUND Total		**$2,957,966.00**

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Account Number	Account Description	Recommend
Fund 31 WATER AND SEWER FUND		
7130 WATER		
31-7130-1000	CONTRACTED SERVICES	$23,690.00
31-7130-1210	WATER DEPT LABOR/SALARIES	$75,000.00
31-7130-1810	WATER DEPT SS TAX	$5,738.00
31-7130-1820	WATER DEPT NC STATE RETIREMENT	$10,763.00
31-7130-1830	WATER- HOSPITAL INSURANCE	$9,300.00
31-7130-1835	DENTAL & LIFE	$830.00
31-7130-1840	WATER DEPT 401 (K)	$2,625.00
31-7130-1845	VISION - WATER	$120.00
31-7130-1846	SHORT TERM/LONG TERM DIS.	$530.00
31-7130-1900	AUDITORS	$1,500.00
31-7130-2120	UNIFORMS	$1,500.00
31-7130-2601	DEPT. SUPPLIES	$2,500.00
31-7130-2610	ADVERTISING	$1,000.00
31-7130-2700	POSTAGE	$3,500.00
31-7130-2910	UTILITY BILLS	$22,000.00
31-7130-3210	PHONE EXPENSE	$2,100.00
31-7130-4112	WATER SYSTEM REPAIRS/MAINTENANCE	$35,000.00
31-7130-4400	SOFTWARE SUPPORT	$10,750.00
31-7130-4405	EQUIPMENT LEASE	$100.00
31-7130-4500	LIABILITY & WC INSURANCE	$4,800.00
31-7130-4600	DUES/MEMBERSHIPS	$4,300.00
31-7130-4601	TRAINING/TRAVEL	$2,200.00
31-7130-4602	DOT DRUG TESTING	$75.00
31-7130-4606	CREDIT CARD FEES	$1,000.00
31-7130-4900	LAB ANALYSIS	$12,213.00
31-7130-4992	ATTORNEY FEES	$7,500.00
31-7130-5000	CAPITAL OUTLAY	$17,500.00
31-7130-5200	EQUIPMENT/MAINTENANCE	$1,500.00
31-7130-5500	TRUCK EXPENSE	$14,500.00
31-7130-6811	RESERVE/CONTINGENCY	$33,567.00
31-7130-6850	WATER TANK CONTRACT	$28,500.00
WATER Dept Total		**$336,201.00**
7140 SEWER		
31-7140-1000	CONTRACTED SERVICES	$23,689.00
31-7140-1210	SEWER DEPT LABOR/SALARIES	$75,000.00
31-7140-1810	SEWER DEPT SS TAX	$5,738.00
31-7140-1820	SEWER DEPT NC STATE RETIREMENT	$10,763.00
31-7140-1830	SEWER- HOSPITAL INSURANCE	$9,300.00
31-7140-1835	DENTAL & LIFE	$830.00
31-7140-1840	SEWER DEPT 401 (K)	$2,625.00
31-7140-1845	VISION - SEWER	$120.00
31-7140-1846	SHORT TERM/LONG TERM DIS.	$530.00
31-7140-1900	AUDITOR FEES	$1,500.00
31-7140-2120	UNIFORMS	$1,500.00
31-7140-2601	DEPT. SUPPLIES	$18,500.00
31-7140-2610	ADVERTISING	$125.00
31-7140-2700	POSTAGE	$3,000.00
31-7140-2910	UTILITIES	$75,000.00
31-7140-3210	PHONE EXPENSE	$2,100.00
31-7140-4110	SLUDGE DISPOSAL	$3,250.00
31-7140-4112	SEWER SYSTEM REPAIRS/MAINTENANCE	$35,000.00
31-7140-4400	SOFTWARE SUPPORT	$10,750.00
31-7140-4405	EQUIPMENT LEASE	$100.00
31-7140-4500	LIABILITY & WC INSURANCE	$4,800.00
31-7140-4600	DUES/MEMBERSHIPS	$2,500.00
31-7140-4601	TRAINING/TRAVEL	$3,000.00
31-7140-4602	DOT DRUG TESTING	$75.00
31-7140-4606	CREDIT CARD FEES	$1,000.00
31-7140-4900	LAB ANALYSIS	$15,125.00
31-7140-4992	ATTORNEY FEES	$7,500.00
31-7140-5000	CAPITAL OUTLAY	$19,000.00
31-7140-5200	EQUIPMENT	$1,000.00
31-7140-5500	TRUCK EXPENSE	$10,500.00

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Account Number	Account Description	Recommend
Fund 31 WATER AND SEWER FUND		
7140 SEWER		
31-7140-6811	RESERVE/CONTINGENCY	$62,067.00
31-7140-6855	STORMWATER MANAGEMENT COSTS	$14,500.00
SEWER Dept Total		**$420,487.00**
9100 9100		
31-9100-0000	DEBT SERVICE-PRINCIPAL	$79,625.00
9100 Dept Total		**$79,625.00**
9101 9101		
31-9101-0000	DEBT SERVICE-INTEREST	$21,085.00
9101 Dept Total		**$21,085.00**
Fund 31 Total		**$857,398.00**
Grand Total		**$5,254,377.00**