

# ADOPTED BUDGET

FISCAL YEAR 2025-2026



Town Administrator and Budget Officer

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

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### **Senior Staff**

Meredith Valentine, Director of Finance, 252-257-1122  
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David Elliott, 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 an invitation from Warren County Government to attend joint board meetings and shared interests.

- Possibly 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

## Town of Warrenton FY 2025–2026 Proposed Budget Message

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 the proposed Fiscal Year (FY) 2025–2026 Budget for the Town of Warrenton for your review and consideration.

As required by North Carolina General Statute §159-13, local boards of commissioners must receive the proposed budget from the town’s budget officer no later than June 1 and adopt the final budget ordinance by July 1 of each fiscal year. A public hearing to solicit citizen input on the proposed budget is recommended for Monday, June 9, 2025, at 6:45 PM at Warrenton Town Hall, located at 113 S. Bragg Street. Copies of the proposed budget may be obtained at Town Hall by appointment or downloaded from the Town’s website at [www.warrenton.nc.gov](http://www.warrenton.nc.gov).

### Overview of the FY 2025–2026 Proposed Budget

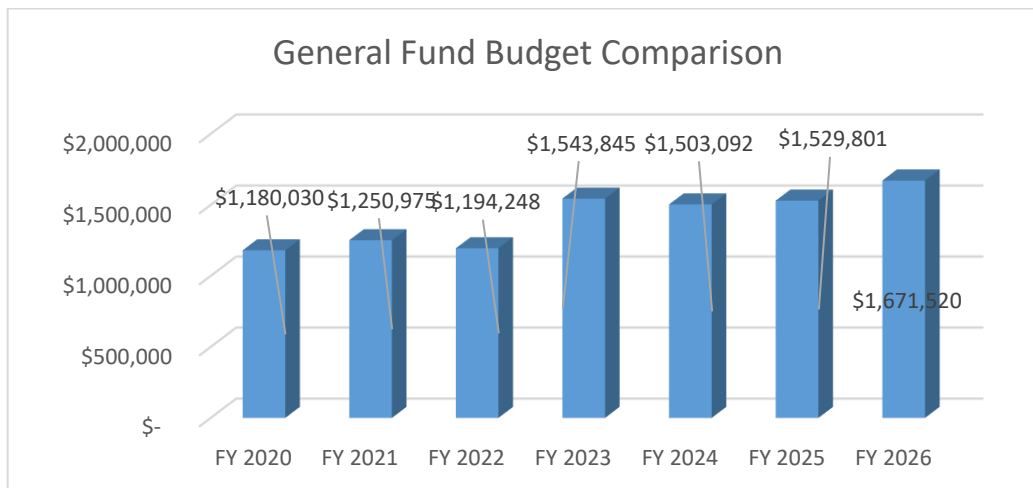
#### General Fund

- The proposed General Fund budget for FY 2025–2026 is **\$1,671,520**, an increase of **\$99,191 (6%)** over FY 2024–2025. This budget reflects efforts to maintain fiscal discipline while accounting for rising costs driven by inflation and increased operational expenses, particularly in the Police Department. For the third consecutive year—after fourteen years without a property tax increase—the budget includes a proposed **12-cent increase in the ad valorem tax rate** to help address rising expenditures.

#### Enterprise Funds

- **Enterprise Fund 38 (Water & Sewer):** While showing a nominal year-over-year decrease of **\$43,179**, this is due to large grant-funded expenditures in FY 2024–25. Adjusted for these reimbursements, the FY 2025–26 budget represents a net increase of **\$74,821**, primarily due to rising water rates from the regional water system and general inflation. The budget includes a **\$3.00 monthly increase in the water access fee** and a **\$0.40 per 1,000 gallons increase** in water usage rates.
- **Enterprise Fund 39:** This fund shows a decrease of **\$80,627**, primarily from reduced capital expenditures and lower electricity usage. However, increases are projected in areas such as laboratory testing, grant-related expenses, and insurance costs.
- **Frontier Warren (Fund 34):** This fund remains flat year-over-year. However, after a period of self-sustainability, it will require a modest Town subsidy of **\$1,988** through May 2026. Notably, rent revenues from the grocery store space have declined due to a reduced rate under new ownership, effective March 1, 2025.

## General Fund Highlights & Considerations

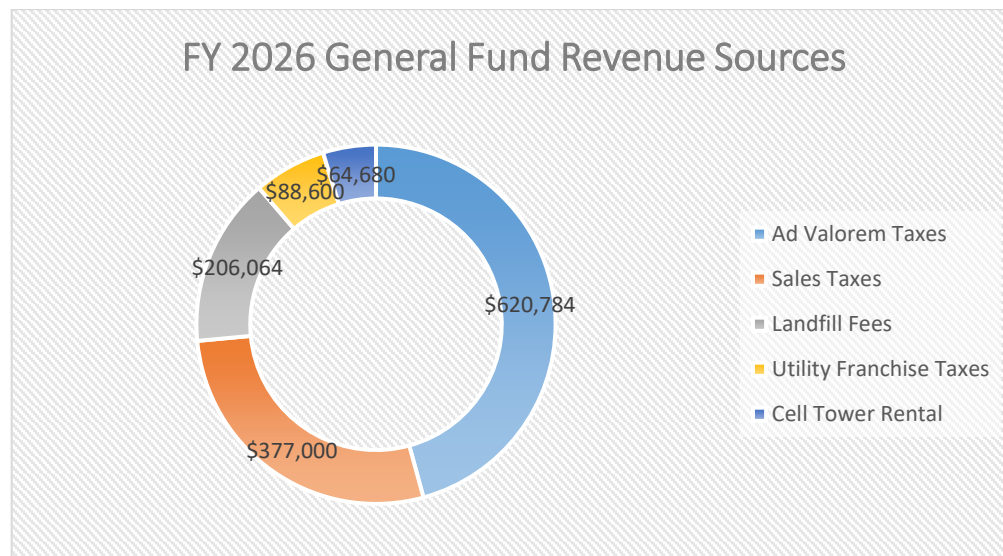


- **Fund Balance Goal:** A primary objective remains to return to **positive contributions to the Town's unrestricted General Fund balance**, which has declined in recent years. Due to ongoing cost pressures, this goal is deferred to future years.
- **Police Department:** The proposed Police Department budget increases by nearly **\$100,000**, reflecting efforts to fully staff the department. Despite salaries being below neighboring municipalities, the Town has successfully recruited candidates committed to Warrenton's community.
- **Employee Compensation:** A **3% salary increase** is included to remain competitive. For reference, Mercer's national survey anticipates an average **3.8% salary increase** across the U.S.
- **Retirement Contributions:**
  - General staff contribution rate increases from **13.6% to 14.35%**
  - Police Department contribution rises from **15.10% to 16.18%**
  - Additionally, the Town must contribute **6.85%** of total salaries toward its long-term retirement liability, which has **nine years remaining** in a 22-year schedule.
- **Election Costs:** **\$8,500** allocated for FY 2025–26 election expenses.
- **Utilities and Maintenance:**
  - **Electricity costs** expected to rise due to approved Duke Energy rate increases.
  - **\$6,000** allocated for delayed maintenance of the Town Hall building.
- **Legal and Administrative:**
  - **\$10,000** budgeted for anticipated legal expenses.
  - **\$6,500** included for zoning software updates.
  - **Interest income** projected to decline by **\$4,000** due to expected rate drops.
  - **Insurance and Audit:**
    - **Liability insurance** anticipated to increase by **15%**.
    - **Audit costs** projected to grow **5% annually** under the current 3-year contract.
    - **Health insurance** costs expected to rise but held below **5%**.
- **Public Safety & Services:**
  - Continued contribution of **\$87,000** to the Warrenton Rural Fire Department as part of a 5-year agreement.

- The **LEO Separation Allowance** requires annual funding of **\$14,996** for five years.
- **Fees and Revenues:**
  - Increases in **subdivision fees, NSF fees, and tap fees** for water and sewer services.
  - **\$32,000 in new revenue** from a recently executed **T-Mobile contract**.
  - No contribution to the **Plummer Hook & Ladder Museum** in this year's budget.
- **Frontier Warren Leasing:**
  - The Town will not renew leases at Frontier Warren after May 2026.
  - Tenants will be encouraged to negotiate directly with the property owner.
  - A sublease agreement with **Duke's Meats, LLC** was executed in March 2025 and will continue through May 2026.
- **Fund Balance Status:**
  - **Unrestricted Fund Balance** stands at **\$766,000**, a decrease of **\$28,000** from the previous year.
  - This represents **49.39% of General Fund expenditures**, below the Town's policy threshold of **58.85%**.

**HIGHLIGHTS:**

- *Police Department costs increasing dramatically to be fully staffed.*
- *Tax increase only covers expenses and will not contribute to any fund balances.*



Projected ad valorem tax revenues for FY 2025–2026 reflect a proposed 12-cent increase in the property tax rate. Following the recent revaluation of real property in Warrenton, the Town's overall tax base has grown from approximately \$67.5 million to \$115 million, representing a 70% increase in assessed value.

Based on the revised valuations, the revenue-neutral tax rate is calculated at \$0.48 per \$100 of assessed value, compared to the current rate of \$0.76. The proposed tax rate for FY 2025–2026 is \$0.60, which remains below the pre-revaluation rate while generating sufficient revenue to support essential services and address rising costs.

The Town of Warrenton relies on Warren County for property tax billing, valuation, and collection services. Additionally, sales tax revenues, which are distributed by the State based on population and location of sales, are influenced by broader demographic trends. While sales tax receipts are consistent with FY 2024–2025 projections, future growth will depend on Warrenton’s population increasing at a rate greater than other areas of the County. A rising number of certificates of occupancy and residents outside the Town limits can dilute Warrenton's share of these revenues.

**Rental income** from a new agreement with T-Mobile Communications, beginning July 1, 2025, will provide \$32,340 annually from the lease of space for a cellular antenna. This new revenue stream will help offset some of the rising costs within the General Fund.

**Interest income** is projected to decline to \$17,000, down from more than \$20,000 in the current fiscal year. This decrease aligns with Federal Reserve projections indicating a potential decline in the prime interest rate from 4.4% to 3.9%.

**Fee revenues**, including permits, service charges, and administrative fees, are expected to remain stable, along with other general revenue sources, which are projected to remain largely unchanged from FY 2024–2025 levels.

**Property taxes** remain the primary source of revenue for the General Fund, accounting for approximately one-third of total revenues. For FY 2025–2026, property tax revenue is projected at \$620,784, based on an ad valorem tax rate of \$0.60 per \$100 of assessed value. Despite this contribution, property tax revenues alone are insufficient to cover the full cost of operating the Police Department.

To reduce reliance on property taxes, the Town actively pursues grant funding opportunities. Over the past twelve years, Warrenton has secured grant funding totaling more than three times the amount collected through ad valorem taxes, significantly enhancing the Town’s financial capacity without burdening local taxpayers.

The upcoming fiscal year is a revaluation year, with total taxable property values increasing by 70% since the last revaluation eight years ago. While this expansion broadens the tax base, the property tax collection rate has declined slightly to 96.51%, down from 97.89% in the prior fiscal year.

Motor vehicle tax revenues, administered by the State, are projected to experience a modest increase. However, utility tax revenues are expected to decline due to self-reported asset reductions by providers. Notably, Duke Energy and Brightspeed reported a combined decrease in taxable asset value from \$3,974,746 to \$1,856,662 in 2024, resulting in lower utility tax revenues for the Town.



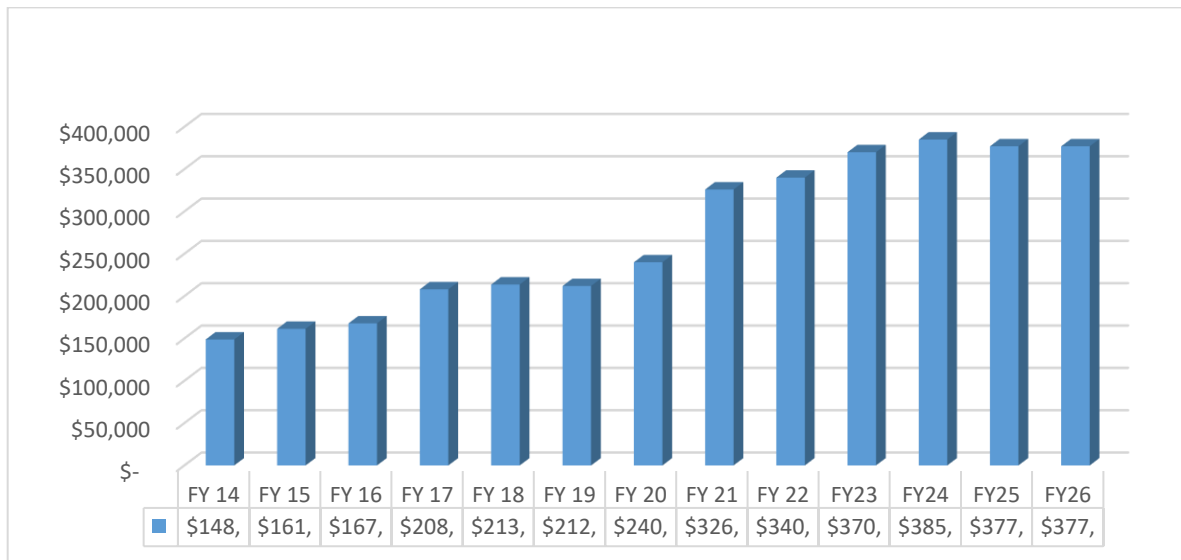
The figures below reflect annual tax bases and tax rates for the most recent fourteen years.

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
FY 2026	\$108,710,910	0.60

### Tax Calculations

2024 - 2025	Assessed Value	Assessed Rate	Tax Rev Assessed	Collection Rate	Expected Revenue
Real & Personal Property	\$ 105,305,023	0.0060	\$643,233	96.51%	\$620,784
Vehicles	\$ 7,164,807	0.0060	\$42,988	99.5%	\$41,054
Utility Property	\$ 1,641,080	0.0060	\$9,846	100%	\$9,846
Total Revenue	\$ 108,710,910	0.0060	\$696,068		<b>\$671,685</b>

**The second largest source of governmental fund revenue is sales tax.** Overall, sales tax revenues have remained relatively flat year-over-year, reflecting limited growth in local consumer activity. Because sales tax distribution is based in part on population, the Town's share is highly dependent on population growth within Warrenton's municipal limits relative to population increases elsewhere in Warren County. Without a proportional rise in Warrenton's population, significant growth in sales tax revenue will remain constrained.



Other significant revenue sources generated at the state level include Utility Franchise Taxes, projected at \$86,000, and Motor Vehicle Taxes, estimated at \$41,054. While Utility Franchise Tax revenue is expected to remain unchanged from the previous year, Motor Vehicle Tax revenue reflects a decline of over 20%, primarily due to the reduced ad valorem tax rate of \$0.60 per \$100.

Locally generated revenues include landfill fees, projected at \$206,064, which are slightly below last year's levels, and cell tower rental income, currently at \$64,680. The recent contract with T-Mobile, expected to be in effect for the full fiscal year, will double the Town's existing rental income from telecommunications equipment, providing a meaningful boost to General Fund revenues.

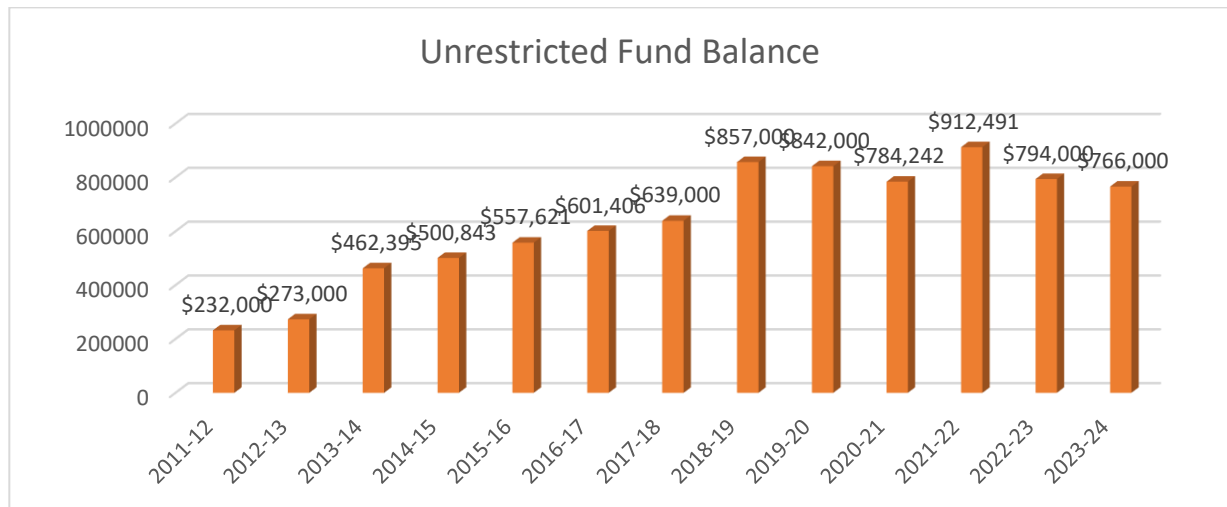
Minor revenue sources are projected to remain relatively stable throughout FY 2025–2026.

Despite strong efforts by staff to minimize expenditures across all departments, doing so has become increasingly difficult amid ongoing inflationary pressures. For the first time in several years, the Town's General Fund budget does not rely on a Fund Balance appropriation, signaling progress toward greater fiscal sustainability.

For the past three years, the Town has aimed to restore its Unrestricted Fund Balance to exceed the adopted threshold of 58.85% of General Fund expenditures. As of the current fiscal year, the Fund Balance stands at 49.39%, below the target. The Local Government Commission continues to monitor the Town's compliance with this threshold.

Additionally, the Restricted Fund Balance in the General Fund declined from \$1,114,000 to \$1,081,000 in the prior fiscal year.

To help limit tax increases, the current budget includes only a partial allocation of Powell Bill expenditures. If these costs were fully funded within the budget, the Town would require an additional 1.5 cents on the property tax rate to cover them.



### General Fund Expenses

Overall, the proposed budget reflects the Board of Commissioners’ strategic priorities, aiming to enhance the quality of services while maintaining strict fiscal discipline. The largest allocations in the budget continue to support core operational areas, including public safety, general administration, streets and sanitation, as well as health and liability insurance across all departments.

No vehicle or equipment purchases are planned for FY 2025–26, reinforcing the focus on fiscal restraint.

Frontier Warren, the Town-owned building offering office space, remains fully leased with a waiting list and continues to generate revenue exceeding its operating costs. In contrast, the lease agreement with Duke’s Meat and Seafood will result in a projected shortfall of \$1,988 relative to associated Town expenses. The leases for 136 and 140 S. Main Street are scheduled to expire in May 2026 and will not be renewed, as the Town transitions away from direct leasing responsibilities.

#### **General Fund Expenses**

- ***“Police Dept represents the largest part of increase.”***
- ***“Raising taxes required to meet budget projections.”***

To help balance the FY 2025–2026 budget, health insurance expenditures have been carefully managed, and overall employee benefit costs have been reduced to partially offset rising premiums. Following the 3% across-the-board salary increase in FY 2024–2025, the proposed budget continues this commitment with an additional 3% salary adjustment for all employees.

Persistent inflationary pressures in the national economy continue to impact the cost of goods and services regularly purchased by the Town. While the budget incorporates known cost increases, it does not attempt to forecast future inflation beyond current, confirmed rates.

The budget also includes continued membership in key professional organizations, such as the National Main Street Program, NC Main Street, the Kerr-Tar Council of Governments, and the UNC School of Government, which support community development, training, and regional collaboration.

The Town has successfully secured state grant funding for water system upgrades, wastewater treatment improvements, and stormwater infrastructure assessment. It continues to aggressively pursue additional funding through the North Carolina Department of Environmental Quality

(NCDEQ). To improve competitiveness for 100% grant-funded awards, the Town has historically divided larger initiatives into smaller, more targeted projects. However, in the current funding cycle, the Town has submitted a single application requesting over \$17 million, taking advantage of increased funding availability under revised state guidelines.

### Street Department

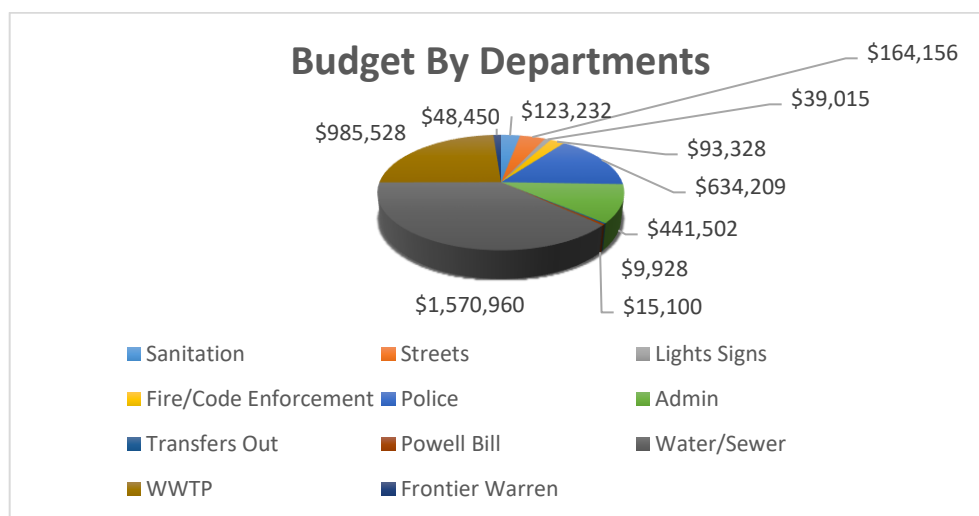
Street Department activities consist of accommodating special requests by citizens such as power washing sidewalks, changing banners, and increasing the rate of cleanup downtown. Other areas of focus are:

- 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 Brehon Street funded by a grant from the Golden Leaf Foundation are underway. Storm water assessment will begin as the Town has received \$400,000 in grant funding from the State to evaluate and prioritize issues and future investments.

### Sanitation

Citizens' feedback on trash pickup continues to be positive. There is no planned increase in the Landfill Fee of \$36.00. This will be the third year with no increase in landfill fees.



### Police Department

The PD's budget reflects an increase over the current Fiscal Year of \$99,000 due to a very competitive environment for hiring police officers. Notable increases are salary adjustments with the implementation of a career development program in hopes of recruiting new officers. The Town also recently purchased Flock Safety Cameras that come with a recurring cost; however, grant funds will be solicited for these cameras in the coming FY and no funds will be budgeted out of General Fund. The new cameras will be utilized to assist the department by policing the city limits when officers are unavailable.

The department currently has five total positions with one remaining vacant. Our long-term goal is to utilize the new recruiting measures to hopefully fully staff and strengthen the infrastructure within the department to provide better service to our community stakeholders. Part-time officers are not budgeted as a full staff of full-time officers is expected.

#### **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**

Staffing transitions are a top priority in the FY 2025–2026 budget, particularly in preparation for the retirement of two key employees who serve critical roles in Funds 38 and 39. To ensure a smooth transition, the budget includes funding for one month of overlap, allowing a new hire to shadow the Wastewater Treatment Plant (WWTP) Director and the Lab Supervisor/Admin Assistant.

While the retirement of the Public Works Director also presents a significant operational challenge, no additional staffing has been included in the current budget for that transition. Recruitment efforts began several months in advance to attract credentialed candidates, and the Town has identified a highly qualified applicant. If successfully hired, this individual is expected to save the Town over \$100,000 annually in salary and benefits due to their qualifications and experience.

The budget also includes one-time grant administration fees totaling \$46,292, equal to 1.5% of awarded grant amounts. These fees will be covered by the restricted fund balance, ensuring no impact on operational revenues.

The Kerr Lake Regional Water System implemented a rate restructuring midway through FY 2023–2024, resulting in both immediate and recurring annual increases in the cost of purchased water. While the rate increase for FY 2025–2026 is expected to be modest, a significant increase is projected for FY 2026–2027. To address these rising costs, the budget includes:

- A \$3.00 increase in the monthly water access fee, and
- A \$0.40 per 1,000 gallons increase in the usage rate

These adjustments will apply to all 943 water users and are essential not only to cover increased purchase costs from Warren County, but also to ensure the Town meets the minimum rate threshold required to qualify for 100% grant funding from the State of North Carolina.

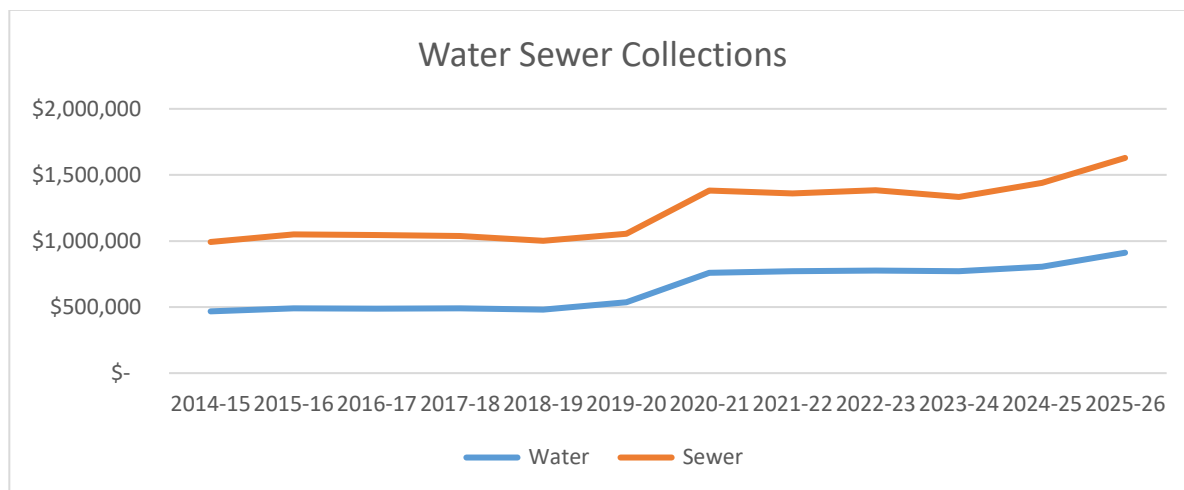
Despite these adjustments, overall water and sewer usage remains flat, largely due to the loss of high-volume users, such as the Fresenius Dialysis Center. However, the planned renovation of the Dameron Building is expected to increase the total number of water/sewer accounts, offering a modest offset.

While Fund 38 has relied on Fund Balance contributions in recent years—and will again in FY 2025–2026—it maintains a healthy restricted cash reserve of \$657,000, dedicated exclusively to water and sewer operations. A more aggressive return to rebuilding the fund balance will be postponed to future fiscal years, once current cost pressures subside.

The budget also includes a personnel adjustment: two part-time positions in Public Works will be consolidated into one full-time role, resulting in a \$4,400 increase in the Water/Sewer budget due to health insurance eligibility.

Fee increases of \$100, \$175 and \$400 for various size water and sewer taps reflect the rising cost in infrastructure supplies and equipment.

Similar to the General Fund, Fund 38 relies on cutting costs, limiting health insurance, increasing rates, and Fund Balance contributions for one-time capital improvements to balance the budget.



In addition to filling key staff positions, a second major priority in the FY 2025–2026 budget is reducing unaccounted-for water losses. The Town will continue efforts to identify and repair leaks, evaluate billing practices, and replace aging water meters—all critical steps in improving system efficiency and revenue capture.

It is also important to highlight that current water and sewer rates in Warrenton fall below the State’s minimum threshold to qualify for 100% grant funding from the North Carolina Department of Environmental Quality (NCDEQ). To meet this requirement, the proposed budget includes a rate increase of approximately \$5 per month for the average user consuming 5,000 gallons, bringing the Town into compliance with the State’s grant eligibility standards.

The fact that NCDEQ is increasing its minimum rate threshold statewide reflects a broader trend of rising utility costs across North Carolina. This adjustment ensures the Town remains competitive in securing critical infrastructure funding while responsibly addressing the true cost of providing water and sewer services.

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

Water Revenues: \$75,900

Sewer Revenues: \$59,800

Unfunded priorities include replacement of the maintenance tractor and backhoe, which are models dating from 2007 and 2004 respectively, as well as:

- Sewer System Rehabilitation  
8,750 LF of Sewer rehab/replacement  
Total estimated cost: \$3,750,000
- Water System Rehabilitation  
15,400 LF of pipe and Fairview tank vault rehabilitation  
Total estimated cost: \$4,000,000

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

The transition of leadership within the Public Works Department, as key staff members approach retirement, significantly impacts the budgets of both Funds 38 and 39. Although the number of positions will remain unchanged, there will be a shift in responsibilities to ensure continuity. Notably, the expenses of the Wastewater Treatment Plant (WWTP) are shared by the Town, Norlina, and Warren County. In FY 2024–2025, the Town’s portion of the WWTP services increased from 42.65% to 43.80%, reflecting a \$25,963 increase in the Town’s planned contributions. These changes are incorporated into the budgets of both Funds 38 and 39.

The proposed budget for Fund 39 is \$1,029,298, an increase from \$912,274 in the prior year. A significant portion of this increase is attributed to a one-time grant administration fee of \$30,000 (1.5% of a \$2,000,000 grant award). However, there is some positive news: the Town has successfully reduced electricity costs through recent improvements to influent pumps at the WWTP.

Looking ahead to FY 2025–2026, the Town aims to restart negotiations with Warren County regarding the 40-year lease for the WWTP, which expired on December 31, 2021. Under the terms of the current lease, Warren County is primarily responsible for securing capital funding for plant upgrades, although the Town continues to pursue grant funding from the North Carolina Department of Environmental Quality (NC DEQ), as it qualifies for 100% grant awards. Furthermore, the Town is hopeful that discussions between Warren County, the Town of Norlina, and Warrenton regarding the operating agreement for the WWTP will be renewed. The current agreement, last amended in 2005, allows for the continued operation of the plant unless a new contract is agreed upon by all parties. As the holder of the State-issued operating license, the Town continues to maintain exemplary inspection records, which ensure the renewal of the license.

In recent years, the WWTP was reclassified from a Grade 3 to a Grade 4 facility, which has increased operational requirements, including five-day per week lab testing (up from three days per week). Additionally, the plant operator must hold a Grade 4 license, with the backup operator requiring a Grade 3 license. The Town is currently maintaining a temporary contract to meet the certification requirements for the backup operator.

Among the unfunded priorities for the WWTP, which are part of ongoing grant applications, are upgrades to the filter building and tertiary filters. Although the plant is over 44 years old, replacing the aging facility is financially unfeasible, as it would cost the Town and its partners tens of millions of dollars. Remaining long-standing issues of a forty-five-year-old treatment plant include:

- UV conversion
  - Filter Rehab
  - Influent pump replacements
  - Office Annex
  - Flood berm around intake and influent pumps
- Total estimated cost: \$10,050,000

## **Special Revenue Funds**

### **Fund 34**

The Special Revenue Fund 34 is included in the proposed budget to support the Frontier Warren partnership with the Research Triangle Foundation. This fund accounts for the revenues and expenses associated with the Frontier Warren project. Revenues are primarily derived from rent payments, though these are expected to decrease by \$3,000 due to a reduction in rent from Duke's Meat and Seafood, resulting in a \$1,988 expense for the Town. Utility and rent expenses are expected to remain stable. The Town's current lease agreements for Fund 34 will expire on May 9, 2026, and will not be renewed. Following the expiration of these leases, Fund 34 is anticipated to be closed out shortly thereafter. Notable accomplishments funded through Fund 34 include the successful attraction and retention of a grocery store in Warrenton, the addition of nine businesses to the downtown area, and the revitalization of two vacant buildings.

## **Outstanding Loans**

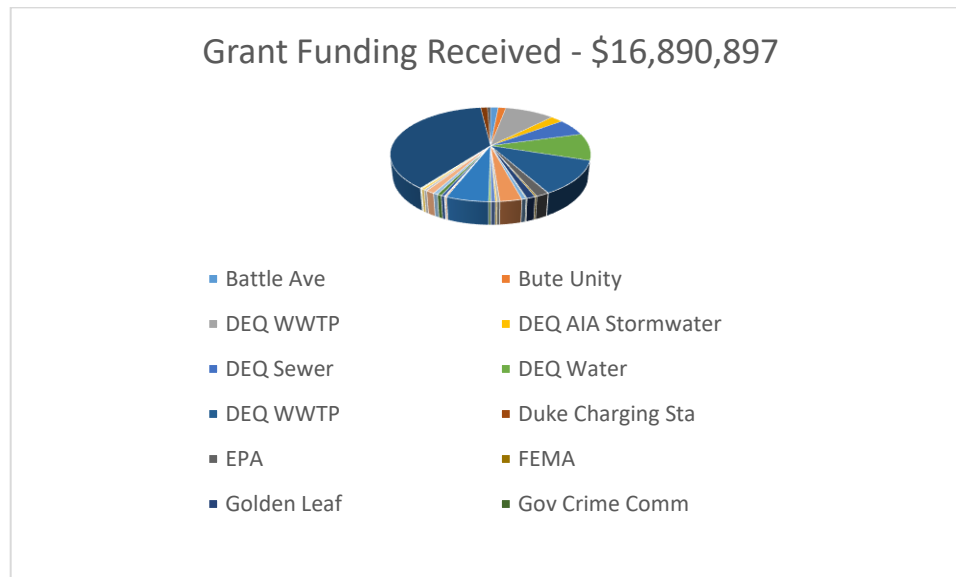
All three USDA loans total \$2,843,000 and the annual payment for FY 2025-26 is \$88,325. By State Statute (NC GS 159-55) a municipality's General Fund debt shall not exceed eight percent (8%) of the assessed value of property. The Town's General Fund debt percentage remains less than 1% of the assessed value of property subject to taxation. Warrenton's maximum debt load for the General Fund is approximately \$9,200,000 while current debt stands at \$366,615. 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 \$2,998,843. 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. Two police vehicles rotated off the outstanding loan list in FY 2024-25 as did two Public Works trucks. The parking lot loan began in the current FY and the annual payment equals \$8,121.

## **Grants and Legislative Appropriations**

The Town remains committed to pursuing grant funding to help offset budget expenditures wherever possible. Ongoing applications to the North Carolina Department of Environmental Quality (NC DEQ), along with continued advocacy for appropriations from State and Federal legislators, are essential to addressing Warrenton's critical needs in water, sewer, and wastewater infrastructure, as well as supporting General Fund priorities.

However, due to significant price increases in infrastructure materials, Golden Leaf and DEQ Water/Sewer grants have been adjusted to stay within their respective budgets. Although original grant applications accounted for anticipated price increases, the escalating costs have necessitated a reduction in the scope of work to ensure the projects remain financially viable.





## Economic Development

Continued investment in critical infrastructure — such as downtown parking, water, sewer, and wastewater systems — along with proactive planning for residential subdivisions, is beginning to yield tangible results, particularly in the form of increased interest in residential development. Recent tax revaluation data shows that property values within the Town limits have risen at a higher rate than those in surrounding areas — a clear sign of Warrenton’s growing appeal. The Dameron Building will soon bring 24 new apartments to market, along with four new retail spaces, one of which is already secured by a new business.

Expanding single-family housing and attracting residential developers remain top priorities. At the same time, our focus on entrepreneurship as a driver of economic development is showing promise. A recent grant award will help fast-track the launch of small businesses, further enhancing local economic vitality.

## Conclusion

I am pleased to present my twelfth proposed budget as Town Administrator. I would like to extend my sincere thanks to the staff for their assiduous support and invaluable contributions throughout the process. This budget reflects the priorities of both the Board of Commissioners and the citizens of Warrenton. While it includes a significant tax increase, it also demonstrates fiscal responsibility by minimizing expenses through holding the line in employee benefit costs, generating new revenue from cellular site rentals, and avoiding unnecessary new expenditures. I remain sanguine regarding Warrenton’s future. Our continued focus on attracting new businesses, forging strategic partnerships, and aggressively pursuing grant opportunities will strengthen our long-term financial outlook. These efforts will help drive organic growth, ultimately increasing sales tax revenue, ad valorem taxes, and utility collections.

Respectfully submitted,

Robert Davie -- Town Administrator and Budget Officer

## **WATER/SEWER DEPARTMENT RATES**

### **Water Rates (monthly)**

In-town User fee	\$32.00
In-town use rate per 1000 gallons	\$9.49
Out-of-town User fee	\$48.15
Out-of-town use rate per 1000 gallons	\$13.24

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

In-town	\$7.49
Out-of-town	\$9.49

### **Sewer Rates (monthly)**

In-town User fee	\$18.50
In-town use rate per 1000 gallons	\$13.41
Out-of-town User fee	\$42.56
Out-of-town use rate per 1000 gallons	\$18.06

## WATER/SEWER DEPARTMENT RATES

C0: Office occupancy fee water/sewer (4 addtl occupants intown)	\$64.00
C1: Office occupancy fee water/sewer (3 addtl occupants intown)	\$48.00
C2: Office occupancy fee water/sewer (2 addtl occupants intown)	\$32.00
C3: Residential occupancy fee water/sewer (8 units – apt bldg intown)	\$404.00
C4: Office occupancy fee water/sewer (1 addtl occupant intown)	\$16.00
C5: Occupancy fee water/sewer (36 units – apt bldg intown)	\$1,818.00
C6: Occupancy fee water/sewer (32 units – apt bldg intown)	\$1,616.00
<del>C7: 2" Waterline to boiler that also supplies office toilets</del>	<del>\$40.00</del>
C8: Water & sewer availability to small office behind house (consumption measured by house meter)	\$16.00
C9: Occupancy fee water/sewer (26 units – apt/office bldg intown)	\$1313.00
C10 Office occupancy fee water/sewer (5 addtl occupants intown, plus resid.)	\$80.00
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  
Re-set fee: \$250.00 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	\$100.00
No fault meter test (during business hours only)	\$30.00
Penalty for stealing water (plus court costs)	\$500.00
Bad check fee	\$35.00
Late payment fee	\$25.00

## WATER/SEWER DEPARTMENT TAP FEES

### Water Taps:

¾ " water tap	\$1900
1" water tap	\$2200
1" water tap w/2-3/4" branch metered services	\$2800
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: \$36.50

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 \$36.00 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 Fees:

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

### Subdivision Fees:

Concept Plan	\$400
Preliminary Plan	\$400
Revised Preliminary Plan	\$400
Major Final Plat	\$200
Minor Final Plat	\$200
Special Purpose	\$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

## **FIRE SUPPRESSION FEES**

In Town - \$.30 per 1,000 sq ft (\$3 minimum)

Out of Town - \$.60 per 1,000 sq ft (\$6 minimum)

Current Rate Codes in Use:

F1 - Fire Sprinkler 60,000 ft<sup>2</sup> - \$36.00

F2 - Fire Sprinkler 170,000 ft<sup>2</sup> - \$102.00

F3 - Fire Sprinkler 32,000 ft<sup>2</sup> - \$9.60

F4 - Fire Sprinkler 52,000 ft<sup>2</sup> - \$31.20

F5 - Fire Sprinkler 14,000 ft<sup>2</sup> - \$4.20

F6 – Fire Sprinkler 25,000 ft<sup>2</sup> - \$7.50

## 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, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this Town:

**GENERAL FUND APPROPRIATIONS**

General Government \$512,329  
Public Safety \$707,853  
Sanitation \$132,084  
Streets \$176,115  
Lights Signs \$40,535  
Fire/Code Enforcement \$93,928  
Powell Bill \$15,100  
Transfers Out \$11,438  
**TOTAL \$1,689,382**

Section 2: It is estimated that the following revenue will be available in the General Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

**GENERAL FUND REVENUE**

Current Year's Property Taxes \$620,784  
Motor Vehicle Taxes \$41,054  
Penalties and interest on real property taxes \$2200  
Powell Bill Funds \$33,916  
Franchise Taxes \$88,600  
Local Option Sales Tax \$377,000  
Transfer from Water and Sewer Fund \$122,255  
Transfer from Waste-Water Treatment Fund \$64,057  
Rental Income from Antennae \$64,680  
Landfill Fees \$208,926  
Other Revenue \$65,910  
**TOTAL \$1,689,382**

Section 3: The following amounts are hereby appropriated expenses in the Frontier Warren Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore approved for the Town:

Rent Paid by Town \$34,500  
Utilities/Insurance \$5,900  
Maintenance \$2,800  
Miscellaneous Expenses \$638  
State Economic Development Grant \$8,000  
**TOTAL \$51,838**

## 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, 2025, and ending June 30, 2026:

Rent \$41,850  
Transfer from GF \$1,988  
State Economic Development Grant \$8,000  
**TOTAL \$51,838**

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, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore approved for the Town:

Water Purchases \$250,000  
Water Operations \$424,902  
Water Loan Principal, Interest and Reserve \$50,469  
Water Transfer to General Fund \$59,399  
Sewer Service Purchases \$434,416  
Sewer Operations \$404,992  
Sewer Loan Principal, Interest and Reserve \$76,163  
Sewer Transfer to General Fund \$59,399  
Loan Reserve \$9,560  
**TOTAL \$1,769,300**

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, 2025, and ending June 30, 2026:

Water Sales \$911,133  
Sewer Services \$717,364  
Additional Services \$80,493  
Fund Balance Appropriation \$60,310  
**TOTAL \$1,769,300**

Section 7: The following amounts are appropriated in the Wastewater Treatment Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Plant Maintenance and Repair \$120,000  
Sludge Removal \$72,000  
Transfer to General Fund \$64,003  
Treatment Services \$ 785,795  
**TOTAL \$1,041,798**

Section 8: It is estimated that the following revenues will be available in the Wastewater Treatment Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Septic Disposal Services \$49,980  
Warrenton Sewer Revenues \$434,416  
County Sewer Revenues \$316,092  
Norlina Sewer Revenues \$241,310  
**TOTAL \$1,041,798**

BUDGET MESSAGE – FY 2024-2025

Section 9: There is hereby levied a tax at the rate of sixty cents (\$0. 60) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2025, for the purpose of raising the revenue listed "Current Year's Property Taxes" in the General Fund in Section 2 of this ordinance.

This rate is based on a total valuation of property for the purposes of taxation of \$108,710,910 and an estimated rate of collection of 96.51%.

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 9th day of June 2025.

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Town of Warrenton Mayor

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Town of Warrenton Clerk

	LOAN PAYMENTS									
	Outstanding Loans	Original	Loan	Loan	Fiscal	Fiscal	Fiscal	Fiscal	Due	Last
		Principal	Total	Balance	2022-2023	2023-2024	2024-2025	2025-2026	Date	Payment
Loans	<b>Fund 37</b>									
USDA 2019	Two PD Cars & Cameras	\$33,800	\$37,982	\$10,380	\$5,426	\$5,426	\$5,426	\$5,426	20-Nov	2026
USDA 2023	Two PD Vehicles USDA	\$55,400		\$40,814		\$8,977	\$8,977	\$8,977	28-Mar	2031
Truist	Parking Lot	\$125,000	\$162,420	\$110,133		\$8,121	\$8,121	\$8,121	Feb/Aug	2033
USDA 2020	TH LOAN USDA	\$228,000		\$205,287	\$7,280	\$7,280	\$7,280	\$7,280	17-Dec	2060
		<b>\$442,200</b>		<b>\$366,615</b>				<b>\$29,804</b>		
	<b>Fund 38</b>									
Warren County	Phase I - WWTP Rehab	\$842,428	\$1,061,937	\$379,093	\$24,119	\$23,918	\$21,935	\$22,073	June	2033
NCDEQ 2013	Sewer Ph. 1 rehab 2013	\$275,000	\$331,168	\$123,750	\$16,775	\$16,500	\$16,225	\$15,950	1-May	2033
USDA 2022	3 PW Trucks USDA #1	\$69,500	\$76,629	\$50,855		\$10,947	\$10,947	\$10,947	10-Jan	2030
	3 PW Trucks USDA #2	\$18,400	\$20,874	\$13,556		\$2,982	\$2,982	\$2,982	10-Jan	2030
USDA 2020	WS Bond USDA	\$2,615,000	\$3,254,591	\$2,215,781	\$82,260	\$81,653	\$81,045	\$81,438	1-Jun	2059
NCDEQ 2020	Unity/Bute Sewer	\$112,235	\$112,235	\$84,176	\$5,612	\$5,612	\$5,612	\$5,612	1-May	2040
NCDEQ 2020	Battle Ave	\$175,509	\$175,509	\$131,632	\$8,775	\$8,775	\$8,775	\$8,775	1-May	2040
		<b>\$4,108,072</b>		<b>\$2,998,843</b>				<b>\$147,777</b>		
	<b>Fund 39</b>									
NCDEQ 2020	Phase 2-WWTP Rehab	\$472,132	\$472,132	\$377,706	\$23,607	\$23,607	\$23,607	\$23,607	1-May	2041
								<b>\$23,607</b>		

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended	Approved
Fund: 34								
Type: R								
34-335-34	State Econ & Infra Dev Grant FW Rev	R	\$0.00	\$0.00	\$80,000.00	\$0.00	\$8,000.00	\$0.00
34-351-42	Rent Paid to Town Frontier Warren	R	\$31,000.00	\$36,318.80	\$48,540.00	\$37,380.00	\$41,850.00	\$0.00
34-381-03	Transfer in from GF	R	\$14,870.00	\$14,870.00	\$0.00	\$0.00	\$1,988.00	\$0.00
			\$45,870.00	\$51,188.80	\$128,540.00	\$37,380.00	\$51,838.00	\$0.00
Type: E								
34-405-20	Supplies	E	\$178.00	\$147.15	\$500.00	\$353.02	\$300.00	\$0.00
34-405-25	Lights/Heat/Security	E	\$3,000.00	\$2,383.99	\$3,000.00	\$2,381.08	\$3,000.00	\$0.00
34-405-25	Telephone/Internet	E	\$3,000.00	\$2,698.64	\$3,000.00	\$2,236.64	\$2,900.00	\$0.00
34-405-25	Bldg Maint/Clean Srvs	E	\$3,522.00	\$13,910.80	\$3,000.00	\$1,685.00	\$2,800.00	\$0.00
34-405-40	Liability Insurance	E	\$170.00	\$150.00	\$170.00	\$37.50	\$38.00	\$0.00
34-405-42	Rent Paid by Town	E	\$36,000.00	\$36,000.00	\$36,000.00	\$33,000.00	\$34,500.00	\$0.00
34-405-49	Miscellaneous	E	\$0.00	\$0.00	\$2,870.00	\$0.00	\$300.00	\$0.00
34-432-70	State Econ & Infra Dev Grant FW Exp	E	\$0.00	\$0.00	\$80,000.00	\$39,999.99	\$8,000.00	\$0.00
			\$45,870.00	\$55,290.58	\$128,540.00	\$79,693.23	\$51,838.00	\$0.00
			\$91,740.00	\$106,479.38	\$257,080.00	\$117,073.23	\$103,676.00	\$0.00
Fund: 37								
Type: R								
37-302-30	Ad Valorem Taxes - Current	R	\$456,502.00	\$427,948.30	\$482,907.00	\$471,195.94	\$620,784.00	\$0.00
37-302-30	Ad Valorem Taxes - Prior Year	R	\$4,000.00	\$5,361.09	\$5,000.00	\$5,287.59	\$5,000.00	\$0.00
37-302-30	Ad Valorem Taxes - all other prior ye	R	\$4,000.00	\$838.89	\$2,000.00	\$754.32	\$2,000.00	\$0.00
37-302-30	Ad Valorem Taxes - Penalties & Inter	R	\$4,000.00	\$2,576.93	\$2,200.00	\$1,444.55	\$2,200.00	\$0.00
37-307-31	Motor Vehicles - Current	R	\$43,259.00	\$51,400.62	\$54,180.00	\$32,815.37	\$41,054.00	\$0.00
37-320-32	Local Option Sales Tax Monthly	R	\$385,000.00	\$374,654.26	\$377,000.00	\$215,919.38	\$377,000.00	\$0.00
37-325-32	Utility Franchise Tax Quarterly	R	\$86,000.00	\$88,667.44	\$86,000.00	\$44,818.97	\$88,600.00	\$0.00
37-325-32	Beer & Wine Tax Annual	R	\$3,400.00	\$4,143.02	\$0.00	\$0.00	\$0.00	\$0.00
37-325-32	Refund of Gas Tax paid monthly	R	\$1,200.00	\$1,147.59	\$1,000.00	\$1,216.94	\$1,000.00	\$0.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended	Approved
37-325-33	Solid Waste Disposal Tax Qrly	R	\$600.00	\$675.21	\$600.00	\$480.46	\$600.00	\$0.00
37-335-33	Powell Bill	R	\$29,013.00	\$31,826.31	\$31,826.00	\$33,916.20	\$33,916.00	\$0.00
37-345-34	Historic District Comm Fees	R	\$0.00	\$175.00	\$0.00	\$75.00	\$200.00	\$0.00
37-345-34	Zone Board of Adj	R	\$1,800.00	\$3,525.00	\$3,000.00	\$900.00	\$1,800.00	\$0.00
37-345-34	Code Enforcement	R	\$2,750.00	\$3,155.00	\$3,000.00	\$4,100.00	\$3,500.00	\$0.00
37-351-35	Landfill Fees Residential	R	\$208,224.00	\$204,875.91	\$208,224.00	\$171,659.66	\$206,064.00	\$0.00
37-351-35	Cemetery Fees	R	\$700.00	\$0.00	\$0.00	\$0.00	\$700.00	\$0.00
37-351-35	Police Rpt Fees	R	\$55.00	\$45.00	\$50.00	\$10.00	\$50.00	\$0.00
37-351-35	Court Fees	R	\$200.00	\$269.89	\$250.00	\$65.29	\$200.00	\$0.00
37-351-36	Cell Tower Rent	R	\$32,340.00	\$26,777.77	\$32,340.00	\$26,950.00	\$64,680.00	\$0.00
37-351-36	Parking/Ordinance Collections PD	R	\$700.00	\$360.00	\$500.00	\$50.00	\$100.00	\$0.00
37-351-40	Debt Setoff Landfill	R	\$100.00	\$123.58	\$100.00	\$84.53	\$100.00	\$0.00
37-351-60	Debt Setoff Fire Inspection	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-365-00	Interest Income	R	\$50.00	\$6,528.92	\$50.00	\$59.50	\$60.00	\$0.00
37-365-00	NCCMT Debt Setoff Disbursement	R	\$0.00	\$0.00	\$0.00	\$2,676.34	\$500.00	\$0.00
37-365-34	HDC Debt Setoff	R	\$0.00	\$604.00	\$0.00	\$0.00	\$0.00	\$0.00
37-365-35	Revitalization Comm	R	\$11,285.00	\$11,285.00	\$17,000.00	\$17,955.00	\$10,000.00	\$0.00
37-365-35	Branded Merchandise for Sale	R	\$0.00	\$200.00	\$0.00	\$260.00	\$1,000.00	\$0.00
37-365-36	Surplus Property	R	\$6,832.82	\$6,832.06	\$4,000.00	\$2,575.00	\$0.00	\$0.00
37-365-37	WWTP 25% of GF Exp	R	\$60,675.00	\$60,310.53	\$61,428.00	\$46,809.55	\$64,057.00	\$0.00
37-365-37	WS 25% of GF Exp	R	\$107,630.00	\$109,829.46	\$110,354.00	\$92,528.30	\$122,255.00	\$0.00
37-365-40	Mis/Revenue/License Tags	R	\$2,000.00	(\$4,659.97)	\$0.00	\$290.00	\$100.00	\$0.00
37-365-41	Interest Investment NCCMT	R	\$20,000.00	\$28,933.08	\$28,000.00	\$20,290.15	\$24,000.00	\$0.00
37-395-39	Powell Bill Apropriated Fund Balance	R	\$0.00	\$0.00	\$13,608.00	\$0.00	\$0.00	\$0.00
37-395-39	Appropriated Fund Balance (Budget	R	\$94,236.36	\$0.00	\$47,712.00	\$0.00	\$0.00	\$0.00
			\$1,566,552.18	\$1,448,409.89	\$1,572,329.00	\$1,195,188.04	\$1,671,520.00	\$0.00
Type: E								

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended	Approved
37-401-01	Salary - Full Time	E	\$170,770.00	\$170,898.92	\$175,867.00	\$147,675.20	\$181,117.00	\$0.00
37-401-01	Salary - Adm Assistant	E	\$52,868.00	\$52,922.00	\$54,432.00	\$46,134.00	\$56,039.00	\$0.00
37-401-02	ER-FICA Taxes	E	\$13,064.00	\$13,070.62	\$13,454.00	\$11,290.46	\$13,856.00	\$0.00
37-401-02	ER-FICA Taxes - Adm Assistant	E	\$4,045.00	\$4,036.20	\$4,164.00	\$3,522.70	\$4,287.00	\$0.00
37-401-03	ER-Retirement - Orbit	E	\$44,057.00	\$44,139.79	\$47,096.00	\$39,633.94	\$49,257.00	\$0.00
37-401-04	ER-Health Insurance	E	\$38,375.00	\$36,702.11	\$30,405.00	\$27,812.12	\$35,000.00	\$0.00
37-401-05	ER-Life Insurance	E	\$576.00	\$576.00	\$576.00	\$528.00	\$570.00	\$0.00
37-401-06	ER-Workman's Comp	E	\$283.28	\$283.28	\$302.07	\$302.07	\$400.00	\$0.00
37-401-20	Travel Expense	E	\$250.00	\$191.82	\$681.00	\$680.24	\$2,000.00	\$0.00
37-401-20	Supplies	E	\$4,487.86	\$3,136.99	\$4,975.00	\$2,518.69	\$5,000.00	\$0.00
37-401-25	Light, Heat & Security	E	\$8,888.87	\$8,765.99	\$6,746.00	\$6,255.42	\$8,500.00	\$0.00
37-401-25	Telephone & Postage	E	\$4,515.00	\$2,898.75	\$4,000.00	\$2,501.52	\$4,000.00	\$0.00
37-401-25	Bldg. Maint/ Clean SVS	E	\$6,070.00	\$4,716.92	\$9,000.00	\$5,548.80	\$16,918.00	\$0.00
37-401-25	Bank Fees/ Petty Cash	E	\$3,750.00	\$3,610.00	\$3,750.00	\$3,000.00	\$3,750.00	\$0.00
37-401-29	Training	E	\$1,140.00	\$987.08	\$2,000.00	\$268.00	\$5,000.00	\$0.00
37-401-30	Computer Maint	E	\$4,815.00	\$4,212.31	\$4,800.00	\$3,375.55	\$9,000.00	\$0.00
37-401-30	Software Support	E	\$3,477.66	\$3,030.68	\$2,500.00	\$1,930.07	\$1,000.00	\$0.00
37-401-30	Software Purchase less than \$5,000	E	\$0.00	\$0.00	\$3,102.30	\$3,102.30	\$0.00	\$0.00
37-401-30	Website	E	\$1,600.00	\$812.50	\$800.00	\$412.50	\$800.00	\$0.00
37-401-30	Technology Upgrades	E	\$1,880.00	\$1,861.91	\$1,000.00	\$0.00	\$1,000.00	\$0.00
37-401-30	Awning 25% Fund	E	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00
37-401-30	Special Events	E	\$2,284.56	\$2,334.56	\$1,425.00	\$1,281.62	\$2,500.00	\$0.00
37-401-30	Advertising	E	\$2,270.00	\$1,710.00	\$2,270.00	\$134.10	\$2,270.00	\$0.00
37-401-31	Dues & Subscriptions	E	\$2,956.00	\$2,950.00	\$3,500.00	\$3,257.93	\$4,000.00	\$0.00
37-401-32	NC Sales/Use Tax Paid (No Tax)	E	\$951.27	\$951.27	\$1,326.00	\$1,324.31	\$2,000.00	\$0.00
37-401-40	Liability Insurance	E	\$7,000.00	\$6,462.59	\$7,500.00	\$5,598.58	\$7,800.00	\$0.00
37-401-40	County Tax Collection Svs	E	\$7,994.00	\$6,583.95	\$8,000.00	\$7,217.75	\$8,000.00	\$0.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended	Approved
37-401-40	Audit Expense	E	\$11,500.00	\$11,500.00	\$12,084.00	\$11,500.00	\$13,117.00	\$0.00
37-401-41	Election Cost	E	\$7,355.56	\$7,355.56	\$0.00	\$0.00	\$8,500.00	\$0.00
37-401-42	Attorney Fees	E	\$3,448.73	\$2,400.00	\$3,500.00	\$1,200.00	\$3,500.00	\$0.00
37-401-49	Sales & Uses Tax Expense	E	\$0.00	\$16,858.22	\$0.00	\$29,646.64	\$0.00	\$0.00
37-401-49	Capital Outlay below \$5000	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-401-49	Miscellaneous Expense	E	\$155.00	\$155.00	\$4,709.93	\$4,465.74	\$2,000.00	\$0.00
37-401-80	Truist Parking Lot Loan Principal	E	\$4,827.25	\$4,827.25	\$10,039.46	\$10,039.46	\$10,576.00	\$0.00
37-401-83	Truist Parking Lot Loan Interest	E	\$3,293.75	\$3,293.75	\$6,202.55	\$6,202.55	\$5,667.00	\$0.00
37-401-99	Contingency	E	\$684.15	\$0.00	\$3,040.69	\$0.00	\$5,000.00	\$0.00
37-402-01	Mayor Part Time Salary	E	\$1,500.00	\$1,500.00	\$1,500.00	\$1,250.00	\$1,500.00	\$0.00
37-402-02	ER - FICA TAXES	E	\$115.00	\$114.72	\$115.00	\$95.60	\$115.00	\$0.00
37-402-06	Workers Comp Mayor & Council	E	\$70.00	\$57.68	\$70.00	\$0.00	\$70.00	\$0.00
37-402-20	Travel Expense	E	\$0.00	\$0.00	\$300.00	\$83.20	\$300.00	\$0.00
37-402-29	Training	E	\$930.00	\$892.50	\$100.00	\$0.00	\$1,500.00	\$0.00
37-402-40	Commission offsite meetings	E	\$200.00	\$158.00	\$200.00	\$0.00	\$200.00	\$0.00
37-405-34	Zoning/Ordinances	E	\$200.00	\$0.00	\$20,200.00	\$10,000.00	\$7,500.00	\$0.00
37-405-40	Branded Clothing Sales	E	\$500.00	\$0.00	\$500.00	\$500.00	\$1,000.00	\$0.00
37-405-42	Quilters Lane	E	\$2,453.22	\$2,449.44	\$500.00	\$88.43	\$500.00	\$0.00
37-405-43	Historic District Comm	E	\$220.00	\$0.00	\$220.00	\$0.00	\$220.00	\$0.00
37-405-44	Run Warrenton 5K	E	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-405-45	Revitalization Comm	E	\$10,440.40	\$6,874.81	\$17,000.00	\$16,125.17	\$10,000.00	\$0.00
37-405-47	Small Town Maint St	E	\$2,500.00	\$1,706.69	\$2,500.00	\$1,481.63	\$1,500.00	\$0.00
37-405-89	Budgeted Increase to Fund Balance	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-501-01	SALARY FULL TIME	E	\$172,395.75	\$158,742.25	\$175,828.61	\$120,385.08	\$310,944.00	\$0.00
37-501-01	Salary - Part Time	E	\$105,000.00	\$102,647.42	\$49,400.00	\$53,430.00	\$0.00	\$0.00
37-501-01	Salary-LEO Separation Allowance	E	\$0.00	\$0.00	\$14,396.00	\$10,859.40	\$15,000.00	\$0.00
37-501-01	Salary - Admin Assistant	E	\$37,100.00	\$37,306.00	\$42,566.00	\$36,102.00	\$43,827.00	\$0.00



GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended	Approved
37-501-01	Salary - Over-Time	E	\$17,000.00	\$15,360.63	\$10,000.00	\$5,527.24	\$10,000.00	\$0.00
37-501-02	ER-FICA Taxes	E	\$24,438.00	\$23,910.84	\$24,200.00	\$17,638.79	\$26,431.00	\$0.00
37-501-03	ER - Retirement Orbit	E	\$52,203.00	\$44,323.27	\$68,792.00	\$28,205.20	\$78,982.00	\$0.00
37-501-03	ER - 401K 5%	E	\$13,618.00	\$8,690.47	\$13,688.00	\$6,294.12	\$15,084.00	\$0.00
37-501-04	ER - Health Insurance	E	\$41,120.00	\$21,085.54	\$50,712.00	\$17,360.60	\$55,982.00	\$0.00
37-501-05	ER - Life Insurance	E	\$1,010.00	\$675.79	\$1,010.00	\$544.00	\$1,152.00	\$0.00
37-501-06	ER - Workman's Comp	E	\$6,420.00	\$4,736.63	\$5,520.00	\$5,517.81	\$4,500.00	\$0.00
37-501-20	Travel Expense	E	\$994.00	\$490.31	\$1,000.00	\$111.06	\$1,500.00	\$0.00
37-501-20	Supplies	E	\$5,406.00	\$4,967.47	\$5,250.00	\$4,564.43	\$5,000.00	\$0.00
37-501-20	Uniforms	E	\$5,000.00	\$2,395.47	\$5,000.00	\$4,396.11	\$5,000.00	\$0.00
37-501-20	Equipment & Material	E	\$7,200.00	\$6,911.93	\$4,000.00	\$3,444.59	\$4,000.00	\$0.00
37-501-20	Ammunition	E	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
37-501-25	Light, Heat & Security	E	\$9,500.00	\$6,929.58	\$8,050.00	\$6,892.80	\$9,000.00	\$0.00
37-501-25	Telephone & Postage	E	\$9,237.00	\$7,498.45	\$8,110.00	\$6,287.28	\$8,000.00	\$0.00
37-501-25	Fuel	E	\$23,000.00	\$21,864.35	\$20,000.00	\$8,430.62	\$15,000.00	\$0.00
37-501-25	Bldg Maint/Clean Svs	E	\$6,320.00	\$4,860.91	\$6,344.00	\$4,385.37	\$6,000.00	\$0.00
37-501-29	Training	E	\$2,000.00	\$891.56	\$2,000.00	\$607.10	\$2,000.00	\$0.00
37-501-30	Computer Maint	E	\$5,990.00	\$4,863.81	\$9,951.00	\$4,820.70	\$8,000.00	\$0.00
37-501-30	Software Support	E	\$8,553.00	\$7,374.26	\$10,459.00	\$6,362.55	\$6,000.00	\$0.00
37-501-30	Technology Upgrades	E	\$5,000.00	\$4,650.20	\$3,000.00	\$2,664.99	\$3,000.00	\$0.00
37-501-31	Freight Charges	E	\$500.00	\$233.99	\$0.00	\$0.00	\$250.00	\$0.00
37-501-35	Maint & Repair Equip	E	\$7,680.00	\$6,642.55	\$4,000.00	\$617.24	\$4,000.00	\$0.00
37-501-37	2019 Dodge Car 100	E	\$3,000.00	\$1,773.63	\$1,500.00	\$357.53	\$1,500.00	\$0.00
37-501-37	2017 Dodge Car 200	E	\$4,350.00	\$3,680.09	\$1,500.00	\$1,484.47	\$1,500.00	\$0.00
37-501-37	2016 Dodge Car 300	E	\$1,500.00	\$989.75	\$1,500.00	\$750.99	\$1,500.00	\$0.00
37-501-37	2017 Dodge Car 400	E	\$5,500.00	\$4,779.28	\$1,500.00	\$840.47	\$1,500.00	\$0.00
37-501-37	2019 Dodge Car 700	E	\$7,075.00	\$5,429.95	\$1,500.00	\$829.16	\$1,500.00	\$0.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended	Approved
37-501-37	2023 Dodge Car 125	E	\$1,500.00	\$477.33	\$1,500.00	\$640.42	\$1,500.00	\$0.00
37-501-37	2023 Dodge Car 225	E	\$4,479.25	\$3,295.73	\$1,500.00	\$13.60	\$1,500.00	\$0.00
37-501-40	Liability Insurance	E	\$18,000.00	\$12,523.30	\$19,345.60	\$13,631.05	\$23,797.00	\$0.00
37-501-41	Medical	E	\$1,000.00	\$110.00	\$3,000.00	\$1,195.00	\$3,000.00	\$0.00
37-501-42	Attorney Fees	E	\$0.00	\$0.00	\$15,000.00	\$3,435.00	\$12,500.00	\$0.00
37-501-43	COP Program	E	\$1,500.00	\$277.89	\$2,665.79	\$2,665.79	\$3,000.00	\$0.00
37-501-49	Miscellaneous	E	\$2,922.82	\$2,574.40	\$800.00	\$776.30	\$1,000.00	\$0.00
37-501-80	Police 2019 Cars Loan Principal (USD	E	\$4,822.00	\$4,821.02	\$4,965.00	\$4,964.39	\$5,268.00	\$0.00
37-501-80	Police 2023 Cars Loan Principle (USD	E	\$7,177.00	\$7,176.50	\$7,410.00	\$7,409.74	\$7,651.00	\$0.00
37-501-83	Police 2019 Cars Loan Interest (UDSA	E	\$605.00	\$604.98	\$462.00	\$461.61	\$158.00	\$0.00
37-501-83	Police 2023 Cars Loan Interest (USDA	E	\$1,801.00	\$1,800.50	\$1,568.00	\$1,567.26	\$1,327.00	\$0.00
37-601-01	Salary - Part Time Code Enforcement	E	\$2,682.00	\$2,648.89	\$2,682.00	\$2,467.80	\$2,682.00	\$0.00
37-601-02	ER-FICA Taxes	E	\$230.00	\$202.60	\$230.00	\$188.84	\$230.00	\$0.00
37-601-06	Workers Comp	E	\$660.00	\$620.56	\$660.00	\$617.19	\$660.00	\$0.00
37-601-25	Fuel/Truck Expense/Insurance	E	\$456.00	\$456.00	\$456.00	\$0.00	\$456.00	\$0.00
37-601-35	Vehicle Maintenance	E	\$200.00	\$0.00	\$200.00	\$0.00	\$200.00	\$0.00
37-601-43	Contract Srvs Fire Protection	E	\$70,000.00	\$69,999.96	\$87,600.00	\$73,000.00	\$87,600.00	\$0.00
37-601-47	Donation to Town Fire	E	\$1,546.65	\$1,546.30	\$1,550.00	\$0.00	\$1,550.00	\$0.00
37-601-47	Code Enforcement Exp	E	\$550.35	\$544.00	\$550.00	\$0.00	\$550.00	\$0.00
37-651-33	Christmas Lights/Santa House	E	\$2,257.00	\$2,255.18	\$1,747.00	\$1,747.00	\$1,750.00	\$0.00
37-651-33	Haley Haywood Park	E	\$258.00	\$156.00	\$768.00	\$0.00	\$785.00	\$0.00
37-651-33	Signs below \$5,000	E	\$650.00	\$650.00	\$2,000.00	\$516.02	\$2,000.00	\$0.00
37-651-33	Street Beautification - Below \$5,000	E	\$4,778.00	\$4,612.43	\$4,000.00	\$2,339.21	\$4,000.00	\$0.00
37-651-33	Street Lighting Electric Bill	E	\$28,807.00	\$28,683.82	\$30,500.00	\$26,011.37	\$32,000.00	\$0.00
37-651-50	Capital Outlay \$5000 and over	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-701-01	Salary - Full Time	E	\$57,445.00	\$58,585.09	\$61,826.00	\$55,238.95	\$86,007.00	\$0.00
37-701-01	Salary - Part Time	E	\$17,161.00	\$16,400.22	\$19,140.00	\$14,447.04	\$0.00	\$0.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended	Approved
37-701-01	Over-Time	E	\$1,338.00	\$532.61	\$1,366.00	\$400.90	\$1,482.00	\$0.00
37-701-02	ER-FICA Taxes	E	\$5,964.00	\$5,761.54	\$6,299.00	\$5,348.72	\$6,693.00	\$0.00
37-701-03	ER - Retirement - Orbit	E	\$14,858.00	\$14,507.08	\$16,840.00	\$11,682.76	\$18,171.00	\$0.00
37-701-04	ER-Health Insurance	E	\$21,680.00	\$20,791.05	\$17,626.00	\$13,557.60	\$24,036.00	\$0.00
37-701-05	ER-Life Insurance	E	\$468.00	\$468.00	\$468.00	\$289.60	\$391.00	\$0.00
37-701-06	ER-Workman's Comp	E	\$1,761.51	\$1,761.51	\$1,602.00	\$1,399.22	\$1,400.00	\$0.00
37-701-09	Salary Reimbursement COVID	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-701-20	Supplies	E	\$4,904.49	\$4,786.86	\$5,083.00	\$5,083.00	\$5,500.00	\$0.00
37-701-20	Uniforms	E	\$4,212.00	\$3,353.62	\$3,900.00	\$3,029.44	\$3,400.00	\$0.00
37-701-25	Telephone & Postage	E	\$925.00	\$692.55	\$925.00	\$576.57	\$540.00	\$0.00
37-701-25	Fuel	E	\$12,043.00	\$10,070.60	\$13,000.00	\$6,796.41	\$10,000.00	\$0.00
37-701-25	Street Maintenance	E	\$0.00	\$0.00	\$2,089.00	\$1,729.99	\$0.00	\$0.00
37-701-31	Tree Removal	E	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$1,200.00	\$0.00
37-701-35	Maint & Repair Equip	E	\$12,128.00	\$12,127.33	\$13,233.00	\$13,232.73	\$14,000.00	\$0.00
37-701-35	Vehicle Maintenance	E	\$7,140.00	\$7,139.58	\$5,548.00	\$5,363.72	\$5,000.00	\$0.00
37-701-40	Liability Insurance	E	\$6,899.00	\$6,898.61	\$8,517.00	\$6,213.72	\$9,795.00	\$0.00
37-701-43	Street Debris Disposal	E	\$1,152.00	\$1,000.00	\$4,894.00	\$4,894.00	\$4,500.00	\$0.00
37-701-49	Capital Outlay below \$5,000	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-701-50	Capital Outlay over \$5000	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-701-80	LGFCU Street Truck & Trailer Loan Pri	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-701-83	LGFCU Street Truck & Trailer Loan In	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-701-89	Mowing	E	(\$16,000.00)	(\$15,996.00)	(\$16,000.00)	(\$14,663.00)	(\$16,000.00)	\$0.00
37-701-99	Contingency	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-710-36	Maint & Repair POWELL BILL	E	\$15,913.00	\$2,715.86	\$4,425.00	\$4,425.00	\$15,000.00	\$0.00
37-710-40	Audit Expense POWELL BILL	E	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00
37-710-80	UN USED NUMBER-CAN BE RENAME	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-801-01	Salary - Full Time Sanitation	E	\$48,988.00	\$51,204.28	\$54,337.00	\$40,442.16	\$58,089.00	\$0.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended	Approved
37-801-01	Salary - Part Time Sanitation	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-801-01	Salary - Over Time Sanitation	E	\$380.00	\$365.90	\$734.00	\$318.19	\$770.00	\$0.00
37-801-02	ER - FICA Sanitation	E	\$3,954.00	\$3,859.35	\$4,213.00	\$3,080.55	\$4,503.00	\$0.00
37-801-03	ER - Retirement - Orbit Sanitation	E	\$10,185.00	\$10,111.11	\$11,262.00	\$5,647.95	\$12,225.00	\$0.00
37-801-04	ER - Health Insurance	E	\$17,048.00	\$16,037.49	\$13,808.00	\$9,346.77	\$15,273.00	\$0.00
37-801-05	ER - Life Insurance	E	\$260.00	\$259.20	\$259.00	\$194.40	\$251.00	\$0.00
37-801-06	Workman's Compensation	E	\$4,415.00	\$4,414.84	\$3,682.00	\$3,664.92	\$3,665.00	\$0.00
37-801-09	Salary Reimbursement COVID	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-801-20	Supplies	E	\$1,000.00	\$741.99	\$568.00	\$544.76	\$1,000.00	\$0.00
37-801-20	Uniforms	E	\$2,808.00	\$2,179.26	\$2,912.00	\$1,336.66	\$1,976.00	\$0.00
37-801-25	Telephone & Postage	E	\$720.00	\$368.88	\$500.00	\$309.72	\$500.00	\$0.00
37-801-25	Fuel	E	\$3,645.00	\$2,839.73	\$3,978.00	\$2,072.97	\$4,000.00	\$0.00
37-801-35	Landfill Fees	E	\$20,250.00	\$18,797.52	\$20,250.00	\$15,335.43	\$20,250.00	\$0.00
37-801-35	Vehicle Maintenance	E	\$1,000.00	\$680.09	\$1,755.00	\$1,754.22	\$1,000.00	\$0.00
37-801-40	Liability Insurance	E	\$4,368.00	\$4,367.30	\$4,974.00	\$3,671.21	\$5,720.00	\$0.00
37-801-50	Capital Outlay \$5000 and over	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-901-03	Transfer out to Capital Project Parkin	E	\$55,324.00	\$55,324.00	\$0.00	\$0.00	\$0.00	\$0.00
37-901-03	Transfer Out to Frontier Warren	E	\$14,870.00	\$14,870.00	\$0.00	\$0.00	\$1,988.00	\$0.00
37-901-03	Transfer Out to WS for USDA Loan	E	\$7,281.00	\$7,281.00	\$7,281.00	\$7,281.00	\$7,281.00	\$0.00
37-901-88	Transfer Out to USDA Loan Reserve	E	\$2,781.00	\$0.00	\$2,647.00	\$0.00	\$2,169.00	\$0.00
			\$1,558,622.38	\$1,446,531.68	\$1,522,830.00	\$1,155,890.86	\$1,671,520.00	\$0.00
			\$3,125,174.56	\$2,894,941.57	\$3,095,159.00	\$2,351,078.90	\$3,343,040.00	\$0.00
Fund: 38								
Type: R								
38-320-32	Annual Refund of Sales Tax the Town	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
38-350-01	DAILY DIFFERENCE Do Not Use	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
38-351-40	Water Sales	R	\$849,438.00	\$772,980.18	\$821,313.00	\$643,109.80	\$911,133.00	\$0.00
38-351-40	Debt Setoff WATER	R	\$224.00	\$1,161.21	\$224.00	\$377.02	\$53.00	\$0.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended	Approved
38-351-40	Sewer Services	R	\$632,186.00	\$562,392.01	\$695,580.00	\$517,294.46	\$717,364.00	\$0.00
38-351-40	Debt Setoff SEWER	R	\$196.00	\$1,247.84	\$196.00	\$102.14	\$42.00	\$0.00
38-351-40	Town Taps/Connection Fee	R	\$18,000.00	\$36,514.93	\$32,711.00	\$24,955.60	\$22,000.00	\$0.00
38-351-41	Dis/Reconnection Fee	R	\$9,122.00	\$7,255.64	\$9,468.00	\$7,859.02	\$9,960.00	\$0.00
38-351-41	Fire Sprinkler	R	\$2,176.00	\$2,336.88	\$2,337.00	\$2,138.46	\$2,620.00	\$0.00
38-351-41	Late Fees/Penalty/Cut Off	R	\$21,850.00	\$21,659.24	\$22,742.00	\$17,536.63	\$20,972.00	\$0.00
38-351-41	Returned Check Fee	R	\$825.00	\$750.00	\$900.00	\$630.00	\$987.00	\$0.00
38-351-42	Debt Setoff Late Fees/Penalty/Cut Off	R	\$91.00	\$476.85	\$200.00	\$99.72	\$25.00	\$0.00
38-365-41	Interest/investment Income NCCMT	R	\$8,184.00	\$14,455.07	\$14,324.00	\$10,138.46	\$13,628.00	\$0.00
38-365-42	Account Activation Fee	R	\$2,813.00	\$2,375.00	\$2,513.00	\$2,600.00	\$2,925.00	\$0.00
38-381-03	Transfer In From GF	R	\$7,281.00	\$7,281.00	\$7,281.00	\$7,281.00	\$7,281.00	\$0.00
38-395-39	Apropriated Fund Balance (Budget O	R	\$18,094.00	\$0.00	\$206,929.00	\$0.00	\$54,835.00	\$0.00
			\$1,570,480.00	\$1,430,885.85	\$1,816,718.00	\$1,234,122.31	\$1,763,825.00	\$0.00
Type: E								
38-851-01	Salary Full Time	E	\$106,974.00	\$119,674.13	\$110,766.00	\$96,305.24	\$124,185.00	\$0.00
38-851-01	Salary - Part Time	E	\$12,979.00	\$13,316.57	\$18,125.00	\$14,002.39	\$12,876.00	\$0.00
38-851-01	Salary Over-Time	E	\$4,120.00	\$4,119.39	\$7,754.00	\$5,416.35	\$7,987.00	\$0.00
38-851-02	ER-FICA Taxes	E	\$9,126.00	\$9,642.28	\$10,453.00	\$8,526.57	\$11,096.00	\$0.00
38-851-03	ER - Retirement Orbit	E	\$16,953.00	\$18,528.16	\$21,886.00	\$17,934.31	\$25,633.00	\$0.00
38-851-04	ER - Health Insurance WATER	E	\$24,215.02	\$23,966.89	\$20,220.00	\$16,820.03	\$24,997.00	\$0.00
38-851-05	ER - Life Insurance	E	\$500.00	\$394.23	\$500.00	\$347.84	\$382.00	\$0.00
38-851-06	ER - Workman's Comp	E	\$1,163.00	\$1,111.85	\$1,112.00	\$825.36	\$1,112.00	\$0.00
38-851-20	Travel Expense	E	\$44.54	\$0.00	\$215.00	\$0.00	\$215.00	\$0.00
38-851-20	Supplies	E	\$35,088.44	\$34,737.52	\$34,119.00	\$23,750.02	\$35,000.00	\$0.00
38-851-20	Uniforms	E	\$2,496.00	\$2,222.19	\$2,600.00	\$2,173.88	\$3,120.00	\$0.00
38-851-25	Light & Heat & Security	E	\$6,090.00	\$4,790.11	\$6,090.00	\$4,565.04	\$6,090.00	\$0.00
38-851-25	Telephone & Postage	E	\$9,819.00	\$9,427.41	\$10,222.00	\$7,912.28	\$10,896.00	\$0.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended	Approved
38-851-25	Fuel	E	\$10,300.00	\$7,264.49	\$10,064.00	\$6,501.08	\$10,000.00	\$0.00
38-851-25	Bldg. Maint/Clean Svs	E	\$2,530.00	\$2,266.04	\$3,117.00	\$2,192.77	\$5,113.00	\$0.00
38-851-26	Electric Tank/Pumps	E	\$3,198.00	\$2,699.48	\$3,401.00	\$2,128.94	\$3,401.00	\$0.00
38-851-29	Training	E	\$562.50	\$481.25	\$0.00	\$0.00	\$0.00	\$0.00
38-851-29	Continuing Education	E	\$808.00	\$388.56	\$1,300.00	\$362.50	\$1,300.00	\$0.00
38-851-30	Computer Maintenance	E	\$4,001.94	\$3,525.44	\$3,500.00	\$2,614.61	\$5,124.00	\$0.00
38-851-30	Software Support	E	\$9,000.00	\$7,752.03	\$9,000.00	\$8,618.81	\$9,300.00	\$0.00
38-851-30	Technology Upgrades	E	\$1,790.00	\$1,789.45	\$196.00	\$12.50	\$2,250.00	\$0.00
38-851-30	Advertising	E	\$0.00	\$0.00	\$140.00	\$0.00	\$265.00	\$0.00
38-851-31	Dues & Subscriptions	E	\$450.00	\$426.84	\$501.00	\$475.22	\$880.00	\$0.00
38-851-31	State Permits	E	\$1,270.00	\$1,270.00	\$1,270.00	\$1,270.00	\$1,270.00	\$0.00
38-851-34	Water Tank Contract	E	\$19,816.00	\$19,731.97	\$20,567.00	\$19,566.56	\$20,500.00	\$0.00
38-851-34	Lab Analysis	E	\$2,210.00	\$2,425.00	\$2,210.00	\$1,100.00	\$1,200.00	\$0.00
38-851-35	Maint. & Repair Equip	E	\$2,218.59	\$2,218.46	\$3,944.00	\$3,693.22	\$4,000.00	\$0.00
38-851-35	Vehicle Maintenance	E	\$1,428.00	\$1,426.24	\$3,750.00	\$2,624.85	\$3,750.00	\$0.00
38-851-40	Town Liability Insurance	E	\$10,659.00	\$10,658.30	\$11,524.00	\$8,480.87	\$13,253.00	\$0.00
38-851-40	Audit Expense	E	\$5,750.00	\$5,750.00	\$5,750.00	\$5,750.00	\$6,559.00	\$0.00
38-851-40	Town Tap Expense	E	\$0.00	\$0.00	\$6,865.00	\$6,865.00	\$0.00	\$0.00
38-851-43	WS grant expense	E	\$0.00	\$0.00	\$0.00	\$0.00	\$31,292.00	\$0.00
38-851-44	External Contract	E	\$26,817.00	\$26,816.83	\$15,005.00	\$15,004.18	\$15,000.00	\$0.00
38-851-45	Water Purchase	E	\$230,000.00	\$227,092.29	\$230,000.00	\$173,362.69	\$250,000.00	\$0.00
38-851-50	Capital Outlay \$5000 and Above	E	\$5,685.47	\$0.00	\$64,058.00	\$64,058.00	\$0.00	\$0.00
38-851-80	USDA Public Works Trucks - Princ Wa	E	\$8,534.00	\$0.00	\$8,623.00	\$8,772.85	\$6,109.00	\$0.00
38-851-80	USDA Town Hall/WS Loan Principal	E	\$29,272.00	\$0.00	\$29,300.00	\$2,300.00	\$29,858.00	\$0.00
38-851-83	USDA Town Hall/WS Loan Interest	E	\$15,196.00	\$15,156.56	\$14,863.00	\$1,340.50	\$14,502.00	\$0.00
38-851-83	USDA Public Works Trucks - Int Wate	E	\$1,349.00	\$1,348.39	\$1,109.00	\$1,108.62	\$856.00	\$0.00
38-851-89	Grass Cutting Expense	E	\$16,000.00	\$15,996.00	\$16,000.00	\$14,663.00	\$16,000.00	\$0.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended	Approved
38-851-89	WS 25% of GF Expense	E	\$53,815.00	\$54,914.72	\$55,177.00	\$46,264.13	\$59,399.00	\$0.00
38-851-99	Contingency	E	\$77.50	\$0.00	\$0.00	\$0.00	\$10,000.00	\$0.00
38-852-01	Salary - Full Time	E	\$107,834.00	\$119,759.67	\$110,766.00	\$95,885.29	\$124,185.00	\$0.00
38-852-01	Salary - Part Time	E	\$13,037.00	\$13,316.09	\$18,125.00	\$13,839.26	\$12,876.00	\$0.00
38-852-01	Salary - Over Time Sewer	E	\$6,024.00	\$5,811.86	\$7,254.00	\$5,557.46	\$7,987.00	\$0.00
38-852-02	ER - FICA Sewer	E	\$9,756.00	\$10,171.99	\$10,453.00	\$8,779.66	\$11,096.00	\$0.00
38-852-03	ER-Retirement Orbit	E	\$17,388.00	\$18,805.34	\$21,886.00	\$17,797.55	\$25,633.00	\$0.00
38-852-04	ER-Health Insurance SEWER	E	\$24,150.06	\$24,021.07	\$20,220.00	\$16,847.91	\$24,997.00	\$0.00
38-852-05	ER-Life Insurance	E	\$500.00	\$382.71	\$500.00	\$347.84	\$382.00	\$0.00
38-852-06	ER-Workman's Comp	E	\$1,163.00	\$1,111.84	\$826.00	\$825.35	\$1,112.00	\$0.00
38-852-20	Travel Expense	E	\$209.26	\$0.00	\$3.00	\$0.00	\$215.00	\$0.00
38-852-20	Supplies	E	\$21,152.62	\$5,765.96	\$27,798.00	\$26,492.21	\$28,000.00	\$0.00
38-852-20	Uniforms	E	\$2,496.00	\$2,221.94	\$2,600.00	\$2,173.77	\$3,120.00	\$0.00
38-852-25	Light & Heat & Security	E	\$6,028.00	\$5,300.62	\$7,000.00	\$4,504.62	\$7,000.00	\$0.00
38-852-25	Telephone & Postage	E	\$10,047.00	\$9,582.28	\$11,011.00	\$8,719.62	\$11,312.00	\$0.00
38-852-25	Fuel	E	\$10,001.00	\$7,308.74	\$10,275.00	\$6,475.52	\$10,000.00	\$0.00
38-852-25	Bldg. Maint/Clean Svs	E	\$2,530.00	\$2,266.04	\$3,117.00	\$2,192.77	\$5,113.00	\$0.00
38-852-26	Electric Tank/Pumps	E	\$10,722.00	\$10,594.85	\$12,000.00	\$9,670.78	\$12,000.00	\$0.00
38-852-29	Training	E	\$562.50	\$481.25	\$0.00	\$0.00	\$0.00	\$0.00
38-852-29	Continuing Education	E	\$371.00	\$265.00	\$534.00	\$320.00	\$1,300.00	\$0.00
38-852-30	Computer Maint.	E	\$5,000.00	\$3,255.41	\$3,500.00	\$2,614.55	\$5,124.00	\$0.00
38-852-30	Software Support	E	\$9,000.00	\$7,752.00	\$9,000.00	\$8,618.81	\$9,300.00	\$0.00
38-852-30	Technology Upgrades	E	\$2,250.00	\$1,789.42	\$13.00	\$12.48	\$2,250.00	\$0.00
38-852-30	Advertising	E	\$683.00	\$326.63	\$503.00	\$502.50	\$500.00	\$0.00
38-852-31	Dues & Subscriptions	E	\$439.33	\$426.83	\$501.00	\$475.20	\$880.00	\$0.00
38-852-31	State Permits	E	\$1,960.00	\$1,960.00	\$1,500.00	\$200.00	\$1,500.00	\$0.00
38-852-35	Maint & Repair Equip	E	\$3,046.59	\$3,046.41	\$3,803.00	\$3,777.74	\$4,000.00	\$0.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended	Approved
38-852-35	Vehicle Maintenance	E	\$3,750.00	\$1,426.18	\$1,853.00	\$1,852.86	\$3,750.00	\$0.00
38-852-40	Liability Insurance	E	\$5,851.00	\$5,469.47	\$6,285.00	\$4,595.99	\$7,228.00	\$0.00
38-852-40	Audit Expense	E	\$5,750.00	\$5,750.00	\$5,750.00	\$5,750.00	\$6,559.00	\$0.00
38-852-40	Town Tap Expense	E	\$0.00	\$0.00	\$21,511.00	\$21,511.00	\$0.00	\$0.00
38-852-43	WS Grant Expense	E	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$0.00
38-852-43	Purchase of Sewer Services	E	\$387,485.00	\$381,996.27	\$402,384.00	\$331,971.04	\$428,941.00	\$0.00
38-852-44	External Contract	E	\$29,726.17	\$24,713.42	\$20,398.00	\$20,397.67	\$22,000.00	\$0.00
38-852-47	WWTP Rehab Annual Payment	E	\$22,772.00	\$22,772.00	\$21,935.00	\$0.00	\$22,073.00	\$0.00
38-852-50	Capital Outlay \$5000 and Above	E	\$5,685.47	\$0.00	\$33,738.00	\$9,622.55	\$0.00	\$0.00
38-852-80	USDA Public Works Trucks - Princ Se	E	\$8,534.00	\$0.00	\$8,623.00	\$8,772.88	\$6,109.00	\$0.00
38-852-80	USDA Town Hall/WS Loan Principal	E	\$29,272.00	\$0.00	\$29,300.00	\$2,300.00	\$29,858.00	\$0.00
38-852-80	NCDEQ Unity, Bute & Battle Sewer R	E	\$14,388.00	\$0.00	\$14,388.00	\$14,387.20	\$14,388.00	\$0.00
38-852-80	John Riggans Easement Pmt	E	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
38-852-81	NCDEQ Sewer Rehab Annual Loan- Pr	E	\$13,750.00	\$0.00	\$13,750.00	\$13,750.00	\$13,750.00	\$0.00
38-852-83	USDA Town Hall/WS Loan Interest	E	\$15,196.00	\$15,156.58	\$14,863.00	\$1,340.50	\$14,502.00	\$0.00
38-852-83	USDA Public Works Trucks - Int Sewe	E	\$1,349.00	\$1,348.40	\$1,109.00	\$1,108.65	\$856.00	\$0.00
38-852-83	NCDEQ Sewer Rehab Annual Loan- In	E	\$2,750.00	\$2,750.00	\$2,475.00	\$2,475.00	\$2,200.00	\$0.00
38-852-89	WS 25% of GF Expense	E	\$53,815.00	\$54,914.74	\$55,177.00	\$46,264.17	\$59,399.00	\$0.00
38-852-99	Contingency	E	\$0.00	\$0.00	\$0.00	\$0.00	\$12,000.00	\$0.00
38-901-88	Transfer Out to USDA Loan Reserve	E	\$9,314.00	\$0.00	\$0.00	\$0.00	\$9,560.00	\$0.00
			\$1,569,044.00	\$1,426,350.08	\$1,703,023.00	\$1,321,440.61	\$1,763,825.00	\$0.00
			\$3,139,524.00	\$2,857,235.93	\$3,519,741.00	\$2,555,562.92	\$3,527,650.00	\$0.00
Fund: 39								
Type: R								
39-351-40	Septic Disposal Service	R	\$62,340.00	\$39,640.00	\$42,074.00	\$40,935.00	\$49,980.00	\$0.00
39-351-47	Town Sewer Revenues	R	\$387,485.00	\$381,996.27	\$402,384.00	\$331,971.04	\$428,941.00	\$0.00
39-351-47	Sewer Revenues - County	R	\$240,446.00	\$237,040.46	\$322,189.00	\$265,810.35	\$312,109.00	\$0.00
39-351-47	Sewer Rev Norlina	R	\$222,003.00	\$218,858.15	\$218,881.00	\$180,579.80	\$238,268.00	\$0.00



GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended	Approved
			\$912,274.00	\$877,534.88	\$985,528.00	\$819,296.19	\$1,029,298.00	\$0.00
Type: E								
39-861-01	Salary - Full Time	E	\$199,426.00	\$223,037.53	\$221,987.00	\$186,246.33	\$250,406.00	\$0.00
39-861-01	Salary - Part Time	E	\$15,816.00	\$16,642.99	\$20,450.00	\$19,792.03	\$9,455.00	\$0.00
39-861-01	Over-Time	E	\$13,522.00	\$13,521.90	\$16,838.00	\$11,163.62	\$17,343.00	\$0.00
39-861-02	ER-FICA Taxes	E	\$15,222.00	\$15,677.22	\$19,835.00	\$14,890.45	\$21,206.00	\$0.00
39-861-03	ER - Retirement Orbit	E	\$39,428.99	\$37,503.18	\$49,205.00	\$35,385.86	\$53,582.00	\$0.00
39-861-04	ER- Health Insurance	E	\$44,979.00	\$41,581.16	\$38,067.00	\$33,643.61	\$46,714.00	\$0.00
39-861-05	ER-Life Insurance	E	\$625.00	\$600.06	\$668.00	\$673.59	\$802.00	\$0.00
39-861-06	ER-Workman's Comp	E	\$2,121.00	\$2,120.55	\$2,121.00	\$1,583.40	\$1,584.00	\$0.00
39-861-20	Travel Expense	E	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00
39-861-20	Supplies	E	\$63,196.53	\$62,335.16	\$96,724.00	\$72,668.83	\$80,000.00	\$0.00
39-861-20	Uniforms	E	\$4,883.00	\$4,404.64	\$4,420.00	\$4,342.76	\$5,460.00	\$0.00
39-861-25	Light, Heat & Security	E	\$119,000.00	\$112,094.51	\$113,000.00	\$64,529.01	\$90,000.00	\$0.00
39-861-25	Telephone & Postage	E	\$9,050.00	\$7,127.14	\$6,690.00	\$4,915.65	\$6,778.00	\$0.00
39-861-25	Fuel	E	\$9,735.00	\$8,311.79	\$10,250.00	\$7,398.85	\$10,250.00	\$0.00
39-861-29	Training	E	\$1,125.00	\$962.50	\$0.00	\$0.00	\$0.00	\$0.00
39-861-29	Continuing Education	E	\$1,210.00	\$150.00	\$1,380.00	\$402.50	\$1,500.00	\$0.00
39-861-30	Computer Maint.	E	\$6,221.00	\$5,487.39	\$7,000.00	\$4,065.51	\$9,289.00	\$0.00
39-861-30	Software Support	E	\$4,233.00	\$3,563.75	\$4,208.00	\$2,704.29	\$2,781.00	\$0.00
39-861-30	Technology Upgrades	E	\$1,575.00	\$1,498.05	\$2,000.00	\$25.00	\$2,000.00	\$0.00
39-861-30	Advertising	E	\$729.00	\$1,499.78	\$1,000.00	\$506.50	\$1,000.00	\$0.00
39-861-31	Dues & Subscriptions	E	\$139.33	\$139.33	\$154.00	\$0.00	\$154.00	\$0.00
39-861-31	Freight Charges	E	\$2,746.00	\$2,533.97	\$2,250.00	\$1,691.53	\$2,250.00	\$0.00
39-861-34	Maint & Repair Plant	E	\$104,176.01	\$104,176.01	\$114,225.00	\$106,257.66	\$120,000.00	\$0.00
39-861-34	Sludge Removal	E	\$69,000.00	\$61,129.50	\$72,000.00	\$57,657.00	\$72,000.00	\$0.00
39-861-34	Beaver Control	E	\$750.00	\$575.00	\$750.00	\$200.00	\$750.00	\$0.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended	Approved
39-861-34	Lab Material & Supplies	E	\$11,764.00	\$11,762.77	\$11,526.00	\$10,839.03	\$11,526.00	\$0.00
39-861-34	Lab Analysis	E	\$23,243.00	\$25,467.00	\$24,400.00	\$22,067.00	\$26,300.00	\$0.00
39-861-34	Tar - Pamlico Dues	E	\$2,937.00	\$2,880.00	\$3,000.00	\$2,880.00	\$3,000.00	\$0.00
39-861-34	OSHAComp/Safety M&S	E	\$145.00	\$145.00	\$1,500.00	\$1,125.00	\$1,500.00	\$0.00
39-861-35	Maint & Repair Equipment	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
39-861-35	Vehicle Maintenance	E	\$1,403.00	\$987.77	\$4,750.00	\$2,731.96	\$4,750.00	\$0.00
39-861-40	Liability Insurance	E	\$19,679.00	\$19,678.43	\$20,520.00	\$15,090.70	\$25,068.00	\$0.00
39-861-40	Audit Expense	E	\$11,500.00	\$11,500.00	\$11,500.00	\$11,500.00	\$13,117.00	\$0.00
39-861-43	WWTP Grant Expenst	E	\$0.00	\$0.00	\$0.00	\$0.00	\$17,500.00	\$0.00
39-861-44	Certify Lab Services	E	\$525.00	\$524.20	\$1,000.00	\$465.18	\$1,000.00	\$0.00
39-861-44	Permits & Fees	E	\$15,735.00	\$13,960.00	\$15,199.00	\$13,548.33	\$15,079.00	\$0.00
39-861-44	Influent Debris Removal	E	\$6,466.00	\$6,461.73	\$6,654.00	\$5,622.60	\$7,044.00	\$0.00
39-861-44	WWTP Grant Expense	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
39-861-50	Capital Outlay \$5000 and Over	E	\$5,685.47	\$0.00	\$119,265.00	\$119,235.88	\$0.00	\$0.00
39-861-81	NCDEQ WWTP Phase 2 Principal	E	\$23,607.00	\$0.00	\$23,607.00	\$23,606.60	\$23,607.00	\$0.00
39-861-89	WWTP 25% of GF Exp	E	\$60,675.00	\$60,310.53	\$61,428.00	\$46,809.55	\$64,003.00	\$0.00
39-861-89	Depreciation Expense	E	\$0.00	\$58,386.22	\$0.00	\$0.00	\$0.00	\$0.00
39-861-99	Contingency	E	\$0.67	\$0.00	\$0.61	\$0.00	\$10,000.00	\$0.00
			\$912,274.00	\$938,736.76	\$1,110,071.61	\$906,265.81	\$1,029,298.00	\$0.00
			\$1,824,548.00	\$1,816,271.64	\$2,095,599.61	\$1,725,562.00	\$2,058,596.00	\$0.00

