

PROPOSED BUDGET

FISCAL YEAR 2022-2023



Town Administrator and Budget Officer

Governing Board, Senior Staff and Mission

Mayor: Walter M. Gardner, Jr. (Term expires 12/25)
Home Address: 318 South Main St., Warrenton, NC 27589
Email Address: wgardner@nc.rr.com
Business Address: Warrenton Insurance Agency, Inc.
131 South Main St. (PO Box 633), Warrenton, NC 27589
Business Phone: 252-257-3104
Cell Phone: 252-213-3034

Mayor Pro Tem: Mary Hunter (12/25)
Home Address: PO Box 281, Warrenton, NC 27589
Email Address: m.hunter@warrenton.nc.gov

Commissioner: Jason Young (12/25)
Home Address: PO Box 281, Warrenton, NC 27589
Email Address: j.young@warrenton.nc.gov

Commissioner: Aaron Ayscue (12/25)
Home Address: PO Box 281, Warrenton, NC 27589
Email Address: a.ayscue@warrenton.nc.gov

Commissioner: Michael Coffman (12/23)
Home Address: PO Box 281, Warrenton, NC 27589
Email Address: m.coffman@warrenton.nc.gov

Commissioner: Margaret Britt (12/23)
Home Address: PO Box 281, Warrenton, NC 27589
Email Address: margaretbritt2@gmail.com

Commissioner: Al Fleming (12/23)
Home Address: PO Box 281, Warrenton, NC 27589
Email Address: alfleming220@gmail.com

Commissioner: John Blalock (12/23)
Home Address: PO Box 281, Warrenton, NC 27589
Email Address: j.blalock@warrenton.nc.gov

Senior Staff

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

Mission

“Historically Great – Progressively Strong”

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

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

Maintain Small Town Charm

1. Continue implementing streetscape plan, incorporating main street ideas and incorporating underground utilities
2. Engage a part-time marketing and promotional person to coordinate a merchants’ association, create and schedule coordinated events and take on events at Frontier Warren. Incorporating an investigation into wayfinding and coordination of colors of paint for the central business district.

Keep Business District Active

1. Continue revitalization of downtown business district
2. Discourage building neglect and encourage property improvements
3. Develop S. Main Parking lot – behind Nationwide Insurance
4. Continue grocery store recruitment

Keep Young People Excited about Living in Warrenton

1. Downtown activities at night (events person)
2. Trails and parks, continue implementing bi/ped plan inside ETJ
3. Events tailored to younger population (events person)

Increase Prosperity and Vibrancy

1. Recruit and secure downtown housing, urgent care and grocery store
2. Market Frontier Warren

Understand and Capitalize on a Variety of Histories While Engaging in the Future

1. Improve level of engagement in community heritage projects, such as Plummer Hook and Ladder Fire Museum, All Saints Episcopal Church
2. Investigate equity training with an eye toward reviewing town policies. Begin on positive note with all town is doing at present to support minorities.

Budget Summary

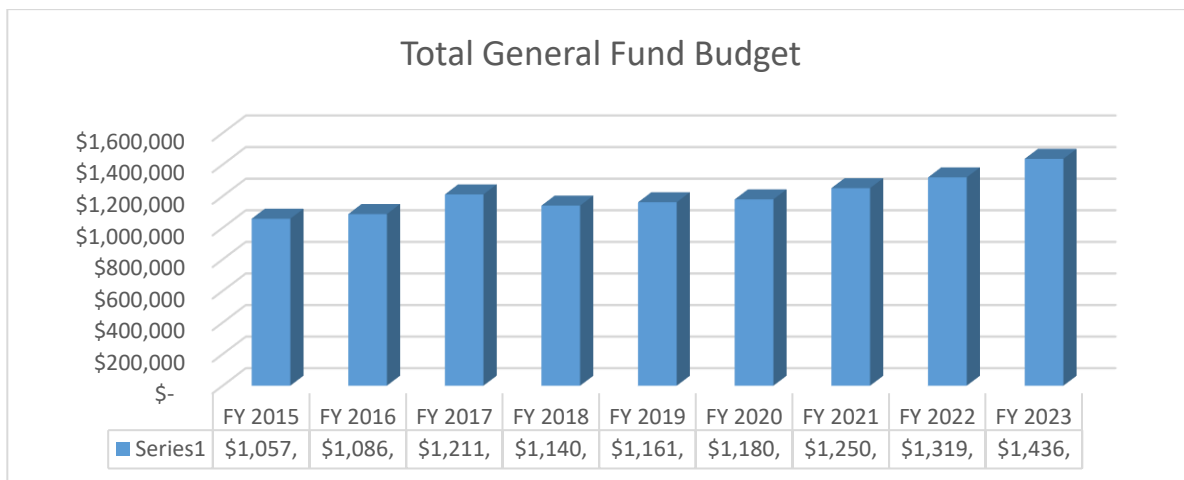
Honorable Mayor and Members of the Warrenton Board of Commissioners,

In accordance with the North Carolina Local Government Budget and Fiscal Control Act, I am pleased to submit to you for your consideration the proposed FY 2022-2023 Warrenton Town Budget. North Carolina General Statute 159-13 requires that boards of commissioners receive proposed budgets from the town budget officer no later than the first day of June, and to officially adopt budget ordinances no later than the first day of July for each fiscal year. A Public Hearing to receive citizen comments on the proposed budget is recommended to be held on June 13, 2022, at 6:45 PM prior to the regularly scheduled Board meeting at the Warrenton Town Hall, 113 S. Bragg Street. Copies of the proposed budget may be obtained at Town Hall at 113 S. Bragg Street by calling in advance to make an appointment. Copies are also available to download from the Town’s website at www.warrenton.nc.gov.

Presented below is the recommended Fiscal Year FY 2022-2023 budget for the Town of Warrenton. The General Fund budget is proposed to be \$1,436,311 which represents an increase of \$85,160 from the FY 2021-22 budget. Despite paying attention to all areas for identifiable savings, the primary causes for the rise in operating costs inflation and cost of goods and services, particularly gasoline, and salary increases and Cost of Living Adjustments for employees. For the 14th consecutive year there is no planned increase in ad valorem taxes.

In Enterprise Fund 38 an increase is also shown in the amount of \$42,328, again primarily due to inflation, costs of goods and services and salary increases and Cost of Living Adjustments for employees. Enterprise Fund 39 also shows an increase of \$89,179, again due to inflation, salaries and an increase in Warrenton’s percentage out of the three partners. Fund 34 for Frontier Warren shows a slight increase of \$3,820.

General Fund

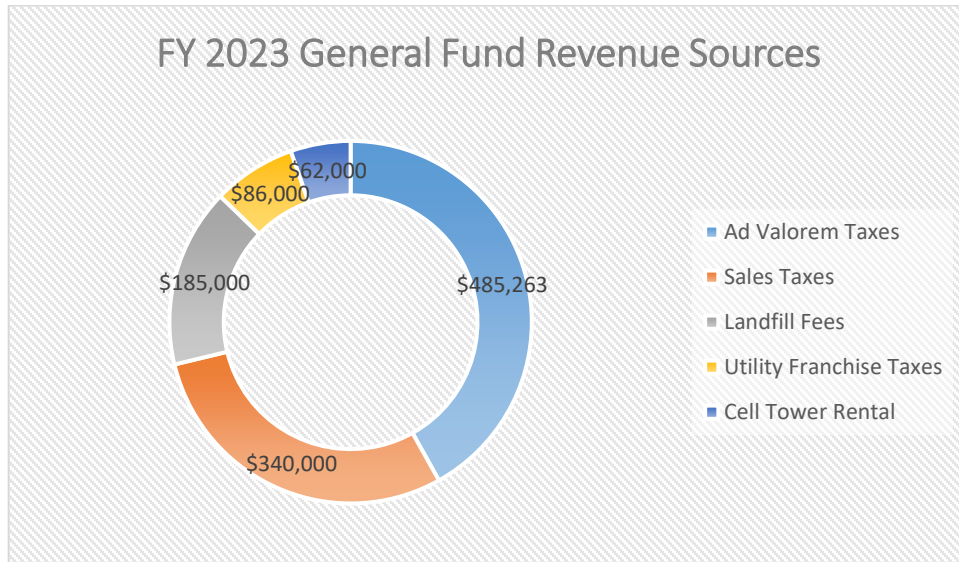


- The budget has no increases for health insurance. The Town continues to provide health census information to various brokers to receive competitively priced health premiums.

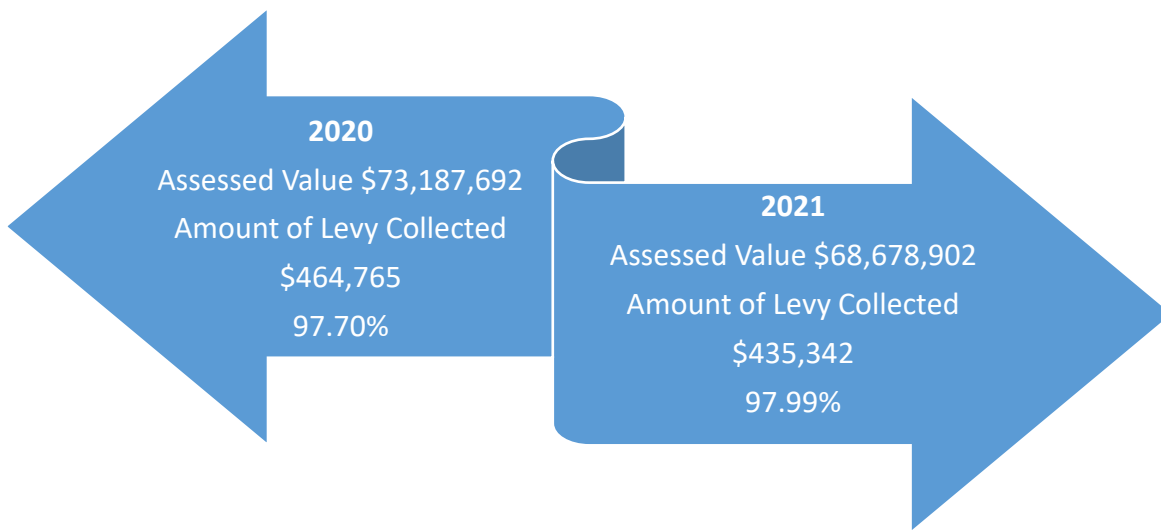
- The NC League of Municipalities' Cost of Living Adjustment (COLA) survey for 2023 shows that ___% of municipalities with a population of less than 2500 have budgeted a Cost of Living Adjustment of between 1% and 3% for employees. Another ___% of municipalities the size of Warrenton is budgeting merit increases in their upcoming Fiscal Year. The Town did not increase wages across the board in FY 2021-22, however, a continually competitive job environment requires the Town to closely monitor salaries in order to retain highly qualified employees. Therefore, according to the Town's 2021 Compensation and Classification study, the proposed budget brings all salaries above their minimums and includes a 2% wage increase for employees who are already above the minimum salary point of their respective grades.
- The State Retirement System has kept matching contributions from municipalities at the same rate for the coming fiscal year. In addition, the Town is obligated to pay 6.85% of total salaries towards the Town's retirement liability. Twelve years remain on the retirement liability obligation.
- Contributions to the Warrenton Rural Fire Department remain unchanged as the Town is in its fourth year of a 5-year agreement for fire protection services.
- The budget maintains the Town's healthy financial condition with an Unrestricted Fund Balance of an estimated \$970,000 which is 81% of General Fund expenditures. This fund balance increased substantially over the prior year by approximately \$130,000. The overall Fund Balance for General Fund, including Restricted and Unrestricted, increased by \$_____ to \$_____.
- There are planned increases in fees charged by the Town, for water and sewer taps which increase from \$1300 to \$1500 and \$1750 respectively.
- The budget includes a continuation of the Frontier Warren project (Fund 34), a partnership with Warren County and Research Triangle Foundation, with a continuing financial commitment from Warren County. In the current FY, the Town applied for and received an NC IDEA grant of \$5000, designated for entrepreneurial mindset classes. The Town will continue to seek grant funding by every possible means for Frontier Warren.
- The budget eliminates \$12,000 in economic development funding to support a part-time person to manage events at Frontier Warren and to establish a downtown merchants association, which was identified as a top priority by the Board in its recent goal-setting workshop. The Warrenton Area Business Association, known as WABA, is up and running and hopefully will show progressively positive results.
- The Town expects to receive additional ARP grant funds of \$132,000 in July 2022 and retains approximately \$56,000 unspent of the \$132,000 received in July 2021.

HIGHLIGHTS:

- ***Inflationary pressures are creating cost increases in a variety of areas.***
- ***Salary adjustments for police and senior personnel included as a result of salary study.***



Projected ad valorem revenues for FY 2022-23 return to near 2020-21 levels. The Town is dependent on the County for tax collection and tax valuations. At the time of this budget presentation and adoption the Town is still working to resolve questions on tax collections with the County Tax Administrator. The impact of the 2020 Census on sales tax revenues has been a positive one, increasing revenues an estimated \$24,000 over the prior year. This increase will only last as long as the Town continues to grow in population relative to the County and other municipalities. Rental income from cellular companies shows a large increase from the anticipated, impending agreement with T-Mobile. Interest income is still negligible because of low interest rates, while other revenues remain constant overall.



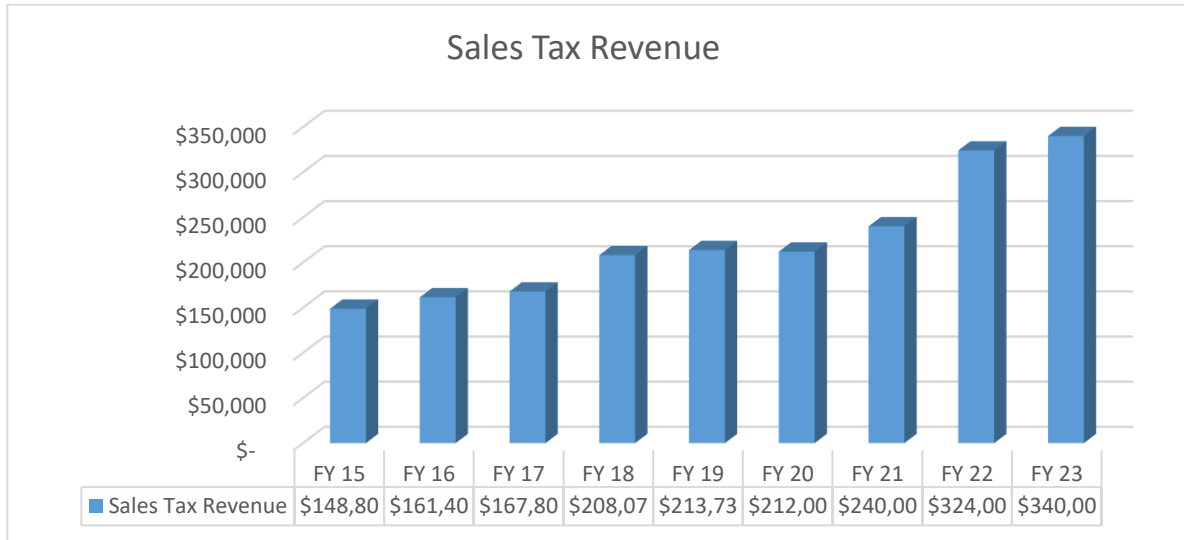
Property tax revenue is the primary source of general fund revenues providing approximately 40% of total revenues and a total amount of \$485,263, based on the ad valorem rate of 65 cents per \$100. While the upcoming year is not a tax revaluation year, total taxable property values are expected to increase in the 2025 fiscal year as more buildings and homes are renovated and the Town’s overall business climate continues on its current path of growth. The property tax collection rate is 97.99% which is slightly improved from 97.70% in the prior fiscal year. Automobile taxes as administered by the State, are expected to rise by 10%. Revenue collected for utility properties are expected to remain constant. The figures below reflect annual tax bases and tax rates for the most recent ten 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

Tax Calculations

2022 - 2023	Assessed Value	Assessed Rate	Tax Rev Assessed	Collection Rate	Expected Revenue
Real & Personal Property	\$ 66,174,132	0.0065	\$430,131	97.70%	\$420,239
Vehicles	\$ 6,179,869	0.0065	\$40,169	100%	\$40,169
Utility Property	\$ 3,823,885	0.0065	\$24,855	100%	\$24,855
Total Revenue	\$ 76,177,886	0.0065	\$495,155		\$485,263

The second largest source of governmental fund revenue is sales tax. The general trend for sales taxes is one of increasing revenues and that trend has continued during the COVID-19 pandemic and subsequent inflationary period we find ourselves in. Given the special circumstances it is difficult to predict sales tax revenues. However, one reliable impact on sales tax revenue is the increase in Warrenton’s population relative to the county and other municipalities in the county. Warrenton’s population remained stable while populations elsewhere dropped, thereby increasing Warrenton’s percent share of the sales taxes. With these increases demonstrable since September 2021, the budget conservatively projects sales tax revenues to increase by \$16,000 over projected actual receipts. The Town expects to receive \$324,000 from sales tax distributions in FY 2021-22.



Other important sources of revenue generated at the state level are Utility Franchise Taxes and Motor Vehicle Taxes estimated at \$86,000 and \$41,000 respectively, static for Utilities and up 10% for Motor Vehicles year over year. Important sources of revenue that are generated locally include landfill fees of \$185,000, up slightly over \$180,000, and cell tower rental fees of \$62,340 which are up 100% due to an anticipated new agreement with T-Mobile. Minor sources of revenue will remain at a relatively constant level in FY 2022-23.

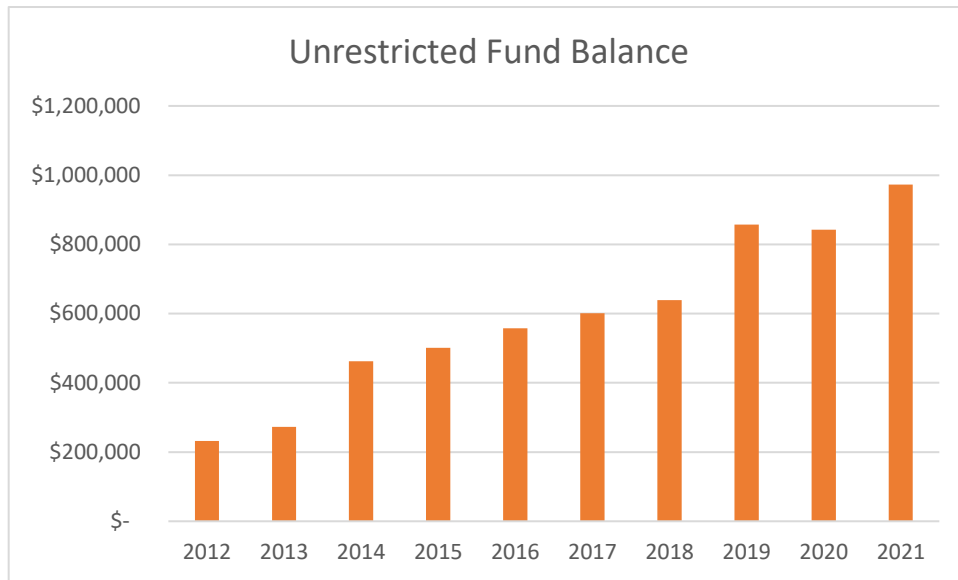
There is an appropriation of \$10,291 in fund balance in the proposed budget. Staff has been able to control expenses over the last decade, however, until the town reaches a revaluation year in 2024-25 small amounts of Fund Balance may be needed as an alternative to increased taxes.

For the first time, anticipated grant administration costs of \$18,000 are included in the General Fund budget, reflecting time spent by the Finance Director and Town Administrator managing and reporting on the Rural Transformation Grant. These funds will help offset salary increases in other parts of the budget. Also, the current budget shows a minimum amount Powell Bill expenditures and reflects a savings year for Powell Bill revenues.

American Rescue Plan grant funds are not appropriated in the General Fund budget but will be addressed in the future through the budget amendment process. These funds are federal grant dollars and are received in two tranches, \$132,000 in June of 2021 and \$132,000 in June of 2022. These grants payments are accounted for in a separate grant project fund and can be transferred into other funds as needed.

Based on the Town’s adopted policy for fund balance, the Local Government Commission advises the Town to maintain an average Unrestricted Fund Balance of 58.85% of General Fund

expenditures. Although the annual audit is not complete, Unrestricted Fund Balance is expected to rise from \$842,000 to approximately \$970,000 or 80.60% of General Fund expenditures.



General Fund Expenses

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

Because a planned vehicle purchase in the current FY was delayed, two vehicle purchases are planned for the Police Department in the coming fiscal year to replace a 2010 Crown Victoria with 134,145 miles and a 2008 Crown Victoria with over 140,000 miles, however, the purchase price will not impact the proposed budget as payments will not begin until the following Fiscal Year. The replacement vehicles will be SUVs which will serve as both pursuit vehicles and trailer pulls. USDA grant funds are being sought as is our practice with vehicle purchases.

Though a top priority in the 2021 Board goal-setting workshop, a part-time position to address the combined needs of organizing and establishing a merchants' association and planning and scheduling events at Frontier Warren has been eliminated. A merchants' association has been established. Several initial meetings of merchants generated enthusiasm and energy and an active group is working together to reach goals. Activities surrounding Frontier Warren's co-working space will suffer as this position is eliminated and duties spread between the Town Administrator and other staff. Some initial discussion with the County has centered around potentially renting the co-working space to a startup company in order to reduce expenses on the Town and County. Revenues exceed expenses for the 136 S. Main building but to not cover the expenses for the 140 S. Main co-working space and rely on contributions from the County and Town. Building 136 remains fully leased.

General Fund Expenses

- ***"Health insurance static."***
- ***"Comprehensive Land Use Plan and 160D compliance along with update of a variety of ordinances."***

Budget Message 2022-23

The budget includes no increase over the prior year for health insurance. Typically, year over year increases have ranged between 10% to 15% as deductibles on employees were increased to mitigate costs. Considered a “small pool” of insured, the Town cannot reap similar discounts at larger insured groups. However, this year staff has solicited quotes from United Healthcare, Aetna, League of Municipalities and Blue Cross Blue Shield and secured a competitive rate from Aetna.

Based on the salary study from HR Essentials, the budget brings salaries for the Town Administrator, Finance Director, Public Works Director, Chief of Police and police officers to slightly above the minimum threshold of their respective job classifications. It is important to note that at the recommendation of HR Essentials, Warren County raised taxes by 2 cents in FY 2020-21 in order to contribute \$750,000 annually towards salary increases for its employees. There is no such planned tax increase to cover salaries in this budget. As was the case last FY, there is a 2% increase for all other employees who already exceed the minimums of their respective classifications.

Due to inflationary pressures in the national economy prices for items regularly purchased by the Town are increasing at alarming rates. This budget does not attempt to predict costs other than specific areas where increases are known. Expenditure areas, such as gasoline where budgets have nearly doubled, are based only on current market prices and do not take into account further possible increases. Grant projects and grant applications underway have inflation adjustments built in, but again may be subject to additional, unexpected inflationary pressures.

Added to the budget as a \$10,000 non-recurring expense is the development of a Comprehensive Land Use Plan along with changes to the zoning ordinances to bring them into compliance with NC General Statute 160D. Also included in this expenditure is the update or creation of various existing and new ordinances such as tethering and adult establishments.

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

The Town is in the process of seeking grant funds from the NC Department of Environmental Quality, the NC Department of Commerce, USDA and the NC department administering the Volkswagen settlement in the amounts of \$19,000,000, \$950,000, \$170,000 and \$120,000 respectively. The only grant requiring matching dollars is the USDA grant, a combination of grant and loan of approximately 55% and 45%.

Street Department

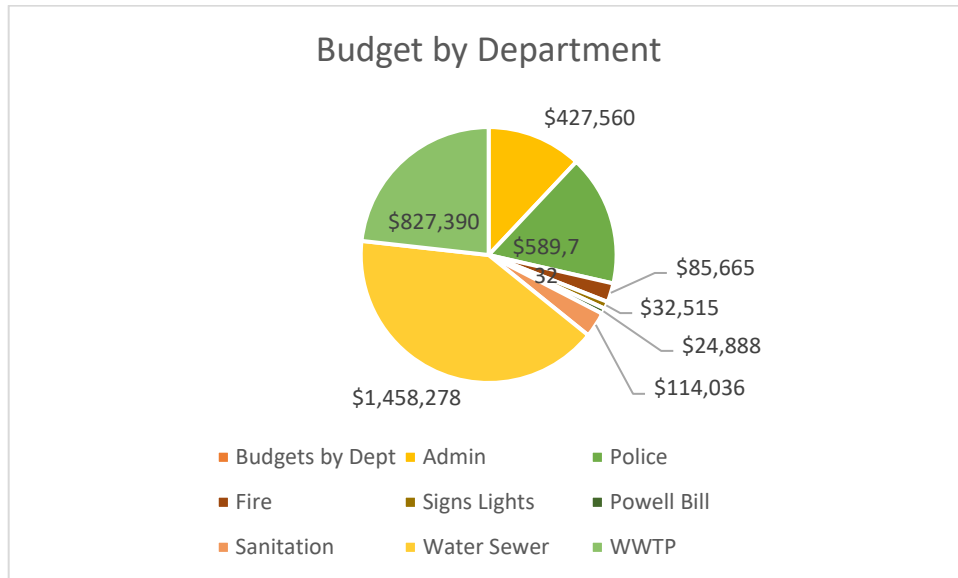
Street Department activities consist of accommodating special requests by citizens as well as:

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

Major storm water repairs to areas along Spring and Crocket Streets were completed in FY 2021-22 utilizing ARP grant funds. An ongoing storm water issue along Battle Avenue will exceed typical budgeted resources in the proposed budget and will require an appropriation from the American Rescue Plan fund.

Sanitation

Citizen feedback on trash pickup continues to be positive. The recent grant award from Volkswagen settlement funds has addressed a very long-term priority of acquiring a new garbage truck. There is no planned increase in the Landfill Fee.



Police Department

The PD's budget reflects increases in salaries and gasoline. The police department remains conservative with its spending parceling out purchases over multiple budget cycles. By making those purchases, the PD is able to spread out equipment purchases over several years. Staffing remains a challenge given the tight employment situation across police departments.

Unfunded Priorities

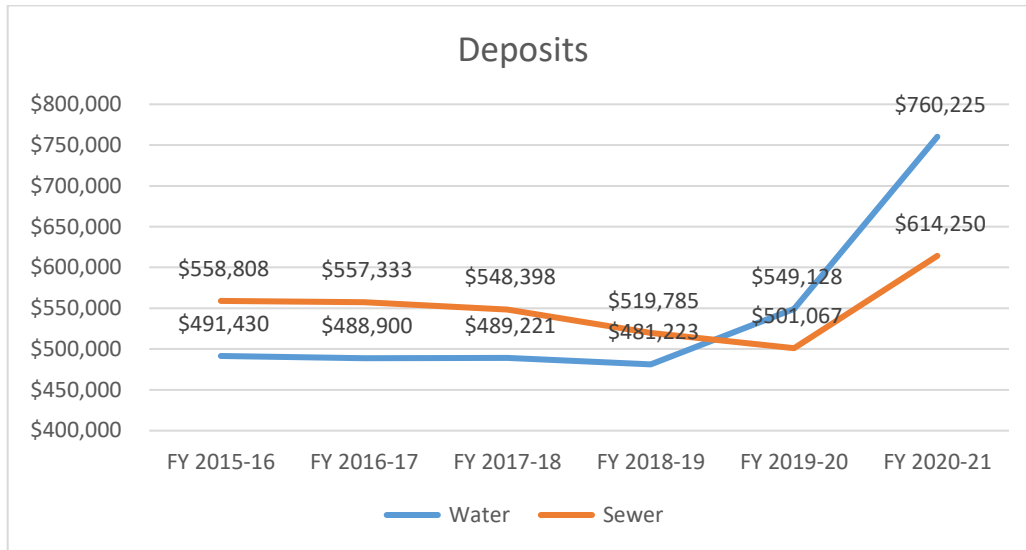
- Implementation of Streetscape Plan
- Placement of utilities underground
- Stand-on skid steer for street, park and cemetery
- Leaf truck to replace current, 18-year-old truck
- Replacement of three personal computers in the Police Department

Enterprise Funds

Water Sewer Fund 38

The increase in water and sewer rates in FY 2020-21 has resulted in revenues less than expected, possibly due to conservation reactions. One bright spot, however, is the total number of water/sewer accounts. While the Total number of water/sewer customers dropped from 944 to 912 over the prior two-year period, it has increased back to 932 over the past year, possibly from a strong real estate market in Warrenton.

Budget Message 2022-23



Planned increases in water costs from a restructuring of rates by Kerr Lake Regional Water System are not expected to occur in FY 2022-23. Nor is there any anticipated increase in regular water rates, which often rise by 5% annually.

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

Water Revenues: \$67,000

Sewer Revenues: \$52,000

Many needs in the area for water are being addressed in a \$19,000,000 grant application to NC DEQ, such as:

Location Length (Ft.) Diameter Material

- Rodwell Street (Wilcox to Hazelwood) 2,953 1.5 Galvanized
- North Main Street (N. Main St. Tank to Airport Rd) 12,468 4 CIP
- Airport Road (N. Main St. to Barnette Drive) 4,922 2 Galvanized
- Connell St. (Hazelwood Rd. to end of Connell) 985 2 Galvanized
- Fairview St. ((N. Front St. to Brehon St.) 2,297 6 CIP
- Fairview St. East end (Brehon St. to curve before creek) 1,969 1.5 Galvanized
- Brehon St. (Graham St. to Dead End) 1,313 4, 2 PVC, Galvanized
- Ridgeway-Warrenton Road 2,625 2 Galvanized
- Church St. (Near eastern end to E. Macon St.) 1,313 6 CIP
- Highway 158 Business East (From Highway 58 to Red Hill Loop Road) 5,250 2 Galvanized
- Highway 158 Business East (From Red Hill Loop Rd. to end of 1st Lane to Rt.) 3,609 2 Galvanized
- Highway 58 (Going southeast from Hwy 158 East redo 1st four service connections on left side of road) - connect to 8-inch PVC main.
- Ridgecrest Drive and connecting streets 16,404 6 CIP
- Halifax St/Baltimore Road going south just past Hall St. 19,029 3 Galvanized
- West Side Drive 2,297 1 Galvanized
- King St. Complex to Hwy 401 South 2,297 6 CIP
- Hwy 401 South going south just past WWTP entrance 7,218 2 Galvanized
- E. Macon and Ridgecrest TBD CIP

Budget Message 2022-23

- Fairgrounds Tank Vault
- Galvanized line on Hayley Street, Dameron Street
- Warrenton-Ridgeway 2-inch galvanized line needs to be abandoned

Areas of need for sewer being addressed in the \$19,000,000 grant application to NC DEQ include:

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

Unfunded priorities include replacement of the maintenance tractor and backhoe, which are models from 2007 and 2004 respectively. Replacement of another pump located at Riggins Pump Station is not budgeted. Using American Rescue Plan grant funds would be appropriate in this instance at a cost of approximately \$30,000.

Waste Water Treatment Fund 39

The expenses of the WWTP are shared by the Town, Norlina and Warren County. In FY 2021-22 the Town's portion of services increased by .63% as compared usage of partners, after increasing the year before by 3.5%. This increase in usage and associated costs are reflected in the budget of Funds 38 and 39.

In FY 2022-23 the Town expects to continue conversations and negotiations with Warren County over the 40-year lease which expired on December 31, 2021. Under the current lease Warren County is primarily responsible for obtaining funds for capital upgrades, but the Town is in the process of applying for grant funding upgrades from NC DEQ.

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

Budget Message 2022-23

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

Unfunded priorities of the WWTP addressed in a recent grant application include replacement of 40-year-old rotors and drive trains, cleaning of the vegetation in the second oxidation ditch, and updating of the filter building and tertiary filters. It is not financially feasible to replace the aging plant, as it would cost the partners in the tens of millions of dollars. Fortunately, being on the Vulnerable Utility list of the State has qualified the Town for \$19 million in grant funding which will address each these long-standing needs without any loans and with 100% grant. If the County were seeking grant funding on behalf of the WWTP there would likely be long term loans involved. Warrenton's status helps not only its citizens but also citizens of Warren County and Norlina.

Areas of need addressed in the grant application to NC DEQ:

- Replace 4 rotors and drivetrains at WWTP
- Clean out oxidation ditch at WWTP
- Building addition for admin at WWTP
- Rehabilitate tertiary filter building and convert to ultraviolet light for disinfection
- Install septage dumping station
- Replace influent pump station

Special Revenue Funds

Fund 34

The Town will include the Special Revenue Fund 34 in the proposed budget for the Frontier Warren partnership with Research Triangle Foundation and Warren County. Fund 34 accounts for revenues and expenses associated with Frontier Warren. Revenues are received from a variety of sources: rent payments, donations and Town and County appropriations. Expenses are primarily utilities and rent. Donations may be used for utilities and general operation of the co-working space. Warren County has indicated its commitment to the joint venture and will contribute \$10,000 in FY 2022-23 for the third year in a row to help offset the costs of co-working space.

Outstanding Loans

All three USDA loans total \$2,843,000 and the annual payment for FY 2022-23 is \$89,540. By State Statute (NC GS 159-55) a municipality's General Fund debt shall not exceed eight percent (8%) of the assessed value of property. The Town's General Fund debt percentage remains less than 1% of the assessed value of property subject to taxation. Warrenton's maximum debt load for the General Fund is approximately \$6,094,000 while current debt stands at \$36,271. In the eyes of the Local Government Commission the USDA loan for Town Hall is considered an Enterprise Loan, giving the Water Sewer Fund a total outstanding debt of \$4,647,390. However, General Fund is offsetting a portion of the Water Sewer loan payment for Town Hall as General Fund is benefitting from use of the office space at Town Hall. Removed from the proposed budget is the expired twenty-year loan for Battle Avenue sewer replacement. First payment on the WWTP Phase 2 rehabilitation was made in FY 2021-22. No new loan payments are expected until FY 2023-24 when police patrol and public works vehicles are initiated. Some vehicles have already rotated off the outstanding loan list.

Grants

The Town continues a focus on grant funding to offset budget items wherever possible, for example the grant application underway for the NC Department of Commerce's Rural Transformation Grant. If awarded this grant will offset \$311,000 of fund balance needed to complete a parking lot development project. Three applications, submitted to the NC Department of Environmental Quality on May 2, 2022, will be 100% grant if awarded and address the vast majority of the identified issues with Warrenton's water, sewer and waste water infrastructure. Other grant funding will be sought, for example, Phase II of the Volkswagen Settlement Grant.

Economic Development

Years of investment in infrastructure, Town Hall renovation, and planning have begun to pay off dramatically with subsequent private investments in downtown buildings, the opening of breweries and distilleries and increasing values of properties. By offering grants as incentives, the Town has been able to attract a developer to renovate the Dameron building and is subsequently focused on expanding parking along S. Main Street to address a shortage of parking for the Dameron building as well as Warrenton as a whole. The Town's focus on entrepreneurship as economic development is demonstrated in its successful partnership with Research Triangle Foundation, the first of its kind in RTF's sixty two-year history.

Conclusion

Pleased to present my ninth proposed budget as Town Administrator, I believe this budget reflects the priorities of the Board of Commissioners and citizens of Warrenton. While total expenditures and revenues are increased by \$115,263 in General Fund, by \$42,328 in the Water Sewer Fund, and by \$89,179 in the Waste Water Fund over the current budget, they are primarily the result of increases from salary adjustments, inflation, and percentage of services used. Sanguine about the future of Warrenton, I believe that our continued focus on attracting new businesses while developing strategic partnerships will increase long-term revenue growth and result in improved sales taxes, ad valorem taxes, and utility collections.

Respectfully submitted,

Robert Davie -- Town Administrator and Budget Officer

WATER/SEWER DEPARTMENT RATES

Water Rates (monthly)

In-town availability rate	\$23.00
In-town use rate per 1000 gallons	\$8.36
Out-of-town availability rate	\$39.15
Out-of-town use rate per 1000 gallons	\$12.11

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

In-town	\$5.36
Out-of-town	\$5.93

Sewer Rates (monthly)

In-town availability rate	\$14.50
In-town use rate per 1000 gallons	\$10.00
Out-of-town availability rate	\$38.56
Out-of-town use rate per 1000 gallons	\$14.65

WATER/SEWER DEPARTMENT RATES

C1: Occupancy fee for water (3 occupants)	\$ 30.00
C2: Occupancy fee for water (2 occupants)	\$20.00
C3: Occupancy fee for water (8 units – apartment bldg.)	\$120.00
C4: Occupancy fee for water (1 occupant)	\$10.00
C5: Occupancy fee for water (36 units – apartment bldg.)	\$720.00
C6: Occupancy fee for water (32 units – apartment bldg.)	\$640.00
C7: 2" Waterline to boiler that also supplies office toilets	\$40.00
C8: Water & sewer availability to small office behind house (consumption measured by house meter)	\$22.40
LF2: Garbage pickup twice weekly	\$100.00

New account deposit: \$150.00 in town, \$200 out of town

No new deposit fee will be charged for customers who wish to open additional accounts if they have an existing account that has been maintained in good standing for at least a year. All customers will have at least one account secured by a deposit.

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

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

Disconnect/reconnect fee:

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

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

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

WATER/SEWER DEPARTMENT TAP FEES

Water Taps:

¾ " water tap	\$1500
1" water tap	\$1725
1" water tap w/2-3/4" branch metered services	\$2100
2" water 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.

Split Meters

BUDGET MESSAGE – FY 2022-2023

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 \$20

No parking zone \$20

Parking left side to curb \$20

Parking on sidewalk \$20

Double parking \$15

Parking too close to corner \$15

2-hour parking limit \$15

2-hour parking limit – second violation \$50

STREET AND SANITATION SPECIAL SERVICES FEES

Landfill Fee: \$32.00

Special services available only when personnel and equipment are available.

Special debris or garbage pick-up fee \$75 plus \$25 per hour per man

A special pickup is defined as:

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

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

Street sweeper, leaf vacuum, backhoe \$75 per hour plus
\$25 per hour per man

Misc. labor fee \$25 per hour per man

Note on Garbage Collection:

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

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

Note on Loose Leaf Pickup:

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

WASTE WATER TREATMENT PLANT FEES

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

WARRENTON CEMETERY FEES

Rates and Charges

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

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

* Individual graves for pets are not allowed

ZONING AND PERMIT FEES

Zoning Permit	\$25
Special Use Permit	\$200
Variance Fee	\$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.	\$50
5001 to 10000 sq. ft.	\$75
Over 10000 sq. ft.	\$100
Mixed Occupancy	
Occupant	\$25
Common Area	\$25
Accessory Buildings	\$40
Mandated Inspections	
Rest Homes	\$100
Day Cares	\$50
Family Care Homes	\$50
Foster Care Homes	\$25
Schools	\$100
Churches	\$50
Fireworks Display	\$25
Tents	\$20
Flammable Storage Tanks	\$40
Hazardous Explosive	\$50
Re-inspections	
First re-inspection	No charge
Second re-inspection	\$25
Three or more re-inspections	\$50/each

NUISANCE FEES

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

HISTORIC DISTRICT COMMISSION FEES

Minor COA Application fee	Waived
Major COA Application fee	Waived
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 Board of Commissioners of the Town of Warrenton, North Carolina, that the following anticipated fund revenues and departmental expenditures, together with certain schedules of fees and charges, and with certain restrictions and authorizations, are hereby appropriated and approved for the operation of the Town Government and its activities for the Fiscal Year beginning July 1, 2022 and ending June 30, 2023.

Section 1

Frontier Warren Fund 34	
Revenues	\$ 57,820
Expenses	\$ 57,820

General Fund 37	
Sanitation	\$ 114,036
Streets	\$ 161,915
Lights Signs	\$ 32,515
Fire/Code Enforcement	\$ 85,665
Police	\$ 589,732
Admin	\$ 427,560
Powell Bill	\$ 24,888
Total Revenues	\$ 1,436,311
Total Expenses	\$ 1,436,311

W/S Fund 38	
Water	\$ 629,592
Sewer	\$ 828,686
Revenues	\$ 1,458,278
Expenses	\$ 1,458,278

WWTP Fund 39	
Revenues	\$ 827,390
Expenses	\$ 827,390

Section 2: Levy of Taxes

An ad valorem tax rate of \$.65 per one hundred (\$100) valuation of taxable property, as assessed by the Warren County Tax Administrator according to the latest valuation of 2016 is hereby levied and established as the official tax rate for the Town of Warrenton for the fiscal year 2022-2023. The rate is based upon a total projected valuation of \$76,177,886 and an estimated combined collection rate of 99.23%.

Section 3: Fees and Charges

There is hereby established, for Fiscal Year 2022-2023, various fees, charges and authorizations as contained in this document.

Section 4: Budget Amendments

The North Carolina Local Government Budget and Fiscal Control Act allows the Board of Commissioners to amend the budget ordinance any time during the fiscal year, so long as it complies with the North Carolina General Statutes. The Board must approve all budget amendments.

Section 5: Utilization of Budget Ordinance

This ordinance shall be the basis of the financial plan for the Town of Warrenton for the Fiscal Year 2022-2023. The Budget Officer shall administer the Annual Operating Budget and shall insure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the budget.

Motion to approve:

Second to the motion:

Affirmative: Commissioners:

Negative:

Absent:

Adopted this 13th day of June 2022

Walter M. Gardner, Jr., Mayor

Robert Davie, Town Administrator

LOAN PAYMENTS											
	Outstanding Loans	Original	Loan	Loan and Prin	FY	FY	FY	FY	FY	Due	Last
		Principal	Total	Balance	2020-21	2021-22	2022-23	2023-24	2024-25	Date	Payment
LENDERS	FUND 37										
Fist Citizens	Town Hall Roof split	\$ 150,000	\$ 113,342	\$ 14,166	\$ 11,334	\$ 11,334	\$ 11,334	\$ 2,833		26-Sep	2023
USDA 2019	Two PD Cars	\$ 33,800	\$ 37,982	\$ 21,704	\$ 5,426	\$ 5,426	\$ 5,426	\$ 5,426	\$ 5,426	20-Nov	2026
USDA 2017	Two Police Cars 200&400	\$ 29,500	\$ 33,460	\$ 9,560	\$ 4,780	\$ 4,780	\$ 4,780	\$ 4,780	\$ 4,780	Sep	2024
USDA 2016	Police Cameras	\$ 8,500	\$ 9,327	\$ 1,333	\$ 1,333	\$ 1,333	\$ 1,333	\$ 1,333		12-Dec	2023
BB&T	Battle Ave sewer rehab Powell Bill	\$ -	\$ -	\$ -	\$ 5,860	\$ 5,860				12-Apr	2022
USDA	Town Hall Loan Portion USDA				\$ 7,280	\$ 7,280	\$ 7,280	\$ 7,280	\$ 7,280	1-Jun	2060
	SUBTOTAL FUND 37'	\$ 221,800	\$ 194,111	\$ 46,763	\$ 36,013	\$ 36,013	\$ 30,153	\$ 21,652	\$ 17,486		
	FUNDS 38 and 39										
Warren County	Phase I - WWTP Rehab	\$ 842,428	\$ 1,061,937	\$ 253,857	\$ 25,760	\$ 24,539	\$ 24,119	\$ 23,608	\$ 23,143	June	2033
NCDEQ	Sewer rehab 2013	\$ 275,000	\$ 331,168	\$ 169,399	\$ 17,325	\$ 17,050	\$ 16,775	\$ 16,500	\$ 16,225	1-May	2033
BB&T	Battle Ave sewer rehab W/S	\$ 143,000	\$ 192,519	\$ -	\$ 6,975	\$ 6,485				12-Apr	2022
USDA	2 PW Trucks	\$ 36,000	\$ 40,838	\$ 23,336	\$ 5,834	\$ 5,834	\$ 5,834	\$ 5,834	\$ 5,834	24-Oct	2024
First Citizens	Town Hall Roof split		\$ 56,671	\$ 7,083	\$ 5,667	\$ 5,667	\$ 5,667	\$ 1,417		26-Sep	2023
NCDEQ	Phase 2 - WWTP Rehab	\$ 472,132	\$ 472,132	\$ -		\$ 10,422	\$ 10,422	\$ 10,422	\$ 10,422		2041
NCDEQ	NC DEQ - Bute Unity	\$ 115,000	\$ 115,000	\$ 101,011	\$ 5,750	\$ 5,750	\$ 5,611	\$ 5,611	\$ 5,611	1-May	2040
NCDEQ	NC DEQ - Battle Ave	\$ 184,531	\$ 184,531	\$ 157,958	\$ 9,227	\$ 9,227	\$ 8,775	\$ 8,775	\$ 8,775	1-May	2040
USDA	WS LOAN	\$ 2,615,000	\$ 3,254,531	\$ 3,100,420	\$ 73,326	\$ 80,845	\$ 82,260	\$ 81,652	\$ 81,045	1-Jun	2060
	SUBTOTAL FUND 38	\$ 4,683,091	\$ 5,709,327	\$ 3,813,064	\$ 124,104	\$ 141,280	\$ 135,344	\$ 130,211	\$ 127,912		
	TOTALS FUNDS 37 AND 38	\$ 4,904,891	\$ 5,903,438	\$ 3,859,827	\$ 185,877	\$ 201,832	\$ 189,616	\$ 175,471	\$ 168,541		

GL Account	GLAcct Desc	Type	Group	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
Fund: 34								
Type: R								
34-335-341	NC IDEA Grant Revenue	R		\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
34-335-344	Contribution from WC to Frontier Warren	R		\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
34-351-362	Frontier Warren Events	R		\$476.50	\$1,230.50	\$0.00	\$1,055.80	\$500.00
34-351-422	Rent Paid to Town Frontier Warren	R		\$22,000.00	\$25,850.00	\$24,000.00	\$25,240.00	\$42,320.00
34-352-363	Donations	R		\$24,023.50	\$5,322.25	\$2,000.00	\$649.75	\$0.00
				\$56,500.00	\$42,402.75	\$41,000.00	\$41,945.55	\$57,820.00
Type: E								
34-405-203	Supplies	E		\$2,000.00	\$1,135.98	\$1,191.00	\$824.63	\$900.00
34-405-250	Lights/Heat/Security	E		\$4,959.50	\$3,395.88	\$4,200.00	\$4,170.49	\$4,250.00
34-405-251	Telephone/Internet	E		\$3,018.00	\$3,017.85	\$3,000.00	\$2,546.58	\$3,000.00
34-405-255	Bldg Maint/Clean Srvs	E		\$7,500.00	\$2,187.95	\$3,989.00	\$3,870.00	\$6,000.00
34-405-309	Advertising	E		\$1,500.00	\$1,020.00	\$227.50	\$0.00	\$1,000.00
34-405-332	Signs below \$5,000	E		\$500.00	\$312.50	\$0.00	\$0.00	\$500.00
34-405-400	Liability Insurance	E		\$22.50	\$22.50	\$92.50	\$92.00	\$170.00
34-405-422	Rent Paid by Town	E		\$36,000.00	\$36,000.00	\$36,000.00	\$33,000.00	\$36,000.00
34-405-499	Miscellaneous	E		\$1,000.00	\$789.75	\$300.00	\$300.00	\$1,000.00
34-431-700	NC IDEA Grant Expense	E		\$0.00	\$0.00	\$5,000.00	\$3,750.00	\$5,000.00
				\$56,500.00	\$47,882.41	\$54,000.00	\$48,553.70	\$57,820.00
				\$113,000.00	\$90,285.16	\$95,000.00	\$90,499.25	\$115,640.00
Fund: 37								
Type: R								
37-302-301	Ad Valorem Taxes - Current	R		\$454,562.00	\$420,841.96	\$403,379.00	\$411,120.29	\$424,000.00
37-302-302	Ad Valorem Taxes - Prior Year	R		\$5,000.00	\$8,564.30	\$6,000.00	\$7,528.58	\$8,500.00
37-302-303	Ad Valorem Taxes - all other prior years	R		\$2,000.00	\$8,253.19	\$3,000.00	\$1,777.97	\$8,500.00
37-302-304	Ad Valorem Taxes - Penalties & Interest	R		\$1,900.00	\$3,238.70	\$1,800.00	\$2,668.19	\$3,300.00
37-307-310	Motor Vehicles - Current	R		\$33,024.00	\$40,762.20	\$36,007.00	\$26,159.81	\$41,000.00

GL Account	GLAcct Desc	Type	Group	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
37-320-320	Local Option Sales Tax Monthly	R		\$240,000.00	\$303,180.21	\$270,000.00	\$188,857.52	\$340,000.00
37-320-321	Annual Refund of Sales Tax the Town paid	R		\$0.00	\$33,637.67	\$0.00	\$23,439.89	\$33,500.00
37-325-325	Utility Franchise Tax Quarterly	R		\$86,000.00	\$104,660.20	\$86,000.00	\$41,861.65	\$86,000.00
37-325-326	Beer & Wine Tax Annual	R		\$3,600.00	\$3,395.54	\$3,600.00	\$0.00	\$3,600.00
37-325-328	Refund of Gas Tax paid monthly	R		\$1,000.00	\$1,225.43	\$1,000.00	\$1,008.24	\$1,000.00
37-325-329	PD Narcotics Tax	R		\$142.00	\$146.88	\$100.00	\$0.00	\$100.00
37-325-330	Solid Waste Disposal Tax Qrly	R		\$607.00	\$606.43	\$0.00	\$482.57	\$600.00
37-335-335	Powell Bill	R		\$25,583.00	\$24,127.79	\$24,128.00	\$29,194.85	\$24,888.00
37-345-345	Zone Board of Adj	R		\$1,000.00	\$700.00	\$500.00	\$500.00	\$400.00
37-345-346	Code Enforcement	R		\$2,750.00	\$2,575.00	\$2,750.00	\$2,950.00	\$2,750.00
37-351-350	Run Warrenton 5K	R		\$0.00	\$9.00	\$2,500.00	\$0.00	\$2,500.00
37-351-353	Landfill Fees Residential	R		\$177,569.00	\$178,626.00	\$180,480.00	\$154,891.60	\$185,088.00
37-351-355	Cemetery Fees	R		\$1,800.00	\$1,000.00	\$1,400.00	\$0.00	\$700.00
37-351-356	Police Rpt Fees	R		\$50.00	\$65.00	\$50.00	\$50.00	\$50.00
37-351-357	Court Fees	R		\$300.00	\$301.50	\$300.00	\$283.50	\$300.00
37-351-359	Charge for Grass Mowing	R		\$0.00	\$0.00	\$0.00	\$1,212.50	\$0.00
37-351-360	Cell Tower Rent	R		\$29,400.00	\$32,340.00	\$29,400.00	\$26,950.00	\$62,340.00
37-351-361	Parking/Ordinance Collections PD	R		\$296.00	\$145.00	\$250.00	\$50.00	\$250.00
37-351-401	Debt Setoff Landfill	R		\$1.00	\$159.00	\$100.00	\$106.00	\$100.00
37-365-001	Interest Income	R		\$50.00	\$24.16	\$50.00	\$31.18	\$50.00
37-365-033	Mary Hehl Beautification Donations	R		\$2,265.00	\$2,365.00	\$0.00	\$0.00	\$0.00
37-365-351	Revitalization Comm	R		\$9,500.00	\$40.00	\$9,500.00	\$2,490.00	\$9,500.00
37-365-354	Quilters Lane Revenue	R		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-365-358	Branded Merchandise for Sales	R		\$500.00	\$65.00	\$500.00	\$40.00	\$40.00
37-365-366	Surplus Property	R		\$1.00	\$1,766.00	\$1,500.00	\$8,712.50	\$0.00
37-365-370	WWTP 25% of GF Exp	R		\$42,674.00	\$43,510.09	\$44,247.00	\$36,967.31	\$56,781.00
37-365-371	WS 25% of GF Exp	R		\$93,167.00	\$78,455.55	\$87,356.00	\$79,460.58	\$105,308.00

GL Account	GLAcct Desc	Type	Group	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
37-365-372	WS Reimburse Streets for mowing	R		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-365-373	Insurance Proceeds - Police	R		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-365-374	Insurance Proceeds GF	R		\$0.00	\$0.00	\$13,240.00	\$13,240.00	\$0.00
37-365-401	Mis/Revenue/License Tags	R		\$1.00	\$100.00	\$100.00	\$3,228.30	\$0.00
37-365-410	Interest Investment NCCMT	R		\$6,000.00	\$99.11	\$500.00	\$68.45	\$50.00
37-365-501	Misc Revenue POLICE	R		\$1.00	\$500.00	\$500.00	\$0.00	\$0.00
37-381-012	Transfer In From NCCMT GF	R		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-381-037	Transfer In from General Fund	R		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-381-039	Transfer In from WWTP	R		\$32,497.00	\$32,497.00	\$0.00	\$0.00	\$0.00
37-381-070	Transfer in from ARP Grant	R		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-381-074	Transfer In from Rural Transformation Grant	R		\$0.00	\$0.00	\$0.00	\$0.00	\$24,825.00
37-395-395	Powell Bill Apropropriated Fund Balance (Budget Only)	R		\$29,621.90	\$0.00	\$0.00	\$0.00	\$0.00
37-395-396	Apropriated Fund Balance (Budget Only)	R		\$17,505.00	\$0.00	\$110,811.55	\$0.00	\$10,291.00
				\$1,300,366.90	\$1,327,982.91	\$1,321,048.55	\$1,065,331.48	\$1,436,311.00
Type: E								
37-401-010	Salary - Full Time	E		\$134,928.00	\$122,389.10	\$128,031.00	\$107,021.40	\$165,832.00
37-401-012	Salary - Adm Assistant	E		\$46,450.00	\$45,048.17	\$47,353.00	\$40,150.00	\$51,530.00
37-401-014	Salary - Part Time	E		\$175.04	\$175.04	\$0.00	\$0.00	\$0.00
37-401-020	ER-FICA Taxes	E		\$9,557.00	\$9,239.70	\$9,747.00	\$8,180.92	\$12,686.00
37-401-021	ER-FICA Taxes - Adm Assistant	E		\$4,306.00	\$3,559.29	\$3,623.00	\$3,065.32	\$3,928.00
37-401-030	ER-Retirement - Orbit	E		\$29,135.00	\$28,464.51	\$31,806.00	\$26,785.20	\$41,917.00
37-401-040	ER-Health Insurance	E		\$21,626.00	\$21,234.41	\$24,780.00	\$22,137.45	\$24,350.00
37-401-050	ER-Life Insurance	E		\$504.00	\$504.00	\$604.00	\$528.00	\$576.00
37-401-060	ER-Workman's Comp	E		\$353.00	\$317.43	\$400.00	\$326.20	\$400.00
37-401-200	Travel Expense	E		\$345.00	\$237.01	\$745.00	\$0.00	\$1,200.00
37-401-203	Supplies	E		\$5,000.00	\$2,688.09	\$4,089.50	\$2,395.56	\$5,000.00
37-401-250	Light, Heat & Security	E		\$11,233.33	\$5,889.69	\$12,000.00	\$5,303.26	\$12,000.00

GL Account	GLAcct Desc	Type	Group	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
37-401-251	Telephone & Postage	E		\$3,000.00	\$2,658.47	\$3,000.00	\$2,313.43	\$3,000.00
37-401-255	Bldg. Maint/ Clean SVS	E		\$6,063.67	\$6,062.74	\$5,545.00	\$3,374.79	\$5,000.00
37-401-256	Bank Fees/ Petty Cash	E		\$1,575.00	\$1,600.00	\$3,150.00	\$2,850.00	\$3,600.00
37-401-295	Training	E		\$1,275.00	\$943.75	\$1,025.00	\$500.00	\$1,400.00
37-401-301	Computer Maint	E		\$3,500.00	\$3,397.25	\$3,770.00	\$3,065.64	\$3,600.00
37-401-302	Software Support	E		\$1,935.00	\$1,921.59	\$2,570.07	\$1,890.32	\$3,300.00
37-401-303	Software Purchase less than \$5,000	E		\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
37-401-304	Website	E		\$1,575.00	\$1,575.00	\$1,575.00	\$1,575.00	\$2,775.00
37-401-305	Technology Upgrades	E		\$3,540.00	\$3,540.00	\$910.00	\$909.01	\$0.00
37-401-306	Awning 25% Fund	E		\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
37-401-307	Special Events	E		\$715.00	\$715.00	\$576.00	\$576.00	\$600.00
37-401-309	Advertising	E		\$1,600.00	\$1,599.52	\$1,300.00	\$87.33	\$1,300.00
37-401-310	Dues & Subscriptions	E		\$3,000.00	\$2,806.62	\$2,800.00	\$2,745.00	\$3,000.00
37-401-325	NC Sales/Use Tax Paid (No Tax)	E		\$700.00	\$526.33	\$700.00	\$373.30	\$700.00
37-401-400	Liability Insurance	E		\$7,099.00	\$7,091.21	\$7,072.00	\$4,472.51	\$6,200.00
37-401-401	County Tax Collection Svs	E		\$8,143.00	\$8,142.63	\$8,000.00	\$6,970.00	\$8,000.00
37-401-405	Audit Expense	E		\$7,302.11	\$7,302.11	\$9,200.00	\$4,150.00	\$10,667.00
37-401-410	Election Cost	E		\$0.00	\$0.00	\$4,565.70	\$4,520.70	\$0.00
37-401-415	Economic Development	E		\$11,000.00	\$11,000.00	\$12,000.00	\$11,000.00	\$0.00
37-401-420	Attorney Fees	E		\$3,564.00	\$3,563.50	\$28,500.00	\$18,200.00	\$3,500.00
37-401-497	Sales & Uses Tax Expense	E		\$0.00	\$21,728.64	\$0.00	\$19,986.67	\$0.00
37-401-498	Capital Outlay below \$5000	E		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-401-499	Miscellaneous Expense	E		\$1,889.96	\$1,882.46	\$540.00	(\$10.59)	\$3,000.00
37-401-500	Capital Outlay \$5000 and Above	E		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-401-700	WDRI Grant Expense	E		\$264.00	\$263.62	\$132.00	\$131.81	\$0.00
37-401-801	Town Hall Roof Loan-Principal	E		\$5,280.00	\$5,147.40	\$7,026.27	\$6,123.07	\$5,555.00
37-401-803	USDA Town Hall/WS Loan Principal	E		\$7,979.59	\$0.00	\$4,431.00	\$4,431.00	\$4,486.00

GL Account	GLAcct Desc	Type	Group	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
37-401-831	Town Hall Roof Loan - Interest Admin	E		\$476.30	\$519.60	\$259.80	\$209.80	\$113.00
37-401-833	USDA Town Hall/WS Loan Interest	E		\$0.00	\$0.00	\$2,850.00	\$2,850.00	\$2,794.00
37-401-889	Reserve for USDA Loans	E		\$1,446.00	\$0.00	\$0.00	\$0.00	\$0.00
37-401-998	Contingency	E		\$270.00	\$0.00	\$1,000.00	\$0.00	\$7,741.00
37-402-014	Mayor Part Time Salary	E		\$1,500.00	\$1,401.79	\$1,500.00	\$1,250.00	\$1,500.00
37-402-020	ER - FICA TAXES	E		\$115.00	\$107.21	\$115.00	\$95.60	\$115.00
37-402-200	Travel Expense	E		\$275.00	\$0.00	\$200.00	\$0.00	\$500.00
37-402-295	Training	E		\$225.00	\$225.00	\$900.00	\$900.00	\$225.00
37-402-402	Commission offsite meetings	E		\$50.00	\$0.00	\$50.00	\$36.08	\$50.00
37-405-345	Zoning/Ordinances	E		\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
37-405-407	Branded Clothing Sales	E		\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
37-405-430	Historic District Comm	E		\$220.00	\$218.82	\$14,870.00	\$1,806.00	\$220.00
37-405-440	Run Warrenton 5K	E		\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00
37-405-450	Revitalization Comm	E		\$9,500.00	\$1,747.32	\$9,500.00	\$1,742.91	\$9,500.00
37-405-470	Small Town Maint St	E		\$2,200.00	\$735.00	\$2,200.00	\$1,115.00	\$2,200.00
37-501-010	SALARY FULL TIME	E		\$191,188.00	\$180,569.86	\$209,573.00	\$174,263.38	\$260,983.00
37-501-014	Salary - Part Time	E		\$22,500.00	\$21,563.53	\$10,616.00	\$9,615.99	\$20,000.00
37-501-016	Police Clerical Salary	E		\$34,112.00	\$33,631.14	\$34,795.00	\$29,994.80	\$35,495.00
37-501-019	Salary - Over-Time	E		\$5,167.00	\$4,873.96	\$9,000.00	\$8,127.70	\$5,000.00
37-501-020	ER-FICA Taxes	E		\$19,552.00	\$18,476.17	\$19,566.00	\$16,839.49	\$24,469.00
37-501-030	ER - Retirement Orbit	E		\$39,078.00	\$35,015.46	\$44,440.00	\$39,912.73	\$60,816.00
37-501-031	ER - 401K 5%	E		\$10,573.00	\$9,529.52	\$10,912.00	\$9,119.55	\$13,191.00
37-501-040	ER - Health Insurance	E		\$36,015.00	\$27,674.68	\$38,960.00	\$32,978.40	\$40,960.00
37-501-050	ER - Life Insurance	E		\$1,010.00	\$854.00	\$1,010.00	\$944.00	\$1,010.00
37-501-060	ER - Workman's Comp	E		\$6,420.00	\$4,026.80	\$6,420.00	\$4,600.47	\$6,420.00
37-501-200	Travel Expense	E		\$101.00	\$46.71	\$1,000.00	\$988.16	\$1,000.00
37-501-203	Supplies	E		\$3,000.00	\$2,822.47	\$3,000.00	\$2,651.68	\$3,000.00

GL Account	GLAcct Desc	Type	Group	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
37-501-204	Uniforms	E		\$2,500.00	\$2,378.98	\$2,000.00	\$1,817.38	\$2,000.00
37-501-205	Equipment & Material	E		\$6,794.00	\$6,546.49	\$3,000.00	\$1,964.20	\$3,500.00
37-501-250	Light, Heat & Security	E		\$10,908.00	\$5,357.16	\$7,908.00	\$4,567.20	\$8,908.00
37-501-251	Telephone & Postage	E		\$8,648.00	\$8,610.46	\$9,387.00	\$7,568.35	\$9,387.00
37-501-252	Fuel	E		\$14,985.00	\$14,915.94	\$24,700.00	\$22,010.38	\$20,000.00
37-501-255	Bldg Maint/Clean Svs	E		\$5,919.00	\$5,844.71	\$5,904.00	\$4,096.46	\$4,904.00
37-501-295	Training	E		\$500.00	\$296.66	\$800.00	\$608.84	\$2,000.00
37-501-301	Computer Maint	E		\$5,848.00	\$5,088.37	\$5,856.00	\$3,619.67	\$5,106.00
37-501-302	Software Support	E		\$6,165.00	\$6,030.37	\$6,665.00	\$6,649.71	\$7,120.00
37-501-309	Advertising	E		\$500.00	\$200.00	\$0.00	\$0.00	\$0.00
37-501-351	Maint & Repair Equip	E		\$8,500.00	\$8,308.57	\$4,989.00	\$4,062.58	\$3,500.00
37-501-370	2019 Dodge Car 100	E		\$1,000.00	\$384.13	\$1,000.00	\$163.68	\$1,500.00
37-501-371	2017 Dodge Car 200	E		\$2,600.00	\$2,411.94	\$1,000.00	\$728.92	\$1,500.00
37-501-372	2016 Dodge Car 300	E		\$5,300.00	\$5,252.88	\$1,500.00	\$1,484.25	\$1,500.00
37-501-373	2017 Dodge Car 400	E		\$1,000.00	\$983.62	\$2,300.00	\$2,208.84	\$1,500.00
37-501-374	2010 Ford Car 500	E		\$1,511.00	\$1,449.00	\$1,000.00	\$336.46	\$1,500.00
37-501-375	2008 Ford Car 600	E		\$700.00	\$365.87	\$684.00	\$150.40	\$1,500.00
37-501-376	2019 Dodge Car 700	E		\$1,000.00	\$962.55	\$1,500.00	\$1,183.81	\$1,500.00
37-501-400	Liability Insurance	E		\$12,400.00	\$12,318.44	\$12,400.00	\$12,021.56	\$16,952.00
37-501-415	Police Shots Medical	E		\$500.00	\$420.00	\$500.00	\$0.00	\$1,000.00
37-501-433	COP Program	E		\$540.00	\$505.41	\$500.00	\$0.00	\$500.00
37-501-436	PD Narcotics Tax/Proceeds	E		\$142.00	\$0.00	\$142.00	\$0.00	\$142.00
37-501-499	Miscellaneous	E		\$4,160.00	\$3,936.96	\$3,410.00	\$1,560.97	\$4,660.00
37-501-801	Town Hall Roof Loan Principal	E		\$5,280.00	\$5,147.52	\$6,890.28	\$6,123.14	\$5,280.00
37-501-802	Police 2017 Cars Loan Principal (USDA)	E		\$4,071.73	\$4,071.73	\$4,206.00	\$4,206.00	\$4,343.00
37-501-803	Police Security Camera Loan Principal (USDA)	E		\$1,213.32	\$1,213.32	\$1,243.00	\$1,242.46	\$1,272.00
37-501-804	Police 2019 Cars Loan Principal (USDA)	E		\$4,427.85	\$4,409.22	\$4,545.00	\$4,544.28	\$4,681.00

GL Account	GLAcct Desc	Type	Group	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
37-501-831	Town Hall Roof Loan - Interest PD	E		\$480.00	\$519.72	\$388.00	\$209.86	\$388.00
37-501-832	Police 2017 Cars Loan Interest (USDA)	E		\$708.27	\$708.27	\$574.00	\$574.00	\$438.00
37-501-833	Police Security Camera Loan Interest (USDA)	E		\$119.68	\$119.68	\$91.00	\$90.54	\$61.00
37-501-834	Police 2019 Cars Loan Interest (USDA)	E		\$1,256.15	\$1,016.78	\$882.00	\$881.72	\$746.00
37-601-014	Salary - Part Time Code Enforcement	E		\$3,167.72	\$2,923.61	\$3,000.00	\$2,866.08	\$3,000.00
37-601-020	ER-FICA Taxes	E		\$182.28	\$182.28	\$230.00	\$176.49	\$230.00
37-601-060	Workers Comp	E		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-601-252	Fuel/Truck Expense/Insurance	E		\$435.00	\$434.00	\$435.00	\$0.00	\$435.00
37-601-352	Vehicle Maintenance	E		\$200.00	\$0.00	\$200.00	\$0.00	\$200.00
37-601-437	Contract Srvs Fire Protection	E		\$70,000.00	\$69,999.96	\$70,000.00	\$58,333.30	\$70,000.00
37-601-475	Donation to Town Fire	E		\$1,562.90	\$1,562.90	\$1,500.00	\$0.00	\$1,500.00
37-601-476	Code Enforcement Exp	E		\$300.00	\$300.00	\$5,300.00	\$5,000.00	\$300.00
37-601-710	Fire Museum Expense	E		\$14,437.10	\$14,437.00	\$10,000.00	\$0.00	\$10,000.00
37-651-330	Christmas Lights/Santa House	E		\$600.00	\$600.00	\$906.00	\$905.45	\$906.00
37-651-331	Haley Haywood Park	E		\$5,667.00	\$5,466.74	\$1,650.00	\$25.57	\$1,415.00
37-651-332	Signs below \$5,000	E		\$2,733.00	\$2,732.82	\$2,194.00	\$1,857.47	\$2,194.00
37-651-333	Street Beautification - Below \$5,000	E		\$4,765.00	\$2,104.58	\$4,765.00	\$3,991.21	\$5,000.00
37-651-335	Street Lighting Electric Bill	E		\$23,000.00	\$21,875.76	\$23,000.00	\$17,821.00	\$23,000.00
37-701-010	Salary - Full Time	E		\$48,405.00	\$48,404.87	\$53,498.00	\$43,699.20	\$57,484.00
37-701-014	Salary - Part Time	E		\$14,916.28	\$14,783.91	\$16,316.00	\$12,374.26	\$16,643.00
37-701-019	Over-Time	E		\$748.00	\$47.81	\$1,160.00	\$61.55	\$1,299.00
37-701-020	ER-FICA Taxes	E		\$5,389.00	\$4,821.44	\$5,659.00	\$4,281.27	\$5,770.00
37-701-030	ER - Retirement - Orbit	E		\$11,976.00	\$9,638.37	\$13,832.00	\$9,014.77	\$14,557.00
37-701-040	ER-Health Insurance	E		\$11,800.00	\$11,625.97	\$14,114.00	\$11,658.64	\$14,382.00
37-701-050	ER-Life Insurance	E		\$269.00	\$267.26	\$383.00	\$318.12	\$350.00
37-701-060	ER-Workman's Comp	E		\$1,745.83	\$1,745.83	\$1,837.00	\$1,836.17	\$1,837.00
37-701-203	Supplies	E		\$13,624.00	\$13,428.32	\$3,203.00	\$2,864.94	\$3,600.00

GL Account	GLAcct Desc	Type	Group	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
37-701-204	Uniforms	E		\$3,624.00	\$3,025.53	\$3,720.00	\$3,199.37	\$3,869.00
37-701-251	Telephone & Postage	E		\$923.00	\$922.16	\$936.00	\$671.82	\$936.00
37-701-252	Fuel	E		\$7,750.00	\$6,356.18	\$10,880.00	\$8,676.34	\$15,000.00
37-701-256	Street Maintenance	E		\$11,636.00	\$11,636.00	\$5,760.00	\$5,760.00	\$0.00
37-701-312	Tree Removal	E		\$0.00	\$0.00	\$500.00	\$500.00	\$1,200.00
37-701-351	Maint & Repair Equip	E		\$11,229.00	\$11,049.78	\$7,226.00	\$6,015.13	\$7,250.00
37-701-352	Vehicle Maintenance	E		\$4,853.00	\$3,718.60	\$20,569.00	\$18,578.21	\$6,000.00
37-701-400	Liability Insurance	E		\$6,589.00	\$6,478.13	\$6,328.00	\$4,404.81	\$5,738.00
37-701-431	Street Debris Disposal	E		\$2,500.00	\$1,000.00	\$3,500.00	\$3,500.00	\$6,000.00
37-710-361	Maint & Repair POWELL BILL	E		\$49,243.90	\$48,949.54	\$18,167.00	\$8,610.00	\$24,788.00
37-710-405	Audit Expense POWELL BILL	E		\$100.00	\$0.00	\$100.00	\$0.00	\$100.00
37-801-010	Salary - Full Time Sanitation	E		\$47,696.00	\$45,751.29	\$48,527.00	\$41,260.80	\$49,503.00
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		\$608.00	\$72.58	(\$54.00)	\$0.00	\$692.00
37-801-020	ER - FICA Sanitation	E		\$3,984.00	\$3,430.72	\$3,764.00	\$3,088.79	\$3,840.00
37-801-030	ER - Retirement - Orbit Sanitation	E		\$8,853.00	\$6,904.10	\$7,851.00	\$7,509.52	\$9,688.00
37-801-040	ER - Health Insurance	E		\$9,999.00	\$9,852.68	\$11,101.00	\$9,995.99	\$11,232.00
37-801-050	ER - Life Insurance	E		\$227.00	\$226.80	\$281.00	\$237.60	\$259.00
37-801-060	Workman's Compensation	E		\$2,768.00	\$2,675.03	\$4,080.00	\$4,079.31	\$4,080.00
37-801-203	Supplies	E		\$750.00	\$438.18	\$750.00	\$293.19	\$1,000.00
37-801-204	Uniforms	E		\$1,944.00	\$1,616.59	\$2,196.00	\$1,989.30	\$2,309.00
37-801-251	Telephone & Postage	E		\$504.00	\$494.74	\$516.00	\$362.69	\$516.00
37-801-252	Fuel	E		\$2,824.00	\$2,172.55	\$2,620.00	\$2,198.36	\$4,781.00
37-801-350	Landfill Fees	E		\$20,481.00	\$20,089.28	\$19,300.00	\$16,868.59	\$20,250.00
37-801-352	Vehicle Maintenance	E		\$6,153.00	\$5,942.90	\$377.00	\$375.06	\$1,000.00
37-801-400	Liability Insurance	E		\$3,464.00	\$3,463.15	\$5,963.00	\$4,696.08	\$4,886.00
37-901-032	Transfer out to Capital Project Parking Lot	E		\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$0.00

GL Account	GLAcct Desc	Type	Group	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
37-901-068	Transfer Match to Warrenton Animal Clinic Grant	E		\$0.00	\$0.00	\$2,500.00	\$0.00	\$0.00
37-901-889	Transfer Out to USDA Loan Reserve	E		\$0.00	\$0.00	\$1,883.00	\$0.00	\$0.00
37-902-702	Reimbursement of Expense from ARP Grant	E		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				\$1,297,909.01	\$1,210,678.01	\$1,361,290.62	\$1,105,802.15	\$1,436,311.00
				\$2,598,275.91	\$2,538,660.92	\$2,682,339.17	\$2,171,133.63	\$2,872,622.00
Fund: 38								
Type: R								
38-351-401	Water Sales	R		\$804,541.00	\$760,225.23	\$776,347.00	\$607,959.87	\$801,660.00
38-351-402	Debt Setoff WATER	R		\$302.00	\$309.68	\$302.00	\$119.35	\$78.00
38-351-404	Sewer Services	R		\$585,218.00	\$614,250.67	\$594,414.00	\$461,827.56	\$623,274.00
38-351-407	Debt Setoff SEWER	R		\$501.00	\$861.71	\$501.00	\$210.14	\$42.00
38-351-408	Town Taps	R		\$2,350.00	\$8,993.60	\$18,651.00	\$17,143.11	\$18,000.00
38-351-416	Dis/Reconnection Fee	R		\$5,168.00	\$5,745.06	\$7,320.00	\$7,987.66	\$8,972.00
38-351-417	Fire Sprinkler	R		\$2,253.00	\$2,221.14	\$2,253.00	\$1,818.54	\$2,302.00
38-351-418	Late Fees/Penalty/Cut Off	R		\$12,741.00	\$1,440.93	\$12,741.00	\$816.38	\$1,000.00
38-351-419	Returned Check Fee	R		\$545.00	\$505.04	\$430.00	\$250.00	\$400.00
38-351-420	Debt Setoff Late Fees/Penalty/Cut Off	R		\$173.00	\$286.56	\$27.00	\$55.00	\$55.00
38-365-001	Interest Income	R		\$58.00	\$25.59	\$26.00	\$35.45	\$36.00
38-365-014	Cash Over and Short (Daily Difference)	R		\$0.00	(\$101.67)	\$0.00	\$3.66	\$4.00
38-365-410	Interest/investment Income NCCMT	R		\$0.00	\$49.48	\$0.00	\$34.19	\$23.00
38-365-421	Account Activation Fee	R		\$2,875.00	\$3,075.00	\$2,875.00	\$2,325.00	\$2,400.00
38-365-851	Misc Revenue WATER	R		\$63.00	\$89.56	\$63.00	\$31.49	\$32.00
38-365-852	Misc Revenue SEWER	R		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				\$1,416,788.00	\$1,397,977.58	\$1,415,950.00	\$1,100,617.40	\$1,458,278.00
Type: E								
38-851-010	Salary Full Time	E		\$84,922.00	\$81,493.38	\$97,849.00	\$79,151.81	\$105,650.00
38-851-014	Salary - Part Time	E		\$16,448.00	\$16,447.68	\$18,194.00	\$14,717.48	\$16,987.00
38-851-019	Salary Over-Time	E		\$6,351.00	\$2,961.45	\$5,121.00	\$3,498.75	\$7,308.00

GL Account	GLAcct Desc	Type	Group	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
38-851-020	ER-FICA Taxes	E		\$8,202.00	\$7,440.76	\$9,373.00	\$7,184.08	\$9,941.00
38-851-030	ER - Retirement Orbit	E		\$13,801.00	\$12,369.28	\$15,584.00	\$11,962.41	\$19,774.00
38-851-040	ER - Health Insurance WATER	E		\$13,474.00	\$13,013.80	\$18,024.00	\$14,478.26	\$17,943.00
38-851-050	ER - Life Insurance	E		\$310.00	\$301.21	\$440.00	\$368.54	\$500.00
38-851-060	ER - Workman's Comp	E		\$1,410.00	\$1,194.66	\$1,071.00	\$1,070.01	\$1,070.00
38-851-200	Travel Expense	E		\$250.00	\$0.00	\$215.00	\$0.00	\$215.00
38-851-203	Supplies	E		\$2,821.00	\$2,224.43	\$34,986.10	\$33,318.61	\$35,000.00
38-851-204	Uniforms	E		\$2,160.00	\$1,993.99	\$2,172.00	\$1,898.74	\$2,220.00
38-851-250	Light & Heat & Security	E		\$6,179.00	\$4,235.91	\$4,384.00	\$3,391.09	\$5,042.00
38-851-251	Telephone & Postage	E		\$8,658.00	\$8,318.46	\$8,029.00	\$6,650.09	\$8,320.00
38-851-252	Fuel	E		\$5,925.00	\$4,458.06	\$7,223.00	\$5,901.62	\$10,300.00
38-851-255	Bldg. Maint/Clean Svs	E		\$2,957.00	\$2,939.79	\$3,039.00	\$1,402.59	\$3,039.00
38-851-260	Electric Tank/Pumps	E		\$3,165.00	\$2,711.35	\$3,423.00	\$2,291.90	\$4,200.00
38-851-296	Continuing Education	E		\$625.00	\$54.50	\$625.00	\$150.00	\$625.00
38-851-301	Computer Maintenance	E		\$2,364.00	\$1,699.61	\$2,547.00	\$1,529.92	\$2,000.00
38-851-302	Software Support	E		\$3,093.00	\$3,092.77	\$10,492.00	\$10,428.64	\$9,400.00
38-851-305	Technology Upgrades	E		\$2,250.00	\$1,213.26	\$2,250.00	\$591.06	\$2,250.00
38-851-309	Advertising	E		\$250.00	\$33.79	\$265.00	\$264.35	\$265.00
38-851-310	Dues & Subscriptions	E		\$389.00	\$351.75	\$424.00	\$398.01	\$424.00
38-851-313	State Permits	E		\$1,250.00	\$960.00	\$1,250.00	\$1,051.59	\$1,250.00
38-851-345	Water Tank Contract	E		\$16,782.00	\$16,781.51	\$18,176.00	\$17,504.73	\$18,000.00
38-851-347	Lab Analysis	E		\$1,820.00	\$1,820.00	\$1,460.00	\$1,215.00	\$1,500.00
38-851-351	Maint. & Repair Equip	E		\$4,800.00	\$4,614.77	\$1,803.00	\$1,986.42	\$3,000.00
38-851-352	Vehicle Maintenance	E		\$3,315.00	\$3,314.96	\$3,633.00	\$3,632.26	\$3,750.00
38-851-400	Town Liability Insurance	E		\$7,643.00	\$7,225.94	\$7,160.00	\$4,347.96	\$5,260.00
38-851-405	Audit Expense	E		\$4,347.00	\$4,346.86	\$4,347.00	\$2,075.00	\$5,334.00
38-851-448	External Contract	E		\$23,156.00	\$20,920.91	\$24,906.50	\$23,611.37	\$17,000.00

GL Account	GLAcct Desc	Type	Group	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
38-851-451	Water Purchase	E		\$256,182.00	\$194,661.02	\$201,423.00	\$168,732.57	\$200,000.00
38-851-801	Town Hall Roof Loan - Principal	E		\$2,595.85	\$2,573.64	\$2,708.00	\$2,256.40	\$2,778.00
38-851-802	USDA Public Works Trucks - Princ Water	E		\$2,485.00	\$2,484.86	\$2,567.00	\$2,566.80	\$2,651.00
38-851-803	USDA Town Hall/WS Loan Principal	E		\$29,986.99	\$25,500.00	\$26,000.00	\$0.00	\$27,000.00
38-851-831	Town Hall Roof Loan - Interest Water	E		\$238.15	\$259.80	\$129.90	\$104.90	\$57.00
38-851-833	USDA Town Hall/WS Loan Interest	E		\$11,163.01	\$11,163.01	\$14,423.00	\$0.00	\$14,130.00
38-851-836	USDA Public Works Trucks - Int Water	E		\$433.00	\$432.14	\$351.00	\$350.20	\$267.00
38-851-889	Reserve for USDA Loans	E		\$4,407.00	\$0.00	\$0.00	\$0.00	\$0.00
38-851-895	Grass Cutting Expense	E		\$16,000.00	\$13,500.00	\$16,000.00	\$12,375.00	\$0.00
38-851-896	WS 25% of GF Expense	E		\$46,584.00	\$39,227.76	\$43,678.00	\$39,730.29	\$52,654.00
38-851-998	Contingency	E		\$14,617.00	\$0.00	\$0.00	\$0.00	\$12,488.00
38-852-010	Salary - Full Time	E		\$84,922.00	\$81,234.96	\$96,406.00	\$79,075.76	\$105,650.00
38-852-014	Salary - Part Time	E		\$16,448.00	\$16,447.39	\$18,194.00	\$14,883.09	\$16,987.00
38-852-019	Salary - Over Time Sewer	E		\$6,351.00	\$4,674.29	\$6,477.00	\$5,451.70	\$7,308.00
38-852-020	ER - FICA Sewer	E		\$8,202.00	\$7,808.88	\$9,373.00	\$7,574.87	\$9,941.00
38-852-030	ER-Retirement Orbit	E		\$13,801.00	\$12,417.78	\$17,584.00	\$12,237.01	\$19,774.00
38-852-040	ER-Health Insurance SEWER	E		\$13,474.00	\$13,013.68	\$18,025.00	\$14,487.80	\$17,943.00
38-852-050	ER-Life Insurance	E		\$310.00	\$301.21	\$449.00	\$375.58	\$500.00
38-852-060	ER-Workman's Comp	E		\$1,317.00	\$1,194.66	\$1,191.04	\$1,070.00	\$1,070.00
38-852-200	Travel Expense	E		\$225.00	\$0.00	\$202.00	\$0.00	\$215.00
38-852-203	Supplies	E		\$2,827.00	\$2,247.67	\$27,379.33	\$26,299.24	\$25,602.00
38-852-204	Uniforms	E		\$2,160.00	\$1,993.71	\$2,172.00	\$1,898.48	\$2,220.00
38-852-250	Light & Heat & Security	E		\$6,179.00	\$4,130.81	\$5,981.00	\$3,390.95	\$6,000.00
38-852-251	Telephone & Postage	E		\$8,658.00	\$8,384.62	\$8,029.00	\$6,649.50	\$8,320.00
38-852-252	Fuel	E		\$5,925.00	\$4,457.94	\$7,380.00	\$6,079.56	\$10,300.00
38-852-255	Bldg. Maint/Clean Svs	E		\$2,957.00	\$2,939.80	\$3,039.00	\$1,402.61	\$3,039.00
38-852-260	Electric Tank/Pumps	E		\$12,615.00	\$12,452.02	\$14,000.00	\$8,791.74	\$9,000.00

GL Account	GLAcct Desc	Type	Group	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
38-852-296	Continuing Education	E		\$625.00	\$429.50	\$625.00	\$150.00	\$625.00
38-852-301	Computer Maint.	E		\$2,364.00	\$1,726.74	\$2,547.00	\$1,529.92	\$2,000.00
38-852-302	Software Support	E		\$2,041.00	\$1,000.99	\$10,492.00	\$10,428.61	\$9,400.00
38-852-305	Technology Upgrades	E		\$2,250.00	\$1,213.25	\$933.00	\$591.02	\$2,250.00
38-852-309	Advertising	E		\$500.00	\$452.28	\$683.00	\$682.83	\$683.00
38-852-310	Dues & Subscriptions	E		\$400.00	\$351.75	\$423.00	\$398.00	\$423.00
38-852-313	State Permits	E		\$1,410.00	\$1,410.00	\$1,250.00	\$150.00	\$1,500.00
38-852-351	Maint & Repair Equip	E		\$2,358.00	\$820.74	\$1,803.00	\$1,986.40	\$3,000.00
38-852-352	Vehicle Maintenance	E		\$3,315.00	\$3,314.93	\$3,563.00	\$3,562.21	\$3,750.00
38-852-400	Liability Insurance	E		\$7,264.47	\$7,225.97	\$6,936.00	\$4,494.53	\$5,552.00
38-852-405	Audit Expense	E		\$4,347.00	\$4,346.89	\$4,347.00	\$2,075.00	\$5,334.00
38-852-435	Purchase of Sewer Services	E		\$300,500.00	\$273,821.38	\$334,513.00	\$178,006.62	\$363,112.00
38-852-448	External Contract	E		\$45,505.00	\$45,504.48	\$33,249.50	\$31,396.85	\$17,000.00
38-852-473	WWTP Rehab Annual Payment	E		\$24,032.00	\$22,880.98	\$25,357.00	\$24,142.34	\$25,700.00
38-852-801	Town Hall Roof Loan - Principal	E		\$2,616.74	\$2,573.76	\$2,708.00	\$2,256.46	\$2,708.00
38-852-802	USDA Public Works Trucks - Princ Sewer	E		\$2,485.00	\$2,484.86	\$2,567.00	\$2,566.80	\$2,567.00
38-852-803	USDA Town Hall/WS Loan Principal	E		\$29,987.00	\$25,500.00	\$26,000.00	\$0.00	\$27,000.00
38-852-804	NCDEQ Unity, Bute & Battle Sewer Rehab Princ Only	E		\$14,977.00	\$14,838.30	\$14,977.00	\$14,392.90	\$14,839.00
38-852-809	John Riggans Easement Pmt	E		\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
38-852-811	NCDEQ Sewer Rehab Annual Loan- Principal	E		\$13,750.00	\$13,750.00	\$13,750.00	\$13,750.00	\$13,750.00
38-852-831	Town Hall Roof Loan - Interest Sewer	E		\$238.26	\$259.92	\$129.96	\$104.96	\$57.00
38-852-833	USDA Town Hall/WS Loan Interest	E		\$11,163.00	\$11,163.00	\$14,423.00	\$0.00	\$14,130.00
38-852-836	USDA Public Works Trucks - Int Sewer	E		\$433.00	\$432.14	\$351.00	\$350.20	\$267.00
38-852-837	NCDEQ Sewer Rehab Annual Loan- Interest	E		\$3,575.00	\$3,575.00	\$3,300.00	\$3,300.00	\$3,025.00
38-852-889	Reserve for USDA Loans	E		\$4,407.00	\$0.00	\$0.00	\$0.00	\$0.00
38-852-896	WS 25% of GF Expense	E		\$46,584.00	\$39,227.79	\$43,678.00	\$39,730.29	\$52,654.00
38-852-998	Contingency	E		\$186.53	\$0.00	\$0.00	\$0.00	\$12,491.00

GL Account	GLAcct Desc	Type	Group	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
				\$1,348,494.00	\$1,171,341.14	\$1,401,232.33	\$1,008,902.28	\$1,458,278.00
				\$2,765,282.00	\$2,569,318.72	\$2,817,182.33	\$2,109,519.68	\$2,916,556.00
Fund: 39								
Type: R								
39-351-405	Septic Disposal Service	R		\$0.00	\$0.00	\$18,828.00	\$44,710.00	\$56,940.00
39-351-470	Town Sewer Revenues	R		\$300,500.00	\$273,821.38	\$334,513.00	\$178,006.62	\$363,112.00
39-351-471	Sewer Revenues - County	R		\$229,005.00	\$208,674.05	\$190,349.00	\$101,291.52	\$194,153.00
39-351-472	Sewer Rev Norlina	R		\$165,292.00	\$150,617.60	\$194,521.00	\$103,511.81	\$213,183.00
39-365-001	Interest Income	R		\$0.00	\$2.29	\$0.00	\$3.13	\$2.00
				\$694,797.00	\$633,115.32	\$738,211.00	\$427,523.08	\$827,390.00
Type: E								
39-861-010	Salary - Full Time	E		\$163,202.00	\$159,235.30	\$168,825.00	\$137,904.89	\$186,071.00
39-861-014	Salary - Part Time	E		\$16,276.00	\$16,275.10	\$13,673.00	\$13,616.88	\$17,097.00
39-861-019	Over-Time	E		\$13,791.00	\$9,656.41	\$14,064.00	\$9,161.91	\$15,869.00
39-861-020	ER-FICA Taxes	E		\$14,739.00	\$11,731.83	\$15,037.00	\$10,216.04	\$16,756.00
39-861-030	ER - Retirement Orbit	E		\$30,015.00	\$25,020.87	\$33,686.00	\$22,620.92	\$39,040.00
39-861-040	ER- Health Insurance	E		\$24,545.00	\$24,093.52	\$27,820.00	\$22,667.83	\$27,452.00
39-861-050	ER-Life Insurance	E		\$572.00	\$569.52	\$625.00	\$496.16	\$625.00
39-861-060	ER-Workman's Comp	E		\$3,173.00	\$2,323.36	\$2,324.00	\$2,081.21	\$2,324.00
39-861-200	Travel Expense	E		\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
39-861-203	Supplies	E		\$2,460.00	\$1,611.88	\$54,430.00	\$52,659.44	\$57,000.00
39-861-204	Uniforms	E		\$2,916.00	\$2,843.97	\$3,120.00	\$2,545.29	\$3,120.00
39-861-250	Light, Heat & Security	E		\$95,000.00	\$85,701.17	\$95,000.00	\$81,756.94	\$105,000.00
39-861-251	Telephone & Postage	E		\$8,305.00	\$8,304.81	\$7,873.00	\$6,921.39	\$8,371.00
39-861-252	Fuel	E		\$5,589.00	\$5,588.67	\$9,000.00	\$6,057.43	\$10,250.00
39-861-296	Continuing Education	E		\$997.00	\$525.00	\$2,291.00	\$2,291.00	\$2,000.00
39-861-301	Computer Maint.	E		\$4,607.00	\$3,124.56	\$4,369.00	\$2,863.07	\$3,885.00
39-861-302	Software Support	E		\$2,741.00	\$2,547.00	\$3,670.00	\$3,181.52	\$3,267.00

GL Account	GLAcct Desc	Type	Group	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
39-861-305	Technology Upgrades	E		\$2,000.00	\$1,197.49	\$2,000.00	\$591.03	\$2,000.00
39-861-309	Advertising	E		\$1,117.00	\$1,116.84	\$1,000.00	\$833.91	\$1,000.00
39-861-310	Dues & Subscriptions	E		\$0.00	\$0.00	\$132.00	\$131.33	\$132.00
39-861-318	Freight Charges	E		\$2,018.00	\$2,014.65	\$1,900.00	\$1,812.99	\$1,750.00
39-861-342	Maint & Repair Plant	E		\$87,453.00	\$87,452.24	\$68,192.00	\$49,928.37	\$80,000.00
39-861-344	Sludge Removal	E		\$42,252.00	\$36,432.50	\$60,000.00	\$45,027.50	\$70,000.00
39-861-345	Beaver Control	E		\$89.00	\$0.00	\$750.00	\$0.00	\$750.00
39-861-346	Lab Material & Supplies	E		\$9,122.00	\$9,121.66	\$9,150.00	\$9,137.19	\$9,000.00
39-861-347	Lab Analysis	E		\$17,948.00	\$15,763.45	\$18,466.00	\$14,326.45	\$18,565.00
39-861-348	Tar - Pamlico Dues	E		\$3,000.00	\$2,880.00	\$3,000.00	\$0.00	\$3,000.00
39-861-349	OSHAComp/Safety M&S	E		\$1,009.00	\$1,008.50	\$1,000.00	\$264.00	\$1,000.00
39-861-352	Vehicle Maintenance	E		\$3,874.00	\$3,873.49	\$4,250.00	\$2,166.37	\$4,750.00
39-861-400	Liability Insurance	E		\$20,024.00	\$20,023.05	\$20,500.00	\$12,396.35	\$14,624.00
39-861-405	Audit Expense	E		\$8,694.00	\$8,693.75	\$8,694.00	\$4,150.00	\$10,667.00
39-861-441	Certify Lab Services	E		\$808.00	\$95.00	\$1,000.00	\$792.40	\$1,000.00
39-861-444	Permits & Fees	E		\$6,253.00	\$6,193.50	\$9,232.00	\$8,481.66	\$14,482.00
39-861-446	Influent Debris Removal	E		\$4,040.00	\$4,039.66	\$5,664.00	\$4,689.47	\$5,655.00
39-861-810	NCDEQ WWTP Phase 2 Principal	E		\$0.00	\$0.00	\$23,607.00	\$23,606.60	\$23,607.00
39-861-897	WWTP 25% of GF Exp	E		\$42,674.00	\$43,510.09	\$44,247.00	\$36,967.31	\$56,781.00
39-861-998	Contingency	E		\$0.00	\$0.00	\$120.00	\$0.00	\$10,000.00
				\$641,803.00	\$602,568.84	\$739,211.00	\$592,344.85	\$827,390.00
				\$1,336,600.00	\$1,235,684.16	\$1,477,422.00	\$1,019,867.93	\$1,654,780.00
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]								