

PROPOSED BUDGET

FISCAL YEAR 2026-2027



Town Administrator and Budget Officer

Governing Board, Senior Staff and Mission

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Mayor Pro Tem: Mary Hunter (12/29)
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Senior Staff

Meredith Valentine, Director of Finance, 252-257-1122
Brandon Elliott, Director of Public Works, 252-257-1776
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 job description and salary range for intern position

Medium term

Fund/Start Streetscape Plan (only as opportunity presents)

Ongoing

GOAL 3: To add or enhance recreational opportunities.

Key Strategic Actions

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

Short term ✓

CORE (Community Outdoor Recreation opportunities with County)

Ongoing

Keep eye out for grants for existing park improvements

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

- 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

Budget Message 2026-27

- 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 optys 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 Teresa to keep getting certifications (ongoing) Ongoing ✓

Town of Warrenton FY 2026-2027 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) 2026–2027 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 8, 2026, 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.

Overview of the FY 2026–2027 Proposed Budget

General Fund

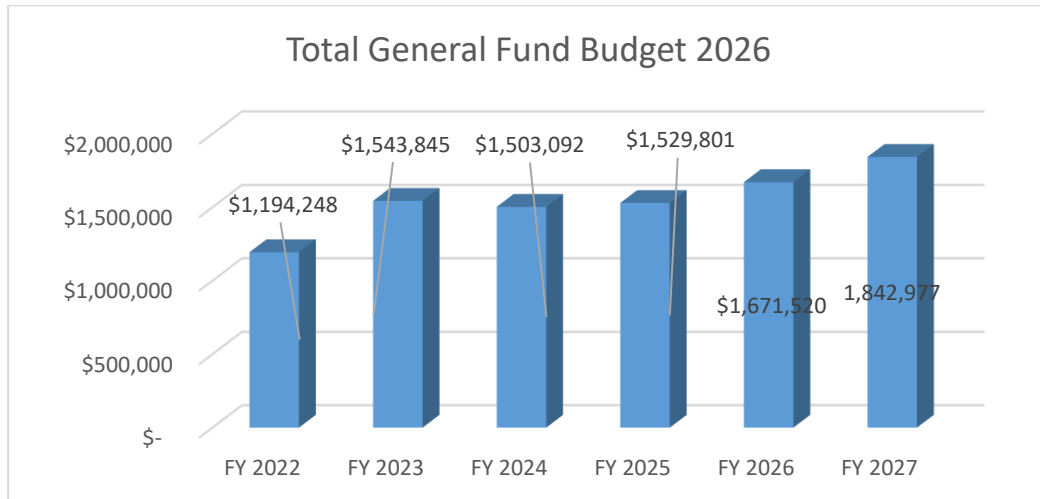
- The proposed General Fund budget for FY 2026-2027 is **\$1,842,977, an increase of \$171,457 (10%)** over FY 2025–2026. A requirement to begin budgeting for reimbursed sales taxes is responsible for 3% of the overall increase. This budget reflects efforts to maintain fiscal discipline while accounting for rising costs driven by inflation and increased operational expenses, in the Administration and Police Departments. **Though the budget does not include a proposed increase in the ad valorem tax rate, revenues and expenditures will rise by the same approximate amounts.**

Enterprise Funds

- **Enterprise Fund 38 (Water & Sewer):** The FY 2026–27 budget represents a net increase of **\$100,960** over the previous year, due in large part to one-time grant project fees and rising water rates from the regional water system which are expected to increase by 50%, representing \$70,000 of the \$100,960 increase. The budget includes an increase of **\$1.66 per 1,000 gallons in the water rate for both in-town and out-of-town customers**. This increase is simply passing along the regional water increase at cost.
- **Enterprise Fund 39:** This fund shows an increase of **\$111,675**, due in large part to \$90,000 in one-time grant fees. However, increases are projected in areas such as laboratory testing, grant-related expenses, and insurance costs.
- **Frontier Warren (Fund 34):** This fund has been closed and is not included in the budget.

General Fund Highlights & Considerations

- **Fund Balance Goal:** A primary objective remains to continue **positive contributions to the Town’s General Fund balance**, which increased last year but which declined in prior years due to capital improvement expenditures. \$12,067 of fund balance is appropriated in the 2026-27 budget, compared to \$5350 in the current budget. As always, staff hope to hold down expenses and conclude the FY with a positive contribution to Fund Balance.

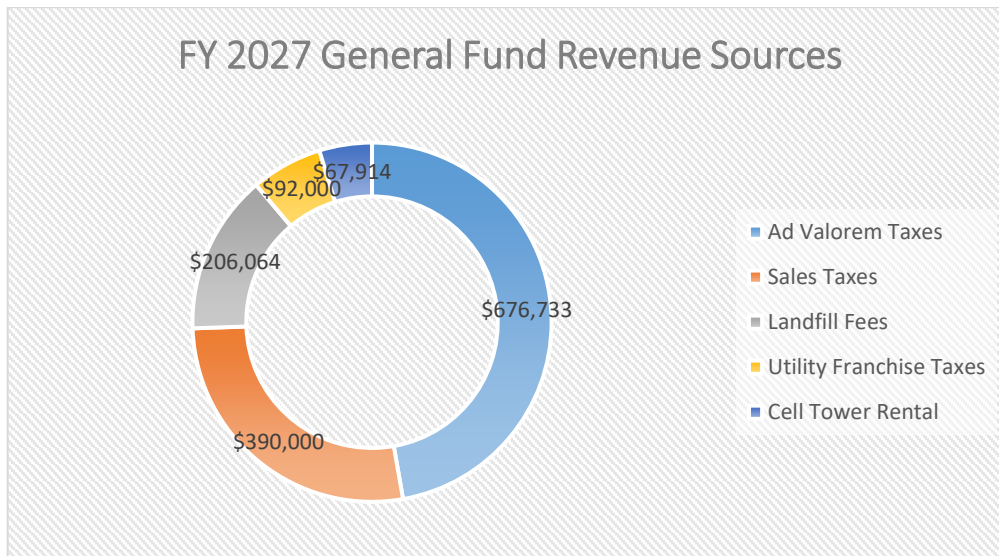


- **Police Department:** The proposed Police Department budget increases by **\$32,000**, expecting a fully staffed department. The Chief has successfully recruited qualified candidates committed to Warrenton’s community.
- **Employee Compensation:** The proposed budget includes a **3% salary increase** to maintain competitiveness in the current labor market. For context, Mercer’s national survey projects average salary growth of approximately 3.5% across the United States. In addition, targeted salary adjustments are recommended for finance personnel in response to sustained and challenging market conditions affecting recruitment and retention.
- **Retirement Contributions expected to increase:**
 - General staff contribution rate increasing from **14.35% to 15.1%**
 - Police Department contribution rising from **16.18% to 17.10%**
 - Additionally, the Town must contribute **6.85%** of total salaries toward its long-term retirement liability, which has **eight years remaining** in a 22-year schedule.
- **Election Costs:** No election costs are budgeted as there is no scheduled election.
- **Utilities and Maintenance:**
 - **Electricity costs** will rise by 9.2% due to approved Duke Energy rate increases.
 - **\$7,000** is allocated for the second year in a row for maintenance of the Town Hall building.
- **Legal and Administrative:** The budget includes \$10,000 for legal fees in the Police Dept.
- **Website Accessibility & IT Infrastructure:** In accordance with the requirements of the Americans with Disabilities Act, local governments must ensure their websites meet minimum accessibility standards. The budget includes a cost-effective, one-time expenditure of \$1,500 to bring the Town’s website into compliance. Additionally, \$700 is budgeted for the replacement of a network switch that is no longer supported by the manufacturer and presents a potential cybersecurity risk.
- **Interest income** is projected to remain stable.
- **Insurance and Audit:**
 - **Liability insurance** is anticipated to increase by **5 to 10%**.
 - **Audit costs** are increasing increase 5% under the current 3-year contract.
 - **Health insurance** costs are rising by 9.7%.

- **Public Safety & Services:**
 - Include a continued contribution of **\$87,000** to the Warrenton Rural Fire Department in the 3rd year of a 5-year agreement.
- The **LEO Separation Allowance** requires continued annual funding of **\$13,213** for the next five years.
- **Fees and Revenues:**
 - There are no increases in **subdivision fees, NSF fees, and tap fees** for water and sewer services.
- No contribution to the **Plummer Hook & Ladder Museum** is planned.
- **Fund Balance Status:**
 - **Overall Fund Balance increased by \$134,000 from \$1,081,000 to \$1,215,000.**
 - **Unrestricted Fund Balance** stands at **\$719,000**, a decrease of **\$47,000** from the previous year. The reason for the decrease of Unrestricted Fund Balance while overall Fund Balance increased is primarily due to grant reimbursements owed to the Town.
 - Unrestricted Fund Balance represents 60.33% of General Fund expenditures, slightly above the Town's policy threshold of 58.85%.

HIGHLIGHTS:

- *Finance Department salary costs increasing due to market forces.*
- *No tax increase is planned.*



- **Projected ad valorem tax revenues** for FY 2026-2027 are based on no increase in the property tax rate. Even following the recent revaluation of real property in 2026, the Town's overall tax base has grown from approximately \$7 million to \$115 million, representing a 6% increase in assessed value.
- The proposed **tax rate for FY 2026-2027 will remain at \$0.60**, which we believe will generate 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.

Rental income from a new agreement with T-Mobile Communications, which began in April of 2025, provides \$32,340 annually from the lease of space for a cellular antenna. This revenue stream helps offset the rising costs within the General Fund. Total revenue from two cellular antenna leases will be \$67,914.

Interest income is projected to remain at \$24,000, as Federal Reserve projections indicate little change in the prime interest rate.

Fee revenues, including permits, service charges, and administrative fees, along with other general revenue sources are projected to remain largely unchanged from FY 2025–2026 levels.

Property taxes remain the primary source of revenue for the General Fund, accounting for approximately one-third of total revenues. For FY 2026–2027, property tax revenue is projected at \$676,733, an increase of approximately \$56,000 over the current FY, based on an ad valorem tax rate of \$0.60 per \$100 of assessed value. Property tax revenues alone are insufficient to support General Fund operations and, notably, do not fully cover the 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 past fiscal year was a revaluation year, with total taxable property values increasing by 70% since the last revaluation eight years ago. The property tax collection rate has increased slightly to 97.17%, from 96.51% in the prior fiscal year.

Motor vehicle tax revenues, administered by the State, have increased by over \$10,000 in the 2025-2026 FY. Utility tax revenues are expected to increase from \$9,846 to \$11,333.

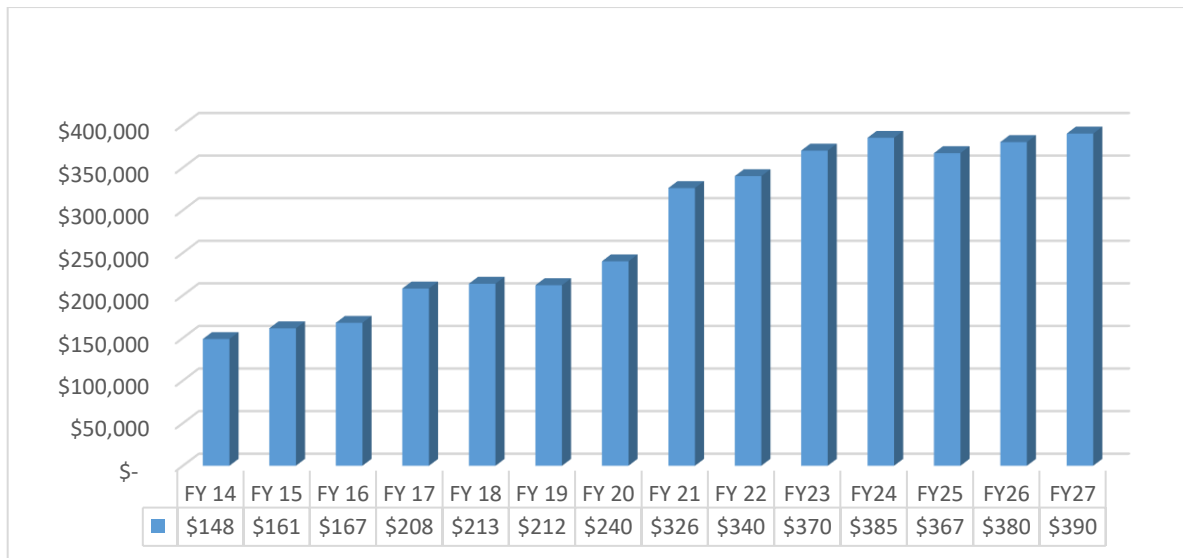
The figures below reflect annual tax bases and tax rates for the last fifteen years.

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
FY 2027	\$114,129,993	0.60

Tax Calculations

2026 - 2027	Assessed Value	Assessed Rate	Tax Rev Assessed	Collection Rate	Expected Revenue
Real & Personal Property	\$ 114,129,993	0.0060	\$684,780	97.17%	\$665,400
Vehicles	\$ 9,450,251	0.0060	\$56,418	99.5%	\$56,136
Utility Property	\$ 1,890,213	0.0060	\$11,333	100%	\$11,333
Total Revenue	\$ 125,470,457	0.0060	\$752,531		\$732,869

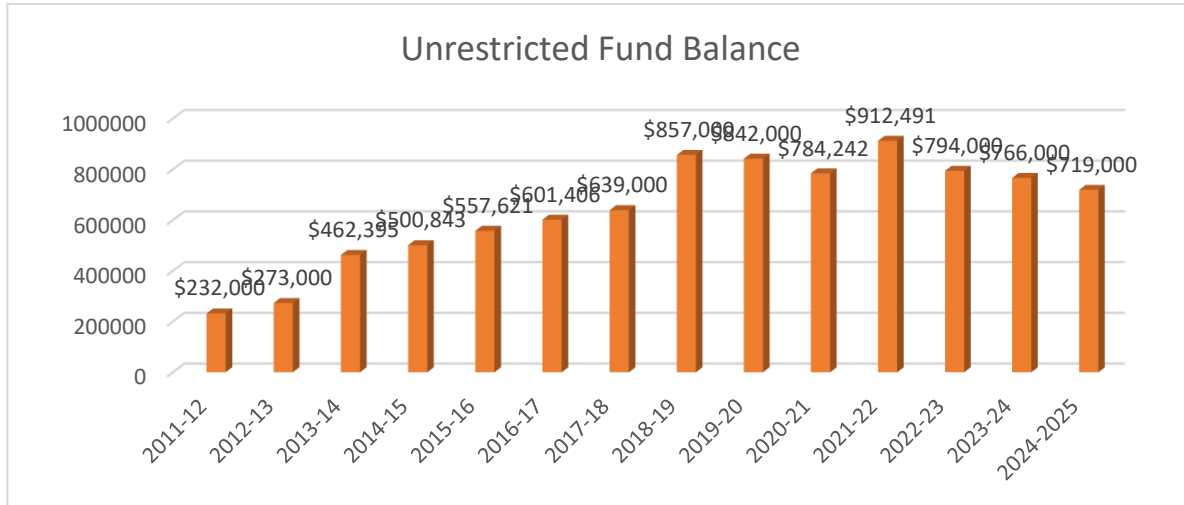
The second largest source of governmental fund revenue is sales tax. Overall, sales tax revenues have increased slightly year-over-year. Because sales tax distribution is based in part on population, the Town's share is highly dependent on population growth within Warrenton's municipal limits relative to population increases elsewhere in Warren County. Without a proportional rise in Warrenton's population, significant growth in sales tax revenue will remain constrained. However, the recent renovation of the Dameron Building into twenty-two apartments is projected to generate an approximate 3% increase in sales tax revenues in FY 2026–27, with the impact beginning in January.



Minor revenue sources are projected to remain relatively stable throughout FY 2026–2027. Efforts to minimize expenditures across all departments remains increasingly difficult. Grants are pursued at every available opportunity to offset expenses. For only the second time in the past five years,

the Town’s General Fund budget relies only on a small appropriation of fund balance, reflecting a temporary easing of capital demands following recent investments such as the parking lot acquisition and construction.

The current budget includes a full allocation of Powell Bill expenditures. In the prior two years a partial allocation of Powell Bill expenditures were budgeted to allow the Town to rebuild its Powell Bill fund balance.



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 2026–27 in either General Fund or Enterprise Funds, although multiple Public Works trucks are aging quickly and approaching 12 years in service.

The Frontier Warren Fund has been eliminated from the Budget, as building leases have expired prior to the beginning of the new FY and tenants turned over to the property owner.

To help balance the FY 2026-2027 budget, health insurance expenditures are carefully managed, and typically employee benefits are reduced to partially offset rising premiums.

Following the 3% across-the-board salary increase in FY 2025 and 2026 the proposed budget continues this commitment to quality staff with an additional 3% salary adjustment for FY 2026-2027.

Persistent inflationary pressures, particularly in the area of infrastructure, 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.

General Fund Expenses

- **“Overall property valuation has increased.”**
- **“Eliminating the need to raise taxes.”**

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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.

Street Department

Street Department activities consist of accommodating special requests by citizens such as power washing sidewalks, changing banners, and continuing a focus on downtown. Other areas of focus are:

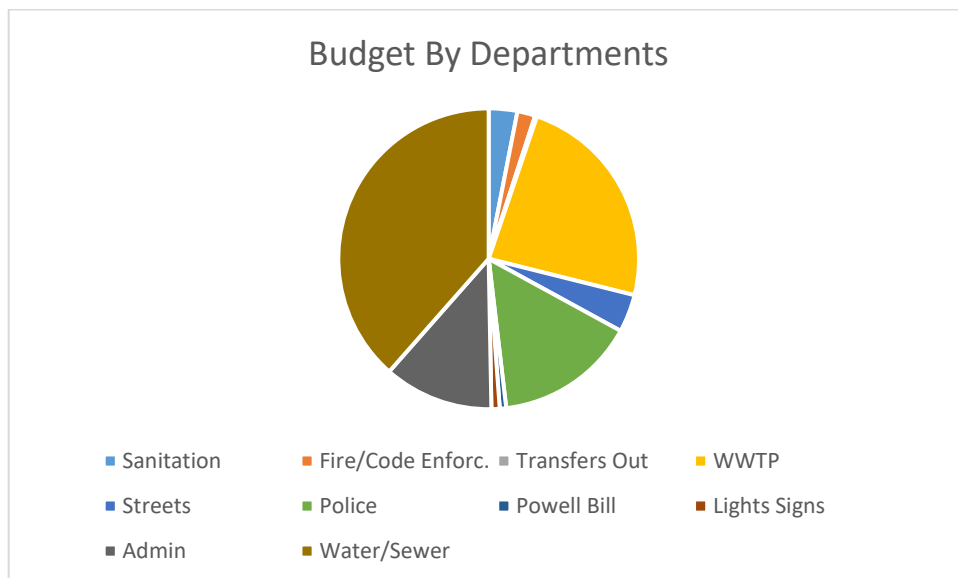
- Cross training of the Public Works personnel, a strategic asset to the Town
- Continuing to offer year-round debris pickup
- Utilizing a new Leaf Machine.
- Acquiring a pressure washing attachment for sidewalk cleaning.
- Continuing areas of regular cleanup, Hayley Haywood Park, Hall Street, Town cemetery,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

A stormwater asset assessment is underway, as the Town has received \$400,000 in grant funding from the State to evaluate and prioritize future investments and perform immediate remediation of blocked pipes. Upon conclusion of the assessment, contractors will provide the Town with a stormwater system map.

Equipment needs for the street department include a larger size mower, ideally a 60-inch zero turn. The largest mowers are currently 36-inch mowers, insufficient in size to efficiently mow Hayley-Haywood Park, water tower areas, and cemetery and which contribute to unnecessary wear and tear on the 36-inch mowers.

Sanitation

Citizens' feedback on trash pickup continues to be positive. There is no planned increase in the Landfill Fee of \$36.50, although costs of disposal from Warren County have increased approximately 10%.



Police Department

The Police Department's budget reflects continued investment in competitive salary adjustments to attract and retain qualified officers relative to surrounding agencies. As a result, four of five full-time positions are currently filled. The remaining position is anticipated to be filled this summer, with the department sponsoring a candidate for Basic Law Enforcement Training beginning in July and concluding in December 2026.

The Town continues to utilize Flock Safety Cameras, which carry an annual recurring cost. Staff intends to pursue grant funding in the upcoming fiscal year to offset these expenses and eliminate the need for General Fund support. Should grant funding not be secured, the Board will need to determine whether to continue funding the program through the Police Department's budget.

The Flock camera system has assisted in resolving six cases to date, including incidents involving property damage, missing persons, and theft. The system provides critical coverage within town limits when officers are unavailable or not in the immediate vicinity and also supports investigations by neighboring agencies, contributing to overall public safety in Warrenton.

The department is approaching its long-term staffing goal of five full-time positions, supported by enhanced recruitment efforts aimed at strengthening operational capacity and service delivery. Part-time officers will remain budgeted for special events and unforeseen circumstances, including support for social district activities, while reducing reliance on external law enforcement resources. The long-term objective is to maintain full staffing and minimize dependence on part-time personnel.

Unfunded Priorities in General Fund

- Implementation of Streetscape Plan, underground utilities
- Large zero turn mower for park, cemetery, right of ways
- Backhoe to replace current, 20+ year-old backhoe

Enterprise Funds

Water Sewer Fund 38

The recent hiring of Brandon Elliott to replace Bill Perkinson as Public Works Director is a bright spot in what was once considered a significant operational challenge.

The budget continues one-time grant administration fees totaling \$46,292, of which \$15,000 is budgeted from revenues and the remainder from Restricted Fund Balance.

The Kerr Lake Regional Water System (KLRWS) implemented a rate restructuring midway through FY 2023–2024, resulting in both immediate and recurring annual increases in the cost of purchased water. The rate increase from KLRWS for FY 2026-2027 is expected to be 50 to 55% higher than the current rate. To address these significant cost increases, the budget includes:

- A \$1.66 per 1,000 gallons increase in the usage rate, which is simply passing along the Town's costs at break even to Town customers.

In-town users would see an increase in the usage rate from \$9.49 per 1000 gallons to \$11.15 and out-of-town users would increase from \$13.24 to \$14.90. The large volume user rates would increase from \$7.49 to \$9.15 for in-town and from \$9.49 to \$11.15 for out-of-town. These

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increases are simply passing along the exact costs from Warren County. There is no planned increase in the water availability rates.

These adjustments will apply to all 940 water users and are essential to cover increased purchase costs from Warren County and the Kerr Lake Regional Water System. Additionally, the increase will help the Town meet the minimum threshold required to qualify for 100% grant funding from the State of North Carolina.

Rates for sewer services will also increase, but only on the usage rate. For in-town users the rate per 1000 gallons would increase from \$13.41 to \$16.50 and for out-of-town users from \$18.06 to \$21.00. A slight decrease is planned for the out-of-town user rate, from \$42.56 to \$42.55 upon the advice of the UNC School of Government regarding the lack of pennies in circulation.

Despite these adjustments, overall water and sewer usage remains flat, largely due to the loss of high-volume users. While the renovation of the Dameron Building has increased the number of water/sewer accounts by 26, account closures in the month of February were 14, and the overall number of accounts remains around 940 customers.

One bright spot in the Water/Sewer department is the reduction in purchases of water from Warren County. Purchases for the current FY are expected to be around \$165,000, as compared to \$217,000 in the previous fiscal year and \$230,000 in FY24. These savings are due to recent efforts in reducing unaccounted for water.

Having filled key staff positions in the current year, a priority in the FY 2026-2027 budget remains the reduction of unaccounted-for water. 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.

Fund 38 has relied on cash reserve contributions in recent years to pay for reimbursable grant portions as well as to fund capital projects. The current unrestricted net position is \$440,093, down from \$657,535 in the prior year, of which nearly \$100,000 was part of a prepayment on a grant project.

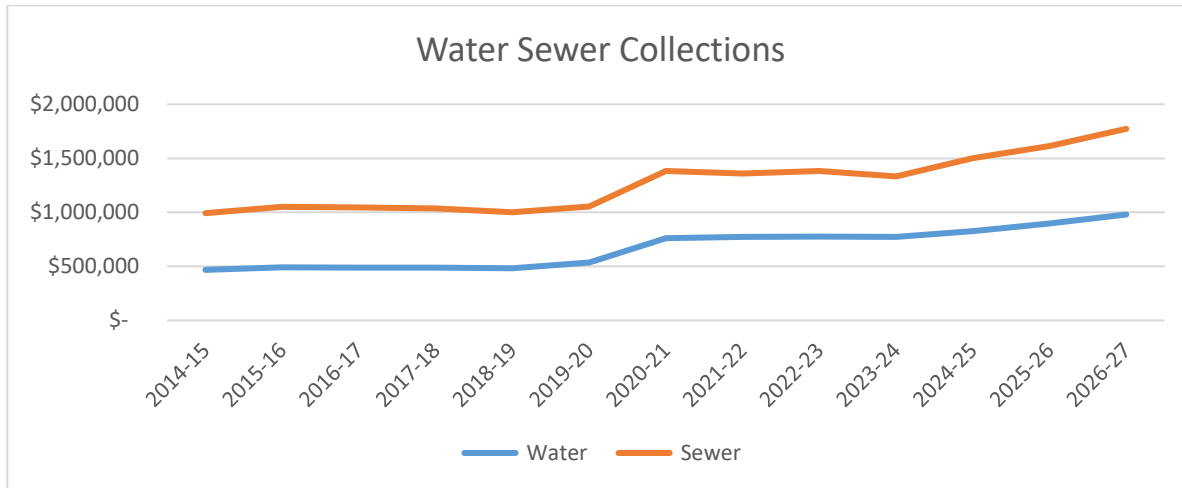
The proposed budget also includes increases for employees that have received certifications necessary for operating the Public Works Department, such as Cross Connection certification.

There are no fee increases for water and sewer taps as they were increased in the 2025-2026 FY budget. There are very slight adjustments in fees for offices or apartments with multiple units.

Similar to the General Fund, Fund 38 relies on cutting costs, limiting health insurance, and increasing rates when necessary to meet grant requirements or to pass along costs from the regional system.

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 and through Federal appropriations. To improve competitiveness for 100% grant-funded awards, the Town has historically divided larger initiatives into smaller, more targeted projects. Also, the Town is pursuing a legislative appropriation, for the WWTP, with assistance from Rep. Don Davis' office.

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

- Water Revenues: \$81,666
- Sewer Revenues: \$66,088

Grant projects expected to begin in FY 2026-2027 include:

- Town-wide water system improvements of \$1,564,600
- Town-wide sewer system improvements of \$1,000,000

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 Fairlane tank vault rehabilitation
Total estimated cost: \$4,000,000
- Replacement of Water Tank at Fairlane
Total estimated cost \$2,000,000 to \$3,000,000

Waste Water Treatment Fund 39

The expenses of the Wastewater Treatment Plant (WWTP) are shared by the Town, Norlina, and Warren County. In FY 2025–2026, the Town’s portion of the WWTP services decreased from 43.80% to 43.43%, consequently decreasing the Town’s required contribution.

The proposed budget for Fund 39 is \$1,153,473, an increase from \$1,029,298 in the prior year. A significant portion of this increase is attributed to a one-time grant administration fee of \$90,000 based on a \$5,000,000 grant award.

Looking ahead to FY 2026–2027, as Warren County is willing, the Town aims to restart negotiations 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.

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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.

Fees for sludge have been slightly adjusted upwards but remain competitive with other plants.

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 46 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-six-year-old treatment plant include:

- Filter Rehab
- Office Annex

Total estimated cost: \$6,000,000

Outstanding Loans and Audits

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. Warrenton's maximum debt load for the General Fund is approximately \$9,200,000 while current debt stands at \$415,759. 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 \$4,108,072. 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. A final payment to USDA of \$5,426, for two Police vehicles on a seven-year loan, will be in the 2026-27 budget. The parking lot loan which began in the 2024-25 FY has an annual payment of \$8,121. The recently acquired leaf machine loan begins in January 2027 with an annual payment of \$9,830 for five years.

Improvements in the purchase order process have resulted in zero findings for the past three audits.

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.

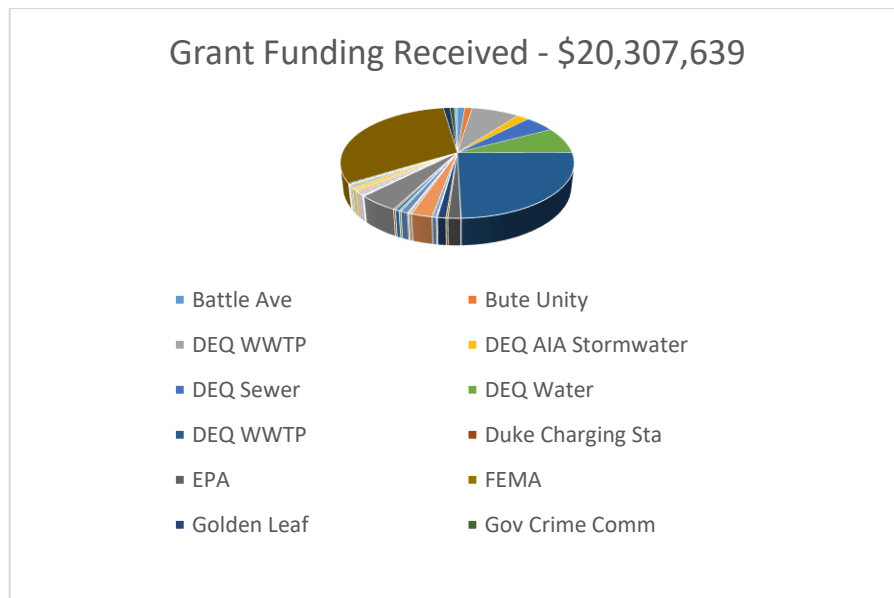
However, due to significant increases in infrastructure material costs, grants administered through the North Carolina Department of Environmental Quality Water and Sewer programs have required

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adjustment to remain within allocated funding levels. While original applications accounted for anticipated inflation, continued cost escalation has necessitated a reduction in project scope to maintain financial feasibility.

Following the closeout of two grants in FY 2025–26, the Town currently manages ten active grant projects, with an additional grant application and federal appropriation in progress.

In total, existing and prospective grants and appropriations could support up to \$10,800,000 in critical repairs and improvements to the Wastewater Treatment Plant, of which \$5,000,000 has already been awarded. An additional \$2,800,000 has been secured for improvements to the Town’s water and sewer infrastructure.



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, which created and leased 22 new apartments along with four new retail spaces, is a very concrete example of housing demand in Warrenton.

Expanding single-family housing and attracting residential developers remain top priorities.

Conclusion

I am pleased to present my thirteenth proposed budget as Town Administrator. I would like to extend my sincerest thanks to the staff for their assiduous support throughout the process. This budget reflects the priorities of both the Board of Commissioners and the citizens of Warrenton. It also demonstrates fiscal responsibility by keeping the tax rate constant, by minimizing expenses in

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employee benefit costs, by generating new revenue from cellular site rentals, and by purchasing only what is needed rather than what is desired. I remain sanguine regarding Warrenton's future as the continued focus on attracting new businesses and aggressively pursuing grant opportunities strengthens 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 availability rate	\$32.00
In-town use rate per 1000 gallons	\$11.15
Out-of-town availability rate	\$48.15
Out-of-town use rate per 1000 gallons	\$14.90

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

In-town	\$9.15
Out-of-town	\$11.15

Sewer Rates (monthly)

In-town availability rate	\$18.50
In-town use rate per 1000 gallons	\$16.50
Out-of-town availability rate	\$42.55
Out-of-town use rate per 1000 gallons	\$21.00

WATER/SEWER DEPARTMENT RATES

C0: Office occupancy fee water/sewer (4 addtl occupants intown)	\$60.60
C1: Office occupancy fee water/sewer (3 addtl occupants intown)	\$45.45
C2: Office occupancy fee water/sewer (2 addtl occupants intown)	\$30.30
C3: Residential occupancy fee water/sewer (8 units – apt bldg intown)	\$404.00
C4: Office occupancy fee water/sewer (1 addtl occupant intown)	\$15.15
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
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)	\$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.)	\$75.75
 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.

User 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 2026-2027

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 \$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 – 1500 Gallons	\$85.00
	1,501 – 2,000 Gallons	\$100.00
	2,001 – 3,000 Gallons	\$125.00
	3,001 – 3,500 Gallons	\$145.00

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 ft² - \$36.00

F2 - Fire Sprinkler 170,000 ft² - \$102.00

F3 - Fire Sprinkler 32,000 ft² - \$9.60

F4 - Fire Sprinkler 52,000 ft² - \$31.20

F5 - Fire Sprinkler 14,000 ft² - \$4.20

F6 – Fire Sprinkler 25,000 ft² - \$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, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for this Town:

GENERAL FUND APPROPRIATIONS

General Government \$574,788
Public Safety \$739,251
Sanitation \$149,873
Streets \$198,023
Lights Signs \$43,160
Fire/Code Enforcement \$93,781
Powell Bill \$33,670
Transfers Out \$10,433
TOTAL \$1,842,979

Section 2: It is estimated that the following revenue will be available in the General Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

GENERAL FUND REVENUE

Current Year's Property Taxes \$684,733
Motor Vehicle Taxes \$56,136
Penalties and interest on real property taxes \$4000
Powell Bill Funds \$33,570
Franchise Taxes \$92,000
Local Option Sales Tax \$425,200
Transfer from Water and Sewer Fund \$137,217
Transfer from Waste-Water Treatment Fund \$69,438
Rental Income from Antennae \$64,680
Landfill Fees \$208,926
Other Revenue \$67,079
TOTAL \$1,842,979

Section 3: The following amounts are hereby appropriated in the Water and Sewer Fund for the operation of the water and sewer utilities for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore approved for the Town:

Water Purchases \$250,000
Water Operations \$471,109
Water Loan Principal, Interest and Reserve \$50,469
Water Transfer to General Fund \$50,116
Sewer Service Purchases \$479,240
Sewer Operations \$415,163
Sewer Loan Principal, Interest and Reserve \$81,079
Sewer Transfer to General Fund \$68,608
Loan Reserve \$9,476
TOTAL \$1,875,260

BUDGET MESSAGE – FY 2026-2027

Section 4: It is estimated that the following revenues will be available in the Water and Sewer Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Water Sales \$980,000
Sewer Services \$793,060
Additional Services \$66,081
Fund Balance Appropriation \$36,119
TOTAL \$1,875,260

Section 5: The following amounts are appropriated in the Wastewater Treatment Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Plant Maintenance and Repair \$130,000
Sludge Removal \$72,000
Transfer to General Fund \$69,438
Treatment Services \$ 882,035
TOTAL \$1,153,473

Section 6: It is estimated that the following revenues will be available in the Wastewater Treatment Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Septic Disposal Services \$50,106
Warrenton Sewer Revenues \$479,240
County Sewer Revenues \$359,514
Norlina Sewer Revenues \$264,613
TOTAL \$1,153,473

Section 7: 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, 2026, 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 \$114,129,993 and an estimated rate of collection of 97.17%.

Section 8: 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 10: 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 8th day of June 2026.

Town of Warrenton Mayor

Town of Warrenton Clerk

LOAN PAYMENTS										
	Outstanding Loans	Original	Loan	Loan	Fiscal	Fiscal	Fiscal	Fiscal	Due	Last
		Principal	Total	Balance	2023-2024	2024-2025	2025-2026	2026-2027	Date	Payment
Loans	Fund 37									
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	\$8,977	28-Mar	2031
Truist	Parking Lot	\$125,000	\$162,420	\$110,133	\$8,121	\$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
USDA 2026	Leaf Machine	\$43,000	\$49,144	\$49,144				\$9,830	29-Jan	2031
		\$485,200		\$415,759				\$39,634		
	Fund 38									
Warren County	Phase I - WWTP Rehab	\$842,428	\$1,061,937	\$336,971	\$23,918	\$21,935	\$22,073	\$21,437	June	2033
NCDEQ 2013	Sewer Ph. 1 rehab 2013	\$275,000	\$331,168	\$96,250	\$16,500	\$16,225	\$15,950	\$15,675	1-May	2033
USDA 2022	3 PW Trucks USDA #1	\$69,500	\$76,629	\$41,179	\$10,947	\$10,947	\$10,947	\$10,947	10-Jan	2030
	3 PW Trucks USDA #2	\$18,400	\$20,874	\$11,015	\$2,982	\$2,982	\$2,982	\$2,982	10-Jan	2030
USDA 2020	WS Bond USDA	\$2,615,000	\$3,254,591	\$2,295,000	\$81,653	\$81,045	\$81,438	\$80,819	1-Jun	2059
NCDEQ 2020	Unity/Bute Sewer	\$112,235	\$112,235	\$78,565	\$5,612	\$5,612	\$5,612	\$5,612	1-May	2040
NCDEQ 2020	Battle Ave	\$175,509	\$175,509	\$122,856	\$8,775	\$8,775	\$8,775	\$8,775	1-May	2040
		\$4,108,072		\$2,981,836				\$146,247		
	Fund 39									
NCDEQ 2020	Phase 2-WWTP Rehab	\$472,132	\$472,132	\$354,099	\$23,607	\$23,607	\$23,607	\$23,607	1-May	2041
								\$23,607		

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
Fund: 37							
Type: R							
37-302-301	Ad Valorem Taxes - Current	R	\$482,907.00	\$460,501.96	\$620,784.00	\$583,960.19	\$676,733.00
37-302-302	Ad Valorem Taxes - Prior Year	R	\$5,000.00	\$9,580.23	\$5,000.00	\$4,608.81	\$5,000.00
37-302-303	Ad Valorem Taxes - all other prior years	R	\$2,000.00	\$1,255.55	\$2,000.00	\$5,707.06	\$3,000.00
37-302-304	Ad Valorem Taxes - Penalties & Interest	R	\$2,200.00	\$2,417.91	\$2,200.00	\$4,817.70	\$4,000.00
37-307-310	Motor Vehicles - Current	R	\$54,180.00	\$54,598.55	\$41,054.00	\$35,792.20	\$56,136.00
37-320-320	Local Option Sales Tax Monthly	R	\$377,000.00	\$367,442.24	\$377,000.00	\$229,965.01	\$390,000.00
37-320-321	Annual Refund of Sales Tax the Town paid	R	\$0.00	\$0.00	\$0.00	\$37,665.00	\$35,200.00
37-325-325	Utility Franchise Tax Quarterly	R	\$86,000.00	\$92,677.06	\$88,600.00	\$42,956.58	\$92,000.00
37-325-326	Beer & Wine Tax Annual	R	\$0.00	\$3,274.43	\$0.00	\$0.00	\$0.00
37-325-328	Refund of Gas Tax paid monthly	R	\$1,000.00	\$1,900.45	\$1,000.00	\$784.55	\$600.00
37-325-329	PD Narcotics Tax	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-325-330	Solid Waste Disposal Tax Qrly	R	\$600.00	\$640.97	\$600.00	\$492.60	\$600.00
37-335-335	Powell Bill	R	\$31,826.00	\$33,916.20	\$33,916.00	\$33,570.64	\$33,570.00
37-345-344	Historic District Comm Fees	R	\$0.00	\$754.00	\$200.00	\$5,100.00	\$200.00
37-345-345	Zone Board of Adj	R	\$3,000.00	\$1,300.00	\$1,800.00	\$2,800.00	\$2,000.00
37-345-346	Code Enforcement	R	\$3,000.00	\$4,475.00	\$3,500.00	\$2,650.00	\$2,500.00
37-351-353	Landfill Fees Residential	R	\$208,224.00	\$206,944.45	\$208,926.00	\$178,516.71	\$208,926.00
37-351-355	Cemetery Fees	R	\$0.00	\$0.00	\$700.00	\$1,000.00	\$700.00
37-351-356	Police Rpt Fees	R	\$50.00	\$10.00	\$50.00	\$0.00	\$50.00
37-351-357	Court Fees	R	\$250.00	\$78.79	\$200.00	\$58.50	\$50.00
37-351-359	Charge for Grass Mowing	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-351-360	Cell Tower Rent	R	\$32,340.00	\$31,011.63	\$64,680.00	\$52,913.31	\$64,680.00
37-351-361	Parking/Ordinance Collections PD	R	\$500.00	\$50.00	\$100.00	\$0.00	\$50.00
37-351-401	Debt Setoff Landfill	R	\$100.00	\$86.72	\$100.00	\$32.00	\$100.00
37-365-001	Interest Income	R	\$50.00	\$12,538.57	\$60.00	\$68.30	\$60.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
37-365-002	NCCMT Debt Setoff Disbursement	R	\$0.00	\$0.00	\$500.00	\$0.00	\$100.00
37-365-034	Storefront Beautification Rev	R	\$0.00	\$0.00	\$15,000.00	\$6,760.00	\$7,000.00
37-365-351	Revitalization Comm	R	\$17,000.00	\$18,455.00	\$25,000.00	\$16,274.18	\$16,000.00
37-365-358	Branded Merchandise for Sale	R	\$0.00	\$260.00	\$1,000.00	\$0.00	\$1,000.00
37-365-370	WWTP 25% of GF Exp	R	\$61,428.00	\$61,117.61	\$64,057.00	\$48,090.48	\$69,438.00
37-365-371	WS 25% of GF Exp	R	\$110,354.00	\$110,353.96	\$122,255.00	\$94,474.31	\$137,217.00
37-365-401	Mis/Revenue/License Tags	R	\$0.00	\$290.76	\$100.00	\$0.34	\$0.00
37-365-410	Interest Investment NCCMT	R	\$28,000.00	\$26,490.02	\$24,000.00	\$17,634.19	\$24,000.00
37-395-396	Appropriated Fund Balance (Budget Only)	R	\$47,712.00	\$0.00	\$5,350.00	\$0.00	\$12,067.00
			\$1,554,721.00	\$1,502,422.06	\$1,709,732.00	\$1,406,692.66	\$1,842,977.00
Type: E							
37-401-010	Salary - Full Time	E	\$175,873.12	\$173,739.35	\$182,213.05	\$152,296.41	\$196,227.00
37-401-012	Salary - Adm Assistant	E	\$54,425.88	\$52,807.37	\$56,039.00	\$47,506.80	\$61,995.00
37-401-020	ER-FICA Taxes	E	\$13,454.00	\$13,159.68	\$13,939.85	\$11,645.41	\$15,012.00
37-401-021	ER-FICA Taxes - Adm Assistant	E	\$4,164.00	\$4,155.60	\$4,287.00	\$3,628.96	\$4,743.00
37-401-030	ER-Retirement - Orbit	E	\$47,096.00	\$46,347.77	\$49,489.36	\$42,358.21	\$56,700.00
37-401-040	ER-Health Insurance	E	\$30,780.00	\$30,696.77	\$35,000.00	\$26,584.28	\$34,152.00
37-401-050	ER-Life Insurance	E	\$576.00	\$576.00	\$570.00	\$511.50	\$558.00
37-401-060	ER-Workman's Comp	E	\$302.07	\$302.07	\$400.00	\$256.48	\$380.00
37-401-200	Travel Expense	E	\$681.00	\$680.24	\$2,000.00	\$884.88	\$2,000.00
37-401-203	Supplies	E	\$4,596.12	\$3,668.18	\$4,500.00	\$2,265.60	\$4,000.00
37-401-250	Light, Heat & Security	E	\$7,265.83	\$7,227.75	\$8,500.00	\$4,999.27	\$8,500.00
37-401-251	Telephone & Postage	E	\$3,976.30	\$3,044.32	\$4,000.00	\$2,517.04	\$4,000.00
37-401-255	Bldg. Maint/ Clean SVS	E	\$9,000.00	\$6,529.93	\$25,974.22	\$18,883.86	\$25,000.00
37-401-256	Bank Fees/ Petty Cash	E	\$3,750.00	\$3,600.00	\$3,750.00	\$3,000.00	\$3,600.00
37-401-295	Training	E	\$719.82	\$268.00	\$3,033.49	\$365.00	\$5,000.00
37-401-301	Computer Maint	E	\$5,308.82	\$5,285.82	\$9,018.00	\$7,558.95	\$9,000.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
37-401-302	Software Support	E	\$2,500.00	\$2,064.38	\$1,000.00	\$618.51	\$2,000.00
37-401-304	Website	E	\$800.00	\$412.50	\$413.00	\$412.50	\$788.00
37-401-305	Technology Upgrades	E	\$0.00	\$0.00	\$497.00	\$484.19	\$1,200.00
37-401-306	Awning 25% Fund	E	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
37-401-307	Special Events	E	\$1,425.00	\$1,406.62	\$1,800.00	\$1,650.29	\$2,500.00
37-401-309	Advertising	E	\$2,270.00	\$345.40	\$2,270.00	\$295.45	\$2,270.00
37-401-310	Dues & Subscriptions	E	\$3,500.00	\$3,257.93	\$4,000.00	\$2,893.15	\$3,500.00
37-401-325	NC Sales/Use Tax Paid (No Tax)	E	\$2,494.42	(\$101.97)	\$2,000.00	\$1,652.23	\$2,500.00
37-401-400	Liability Insurance	E	\$7,500.00	\$7,206.23	\$8,354.25	\$6,575.40	\$9,245.00
37-401-401	County Tax Collection Svs	E	\$8,000.00	\$7,490.91	\$9,790.00	\$9,613.56	\$9,800.00
37-401-405	Audit Expense	E	\$12,084.00	\$11,500.00	\$12,717.00	\$12,700.00	\$13,770.00
37-401-415	Economic Development	E	\$0.00	\$0.00	\$352.08	\$352.05	\$0.00
37-401-420	Attorney Fees	E	\$3,500.00	\$2,697.00	\$3,500.00	\$1,200.00	\$3,500.00
37-401-497	Sales & Uses Tax Expense	E	\$0.00	\$0.00	\$0.00	\$23,610.47	\$32,700.00
37-401-499	Miscellaneous Expense	E	\$4,709.93	\$2,937.25	\$4,251.92	\$3,113.48	\$5,000.00
37-401-802	Truist Parking Lot Loan Principal	E	\$10,039.46	\$10,039.45	\$10,576.00	\$10,575.50	\$11,141.00
37-401-832	Truist Parking Lot Loan Interest	E	\$6,202.55	\$6,202.56	\$5,667.00	\$5,666.50	\$5,102.00
37-401-998	Contingency	E	\$1,604.38	\$0.00	\$3,078.00	\$1,070.00	\$5,000.00
37-402-014	Mayor Part Time Salary	E	\$1,500.00	\$1,500.00	\$1,500.00	\$1,250.00	\$1,500.00
37-402-020	ER - FICA TAXES	E	\$115.00	\$114.72	\$115.00	\$95.60	\$115.00
37-402-060	Workers Comp Mayor & Council	E	\$70.00	\$0.00	\$70.00	\$48.29	\$70.00
37-402-200	Travel Expense	E	\$300.00	\$83.20	\$300.00	\$0.00	\$300.00
37-402-295	Training	E	\$100.00	\$0.00	\$1,500.00	\$103.64	\$300.00
37-402-402	Commission offsite meetings	E	\$200.00	\$0.00	\$200.00	\$0.00	\$200.00
37-405-345	Zoning/Ordinances	E	\$20,200.00	\$10,146.20	\$8,000.00	\$7,040.00	\$5,700.00
37-405-407	Branded Clothing Sales	E	\$500.00	\$500.00	\$500.00	\$0.00	\$500.00
37-405-430	Historic District Comm	E	\$220.00	\$0.00	\$220.00	\$181.43	\$220.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
37-405-434	Storefront Beautification Exp	E	\$0.00	\$0.00	\$15,000.00	\$441.64	\$7,000.00
37-405-450	Revitalization Comm	E	\$17,000.00	\$16,943.92	\$25,000.00	\$7,649.93	\$16,000.00
37-405-470	Small Town Maint St	E	\$2,500.00	\$1,481.63	\$1,500.00	\$1,488.50	\$1,500.00
37-501-010	SALARY FULL TIME	E	\$175,088.61	\$154,388.87	\$286,565.78	\$227,561.63	\$318,063.00
37-501-014	Salary - Part Time	E	\$58,140.00	\$54,767.14	\$20,000.00	\$18,120.00	\$10,000.00
37-501-015	Salary-LEO Separation Allowance	E	\$14,396.00	\$13,212.27	\$15,000.00	\$10,859.40	\$13,213.00
37-501-016	Salary - Admin Assistant	E	\$42,566.00	\$41,306.74	\$43,827.00	\$37,009.12	\$45,142.00
37-501-019	Salary - Over-Time	E	\$10,000.00	\$6,702.79	\$6,798.89	\$2,740.17	\$5,000.00
37-501-020	ER-FICA Taxes	E	\$24,200.00	\$20,969.23	\$26,431.00	\$22,402.71	\$28,038.00
37-501-030	ER - Retirement Orbit	E	\$64,462.40	\$35,958.40	\$78,982.00	\$60,491.43	\$82,141.00
37-501-031	ER - 401K 5%	E	\$13,688.00	\$8,157.03	\$15,084.00	\$11,859.59	\$15,687.00
37-501-040	ER - Health Insurance	E	\$46,712.00	\$19,866.04	\$53,197.00	\$32,201.93	\$56,838.00
37-501-050	ER - Life Insurance	E	\$1,010.00	\$624.00	\$1,152.00	\$852.50	\$1,296.00
37-501-060	ER - Workman's Comp	E	\$5,520.00	\$5,517.81	\$6,525.46	\$6,331.34	\$4,500.00
37-501-200	Travel Expense	E	\$200.00	\$111.06	\$944.34	\$791.78	\$1,500.00
37-501-203	Supplies	E	\$6,379.90	\$6,113.72	\$5,000.00	\$3,768.35	\$5,000.00
37-501-204	Uniforms	E	\$6,000.00	\$5,394.64	\$4,331.00	\$3,249.71	\$5,000.00
37-501-205	Equipment & Material	E	\$4,000.00	\$3,605.50	\$5,800.00	\$1,666.21	\$4,000.00
37-501-206	Ammunition	E	\$0.00	\$0.00	\$420.00	\$0.00	\$1,000.00
37-501-250	Light, Heat & Security	E	\$8,050.00	\$7,865.13	\$8,928.00	\$4,999.27	\$8,195.00
37-501-251	Telephone & Postage	E	\$8,110.00	\$7,726.00	\$8,106.04	\$7,099.80	\$8,151.00
37-501-252	Fuel	E	\$20,000.00	\$12,715.82	\$15,000.00	\$12,277.35	\$18,000.00
37-501-255	Bldg Maint/Clean Svs	E	\$6,344.00	\$5,366.50	\$12,235.55	\$10,647.24	\$12,000.00
37-501-295	Training	E	\$670.10	\$607.10	\$2,000.00	\$1,976.38	\$2,000.00
37-501-301	Computer Maint	E	\$9,951.00	\$8,603.22	\$9,532.00	\$8,363.99	\$9,000.00
37-501-302	Software Support	E	\$10,459.00	\$8,346.26	\$9,409.00	\$8,872.73	\$8,530.00
37-501-304	Website	E	\$0.00	\$0.00	\$0.00	\$0.00	\$788.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
37-501-305	Technology Upgrades	E	\$2,664.99	\$2,664.99	\$413.00	\$402.03	\$3,000.00
37-501-310	Dues and Subscriptions	E	\$0.00	\$0.00	\$537.00	\$537.00	\$867.00
37-501-318	Freight Charges	E	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00
37-501-351	Maint & Repair Equip	E	\$4,000.00	\$3,061.32	\$5,085.00	\$3,961.44	\$4,000.00
37-501-370	2019 Dodge Car 100	E	\$1,500.00	\$357.53	\$2,330.07	\$1,739.75	\$1,500.00
37-501-371	2017 Dodge Car 200	E	\$1,500.00	\$1,484.47	\$1,500.00	\$709.72	\$1,500.00
37-501-372	2016 Dodge Car 300	E	\$1,500.00	\$750.99	\$1,000.00	\$795.02	\$1,500.00
37-501-373	2017 Dodge Car 400	E	\$1,500.00	\$957.19	\$1,215.15	\$376.87	\$1,500.00
37-501-376	2019 Dodge Car 700	E	\$1,500.00	\$829.16	\$1,254.78	\$1,014.78	\$1,500.00
37-501-377	2023 Dodge Car 125	E	\$1,500.00	\$731.66	\$1,500.00	\$943.83	\$1,500.00
37-501-378	2023 Dodge Car 225	E	\$1,500.00	\$1,139.45	\$1,500.00	\$1,272.93	\$1,500.00
37-501-400	Liability Insurance	E	\$19,345.60	\$19,345.60	\$23,797.00	\$16,054.60	\$26,147.00
37-501-415	Medical	E	\$3,000.00	\$1,470.00	\$1,992.00	\$360.00	\$3,000.00
37-501-420	Attorney Fees	E	\$15,000.00	\$3,435.00	\$12,500.00	\$1,710.00	\$10,000.00
37-501-433	COP Program	E	\$3,000.80	\$2,765.79	\$3,000.00	\$1,298.81	\$3,000.00
37-501-499	Miscellaneous	E	\$1,129.60	\$1,118.70	\$555.94	\$483.94	\$1,000.00
37-501-804	Police 2019 Cars Loan Principal (USDA)	E	\$4,965.00	\$4,964.39	\$5,114.59	\$5,114.59	\$5,269.00
37-501-805	Police 2023 Cars Loan Principle (USDA)	E	\$7,410.00	\$7,409.74	\$7,651.00	\$7,650.55	\$7,900.00
37-501-834	Police 2019 Cars Loan Interest (UDSA)	E	\$462.00	\$461.61	\$311.41	\$311.41	\$158.00
37-501-835	Police 2023 Cars Loan Interest (USDA)	E	\$1,568.00	\$1,567.26	\$1,327.00	\$1,326.45	\$1,078.00
37-601-014	Salary - Part Time Code Enforcement	E	\$3,003.64	\$2,814.52	\$2,682.00	\$2,672.68	\$2,800.00
37-601-020	ER-FICA Taxes	E	\$230.00	\$215.37	\$230.00	\$204.51	\$215.00
37-601-060	Workers Comp	E	\$624.00	\$617.19	\$660.00	\$569.36	\$660.00
37-601-252	Fuel/Truck Expense/Insurance	E	\$492.00	\$492.00	\$456.00	\$0.00	\$456.00
37-601-352	Vehicle Maintenance	E	\$200.00	\$0.00	\$200.00	\$0.00	\$200.00
37-601-437	Contract Srvs Fire Protection	E	\$87,600.00	\$87,600.00	\$87,600.00	\$73,000.00	\$87,600.00
37-601-475	Donation to Town Fire	E	\$1,550.00	\$1,055.70	\$1,550.00	\$0.00	\$1,550.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
37-601-476	Code Enforcement Exp	E	\$228.36	\$202.50	\$550.00	\$90.00	\$300.00
37-651-330	Christmas Lights/Santa House	E	\$1,747.00	\$1,747.00	\$2,430.00	\$2,326.56	\$1,875.00
37-651-331	Haley Haywood Park	E	\$768.00	\$0.00	\$0.00	\$0.00	\$785.00
37-651-332	Signs below \$5,000	E	\$1,298.00	\$516.02	\$886.00	\$182.48	\$2,000.00
37-651-333	Street Beautification - Below \$5,000	E	\$4,000.00	\$3,095.98	\$5,219.00	\$2,793.98	\$4,000.00
37-651-335	Street Lighting Electric Bill	E	\$31,202.00	\$31,200.58	\$32,000.00	\$26,505.44	\$34,500.00
37-701-010	Salary - Full Time	E	\$66,569.00	\$65,447.15	\$82,171.00	\$69,640.60	\$88,500.00
37-701-014	Salary - Part Time	E	\$14,448.00	\$13,683.59	\$0.00	\$0.00	\$0.00
37-701-019	Over-Time	E	\$1,366.00	\$400.90	\$1,026.00	\$220.30	\$1,425.00
37-701-020	ER-FICA Taxes	E	\$6,248.00	\$6,069.50	\$6,693.00	\$5,319.77	\$6,811.00
37-701-030	ER - Retirement - Orbit	E	\$16,345.00	\$13,619.08	\$18,171.00	\$14,743.25	\$19,542.00
37-701-040	ER-Health Insurance	E	\$15,128.00	\$14,830.49	\$20,598.00	\$8,597.26	\$24,100.00
37-701-050	ER-Life Insurance	E	\$426.00	\$304.48	\$489.00	\$434.41	\$423.00
37-701-060	ER-Workman's Comp	E	\$1,400.00	\$1,399.22	\$1,856.00	\$1,796.37	\$1,856.00
37-701-203	Supplies	E	\$5,191.00	\$5,190.73	\$5,500.00	\$4,485.09	\$6,000.00
37-701-204	Uniforms	E	\$4,186.00	\$4,032.41	\$3,400.00	\$1,800.77	\$3,600.00
37-701-251	Telephone & Postage	E	\$925.00	\$684.69	\$680.00	\$501.72	\$540.00
37-701-252	Fuel	E	\$12,368.00	\$8,276.02	\$10,000.00	\$5,924.83	\$12,500.00
37-701-312	Tree Removal	E	\$0.00	\$0.00	\$3,600.00	\$3,600.00	\$3,600.00
37-701-351	Maint & Repair Equip	E	\$17,039.00	\$16,688.27	\$10,708.00	\$10,707.49	\$14,000.00
37-701-352	Vehicle Maintenance	E	\$5,548.00	\$5,363.72	\$13,463.62	\$13,275.16	\$7,000.00
37-701-400	Liability Insurance	E	\$8,517.00	\$8,516.83	\$9,795.00	\$6,707.23	\$9,795.00
37-701-431	Street Debris Disposal	E	\$4,894.00	\$4,894.00	\$4,500.00	\$3,680.00	\$4,500.00
37-701-500	Capital Outlay over \$5000	E	\$0.00	\$0.00	\$2,070.00	\$2,069.50	\$0.00
37-701-805	USDA Leaf Machine Principal	E	\$0.00	\$0.00	\$0.00	\$0.00	\$7,842.00
37-701-835	USDA Leaf Machine Interest	E	\$0.00	\$0.00	\$0.00	\$0.00	\$1,989.00
37-701-895	Mowing	E	(\$16,000.00)	(\$15,996.00)	(\$16,000.00)	(\$13,330.00)	(\$16,000.00)

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
37-701-998	Contingency	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-710-361	Maint & Repair POWELL BILL	E	\$4,425.00	\$4,425.00	\$22,241.00	\$22,241.00	\$33,570.00
37-710-405	Audit Expense POWELL BILL	E	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00
37-801-010	Salary - Full Time Sanitation	E	\$54,199.00	\$46,454.67	\$58,089.00	\$48,717.29	\$65,682.00
37-801-014	Salary - Part Time Sanitation	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-801-019	Salary - Over Time Sanitation	E	\$872.00	\$871.22	\$517.00	\$510.75	\$873.00
37-801-020	ER - FICA Sanitation	E	\$4,213.00	\$3,578.07	\$4,503.00	\$3,733.01	\$5,091.00
37-801-030	ER - Retirement - Orbit Sanitation	E	\$11,262.00	\$6,463.34	\$12,225.00	\$9,412.69	\$14,609.00
37-801-040	ER - Health Insurance	E	\$13,808.00	\$9,627.57	\$15,273.00	\$12,977.51	\$15,305.00
37-801-050	ER - Life Insurance	E	\$259.00	\$204.80	\$251.00	\$54.56	\$272.00
37-801-060	Workman's Compensation	E	\$3,682.00	\$3,664.92	\$3,665.00	\$2,232.57	\$3,665.00
37-801-203	Supplies	E	\$568.00	\$550.25	\$430.00	\$423.70	\$1,000.00
37-801-204	Uniforms	E	\$2,912.00	\$2,091.08	\$1,976.00	\$1,940.85	\$2,100.00
37-801-251	Telephone & Postage	E	\$500.00	\$371.24	\$500.00	\$285.58	\$500.00
37-801-252	Fuel	E	\$3,978.00	\$2,522.78	\$3,374.00	\$2,079.47	\$4,500.00
37-801-350	Landfull Fees	E	\$20,250.00	\$20,034.75	\$23,678.00	\$14,865.80	\$26,183.00
37-801-352	Vehicle Maintenance	E	\$1,755.00	\$1,754.22	\$3,931.73	\$3,169.56	\$2,500.00
37-801-400	Liability Insurance	E	\$4,974.00	\$4,973.28	\$6,603.00	\$4,867.25	\$7,593.00
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	\$2,647.00	\$0.00	\$2,169.00	\$0.00	\$3,152.00
			\$1,515,922.70	\$1,319,087.03	\$1,715,228.57	\$1,350,162.66	\$1,842,979.00
			\$3,070,643.70	\$2,821,509.09	\$3,424,960.57	\$2,756,855.32	\$3,685,956.00
Fund: 38							
Type: R							
38-351-401	Water Sales	R	\$821,313.00	\$827,112.72	\$911,133.00	\$746,375.16	\$980,000.00
38-351-402	Debt Setoff WATER	R	\$224.00	\$1,636.26	\$53.00	\$1,107.48	\$100.00
38-351-404	Sewer Services	R	\$695,580.00	\$674,847.69	\$717,364.00	\$567,358.18	\$793,060.00
38-351-407	Debt Setoff SEWER	R	\$196.00	\$1,447.00	\$42.00	\$808.47	\$200.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
38-351-408	Town Taps/Connection Fee	R	\$32,711.00	\$27,965.33	\$22,000.00	\$8,031.49	\$8,000.00
38-351-416	Dis/Reconnection Fee	R	\$9,468.00	\$9,314.22	\$9,960.00	\$5,572.41	\$9,000.00
38-351-417	Fire Sprinkler	R	\$2,337.00	\$2,644.86	\$2,620.00	\$3,359.10	\$3,500.00
38-351-418	Late Fees/Penalty/Cut Off	R	\$22,742.00	\$19,764.71	\$20,972.00	\$17,134.70	\$20,900.00
38-351-419	Returned Check Fee	R	\$900.00	\$680.00	\$987.00	\$1,010.00	\$1,000.00
38-351-420	Debt Setoff Late Fees/Penalty/Cut Off	R	\$200.00	\$590.95	\$25.00	\$306.25	\$100.00
38-365-410	Interest/investment Income NCCMT	R	\$14,324.00	\$13,233.63	\$13,628.00	\$8,811.07	\$13,000.00
38-365-421	Account Activation Fee	R	\$2,513.00	\$3,200.00	\$2,925.00	\$2,725.00	\$3,000.00
38-381-037	Transfer In From GF	R	\$7,281.00	\$7,281.00	\$7,281.00	\$7,281.00	\$7,281.00
38-395-396	Apropriated Fund Balance (Budget Only)	R	\$232,517.00	\$0.00	\$65,310.00	\$0.00	\$36,119.00
			\$1,842,306.00	\$1,589,718.37	\$1,774,300.00	\$1,369,880.31	\$1,875,260.00
Type: E							
38-851-010	Salary Full Time	E	\$113,450.00	\$112,207.11	\$122,085.00	\$97,684.34	\$124,560.00
38-851-014	Salary - Part Time	E	\$15,801.00	\$15,537.91	\$12,626.00	\$11,017.46	\$13,202.00
38-851-019	Salary Over-Time	E	\$7,011.00	\$5,596.47	\$5,406.00	\$2,428.71	\$8,768.00
38-851-020	ER-FICA Taxes	E	\$10,093.00	\$9,440.90	\$11,096.00	\$8,471.66	\$11,210.00
38-851-030	ER - Retirement Orbit	E	\$21,886.00	\$19,599.81	\$25,633.00	\$17,959.17	\$25,439.00
38-851-040	ER - Health Insurance WATER	E	\$18,510.00	\$18,368.97	\$24,997.00	\$15,878.15	\$24,699.00
38-851-050	ER - Life Insurance	E	\$500.00	\$379.36	\$382.00	\$332.00	\$500.00
38-851-060	ER - Workman's Comp	E	\$969.00	\$825.36	\$1,112.00	\$730.96	\$1,112.00
38-851-200	Travel Expense	E	\$0.00	\$0.00	\$215.00	\$0.00	\$500.00
38-851-203	Supplies	E	\$32,129.00	\$27,652.85	\$36,000.00	\$32,300.83	\$38,000.00
38-851-204	Uniforms	E	\$2,958.00	\$2,941.65	\$3,120.00	\$2,049.00	\$3,400.00
38-851-250	Light & Heat & Security	E	\$6,090.00	\$5,109.64	\$5,520.00	\$4,017.35	\$6,390.00
38-851-251	Telephone & Postage	E	\$10,222.00	\$9,982.15	\$11,466.00	\$8,402.40	\$10,896.00
38-851-252	Fuel	E	\$9,914.00	\$7,825.23	\$10,000.00	\$5,178.00	\$9,000.00
38-851-255	Bldg. Maint/Clean Svs	E	\$3,117.00	\$2,683.33	\$6,672.00	\$5,698.31	\$6,492.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
38-851-260	Electric Tank/Pumps	E	\$3,401.00	\$2,594.51	\$3,401.00	\$2,498.62	\$3,401.00
38-851-295	Training	E	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
38-851-296	Continuing Education	E	\$1,281.00	\$362.50	\$1,300.00	\$1,074.00	\$1,300.00
38-851-301	Computer Maintenance	E	\$3,806.00	\$3,544.91	\$5,819.00	\$4,488.08	\$5,819.00
38-851-302	Software Support	E	\$9,625.00	\$9,424.70	\$9,300.00	\$8,773.26	\$9,300.00
38-851-304	Website	E	\$0.00	\$0.00	\$0.00	\$0.00	\$788.00
38-851-305	Technology Upgrades	E	\$27.00	\$12.50	\$1,738.00	\$241.60	\$1,000.00
38-851-309	Advertising	E	\$140.00	\$87.50	\$265.00	\$102.03	\$265.00
38-851-310	Dues & Subscriptions	E	\$501.00	\$500.22	\$880.00	\$282.82	\$880.00
38-851-313	State Permits	E	\$1,270.00	\$1,270.00	\$1,331.00	\$1,331.00	\$1,400.00
38-851-345	Water Tank Contract	E	\$20,567.00	\$19,566.56	\$21,061.00	\$21,060.16	\$21,600.00
38-851-347	Lab Analysis	E	\$2,210.00	\$1,275.00	\$1,200.00	\$1,170.00	\$2,200.00
38-851-351	Maint. & Repair Equip	E	\$3,944.00	\$3,693.22	\$8,327.00	\$8,050.09	\$9,000.00
38-851-352	Vehicle Maintenance	E	\$3,750.00	\$2,816.31	\$4,491.27	\$3,688.32	\$5,000.00
38-851-400	Town Liability Insurance	E	\$11,524.00	\$11,523.62	\$13,253.00	\$8,800.83	\$14,578.00
38-851-405	Audit Expense	E	\$5,750.00	\$5,750.00	\$6,559.00	\$6,350.00	\$6,559.00
38-851-434	WS grant expense	E	\$0.00	\$0.00	\$21,592.00	\$19.00	\$31,292.00
38-851-448	External Contract	E	\$21,583.00	\$21,582.18	\$28,038.00	\$26,994.76	\$25,000.00
38-851-451	Water Purchase	E	\$252,710.00	\$216,311.35	\$250,000.00	\$127,582.47	\$250,000.00
38-851-473	Un Used, No tras history	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$64,058.00	\$0.00	\$2,070.00	\$2,069.50	\$0.00
38-851-802	USDA Public Works Trucks - Princ Water	E	\$8,773.00	\$0.00	\$6,109.00	\$6,108.52	\$6,271.00
38-851-803	USDA Town Hall/WS Loan Principal	E	\$29,300.00	\$0.00	\$29,858.00	\$2,328.50	\$28,958.00
38-851-833	USDA Town Hall/WS Loan Interest	E	\$14,863.00	\$14,823.76	\$14,502.00	\$1,312.00	\$14,193.00
38-851-836	USDA Public Works Trucks - Int Water	E	\$1,109.00	\$1,109.13	\$856.00	\$855.96	\$694.00
38-851-895	Grass Cutting Expense	E	\$16,000.00	\$15,996.00	\$16,000.00	\$13,330.00	\$16,000.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
38-851-896	WS 25% of GF Expense	E	\$55,177.00	\$55,176.96	\$59,399.00	\$47,237.15	\$68,608.00
38-851-998	Contingency	E	\$0.00	\$0.00	\$1,832.00	\$0.00	\$11,920.00
38-852-010	Salary - Full Time	E	\$113,030.00	\$112,568.68	\$122,085.00	\$97,149.66	\$124,560.00
38-852-014	Salary - Part Time	E	\$15,736.00	\$15,374.62	\$12,626.00	\$11,016.96	\$13,202.00
38-852-019	Salary - Over Time Sewer	E	\$6,511.00	\$6,257.39	\$7,056.00	\$3,634.20	\$8,768.00
38-852-020	ER - FICA Sewer	E	\$10,453.00	\$9,833.25	\$11,096.00	\$8,545.52	\$11,210.00
38-852-030	ER-Retirement Orbit	E	\$21,886.00	\$19,717.75	\$25,633.00	\$18,139.09	\$25,439.00
38-852-040	ER-Health Insurance SEWER	E	\$20,220.00	\$18,396.87	\$24,997.00	\$15,877.78	\$24,699.00
38-852-050	ER-Life Insurance	E	\$500.00	\$379.36	\$382.00	\$331.93	\$407.00
38-852-060	ER-Workman's Comp	E	\$826.00	\$825.35	\$1,112.00	\$730.95	\$1,112.00
38-852-200	Travel Expense	E	\$3.00	\$0.00	\$215.00	\$0.00	\$300.00
38-852-203	Supplies	E	\$28,370.00	\$30,610.52	\$34,124.00	\$31,818.87	\$38,000.00
38-852-204	Uniforms	E	\$2,958.00	\$2,941.48	\$3,120.00	\$2,048.85	\$3,120.00
38-852-250	Light & Heat & Security	E	\$7,000.00	\$5,049.18	\$6,615.00	\$4,225.17	\$7,000.00
38-852-251	Telephone & Postage	E	\$11,028.00	\$10,867.83	\$11,517.00	\$8,559.96	\$11,312.00
38-852-252	Fuel	E	\$9,637.00	\$7,799.66	\$10,000.00	\$5,177.98	\$9,000.00
38-852-255	Bldg. Maint/Clean Svs	E	\$3,117.00	\$2,683.33	\$6,672.00	\$5,698.32	\$6,492.00
38-852-260	Electric Tank/Pumps	E	\$12,000.00	\$11,540.36	\$12,000.00	\$8,753.35	\$12,000.00
38-852-295	Training	E	\$300.00	\$300.00	\$0.00	\$0.00	\$1,000.00
38-852-296	Continuing Education	E	\$320.00	\$320.00	\$1,300.00	\$385.00	\$1,300.00
38-852-301	Computer Maint.	E	\$3,806.00	\$3,544.82	\$5,819.00	\$4,487.92	\$5,819.00
38-852-302	Software Support	E	\$9,625.00	\$9,424.69	\$9,300.00	\$8,773.25	\$9,300.00
38-852-304	Website	E	\$0.00	\$0.00	\$0.00	\$0.00	\$788.00
38-852-305	Technology Upgrades	E	\$13.00	\$12.48	\$1,738.00	\$241.60	\$1,000.00
38-852-309	Advertising	E	\$503.00	\$502.50	\$500.00	\$392.45	\$500.00
38-852-310	Dues & Subscriptions	E	\$501.00	\$500.20	\$880.00	\$282.82	\$880.00
38-852-313	State Permits	E	\$1,960.00	\$1,960.00	\$1,500.00	\$265.00	\$1,500.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
38-852-351	Maint & Repair Equip	E	\$3,803.00	\$3,777.74	\$8,327.00	\$8,050.08	\$6,000.00
38-852-352	Vehicle Maintenance	E	\$1,853.00	\$1,852.86	\$4,491.27	\$3,688.27	\$5,000.00
38-852-400	Liability Insurance	E	\$6,285.00	\$6,284.51	\$7,228.00	\$5,089.61	\$7,458.00
38-852-405	Audit Expense	E	\$5,750.00	\$5,750.00	\$6,559.00	\$6,350.00	\$6,559.00
38-852-434	WS Grant Expense	E	\$0.00	\$0.00	\$15,000.00	\$19.00	\$15,000.00
38-852-435	Purchase of Sewer Services	E	\$402,384.00	\$424,845.16	\$434,416.00	\$290,556.01	\$479,240.00
38-852-448	External Contract	E	\$20,398.00	\$20,397.67	\$22,350.00	\$21,771.15	\$22,000.00
38-852-473	WWTP Rehab Annual Payment	E	\$20,884.00	\$20,883.59	\$22,073.00	\$21,874.28	\$21,438.00
38-852-500	Capital Outlay \$5000 and Above	E	\$33,721.00	\$0.00	\$2,070.00	\$2,069.50	\$0.00
38-852-802	USDA Public Works Trucks - Princ Sewer	E	\$8,773.00	\$0.00	\$6,109.00	\$1,270.72	\$6,271.00
38-852-803	USDA Town Hall/WS Loan Principal	E	\$29,300.00	(\$0.01)	\$29,858.00	\$7,166.32	\$29,858.00
38-852-804	NCDEQ Unity, Bute & Battle Sewer Rehab Princ	E	\$14,388.00	\$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	\$0.00	\$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	\$14,863.00	\$14,823.77	\$14,502.00	\$1,312.00	\$14,193.00
38-852-836	USDA Public Works Trucks - Int Sewer	E	\$1,109.00	\$1,108.65	\$856.00	\$855.98	\$694.00
38-852-837	NCDEQ Sewer Rehab Annual Loan- Interest	E	\$2,475.00	\$2,475.00	\$2,200.00	\$2,200.00	\$1,925.00
38-852-896	WS 25% of GF Expense	E	\$55,177.00	\$55,177.00	\$59,399.00	\$47,237.16	\$68,608.00
38-852-998	Contingency	E	\$0.00	\$0.00	\$848.00	\$0.00	\$12,000.00
38-901-889	Transfer Out to USDA Loan Reserve	E	\$0.00	\$0.00	\$9,560.00	\$0.00	\$9,476.00
			\$1,700,235.00	\$1,455,357.93	\$1,770,782.54	\$1,192,080.92	\$1,875,260.00
			\$3,542,541.00	\$3,045,076.30	\$3,545,082.54	\$2,561,961.23	\$3,750,520.00
Fund: 39							
Type: R							
39-351-405	Septic Disposal Service	R	\$42,074.00	\$55,805.00	\$49,980.00	\$50,675.00	\$50,106.00
39-351-470	Town Sewer Revenues	R	\$402,384.00	\$424,845.16	\$434,416.00	\$290,556.01	\$479,240.00
39-351-471	Sewer Revenues - County	R	\$322,189.00	\$340,174.97	\$316,092.00	\$211,415.97	\$359,514.00
39-351-472	Sewer Rev Norlina	R	\$218,881.00	\$231,099.83	\$241,310.00	\$161,397.91	\$264,613.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
			\$985,528.00	\$1,051,924.96	\$1,041,798.00	\$714,044.89	\$1,153,473.00
Type: E							
39-861-010	Salary - Full Time	E	\$222,024.00	\$245,124.82	\$250,406.00	\$206,355.39	\$254,542.00
39-861-014	Salary - Part Time	E	\$21,213.00	\$20,361.43	\$9,455.00	\$8,107.50	\$9,455.00
39-861-019	Over-Time	E	\$15,767.00	\$12,206.00	\$14,829.17	\$11,692.78	\$18,000.00
39-861-020	ER-FICA Taxes	E	\$19,835.00	\$17,079.85	\$21,206.00	\$16,078.01	\$21,652.00
39-861-030	ER - Retirement Orbit	E	\$49,205.00	\$41,091.69	\$53,582.00	\$42,220.09	\$57,780.00
39-861-040	ER- Health Insurance	E	\$38,067.00	\$36,883.74	\$46,714.00	\$33,370.62	\$45,588.00
39-861-050	ER-Life Insurance	E	\$785.00	\$729.27	\$802.00	\$676.10	\$849.00
39-861-060	ER-Workman's Comp	E	\$1,955.00	\$1,583.40	\$1,584.00	\$1,508.91	\$1,584.00
39-861-200	Travel Expense	E	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
39-861-203	Supplies	E	\$102,071.00	\$101,846.04	\$72,930.00	\$61,287.86	\$83,000.00
39-861-204	Uniforms	E	\$5,875.00	\$5,874.88	\$5,460.00	\$4,074.78	\$5,750.00
39-861-250	Light, Heat & Security	E	\$88,592.00	\$77,014.01	\$90,000.00	\$69,556.42	\$96,500.00
39-861-251	Telephone & Postage	E	\$6,690.00	\$6,133.63	\$6,858.00	\$5,223.79	\$6,778.00
39-861-252	Fuel	E	\$10,250.00	\$9,040.48	\$10,065.00	\$5,279.45	\$10,250.00
39-861-295	Training	E	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
39-861-296	Continuing Education	E	\$1,380.00	\$402.50	\$120.00	\$120.00	\$1,500.00
39-861-301	Computer Maint.	E	\$7,000.00	\$5,656.30	\$10,289.00	\$7,066.62	\$10,289.00
39-861-302	Software Support	E	\$4,208.00	\$3,097.61	\$4,098.99	\$3,384.89	\$3,699.00
39-861-304	Website	E	\$0.00	\$0.00	\$0.00	\$0.00	\$788.00
39-861-305	Technology Upgrades	E	\$2,000.00	\$25.00	\$1,100.00	\$0.00	\$1,000.00
39-861-309	Advertising	E	\$1,000.00	\$594.00	\$1,000.00	\$527.63	\$1,000.00
39-861-310	Dues & Subscriptions	E	\$154.00	\$0.00	\$3,154.00	\$2,880.00	\$3,500.00
39-861-318	Freight Charges	E	\$2,320.00	\$2,319.67	\$1,220.01	\$1,150.08	\$2,250.00
39-861-342	Maint & Repair Plant	E	\$125,460.00	\$117,789.88	\$140,713.83	\$120,565.42	\$130,000.00
39-861-344	Sludge Removal	E	\$75,539.00	\$75,538.50	\$68,235.00	\$48,030.50	\$72,000.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
39-861-345	Beaver Control	E	\$750.00	\$200.00	\$0.00	\$0.00	\$750.00
39-861-346	Lab Material & Supplies	E	\$11,526.00	\$11,333.42	\$11,711.00	\$10,892.36	\$11,526.00
39-861-347	Lab Analysis	E	\$27,435.00	\$25,120.00	\$27,225.00	\$24,323.00	\$35,000.00
39-861-349	OSHAComp/Safety M&S	E	\$1,500.00	\$1,125.00	\$1,500.00	\$150.00	\$1,500.00
39-861-352	Vehicle Maintenance	E	\$4,728.00	\$2,923.42	\$6,232.55	\$4,122.10	\$4,750.00
39-861-400	Liability Insurance	E	\$20,520.00	\$20,519.53	\$25,068.00	\$16,527.94	\$29,668.00
39-861-405	Audit Expense	E	\$11,500.00	\$11,500.00	\$13,117.00	\$12,700.00	\$13,117.00
39-861-434	WWTP Grant Expense	E	\$0.00	\$0.00	\$30,000.00	\$0.00	\$90,000.00
39-861-441	Certify Lab Services	E	\$930.00	\$465.18	\$1,000.00	\$658.59	\$1,000.00
39-861-444	Permits & Fees	E	\$15,199.00	\$15,000.83	\$16,381.00	\$14,440.08	\$15,079.00
39-861-446	Influent Debris Removal	E	\$6,793.00	\$6,792.76	\$7,044.00	\$4,638.59	\$7,044.00
39-861-500	Capital Outlay \$5000 and Over	E	\$119,265.00	\$0.00	\$2,070.00	\$2,069.49	\$0.00
39-861-810	NCDEQ WWTP Phase 2 Principal	E	\$23,607.00	(\$0.10)	\$23,607.00	\$23,606.60	\$23,607.00
39-861-897	WWTP 25% of GF Exp	E	\$61,428.00	\$61,117.61	\$64,003.00	\$48,090.48	\$69,438.00
39-861-998	Contingency	E	\$0.61	\$0.00	\$0.00	\$0.00	\$12,240.00
			\$1,107,071.61	\$936,490.35	\$1,043,280.55	\$811,376.07	\$1,153,473.00
			\$2,092,599.61	\$1,988,415.31	\$2,085,078.55	\$1,525,420.96	\$2,306,946.00
Not Contains([Fund], '36') And Not Contains([Fund], '40') And Not Contains([Fund], '42') And Not Contains([Fund], '43') And Not Contains([Fund], '45') And Not Contains([Fund], '46')							

