

# PROPOSED BUDGET

FISCAL YEAR 2024-2025



Town Administrator and Budget Officer

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## **Governing Board, Senior Staff and Mission**

Mayor: Walter M. Gardner, Jr. (Term expires 12/25)  
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Mayor Pro Tem: Mary Hunter (12/25)  
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Commissioner: Michael Coffman (12/27)  
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### **Senior Staff**

Meredith Valentine, Director of Finance, 252-257-1122  
Bill Perkinson, Director of Public Works, 252-257-1776  
Goble Lane, Chief of Police, 252-257-3123  
Robert Davie, Town Administrator, 252-257-1122

**Mission**

***“Historically Great – Progressively Strong”***

Five key tenets of the Town’s mission are: maintaining small town charm, keeping the business district active, keeping young people excited about living in Warrenton, increasing prosperity and vibrancy, and understanding and capitalizing on a variety of histories while engaging the future.

In the most recent goal setting workshop, the Board identified top priorities for the Town:

**GOAL 1: To improve water and sewer Infrastructure.**

Key Strategic Actions

Work on the \$15 million of improvements already identified

- 1.5M already completed
- Apply for grants every 6 months

Ongoing

**GOAL 2: To generate activity in downtown.**

Key Strategic Actions

Revisualize SpringFest

Short term

Encourage pop-ups, like Lake Gaston coffee

Short term

Explore intern possibilities

Short term

Clean up Storefronts

Short term;

Seek compliance on existing violations.

Ongoing

Develop (options for) job description and salary range for position

Medium term

Fund Start Streetscape Plan (only as oppty presents)

Ongoing

**GOAL 3: To add or enhance recreational opportunities.**

Key Strategic Actions

Secure Parks & Rec Trust Fund grant for appraisal of Church Street 11 acres  
CORE

Short term

Ongoing

Eye out for grants for existing park improvements that could include...

Ongoing

**GOAL 4: To improve relationships with key partners.**

Key Strategic Actions

Staff and Elected officials to reach out to Warren County Schools to express Town's interest in supporting schools and solicit their needs that Town can help with

- Explore plans for abandoned elementary school
- Gauge developer interest in redeveloping into teacher housing

Short term

Staff and Elected officials to reply to invitation from Warren County Government to attend joint board meetings and shared interests.

- Possible suggest rotating meetings.
- Develop relationships with other area municipalities

Short term and  
Ongoing

**GOAL 5: To increase the availability and variety of housing options.**

Key Strategic Actions

Identify derelict properties. Consider fines or takeover and demolition.	Short term
Explore Main street options. Pay for acquisition or renovation?	Short term
Explore if abandoned elementary school can be converted to teacher housing	Medium Term
Connect with builders to determine their interest in available parcels	Ongoing
Eye out for opptys to add 'above retail' housing in downtown	Ongoing

**GOAL 6: To sustain the work of the organization.**

Key Strategic Actions

Plan for Key Staff Retirements

Network with area universities for interns (UNC MPA; SOG's Lead for NC; NC State for design) (short term)	Short term
Undertake informal salary study (on behalf of Police Department) by reaching out to NCLM or HRCentral or Warren County	Short term
Consider contracting for certification needs, when/where possible	Medium term
Encourage Kenny to keep getting certifications (ongoing)	Ongoing

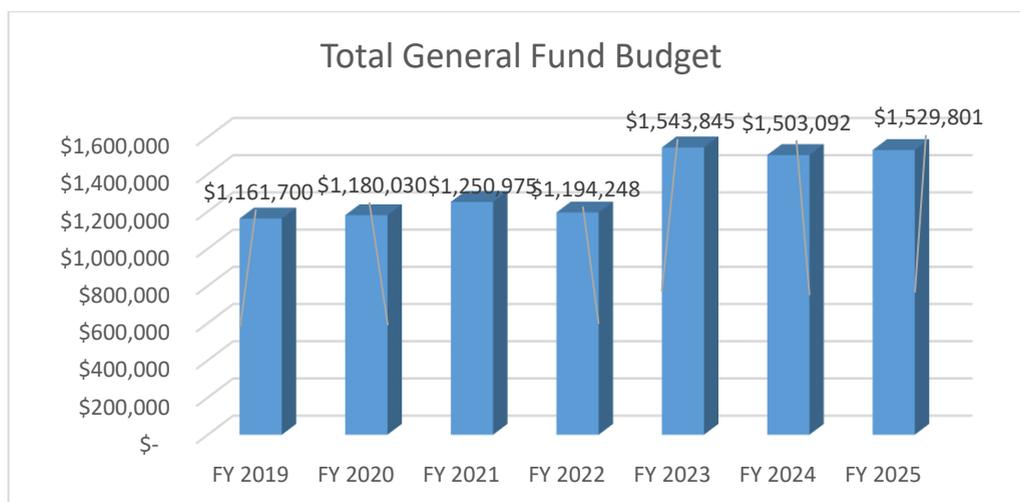
## Budget Summary

Honorable Mayor and Members of the Warrenton Board of Commissioners,

In accordance with the North Carolina Local Government Budget and Fiscal Control Act, I am pleased to submit to you for your consideration the proposed FY 2024-2025 Warrenton Town Budget. North Carolina General Statute 159-13 requires that boards of commissioners receive proposed budgets from the town budget officer no later than the first day of June, and to officially adopt budget ordinances no later than the first day of July for each fiscal year. A Public Hearing to receive citizen comments on the proposed budget is recommended to be held on June 10, 2024, at 6:45 PM prior to the Board meeting at the Warrenton Town Hall, 113 S. Bragg Street. Copies of the proposed budget may be obtained at Town Hall at 113 S. Bragg Street by calling in advance to make an appointment. Copies are also available to download from the Town's website at [www.warrenton.nc.gov](http://www.warrenton.nc.gov).

Presented below is the recommended Fiscal Year FY 2024-2025 budget for the Town of Warrenton. The General Fund budget is proposed to be \$1,529,801 which represents an increase of \$26,709 from the FY 2023-24 budget. Due to reductions in anticipated revenues, the budget reflects cost-cutting to offset the rise in typical operating costs due to inflation. For the second year in a row, after fourteen years no tax increases, there is a planned increase in ad valorem taxes of 6 cents. In Enterprise Fund 38 an increase is also shown in the amount of \$167,340, due to increases in water rates from the regional water system and resulting increase in our water rates, inflation in costs of goods, and a planned increase in the sewer usage rate of \$3.41 per thousand gallons. Enterprise Fund 39 also shows an increase of \$186,694 due to inflation in material prices, cost of electricity, repair costs, supplies and lab analysis. Fund 34 for Frontier Warren shows no increase from the prior year but for the first time is self-sustaining, requiring no funding from the Town. Rent will begin for the grocery store space on September 1, 2024 at the same rate that the Town pays, unless negotiations for higher rent can be fruitful.

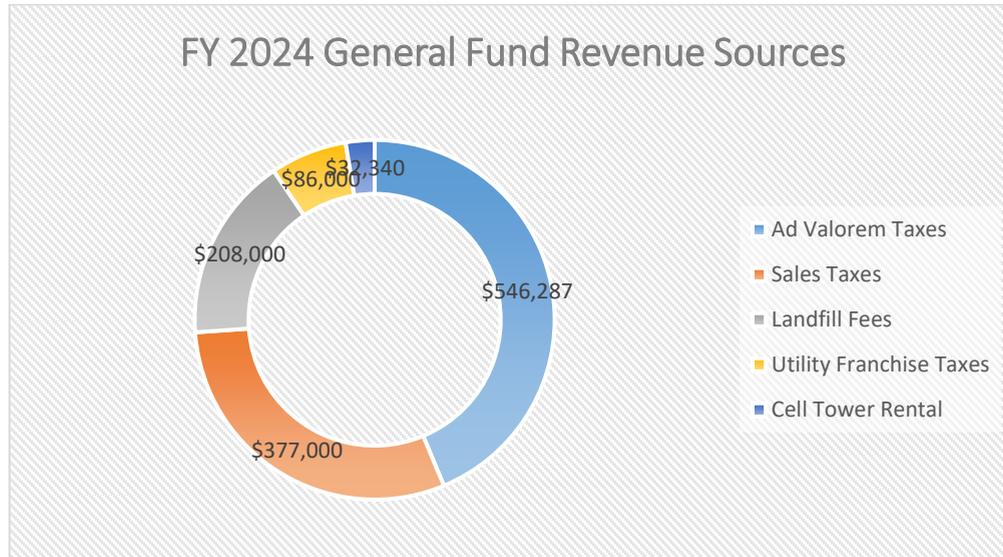
## General Fund



- Several factors have made this particular budget difficult, the increase in cost of fire protection by \$17,000, the loss of tax revenue from utilities by \$25,191, LEO Separation Allowance of \$14,996 per year going forward for the next six years. Street lighting and other energy costs from Duke Energy have increased significantly. Legal fees are \$15,000.
- To address these challenges and the typical increase in operating costs, this budget takes a three-pronged approach; cost-cutting, relying on fund balance and increasing taxes.
- Areas of cost cutting include limiting expenditures on health insurance by shifting more of the burden to employees in the form of out-of-pocket costs and copays (\$46,000), postponing repairs to Town Hall (\$7500) and turning off the EV charging station (\$2500). The charging station costs have tripled over previous years due to constant use by town residents or workers instead of visitors, who were the intended beneficiaries.
- There is a planned increase of 3% in salaries in the revised, proposed budget. The NC League of Municipalities' Cost of Living Adjustment (COLA) survey for 2023-24 showed that 79% of municipalities with a population of less than 2500 budgeted a Cost-of-Living Adjustment of an average 3.8% for employees. According to the Playbook, salary increases are expected to rise by 3.5% on average. According to Mercer's career practice, "compensation budgets are moderating slightly, but still remain significantly elevated over historical norm."
- The State Retirement System has raised matching contributions from municipalities from 12.85% to 13.6% for the coming fiscal year. In addition, the Town is obligated to pay 6.85% of total salaries towards the Town's retirement liability. Ten years remain on the 22-year retirement liability obligation.
- Contributions to the Warrenton Rural Fire Department are increased by \$17,000 as the Town begins a new 5-year agreement for fire protection services. The contract pricing is based on identical rates charged to residents in county areas and based on the Town's ad valorem tax assessment.
- The Town maintains an Unrestricted Fund Balance of \$794,000, down \$118,000 from \$912,000 and represents 52% of General Fund expenditures and less than our adopted 58.85% threshold. Unrestricted fund balance is expected to remain constant in the upcoming FY, assuming there are no fund balance appropriations outside of the budget.
- There are no planned increases in fees charged by the Town such as: fire inspections, solid waste collections, occupancy, special use permits and Historic District Commission Certificates of Appropriateness. However police parking violations have been increased from \$15 and \$20 to \$50.
- The budget includes a continuation of the Frontier Warren project (Fund 34), a partnership with Research Triangle Foundation. The Town anticipates collecting rent from Henderson Fruit & Produce beginning in September 2024, eliminating the need for fund balance contributions and possibly contributing several thousand dollars towards fund balance.
- The Town has utilized all of its ARP grant funds totaling \$264,000 and closed out the special ARP grant fund.
- There is no planned contribution of \$10,000 to the Plummer Hook & Ladder Museum non-profit organization, as they continue to maintain financial reserves.

**HIGHLIGHTS:**

- ***Three-pronged approach to balancing the budget.***
- ***Unusual year with losses of revenue from utility taxes, a typically constant figure.***



Projected ad valorem revenues for FY 2024-25 reflect a 6-cent increase in the tax rate. The Town is dependent on the County for tax collection and tax valuations. Rising population and rising certificates of occupancy in the County as compared to the Town directly impact sales tax revenues. Sales tax revenue is falling a bit short of expectations in FY 2023-24 and will only start to increase as the population of Warrenton increases over and above the increases in other parts of the County. Rental income from T-Mobile Communications for cellular antenna has still not materialized as anticipated in 2022-23. However, the Town remains hopeful that eventually a partially signed contract will be fully executed. Due to climbing interest rates, interest income increased from ten thousand dollars in the prior FY to near \$24,000 in the current year but is projected to decline to \$20,000 in the upcoming FY, due to the Federal Reserve projecting a drop in the prime interest rate from 5.1% to 3.9%. Fee income is expected to remain constant. Other revenues are expected to remain constant overall.

**Property tax revenue is the primary source of general fund revenues** providing one third of total revenues and a total amount of \$537,087, based on the ad valorem rate of 76 cents per \$100. The upcoming year is not a tax revaluation year and hence total taxable property values have not increased in the past year. While more buildings and homes are renovated and the Town’s overall business climate continues on its current path of growth, ad valorem revenues are expected to increase in the upcoming revaluation year. The property tax collection rate is 97.89% which is a slight decline from 98.51% in the prior fiscal year. Automobile taxes, as administered by the State, are expected to rise slightly. Revenue collected for utility properties is expected to decline significantly from \$27,832 to \$2,868, representing a loss to the town of \$24,964. Utilities self-report their assets to the State and Duke Energy and Brightspeed have reported significantly reduced values. Total utility values declined from \$3,974,746 to \$1,856,662. On top of this reduction, the County overestimated utility values and must make up the difference in the last year before a revaluation, and so utility values for this year will be just \$377,313 but will return to \$1,856,662 in the following year.

Budget Message 2024-25

The figures below reflect annual tax bases and tax rates for the most recent thirteen years.

Fiscal Year	Taxable Assessed Value	Tax Rate
FY 2013	\$74,469,147	0.61
FY 2014	\$73,471,472	0.61
FY 2015	\$73,332,883	0.61
FY 2016	\$74,218,966	0.61
FY 2017	\$74,606,021	0.61
FY 2018	\$70,931,094	0.65
FY 2019	\$72,011,978	0.65
FY 2020	\$72,417,087	0.65
FY 2021	\$76,732,079	0.65
FY 2022	\$72,099,363	0.65
FY 2023	\$76,177,886	0.65
FY 2024	\$72,320,743	0.70
FY 2025	\$72,066,665	0.76

**Tax Calculations**

2024 - 2025	Assessed Value	Assessed Rate	Tax Rev Assessed	Collection Rate	Expected Revenue
Real & Personal Property	\$ 64,524,545	0.0076	\$490,386	97.89%	\$480,039
Vehicles	\$ 7,164,807	0.0076	\$54,453	99.5%	\$54,180
Utility Property	\$ 377,313	0.0076	\$2868	100%	\$2,868
<b>Total Revenue</b>	<b>\$ 72,066,665</b>	<b>0.0076</b>	<b>\$540,500</b>		<b>\$537,087</b>

**The second largest source of governmental fund revenue is sales tax.** Sales tax revenues have recently approached total ad valorem revenue, with ad valorem tax rates only recently increasing in the 2023-24 FY. The general trend for sales taxes is one of increasing revenues attributable to inflation, however they are highly dependent on population increases within the town limits as compared to population increases in the county. Sales tax revenues are projected to remain static.

## Budget Message 2024-25

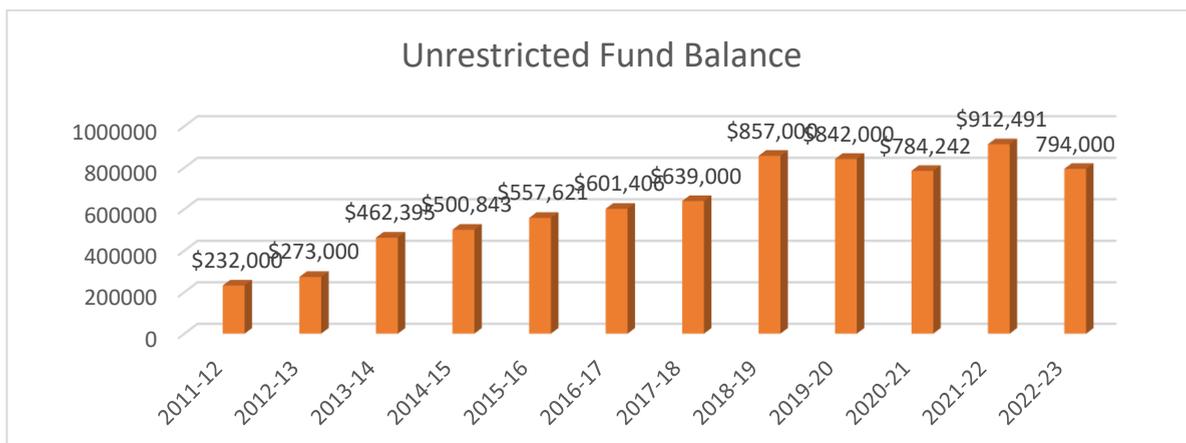


Other important sources of revenue generated at the state level are Utility Franchise Taxes and Motor Vehicle Taxes estimated at \$86,000 and \$54,180 respectively, no change for Utilities and an increase of 2.5% for Motor Vehicles year over year before the tax increase is factored in. Important sources of revenue that are generated locally include landfill fees of \$208,000 and cell tower rental fees of \$32,340 which are unchanged over the previous year. Should the T-Mobile contract ever come into effect cell tower rental revenues would double. Minor sources of revenue will remain at a relatively constant level in FY 2024-25.

There is an appropriation of \$27,712 in fund balance in the proposed budget. Staff has been able to control expenses over the last decade, however, until the town reaches the revaluation year in 2025-26 with collections occurring in January of 2026, Fund Balance is needed to supplement increased taxes and cost cutting. Unfortunately, at this time the Town is unable to identify one-time uses for appropriated fund balance as recommended by the Local Government Commission. In FY 2026, it is extremely important that the Town return to planned annual increases in fund balance to exceed its adopted threshold of 58.85%. The Local Government Commission monitors the Town's fund balance and its adopted threshold.

Restricted Fund Balance also decreased in the prior FY from \$1,147,039 to \$1,114,000.

Also, the current budget shows a partial amount Powell Bill expenditures and reflects a focus on accumulating Powell Bill revenues after multiple years of spending down Powell Bill fund balance.



### General Fund Expenses

As a whole the budget prioritizes the objectives of the Board of Commissioners to improve services while holding down expenses wherever possible. The largest areas of expenditures remain in the areas of public safety, administration, streets and sanitation, and insurance across all departments.

There are no vehicle or equipment purchases planned for FY 2024-25, however, as long as USDA grant funds, that pay for 50% of purchases, remain available to the town they will be utilized.

Frontier Warren's building, that houses office spaces, remains fully leased with a waiting list and produces income over and above its expenses. Rent from Henderson Fruit & Produce will significantly offset expenses in what used to be the co-working space of Frontier Warren.

The budget includes planned decreases over the prior year in health insurance outlays in order to balance the budget. Deductibles, paid separately by employees, are increased to mitigate overall health insurance costs to the Town.

In FY 2023-24 the budget for salaries increased by 3%.

And the revised proposed budget for FY 2024-25 reflects an across-the-board increase of 3% in salaries. One salary adjustment is proposed for a single staff person in the Police Department.

Due to inflationary pressures in the national economy prices for items regularly purchased by the Town continue to increase at higher-than-expected rates. This budget does not attempt to predict costs other than specific areas where increases are known.

The budget includes membership in the National Main Street program, NC Main Street, Kerr-Tar COG and the UNC School of Government.

Though awarded grant funds from the State for water system and waste-water treatment improvements and stormwater assessment, the Town continues to seek grant funds from the NC Department of Environmental Quality on a semi-annual basis. To better qualify for 100% grant opportunities, the Town has divided projects into smaller, more competitive project scopes.

### Street Department

Street Department activities consist of accommodating special requests by citizens as well as:

- Cross training of the Public Works personnel, a strategic asset to the Town
- Adding areas for regular cleanup, Hayley Haywood Park, Hall Street, Town cemetery, Plummer cemetery, utility strips, Cannon House area, dog waste stations, municipal parking lot, corner of Macon and Main, and Reynolds Tavern
- Continuing to offer year-round debris pickup

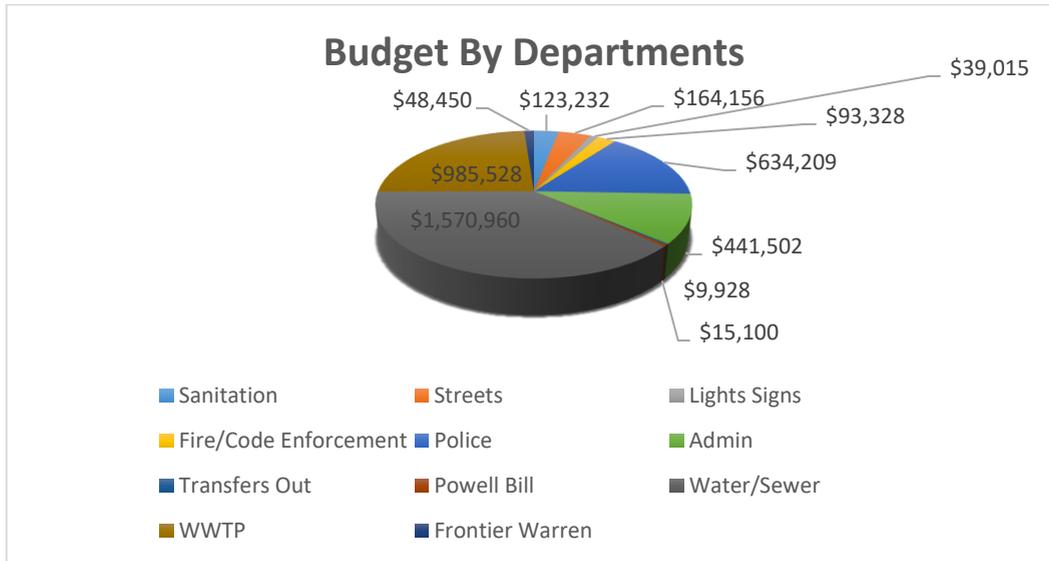
Major storm water repairs along Battle Avenue were completed and storm water repairs along Brehon will begin as Golden Leaf grant funding is expended. Storm water assessment will begin as the Town has received grant funding for this assessment effort.

### Sanitation

Citizens' feedback on trash pickup continues to be positive. There is no planned increase in the Landfill Fee of \$36.00. The current rate of \$36.00 has been in effect for one year.

#### General Fund Expenses

- *“Reducing insurance benefit to employees.”*
- *“And raising taxes and Fund Balance to meet budget projections.”*



### Police Department

The PD’s budget reflects a slight decline over the current Fiscal Year due primarily to health insurance. Notable increases are the LEO Separation Allowance of \$14,996, for the chief’s retirement. This is required by state law and will be paid to the Chief until he reaches the age of 62 or for the next six years. Staffing and rebuilding the department is the overarching challenge given the tight employment situation across police departments statewide and nationwide. Three out of four full-time officer positions are currently open along with the Chief’s position. The budget does not account for signing bonuses now commonly used in recruiting efforts.

### Unfunded Priorities in General Fund

- Implementation of Streetscape Plan
- Placement of utilities underground
- Stand-on skid steer for street, park and cemetery
- Leaf vacuum to replace current 20-year-old vacuum
- Backhoe to replace current, 20+ year-old backhoe

### Enterprise Funds

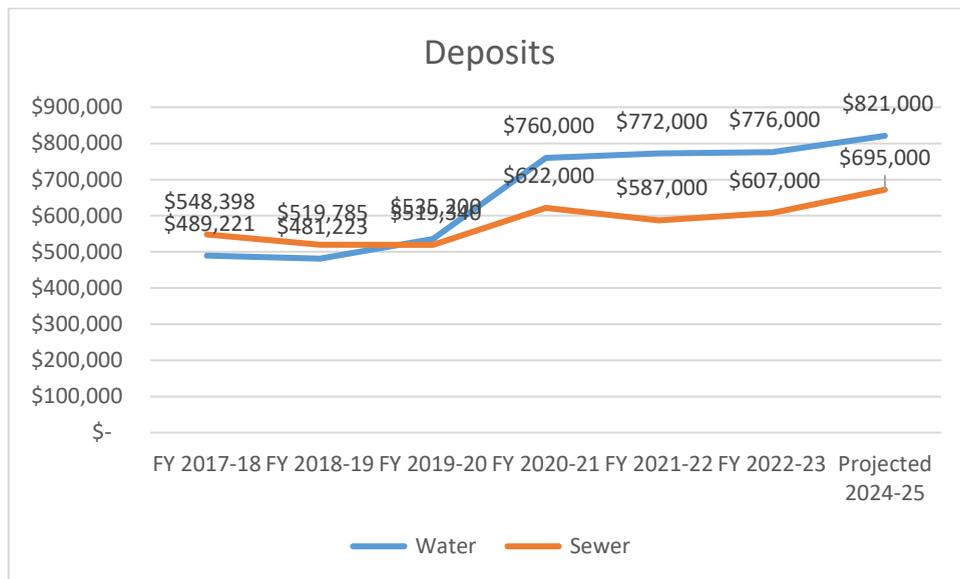
#### Water Sewer Fund 38

A restructuring of rates by Kerr Lake Regional Water System occurred during the middle of FY 2023-24 resulting in an increase of 48 cents per thousand gallons of water purchased by the Town. To cover costs, a midyear, water rate increase of 73 cents was adopted, which will impact revenues as well as expenses as it is applied to a full 12-month period. A very small increase to cover unaccounted for water was implemented mid-year, once actual costs were determined. It is important to reiterate that the rate increases only cover the actual cost to the Town. Water and sewer usage, however, remain stagnant, due in part to a continued loss of top ten users such as Elberta Crate. One bright spot is the expected increase in total number of water/sewer accounts attributed in part to the renovation of the Dameron Building. Fund 38 maintains a healthy cash reserve of \$634,000, which is restricted to water/sewer expenditures.

## Budget Message 2024-25

An increase in the sewer usage rate of \$3.41 per thousand gallons for both in-town and out-of-town users is included in the budget. This increase is necessary to balance the budget as revenues have flattened over the past three years. Usage is down while new accounts have helped to offset reduced usage. Fund 38 shows a contribution of \$29,053 from Restricted Fund Balance for one-time critical purchases of electronic controls at the Red Hill Loop pump station and F&M pump station. The total budget is \$1,737,856, up from \$1,570,516. A pass through of \$113,000 is reflected in the Fund Balance budget line but offset in a revenue line as a proceed from grant funds, making the budget look larger than usual.

Fund 38 also reduces payroll expenses by turning one job at the water windows from full-time to part-time. Because of the retirement of Greg Beyrent at the end of the FY and the successful hire of Rachael Short, who is highly competent, staff believe that one of those positions can be returned to part-time. Similar to the General Fund, Fund 38 relies on cost cutting, health insurance limitation, a rate increase and Fund Balance to make the budget balance.



The monthly run rate to meet budget projections of Fund 38 are:

Water Revenues: \$68,400

Sewer Revenues: \$57,900

Many needs in the area for water remain priorities due to a lack of grant funding, such as:

<u>Location</u>	<u>Length (Ft.)</u>	<u>Diameter</u>	<u>Material</u>
• Rodwell Street (Wilcox to Hazelwood)	2,953	1.5	Galvanized
• North Main Street (N. Main St. Tank to Airport Rd)	12,468	4	CIP
• Airport Road (N. Main St. to Barnette Drive)	4,922	2	Galvanized
• Connell St. (Hazelwood Rd. to end of Connell)	985	2	Galvanized
• Fairview St. ((N. Front St. to Brehon St.)	2,297	6	CIP
• Fairview St. East end (Brehon St. to curve before creek)	1,969	1.5	Galvanized
• Brehon St. (Graham St. to Dead End)	1,313	4, 2	PVC, Galvanized
• Ridgeway-Warrenton Road	2,625	2	Galvanized
• Church St. (Near eastern end to E. Macon St.)	1,313	6	CIP
• Highway 158 Business East (From Highway 58 to Red Hill Loop Road)	5,250	2	Galvanized

## Budget Message 2024-25

- Highway 158 Business East (From Red Hill Loop Rd. to end of 1st Lane to Rt.) 3,609 2 Galvanized
- Highway 58 (Going southeast from Hwy 158 East redo 1st four service connections on left side of road) - connect to 8-inch PVC main.
- Ridgecrest Drive and connecting streets 16,404 6 CIP
- Halifax St/Baltimore Road going south just past Hall St. 19,029 3 Galvanized
- West Side Drive 2,297 1 Galvanized
- King St. Complex to Hwy 401 South 2,297 6 CIP
- Hwy 401 South going south just past WWTP entrance 7,218 2 Galvanized
- E. Macon and Ridgecrest TBD CIP
- Fairgrounds Tank Vault
- Galvanized line on Hayley Street, Dameron Street
- Warrenton-Ridgeway 2-inch galvanized line needs to be abandoned

Areas of need for sewer remain priorities due to a lack of grant funding include:

- Replace air relief valves for Riggans sewer force main
- Add generators to Red Hill Loop and Ridgeway Warrenton Road pump stations
- Replace electrical panels at Red Hill Loop and Ridgeway Warrenton Road pump stations
- Purchase an additional pump for F&M as emergency replacement, current pumps are 15 years old, or alternatively replace both pumps
- Install emergency/auxiliary bypass port at F&M
- Purchase equipment: sewer jetter, backhoe, 4-wheel drive tractor, four service trucks, 10-foot bush hog for tractor
- Replace 12,840 linear feet of sewer lines in poor condition (reference AIA document)
- Replace sewer line that services buildings on east side of S. Main Street between E. Market and E. Macon (not in AIA)
- Replace 4- and 6-inch VC line beginning at 406 Halifax Street to manhole 126C and include manholes 126B and 128A
- Replace 4-inch sewer extension running parallel with Hazelwood and connects to Connell Street
- Replace 4-inch VC line at lower end of W. Franklin St
- Replace 4-inch community line with 8-inch on Park Drive mobile home court along with houses beside that could comment to community line
- Replace 4-inch sewer extension on from Reid Circle to Church St line
- Magnetic Meter for measuring sewer flow from Norlina and Warren County

Unfunded priorities include replacement of the maintenance tractor and backhoe, which are models from 2007 and 2004 respectively.

### **Waste Water Treatment Fund 39**

The expenses of the WWTP are shared by the Town, Norlina and Warren County. In FY 2023-24 the Town's portion of services decreased from 45.59% to 42.65% as compared to usage of partners. This decrease is reflected in the budget of Funds 38 and 39. Anticipated revenues from septic disposal have not materialized in the current FY and are therefore projected lower for this budget. The proposed budget is \$1,099,238 as compared to \$912,274 from the prior year.

In FY 2024-25 the Town hopes to restart conversations and negotiations with Warren County over the 40-year lease which expired on December 31, 2021. Under the current lease Warren County is

primarily responsible for obtaining funds for capital upgrades, but the Town continues to apply for grant funding upgrades from NC DEQ given the Town's qualification for 100% grant.

The Town hopes County-led negotiations with the Town of Norlina and Warren County over the operating agreement of the treatment plant will restart. Last amended in 2005, the agreement allows for continued operation of the plant should the three parties not agree to a replacement contract. Warrenton holds the license from the State to operate the plant and continues to receive exemplary inspections and subsequent renewals of its license.

The treatment plant has been reclassified as a Grade 4 plant from Grade 3, which requires lab testing five days per week instead of three days per week and which requires the operator to have a Grade 4 license and the backup operator a Grade 3 license. The Town is continuing a temporary contract for the necessary backup operator certification.

Unfunded priorities of the WWTP, part of recent grant applications, include updating of the filter building and tertiary filters. While the age of the treatment plant exceeds 24 years, it is not financially feasible to replace the aging plant, as it would cost the Town and its partners tens of millions of dollars. Unfortunately, Warrenton has received grant funding for only two of its four reduced scope applications.

Remaining long-standing issues include:

- Building addition for admin at WWTP
- Rehabilitate tertiary filter building and convert to ultraviolet light for disinfection
- Install screen at septage receiving station

## **Special Revenue Funds**

### **Fund 34**

The Town includes the Special Revenue Fund 34 in the proposed budget for the Frontier Warren partnership with Research Triangle Foundation. Fund 34 accounts for revenues and expenses associated with Frontier Warren. Revenues are received from a single source this year: rent payments. Expenses are primarily utilities and rent. Revenues kicking in from Henderson Fruit & Produce will bring the overall budget to break-even with the possibility of generating a small amount of revenue.

## **Outstanding Loans**

All three USDA loans total \$2,843,000 and the annual payment for FY 2024-25 is \$88,325. By State Statute (NC GS 159-55) a municipality's General Fund debt shall not exceed eight percent (8%) of the assessed value of property. The Town's General Fund debt percentage remains less than 1% of the assessed value of property subject to taxation. Warrenton's maximum debt load for the General Fund is approximately \$6,094,000 while current debt stands at \$398,321. In the eyes of the Local Government Commission the USDA loan for Town Hall is considered an Enterprise Loan, giving the Water Sewer Fund a total outstanding debt of \$4,647,390. However, General Fund is offsetting a portion of the Water Sewer loan payment for Town Hall as General Fund is benefiting from use of the office space at Town Hall. New loan payments are reflected in FY 2024-25 as police patrol and public works vehicles. Two police vehicles rotate off the outstanding loan list in FY 2024-25. The last payment for the Town Hall roof loan was in 2023-24 FY. The parking lot loan began in the current FY and the annual payment approximates \$8,121.

## **Grants and Legislative Appropriations**

The Town continues its focus on grant funding to offset budget items wherever possible, including applications to the Southern Crescent Regional Commission for Frontier Warren and to FEMA for technology and software security improvements. Continued applications, submitted to the NC Department of Environmental Quality, and continued requests for appropriations to State and Federal legislators can address the critical needs of Warrenton's water, sewer, and waste-water infrastructure as well as General Fund priorities.

## **Economic Development**

Years of investment in infrastructure, Town Hall renovation, and planning have begun to pay off with subsequent private investment in downtown buildings and businesses, both leading to increased property values. Weekdays and weekends show increased activity in entertainment options and nightlife. By offering grants as incentives, the Town has been able to attract a developer to renovate the Dameron building into twenty-two market rate apartments and four commercial spaces. Staff is subsequently focused on expanding single family housing and recruiting of residential developers to address a lack of housing stock. Staff have successfully recruited the businesses: Henderson Fruit & Produce, Lake Gaston Coffee and Access One to office and retail spaces in the Town. Parking along S. Front Street added thirty municipal parking spaces, addressing parking for downtown residents and visitors. A focus on entrepreneurship as economic development has demonstrated a continued need for micro-sized office space in the area. Its successful partnership with Research Triangle Foundation is now beginning its fifth year of operation.

## **Conclusion**

Pleased to present my eleventh proposed budget as Town Administrator, I would like to thank staff for their assiduous support and contributions. I believe this budget reflects the priorities of the Board of Commissioners and citizens of Warrenton. While the budget includes a tax increase it also minimizes costs by increasing employee contributions to health insurance, eliminating positions when possible and utilizing Fund Balance. Sanguine on the future of Warrenton, I believe that our focus on attracting new business, developing strategic partnerships, and chasing down every grant dollar will improve our long-term prospects and result in intrinsic growth leading to increased sales taxes, ad valorem taxes, and utility collections.

Respectfully submitted,

Robert Davie -- Town Administrator and Budget Officer

## WATER/SEWER DEPARTMENT RATES

### Water Rates (monthly)

In-town availability rate	\$23.00
In-town use rate per 1000 gallons	\$9.09
Out-of-town availability rate	\$39.15
Out-of-town use rate per 1000 gallons	\$12.84

Large volume water users, rate above 100,000 per month

In-town	\$6.09
Out-of-town	\$6.66

### Sewer Rates (monthly)

	\$14.50
In-town availability rate	\$13.41
In-town use rate per 1000 gallons	
Out-of-town availability rate	\$38.56
Out-of-town use rate per 1000 gallons	\$18.06

## WATER/SEWER DEPARTMENT RATES

C0: Office occupancy fee water/sewer (4 addtl occupants intown)	\$45.00
C1: Office occupancy fee water/sewer (3 addtl occupants intown)	\$33.75
C2: Office occupancy fee water/sewer (2 addtl occupants intown)	\$22.50
C3: Residential occupancy fee water/sewer (8 units – apt bldg intown)	\$300.00
C4: Office occupancy fee water/sewer (1 addtl occupant intown)	\$11.25
C5: Occupancy fee water/sewer (36 units – apt bldg intown)	\$1,350.00
C6: Occupancy fee water/sewer (32 units – apt bldg intown)	\$1,200.00
C7: 2" Waterline to boiler that also supplies office toilets	\$40.00
C8: Water & sewer availability to small office behind house (consumption measured by house meter)	\$22.40
C9: Occupancy fee water/sewer (22 units – apt bldg intown)	\$825.00
C10 Office occupancy fee water/sewer (5 addtl occupants intown, plus resid.)	\$67.50
 LF2: Garbage pickup twice weekly	 \$100.00

New account deposit: \$150.00 in town, \$200 out of town with Social Security number. Those without Social Security number shall pay a deposit of \$300.00 in town, \$400 out of town. No new deposit fee will be charged for customers who wish to open additional accounts if they have an existing account that has been maintained in good standing for at least a year. All customers will have at least one account secured by a deposit.

Activation fee: \$25 non-refundable, with opening of new account

Tamper fee: \$150.00 plus the cost of any necessary repairs

Disconnect/reconnect fee:

This is a processing fee for reconnection and resumption of service when discontinued by Town due to nonpayment of water charges, or when split service does not allow service to be turned off. This fee is in addition to late payment fees and/or bad check fees.

This fee is also charged when service is disconnected or reconnected at the request of the account holder. An exception is made for irrigation systems because they are a secondary account for a regular account. They are charged only when active; there will be no charge to turn irrigation systems on or off seasonally once a year:

During business hours	\$30.00
Any other time	\$50.00
 No fault meter test (during business hours only)	 \$30.00
Penalty for stealing water (plus court costs)	\$500.00
 Bad check fee	 \$25.00
Late payment fee	\$25.00

## WATER/SEWER DEPARTMENT TAP FEES

### Water Taps:

¾ " water tap	\$1800
1" water tap	\$2025
1" water tap w/2-3/4" branch metered services	\$2400
2" water tap-- requires outside contractor, cost TBD by the job +10%	
4" sewer tap – requires outside contractor, cost TBD by the job +10%	

### Sewer Taps:

Greater than 4" sewer or where main is deeper than 4 feet—requires outside contractor, cost TBD by the job +10%

2" sewer force main—requires outside contractor, cost TBD by the job +10%

The water tap charge includes parts and installation of the tap itself, the connection line from the main to the water meter and the meter at the edge of the road or sidewalk. The sewer tap includes parts and installation of the tap itself, the connection line from sewer main to the cleanout at the edge of the road or sidewalk and the cleanout itself. The customer will be responsible for the other costs of installing service. This includes the cost of outside contractors when necessary and the cost of all utility locating, bores, street, gutter and sidewalk repairs. These costs can vary greatly depending on the location and depth of the water or sewer main. A cost estimate will be presented at the time. Connection will not be allowed until county building permits have been approved. Payment must be made in advance. All new sewer taps will include a clean out. Town responsibility for maintaining sewer service will be from the sewer main to the edge of the road or cleanout installed at edge of road or sidewalk. Property owners are responsible for installing cleanouts in existing lines. Town is not responsible for sewer service lines without this cleanout and residents will have to consult with a plumber to determine the location of the problem. The Town is responsible for water service to the water meter outlet only.

Individual pump stations are required to connect to force mains and to serve customers below grade of gravity mains. The rated power of the pump will be determined by the location. Property owner may contract with outside contractor for the pump station or have Town install as part of the overall project. Property owner will have own plumber make final connection after all approvals.

The Town will not connect unless the following requirements have been met:

- Force Main Connection - The pump must be capable of supplying at least 20 lbs. more pressure than the force main. Gravity Main Connection – Minimum of 60 feet Total Dynamic Head
- Must be a grinder pump
- Must have 1000-gallon reserve capacity
- Must have approved check valve
- Must have isolation valve
- County building permit has been signed / Town has approved. Vacant Buildings

When a building has been vacant for a year or more the cost of restoring service will be as if for a new building as described in the previous section, with the property owner assuming all costs.

## BUDGET MESSAGE – FY 2024-2025

The cost of restoration will be determined from evaluation performed by the Town. Existing sewer services must have a clean-out near the property edge for Town to evaluate sewer connection. When there is no clean-out, property owner is responsible for cost of installing clean-out according to Town specifications before evaluation can take place.

### Split Meters

Split meters (two separate dwelling units served by one water meter) are not permitted by Ordinance or good practice but there remain a number of examples in service. The Town will not allow future split meter applications unless there is no other solution and will work to eliminate those existing.

## POLICE DEPARTMENT FEES

Junk car removal fee: No Charge

Police reports \$5

Violations and civil penalties:

Noise Ordinance \$50

Fire lane, public or private \$50

Fire hydrant \$50

Blocking driveway, public or private \$50

No parking zone \$50

Parking left side to curb \$50

Parking on sidewalk \$50

Double parking \$50

Parking too close to corner \$50

2-hour parking limit \$50

2-hour parking limit – second violation \$50

Special services available only when personnel and equipment are available.

Special police presence requested for events such as parades: \$100 plus \$50 per hour per man

## STREET AND SANITATION SPECIAL SERVICES FEES

Landfill Fee: \$36.00

Special services available only when personnel and equipment are available.

Special debris or garbage pick-up fee \$100 plus \$50 per hour per man

A special pickup is defined as:

- Any pickup in addition to the once-a-week pickup covered in the town landfill fee is considered a special pickup.
- More than four trash cans or 100 pounds for the once-a-week scheduled pickup.
- Excessive yard debris that requires more than one truck load per week.
- Twice-weekly garbage pickup is \$100 added to a regular \$32.00 landfill fee.

Special projects requiring specialized equipment such as unusual volume of leaves to pick up: \$25 per hour per man assigned plus \$75 per hour.

Street sweeper, leaf vacuum, backhoe	\$100 per hour plus \$50 per hour per man
Misc. labor fee	\$50 per hour per man

### Note on Garbage Collection:

The Town of Warrenton collects household garbage once weekly. Garbage must be bagged; loose garbage in cans will not be collected. The maximum amount that will be collected is four standard garbage cans; more than that is considered commercial. Cans must be placed near the side or rear of the house not in the front yard or at the curb. Cans should be covered and not allowed to collect water as cans with water will not be collected and will breed mosquitoes. Dogs must be housed, penned or tied or garbage will not be collected.

Sanitation workers will pick up normal household garbage. They will not pick up animal litter or waste, furniture, carpet/flooring material, insulation, construction debris, old wood, used oil and oil filters, antifreeze, white goods, tires, lead acid batteries or any clearly hazardous materials.

### Note on Loose Leaf Pickup:

All debris pickup is performed year-round. Leaves, trimmings and sticks must be separated into separated piles for pickup.

## WASTE WATER TREATMENT PLANT FEES

Sludge hauled from any source	0–1,500 Gallons	\$65.00
	1,501 – 2,000 Gallons	\$80.00
	2,001 – 3,000 Gallons	\$105.00
	3,001 – 3,500 Gallons	\$125.00

## WARRENTON CEMETERY FEES

### Rates and Charges

	<u>In Town</u>	<u>Out of Town</u>
Burial plot	\$400	\$500
Permit for burial	\$100	\$200
Digging of grave (contract cost plus)	\$200	\$300
Penalty for not acquiring permit (all fees plus)	\$200	\$200

\* Proof of residency must be provided at the time of permit request.

\* Individual graves for pets are not allowed

**ZONING AND PERMIT FEES**

Zoning Permit	\$50
Special Use Permit	\$300
Variance Fee	\$300
Plan Approval Fee (NORLINA)	\$200

## **COPY AND RESEARCH FEES**

Per page fee for copies \$.25

If the request is such as to require extensive use of information technology resources or extensive clerical or supervisory assistance by personnel of the Town, or if producing the record in the medium requested results in a greater use of information technology resources than that established by the Town for reproduction of the volume of information requested, then the Town may charge, in addition to the actual cost of duplication, a special service charge, which shall be reasonable and shall be based on the actual cost incurred for such extensive use of information technology resources or the labor costs of the personnel providing the services, or for a greater use of information technology resources that is actually incurred by the Town or attributable to the Town.

## FIRE INSPECTION FEES

Commercial / Business	
Up to 5000 sq. ft.	\$75
5001 to 10000 sq. ft.	\$100
Over 10000 sq. ft.	\$150
Mixed Occupancy	
Occupant	\$50
Common Area	\$50
Accessory Buildings	\$60
Mandated Inspections	
Rest Homes	\$150
Day Cares	\$75
Family Care Homes	\$75
Foster Care Homes	\$50
Schools	\$150
Churches	\$75
Fireworks Display	\$50
Tents	\$25
Flammable Storage Tanks	\$60
Hazardous Explosive	\$75
Re-inspections	
First re-inspection	No charge
Second re-inspection	\$50
Three or more re-inspections	\$75/each

## **NUISANCE FEES**

Towing Charges Saturday and Sunday	\$175
Towing Charges Monday through Friday	\$125
Engaging Wrecker without Tow	\$65
Towing of large vehicles	\$400
Tow Truck Waiting fee per hour/each extra hour	\$65
Use of Dolly during Towing	\$75
Storage Charges per Day	\$40
Administrative Towing Fee	\$50

**HISTORIC DISTRICT COMMISSION FEES**

Minor COA Application fee	Waived
Major COA Application fee	\$25
Penalty Fee	\$100

## **SPECIAL APPROVALS**

The Board of Commissioners hereby grants and approves that:

The Town Administrator may use his best judgment to make any water and/or sewer billing adjustments as he deems appropriate up to a maximum of \$200. Adjustments over \$200 are to be approved by the Board of Commissioners.

Any adjustments to Ad Valorem Taxes must be approved by the Board of Commissioners.

The Town Administrator may use his best judgment to make any adjustments to the burial fee and payment thereof as he deems appropriate.

The Town Administrator may use his best judgment to negotiate the removal of junk cars that have been ordered removed by the Board of Commissioners as he deems appropriate.

The Town Administrator may use his best judgment to transfer budget line items within departments as long as the total department budget is not exceeded. The Board of Commissioners must approve expenses that would cause the department budget to be exceeded.

The Town Administrator may use his best judgment to renegotiate with and/or change providers of contract services to the Town when it is in the financial best interest of the Town.

## ANNUAL OPERATING BUDGET ORDINANCE

**BE IT ORDAINED** by the Governing Board of the Town of Warrenton, North Carolina:

Section 1: 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, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established for this Town:

**GENERAL FUND APPROPRIATIONS**

General Government \$441,502  
Public Safety \$634,209  
Sanitation \$123,232  
Streets \$164,156  
Lights Signs \$39,015  
Fire/Code Enforcement \$93,328  
Powell Bill \$15,100  
Transfers Out \$9,928  
**TOTAL \$1,529,801**

Section 2: It is estimated that the following revenue will be available in the General Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

**GENERAL FUND REVENUE**

Current Year's Property Taxes \$489,907  
Motor Vehicle Taxes \$54,180  
Penalties and interest on real property taxes \$2200  
Powell Bill Funds \$31,826  
Franchise Taxes \$87,600  
Local Option Sales Tax \$377,000  
Transfer from Water and Sewer Fund \$110,354  
Transfer from Waste-Water Treatment Fund \$61,428  
Rental Income from Antennae \$32,340  
Landfill Fees \$208,224  
Other Revenue \$73,742  
**TOTAL \$1,529,801**

Section 3: The following amounts are hereby appropriated expenses in the Frontier Warren Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore approved for the Town:

Rent Paid by Town \$36,000  
Utilities/Insurance \$6,170  
Maintenance \$3,000  
Miscellaneous Expenses \$3,280  
**TOTAL \$48,450**

BUDGET MESSAGE – FY 2024-2025

Section 4: It is estimated that the following revenues will be available in the Frontier Warren Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Rent \$48,540

**TOTAL \$48,540**

Section 5: 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, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore approved for the Town:

Water Purchases \$230,000

Water Operations \$371,380

Water Loan Principal, Interest and Reserve \$53,715

Water Transfer to General Fund \$55,187

Sewer Service Purchases \$402,384

Sewer Operations \$350,090

Sewer Loan Principal, Interest and Reserve \$106,443

Sewer Transfer to General Fund \$55,187

Sewer Transfer to WWTP Fund 39 \$113,710

**TOTAL \$1,737,856**

Section 6: It is estimated that the following revenues will be available in the Water and Sewer Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Water Sales \$821,313

Sewer Services \$695,580

Additional Services \$78,200

Fund Balance Appropriation \$142,763

**TOTAL \$1,737,856**

Section 7: The following amounts are appropriated in the Wastewater Treatment Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Plant Maintenance and Repair \$120,000

Sludge Removal \$72,000

Transfer to General Fund \$61,428

Treatment Services \$ 845,810

**TOTAL \$1,099,238**

Section 8: It is estimated that the following revenues will be available in the Wastewater Treatment Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Septic Disposal Services \$42,074

Warrenton Sewer Revenues \$402,384

County Sewer Revenues \$322,189

Norlina Sewer Revenues \$218,881

Transfer In from Water/Sewer \$113,710

**TOTAL \$1,099,238**

Section 9: There is hereby levied a tax at the rate of seventy-six cents (\$0.76) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2024, for the purpose of raising the revenue listed "Current Year's Property Taxes" in the General Fund in Section 2 of this ordinance.

BUDGET MESSAGE – FY 2024-2025

This rate is based on a total valuation of property for the purposes of taxation of \$72,066,665 and an estimated rate of collection of 97.89%.

Section 10: The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a) Transfers between line-item expenditures within a department without limitation and without a report being required.
- b) All transfers between funds require prior approval by the Governing Board in an amendment to the Budget Ordinance.

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

Adopted this 10th day of June 2024.

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Town of Warrenton Mayor

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Town of Warrenton Clerk

LOAN PAYMENTS												
Outstanding Loans			Original	Loan	Loan	Annual	Fiscal	Fiscal	Fiscal	Fiscal	Due	Last
			Principal	total	Balance 2024	payments	2021-2022	2022-2023	2023-2024	2024-2025	Date	Payment
Loans	<b>Fund 37</b>											
First Cit 2013	Town Hall Roof split	ACH	\$150,000	\$113,342		\$11,334	\$11,334	\$11,334	\$2,834		26-Sep	2023
USDA 2019	Two PD Cars & Cameras	ACH	\$33,800	\$37,982	\$20,166	\$5,426	\$5,426	\$5,426	\$5,426	\$5,426	20-Nov	2027
USDA 2017	Two Police Cars											
	200&400 USDA	ACH	\$29,500	\$33,460	\$9,113	\$4,780	\$4,780	\$4,780	\$4,780	\$4,780	Sep	2024
USDA 2016	Police Cameras USDA	ACH	\$8,500	\$9,331	\$1,298	\$1,333	\$1,333	\$1,333	\$1,333		12-Dec	2023
USDA 2022	Two PD Vehicles USDA	ACH	\$55,400									
USDA 2020	TH LOAN USDA		\$228,000		\$219,084	\$7,280	\$7,280	\$7,280	\$7,280	\$7,280	17-Dec	2060
							\$30,153	\$30,153	\$21,653	\$17,486		
	<b>Fund 38</b>											
Warren County	Phase I - WWTP Rehab		\$842,428	\$1,061,937	\$253,857	vary	\$24,539	\$24,119	\$23,918	\$21,935	June	2033
NCDEQ 2013	Sewer Ph. 1 rehab 2013	Check	\$275,000	\$331,168	\$169,400	vary	\$17,050	\$16,775	\$16,500	\$16,225	1-May	2033
USDA 2017	2 PW Trucks USDA	ACH	\$36,000	\$40,838	\$23,336	\$5,834	\$5,834	\$5,834	\$5,834	\$5,834	24-Oct	2024
USDA 2022	3 PW Trucks USDA #1	ACH	\$69,500	\$76,629	\$69,500			Received	\$10,947	\$10,947	10-Jan	2030
	3 PW Trucks USDA #2	ACH	\$18,400	\$20,874	\$18,400			Received	\$2,982	\$2,982	10-Jan	2030
First Cit 2013	Town Hall Roof split	ACH	Split w/37	\$56,671		\$5,667	\$5,667	\$5,667	\$1,417		26-Sep	2023
USDA 2020	WS LOAN USDA		\$2,615,000	\$3,254,591	\$2,512,000		\$80,845	\$82,260	\$81,653	\$81,045	1-Jun	2059
NCDEQ 2020	Unity/Bute Sewer		\$112,235	\$112,235	\$101,012	\$5,612	\$5,612	\$5,612	\$5,612	\$5,612	1-May	2040
NCDEQ 2020	Battle Ave		\$175,509	\$175,509	\$157,958	\$8,775	\$8,781	\$8,775	\$8,775	\$8,775	1-May	2040
	<b>Fund 39</b>											
NCDEQ 2020	Phase 2-WWTP Rehab		\$472,132	\$472,132	\$424,918	\$10,422	\$23,607	\$23,607	\$23,607	\$23,607	1-May	2041
			\$4,211,528	\$4,923,481		\$30,320	\$171,935	\$172,649	\$181,244	\$176,962		
							\$202,088	\$202,802	\$202,897	\$194,448		
					Budget							

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
Fund: 34							
Type: R							
34-335-344	Contribution from WC to Frontier Warren	R	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00
34-351-422	Rent Paid to Town Frontier Warren	R	\$42,320.00	\$28,510.08	\$31,000.00	\$24,770.00	\$48,540.00
34-352-363	Donations	R	\$0.00	\$80.00	\$0.00	\$0.00	\$0.00
34-381-037	Transfer in from GF	R	\$0.00	\$0.00	\$14,870.00	\$14,870.00	\$0.00
34-389-370	Lease Proceeds	R	\$0.00	\$103,047.92	\$0.00	\$0.00	\$0.00
			\$52,320.00	\$131,638.00	\$45,870.00	\$39,640.00	\$48,540.00
Type: E							
34-405-203	Supplies	E	\$900.00	\$541.47	\$178.00	\$66.46	\$500.00
34-405-250	Lights/Heat/Security	E	\$4,572.12	\$4,211.34	\$3,000.00	\$2,202.15	\$3,000.00
34-405-251	Telephone/Internet	E	\$3,878.31	\$3,884.28	\$3,000.00	\$2,494.26	\$3,000.00
34-405-255	Bldg Maint/Clean Svcs	E	\$5,499.57	\$4,125.00	\$3,522.00	\$2,812.00	\$3,000.00
34-405-309	Advertising	E	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
34-405-400	Liability Insurance	E	\$170.00	\$155.00	\$170.00	\$112.50	\$170.00
34-405-422	Rent Paid by Town	E	\$36,000.00	\$36,000.00	\$36,000.00	\$36,000.00	\$36,000.00
34-405-499	Miscellaneous	E	\$300.00	\$0.00	\$0.00	\$0.00	\$2,780.00
			\$52,320.00	\$48,917.09	\$45,870.00	\$43,687.37	\$48,450.00
			\$104,640.00	\$180,555.09	\$91,740.00	\$83,327.37	\$96,990.00
Fund: 37							
Type: R							
37-302-301	Ad Valorem Taxes - Current	R	\$424,000.00	\$413,913.31	\$456,502.00	\$421,639.37	\$482,907.00
37-302-302	Ad Valorem Taxes - Prior Year	R	\$8,500.00	\$4,321.33	\$4,000.00	\$4,945.03	\$5,000.00
37-302-303	Ad Valorem Taxes - all other prior years	R	\$8,500.00	\$3,027.36	\$4,000.00	\$1,153.61	\$2,000.00
37-302-304	Ad Valorem Taxes - Penalties & Interest	R	\$3,300.00	\$2,300.42	\$4,000.00	\$2,295.97	\$2,200.00
37-307-310	Motor Vehicles - Current	R	\$41,000.00	\$45,844.07	\$43,259.00	\$39,105.19	\$54,180.00
37-320-320	Local Option Sales Tax Monthly	R	\$340,000.00	\$359,256.30	\$385,000.00	\$251,300.71	\$377,000.00
37-325-325	Utility Franchise Tax Quarterly	R	\$86,000.00	\$88,244.41	\$86,000.00	\$41,863.48	\$86,000.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
37-325-326	Beer & Wine Tax Annual	R	\$3,600.00	\$3,875.15	\$3,400.00	\$4,143.02	\$0.00
37-325-328	Refund of Gas Tax paid monthly	R	\$1,000.00	\$1,328.00	\$1,200.00	\$640.97	\$1,000.00
37-325-329	PD Narcotics Tax	R	\$100.00	\$253.75	\$154.00	\$0.00	\$0.00
37-325-330	Solid Waste Disposal Tax Qrly	R	\$600.00	\$665.99	\$600.00	\$675.21	\$600.00
37-335-335	Powell Bill	R	\$24,888.00	\$29,013.37	\$29,013.00	\$31,826.31	\$31,826.00
37-345-344	Historic District Comm Fees	R	\$0.00	\$0.00	\$0.00	\$175.00	\$0.00
37-345-345	Zone Board of Adj	R	\$400.00	\$1,800.00	\$1,800.00	\$3,225.00	\$3,000.00
37-345-346	Code Enforcement	R	\$2,750.00	\$2,500.00	\$2,750.00	\$2,830.00	\$3,000.00
37-351-353	Landfill Fees Residential	R	\$185,088.00	\$185,341.71	\$208,224.00	\$186,468.04	\$208,224.00
37-351-355	Cemetery Fees	R	\$700.00	\$0.00	\$700.00	\$0.00	\$0.00
37-351-356	Police Rpt Fees	R	\$50.00	\$90.00	\$55.00	\$45.00	\$50.00
37-351-357	Court Fees	R	\$300.00	\$292.50	\$200.00	\$269.89	\$250.00
37-351-360	Cell Tower Rent	R	\$62,340.00	\$29,212.13	\$32,340.00	\$26,950.00	\$32,340.00
37-351-361	Parking/Ordinance Collections PD	R	\$250.00	\$680.00	\$700.00	\$360.00	\$500.00
37-351-401	Debt Setoff Landfill	R	\$100.00	\$115.85	\$100.00	\$123.58	\$100.00
37-365-001	Interest Income	R	\$50.00	\$7,941.99	\$50.00	\$50.63	\$50.00
37-365-351	Revitalization Comm	R	\$9,500.00	\$5,030.00	\$9,500.00	\$11,285.00	\$8,080.00
37-365-354	Quilters Lane Revenue	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-365-358	Branded Merchandise for Sale	R	\$40.00	\$30.00	\$0.00	\$200.00	\$0.00
37-365-366	Surplus Property	R	\$0.00	\$0.00	\$6,832.82	\$6,832.06	\$4,000.00
37-365-370	WWTP 25% of GF Exp	R	\$56,781.00	\$56,947.58	\$60,675.00	\$51,097.12	\$61,428.00
37-365-371	WS 25% of GF Exp	R	\$105,308.00	\$106,167.05	\$107,630.00	\$95,209.95	\$110,354.00
37-365-372	WS Reimburse Streets for mowing	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-365-373	Insurance Proceeds - Police	R	\$1,451.00	\$1,450.73	\$0.00	\$0.00	\$0.00
37-365-401	Mis/Revenue/License Tags	R	\$0.00	\$15,598.74	\$2,000.00	(\$69.03)	\$0.00
37-365-410	Interest Investment NCCMT	R	\$50.00	\$19,503.28	\$20,000.00	\$24,006.72	\$28,000.00
37-365-501	Misc Revenue POLICE	R	\$0.00	\$509.00	\$500.00	\$0.00	\$0.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
37-381-032	Transfer In from Parking Lot Fund	R	\$0.00	\$0.00	\$4,369.20	\$4,369.20	\$0.00
37-381-074	Transfer In from Rural Transformation Grant	R	\$24,825.00	\$0.00	\$0.00	\$0.00	\$0.00
37-395-395	Powell Bill Apropriated Fund Balance (Budget Only	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-395-396	Appropriated Fund Balance (Budget Only)	R	\$128,704.00	\$0.00	\$94,236.36	\$0.00	\$27,712.00
			\$1,520,175.00	\$1,385,254.02	\$1,569,790.38	\$1,213,017.03	\$1,529,801.00
Type: E							
37-401-010	Salary - Full Time	E	\$170,397.00	\$166,135.25	\$170,770.00	\$148,866.73	\$175,867.00
37-401-012	Salary - Adm Assistant	E	\$51,530.00	\$51,541.54	\$52,868.00	\$46,826.00	\$54,432.00
37-401-020	ER-FICA Taxes	E	\$12,686.00	\$12,716.67	\$13,064.00	\$11,534.48	\$13,454.00
37-401-021	ER-FICA Taxes - Adm Assistant	E	\$3,928.00	\$3,919.98	\$4,045.00	\$3,421.72	\$4,164.00
37-401-030	ER-Retirement - Orbit	E	\$41,917.00	\$41,166.59	\$44,057.00	\$38,551.42	\$47,096.00
37-401-040	ER-Health Insurance	E	\$29,879.55	\$29,759.55	\$38,375.00	\$36,624.62	\$19,730.00
37-401-050	ER-Life Insurance	E	\$576.00	\$576.00	\$576.00	\$528.00	\$576.00
37-401-060	ER-Workman's Comp	E	\$400.00	\$347.97	\$283.28	\$283.28	\$285.00
37-401-200	Travel Expense	E	\$1,100.00	\$279.05	\$250.00	\$191.82	\$500.00
37-401-203	Supplies	E	\$5,000.00	\$3,863.25	\$4,825.00	\$2,621.17	\$5,000.00
37-401-250	Light, Heat & Security	E	\$8,585.47	\$7,248.21	\$8,650.00	\$7,690.71	\$6,196.00
37-401-251	Telephone & Postage	E	\$3,000.00	\$2,826.43	\$4,515.00	\$2,617.65	\$4,000.00
37-401-255	Bldg. Maint/ Clean SVS	E	\$7,371.20	\$7,204.60	\$6,070.00	\$4,634.70	\$9,000.00
37-401-256	Bank Fees/ Petty Cash	E	\$3,600.00	\$3,525.00	\$3,750.00	\$3,310.00	\$3,750.00
37-401-295	Training	E	\$0.00	\$0.00	\$1,140.00	\$217.08	\$2,000.00
37-401-301	Computer Maint	E	\$3,600.00	\$2,967.25	\$4,815.00	\$3,941.04	\$4,800.00
37-401-302	Software Support	E	\$3,300.00	\$2,778.12	\$3,477.66	\$2,958.72	\$2,000.00
37-401-303	Software Purchase less than \$5,000	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-401-304	Website	E	\$2,775.00	\$712.50	\$1,600.00	\$812.50	\$800.00
37-401-305	Technology Upgrades	E	\$0.00	\$0.00	\$1,880.00	\$1,861.91	\$1,000.00
37-401-306	Awning 25% Fund	E	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
37-401-307	Special Events	E	\$737.01	\$736.99	\$2,186.29	\$2,038.19	\$2,200.00
37-401-309	Advertising	E	\$4,482.50	\$4,389.07	\$2,270.00	\$1,284.90	\$2,270.00
37-401-310	Dues & Subscriptions	E	\$3,000.00	\$2,910.00	\$2,956.00	\$2,950.00	\$3,500.00
37-401-325	NC Sales/Use Tax Paid (No Tax)	E	\$700.00	\$310.49	\$900.00	\$728.89	\$700.00
37-401-400	Liability Insurance	E	\$7,095.00	\$6,893.37	\$7,000.00	\$5,489.36	\$7,500.00
37-401-401	County Tax Collection Svs	E	\$8,000.00	\$6,601.14	\$7,994.00	\$6,527.75	\$8,000.00
37-401-405	Audit Expense	E	\$10,667.00	\$10,666.66	\$11,500.00	\$11,500.00	\$12,084.00
37-401-410	Election Cost	E	\$0.00	\$0.00	\$7,355.56	\$7,355.56	\$0.00
37-401-420	Attorney Fees	E	\$3,500.00	\$2,400.00	\$3,500.00	\$1,200.00	\$3,500.00
37-401-499	Miscellaneous Expense	E	\$1,616.99	\$1,587.28	\$155.00	\$155.00	\$5,000.00
37-401-500	Capital Outlay \$5000 and Above	E	\$66,241.00	\$12,240.94	\$15,000.00	\$15,000.00	\$0.00
37-401-802	Truist Parking Lot Loan Principal	E	\$0.00	\$0.00	\$4,827.25	\$4,827.25	\$10,035.00
37-401-832	Truist Parking Lot Loan Interest	E	\$0.00	\$0.00	\$3,293.75	\$3,293.75	\$6,203.00
37-401-998	Contingency	E	\$1,272.28	\$0.00	\$684.15	\$0.00	\$19,806.00
37-402-014	Mayor Part Time Salary	E	\$1,500.00	\$1,500.00	\$1,500.00	\$1,375.00	\$1,500.00
37-402-020	ER - FICA TAXES	E	\$115.00	\$114.72	\$115.00	\$105.16	\$115.00
37-402-060	Workers Comp Mayor & Council	E	\$0.00	\$0.00	\$70.00	\$57.68	\$70.00
37-402-200	Travel Expense	E	\$200.00	\$87.29	\$0.00	\$0.00	\$300.00
37-402-295	Training	E	\$75.00	\$0.00	\$930.00	\$700.00	\$100.00
37-402-402	Commission offsite meetings	E	\$500.00	\$415.82	\$200.00	\$158.00	\$200.00
37-405-345	Zoning/Ordinances	E	\$10,035.00	\$9,999.12	\$200.00	\$0.00	\$200.00
37-405-407	Branded Clothing Sales	E	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
37-405-423	Quilters Lane	E	\$0.00	\$0.00	\$2,453.22	\$2,449.44	\$500.00
37-405-430	Historic District Comm	E	\$361.00	\$0.00	\$220.00	\$0.00	\$220.00
37-405-450	Revitalization Comm	E	\$7,717.03	\$3,399.75	\$8,655.40	\$6,836.81	\$8,080.00
37-405-470	Small Town Maint St	E	\$3,982.97	\$3,982.97	\$2,500.00	\$1,706.69	\$2,500.00
37-501-010	SALARY FULL TIME	E	\$233,911.00	\$226,534.41	\$172,395.75	\$141,490.27	\$236,349.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
37-501-014	Salary - Part Time	E	\$42,243.00	\$43,199.56	\$105,000.00	\$94,112.42	\$30,000.00
37-501-015	Salary-LEO Separation Allowance	E	\$0.00	\$0.00	\$0.00	\$0.00	\$14,396.00
37-501-016	Salary - Admin Assistant	E	\$40,673.20	\$40,645.83	\$37,100.00	\$32,878.80	\$42,566.00
37-501-019	Salary - Over-Time	E	\$13,069.00	\$12,662.02	\$17,000.00	\$15,360.63	\$10,000.00
37-501-020	ER-FICA Taxes	E	\$24,655.00	\$24,518.81	\$24,438.00	\$21,603.65	\$24,200.00
37-501-030	ER - Retirement Orbit	E	\$54,757.00	\$53,413.98	\$52,203.00	\$39,008.75	\$68,792.00
37-501-031	ER - 401K 5%	E	\$13,191.00	\$12,099.14	\$13,618.00	\$8,213.83	\$13,688.00
37-501-040	ER - Health Insurance	E	\$34,770.80	\$30,314.09	\$41,120.00	\$21,021.98	\$50,712.00
37-501-050	ER - Life Insurance	E	\$1,186.00	\$1,120.00	\$1,010.00	\$627.79	\$1,010.00
37-501-060	ER - Workman's Comp	E	\$4,692.00	\$4,209.57	\$6,420.00	\$4,736.63	\$4,500.00
37-501-200	Travel Expense	E	\$824.00	\$166.60	\$1,000.00	\$403.92	\$1,000.00
37-501-203	Supplies	E	\$4,600.00	\$3,759.00	\$5,400.00	\$4,215.42	\$5,000.00
37-501-204	Uniforms	E	\$5,070.00	\$3,968.46	\$5,000.00	\$2,181.58	\$3,000.00
37-501-205	Equipment & Material	E	\$3,500.00	\$3,206.40	\$7,200.00	\$6,911.93	\$4,000.00
37-501-250	Light, Heat & Security	E	\$7,508.00	\$5,785.41	\$9,500.00	\$6,058.94	\$6,000.00
37-501-251	Telephone & Postage	E	\$10,770.00	\$9,345.08	\$9,237.00	\$6,016.71	\$8,110.00
37-501-252	Fuel	E	\$23,633.00	\$23,632.18	\$23,000.00	\$19,646.58	\$20,000.00
37-501-255	Bldg Maint/Clean Svs	E	\$7,204.00	\$6,940.93	\$6,320.00	\$4,778.68	\$6,344.00
37-501-295	Training	E	\$2,000.00	\$1,443.21	\$2,000.00	\$891.56	\$2,000.00
37-501-301	Computer Maint	E	\$5,563.50	\$5,504.34	\$5,990.00	\$4,592.54	\$5,951.00
37-501-302	Software Support	E	\$7,268.00	\$7,239.07	\$8,553.00	\$7,127.57	\$6,655.00
37-501-305	Technology Upgrades	E	\$0.00	\$0.00	\$5,000.00	\$4,650.20	\$1,000.00
37-501-318	Freight Charges	E	\$0.00	\$0.00	\$500.00	\$233.99	\$250.00
37-501-351	Maint & Repair Equip	E	\$9,435.00	\$9,192.12	\$7,680.00	\$6,642.55	\$4,000.00
37-501-370	2019 Dodge Car 100	E	\$2,000.00	\$1,421.09	\$3,000.00	\$1,717.62	\$1,500.00
37-501-371	2017 Dodge Car 200	E	\$3,697.00	\$2,886.74	\$4,350.00	\$3,575.38	\$1,500.00
37-501-372	2016 Dodge Car 300	E	\$1,900.00	\$801.46	\$1,500.00	\$989.75	\$1,500.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
37-501-373	2017 Dodge Car 400	E	\$7,673.00	\$6,923.67	\$5,500.00	\$4,530.11	\$1,500.00
37-501-374	2010 Ford Car 500	E	\$1,500.00	\$1,035.33	\$406.11	\$406.11	\$0.00
37-501-375	2008 Ford Car 600	E	\$1,500.00	\$1,178.54	\$1,593.89	\$637.88	\$0.00
37-501-376	2019 Dodge Car 700	E	\$2,885.00	\$2,487.56	\$7,075.00	\$3,862.60	\$1,500.00
37-501-377	2023 Dodge Car 125	E	\$1,000.00	\$1,000.00	\$1,500.00	\$387.14	\$1,500.00
37-501-378	2023 Dodge Car 225	E	\$0.00	\$0.00	\$4,479.25	\$3,205.54	\$1,500.00
37-501-400	Liability Insurance	E	\$16,952.00	\$15,472.86	\$18,000.00	\$10,475.62	\$16,500.00
37-501-415	Police Shots Medical	E	\$1,000.00	\$815.00	\$1,000.00	\$110.00	\$1,000.00
37-501-420	Attorney Fees	E	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00
37-501-433	COP Program	E	\$500.00	\$500.00	\$1,500.00	\$277.89	\$500.00
37-501-436	PD Narcotics Tax/Proceeds	E	\$142.00	\$141.89	\$154.00	\$0.00	\$0.00
37-501-499	Miscellaneous	E	\$4,588.50	\$3,837.07	\$2,922.82	\$1,073.45	\$2,000.00
37-501-500	Capital - \$5,000 and over	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-501-801	Town Hall Roof Loan Principal	E	\$5,485.02	\$5,554.56	\$1,388.89	\$1,388.67	\$0.00
37-501-802	Police 2017 Cars Loan Principal (USDA)	E	\$4,343.00	\$4,342.69	\$4,484.00	\$4,483.83	\$4,630.00
37-501-803	Police Security Camera Loan Principal (USDA)	E	\$1,272.00	\$1,271.97	\$1,303.00	\$1,302.18	\$0.00
37-501-804	Police 2019 Cars Loan Principal (USDA)	E	\$4,681.00	\$4,680.60	\$4,822.00	\$4,821.02	\$4,965.00
37-501-805	Police 2023 Cars Loan Principle (USDA)	E	\$0.00	\$0.00	\$7,177.00	\$7,176.50	\$7,410.00
37-501-832	Police 2017 Cars Loan Interest (USDA)	E	\$438.00	\$437.31	\$297.00	\$296.17	\$151.00
37-501-833	Police Security Camera Loan Interest (USDA)	E	\$61.03	\$61.03	\$31.00	\$30.82	\$0.00
37-501-834	Police 2019 Cars Loan Interest (USDA)	E	\$746.00	\$745.40	\$605.00	\$604.98	\$462.00
37-501-835	Police 2023 Cars Loan Interest (USDA)	E	\$0.00	\$0.00	\$1,801.00	\$1,800.50	\$1,568.00
37-601-014	Salary - Part Time Code Enforcement	E	\$3,776.32	\$3,634.25	\$2,682.00	\$2,153.77	\$2,682.00
37-601-020	ER-FICA Taxes	E	\$238.51	\$227.64	\$230.00	\$164.73	\$230.00
37-601-060	Workers Comp	E	\$0.00	\$0.00	\$660.00	\$620.56	\$660.00
37-601-252	Fuel/Truck Expense/Insurance	E	\$144.38	\$0.00	\$456.00	\$456.00	\$456.00
37-601-352	Vehicle Maintenance	E	\$200.00	\$0.00	\$200.00	\$0.00	\$200.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
37-601-437	Contract Srvs Fire Protection	E	\$70,000.00	\$69,999.96	\$70,000.00	\$64,166.63	\$87,600.00
37-601-475	Donation to Town Fire	E	\$597.79	\$0.00	\$1,546.65	\$1,546.30	\$1,550.00
37-601-476	Code Enforcement Exp	E	\$708.00	\$0.00	\$550.35	\$544.00	\$550.00
37-601-710	Fire Museum Expense	E	\$19,984.00	\$19,984.00	\$0.00	\$0.00	\$0.00
37-651-330	Christmas Lights/Santa House	E	\$1,731.00	\$1,730.02	\$1,730.00	\$1,644.95	\$1,730.00
37-651-331	Haley Haywood Park	E	\$226.00	\$121.00	\$785.00	\$156.00	\$785.00
37-651-332	Signs below \$5,000	E	\$2,496.00	\$2,495.22	\$650.00	\$650.00	\$2,000.00
37-651-333	Street Beautification - Below \$5,000	E	\$4,425.00	\$3,362.63	\$4,778.00	\$4,612.43	\$4,000.00
37-651-335	Street Lighting Electric Bill	E	\$23,637.00	\$23,636.71	\$28,807.00	\$26,090.68	\$30,500.00
37-701-010	Salary - Full Time	E	\$54,522.00	\$54,741.26	\$57,445.00	\$52,876.76	\$61,826.00
37-701-014	Salary - Part Time	E	\$15,765.00	\$15,051.72	\$17,161.00	\$14,387.45	\$19,140.00
37-701-019	Over-Time	E	\$1,299.00	\$0.00	\$1,338.00	\$532.61	\$1,379.00
37-701-020	ER-FICA Taxes	E	\$5,770.00	\$5,323.88	\$5,964.00	\$5,172.06	\$6,299.00
37-701-030	ER - Retirement - Orbit	E	\$13,057.00	\$12,499.16	\$14,991.00	\$12,967.03	\$16,840.00
37-701-040	ER-Health Insurance	E	\$16,867.00	\$16,760.34	\$21,680.00	\$20,754.74	\$17,626.00
37-701-050	ER-Life Insurance	E	\$388.00	\$387.84	\$468.00	\$440.80	\$468.00
37-701-060	ER-Workman's Comp	E	\$1,837.00	\$1,827.28	\$1,761.51	\$1,761.51	\$1,762.00
37-701-203	Supplies	E	\$3,494.00	\$2,736.60	\$4,861.49	\$4,577.87	\$4,325.00
37-701-204	Uniforms	E	\$4,172.00	\$3,881.20	\$4,212.00	\$2,949.92	\$3,900.00
37-701-251	Telephone & Postage	E	\$936.00	\$736.97	\$925.00	\$634.84	\$925.00
37-701-252	Fuel	E	\$12,597.00	\$10,914.57	\$12,043.00	\$9,464.80	\$13,000.00
37-701-312	Tree Removal	E	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$1,200.00
37-701-351	Maint & Repair Equip	E	\$9,848.00	\$9,847.42	\$12,128.00	\$12,127.33	\$11,750.00
37-701-352	Vehicle Maintenance	E	\$8,413.00	\$8,408.61	\$7,050.00	\$7,049.90	\$7,800.00
37-701-400	Liability Insurance	E	\$5,738.00	\$5,442.93	\$6,899.00	\$5,372.91	\$7,416.00
37-701-431	Street Debris Disposal	E	\$3,517.00	\$3,500.00	\$1,152.00	\$1,000.00	\$4,500.00
37-701-498	Capital Outlay below \$5,000	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
37-701-500	Capital Outlay over \$5000	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-701-803	LGFCU Street Truck & Trailer Loan Principal	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-701-832	LGFCU Street Truck & Trailer Loan Interest	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-701-895	Mowing	E	\$0.00	\$0.00	(\$16,000.00)	(\$14,663.00)	(\$16,000.00)
37-701-998	Contingency	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-710-361	Maint & Repair POWELL BILL	E	\$29,699.00	\$11,011.00	\$15,913.00	\$2,715.86	\$15,000.00
37-710-405	Audit Expense POWELL BILL	E	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00
37-801-010	Salary - Full Time Sanitation	E	\$49,503.00	\$49,559.21	\$48,988.00	\$45,846.42	\$54,337.00
37-801-019	Salary - Over Time Sanitation	E	\$692.00	\$635.18	\$380.00	\$365.90	\$734.00
37-801-020	ER - FICA Sanitation	E	\$3,840.00	\$3,759.11	\$3,954.00	\$3,456.07	\$4,213.00
37-801-030	ER - Retirement - Orbit Sanitation	E	\$9,516.00	\$9,497.97	\$10,185.00	\$9,044.85	\$11,262.00
37-801-040	ER - Health Insurance	E	\$13,025.00	\$12,678.73	\$17,048.00	\$16,009.73	\$13,808.00
37-801-050	ER - Life Insurance	E	\$260.00	\$259.20	\$260.00	\$237.60	\$259.00
37-801-060	Workman's Compensation	E	\$4,080.00	\$4,059.19	\$4,415.00	\$4,414.84	\$4,415.00
37-801-203	Supplies	E	\$781.15	\$483.07	\$1,000.00	\$457.49	\$1,000.00
37-801-204	Uniforms	E	\$2,309.00	\$2,309.00	\$2,808.00	\$1,928.04	\$2,912.00
37-801-251	Telephone & Postage	E	\$516.00	\$400.31	\$720.00	\$338.14	\$500.00
37-801-252	Fuel	E	\$3,500.00	\$3,023.72	\$3,645.00	\$2,620.18	\$4,000.00
37-801-350	Landfull Fees	E	\$19,125.00	\$19,117.11	\$20,250.00	\$17,160.04	\$20,250.00
37-801-352	Vehicle Maintenance	E	\$616.00	\$615.82	\$1,000.00	\$680.09	\$1,000.00
37-801-400	Liability Insurance	E	\$4,886.00	\$4,439.61	\$4,368.00	\$3,382.04	\$4,542.00
37-901-034	Transfer Out to Frontier Warren	E	\$0.00	\$0.00	\$14,870.00	\$14,870.00	\$0.00
37-901-038	Transfer Out to WS for USDA Loan	E	\$7,281.00	\$7,281.00	\$7,281.00	\$7,281.00	\$7,281.00
37-901-889	Transfer Out to USDA Loan Reserve	E	\$0.00	\$0.00	\$2,781.00	\$0.00	\$2,647.00
			\$1,531,443.20	\$1,396,678.99	\$1,523,671.27	\$1,273,315.53	\$1,529,801.00
			\$3,051,618.20	\$2,781,933.01	\$3,093,461.65	\$2,486,332.56	\$3,059,602.00
Fund: 38							
Type: R							

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
38-351-401	Water Sales	R	\$801,660.00	\$776,482.67	\$849,438.00	\$670,287.43	\$821,313.00
38-351-402	Debt Setoff WATER	R	\$78.00	\$412.38	\$224.00	\$1,122.06	\$224.00
38-351-404	Sewer Services	R	\$623,274.00	\$607,726.45	\$632,186.00	\$489,089.77	\$695,580.00
38-351-407	Debt Setoff SEWER	R	\$42.00	\$667.32	\$196.00	\$1,196.84	\$196.00
38-351-408	Town Taps	R	\$18,000.00	\$7,472.60	\$18,000.00	\$30,156.57	\$18,000.00
38-351-416	Dis/Reconnection Fee	R	\$8,972.00	\$6,869.84	\$9,122.00	\$6,535.64	\$9,468.00
38-351-417	Fire Sprinkler	R	\$2,302.00	\$2,214.48	\$2,176.00	\$2,140.74	\$2,337.00
38-351-418	Late Fees/Penalty/Cut Off	R	\$1,000.00	\$20,583.02	\$21,850.00	\$19,719.17	\$22,742.00
38-351-419	Returned Check Fee	R	\$400.00	\$855.00	\$825.00	\$675.00	\$900.00
38-351-420	Debt Setoff Late Fees/Penalty/Cut Off	R	\$55.00	\$573.56	\$91.00	\$476.85	\$200.00
38-365-001	Interest Income	R	\$36.00	\$41.41	\$36.00	\$22.97	\$15.00
38-365-014	Cash Over and Short (Daily Difference)	R	\$4.00	(\$0.78)	\$0.00	(\$10.61)	\$0.00
38-365-366	Sale of Fixed Assets/Surplus Property	R	\$0.00	\$8,860.60	\$0.00	\$0.00	\$0.00
38-365-410	Interest/investment Income NCCMT	R	\$23.00	\$9,744.93	\$8,184.00	\$11,994.23	\$14,324.00
38-365-421	Account Activation Fee	R	\$2,400.00	\$3,025.00	\$2,813.00	\$2,300.00	\$2,513.00
38-365-851	Misc Revenue WATER	R	\$32.00	\$1,594.73	\$0.00	\$1,089.39	\$0.00
38-365-852	Misc Revenue SEWER	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
38-381-037	Transfer In From GF	R	\$7,281.00	\$7,281.00	\$7,281.00	\$7,281.00	\$7,281.00
38-381-074	Transfer in from USDA 3 PW Trucks Grant	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
38-395-396	Apropriated Fund Balance (Budget Only)	R	\$43,326.00	\$0.00	\$18,094.00	\$0.00	\$142,763.00
			\$1,508,885.00	\$1,454,404.21	\$1,570,516.00	\$1,244,077.05	\$1,737,856.00
Type: E							
38-851-010	Salary Full Time	E	\$105,650.00	\$108,743.60	\$104,526.00	\$96,542.92	\$110,766.00
38-851-014	Salary - Part Time	E	\$17,590.00	\$17,688.82	\$13,131.00	\$12,293.24	\$18,125.00
38-851-019	Salary Over-Time	E	\$6,705.00	\$4,765.05	\$5,005.00	\$3,539.32	\$7,754.00
38-851-020	ER-FICA Taxes	E	\$9,941.00	\$9,350.27	\$9,570.00	\$8,195.48	\$10,453.00
38-851-030	ER - Retirement Orbit	E	\$19,774.00	\$18,545.33	\$18,831.00	\$14,960.96	\$21,886.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
38-851-040	ER - Health Insurance WATER	E	\$22,184.00	\$18,209.00	\$24,496.00	\$23,926.54	\$20,220.00
38-851-050	ER - Life Insurance	E	\$500.00	\$416.64	\$500.00	\$359.67	\$500.00
38-851-060	ER - Workman's Comp	E	\$1,162.31	\$1,162.31	\$1,163.00	\$1,111.85	\$1,112.00
38-851-200	Travel Expense	E	\$215.00	\$0.00	\$51.00	\$0.00	\$215.00
38-851-203	Supplies	E	\$34,427.00	\$27,122.77	\$34,936.53	\$33,176.43	\$35,000.00
38-851-204	Uniforms	E	\$2,220.00	\$2,142.48	\$2,496.00	\$1,926.10	\$2,600.00
38-851-250	Light & Heat & Security	E	\$5,042.00	\$4,575.21	\$6,090.00	\$4,241.35	\$6,090.00
38-851-251	Telephone & Postage	E	\$10,156.00	\$9,918.37	\$9,808.00	\$8,500.61	\$8,963.00
38-851-252	Fuel	E	\$10,300.00	\$7,268.55	\$10,300.00	\$6,149.00	\$10,300.00
38-851-255	Bldg. Maint/Clean Svs	E	\$3,622.33	\$3,451.80	\$3,117.00	\$2,224.93	\$3,117.00
38-851-260	Electric Tank/Pumps	E	\$4,200.00	\$2,568.26	\$3,198.00	\$2,518.82	\$3,401.00
38-851-295	Training	E	\$0.00	\$0.00	\$562.50	\$0.00	\$0.00
38-851-296	Continuing Education	E	\$1,306.00	\$1,305.98	\$1,271.00	\$388.56	\$1,300.00
38-851-301	Computer Maintenance	E	\$2,158.00	\$2,124.88	\$3,500.00	\$2,603.31	\$3,500.00
38-851-302	Software Support	E	\$9,400.00	\$8,831.22	\$9,000.00	\$7,752.03	\$9,000.00
38-851-305	Technology Upgrades	E	\$2,144.00	\$893.25	\$1,790.00	\$1,789.45	\$2,250.00
38-851-309	Advertising	E	\$265.00	\$0.00	\$0.00	\$0.00	\$265.00
38-851-310	Dues & Subscriptions	E	\$687.00	\$686.84	\$450.00	\$414.34	\$450.00
38-851-313	State Permits	E	\$1,052.00	\$1,043.75	\$1,270.00	\$1,270.00	\$1,270.00
38-851-345	Water Tank Contract	E	\$18,832.00	\$18,831.35	\$19,750.00	\$19,731.97	\$20,500.00
38-851-347	Lab Analysis	E	\$1,500.00	\$1,380.00	\$2,210.00	\$1,995.00	\$2,210.00
38-851-351	Maint. & Repair Equip	E	\$3,648.19	\$2,504.64	\$2,127.00	\$1,533.53	\$3,000.00
38-851-352	Vehicle Maintenance	E	\$4,428.00	\$4,427.60	\$1,053.00	\$1,052.01	\$3,750.00
38-851-400	Town Liability Insurance	E	\$8,775.00	\$8,774.99	\$10,658.00	\$8,340.05	\$11,145.00
38-851-405	Audit Expense	E	\$5,334.00	\$5,333.34	\$5,750.00	\$5,750.00	\$5,750.00
38-851-408	Town Tap Expense	E	\$0.00	\$0.00	\$0.00	\$0.00	\$9,000.00
38-851-448	External Contract	E	\$19,423.00	\$19,422.81	\$25,767.00	\$25,766.83	\$14,041.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
38-851-451	Water Purchase	E	\$199,331.81	\$186,041.11	\$230,000.00	\$169,209.73	\$230,000.00
38-851-498	Capital Outlay Below \$5000	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
38-851-500	Capital Outlay \$5000 and Above	E	\$0.00	\$0.00	\$5,685.47	\$5,685.47	\$0.00
38-851-802	USDA Public Works Trucks - Princ Water	E	\$2,651.00	\$0.00	\$8,534.00	\$8,533.10	\$8,623.00
38-851-803	USDA Town Hall/WS Loan Principal	E	\$29,243.50	\$0.00	\$29,272.00	\$2,271.50	\$29,300.00
38-851-833	USDA Town Hall/WS Loan Interest	E	\$15,527.00	\$11,801.90	\$15,196.00	\$1,369.00	\$14,863.00
38-851-836	USDA Public Works Trucks - Int Water	E	\$267.00	\$266.78	\$1,349.00	\$1,348.39	\$1,109.00
38-851-895	Grass Cutting Expense	E	\$0.00	\$0.00	\$16,000.00	\$14,663.00	\$16,000.00
38-851-896	WS 25% of GF Expense	E	\$52,654.00	\$53,083.54	\$53,815.00	\$47,604.97	\$55,177.00
38-851-998	Contingency	E	\$32.36	\$0.00	\$77.50	\$0.00	\$7,035.00
38-852-010	Salary - Full Time	E	\$105,650.00	\$108,609.03	\$104,897.00	\$96,871.76	\$110,766.00
38-852-014	Salary - Part Time	E	\$17,590.00	\$17,688.83	\$13,131.00	\$12,292.76	\$18,125.00
38-852-019	Salary - Over Time Sewer	E	\$5,700.00	\$5,474.85	\$7,362.00	\$5,424.97	\$7,754.00
38-852-020	ER - FICA Sewer	E	\$9,941.00	\$9,793.03	\$9,756.00	\$8,727.02	\$10,453.00
38-852-030	ER-Retirement Orbit	E	\$19,074.00	\$18,659.95	\$20,927.00	\$15,333.52	\$21,886.00
38-852-040	ER-Health Insurance SEWER	E	\$18,256.00	\$18,213.84	\$24,165.00	\$23,956.66	\$20,220.00
38-852-050	ER-Life Insurance	E	\$500.00	\$424.32	\$500.00	\$342.39	\$500.00
38-852-060	ER-Workman's Comp	E	\$1,162.31	\$1,162.31	\$1,163.00	\$1,111.84	\$1,112.00
38-852-200	Travel Expense	E	\$215.00	\$0.00	\$215.00	\$0.00	\$215.00
38-852-203	Supplies	E	\$30,228.00	\$16,897.56	\$20,722.53	\$19,483.57	\$23,000.00
38-852-204	Uniforms	E	\$2,220.00	\$2,142.26	\$2,496.00	\$1,925.87	\$2,600.00
38-852-205	Materials & Supplies	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
38-852-250	Light & Heat & Security	E	\$6,000.00	\$4,478.62	\$6,025.00	\$4,751.87	\$7,000.00
38-852-251	Telephone & Postage	E	\$9,889.00	\$9,824.76	\$10,047.00	\$8,636.37	\$8,963.00
38-852-252	Fuel	E	\$9,892.00	\$7,353.25	\$10,001.00	\$6,193.26	\$10,300.00
38-852-255	Bldg. Maint/Clean Svs	E	\$3,622.33	\$3,451.81	\$3,117.00	\$2,224.93	\$3,117.00
38-852-260	Electric Tank/Pumps	E	\$10,608.00	\$10,357.58	\$10,722.00	\$9,708.13	\$12,000.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
38-852-296	Continuing Education	E	\$740.00	\$739.64	\$720.00	\$265.00	\$1,300.00
38-852-301	Computer Maint.	E	\$2,158.00	\$2,124.85	\$5,000.00	\$2,603.29	\$3,500.00
38-852-302	Software Support	E	\$9,400.00	\$8,831.18	\$9,000.00	\$7,752.00	\$9,000.00
38-852-305	Technology Upgrades	E	\$1,251.00	\$817.99	\$2,250.00	\$1,789.42	\$2,250.00
38-852-309	Advertising	E	\$651.00	\$326.63	\$683.00	\$326.63	\$500.00
38-852-310	Dues & Subscriptions	E	\$687.00	\$686.83	\$439.33	\$414.33	\$439.00
38-852-313	State Permits	E	\$1,500.00	\$1,463.75	\$1,960.00	\$1,960.00	\$1,500.00
38-852-351	Maint & Repair Equip	E	\$2,678.00	\$2,504.63	\$2,947.00	\$2,622.56	\$3,000.00
38-852-352	Vehicle Maintenance	E	\$4,428.00	\$4,427.52	\$3,750.00	\$1,051.96	\$3,750.00
38-852-400	Liability Insurance	E	\$6,140.00	\$6,139.78	\$5,851.00	\$4,327.65	\$5,455.00
38-852-405	Audit Expense	E	\$5,334.00	\$5,333.34	\$5,750.00	\$5,750.00	\$5,750.00
38-852-408	Town Tap Expense	E	\$0.00	\$0.00	\$0.00	\$0.00	\$9,000.00
38-852-435	Purchase of Sewer Services	E	\$363,112.00	\$363,228.80	\$387,485.00	\$331,273.63	\$402,384.00
38-852-448	External Contract	E	\$18,168.00	\$24,060.07	\$26,122.17	\$17,631.93	\$9,000.00
38-852-473	WWTP Rehab Annual Payment	E	\$25,700.00	\$24,005.23	\$23,918.00	\$22,772.00	\$21,935.00
38-852-498	Capital Outlay Below \$5000	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
38-852-500	Capital Outlay \$5000 and Above	E	\$0.00	\$0.00	\$5,685.47	\$5,685.47	\$29,053.00
38-852-802	USDA Public Works Trucks - Princ Sewer	E	\$2,650.22	\$0.00	\$8,534.00	\$8,533.11	\$8,623.00
38-852-803	USDA Town Hall/WS Loan Principal	E	\$29,243.50	\$0.00	\$29,272.00	\$2,271.50	\$29,300.00
38-852-804	NCDEQ Unity, Bute & Battle Sewer Rehab Princ On	E	\$14,839.00	\$0.00	\$14,388.00	\$14,387.20	\$14,388.00
38-852-809	John Riggans Easement Pmt	E	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
38-852-811	NCDEQ Sewer Rehab Annual Loan- Principal	E	\$13,750.00	\$0.00	\$13,750.00	\$13,750.00	\$13,750.00
38-852-833	USDA Town Hall/WS Loan Interest	E	\$15,527.00	\$11,801.90	\$15,196.00	\$1,369.00	\$14,863.00
38-852-836	USDA Public Works Trucks - Int Sewer	E	\$267.00	\$266.78	\$1,349.00	\$1,348.40	\$1,109.00
38-852-837	NCDEQ Sewer Rehab Annual Loan- Interest	E	\$3,025.00	\$3,025.00	\$2,750.00	\$2,750.00	\$2,475.00
38-852-896	WS 25% of GF Expense	E	\$52,654.00	\$53,083.51	\$53,815.00	\$47,604.98	\$55,177.00
38-852-998	Contingency	E	\$0.72	\$0.00	\$0.00	\$0.00	\$7,594.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
38-901-037	Transfer to General Fund	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
38-901-039	Transfer Out to WWTP Fund 39	E	\$43,326.00	\$43,326.00	\$0.00	\$0.00	\$0.00
38-901-074	Transfer out to USDA 3 PW Grant	E	\$136.00	\$136.00	\$0.00	\$0.00	\$0.00
38-901-889	Transfer Out to USDA Loan Reserve	E	\$0.00	\$0.00	\$9,314.00	\$0.00	\$0.00
38-901-902	Transfer Out to Water Treatment Plant	E	\$0.00	\$0.00	\$0.00	\$0.00	\$113,710.00
			\$1,501,260.58	\$1,354,543.87	\$1,568,481.50	\$1,264,964.44	\$1,737,856.00
			\$3,010,145.58	\$2,808,948.08	\$3,138,997.50	\$2,509,041.49	\$3,475,712.00
Fund: 39							
Type: R							
39-351-405	Septic Disposal Service	R	\$56,940.00	\$66,890.00	\$62,340.00	\$39,495.00	\$42,074.00
39-351-470	Town Sewer Revenues	R	\$363,112.00	\$363,228.80	\$387,485.00	\$331,273.63	\$402,384.00
39-351-471	Sewer Revenues - County	R	\$194,153.00	\$194,215.27	\$240,446.00	\$205,565.50	\$322,189.00
39-351-472	Sewer Rev Norlina	R	\$213,183.00	\$213,251.44	\$222,003.00	\$189,797.49	\$218,881.00
39-365-001	Interest Income	R	\$2.00	\$2.65	\$0.00	\$1.58	\$0.00
39-365-861	Misc Revenue WWTP	R	\$0.00	\$356.25	\$0.00	\$2,526.70	\$0.00
39-381-038	Transfer In from Water/Sewer	R	\$43,326.00	\$43,326.00	\$0.00	\$0.00	\$113,710.00
			\$870,716.00	\$881,270.41	\$912,274.00	\$768,659.90	\$1,099,238.00
Type: E							
39-861-010	Salary - Full Time	E	\$186,071.00	\$187,758.81	\$197,010.00	\$180,600.90	\$221,987.00
39-861-014	Salary - Part Time	E	\$17,097.00	\$16,949.90	\$15,816.00	\$14,158.62	\$20,450.00
39-861-019	Over-Time	E	\$14,370.00	\$8,815.02	\$12,679.00	\$11,392.26	\$16,838.00
39-861-020	ER-FICA Taxes	E	\$16,756.00	\$14,796.51	\$18,809.00	\$13,586.59	\$19,835.00
39-861-030	ER - Retirement Orbit	E	\$38,782.00	\$33,060.89	\$40,635.00	\$31,946.56	\$49,205.00
39-861-040	ER- Health Insurance	E	\$32,233.00	\$30,078.49	\$47,451.00	\$41,481.00	\$38,067.00
39-861-050	ER-Life Insurance	E	\$625.00	\$592.00	\$625.00	\$531.74	\$668.00
39-861-060	ER-Workman's Comp	E	\$2,324.00	\$2,259.21	\$2,121.00	\$2,120.55	\$2,121.00
39-861-200	Travel Expense	E	\$211.00	\$0.00	\$0.00	\$0.00	\$500.00
39-861-203	Supplies	E	\$55,581.00	\$49,398.22	\$62,287.53	\$57,990.63	\$64,200.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
39-861-204	Uniforms	E	\$3,120.00	\$2,963.31	\$4,883.00	\$3,836.70	\$4,420.00
39-861-250	Light, Heat & Security	E	\$106,499.00	\$106,498.83	\$119,000.00	\$103,636.18	\$125,000.00
39-861-251	Telephone & Postage	E	\$10,709.00	\$10,317.36	\$9,050.00	\$6,438.61	\$6,690.00
39-861-252	Fuel	E	\$10,250.00	\$8,520.25	\$9,735.00	\$6,558.97	\$10,250.00
39-861-295	Training	E	\$0.00	\$0.00	\$1,125.00	\$0.00	\$0.00
39-861-296	Continuing Education	E	\$1,650.00	\$925.00	\$1,210.00	\$150.00	\$1,500.00
39-861-301	Computer Maint.	E	\$4,370.46	\$4,207.52	\$5,776.00	\$4,771.13	\$7,000.00
39-861-302	Software Support	E	\$4,437.00	\$4,436.13	\$4,233.00	\$3,210.05	\$4,208.00
39-861-305	Technology Upgrades	E	\$844.00	\$817.98	\$2,000.00	\$1,498.05	\$2,000.00
39-861-309	Advertising	E	\$1,000.00	\$636.50	\$722.00	\$670.00	\$1,000.00
39-861-310	Dues & Subscriptions	E	\$135.34	\$135.33	\$139.33	\$139.33	\$140.00
39-861-318	Freight Charges	E	\$2,145.00	\$2,124.13	\$2,746.00	\$2,276.81	\$2,250.00
39-861-342	Maint & Repair Plant	E	\$47,805.00	\$47,659.65	\$102,525.00	\$95,405.78	\$120,000.00
39-861-344	Sludge Removal	E	\$70,000.00	\$69,536.00	\$69,000.00	\$52,684.00	\$72,000.00
39-861-345	Beaver Control	E	\$750.00	\$0.00	\$750.00	\$575.00	\$750.00
39-861-346	Lab Material & Supplies	E	\$8,134.54	\$7,873.19	\$11,651.00	\$11,588.21	\$11,526.00
39-861-347	Lab Analysis	E	\$18,565.00	\$18,559.45	\$21,937.00	\$21,548.00	\$24,400.00
39-861-348	Tar - Pamlico Dues	E	\$3,000.00	\$2,880.00	\$2,937.00	\$2,880.00	\$3,000.00
39-861-349	OSHAComp/Safety M&S	E	\$1,584.00	\$1,584.00	\$145.00	\$145.00	\$1,500.00
39-861-351	Maint & Repair Equipment	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
39-861-352	Vehicle Maintenance	E	\$3,736.00	\$2,884.61	\$1,403.00	\$578.83	\$4,750.00
39-861-400	Liability Insurance	E	\$16,043.00	\$16,042.27	\$19,679.00	\$15,599.64	\$20,082.00
39-861-405	Audit Expense	E	\$10,667.00	\$10,666.66	\$11,500.00	\$11,500.00	\$11,500.00
39-861-441	Certify Lab Services	E	\$1,000.00	\$612.03	\$525.00	\$524.20	\$1,000.00
39-861-444	Permits & Fees	E	\$14,960.00	\$14,961.33	\$15,735.00	\$13,135.00	\$15,000.00
39-861-446	Influent Debris Removal	E	\$6,042.00	\$5,972.23	\$6,466.00	\$5,900.34	\$6,654.00
39-861-500	Capital Outlay \$5000 and Over	E	\$0.00	\$0.00	\$5,685.47	\$5,685.47	\$113,710.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
39-861-810	NCDEQ WWTP Phase 2 Principal	E	\$23,607.00	\$0.00	\$23,607.00	\$23,606.60	\$23,607.00
39-861-897	WWTP 25% of GF Exp	E	\$56,781.00	\$56,947.58	\$60,675.00	\$51,097.12	\$61,428.00
39-861-998	Contingency	E	\$5.66	\$0.00	\$0.67	\$0.00	\$10,002.00
			\$791,890.00	\$741,470.39	\$912,274.00	\$799,447.87	\$1,099,238.00
			\$1,662,606.00	\$1,622,740.80	\$1,824,548.00	\$1,568,107.77	\$2,198,476.00