

PROPOSED BUDGET

FISCAL YEAR 2023-2024



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

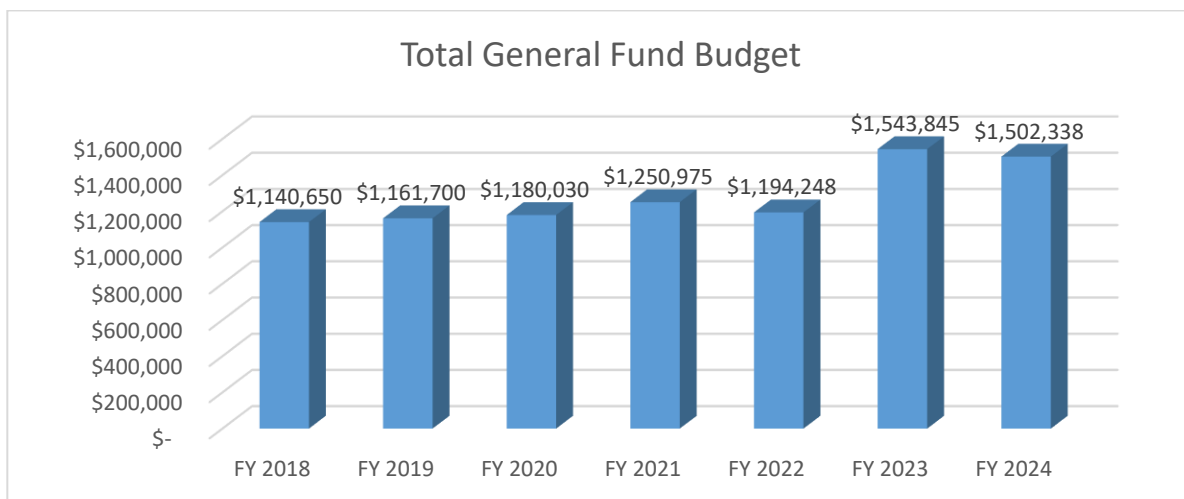
Honorable Mayor and Members of the Warrenton Board of Commissioners,

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 2023-2024 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 14, 2023, 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 2023-2024 budget for the Town of Warrenton. The General Fund budget is proposed to be \$1,502,338 which represents an increase of \$20,293 from the FY 2022-23 budget after deducting out a special one-time appropriation of \$50,000 for municipal parking. (It is also important to note that ARP funds have slightly skewed the current General Fund Budget.) Despite paying attention to areas for identifiable savings, the primary causes for the rise in operating costs are inflation in cost of goods and services and a cost-of-living increase. For the first time in over fourteen years there is a planned increase in ad valorem taxes.

In Enterprise Fund 38 an increase is also shown in the amount of \$17,543, primarily due to inflation, costs of goods, and Cost of Living Adjustments (COLAs) for employees and reflects an increase in revenue from changes to accessibility fees. Enterprise Fund 39 also shows an increase of \$56,742, again due to inflation, cost of electricity, insurance, contribution to General Fund and COLAs even with a slight decrease in Warrenton's percentage out of the three partners. Fund 34 for Frontier Warren shows a significant decrease of \$11,950, from reduced utility payments.

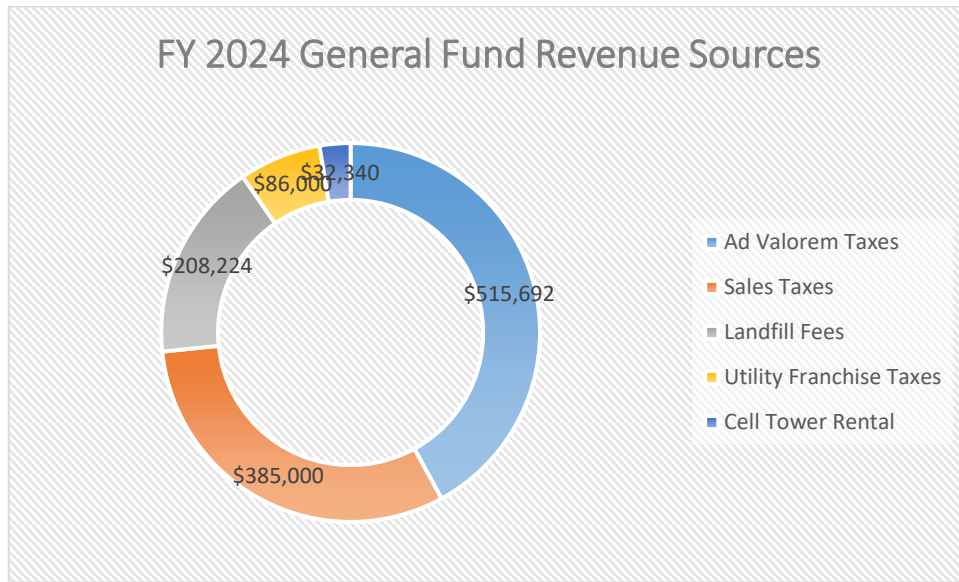
General Fund



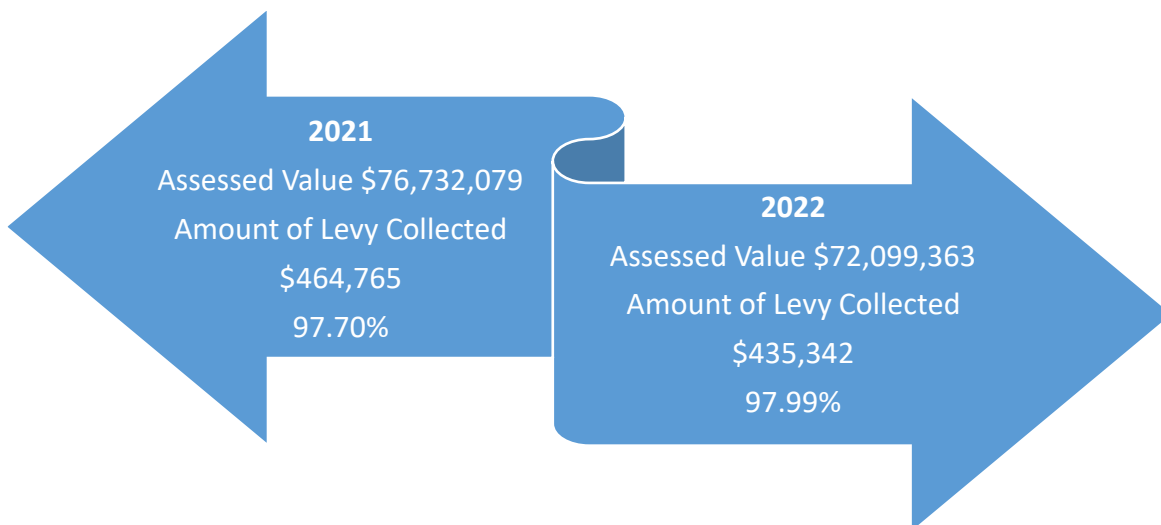
- The budget as usual contains increases for health insurance. The Town continues to provide information to insurance brokers to receive competitively priced health premiums.
- The NC League of Municipalities' Cost of Living Adjustment (COLA) survey for 2022-23 showed that 75% of municipalities with a population of less than 2500 had budgeted a Cost of Living Adjustment of an average 4.7% for employees. The Town increased wages by 2% in FY 2022-23, by comparison, for employees already above the minimum salary point of their respective grades. However, demographic forces at work country-wide are creating a competitive job environment requiring the Town to closely monitor salaries in order to retain its highly qualified employees. Because inflation has averaged 6.75% over the last two years and at the recommendation of the Finance Committee, there is a planned increase in salaries for FY 2023-24 of 3%. It is important to point out changing demographics. Expert demographers indicate that each year approximately 400,000 more persons leave rather than enter the work force, due to the retiring of the baby-boom generation. Demographers predict shortages of labor for the next ten to fifteen years.
- The State Retirement System has raised matching contributions from municipalities from 12.10% to 12.85% for the coming fiscal year. In addition, the Town is obligated to pay 6.85% of total salaries towards the Town's retirement liability. Eleven years remain on the retirement liability obligation.
- Contributions to the Warrenton Rural Fire Department remain unchanged as the Town is in its fifth 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 \$894,863 which is 59% of General Fund expenditures. This fund balance is expected to decrease substantially in the current year due to the purchase of real property, legal fees, etc. and not expected to increase in the upcoming year.
- There are planned increases in fees charged by the Town, for a variety of services including fire inspections, solid waste collections, occupancy, special use permits and Historic District Commission Certificates of Appropriateness.
- The budget includes a continuation of the Frontier Warren project (Fund 34), which has been a partnership with Warren County and Research Triangle Foundation. The County committed to two years of funding and will not continue financial support going forward. Staff plan to seek grant funding from USDA with an RDBG grant application in February 2024 for ongoing operations.
- The Town received its second tranche of ARP grant funds in July 2022 and retains approximately \$32,000 of unspent or unassigned funds out of a total received of \$264,000.
- There is no planned contribution of \$10,000 to the Plummer Hook & Ladder Museum non-profit organization.

HIGHLIGHTS:

- ***Inflationary pressures are creating cost increases in a variety of areas.***
- ***Demographic changes and the retiring of baby boomers is creating a very competitive job market.***



Projected ad valorem revenues for FY 2023-24 reflect a 3% increase in the tax rate. The Town is dependent on the County for tax collection and tax valuations. The impact of the 2020 Census on sales tax revenues has been a positive one, increasing revenues an estimated \$36,000 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 T-Mobile Communications for cellular antenna did not materialize as anticipated in 2022-23. However, the Town remains hopeful that a partially signed contract will eventually be fully executed. Due to climbing interest rates, interest income has increased from several hundred dollars to almost \$10,000 in the current year and is projected to reach \$20,000 in the upcoming FY. Fee income is expected to increase by \$26,000 with \$23,000 of the total from an increase in the solid waste fee. Other revenues are expected to remain constant overall.



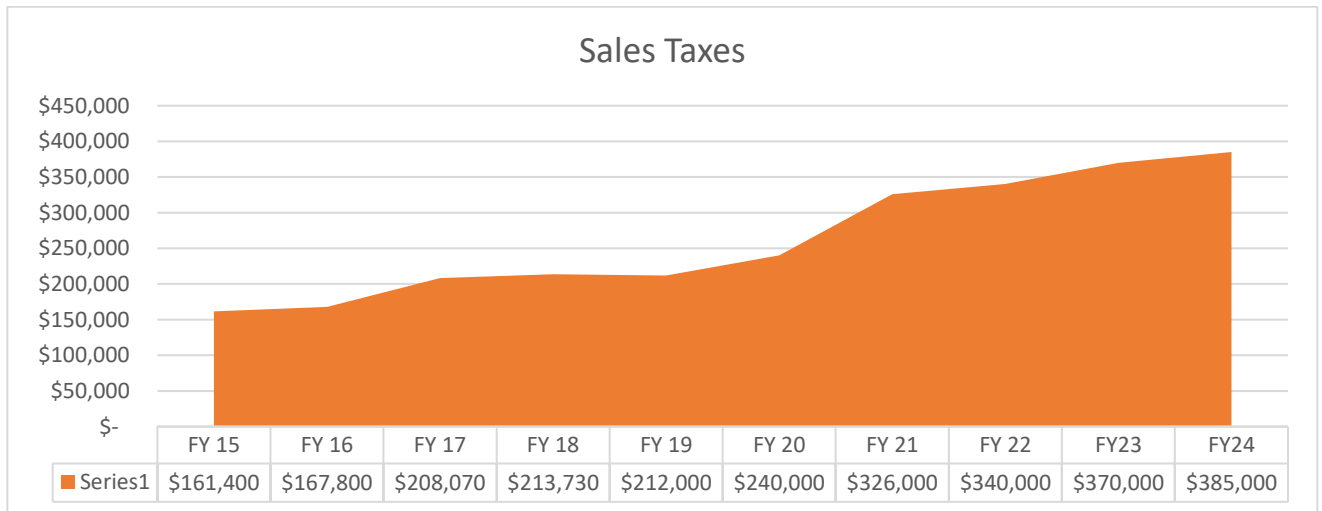
Property tax revenue is the primary source of general fund revenues providing not quite one third of total revenues and a total amount of \$473,669, based on the ad valorem rate of 68 cents per \$100. The upcoming year is not a tax revaluation year and total taxable property values have not increased in the last year. But, as more buildings and homes are renovated and the Town’s overall business climate continues on its current path of growth, increases in total value should increase. The property tax collection rate is 98.51% which is slightly improved from 97.99% in the prior fiscal year. Automobile taxes, as administered by the State, are expected to rise by 2.5%. Revenue collected for utility properties is expected to remain constant. The figures below reflect annual tax bases and tax rates for the most recent twelve 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	\$76,177,886	0.68

Tax Calculations

2023 - 2024	Assessed Value	Assessed Rate	Tax Rev Assessed	Collection Rate	Expected Revenue
Real & Personal Property	\$ 66,676,034	0.0068	\$453,397	98.51%	\$446,641
Vehicles	\$ 6,179,869	0.0068	\$42,023	100%	\$42,023
Utility Property	\$ 3,974,746	0.0068	\$27,028	100%	\$27,028
Total Revenue	\$ 76,177,886	0.0068	\$522,448		\$515,692

The second largest source of governmental fund revenue is sales tax. Sales tax revenues are now approaching total ad valorem revenue, as property taxes have remained unchanged for 14 years. The general trend for sales taxes is one of increasing revenues and that trend has continued beyond the COVID-19 pandemic and into the subsequent inflationary period. Given the special economic 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. The budget projects sales tax revenues to increase by \$15,000 over actual receipts in 2023, which given recent reports of flat consumer spending, may be an optimistic estimate.



Other important sources of revenue generated at the state level are Utility Franchise Taxes and Motor Vehicle Taxes estimated at \$86,000 and \$42,023 respectively, static for Utilities and up 2.5% for Motor Vehicles year over year. Important sources of revenue that are generated locally include landfill fees of \$208,000, up \$23,000 over \$185,000 due to the proposed \$4 per month increase in the solid waste fee, and cell tower rental fees of \$31,170 which are unchanged over the previous year. Should the T-Mobile contract come into effect cell tower rental revenues would double. Minor sources of revenue will remain at a relatively constant level in FY 2023-24.

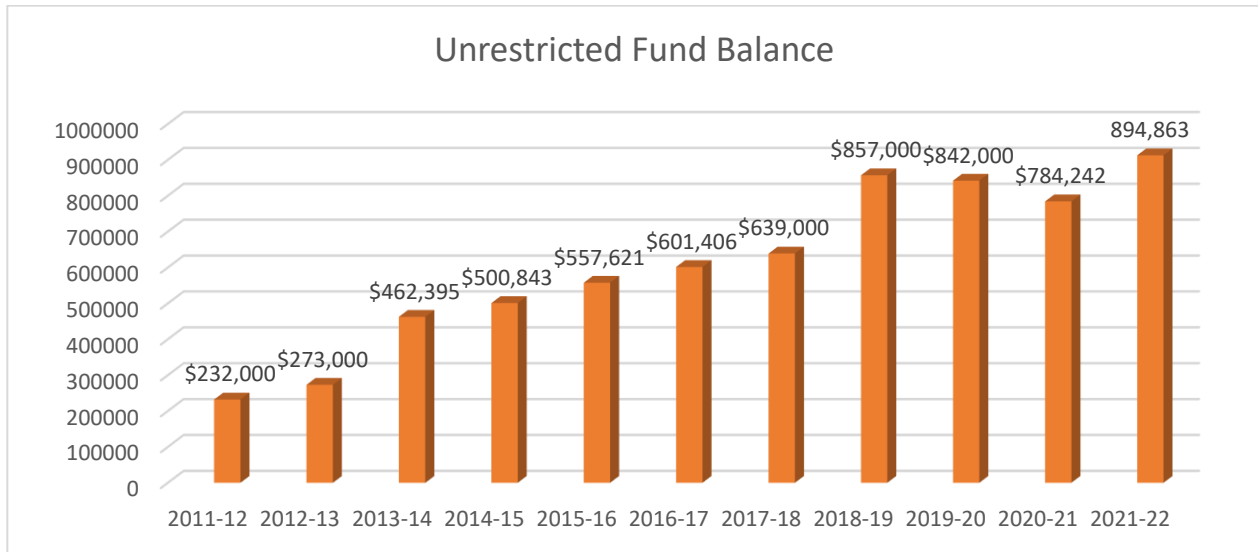
There is an appropriation of \$21,737 in fund balance in the proposed budget. Staff has been able to control expenses over the last decade, however, until the town reaches the revaluation year in 2024-25 Fund Balance is needed in lieu of additional increased taxes. The Town has identified some one-time uses for the appropriated fund balance as recommended by the Local Government Commission.

Also, the current budget shows a minimum amount Powell Bill expenditures and reflects a focus on accumulating Powell Bill revenues for the second year in a row, after several years of spending down Powell Bill fund balance.

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

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. Unrestricted Fund Balance increased significantly in FY 2021-22.

Restricted Fund Balance also increased significantly from \$1,075,211 to \$1,147,039.



General Fund Expenses

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

There are no vehicle or equipment purchases planned for FY 2023-24, however, significant purchases will be needed in following years. USDA grant funds will be sought, as is the practice, for all vehicle and equipment 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 is again unfunded. Although a merchants' association has been established, no significant activities have been completed. Last year activities surrounding Frontier Warren's co-working space were spread between the Town Administrator and other staff. Frontier Warren's building, housing office spaces, remains fully leased with a waiting list and produces income over and above its expenses. Though discussion with the County has centered around renting the co-working space to a startup company in order to reduce expenses on the Town and County, the County has opted out of funding in the current FY 2022-23 and also going forward.

General Fund Expenses

- *"All costs of doing business are increasing."*
- *"A shortage of labor puts pressure on staff retention."*

The budget includes planned increases over the prior year for health insurance. Typically, year over year increases have been held to between 10% to 15% as deductibles on employees are increased to mitigate costs. Considered a "small pool" of insured, the Town cannot reap similar

Budget Message 2023-24

discounts at larger insured groups. However, staff continues to solicit quotes from United Healthcare, Aetna, and Blue Cross Blue Shield.

In FY 2022-23 the budget salary adjustments for the Town Administrator, Finance Director, Public Works Director, Chief of Police and police officers brought staff to slightly above the minimum threshold of their respective job classifications while implementing a 2% increase for all other staff. The proposed budget reflects a 3% across the board increase in salaries. It is again important to note that Warren County raised taxes by 2 cents in FY 2020-21 in order to contribute \$750,000 annually towards salary increases for its employees.

ARP grant funding has made it possible to complete various necessary infrastructure projects during these inflationary times, however ARP funds have been nearly fully utilized. Due to inflationary pressures in the national economy prices for items regularly purchased by the Town continue to increase at alarming rates. This budget does not attempt to predict costs other than specific areas where increases are known.

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

Though disappointingly not awarded grant funds from the State for water/sewer projects while in Vulnerable Utility status, The Town is in the process of seeking grant funds from the NC Department of Environmental Quality and Golden Leaf Foundation in the amounts of \$500,000, \$200,000 respectively.

Street Department

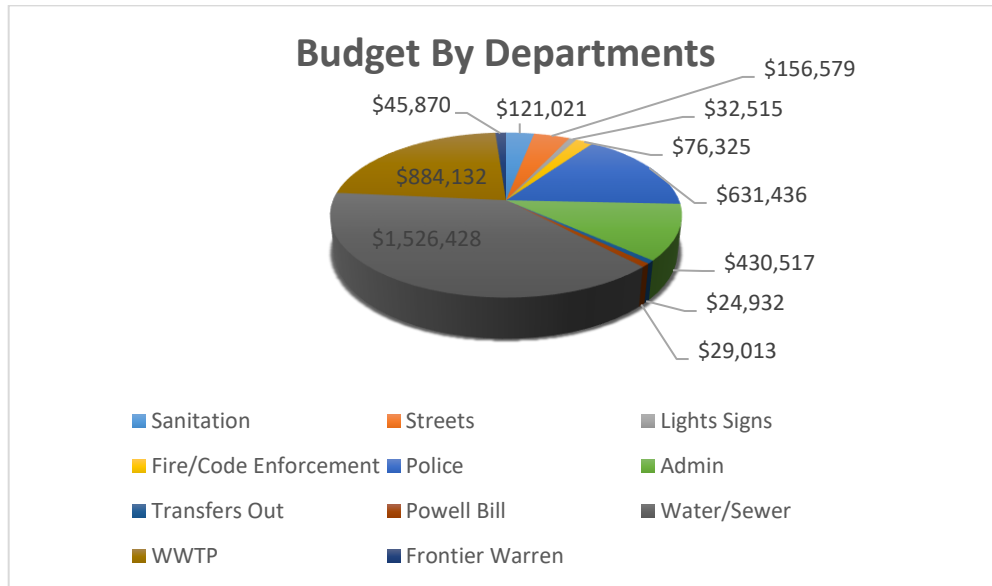
Street Department activities consist of accommodating special requests by citizens as well as:

- 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, proposed municipal parking lot, corner of Macon and Main and Reynolds Tavern
- 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 is underway and projected to be completed in FY 2022-23 and will require funds set aside from the American Rescue Plan fund.

Sanitation

Citizen feedback on trash pickup continues to be positive. There is a planned increase in the Landfill Fee of \$4.00 per month to \$36.00. The current rate of \$32.00 has been in effect for four years.



Police Department

The PD's budget reflects significant increases in health insurance and vehicle loan payments and minor increases in part-time and overtime staffing, office supplies, equipment and vehicle maintenance. 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 and one full-time officer position is open.

Unfunded Priorities in General Fund

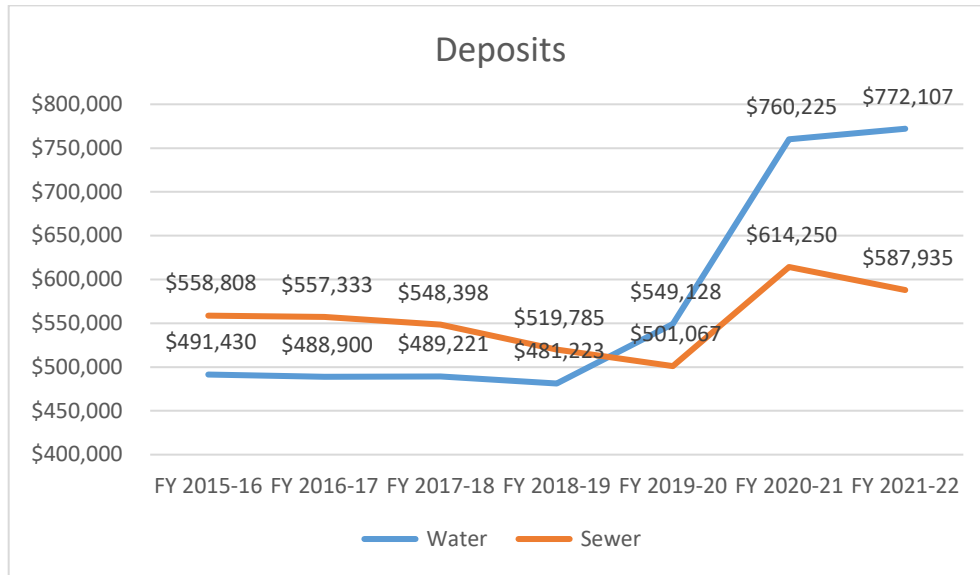
- Implementation of Streetscape Plan
- Placement of utilities underground
- Stand-on skid steer for street, park and cemetery
- Leaf vacuum to replace current 19-year-old vacuum
- Backhoe to replace current, 19+ year-old backhoe
- Replacement of three personal computers in the Police Department

Enterprise Funds

Water Sewer Fund 38

The increase in water and sewer rates in FY 2020-21 resulted in revenues less than expected in subsequent years, due in part to the loss of several of the top ten customers, Elberta Crate and Just Save. One bright spot, however, is the total number of water/sewer accounts have increased back to a recent high of 943, an indicator of steady progress in the real estate market in Warrenton. The recently approved increase in Occupancy Fees, the first increase since 1998, impacts primarily residential apartments inside the Town limits and will generate \$13,000 in additional revenue for Fund 38.

Budget Message 2023-24



Planned increases in water costs from a restructuring of rates by Kerr Lake Regional Water System continue to be delayed and are not expected to occur in FY 2023-24. Nor is there any anticipated increase in the regular water rate charged by Warren County.

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 remain priorities due to a lack of grant funding, 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 2023-24

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

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

- Replace 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.

American Rescue Plan grant funds have been appropriated in the following areas:

- Hayley-Haywood Park Walking Path
- Riggan Pump Replacement
- F&M Pump Station Repair
- Spring Street Storm Water Repairs
- Battle Ave Stormwater (committed but unspent)
- PD Radars
- Zoning Software

Waste Water Treatment Fund 39

The expenses of the WWTP are shared by the Town, Norlina and Warren County. In FY 2022-23 the Town's portion of services increased by .63% as compared usage of partners, after increasing the year before by .65%. This increase in usage and associated costs are reflected in the budget of Funds 38 and 39.

In FY 2023-24 the Town hopes 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 continues to

apply for grant funding upgrades from NC DEQ given the Town's qualification for 100% grant. Warrenton's status helps not only its citizens but also citizens of Warren County and Norlina.

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

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

Unfunded priorities of the WWTP unaddressed in recently unawarded grant applications 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. Unfortunately, though on the Vulnerable Utility list of the State, Warrenton has not received grant funding after two rounds of applications which would have addressed these long-standing issues.

Areas of need addressed in ongoing grant applications 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 screen at septage receiving 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 it will not continue to support to the joint venture for the FY 2022-23 nor FY 2023-24 due to the change in use of building 140 S. Main, from co-working space to a grocery store.

Outstanding Loans

All three USDA loans total \$2,843,000 and the annual payment for FY 2023-24 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 \$35,430. 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. New loan payments are reflected in the FY 2024-25 as police patrol and public works vehicles are delivered. Two police vehicles will rotate off the outstanding loan list in FY 2024-25. The last payment for the Town Hall roof loan is the 2023-24 FY.

Grants

The Town continues its focus on grant funding to offset budget items wherever possible, for example a planned grant application for the USDA Rural Business Development Grant. If awarded this grant, funds may offset portions of the ongoing expenses related to Frontier Warren. Continued applications, submitted to the NC Department of Environmental Quality and Golden Leaf Foundation will address a portion of the identified issues with Warrenton's water, sewer, and waste-water infrastructure.

Economic Development

Years of investment in infrastructure, Town Hall renovation, and planning have begun to pay off dramatically with subsequent private investment in downtown buildings and businesses, both leading to increased property values. Weekdays and weekends show increased activity in entertainment options and nightlife. By offering grants as incentives, the Town has been able to attract a developer to renovate the Dameron building and is subsequently focused on expanding parking along S. Main Street to address a parking shortage. Though the Dameron building will bring 22 market rate apartments on the market, additional single-family housing along with developable lots is desperately needed. The Town's focus on entrepreneurship as economic development has demonstrated a need for micro-sized office space in the area and is facilitating the recruitment of a grocery store. Its successful partnership with Research Triangle Foundation is now beginning its fourth year of operation.

Conclusion

Pleased to present my tenth proposed budget as Town Administrator, I would like to thank staff, Meredith Valentine, Bill Perkinson and Goble Lane, for their assiduous contributions. I believe this budget reflects the priorities of the Board of Commissioners and citizens of Warrenton. While total expenditures and revenues increased by \$20,293 in General Fund, by \$17,543 in the Water Sewer Fund, and by \$56,742 in the Waste-Water Fund over the current budget, they are primarily the result of inflation, insurance and COLAs. Sanguine for the future of Warrenton, I believe that our focus on attracting new business, developing strategic partnerships, and chasing down every grant dollar will improve our long-term prospects and result in intrinsic growth and increased sales taxes, ad valorem taxes, and utility collections.

Respectfully submitted,

Robert Davie -- Town Administrator and Budget Officer

WATER/SEWER DEPARTMENT RATES

Water Rates (monthly)

In-town availability rate	\$23.00
In-town use rate per 1000 gallons	\$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)

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

WATER/SEWER DEPARTMENT RATES

C0: Office occupancy fee water/sewer (4 addtl occupants intown)	\$ 40.00 to \$45.00
C1: Office occupancy fee water/sewer (3 addtl occupants intown)	\$ 30.00 to \$33.75
C2: Office occupancy fee water/sewer (2 addtl occupants intown)	\$ 20.00 to \$22.50
C3: Residential occupancy fee water/sewer (8 units – apt bldg intown)	\$ 120.00 to \$300.00
C4: Office occupancy fee water/sewer (1 addtl occupant intown)	\$10.00 to \$11.25
C5: Occupancy fee water/sewer (36 units – apt bldg intown)	\$ 720.00 to \$1,350.00
C6: Occupancy fee water/sewer (32 units – apt bldg intown)	\$ 640.00 to \$1,200.00
C7: 2" Waterline to boiler that also supplies office toilets	\$40.00
C8: Water & sewer availability to small office behind house (consumption measured by house meter)	\$22.40
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 to \$1800
1" water tap	\$ 1725 to \$2025
1" water tap w/2-3/4" branch metered services	\$ 2100 to \$2400
2" water tap-- requires outside contractor, cost TBD by the job +10%	
4" sewer tap – requires outside contractor, cost TBD by the job +10%	

Sewer Taps:

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

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

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

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

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

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

BUDGET MESSAGE – FY 2023-2024

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

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 to \$36.00

Special services available only when personnel and equipment are available.

Special debris or garbage pick-up fee \$75 \$100 plus \$25 to \$50 per hour per man

A special pickup is defined as:

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

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

Street sweeper, leaf vacuum, backhoe \$75 to \$100 per hour plus
\$25 to \$50 per hour per man
Misc. labor fee \$25 to \$50 per hour per man

Note on Garbage Collection:

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

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

Note on Loose Leaf Pickup:

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

WASTE WATER TREATMENT PLANT FEES

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

WARRENTON CEMETERY FEES

Rates and Charges

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

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

* Individual graves for pets are not allowed

ZONING AND PERMIT FEES

Zoning Permit	\$25
Special Use Permit	\$200 to \$300
Variance Fee	\$200 to \$300
Plan Approval Fee (NORLINA)	\$200

COPY AND RESEARCH FEES

Per page fee for copies \$.25

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

FIRE INSPECTION FEES

		<u>Proposed</u>
Commercial / Business		
Up to 5000 sq. ft.	\$50	\$75
5001 to 10000 sq. ft.	\$75	\$100
Over 10000 sq. ft.	\$100	\$150
Mixed Occupancy		
Occupant	\$25	\$50
Common Area	\$25	\$50
Accessory Buildings	\$40	\$60
Mandated Inspections		
Rest Homes	\$100	\$150
Day Cares	\$50	\$75
Family Care Homes	\$50	\$75
Foster Care Homes	\$25	\$50
Schools	\$100	\$150
Churches	\$50	\$75
Fireworks Display	\$25	\$50
Tents	\$20	\$25
Flammable Storage Tanks	\$40	\$60
Hazardous Explosive	\$50	\$75
Re-inspections		
First re-inspection		No charge
Second re-inspection	\$25	\$50
Three or more re-inspections		\$50/each \$75/each

NUISANCE FEES

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

HISTORIC DISTRICT COMMISSION FEES

Minor COA Application fee	Waived
Major COA Application fee	Waived to \$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.

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
Fund: 34							
Type: R							
34-351-422	Rent Paid to Town Frontier Warren	R	\$24,000.00	\$30,759.08	\$42,320.00	\$24,070.00	\$31,000.00
34-381-037	Transfer in from GF	R	\$0.00	\$0.00	\$0.00	\$0.00	\$14,870.00
			\$24,000.00	\$30,759.08	\$42,320.00	\$24,070.00	\$45,870.00
Type: E							
34-405-203	Supplies	E	\$824.63	\$824.63	\$900.00	\$283.97	\$700.00
34-405-250	Lights/Heat/Security	E	\$4,760.00	\$4,694.33	\$4,250.00	\$3,629.49	\$3,000.00
34-405-251	Telephone/Internet	E	\$3,309.50	\$3,121.46	\$3,500.00	\$3,264.40	\$3,000.00
34-405-255	Bldg Maint/Clean Svcs	E	\$17,671.37	\$5,490.00	\$6,000.00	\$1,700.00	\$2,500.00
34-405-400	Liability Insurance	E	\$134.50	\$134.50	\$170.00	\$117.50	\$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	\$300.00	\$300.00	\$500.00	\$0.00	\$500.00
			\$63,000.00	\$50,564.92	\$51,320.00	\$41,995.36	\$45,870.00
			\$87,000.00	\$81,324.00	\$93,640.00	\$66,065.36	\$91,740.00
Fund: 37							
Type: R							
37-302-301	Ad Valorem Taxes - Current	R	\$403,379.00	\$425,166.10	\$424,000.00	\$402,372.71	\$446,641.00
37-302-302	Ad Valorem Taxes - Prior Year	R	\$6,000.00	\$7,741.19	\$8,500.00	\$3,274.28	\$4,000.00
37-302-303	Ad Valorem Taxes - all other prior years	R	\$3,000.00	\$3,904.55	\$8,500.00	\$1,925.39	\$4,000.00
37-302-304	Ad Valorem Taxes - Penalties & Interest	R	\$1,800.00	\$4,440.55	\$3,300.00	\$1,938.04	\$4,000.00
37-307-310	Motor Vehicles - Current	R	\$36,007.00	\$41,791.00	\$41,000.00	\$33,156.70	\$42,023.00
37-320-320	Local Option Sales Tax Monthly	R	\$270,000.00	\$336,277.32	\$340,000.00	\$213,405.87	\$385,000.00
37-320-321	Annual Refund of Sales Tax the Town paid	R	\$0.00	\$0.00	\$33,500.00	\$22,519.79	\$25,000.00
37-325-325	Utility Franchise Tax Quarterly	R	\$86,000.00	\$87,170.06	\$86,000.00	\$42,334.74	\$86,000.00
37-325-326	Beer & Wine Tax Annual	R	\$3,600.00	\$3,369.51	\$3,600.00	\$0.00	\$3,400.00
37-325-328	Refund of Gas Tax paid monthly	R	\$1,000.00	\$1,372.85	\$1,000.00	\$831.87	\$1,200.00
37-325-330	Solid Waste Disposal Tax Qrly	R	\$0.00	\$642.95	\$600.00	\$502.46	\$600.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
37-335-335	Powell Bill	R	\$24,128.00	\$29,194.85	\$24,888.00	\$29,013.37	\$29,013.00
37-345-345	Zone Board of Adj	R	\$500.00	\$1,125.00	\$400.00	\$1,800.00	\$1,800.00
37-345-346	Code Enforcement	R	\$2,750.00	\$3,100.00	\$2,750.00	\$2,200.00	\$2,750.00
37-351-350	Run Warrenton 5K	R	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00
37-351-353	Landfill Fees Residential	R	\$180,480.00	\$185,573.80	\$185,088.00	\$154,749.90	\$208,224.00
37-351-355	Cemetery Fees	R	\$1,400.00	\$0.00	\$700.00	\$0.00	\$700.00
37-351-356	Police Rpt Fees	R	\$50.00	\$55.00	\$50.00	\$90.00	\$55.00
37-351-357	Court Fees	R	\$300.00	\$306.00	\$300.00	\$211.50	\$200.00
37-351-360	Cell Tower Rent	R	\$29,400.00	\$29,212.12	\$62,340.00	\$24,255.00	\$32,340.00
37-351-361	Parking/Ordinance Collections PD	R	\$250.00	\$195.13	\$250.00	\$680.00	\$700.00
37-351-401	Debt Setoff Landfill	R	\$100.00	\$236.31	\$100.00	\$79.73	\$100.00
37-365-001	Interest Income	R	\$50.00	\$38.93	\$50.00	\$49.45	\$50.00
37-365-351	Revitalization Comm	R	\$9,500.00	\$2,490.00	\$9,500.00	\$4,530.00	\$9,500.00
37-365-370	WWTP 25% of GF Exp	R	\$44,247.00	\$43,877.87	\$56,781.00	\$43,502.12	\$60,675.00
37-365-371	WS 25% of GF Exp	R	\$87,356.00	\$84,434.75	\$105,308.00	\$83,203.92	\$107,630.00
37-365-401	Mis/Revenue/License Tags	R	\$100.00	\$16,475.62	\$0.00	\$2,142.38	\$2,000.00
37-365-410	Interest Investment NCCMT	R	\$500.00	\$832.85	\$50.00	\$12,975.11	\$20,000.00
37-365-501	Misc Revenue POLICE	R	\$500.00	\$0.00	\$0.00	\$500.00	\$500.00
37-395-396	Apropriated Fund Balance (Budget Only)	R	\$116,911.55	\$0.00	\$111,463.00	\$0.00	\$21,737.00
			\$1,311,808.55	\$1,309,024.31	\$1,512,518.00	\$1,082,244.33	\$1,502,338.00
Type: E							
37-401-010	Salary - Full Time	E	\$128,031.00	\$121,948.80	\$170,397.00	\$139,250.60	\$170,770.00
37-401-012	Salary - Adm Assistant	E	\$47,353.00	\$47,621.06	\$51,530.00	\$43,529.20	\$52,868.00
37-401-020	ER-FICA Taxes	E	\$9,747.00	\$9,839.22	\$12,686.00	\$10,646.06	\$13,064.00
37-401-021	ER-FICA Taxes - Adm Assistant	E	\$3,623.00	\$3,615.00	\$3,928.00	\$3,323.38	\$4,045.00
37-401-030	ER-Retirement - Orbit	E	\$31,806.00	\$32,084.83	\$41,917.00	\$34,507.85	\$44,057.00
37-401-040	ER-Health Insurance	E	\$24,780.00	\$24,210.72	\$27,516.00	\$27,199.74	\$38,375.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
37-401-050	ER-Life Insurance	E	\$604.00	\$576.00	\$576.00	\$528.00	\$576.00
37-401-060	ER-Workman's Comp	E	\$400.00	\$326.20	\$400.00	\$347.97	\$275.00
37-401-200	Travel Expense	E	\$566.00	\$0.00	\$1,100.00	\$279.05	\$1,200.00
37-401-203	Supplies	E	\$4,089.50	\$1,908.06	\$5,000.00	\$2,853.21	\$5,000.00
37-401-250	Light, Heat & Security	E	\$11,800.00	\$6,525.10	\$9,690.00	\$5,840.34	\$8,000.00
37-401-251	Telephone & Postage	E	\$3,000.00	\$2,664.77	\$3,000.00	\$2,350.19	\$4,515.00
37-401-255	Bldg. Maint/ Clean SVS	E	\$5,545.00	\$3,914.79	\$6,266.67	\$5,290.07	\$6,000.00
37-401-256	Bank Fees/ Petty Cash	E	\$3,350.00	\$3,350.00	\$3,600.00	\$2,650.00	\$4,200.00
37-401-295	Training	E	\$1,025.00	\$860.00	\$1,400.00	\$0.00	\$1,400.00
37-401-301	Computer Maint	E	\$3,949.00	\$3,602.64	\$3,600.00	\$2,400.75	\$3,700.00
37-401-302	Software Support	E	\$2,570.07	\$2,416.50	\$3,300.00	\$2,486.33	\$3,000.00
37-401-304	Website	E	\$1,575.00	\$1,575.00	\$2,775.00	\$412.50	\$1,600.00
37-401-306	Awning 25% Fund	E	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
37-401-307	Special Events	E	\$576.00	\$576.00	\$662.01	\$661.99	\$800.00
37-401-309	Advertising	E	\$1,300.00	\$709.38	\$4,482.50	\$4,389.07	\$2,270.00
37-401-310	Dues & Subscriptions	E	\$2,800.00	\$2,745.00	\$3,000.00	\$2,910.00	\$2,950.00
37-401-325	NC Sales/Use Tax Paid (No Tax)	E	\$700.00	\$373.30	\$700.00	\$310.49	\$700.00
37-401-400	Liability Insurance	E	\$7,072.00	\$5,734.65	\$7,095.00	\$5,950.99	\$7,000.00
37-401-401	County Tax Collection Svs	E	\$8,000.00	\$7,208.72	\$8,000.00	\$6,515.62	\$8,000.00
37-401-405	Audit Expense	E	\$9,200.00	\$8,733.33	\$10,667.00	\$10,666.66	\$11,500.00
37-401-410	Election Cost	E	\$4,565.70	\$4,520.70	\$0.00	\$0.00	\$5,000.00
37-401-420	Attorney Fees	E	\$28,500.00	\$2,400.00	\$3,500.00	\$1,200.00	\$3,500.00
37-401-499	Miscellaneous Expense	E	\$636.00	\$259.58	\$1,866.99	\$1,587.28	\$3,000.00
37-401-801	Town Hall Roof Loan-Principal	E	\$7,026.27	\$5,547.61	\$5,554.00	\$4,559.24	\$1,411.00
37-401-831	Town Hall Roof Loan - Interest Admin	E	\$259.80	\$119.51	\$338.00	\$163.36	\$6.00
37-401-998	Contingency	E	\$904.00	\$0.00	\$2,310.83	\$0.00	\$3,000.00
37-402-014	Mayor Part Time Salary	E	\$1,500.00	\$1,393.00	\$1,500.00	\$1,250.00	\$1,500.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
37-402-020	ER - FICA TAXES	E	\$115.00	\$106.72	\$115.00	\$95.60	\$115.00
37-402-060	Workers Comp Mayor & Council	E	\$0.00	\$0.00	\$0.00	\$0.00	\$70.00
37-402-295	Training	E	\$900.00	\$900.00	\$225.00	\$0.00	\$1,080.00
37-402-402	Commission offsite meetings	E	\$50.00	\$36.08	\$350.00	\$350.00	\$50.00
37-405-345	Zoning/Ordinances	E	\$0.00	\$0.00	\$10,035.00	\$9,999.12	\$200.00
37-405-407	Branded Clothing Sales	E	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
37-405-430	Historic District Comm	E	\$14,870.00	\$1,806.00	\$361.00	\$0.00	\$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	\$1,742.91	\$7,995.00	\$1,883.13	\$9,500.00
37-405-470	Small Town Maint St	E	\$2,200.00	\$1,225.00	\$3,705.00	\$3,982.97	\$2,500.00
37-501-010	SALARY FULL TIME	E	\$206,197.00	\$207,020.58	\$245,128.00	\$195,969.96	\$262,000.00
37-501-014	Salary - Part Time	E	\$15,976.50	\$16,072.85	\$31,373.00	\$35,472.42	\$30,000.00
37-501-016	Police Clerical Salary	E	\$35,349.00	\$36,650.37	\$40,123.20	\$34,500.40	\$37,100.00
37-501-019	Salary - Over-Time	E	\$9,494.00	\$9,493.70	\$8,434.00	\$10,105.14	\$10,000.00
37-501-020	ER-FICA Taxes	E	\$20,168.00	\$20,569.88	\$24,469.00	\$20,949.26	\$24,438.00
37-501-030	ER - Retirement Orbit	E	\$46,785.00	\$47,567.87	\$56,063.00	\$45,410.17	\$64,203.00
37-501-031	ER - 401K 5%	E	\$10,912.00	\$10,713.46	\$13,191.00	\$10,303.75	\$13,618.00
37-501-040	ER - Health Insurance	E	\$35,860.00	\$35,646.50	\$39,583.80	\$27,845.94	\$49,620.00
37-501-050	ER - Life Insurance	E	\$1,074.00	\$1,024.00	\$1,186.00	\$1,040.00	\$1,010.00
37-501-060	ER - Workman's Comp	E	\$4,612.00	\$4,600.47	\$6,420.00	\$4,209.57	\$6,420.00
37-501-200	Travel Expense	E	\$1,000.00	\$988.16	\$824.00	\$166.60	\$1,000.00
37-501-203	Supplies	E	\$3,037.00	\$2,980.25	\$4,600.00	\$3,109.14	\$5,000.00
37-501-204	Uniforms	E	\$2,000.00	\$1,923.13	\$5,070.00	\$3,514.21	\$2,000.00
37-501-205	Equipment & Material	E	\$3,000.00	\$2,938.48	\$3,500.00	\$2,938.78	\$3,500.00
37-501-250	Light, Heat & Security	E	\$5,918.00	\$5,587.11	\$8,908.00	\$4,719.55	\$9,000.00
37-501-251	Telephone & Postage	E	\$9,628.88	\$9,628.83	\$9,770.00	\$6,952.85	\$10,150.00
37-501-252	Fuel	E	\$27,511.00	\$27,510.40	\$20,000.00	\$19,216.01	\$20,000.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
37-501-255	Bldg Maint/Clean Svs	E	\$5,901.12	\$4,636.46	\$6,004.00	\$5,026.40	\$6,110.00
37-501-295	Training	E	\$610.00	\$608.84	\$2,000.00	\$1,373.47	\$2,000.00
37-501-301	Computer Maint	E	\$5,554.00	\$4,718.66	\$5,106.00	\$4,483.51	\$5,990.00
37-501-302	Software Support	E	\$6,807.00	\$6,805.71	\$6,740.00	\$6,105.29	\$6,540.00
37-501-351	Maint & Repair Equip	E	\$6,944.00	\$6,939.17	\$7,959.00	\$5,262.16	\$3,500.00
37-501-370	2019 Dodge Car 100	E	\$531.00	\$530.98	\$2,000.00	\$856.47	\$1,500.00
37-501-371	2017 Dodge Car 200	E	\$1,714.00	\$1,713.92	\$3,697.00	\$2,886.74	\$1,500.00
37-501-372	2016 Dodge Car 300	E	\$1,500.00	\$1,484.25	\$1,900.00	\$801.46	\$1,500.00
37-501-373	2017 Dodge Car 400	E	\$2,300.00	\$2,264.08	\$7,673.00	\$6,638.41	\$1,500.00
37-501-374	2010 Ford Car 500	E	\$600.00	\$358.05	\$1,500.00	\$1,035.33	\$1,000.00
37-501-375	2008 Ford Car 600	E	\$672.00	\$671.56	\$1,500.00	\$1,178.54	\$1,000.00
37-501-376	2019 Dodge Car 700	E	\$1,190.00	\$1,183.81	\$2,885.00	\$2,487.56	\$1,500.00
37-501-377	2023 Dodge Car 125	E	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
37-501-378	2023 Dodge Car 225	E	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
37-501-400	Liability Insurance	E	\$16,260.00	\$16,259.43	\$16,952.00	\$12,749.62	\$18,000.00
37-501-415	Police Shots Medical	E	\$420.00	\$333.88	\$1,000.00	\$45.00	\$1,000.00
37-501-433	COP Program	E	\$1.00	\$0.00	\$500.00	\$500.00	\$500.00
37-501-499	Miscellaneous	E	\$3,010.00	\$3,009.23	\$4,660.00	\$3,807.07	\$4,300.00
37-501-801	Town Hall Roof Loan Principal	E	\$7,025.70	\$5,547.66	\$5,485.02	\$4,559.24	\$1,411.00
37-501-802	Police 2017 Cars Loan Principal (USDA)	E	\$4,206.00	\$4,206.00	\$4,343.00	\$4,342.69	\$4,484.00
37-501-803	Police Security Camera Loan Principal (USDA)	E	\$1,243.00	\$1,242.46	\$1,272.00	\$1,271.97	\$1,303.00
37-501-804	Police 2019 Cars Loan Principal (USDA)	E	\$4,545.00	\$4,544.28	\$4,681.00	\$4,680.60	\$4,822.00
37-501-805	Police 2023 Cars Loan Principle (USDA)	E	\$0.00	\$0.00	\$0.00	\$0.00	\$7,177.00
37-501-831	Town Hall Roof Loan - Interest PD	E	\$252.58	\$119.58	\$182.95	\$163.36	\$6.00
37-501-832	Police 2017 Cars Loan Interest (USDA)	E	\$574.00	\$574.00	\$438.00	\$437.31	\$297.00
37-501-833	Police Security Camera Loan Interest (USDA)	E	\$91.00	\$90.54	\$61.03	\$61.03	\$31.00
37-501-834	Police 2019 Cars Loan Interest (USDA)	E	\$882.00	\$881.72	\$746.00	\$745.40	\$605.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
37-501-835	Police 2023 Cars Loan Interest (USDA)	E	\$0.00	\$0.00	\$0.00	\$0.00	\$1,801.00
37-601-014	Salary - Part Time Code Enforcement	E	\$3,508.68	\$3,650.75	\$3,042.00	\$3,332.62	\$3,000.00
37-601-020	ER-FICA Taxes	E	\$225.63	\$236.50	\$230.00	\$204.57	\$230.00
37-601-060	Workers Comp	E	\$0.00	\$0.00	\$0.00	\$0.00	\$660.00
37-601-252	Fuel/Truck Expense/Insurance	E	\$473.00	\$473.00	\$435.00	\$0.00	\$435.00
37-601-352	Vehicle Maintenance	E	\$0.00	\$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	\$1,472.90	\$1,472.90	\$1,500.00	\$0.00	\$1,500.00
37-601-476	Code Enforcement Exp	E	\$5,000.00	\$5,000.00	\$258.00	\$0.00	\$300.00
37-651-330	Christmas Lights/Santa House	E	\$906.00	\$905.45	\$1,731.00	\$1,730.02	\$1,730.00
37-651-331	Haley Haywood Park	E	\$1,650.00	\$25.57	\$725.00	\$121.00	\$785.00
37-651-332	Signs below \$5,000	E	\$2,194.00	\$1,916.26	\$2,496.00	\$1,669.54	\$2,000.00
37-651-333	Street Beautification - Below \$5,000	E	\$4,765.00	\$4,648.99	\$4,563.00	\$2,431.25	\$4,000.00
37-651-335	Street Lighting Electric Bill	E	\$23,000.00	\$21,804.40	\$23,000.00	\$19,540.88	\$24,000.00
37-701-010	Salary - Full Time	E	\$52,698.00	\$52,893.26	\$57,484.00	\$47,432.62	\$59,178.00
37-701-014	Salary - Part Time	E	\$14,316.00	\$13,999.57	\$16,643.00	\$12,422.23	\$17,451.00
37-701-019	Over-Time	E	\$910.00	\$61.55	\$1,299.00	\$0.00	\$1,338.00
37-701-020	ER-FICA Taxes	E	\$5,659.00	\$5,107.27	\$5,770.00	\$4,565.96	\$5,964.00
37-701-030	ER - Retirement - Orbit	E	\$11,632.00	\$10,928.04	\$14,557.00	\$10,719.92	\$15,360.00
37-701-040	ER-Health Insurance	E	\$14,114.00	\$12,866.80	\$16,687.00	\$15,322.49	\$21,706.00
37-701-050	ER-Life Insurance	E	\$383.00	\$350.44	\$388.00	\$355.52	\$388.00
37-701-060	ER-Workman's Comp	E	\$1,837.00	\$1,836.17	\$1,837.00	\$1,827.28	\$1,837.00
37-701-203	Supplies	E	\$3,453.00	\$3,331.77	\$3,494.00	\$2,503.95	\$3,000.00
37-701-204	Uniforms	E	\$4,009.00	\$3,945.95	\$3,869.00	\$3,376.44	\$4,212.00
37-701-251	Telephone & Postage	E	\$964.00	\$963.93	\$936.00	\$594.48	\$925.00
37-701-252	Fuel	E	\$10,880.00	\$10,694.16	\$14,097.00	\$10,251.29	\$12,000.00
37-701-312	Tree Removal	E	\$500.00	\$500.00	\$0.00	\$0.00	\$1,200.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
37-701-351	Maint & Repair Equip	E	\$7,226.00	\$6,534.41	\$9,848.00	\$9,847.42	\$11,000.00
37-701-352	Vehicle Maintenance	E	\$20,569.00	\$19,237.85	\$7,473.00	\$7,472.10	\$6,000.00
37-701-400	Liability Insurance	E	\$6,011.00	\$5,793.66	\$5,738.00	\$4,434.30	\$5,020.00
37-701-431	Street Debris Disposal	E	\$3,500.00	\$3,500.00	\$4,100.00	\$3,500.00	\$6,000.00
37-701-895	Mowing	E	(\$16,000.00)	(\$13,500.00)	\$0.00	\$0.00	(\$16,000.00)
37-710-361	Maint & Repair POWELL BILL	E	\$18,167.00	\$17,940.19	\$29,699.00	\$11,011.00	\$28,913.00
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	\$48,727.00	\$48,894.20	\$49,503.00	\$41,750.29	\$50,988.00
37-801-019	Salary - Over Time Sanitation	E	\$75.00	\$74.02	\$692.00	\$494.00	\$713.00
37-801-020	ER - FICA Sanitation	E	\$3,764.00	\$3,533.25	\$3,840.00	\$3,163.66	\$3,955.00
37-801-030	ER - Retirement - Orbit Sanitation	E	\$8,882.00	\$8,925.74	\$9,688.00	\$7,976.73	\$10,185.00
37-801-040	ER - Health Insurance	E	\$11,101.00	\$10,888.06	\$13,063.00	\$11,587.96	\$17,048.00
37-801-050	ER - Life Insurance	E	\$281.00	\$259.20	\$259.00	\$237.60	\$259.00
37-801-060	Workman's Compensation	E	\$4,080.00	\$4,079.31	\$4,080.00	\$4,059.19	\$4,060.00
37-801-203	Supplies	E	\$2,774.00	\$432.66	\$1,000.00	\$428.57	\$1,000.00
37-801-204	Uniforms	E	\$2,445.00	\$2,445.00	\$2,309.00	\$2,184.37	\$2,808.00
37-801-251	Telephone & Postage	E	\$572.00	\$571.22	\$516.00	\$338.83	\$720.00
37-801-252	Fuel	E	\$2,877.00	\$2,876.03	\$4,781.00	\$2,779.05	\$4,000.00
37-801-350	Landfull Fees	E	\$20,444.00	\$20,443.71	\$20,250.00	\$15,807.98	\$20,250.00
37-801-352	Vehicle Maintenance	E	\$377.00	\$375.06	\$1,000.00	\$615.82	\$1,000.00
37-801-400	Liability Insurance	E	\$5,873.00	\$5,872.01	\$4,886.00	\$3,628.58	\$4,035.00
37-901-034	Transfer Out to Frontier Warren	E	\$0.00	\$0.00	\$0.00	\$0.00	\$14,870.00
37-901-038	Transfer Out to WS for USDA Loan	E	\$0.00	\$0.00	\$7,281.00	\$7,281.00	\$7,281.00
37-901-889	Transfer Out to USDA Loan Reserve	E	\$1,883.00	\$0.00	\$0.00	\$0.00	\$2,781.00
			\$1,287,622.33	\$1,199,604.76	\$1,457,919.00	\$1,173,626.95	\$1,502,338.00
			\$2,599,430.88	\$2,508,629.07	\$2,970,437.00	\$2,255,871.28	\$3,004,676.00
Fund: 38							
Type: R							

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
38-351-401	Water Sales	R	\$776,347.00	\$772,106.60	\$801,660.00	\$594,453.75	\$829,501.00
38-351-402	Debt Setoff WATER	R	\$302.00	\$386.38	\$78.00	\$356.40	\$224.00
38-351-404	Sewer Services	R	\$594,414.00	\$587,934.89	\$623,274.00	\$446,790.74	\$626,129.00
38-351-407	Debt Setoff SEWER	R	\$501.00	\$620.48	\$42.00	\$518.41	\$196.00
38-351-408	Town Taps	R	\$18,651.00	\$17,797.32	\$18,000.00	\$6,360.21	\$18,000.00
38-351-416	Dis/Reconnection Fee	R	\$7,320.00	\$9,084.74	\$8,972.00	\$5,740.78	\$9,122.00
38-351-417	Fire Sprinkler	R	\$2,253.00	\$2,174.82	\$2,302.00	\$1,843.20	\$2,176.00
38-351-418	Late Fees/Penalty/Cut Off	R	\$12,741.00	\$6,169.38	\$1,000.00	\$17,287.54	\$21,850.00
38-351-419	Returned Check Fee	R	\$430.00	\$350.00	\$400.00	\$680.00	\$825.00
38-351-420	Debt Setoff Late Fees/Penalty/Cut Off	R	\$27.00	\$160.00	\$55.00	\$353.56	\$91.00
38-365-001	Interest Income	R	\$26.00	\$44.86	\$36.00	\$30.40	\$36.00
38-365-410	Interest/investment Income NCCMT	R	\$0.00	\$416.03	\$23.00	\$6,483.12	\$8,184.00
38-365-421	Account Activation Fee	R	\$2,875.00	\$2,700.00	\$2,400.00	\$2,350.00	\$2,813.00
38-381-037	Transfer In From GF	R	\$0.00	\$0.00	\$7,281.00	\$7,281.00	\$7,281.00
			\$1,415,887.00	\$1,399,945.50	\$1,465,523.00	\$1,090,529.11	\$1,526,428.00
Type: E							
38-851-010	Salary Full Time	E	\$95,669.00	\$91,988.22	\$105,650.00	\$90,286.88	\$110,081.00
38-851-014	Salary - Part Time	E	\$18,194.00	\$17,216.46	\$16,987.00	\$14,922.41	\$17,595.00
38-851-019	Salary Over-Time	E	\$5,121.00	\$3,675.58	\$7,308.00	\$4,167.11	\$7,527.00
38-851-020	ER-FICA Taxes	E	\$9,373.00	\$8,584.26	\$9,941.00	\$8,008.60	\$10,343.00
38-851-030	ER - Retirement Orbit	E	\$15,584.00	\$14,854.03	\$19,774.00	\$15,838.90	\$21,058.00
38-851-040	ER - Health Insurance WATER	E	\$18,024.00	\$15,973.46	\$23,979.00	\$16,912.19	\$27,529.00
38-851-050	ER - Life Insurance	E	\$440.00	\$404.14	\$500.00	\$391.60	\$500.00
38-851-060	ER - Workman's Comp	E	\$1,071.00	\$1,070.01	\$1,162.31	\$1,162.31	\$1,163.00
38-851-200	Travel Expense	E	\$215.00	\$0.00	\$215.00	\$0.00	\$215.00
38-851-203	Supplies	E	\$36,826.10	\$28,368.17	\$35,000.00	\$23,227.88	\$35,000.00
38-851-204	Uniforms	E	\$2,332.00	\$2,331.02	\$2,220.00	\$1,924.63	\$2,496.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
38-851-250	Light & Heat & Security	E	\$4,384.00	\$3,990.13	\$5,042.00	\$4,005.37	\$6,090.00
38-851-251	Telephone & Postage	E	\$8,790.00	\$8,334.52	\$9,436.00	\$8,479.59	\$8,551.00
38-851-252	Fuel	E	\$7,846.00	\$7,845.96	\$10,300.00	\$5,979.99	\$10,300.00
38-851-255	Bldg. Maint/Clean Svs	E	\$2,036.00	\$1,672.59	\$3,622.33	\$2,494.54	\$3,117.00
38-851-260	Electric Tank/Pumps	E	\$3,423.00	\$2,745.96	\$4,200.00	\$2,081.60	\$3,198.00
38-851-296	Continuing Education	E	\$622.00	\$241.25	\$1,306.00	\$1,305.98	\$1,300.00
38-851-301	Computer Maintenance	E	\$2,547.00	\$1,913.11	\$2,000.00	\$1,764.09	\$3,500.00
38-851-302	Software Support	E	\$10,545.00	\$10,531.97	\$9,400.00	\$8,797.89	\$9,000.00
38-851-305	Technology Upgrades	E	\$829.00	\$639.32	\$2,250.00	\$309.96	\$2,250.00
38-851-309	Advertising	E	\$265.00	\$264.35	\$265.00	\$0.00	\$265.00
38-851-310	Dues & Subscriptions	E	\$424.00	\$423.01	\$687.00	\$411.84	\$450.00
38-851-313	State Permits	E	\$1,088.00	\$1,051.59	\$1,250.00	\$1,043.75	\$1,250.00
38-851-345	Water Tank Contract	E	\$17,961.00	\$17,504.73	\$18,832.00	\$18,831.35	\$19,750.00
38-851-347	Lab Analysis	E	\$1,675.00	\$1,570.00	\$1,500.00	\$1,310.00	\$1,500.00
38-851-351	Maint. & Repair Equip	E	\$1,803.00	\$1,986.42	\$3,000.00	\$1,836.45	\$3,000.00
38-851-352	Vehicle Maintenance	E	\$4,247.00	\$3,699.74	\$4,205.00	\$4,204.15	\$3,750.00
38-851-400	Town Liability Insurance	E	\$5,730.00	\$5,639.90	\$6,980.00	\$6,979.71	\$9,234.00
38-851-405	Audit Expense	E	\$4,367.00	\$4,366.66	\$5,334.00	\$5,333.34	\$5,750.00
38-851-448	External Contract	E	\$24,854.50	\$24,161.87	\$19,423.00	\$19,422.81	\$5,000.00
38-851-451	Water Purchase	E	\$201,423.00	\$183,131.65	\$200,000.00	\$171,948.94	\$200,000.00
38-851-801	Town Hall Roof Loan - Principal	E	\$2,708.00	\$0.00	\$2,742.54	\$2,279.64	\$706.00
38-851-802	USDA Public Works Trucks - Princ Water	E	\$2,567.00	\$0.00	\$2,651.00	\$2,650.22	\$8,534.00
38-851-803	USDA Town Hall/WS Loan Principal	E	\$26,000.00	\$0.00	\$29,243.50	\$2,243.50	\$29,272.00
38-851-831	Town Hall Roof Loan - Interest Water	E	\$129.90	\$61.27	\$92.46	\$81.66	\$3.00
38-851-833	USDA Town Hall/WS Loan Interest	E	\$14,423.00	\$10,350.75	\$15,527.00	\$1,397.00	\$15,196.00
38-851-836	USDA Public Works Trucks - Int Water	E	\$351.00	\$350.20	\$267.00	\$266.78	\$1,349.00
38-851-889	Reserve for USDA Loans	E	\$0.00	\$0.00	\$0.00	\$0.00	\$4,657.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
38-851-895	Grass Cutting Expense	E	\$16,000.00	\$13,500.00	\$0.00	\$0.00	\$16,000.00
38-851-896	WS 25% of GF Expense	E	\$45,858.00	\$42,217.37	\$52,654.00	\$41,601.97	\$53,815.00
38-851-998	Contingency	E	\$0.00	\$0.00	\$1,236.36	\$0.00	\$7,035.00
38-852-010	Salary - Full Time	E	\$94,458.00	\$91,582.71	\$105,650.00	\$90,372.89	\$110,081.00
38-852-014	Salary - Part Time	E	\$17,483.00	\$17,382.07	\$16,987.00	\$14,922.42	\$17,595.00
38-852-019	Salary - Over Time Sewer	E	\$6,477.00	\$6,102.27	\$7,308.00	\$4,630.69	\$7,527.00
38-852-020	ER - FICA Sewer	E	\$9,373.00	\$9,016.56	\$9,941.00	\$8,377.69	\$10,343.00
38-852-030	ER-Retirement Orbit	E	\$16,970.00	\$15,148.29	\$19,774.00	\$15,952.63	\$21,058.00
38-852-040	ER-Health Insurance SEWER	E	\$18,025.00	\$15,983.88	\$17,943.00	\$16,916.71	\$27,529.00
38-852-050	ER-Life Insurance	E	\$449.00	\$411.82	\$500.00	\$398.64	\$500.00
38-852-060	ER-Workman's Comp	E	\$1,191.04	\$1,070.00	\$1,162.31	\$1,162.31	\$1,163.00
38-852-200	Travel Expense	E	\$37.00	\$0.00	\$215.00	\$0.00	\$215.00
38-852-203	Supplies	E	\$29,051.33	\$34,147.90	\$30,394.00	\$26,443.32	\$25,602.00
38-852-204	Uniforms	E	\$2,331.00	\$2,330.72	\$2,220.00	\$1,924.42	\$2,496.00
38-852-250	Light & Heat & Security	E	\$4,981.00	\$3,989.95	\$6,000.00	\$3,908.78	\$6,025.00
38-852-251	Telephone & Postage	E	\$8,714.00	\$8,270.72	\$9,153.00	\$8,385.72	\$8,551.00
38-852-252	Fuel	E	\$8,024.00	\$8,023.86	\$10,300.00	\$6,049.71	\$10,300.00
38-852-255	Bldg. Maint/Clean Svs	E	\$2,325.00	\$1,672.61	\$3,622.33	\$2,494.55	\$3,117.00
38-852-260	Electric Tank/Pumps	E	\$13,969.00	\$10,177.09	\$9,000.00	\$8,626.37	\$9,000.00
38-852-296	Continuing Education	E	\$351.00	\$241.25	\$720.00	\$720.00	\$720.00
38-852-301	Computer Maint.	E	\$2,337.00	\$1,820.17	\$2,000.00	\$1,764.08	\$5,000.00
38-852-302	Software Support	E	\$10,545.00	\$10,531.94	\$9,400.00	\$8,797.85	\$9,000.00
38-852-305	Technology Upgrades	E	\$653.00	\$639.28	\$2,250.00	\$234.70	\$2,250.00
38-852-309	Advertising	E	\$683.00	\$682.83	\$683.00	\$326.63	\$683.00
38-852-310	Dues & Subscriptions	E	\$423.00	\$423.00	\$687.00	\$411.83	\$426.00
38-852-313	State Permits	E	\$1,460.00	\$1,460.00	\$1,500.00	\$153.75	\$1,500.00
38-852-351	Maint & Repair Equip	E	\$1,803.00	\$1,986.40	\$3,000.00	\$1,836.44	\$3,000.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
38-852-352	Vehicle Maintenance	E	\$4,177.00	\$3,629.67	\$4,205.00	\$4,204.07	\$3,750.00
38-852-400	Liability Insurance	E	\$5,898.00	\$5,859.75	\$5,552.00	\$5,018.81	\$5,851.00
38-852-405	Audit Expense	E	\$4,367.00	\$4,366.66	\$5,334.00	\$5,333.34	\$5,750.00
38-852-435	Purchase of Sewer Services	E	\$334,513.00	\$296,324.92	\$363,112.00	\$247,491.52	\$374,655.00
38-852-448	External Contract	E	\$33,102.17	\$40,804.85	\$17,000.00	\$16,360.34	\$9,000.00
38-852-473	WWTP Rehab Annual Payment	E	\$25,325.00	\$24,142.34	\$25,700.00	\$0.00	\$23,918.00
38-852-801	Town Hall Roof Loan - Principal	E	\$2,708.00	\$0.00	\$2,742.54	\$2,279.64	\$706.00
38-852-802	USDA Public Works Trucks - Princ Sewer	E	\$2,567.00	\$0.00	\$2,650.22	\$2,650.22	\$8,534.00
38-852-803	USDA Town Hall/WS Loan Principal	E	\$26,000.00	\$0.00	\$29,243.50	\$2,243.50	\$29,272.00
38-852-804	NCDEQ Unity, Bute & Battle Sewer Rehab Princ On	E	\$14,977.00	\$0.00	\$14,839.00	\$14,387.20	\$14,388.00
38-852-809	John Riggans Easement Pmt	E	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
38-852-811	NCDEQ Sewer Rehab Annual Loan- Principal	E	\$13,750.00	\$0.00	\$13,750.00	\$13,750.00	\$13,750.00
38-852-831	Town Hall Roof Loan - Interest Sewer	E	\$129.96	\$61.33	\$91.02	\$81.66	\$57.00
38-852-833	USDA Town Hall/WS Loan Interest	E	\$14,423.00	\$15,847.50	\$15,527.00	\$1,397.00	\$15,196.00
38-852-836	USDA Public Works Trucks - Int Sewer	E	\$351.00	\$350.20	\$267.00	\$266.78	\$1,349.00
38-852-837	NCDEQ Sewer Rehab Annual Loan- Interest	E	\$3,300.00	\$3,300.00	\$3,025.00	\$3,025.00	\$2,750.00
38-852-889	Reserve for USDA Loans	E	\$0.00	\$0.00	\$0.00	\$0.00	\$4,657.00
38-852-896	WS 25% of GF Expense	E	\$45,858.00	\$42,217.38	\$52,654.00	\$41,601.95	\$53,815.00
38-852-998	Contingency	E	\$0.00	\$0.00	\$6,930.58	\$0.00	\$7,020.00
38-901-889	Transfer Out to USDA Loan Reserve	E	\$8,669.00	\$0.00	\$0.00	\$0.00	\$0.00
			\$1,408,974.00	\$1,213,659.59	\$1,470,215.00	\$1,079,807.79	\$1,526,428.00
			\$2,824,861.00	\$2,613,605.09	\$2,935,738.00	\$2,170,336.90	\$3,052,856.00
Fund: 39							
Type: R							
39-351-405	Septic Disposal Service	R	\$18,828.00	\$56,340.00	\$56,940.00	\$54,795.00	\$62,340.00
39-351-470	Town Sewer Revenues	R	\$334,513.00	\$296,324.92	\$363,112.00	\$247,491.52	\$374,655.00
39-351-471	Sewer Revenues - County	R	\$190,349.00	\$168,618.45	\$194,153.00	\$132,331.56	\$232,485.00
39-351-472	Sewer Rev Norlina	R	\$194,521.00	\$172,314.54	\$213,183.00	\$145,302.14	\$214,652.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
			\$738,211.00	\$693,597.91	\$827,388.00	\$579,920.22	\$884,132.00
Type: E							
39-861-010	Salary - Full Time	E	\$166,771.00	\$165,197.65	\$186,071.00	\$157,458.03	\$192,951.00
39-861-014	Salary - Part Time	E	\$14,987.00	\$14,718.42	\$17,097.00	\$13,683.84	\$18,338.00
39-861-019	Over-Time	E	\$14,064.00	\$10,262.11	\$15,869.00	\$7,404.14	\$16,345.00
39-861-020	ER-FICA Taxes	E	\$15,037.00	\$12,291.43	\$16,756.00	\$12,655.81	\$17,414.00
39-861-030	ER - Retirement Orbit	E	\$33,686.00	\$27,557.86	\$39,040.00	\$28,074.70	\$41,444.00
39-861-040	ER- Health Insurance	E	\$27,820.00	\$25,025.29	\$32,198.00	\$27,811.26	\$42,530.00
39-861-050	ER-Life Insurance	E	\$634.00	\$546.40	\$625.00	\$552.64	\$625.00
39-861-060	ER-Workman's Comp	E	\$2,324.00	\$2,081.21	\$2,324.00	\$2,259.21	\$2,260.00
39-861-200	Travel Expense	E	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
39-861-203	Supplies	E	\$56,289.00	\$55,397.97	\$57,000.00	\$43,675.64	\$57,000.00
39-861-204	Uniforms	E	\$3,232.00	\$3,231.44	\$3,120.00	\$2,663.82	\$3,432.00
39-861-250	Light, Heat & Security	E	\$100,492.00	\$100,491.67	\$105,000.00	\$88,263.25	\$119,000.00
39-861-251	Telephone & Postage	E	\$8,935.00	\$8,806.74	\$9,805.00	\$8,803.97	\$9,050.00
39-861-252	Fuel	E	\$9,000.00	\$8,756.60	\$10,250.00	\$6,516.48	\$10,250.00
39-861-296	Continuing Education	E	\$2,291.00	\$2,291.00	\$2,000.00	\$925.00	\$2,000.00
39-861-301	Computer Maint.	E	\$4,562.50	\$3,559.67	\$3,885.00	\$3,525.35	\$5,546.00
39-861-302	Software Support	E	\$3,848.00	\$3,681.60	\$4,053.00	\$4,052.81	\$4,208.00
39-861-305	Technology Upgrades	E	\$865.50	\$639.29	\$2,000.00	\$234.70	\$2,000.00
39-861-309	Advertising	E	\$1,181.00	\$1,180.82	\$1,000.00	\$636.50	\$1,000.00
39-861-310	Dues & Subscriptions	E	\$132.00	\$131.33	\$135.34	\$135.33	\$136.00
39-861-318	Freight Charges	E	\$2,152.00	\$2,103.15	\$1,775.00	\$1,746.54	\$1,750.00
39-861-342	Maint & Repair Plant	E	\$60,052.00	\$50,693.37	\$46,930.00	\$46,329.40	\$80,000.00
39-861-344	Sludge Removal	E	\$60,420.00	\$60,420.00	\$70,000.00	\$52,316.00	\$70,000.00
39-861-345	Beaver Control	E	\$394.00	\$0.00	\$750.00	\$0.00	\$750.00
39-861-346	Lab Material & Supplies	E	\$10,062.00	\$10,061.63	\$9,000.00	\$7,873.19	\$9,000.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended
39-861-347	Lab Analysis	E	\$19,832.00	\$19,831.45	\$18,565.00	\$15,352.45	\$21,662.00
39-861-348	Tar - Pamlico Dues	E	\$3,000.00	\$2,880.00	\$3,000.00	\$2,880.00	\$3,000.00
39-861-349	OSHAComp/Safety M&S	E	\$1,000.00	\$926.50	\$1,360.00	\$174.00	\$1,500.00
39-861-352	Vehicle Maintenance	E	\$4,250.00	\$2,417.23	\$4,469.00	\$2,661.16	\$4,750.00
39-861-400	Liability Insurance	E	\$19,096.00	\$16,006.90	\$14,624.00	\$13,635.22	\$17,174.00
39-861-405	Audit Expense	E	\$8,734.00	\$8,733.35	\$10,667.00	\$10,666.66	\$11,500.00
39-861-441	Certify Lab Services	E	\$914.00	\$792.40	\$1,000.00	\$100.00	\$1,000.00
39-861-444	Permits & Fees	E	\$9,232.00	\$8,658.33	\$14,535.00	\$13,260.00	\$15,735.00
39-861-446	Influent Debris Removal	E	\$5,557.00	\$4,987.08	\$6,042.00	\$4,951.54	\$5,999.00
39-861-810	NCDEQ WWTP Phase 2 Principal	E	\$23,607.00	\$0.00	\$23,607.00	\$23,606.60	\$23,607.00
39-861-897	WWTP 25% of GF Exp	E	\$44,247.00	\$43,877.87	\$56,781.00	\$43,502.12	\$60,675.00
39-861-998	Contingency	E	\$11.00	\$0.00	\$56.66	\$0.00	\$10,000.00
			\$739,211.00	\$678,237.76	\$791,890.00	\$648,387.36	\$884,131.00
			\$1,477,422.00	\$1,371,835.67	\$1,619,278.00	\$1,228,307.58	\$1,768,263.00