



Walter M. Gardner, Jr. – Mayor  
Robert F. Davie, Jr. – Town Administrator

P.O. Box 281  
Warrenton, NC 27589-0281  
(252) 257-1122 Fax (252) 257-9219  
[www.warrenton.nc.gov](http://www.warrenton.nc.gov)

---

### **FY 2020-21 Budget Workshop Agenda**

Moment of Silence, Pledge

Water Rate Analysis

- Introduction Mike Hill – NC Rural Water Association
- Recommendation of staff

Budget Presentation

Budget Discussion

Closed Session to discuss contract negotiations per NC General Statute § 143-318.11 (a)(5)

Action on LGC Resolution

Encl.: Summary Highlights, Budget



Walter M. Gardner, Jr. – Mayor  
Robert F. Davie, Jr. – Town Administrator

P.O. Box 281  
Warrenton, NC 27589-0281  
(252) 257-1122 Fax (252) 257-9219  
[www.warrenton.nc.gov](http://www.warrenton.nc.gov)

---

### **2020-21 FY Budget Summary Highlights**

- No planned tax increase
- Increase in Landfill Fee (first time in 10 years)
- Increase in water/sewer rates to cover:
  - Decline in water usage, conservation
  - Decline in total number of water users
  - Decline in payments due to COVID-19 (approximately \$4500/month)
  - Increase in water costs from rate restructuring of Kerr Lake Regional Water System (KLRWS)
  - Annual increase of 5% from KLRWS
- Additional \$27,500 revenues from increased ad valorem valuations
- Adjustments in salaries for 4 individuals (1 police dept, 3 public works)
- COLA 2% increase for remaining employees
- Significant increases in health insurance, retirement contribution costs
- Addition of two new funds: 33 and 34 for Shopping Center and Frontier Warren, projected to be self-sustaining



North Carolina Rural Water Association



Post Office Box 540 ♦ Welcome, NC 27374 ♦ Telephone (336) 731-6963 ♦ Fax (336) 731-8589

Number of connections.	<u>WATER</u>		<u>SEWER</u>	
	In/Town	Out/Town	In/Town	Out/Town
	<b>506</b>	<b>437</b>	<b>490</b>	<b>251</b>
Itemize required loan payments (principal & interest) each year for the anticipated period of the rate.	<b>\$47,847.00</b>		<b>\$113,362.00</b>	
Multiply loan payments by 0.15; This amount is for reserves.	\$7,177.05		\$17,004.30	
Annual depreciation from the latest audit.	<b>\$133,063.00</b>		<b>\$133,063.00</b>	
Significant capital expenditures, yearly cost.	<b>\$9,598.00</b>		<b>\$9,598.00</b>	
<b>Total</b>	\$197,685.05		\$273,027.30	
<b>Total per Month</b>	\$16,473.75		\$22,752.28	
The amount each <u>in town customer</u> must pay per month to insure that funds are available for legal debts and reserves.	<b>\$11.94</b>		<b>\$22.94</b>	
The amount each <u>out of town customer</u> must pay per month to insure that funds are available for legal debts and reserves.	<b>\$23.88</b>		<b>\$45.87</b>	

<b>WATER</b>				
<b>In</b>	\$11.94	x	506	\$6,040.38
<b>Out</b>	\$23.88	x	437	\$10,433.38
				\$16,473.75

<b>SEWER</b>				
<b>In</b>	\$22.94	x	490	\$11,238.52
<b>Out</b>	\$45.87	x	251	\$11,513.75
				\$22,752.28



North Carolina Rural Water Association



Post Office Box 540 ♦ Welcome, NC 27374 ♦ Telephone (336) 731-6963 ♦ Fax (336) 731-8589

## Determining Water/Waste Water Cost per 1000 Gallons

The purpose of the water/waste water rate per 1,000 gallons is to generate sufficient funds to pay for operation and maintenance (O&M) expenses. Its calculation is dependent on knowledge of expected O&M expenses and projection of the amount of water to be sold.

### O & M EXPENSES

O&M expenses expected. As a start, total the O&M expenses from the latest audit.	<b>\$702,717.00</b>	<b>\$707,605.00</b>
The cost of any projected increases such as in salaries. Important! This is a key step in the rate process. Systems must make adequate provisions for obtaining and retaining competent personnel by insuring that salaries are reasonable. Possible increased sampling and analytical costs must also be considered. (3%)	\$21,081.51	\$21,228.15
Annual amount for inflation—if other figures are not available, 5% per year is suggested.	\$35,135.85	\$35,380.25
<b>Total Adjusted annual O&amp;M expense.</b>	<b>\$758,934.36</b>	<b>\$764,213.40</b>
<b>In town</b> projected annual water/waste water sold in 1,000's of gallons. It is suggested that amount sold for the year of the latest audit be used unless a decrease in sales is expected. If so, use the lowest figure.	<b>39,188.027</b>	<b>28,259.027</b>
<b>Out of town</b> projected annual water/waste water sold in 1,000's of gallons. It is suggested that amount sold for the year of the latest audit be used unless a decrease in sales is expected. If so, use the lowest figure.	<b>26,827.000</b>	<b>25,053.006</b>
Projected <b>IN TOWN</b> cost per 1000 gallons.	<b>\$8.17</b>	<b>\$9.75</b>
Projected <b>OUT OF TOWN</b> cost per 1000 gallons.	<b>\$16.35</b>	<b>\$19.50</b>

WATER				
<b>In</b>	\$8.17	x	39,188	\$320,341.35
<b>Out</b>	\$16.35	x	26,827	\$438,593.01
				\$758,934.36

SEWER				
<b>In</b>	\$9.75	x	28,259	\$275,581.14
<b>Out</b>	\$19.50	x	25,053	\$488,632.26
				\$764,213.40





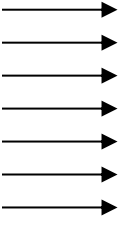


North Carolina Rural Water Association



Post Office Box 540 ♦ Welcome, NC 27374 ♦ Telephone (336) 731-6963 ♦ Fax (336) 731-8589

<b>Availability Charge Per Connection</b>	
<b>WATER</b>	
Number of connections.	<b>943</b>
Itemize required loan payments (principal & interest) each year for the anticipated period of the rate.	<b>\$47,847.00</b>
Multiply loan payments by 0.15; This amount is for reserves.	\$7,177.05
Annual depreciation from the latest audit.	<b>\$0.00</b>
Significant capital expenditures, yearly cost.	<b>\$9,598.00</b>
Total	\$64,622.05
Total per Month	\$5,385.17
The amount each customer must pay per month to insure that funds are available for legal debts, reserves, depreciation, and capital outlay.	<b>\$5.71</b>
<b>O &amp; M EXPENSES</b>	
<p>The purpose of the water rate per 1,000 gallons is to generate sufficient funds to pay for operation and maintenance (O&amp;M) expenses. Its calculation is dependent on knowledge of expected O&amp;M expenses and projection of the amount of water to be sold.</p>	
O&M expenses expected. As a start, total the O&M expenses from the latest audit.	<b>\$702,717.00</b>
The cost of any projected increases such as in salaries. Important! This is a key step in the rate process. Systems must make adequate provisions for obtaining and retaining competent personnel by insuring that salaries are reasonable. Possible increased sampling and analytical costs must also be considered. (3%)	\$21,081.51
Annual amount for inflation—if other figures are not available, 5% per year is suggested.	\$35,135.85
Total Adjusted annual O&M expense.	\$758,934.36
Projected annual water sold in 1000's of gallons. It is suggested that amount sold for the year of the latest audit be used unless a decrease in sales is expected. If so, use the lowest figure.	<b>66,015.027</b>
<b>Projected cost per 1000 gallons.</b>	<b>\$11.50</b>







<b>Water</b>			
In-town Availability	In-town user rate per 1000	Out of town availability	Out of town Use
\$ 13.41	\$ 4.66	\$ 24.48	\$ 7.03

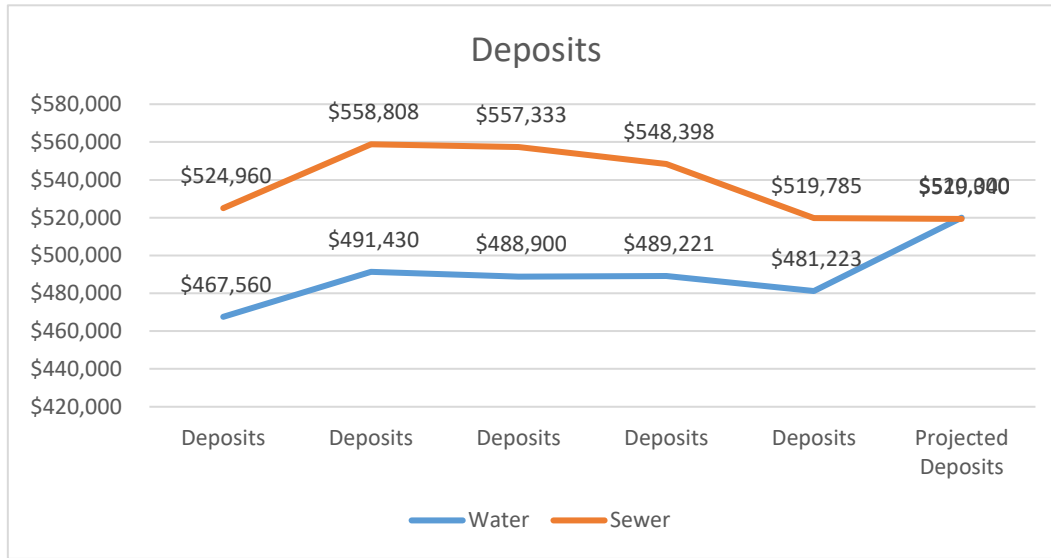
<b>Sewer</b>			
In-town Availability	In-town user rate per 1000	Out of town availability	Out of town Use
\$ 9.28	\$ 9.01	\$ 25.39	\$ 13.65

<b>Costs to Consider</b>
Depreciation
Declining Revenues/Usage
Debt Service
Water Cost increase

<b>Comparison</b>	<b>4000 gallons</b>
Louisburg	\$ 34.01
Franklin Co	\$ 44.60
Henderson	\$ 12.96
Warren County	\$ 45.00
Norlina	\$ 40.50
Littleton	\$ 38.25
Warrenton	\$ 36.71

	<b>Projected Water 4000</b>
Warrenton	
<b>SGWASA</b>	<b>57.37</b>

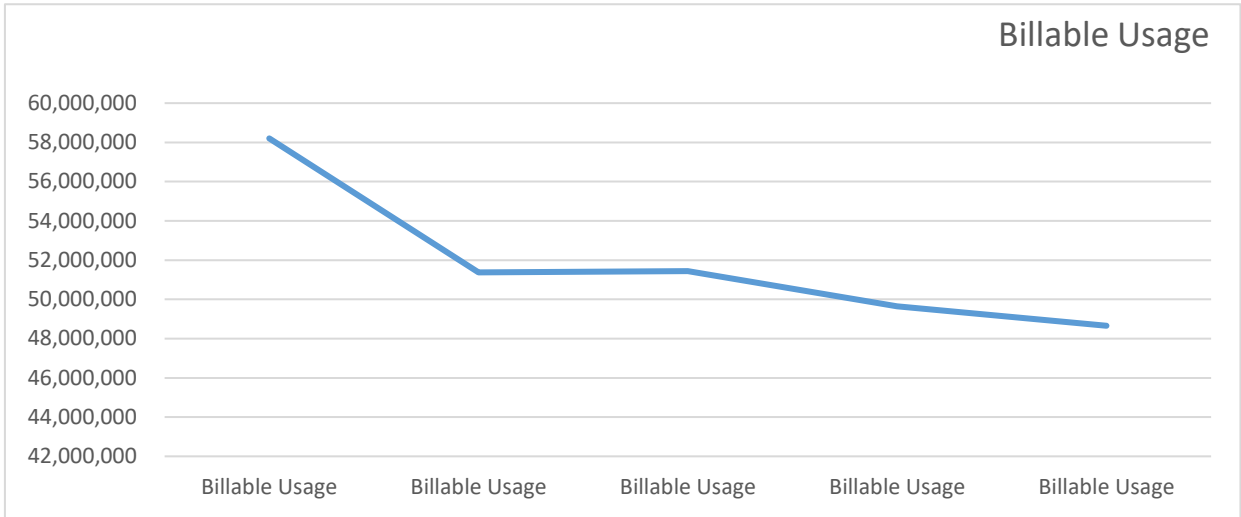




	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
	Pre Billing	Pre Billing	Pre Billing	Pre Billing	Pre Billing	Projected PBR
Water			\$ 486,597	\$ 488,778	\$ 491,468	
Sewer			\$ 569,553	\$ 574,529	\$ 572,415	

	Deposits	Deposits	Deposits	Deposits	Deposits	Projected Deposits
Water	\$ 467,560	\$ 491,430	\$ 488,900	\$ 489,221	\$ 481,223	\$ 520,000
Sewer	\$ 524,960	\$ 558,808	\$ 557,333	\$ 548,398	\$ 519,785	\$ 519,340
Combined	\$ 992,520	\$ 1,050,238	\$ 1,046,233	\$ 1,037,619	\$ 1,001,008	\$ 1,039,340
Should be			\$ 1,092,247.52	\$ 1,092,247.52	\$ 1,092,247.52	\$ 1,201,472.27

FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
<b>Billable Usage</b>	<b>Billable Usage</b>	<b>Billable Usage</b>	<b>Billable Usage</b>	<b>Billable Usage</b>
58,203,000	51,375,000	51,444,000	49,651,000	48,655,000



<b>IN-TOWN WATER</b>	<b>1000 Gallons</b>	<b>2000 Gallons</b>	<b>3000 Gallons</b>	<b>4000 Gallons</b>	<b>5000 Gallons</b>
Number Users	137	97	57	43	17
Current Bill	\$ 18.07	\$ 22.73	\$ 27.39	\$ 32.05	\$ 36.71
NCRWA w/ Depreciation	\$ 29.41	\$ 41.35	\$ 53.29	\$ 65.23	\$ 77.17
NCRWA w/o Depreciation	\$ 9.61	\$ 13.51	\$ 17.41	\$ 21.31	\$ 25.21

To reach 100% grant with NCDEQ					\$59
	22.53				
	7.36				

<b>OUT OF TOWN WATER</b>	<b>1000 Gallons</b>	<b>2000 Gallons</b>	<b>3000 Gallons</b>	<b>4000 Gallons</b>	<b>5000 Gallons</b>
Number Users	93	92	13	45	23
Current Bill	\$ 31.51	\$ 38.54	\$ 45.57	\$ 52.61	\$ 59.65
NCRWA w/ Depreciation	\$ 41.35	\$ 65.23	\$ 89.11	\$ 112.99	\$ 136.87
NCRWA w/o Depreciation	\$ 13.51	\$ 21.31	\$ 29.11	\$ 36.91	\$ 44.71

	38.68				
	11.11				

<b>IN-TOWN SEWER</b>	<b>1000 Gallons</b>	<b>2000 Gallons</b>	<b>3000 Gallons</b>	<b>4000 Gallons</b>	<b>5000 Gallons</b>
Current Bill	\$ 18.29	\$ 27.30	\$ 36.31	\$ 45.32	\$ 54.33
NCRWA w/ Depreciation	\$ 53.64	\$ 76.58	\$ 99.52	\$ 122.46	\$ 145.40
NCRWA w/o Depreciation	\$ 27.50	\$ 39.26	\$ 51.02	\$ 62.78	\$ 74.54

	13.92				
	9.01				

<b>OUT OF TOWN SEWER</b>	<b>1000 Gallons</b>	<b>2000 Gallons</b>	<b>3000 Gallons</b>	<b>4000 Gallons</b>	<b>5000 Gallons</b>
Current Bill	\$ 39.04	\$ 52.69	\$ 66.34	\$ 79.99	\$ 93.64
NCRWA w/ Depreciation	\$ 76.57	\$ 122.44	\$ 168.31	\$ 214.18	\$ 260.05
NCRWA w/o Depreciation	\$ 39.26	\$ 62.78	\$ 86.30	\$ 109.82	\$ 133.34

38.09

13.65

Average Monthly Usage 2019	6,675,000
Average Monthly Billing 2019	4,556,000
Unaccounted for water percentage	32%
State preferred unaccounted water	10-15%

<b>IN-TOWN WATER</b>	<b>1000 Gallons</b>	<b>2000 Gallons</b>	<b>3000 Gallons</b>	<b>4000 Gallons</b>	<b>5000 Gallons</b>
Current	\$ 18.07	\$ 22.73	\$ 27.39	\$ 32.05	\$ 36.71
Proposed	\$ 29.89	\$ 37.25	\$ 44.61	\$ 51.97	\$ 59.33
Difference	\$ 11.82	\$ 14.52	\$ 17.22	\$ 19.92	\$ 22.62

<b>IN-TOWN SEWER</b>	<b>1000 Gallons</b>	<b>2000 Gallons</b>	<b>3000 Gallons</b>	<b>4000 Gallons</b>	<b>5000 Gallons</b>
Current	\$ 18.29	\$ 27.30	\$ 36.31	\$ 45.32	\$ 54.33
Proposed	\$ 22.93	\$ 31.94	\$ 40.95	\$ 49.96	\$ 58.97
Difference	\$ 4.64	\$ 4.64	\$ 4.64	\$ 4.64	\$ 4.64

<b>OUT OF TOWN WATER</b>	<b>1000 Gallons</b>	<b>2000 Gallons</b>	<b>3000 Gallons</b>	<b>4000 Gallons</b>	<b>5000 Gallons</b>
Current	\$ 31.51	\$ 38.54	\$ 45.57	\$ 52.61	\$ 59.65
Proposed	\$ 49.79	\$ 60.90	\$ 72.01	\$ 83.12	\$ 94.23
Difference	\$ 18.28	\$ 22.36	\$ 26.44	\$ 30.51	\$ 34.58

<b>OUT OF TOWN SEWER</b>	<b>1000 Gallons</b>	<b>2000 Gallons</b>	<b>3000 Gallons</b>	<b>4000 Gallons</b>	<b>5000 Gallons</b>
Current	\$ 39.04	\$ 52.69	\$ 66.34	\$ 79.99	\$ 93.64
Proposed	\$ 51.74	\$ 65.39	\$ 79.04	\$ 92.69	\$ 106.34
Difference	\$ 12.70	\$ 12.70	\$ 12.70	\$ 12.70	\$ 12.70

Top 10 User	Current Usage gal/mo	Current Water Bill	New w/ Depreciation	New w/o deprec	Proposed
Liberty	202000	\$ 1,108	\$ 4,841	\$ 1,581	\$ 5.93
Fresnius	276500	\$ 1,384	\$ 6,608	\$ 2,159	\$ 1,755
Cast Stone	58000	\$ 432	\$ 1,403	\$ 458	\$ 2,193
Wash Depot					\$ 683
Speedway					
Arrington					
Colonial					
Dollar Tree					
Hawks					
Elberta					
Hardees					

Top 10 User	Current Usage gal/mo	Current Sewer Bill	New w/ Depreciation	New w/o depreciation	Proposed
Liberty	202000	\$ 2,783	\$ 9,296	\$ 4,767	\$ 2,795
Fresnius	276500	\$ 3,793	\$ 12,691	\$ 6,507	\$ 3,805
Cast Stone	58000	\$ 817	\$ 2,691	\$ 1,380	\$ 830
Wash Depot					
Speedway					
Arrington					
Colonial					
Dollar Tree					
Hawks					
Elberta					
Hardees					



# PROPOSED BUDGET

FISCAL YEAR 2020-2021



Town Administrator and Budget Officer

---

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

Mayor: Walter M. Gardner, Jr. (Term expires 12/21)  
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 (12/21)  
Home Address: PO Box 281, Warrenton, NC 27589  
Email Address: m.hunter@warrenton.nc.gov

Commissioner: Kimberly Harding (12/21)  
Home Address: 103 Plummer St., Warrenton, NC 27589  
Email Address: k.harding@warrenton.nc.gov  
Cell Phone: 252-213-3006

Commissioner: W. T. Hardy (Tom) (12/21)  
Home Address: PO Box 281, Warrenton, NC 27589  
Email Address: t.hardy@warrenton.nc.gov  
Cell Phone: 252-432-0604

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: Travis Packer (12/23)  
Home Address: PO Box 281, Warrenton, NC 27589  
Email Address: travis.packer@teachforamerica.org

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

### **Senior Staff**

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

## **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 respecting history while engaging the future.

## **Budget Summary**

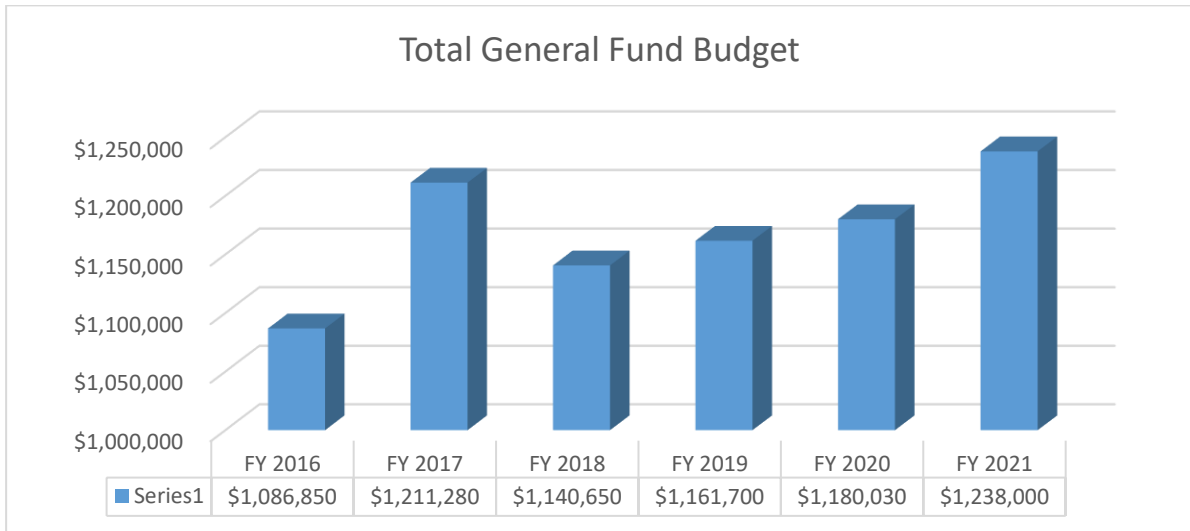
Honorable Mayor and Members of the Warrenton Board of Commissioners,

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 2020-2021 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 8, 2020 at 6:30 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](http://www.warrenton.nc.gov).

Presented below is the recommended Fiscal Year 2020-2021 budget for the Town of Warrenton. The General Fund budget is proposed to be \$1,238,000 which represents an increase of \$58,000 from the current FY 2019-20 budget. Despite a continued focus on savings, the primary causes for the rise in operating costs are a result of sizable increases in health insurance, mandatory state retirement contributions and overall increased costs of running the Town and its renovated facilities. For the 12<sup>th</sup> consecutive year there is no planned increase in ad valorem taxes.

In Enterprise funds a substantial increase is planned, representing an increase of \$247,592 to reconcile a loss of revenue due to a convergence of impacts: COVID -19 adjustments, fewer water and sewer customers, conservation of water by large users, cost increases from Kerr Lake Regional Water System over the last five years, a major restructuring of water costs and a planned increase passed along by Warren County in the current year.

In a goal-setting workshop the Board identified top priorities for the Town: recruiting a grocery store, developing downtown apartment living, paving streets, implementing portions of the streetscape plan, free WIFI, addressing empty buildings and attracting an urgent care facility. The budget provides sufficient funds to maintain the current level of services while beginning to address goals and priorities set by the Board of Commissioners.

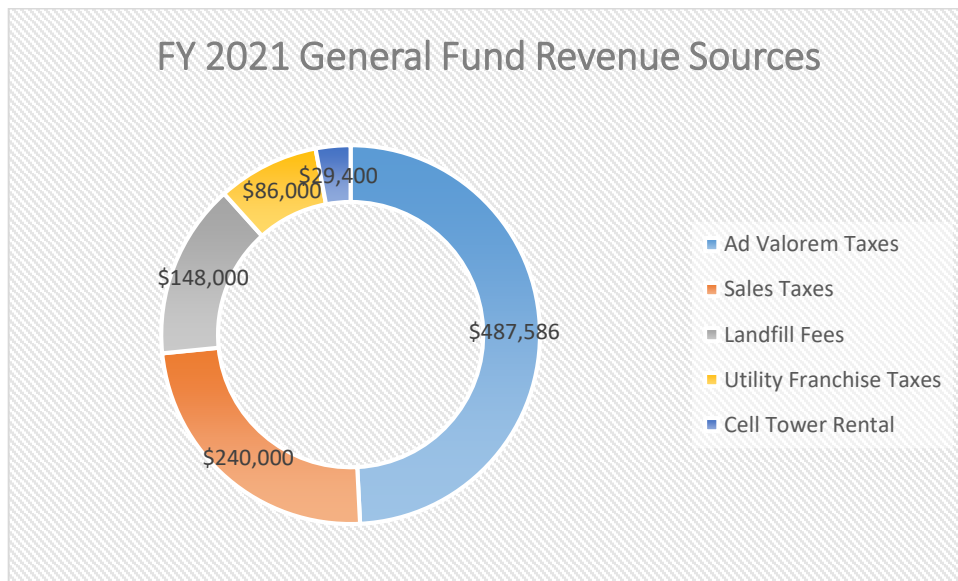


- The budget increases expenditures on health insurance by 7.2%. The Town has provided health census information to various competitive firms in an effort to reduce health premiums.
- The NC League of Municipalities’ Cost of Living Adjustment (COLA) survey for 2020 shows that 35% of municipalities with a population of less than 2500 have budgeted a Cost of Living Adjustment of between 1% and 3% for employees. Another 10% of municipalities the size of Warrenton are budgeting merit increases in their upcoming Fiscal Year. Warrenton’s FY 2020-21 budget includes a COLA wage increase of 2%. The Town also increased wages across the board by 5% in FY 2019-20. But a continually competitive job environment requires the Town to closely monitor salaries in order to retain its highly qualified employees. Increases are still needed to bring salaries above the minimums and into competitive, mid-range areas according to the Town’s 2014 Compensation and Classification study.
- The State Retirement System has mandated a 13% increase in matching contributions from municipalities rising from 9.7% to 10.9% for law enforcement and from 8.95% to 10.15% for other employees. In addition, the Town is obligated to pay 6.85% of total salaries towards the Town’s retirement liability. Fifteen years remain on the retirement liability obligation.
- Contributions to the Warrenton Rural Fire Department remain unchanged as the Town is in its second 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 \$857,000 which is 88.08% of General Fund expenditures. This fund balance increased substantially in FY 2019 and is projected to increase slightly in the FY ending in 2020. One-time increases in sales tax reimbursements from the USDA grant projects on the revenue side and typical cost controls on the expense side of the ledger are the main contributors to any fund balance increase in FY 2020.

**HIGHLIGHTS:**

- *Once again, budget includes significant increases in contributions to health insurance, retirement.*
- *2% planned increase in salaries.*

- One unexpected benefit impacting the budget for years to come was a reduction in interest rates applied to the USDA funded Water/Sewer improvements and Town Hall Renovation. While awaiting approval on the final phase, the interest rate dropped significantly and the rate of 1.375% was applied to all outstanding, prior loans. The interest savings combined with the grant portion more than offset the ADA accessibility and street resurfacing additions, so that in effect those projects were obtained at no additional cost to the Town. In fact, the Town will experience an annual savings of \$2500 even after accounting for the additional ADA accessibility and resurfacing projects.



## General Fund

Even with no increase in the tax rate, Town ad valorem revenues will increase in FY 2020-21 over the prior year due to increased real and personal property assessed values. Due to the potential impact from COVID-19 there are no projected revenue increases for sales tax revenues, which have been increasing in the past three years. Interest income will be down from the current year, a result in the drop in interest rates, while other revenues will remain overall constant.

**Property tax revenue is the primary source of general fund revenues** providing approximately 40% of total revenues and a total amount of \$487,000, based on the ad valorem rate of 65 cents per \$100. The good news is that property values have increased by \$4,300,000 over the prior year, generating \$27,950 in new taxable revenue. The Town's long term plan is continuing to pay dividends and we can congratulate ourselves on our efforts to raise property values and subsequent tax revenue in lieu of raising taxes. Total taxable property values are expected to increase in following fiscal years as more buildings and homes are renovated and the Town's overall business climate continues its path of growth. The property tax collection rate is 97.47% which is unimproved from 98.37% in the prior FY. Automobile taxes as administered by the State, are expected to rise slightly. Revenue collected for utility properties are expected to slightly decline. The figures below reflect annual tax bases and tax rates for the most recent nine years.

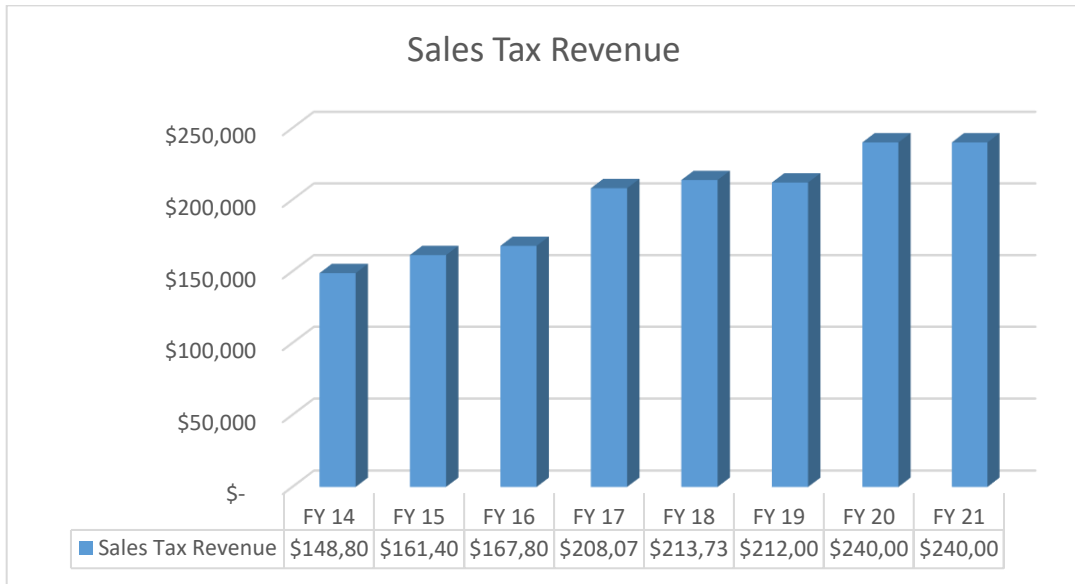
Budget Message 2020-21

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

**Tax Calculations**

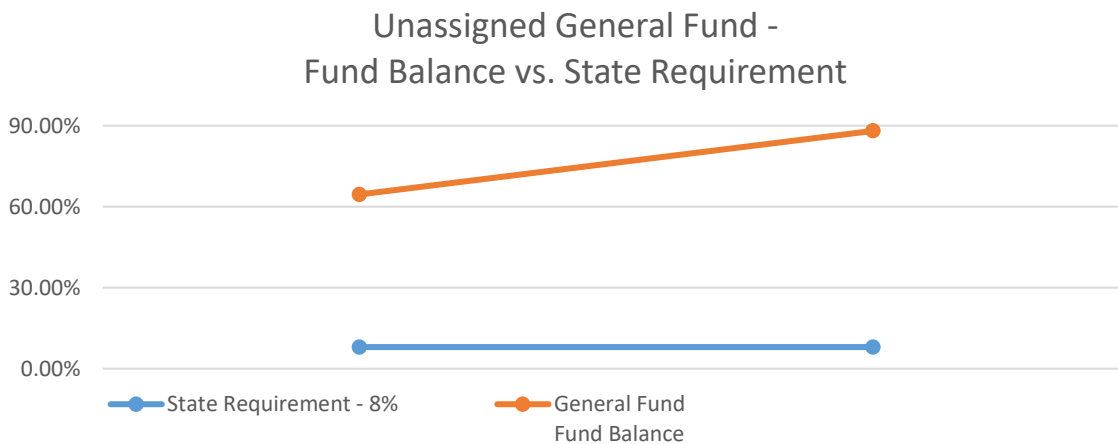
2020 - 2021	Assessed Value	Assessed Rate	Tax Rev Assessed	Collection Rate	Expected Revenue
Real & Personal Property	\$ 67,937,439	0.0065	\$441,593	97.47%	\$430,421
Vehicles	\$ 5,080,633	0.0065	\$33,024	100%	\$33,024
Utility Property	\$ 3,714,007	0.0065	\$24,141	100%	\$24,141
<b>Total Revenue</b>	<b>\$ 76,732,079</b>	<b>0.0065</b>	<b>\$498,758</b>		<b>\$487,586</b>

**The second largest source of governmental fund revenue is sales tax.** Given the COVID-19 special circumstances, it is difficult to predict sales tax revenues. Revenues from sales taxes could potentially rise given that residents are spending their dollars close to home or could decline just as easily. With this uncertainty in mind, the budget conservatively projects them to remain constant year over year. Increases in the prior fiscal years were due to an expansion and change in the way the state calculates the goods and services currently being taxed. The Town continues to receive sales tax proceeds from the State's article 44 redistribution which began in FY 2017 and will receive approximately \$240,000 in FY 2020-21 from sales tax distributions.

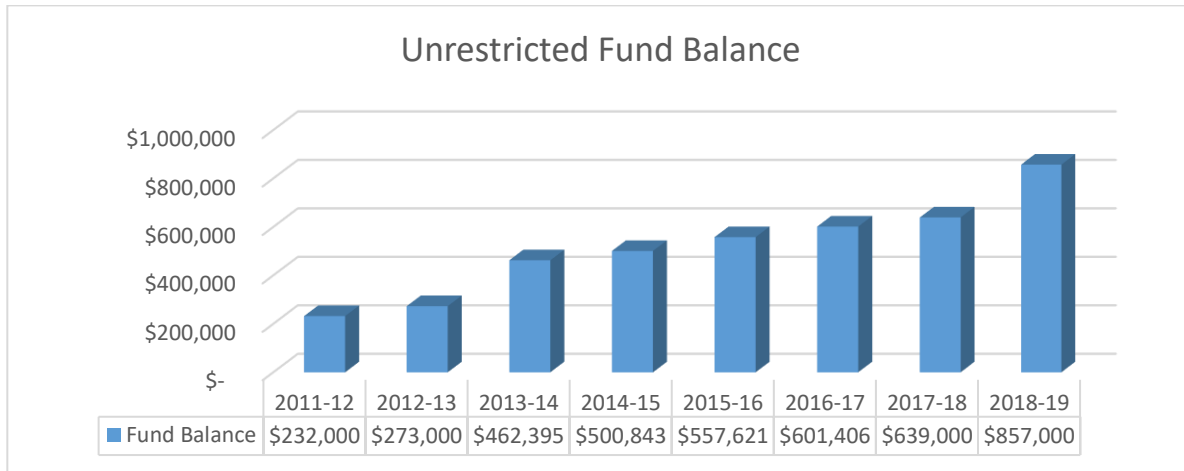


Other important sources of revenue generated at the state level are Utility Franchise Taxes and Motor Vehicle Taxes estimated at \$86,000 and \$33,000 respectively, however down 3% and up 10% respectively year over year. Important sources of revenue that are generated locally include landfill fees of \$178,000 and cell tower rental fees of \$29,400. Because it has been ten years since the last increase, the landfill fee is proposed to increase from \$26.50 to \$32.00 per household per month, generating an increase of \$30,000 in annual revenues to the General Fund. Minor sources of revenue will remain at a relatively constant level in FY 2020-21.

There is no appropriation of fund balance in the proposed budget while there I no proposed contribution either. However, staff typically control expenses and it is possible that, while not budgeted, Fund Balance may increase at the conclusion of the Fiscal Year. The Town Board may also decide to transfer the remaining balance of funds owed to the General Fund by the Waste Water Treatment Fund, which would further increase Fund Balance.



Based on the Town’s adopted policy for fund balance, the Local Government Commission requires the Town to maintain an average Unrestricted Fund Balance of 58.85% of General Fund expenditures. The current balance stands at \$857,000 or 88.08%. Major Town funding objectives such as underground utilities and additional paving of streets, will require appropriation of fund balance as they are implemented in future projects.



### General Fund Expenses

The budget as a whole prioritizes the objectives of the Board of Commissioners to improve services while reducing expenses wherever possible. New expenses in the General Fund budget include building maintenance and service contracts. Approximately \$9000 is included in the budget for cleaning the public areas of the renovated Town Hall as well as generator and elevator maintenance contracts. The General Fund’s portion of the Town Hall loan and principal payment totals \$11,485 and is included in the 2020-21 budget. Electric bills are significantly higher.

There are no vehicle purchases planned in the coming fiscal year.

The largest areas of expenditures remain in the areas of: public safety, administration and streets and sanitation and personnel across all departments.

A part-time position continues in the budget for a second year at 18 hours per week instead of 24 hours per week for compliance activities. This position handles an ever increasing workload generated by the Historic District Commission, zoning and planning boards, and nuisance ordinances.

**General Fund Expenses**

*“Health insurance increasing 7.2%.”*

*“Part-time compliance officer for zoning and historic district is continued for second year at reduced hours.”*

The proposed budget includes funding to promote an officer to sergeant status in the police department. Two personnel, with a percentage of their salary assigned to Streets, Sanitation and Water/Sewer

departments, would receive a raise of one dollar per hour. Another employee of Water/Sewer will receive a raise of two dollars per hour. For all other employees there is a 2% pay increase appropriated in order to remain competitive with surrounding municipalities and with Warren County as it undergoes a salary study by HR Consultants, whom the Town used in 2014 for its salary study. At the recommendation of HR Consultants, Warren County plans to raise taxes by 2 cents in order to contribute \$750,000 annually towards salary increases for its employees.

The budget includes increases in health insurance of 7.2% over the prior year. Considered a “small pool” of insured, the Town cannot reap the same discounts as larger insured groups. Going forward the Town will continually work to control health insurance costs while maintaining a competitive benefits package for employees.



## Budget Message 2020-21

The budget includes membership in the National Main Street program, NC Main Street and North Carolina Downtown Development Association for the second year. Regular memberships in Kerr-Tar COG and the UNC School of Government are budgeted.

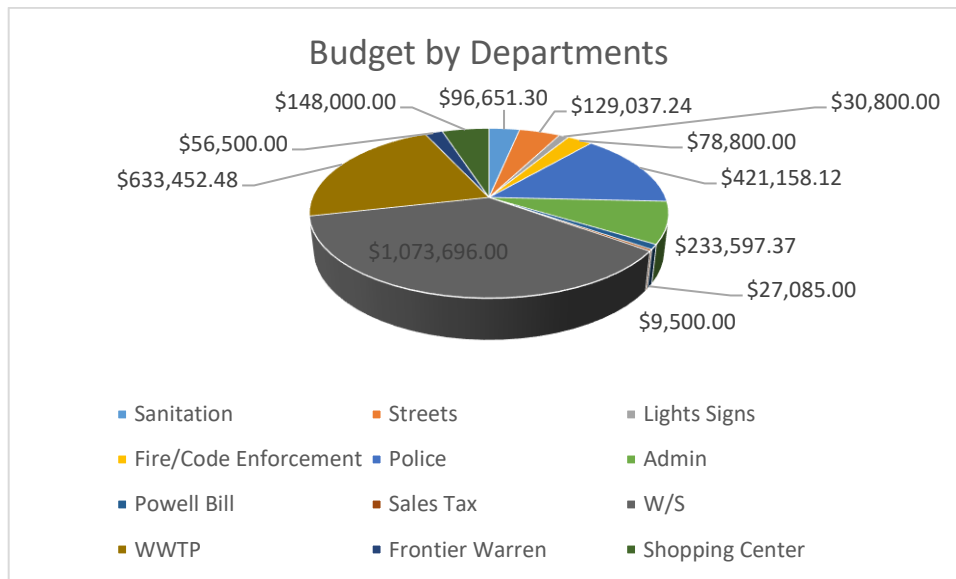
### Street Department

Street Department activities include 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 at reduced staff levels

### Sanitation

Citizen feedback on trash pickup continues to be positive. The purchase of a trash truck remains a long-term priority. The Town has not yet been awarded or notified of its application to the State for grant funding to replace the current trash truck. It is recommended that the Landfill Fee be increased by \$5.50, from \$26.50 to \$32.00 per month. This fee has not increased since 2010 while costs in nearly every category have risen dramatically in the past ten years.



### Police Department

The PD's budget reflects a projected increase of approximately \$35,000.00. There have been several increases that have affected the new budget, which includes building security, elevator servicing, cleaning, and loan payments for equipment and vehicles. The Town's health insurance and liability insurance increases are borne by the police department as well. The State Retirement system mandated a 13% increase for law enforcement personnel. Three lines for vehicle maintenance were increased by \$500.00 due to vehicle aging and increased repair expenses.

## Budget Message 2020-21

The police department remains cautious with its spending as in prior budget years. Able to spread its equipment purchases over several years, the police department is able to purchase several items in the current fiscal year and upcoming fiscal year.

### Other Noteworthy Items

- Funding for General Fund's portion of the auditor's expense has been increased from \$5858 to \$7584, due to a required audit of grant activities
- Budget lines have been streamlined to help reduce future audit time and costs

### Unfunded Priorities

- Streetscape plan implementation along the Main and Macon corridors
- Placing utilities underground
- Replacement of a 20-year old garbage truck

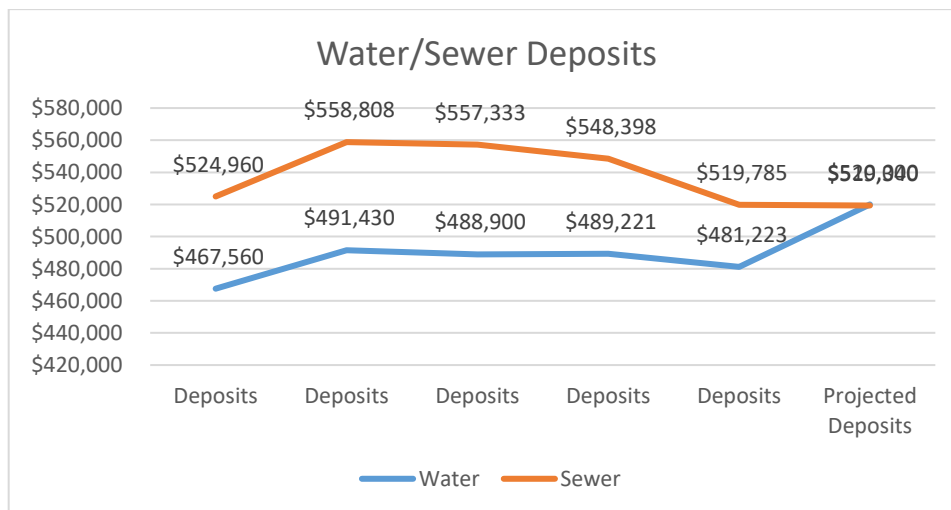
## Enterprise Funds

### Water Sewer Fund 38

Revenues from water and sewer collections have been declining in recent years. In fact, over the last two years revenues have dropped by \$100,000 or approximately 10%, while over the last five years the cost of water to the Town has increased over 22% (5% annual increases passed along by Kerr Lake Regional Water System). Several other factors contributed to a decline in revenues:

- The Total number of water/sewer customers has dropped from 944 to 912 over a two-year period, and from approximately 970 to 912 over a five-year period.
- Total usage has been declining for certain large water customers – Colonial Lodge has reduced their water consumption by two thirds after a renovation and installation of water-saving appliances, and Just Save has not used any water/sewer for over 18 months.

In the last fiscal year water and sewer expenses also increased. These unexpected expenditures were primarily due to the cost of several repairs to the water main supplying the entire Town with water. Fortunately the USDA grant project has replaced water main trouble spots and no recurrences are expected.



Budget Message 2020-21

While the Town is currently experiencing a 10% increase in water receivables over last year due to the replacement of water meters, it is insufficient to make up the difference in loss of revenue. Water receivables are on an annual run rate of \$520,000 for FY 2019-20 as compared to \$485,000 collected in total last year.

The Town is also experiencing an unplanned reduction in Water / Sewer revenues due to the Governor’s Executive Order and the Town’s adopted disconnection policy. This loss of revenue is approximated at \$20,000 in FY 2019-20 and is expected to continue into the 2020-21 FY at the rate of \$5000 per month. Given the loan application to the LGC associated with the WWTP Phase II Rehab and given the decline in revenues, the LGC is now requiring the Town to increase rates.

Finally, the KLRWS plans to restructure water rates and Warren County has informed the Town that it should expect an increase in water purchase costs in the 2020-21 FY of \$50,000. Those costs are factored into the FY 2020-21 budget.

The North Carolina Rural Water Association (NCRWA), at the Town’s request, has performed an analysis of water and sewer rates and provided a guide to determining the appropriate rate increases. One particular goal to keep in mind while considering rate increases is the threshold to qualify for 100% grant from the NC Department of Environmental Quality. By hitting the threshold, which is linked to the rate charged water customers, the Town is eligible for 100% grant on water infrastructure projects which would benefit users in Town and could save as much as \$1100 per household.

Based on analysis and recommendations from NCRWA, the budget increases water rates and sewer rates in the following manner:

<b>IN-TOWN WATER</b>	<b>1000 Gallons</b>	<b>2000 Gallons</b>	<b>3000 Gallons</b>	<b>4000 Gallons</b>	<b>5000 Gallons</b>
Current	\$ 18.07	\$ 22.73	\$ 27.39	\$ 32.05	\$ 36.71
Proposed	\$ 29.89	\$ 37.25	\$ 44.61	\$ 51.97	\$ 59.33
Difference	\$ 11.82	\$ 14.52	\$ 17.22	\$ 19.92	\$ 22.62

<b>IN-TOWN SEWER</b>	<b>1000 Gallons</b>	<b>2000 Gallons</b>	<b>3000 Gallons</b>	<b>4000 Gallons</b>	<b>5000 Gallons</b>
Current	\$ 18.29	\$ 27.30	\$ 36.31	\$ 45.32	\$ 54.33
Proposed	\$ 22.93	\$ 31.94	\$ 40.95	\$ 49.96	\$ 58.97
Difference	\$ 4.64	\$ 4.64	\$ 4.64	\$ 4.64	\$ 4.64

<b>OUT OF TOWN WATER</b>	<b>1000 Gallons</b>	<b>2000 Gallons</b>	<b>3000 Gallons</b>	<b>4000 Gallons</b>	<b>5000 Gallons</b>
Current	\$ 31.51	\$ 38.54	\$ 45.57	\$ 52.61	\$ 59.65
Proposed	\$ 49.79	\$ 60.90	\$ 72.01	\$ 83.12	\$ 94.23
Difference	\$ 18.28	\$ 22.36	\$ 26.44	\$ 30.51	\$ 34.58

<b>OUT OF TOWN SEWER</b>	<b>1000 Gallons</b>	<b>2000 Gallons</b>	<b>3000 Gallons</b>	<b>4000 Gallons</b>	<b>5000 Gallons</b>
Current	\$ 39.04	\$ 52.69	\$ 66.34	\$ 79.99	\$ 93.64
Proposed	\$ 51.74	\$ 65.39	\$ 79.04	\$ 92.69	\$ 106.34
Difference	\$ 12.70	\$ 12.70	\$ 12.70	\$ 12.70	\$ 12.70

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

As mentioned earlier, the expenses of the WWTP are shared by the Town, Norlina and Warren County. In FY 2020-21 the Town's percentage of expenses is declining slightly, because the Town's use of services has declined as compared with its partners' usage, after rising slightly the year before. This small decrease is reflected in the budget of Funds 38 and 39.

Grant and additional no-interest, loan funding has been obtained by the Town from the NC Department of Environmental Quality to cover planned portions of Phase 2 of the Capital Improvement Plan for the waste water treatment plant. Expected to enter the construction phase soon, specific upgrades to the treatment plant which total over \$2,000,000 include: submersible mixers and controls, rotor and weir controls, bar screening, grit classifier, lime silo, oxidation ditch cleaning. The Town received approval by the boards of its treatment plant partners, Norlina and Warren County to obtain additional loan funding. The Town continues to receive positive inspections at the plant and has received a renewal of its license to operate the plant.

### **Special Revenue Funds**

The Town must include at least one and possibly two new Special Revenue Funds in its proposed budget for the Frontier Warren partnership with Research Triangle Park and for the shopping center should it be acquired.

#### **Fund 33**

Fund 33 accounts for the revenues and expenses associated with the shopping center. Should there be a loss of ad valorem revenue (\$18,200) from the acquisition of the shopping center there is ample revenue to cover the loss. After expenses there is a surplus of \$9,000, annually.

### **Fund 34**

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 capital improvements or capital purchases such as furniture, outdoor decking, lighting and event space.

### **Outstanding Loans**

With payments for loans from both USDA and NC DEQ grant projects coming due in FY 2020-21, it is important to summarize the overall debt position of the Town. The Town's General Fund debt percentage will be less than 1% of the assessed value of property subject to taxation. By State Statute (NC GS 159-55) a municipality's General Fund debt shall not exceed eight percent (8%) of the assessed value of property. Warrenton's maximum debt load for the General Fund is approximately \$5,760,000 while current debt stands at \$53,811. 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 \$4,045,273. However, General Fund will be offsetting a portion of the Water Sewer loan payment for Town Hall as General Fund will be benefitting from use of the office space at Town Hall.

### **Grants**

The Town is very fortunate to have received full funding of its grant application of \$750,000 for low income housing rehabilitation. As a result of this grant award, three houses, outside the historic district, will be torn down and completely reconstructed. Six other houses will receive funding to make necessary repairs. The Town continues to seek grant funding wherever possible, to offset budget appropriations and is particularly hopeful for an award notice that would allow for the purchase of a new garbage truck.

### **Economic Development**

Even with no budget or staff for economic development, the Town has been able to attract local businesses to the corporate limits using grants as incentives, including a recent veterinarian clinic. Economic development efforts have resulted in a partnership with Research Triangle Foundation, the first of its kind in the Foundation's sixty year history, and the potential for two large housing projects, a senior living center and an apartment development comprised of sixty units each. Large development projects such as these also benefit Funds 38 and 39 bringing in significant increases in usage and subsequent revenues to budgets that are suffering from declining usage and declining revenues.

## **Conclusion**

Pleased to present my seventh 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 \$58,000 in General Fund and \$247,592 in the Water Sewer Fund over the current budget, they are the result of a commitment by staff to reduce expenditures and suggest creative ways to offset increased costs. Attracting appropriate businesses and developing strategic partnerships for Warrenton remains a top priority to solving long-term revenue growth, especially for our Water/Sewer Fund. These efforts are beginning to show demonstrable results with regard to Research Triangle Foundation and proposed senior living and low-income residential developments. I believe that Warrenton is poised to leverage its efforts in economic development along with its grant-funded projects to achieve the long-term goals of citizens. I appreciate the assistance and extensive experience of department heads and staff in establishing this proposed budget. Without their budgetary and operations knowledge it would not have been possible.

Respectfully submitted,

Robert Davie -- Town Administrator and Budget Officer

## WATER/SEWER DEPARTMENT RATES

### Water Rates (monthly)

In-town availability rate	\$22.53
In-town use rate per 1000 gallons	\$7.36
Out-of-town availability rate	\$38.68
Out-of-town use rate per 1000 gallons	\$11.11

### 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	\$13.92
In-town use rate per 1000 gallons	\$9.01
Out-of-town availability rate	\$38.09
Out-of-town use rate per 1000 gallons	\$13.65

## 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	\$1300
1" water tap	\$1525
1" water tap w/2-3/4" branch metered services	\$1850
2" water tap-- requires outside contractor, cost TBD by the job +10%	

### Sewer Taps:

4" sewer tap	\$1350
Greater than 4" sewer or where main is deeper than 4 feet—requires outside contractor, cost TBD by the job +10%	
2" sewer force main—requires outside contractor, cost TBD by the job +10%	

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

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

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

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

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

## BUDGET MESSAGE – FY 2019-2020

### 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

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 \$26.50 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

## 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

## **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, 2020 and ending June 30, 2021.

**Section 1**

Shopping Center Fund 33		
-------------------------	--	--

Revenues	\$	152,600
Expenses	\$	152,600

Frontier Warren Fund 34		
-------------------------	--	--

Revenues	\$	56,500
Expenses	\$	56,500

General Fund 37		
-----------------	--	--

Sanitation	\$	110,255
Streets	\$	141,315
Lights Signs	\$	30,250
Fire/Code Enforcement	\$	75,285
Police	\$	478,568
Admin	\$	377,222
Powell Bill	\$	25,583
Sales Tax	\$	22,000
<b>Total Revenues</b>	<b>\$</b>	<b>1,238,478</b>
<b>Total Expenses</b>	<b>\$</b>	<b>1,238,478</b>

W/S Fund 38		
-------------	--	--

Revenues	\$	1,418,788
Expenses	\$	1,418,788

WWTP Fund 39		
--------------	--	--

Revenues	\$	714,629
Expenses	\$	714,629

**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 2020-2021. The rate is based upon a total projected valuation of \$76,732,079 and an estimated combined collection rate of 99.16%.

**Section 3: Fees and Charges**

There is hereby established, for Fiscal Year 2020-2021, 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 2020-2021. 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: Commissioner

Second to the motion: Commissioner

Affirmative:

Negative:

Absent: None

Adopted this 10<sup>th</sup> day of June, 2019

\_\_\_\_\_  
Walter M. Gardner, Jr., Mayor

\_\_\_\_\_  
Robert Davie, Town Administrator

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended	Approved
Fund: 33								
Type: R								
33-302-301	Real Estate Tax Shopping Center	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
33-351-360	Tenant Rent Shopping Center	R	\$0.00	\$0.00	\$0.00	\$0.00	\$144,000.00	\$0.00
33-365-359	Common Area Maintenance Shopping Center	R	\$0.00	\$0.00	\$0.00	\$0.00	\$7,000.00	\$0.00
33-365-373	Insurance Shopping Center	R	\$0.00	\$0.00	\$0.00	\$0.00	\$1,600.00	\$0.00
			\$0.00	\$0.00	\$0.00	\$0.00	\$152,600.00	\$0.00
Type: E								
33-405-201	Property Management Shopping Center	E	\$0.00	\$0.00	\$0.00	\$0.00	\$5,400.00	\$0.00
33-405-250	Electricity Shopping Center	E	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$0.00
33-405-255	Building R & M Shopping Center	E	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00	\$0.00
33-405-437	Fire Protection Shopping Center	E	\$0.00	\$0.00	\$0.00	\$0.00	\$2,400.00	\$0.00
33-405-499	Miscellaneous Expense Shopping Center	E	\$0.00	\$0.00	\$0.00	\$0.00	\$45,806.67	\$0.00
33-405-801	BB&T Loan Princ Shopping Center	E	\$0.00	\$0.00	\$0.00	\$0.00	\$53,333.33	\$0.00
33-405-831	BB&T Loan Int Shopping Center	E	\$0.00	\$0.00	\$0.00	\$0.00	\$30,160.00	\$0.00
33-405-895	Exterior R & M Shopping Center	E	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$0.00
			\$0.00	\$0.00	\$0.00	\$0.00	\$152,600.00	\$0.00
			\$0.00	\$0.00	\$0.00	\$0.00	\$305,200.00	\$0.00
Fund: 34								
Type: R								
34-351-422	Rent Paid to Town Frontier Warren	R	\$0.00	\$0.00	\$4,500.00	\$5,800.00	\$22,000.00	\$0.00
34-352-363	Donations	R	\$0.00	\$0.00	\$12,000.00	\$0.00	\$34,500.00	\$0.00
			\$0.00	\$0.00	\$16,500.00	\$5,800.00	\$56,500.00	\$0.00
Type: E								
34-405-203	Supplies	E	\$0.00	\$0.00	\$2,000.00	\$122.24	\$2,000.00	\$0.00
34-405-250	Lights/Heat/Security	E	\$0.00	\$0.00	\$3,000.00	\$310.17	\$5,000.00	\$0.00
34-405-251	Telephone/Internet	E	\$0.00	\$0.00	\$1,000.00	\$347.45	\$3,000.00	\$0.00
34-405-255	Bldg Maint/Clean Srvs	E	\$0.00	\$0.00	\$4,000.00	\$3,659.86	\$10,000.00	\$0.00
34-405-332	Signs below \$5,000	E	\$0.00	\$0.00	\$2,000.00	\$0.00	\$500.00	\$0.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended	Approved
34-405-422	Rent Paid by Town	E	\$0.00	\$0.00	\$4,500.00	\$2,500.00	\$36,000.00	\$0.00
			\$0.00	\$0.00	\$16,500.00	\$6,939.72	\$56,500.00	\$0.00
			\$0.00	\$0.00	\$33,000.00	\$12,739.72	\$113,000.00	\$0.00
Fund: 37								
Type: R								
37-302-301	Ad Valorem Taxes - Current	R	\$0.00	\$0.00	\$436,022.00	\$422,124.94	\$454,562.00	\$0.00
37-302-302	Ad Valorem Taxes - Prior Year	R	\$0.00	\$0.00	\$3,000.00	\$4,929.35	\$5,000.00	\$0.00
37-302-303	Ad Valorem Taxes - all other prior years	R	\$0.00	(\$25,927.48)	\$1,000.00	\$2,098.26	\$2,000.00	\$0.00
37-302-304	Ad Valorem Taxes - Penalties & Interest	R	\$0.00	\$19.35	\$1,300.00	\$1,876.80	\$1,900.00	\$0.00
37-307-310	Motor Vehicles - Current	R	\$0.00	\$3,137.13	\$28,302.00	\$28,415.15	\$33,024.00	\$0.00
37-320-320	Local Option Sales Tax	R	\$0.00	\$40,364.79	\$220,000.00	\$198,778.66	\$240,000.00	\$0.00
37-320-321	Annual Refund of Sales Tax the Town paid	R	\$0.00	\$17.78	\$34,000.00	\$34,741.73	\$20,000.00	\$0.00
37-325-325	Utility Franchise Tax Quarterly	R	\$0.00	\$0.00	\$86,000.00	\$64,574.42	\$86,000.00	\$0.00
37-325-326	Beer & Wine Tax Annual	R	\$0.00	\$0.00	\$3,600.00	\$0.00	\$3,600.00	\$0.00
37-325-328	Refund of Gas Tax paid monthly	R	\$0.00	\$0.00	\$1,000.00	\$1,331.56	\$1,000.00	\$0.00
37-325-329	PD Narcotics Tax	R	\$0.00	\$0.00	\$142.00	\$0.00	\$142.00	\$0.00
37-335-335	Powell Bill	R	\$0.00	\$0.00	\$25,965.00	\$25,582.64	\$25,583.00	\$0.00
37-345-345	Zone Board of Adj	R	\$0.00	\$0.00	\$500.00	\$1,250.00	\$1,000.00	\$0.00
37-345-346	Code Enforcement	R	\$0.00	\$0.00	\$2,500.00	\$2,840.00	\$2,750.00	\$0.00
37-351-350	Run Warrenton 5K	R	\$0.00	\$0.00	\$1,000.00	\$91.00	\$0.00	\$0.00
37-351-353	Landfill Fees Residential	R	\$0.00	\$1,215.47	\$150,000.00	\$128,489.20	\$178,176.00	\$0.00
37-351-355	Cemetery Fees	R	\$0.00	\$0.00	\$1,800.00	\$0.00	\$1,800.00	\$0.00
37-351-356	Police Rpt Fees	R	\$0.00	\$0.00	\$50.00	\$55.00	\$50.00	\$0.00
37-351-357	Court Fees	R	\$0.00	\$0.00	\$300.00	\$391.50	\$300.00	\$0.00
37-351-360	Cell Tower Rent	R	\$0.00	\$0.00	\$29,400.00	\$22,050.00	\$29,400.00	\$0.00
37-351-361	Parking/Ordinance Collections PD	R	\$0.00	\$0.00	\$250.00	\$440.00	\$300.00	\$0.00
37-351-401	Debt Setoff Landfill	R	\$0.00	\$0.00	\$0.00	\$180.35	\$0.00	\$0.00
37-365-001	Interest Income	R	\$0.00	\$0.00	\$50.00	\$48.15	\$50.00	\$0.00



GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended	Approved
37-365-351	Revitalization Comm	R	\$0.00	\$0.00	\$9,500.00	\$4,780.00	\$9,500.00	\$0.00
37-365-358	Branded Merchandise for Sales	R	\$0.00	\$0.00	\$500.00	\$64.00	\$500.00	\$0.00
37-365-359	Mower Service	R	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00
37-365-366	Surplus Property	R	\$0.00	\$0.00	\$4,000.00	\$1,550.00	\$0.00	\$0.00
37-365-369	Mis Rev/License Tags	R	\$0.00	(\$9,047.61)	\$0.00	\$105.00	\$0.00	\$0.00
37-365-370	WWTP 25% of GF Exp	R	\$0.00	\$0.00	\$41,694.00	\$34,062.83	\$42,674.00	\$0.00
37-365-371	WS 25% of GF Exp	R	\$0.00	\$0.00	\$80,855.00	\$60,567.45	\$93,167.00	\$0.00
37-365-372	WS Reimburse Streets for mowing	R	\$0.00	\$0.00	\$16,000.00	\$0.00	\$0.00	\$0.00
37-365-373	Insurance Proceeds - Police	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-365-375	Police Miscellaneous	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-365-401	Mis/Revenue/License Tags	R	\$0.00	\$0.00	\$350.00	\$0.00	\$0.00	\$0.00
37-365-410	Interest Investment NCCMT	R	\$0.00	\$0.00	\$11,950.00	\$6,563.19	\$6,000.00	\$0.00
37-365-501	Misc Revenue POLICE	R	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00
37-395-395	Powell Bill Appropriated Fund Balance (Budget Only)	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-395-396	Appropriated Fund Balance (Budget Only)	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			\$0.00	\$9,779.43	\$1,192,030.00	\$1,047,981.18	\$1,238,478.00	\$0.00
Type: E								
37-401-010	Salary - Full Time	E	\$0.00	\$0.00	\$122,500.00	\$107,808.60	\$124,928.00	\$0.00
37-401-012	Salary - Adm Assistant	E	\$0.00	\$0.00	\$30,910.00	\$30,138.43	\$46,450.00	\$0.00
37-401-014	Salary - Part Time	E	\$0.00	\$0.00	\$6,000.00	\$6,501.92	\$9,825.00	\$0.00
37-401-020	ER-FICA Taxes	E	\$0.00	\$29.52	\$9,376.89	\$8,211.00	\$9,557.00	\$0.00
37-401-021	ER-FICA Taxes - Adm Assistant	E	\$0.00	\$0.00	\$2,388.66	\$2,370.97	\$4,306.00	\$0.00
37-401-030	ER-Retirement - Orbit	E	\$0.00	\$0.00	\$24,030.00	\$17,722.64	\$29,135.00	\$0.00
37-401-040	ER-Health Insurance	E	\$0.00	\$0.00	\$22,428.00	\$15,851.06	\$21,596.00	\$0.00
37-401-050	ER-Life Insurance	E	\$0.00	\$0.00	\$504.00	\$364.00	\$504.00	\$0.00
37-401-060	ER-Workman's Comp	E	\$0.00	\$0.00	\$383.00	\$367.47	\$383.00	\$0.00
37-401-200	Travel Expense	E	\$0.00	\$0.00	\$1,200.00	\$616.54	\$1,200.00	\$0.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended	Approved
37-401-203	Supplies	E	\$0.00	\$0.00	\$4,500.00	\$4,180.29	\$5,000.00	\$0.00
37-401-250	Light, Heat & Security	E	\$0.00	\$0.00	\$8,790.00	\$5,331.10	\$12,000.00	\$0.00
37-401-251	Telephone & Postage	E	\$0.00	\$37.50	\$3,000.00	\$2,604.12	\$3,000.00	\$0.00
37-401-255	Bldg. Maint/ Clean SVS	E	\$0.00	\$0.00	\$5,060.00	\$2,884.79	\$4,500.00	\$0.00
37-401-256	Bank Fees/ Petty Cash	E	\$0.00	\$0.00	\$2,000.00	\$1,300.00	\$1,500.00	\$0.00
37-401-295	Training	E	\$0.00	\$0.00	\$1,400.00	\$52.00	\$1,400.00	\$0.00
37-401-301	Computer Maint	E	\$0.00	\$0.00	\$2,706.84	\$2,706.84	\$3,500.00	\$0.00
37-401-302	Software Support	E	\$0.00	\$0.00	\$4,433.00	\$1,563.83	\$1,760.00	\$0.00
37-401-303	Software Purchase less than \$5,000	E	\$0.00	\$0.00	\$20.00	\$0.00	\$500.00	\$0.00
37-401-304	Website	E	\$0.00	\$0.00	\$5,624.00	\$5,597.16	\$1,200.00	\$0.00
37-401-305	Technology Upgrades	E	\$0.00	\$0.00	\$1,250.00	\$1,216.40	\$1,250.00	\$0.00
37-401-306	Awning 25% Fund	E	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00
37-401-307	Special Events	E	\$0.00	\$0.00	\$500.00	\$300.00	\$500.00	\$0.00
37-401-309	Advertising	E	\$0.00	\$0.00	\$1,300.00	\$879.79	\$1,300.00	\$0.00
37-401-310	Dues & Subscriptions	E	\$0.00	\$0.00	\$3,200.00	\$2,744.10	\$3,000.00	\$0.00
37-401-325	NC Sales/Use Tax Paid (No Tax)	E	\$0.00	\$0.00	\$2,500.00	\$1,133.43	\$2,000.00	\$0.00
37-401-400	Liability Insurance	E	\$0.00	\$0.00	\$5,521.00	\$4,450.81	\$5,500.00	\$0.00
37-401-401	County Tax Collection Svs	E	\$0.00	\$0.00	\$8,000.00	\$8,076.53	\$8,000.00	\$0.00
37-401-405	Audit Expense	E	\$0.00	\$0.00	\$7,584.00	\$7,446.88	\$7,600.00	\$0.00
37-401-410	Election Cost	E	\$0.00	\$0.00	\$4,942.00	\$3,169.95	\$0.00	\$0.00
37-401-420	Attorney Fees	E	\$0.00	\$0.00	\$3,500.00	\$2,036.00	\$3,500.00	\$0.00
37-401-497	Sales & Uses Tax Expense	E	\$0.00	\$0.00	\$22,000.00	\$33,639.72	\$22,000.00	\$0.00
37-401-499	Miscellaneous Expense	E	\$0.00	\$0.00	\$8,810.65	\$5,816.70	\$2,522.00	\$0.00
37-401-700	WDRI Grant Expense	E	\$0.00	\$0.00	\$396.00	\$395.43	\$264.00	\$0.00
37-401-801	Town Hall Roof Loan-Principal	E	\$0.00	\$0.00	\$5,148.33	\$4,290.48	\$5,280.00	\$0.00
37-401-803	USDA Town Hall/WS Loan Principal	E	\$0.00	\$0.00	\$0.00	\$0.00	\$11,485.00	\$0.00
37-401-831	Town Hall Roof Loan - Interest Admin	E	\$0.00	\$0.00	\$519.67	\$432.09	\$388.00	\$0.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended	Approved
37-401-833	USDA Town Hall/WS Loan Interest	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-401-889	Reserve for USDA Loans	E	\$0.00	\$0.00	\$3,144.00	\$0.00	\$2,304.00	\$0.00
37-401-998	Contingency	E	\$0.00	\$0.00	\$670.25	\$0.00	\$500.00	\$0.00
37-402-014	Mayor Part Time Salary	E	\$0.00	\$0.00	\$1,500.00	\$1,375.00	\$1,500.00	\$0.00
37-402-020	ER - FICA TAXES	E	\$0.00	\$0.00	\$1,253.45	\$191.20	\$115.00	\$0.00
37-402-200	Travel Expense	E	\$0.00	\$0.00	\$370.95	\$250.00	\$500.00	\$0.00
37-402-402	Commission offsite meetings	E	\$0.00	\$0.00	\$50.00	\$25.00	\$50.00	\$0.00
37-405-407	Branded Clothing Sales	E	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00
37-405-423	Quilters Lane	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-405-430	Historic District Comm	E	\$0.00	\$0.00	\$350.80	\$0.00	\$220.00	\$0.00
37-405-440	Runn Warrenton 5K	E	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	\$0.00
37-405-450	Revitalization Comm	E	\$0.00	\$0.00	\$9,500.00	\$4,212.12	\$9,500.00	\$0.00
37-405-470	Small Town Maint St	E	\$0.00	\$0.00	\$2,393.51	\$2,393.51	\$2,200.00	\$0.00
37-405-894	BUDGETED INCREASE TO FUND BALANCE	E	\$32,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-501-010	SALARY FULL TIME	E	\$0.00	\$0.00	\$176,853.00	\$147,908.31	\$206,150.00	\$0.00
37-501-014	Salary - Part Time	E	\$0.00	\$0.00	\$31,000.00	\$30,009.92	\$10,000.00	\$0.00
37-501-016	Police Clerical Salary	E	\$0.00	\$0.00	\$33,446.00	\$30,137.20	\$33,446.00	\$0.00
37-501-017	Accrued Vacation Exp	E	\$0.00	\$9,198.00	\$0.00	\$0.00	\$0.00	\$0.00
37-501-019	Salary - Over-Time	E	\$0.00	\$0.00	\$5,000.00	\$4,626.58	\$5,000.00	\$0.00
37-501-020	ER-FICA Taxes	E	\$0.00	\$0.00	\$18,336.00	\$16,159.34	\$19,190.00	\$0.00
37-501-030	ER - Retirement Orbit	E	\$0.00	\$0.00	\$30,884.50	\$29,964.58	\$44,055.00	\$0.00
37-501-031	ER - 401K 5%	E	\$0.00	\$0.00	\$10,297.00	\$8,621.78	\$10,370.00	\$0.00
37-501-040	ER - Health Insurance	E	\$0.00	\$0.00	\$31,115.00	\$26,161.98	\$37,370.00	\$0.00
37-501-050	ER - Life Insurance	E	\$0.00	\$0.00	\$1,010.00	\$770.00	\$1,010.00	\$0.00
37-501-060	ER - Workman's Comp	E	\$0.00	\$0.00	\$6,420.00	\$6,256.92	\$6,420.00	\$0.00
37-501-200	Travel Expense	E	\$0.00	\$13.78	\$1,000.00	\$654.18	\$1,000.00	\$0.00
37-501-203	Supplies	E	\$0.00	\$0.00	\$4,668.66	\$3,874.78	\$3,000.00	\$0.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended	Approved
37-501-204	Uniforms	E	\$0.00	\$0.00	\$2,000.00	\$1,885.69	\$2,000.00	\$0.00
37-501-205	Equipment & Material	E	\$0.00	\$0.00	\$7,045.00	\$6,604.44	\$3,000.00	\$0.00
37-501-250	Light, Heat & Security	E	\$0.00	\$0.00	\$6,658.00	\$5,511.34	\$10,908.00	\$0.00
37-501-251	Telephone & Postage	E	\$0.00	\$37.50	\$6,837.00	\$6,167.08	\$7,494.00	\$0.00
37-501-252	Fuel	E	\$0.00	\$0.00	\$16,000.00	\$13,632.77	\$14,000.00	\$0.00
37-501-255	Bldg Maint/Clean Svs	E	\$0.00	\$0.00	\$2,641.34	\$2,350.21	\$4,475.00	\$0.00
37-501-295	Training	E	\$0.00	\$0.00	\$2,000.00	\$1,048.43	\$2,000.00	\$0.00
37-501-301	Computer Maint	E	\$0.00	\$0.00	\$4,900.00	\$4,591.08	\$5,848.00	\$0.00
37-501-302	Software Support	E	\$0.00	\$0.00	\$6,150.00	\$5,986.91	\$6,165.00	\$0.00
37-501-309	Advertising	E	\$0.00	\$0.00	\$492.00	\$153.00	\$0.00	\$0.00
37-501-351	Maint & Repair Equip	E	\$0.00	\$0.00	\$3,433.00	\$3,231.01	\$3,000.00	\$0.00
37-501-370	2008 Ford Car 100	E	\$0.00	\$0.00	\$1,000.00	\$814.04	\$1,000.00	\$0.00
37-501-371	2017 Dodge Car 200	E	\$0.00	\$0.00	\$2,700.00	\$1,715.68	\$1,000.00	\$0.00
37-501-372	2016 Dodge Car 300	E	\$0.00	\$0.00	\$1,000.00	\$951.16	\$1,000.00	\$0.00
37-501-373	2017 Dodge Car 400	E	\$0.00	\$0.00	\$784.00	\$494.05	\$1,000.00	\$0.00
37-501-374	2010 Ford Car 500	E	\$0.00	\$0.00	\$1,832.00	\$1,741.13	\$1,000.00	\$0.00
37-501-375	2008 Ford Car 600	E	\$0.00	\$0.00	\$1,000.00	\$843.16	\$1,000.00	\$0.00
37-501-376	1993 Chevy Car 700	E	\$0.00	\$0.00	\$975.00	\$932.82	\$1,000.00	\$0.00
37-501-400	Liability Insurance	E	\$0.00	\$0.00	\$12,000.00	\$9,024.84	\$12,400.00	\$0.00
37-501-415	Police Shots Medical	E	\$0.00	\$0.00	\$500.00	\$168.00	\$500.00	\$0.00
37-501-433	COP Program	E	\$0.00	\$0.00	\$500.00	\$115.15	\$500.00	\$0.00
37-501-436	PD Narcotics Tax/Proceeds	E	\$0.00	\$0.00	\$142.00	\$50.00	\$142.00	\$0.00
37-501-499	Miscellaneous	E	\$0.00	\$49.50	\$4,610.00	\$3,161.45	\$4,660.00	\$0.00
37-501-500	Capital - \$5,000 and over	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-501-801	Town Hall Roof Loan Principal	E	\$0.00	\$0.00	\$5,147.33	\$4,290.51	\$5,280.00	\$0.00
37-501-802	Police 2017 Cars Loan Principal (USDA)	E	\$0.00	\$0.00	\$3,945.44	\$3,945.44	\$4,071.73	\$0.00
37-501-803	Police Security Camera Loan Principal (USDA)	E	\$0.00	\$0.00	\$1,185.49	\$1,185.49	\$1,213.32	\$0.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended	Approved
37-501-804	Police 2018 Cars Loan Principal (USDA)	E	\$0.00	\$0.00	\$0.00	\$0.00	\$4,427.85	\$0.00
37-501-831	Town Hall Roof Loan - Interest PD	E	\$0.00	\$0.00	\$519.67	\$432.12	\$388.00	\$0.00
37-501-832	Police 2017 Cars Loan Interest (USDA)	E	\$0.00	\$0.00	\$834.56	\$834.56	\$708.27	\$0.00
37-501-833	Police Security Camera Loan Interest (USDA)	E	\$0.00	\$0.00	\$147.51	\$147.51	\$119.68	\$0.00
37-501-834	Police 2018 Cars Loan Interest (USDA)	E	\$0.00	\$0.00	\$0.00	\$0.00	\$1,256.15	\$0.00
37-601-014	Salary - Part Time Code Enforcement	E	\$0.00	\$0.00	\$3,000.00	\$3,325.20	\$3,500.00	\$0.00
37-601-020	ER-FICA Taxes	E	\$0.00	\$0.00	\$200.00	\$204.36	\$0.00	\$0.00
37-601-252	Fuel/Truck Expense/Insurance	E	\$0.00	\$0.00	\$435.00	\$434.00	\$435.00	\$0.00
37-601-352	Vehicle Maintenance	E	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00	\$0.00
37-601-437	Contract Srvs Fire Protection	E	\$0.00	\$0.00	\$70,000.00	\$64,166.63	\$70,000.00	\$0.00
37-601-475	Donation to Town Fire	E	\$0.00	\$0.00	\$1,504.00	\$1,503.75	\$1,000.00	\$0.00
37-601-476	Code Enforcement Exp	E	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	\$0.00
37-651-330	Christmas Lights/Santa House	E	\$0.00	\$0.00	\$600.00	\$600.00	\$600.00	\$0.00
37-651-331	Haley Haywood Park	E	\$0.00	\$0.00	\$553.00	\$77.97	\$1,650.00	\$0.00
37-651-332	Signs below \$5,000	E	\$0.00	\$0.00	\$3,240.00	\$3,148.81	\$2,500.00	\$0.00
37-651-333	Street Beautification - Below \$5,000	E	\$0.00	\$0.00	\$2,857.00	\$2,720.39	\$2,500.00	\$0.00
37-651-335	Street Lighting Electric Bill	E	\$0.00	\$0.00	\$23,000.00	\$17,945.42	\$23,000.00	\$0.00
37-701-010	Salary - Full Time	E	\$0.00	\$0.00	\$50,103.00	\$43,839.87	\$52,709.00	\$0.00
37-701-014	Salary - Part Time	E	\$0.00	\$0.00	\$15,679.00	\$12,726.94	\$15,993.00	\$0.00
37-701-019	Over-Time	E	\$0.00	\$0.00	\$1,714.00	\$268.22	\$1,748.00	\$0.00
37-701-020	ER-FICA Taxes	E	\$0.00	\$0.00	\$5,262.00	\$4,334.25	\$5,389.00	\$0.00
37-701-030	ER - Retirement - Orbit	E	\$0.00	\$0.00	\$10,868.00	\$8,882.09	\$11,976.00	\$0.00
37-701-040	ER-Health Insurance	E	\$0.00	\$0.00	\$11,534.00	\$10,549.27	\$11,800.00	\$0.00
37-701-050	ER-Life Insurance	E	\$0.00	\$0.00	\$269.00	\$241.78	\$269.00	\$0.00
37-701-060	ER-Workman's Comp	E	\$0.00	\$0.00	\$4,801.00	\$4,800.63	\$4,801.00	\$0.00
37-701-203	Supplies	E	\$0.00	\$0.00	\$3,619.00	\$3,179.37	\$3,619.00	\$0.00
37-701-204	Uniforms	E	\$0.00	\$0.00	\$3,450.00	\$2,899.99	\$3,624.00	\$0.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended	Approved
37-701-251	Telephone & Postage	E	\$0.00	\$0.00	\$540.00	\$432.44	\$864.00	\$0.00
37-701-252	Fuel	E	\$0.00	\$0.00	\$8,297.00	\$6,169.06	\$8,000.00	\$0.00
37-701-312	Tree Removal	E	\$0.00	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00
37-701-351	Maint & Repair Equip	E	\$0.00	\$0.00	\$10,139.00	\$10,054.79	\$10,113.00	\$0.00
37-701-352	Vehicle Maintenance	E	\$0.00	\$0.00	\$2,528.00	\$1,885.64	\$2,528.00	\$0.00
37-701-400	Liability Insurance	E	\$0.00	\$0.00	\$7,112.00	\$5,219.57	\$6,589.00	\$0.00
37-701-431	Street Debris Disposal	E	\$0.00	\$0.00	\$5,500.00	\$3,208.75	\$2,500.00	\$0.00
37-701-498	Capital Outlay below \$5,000	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-701-803	LGFCU Street Truck & Trailer Loan Principal	E	\$0.00	\$0.00	\$13,000.00	\$12,999.98	\$13,294.00	\$0.00
37-701-832	LGFCU Street Truck & Trailer Loan Interest	E	\$0.00	\$0.00	\$594.00	\$593.24	\$299.00	\$0.00
37-701-895	Mowing	E	\$0.00	\$0.00	(\$4,500.00)	(\$12,375.00)	(\$16,000.00)	\$0.00
37-701-998	Contingency	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-710-361	Maint & Repair POWELL BILL	E	\$0.00	\$0.00	\$20,004.00	\$5,627.00	\$19,622.00	\$0.00
37-710-405	Audit Expense POWELL BILL	E	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00
37-710-810	BB&T Battle Ave Sewer Loan POWELL - Prin	E	\$0.00	\$0.00	\$5,215.00	\$5,214.28	\$5,215.00	\$0.00
37-710-830	BB&T Battle Ave Sewer Loan POWELL - Int	E	\$0.00	\$0.00	\$646.00	\$646.00	\$646.00	\$0.00
37-801-010	Salary - Full Time Sanitation	E	\$0.00	(\$809.35)	\$46,758.00	\$38,983.30	\$50,696.00	\$0.00
37-801-014	Salary - Part Time Sanitation	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37-801-019	Salary - Over Time Sanitation	E	\$0.00	\$0.00	\$608.00	\$607.75	\$608.00	\$0.00
37-801-020	ER - FICA Sanitation	E	\$0.00	\$0.00	\$3,676.00	\$2,926.98	\$3,984.00	\$0.00
37-801-030	ER - Retirement - Orbit Sanitation	E	\$0.00	\$0.00	\$7,593.00	\$6,215.15	\$8,853.00	\$0.00
37-801-040	ER - Health Insurance	E	\$0.00	\$0.00	\$10,018.00	\$9,092.22	\$9,999.00	\$0.00
37-801-050	ER - Life Insurance	E	\$0.00	\$0.00	\$227.00	\$207.90	\$227.00	\$0.00
37-801-060	Workman's Compensation	E	\$0.00	\$0.00	\$3,388.00	\$3,387.74	\$3,388.00	\$0.00
37-801-203	Supplies	E	\$0.00	\$0.00	\$559.00	\$545.82	\$750.00	\$0.00
37-801-204	Uniforms	E	\$0.00	\$0.00	\$2,690.00	\$1,561.82	\$1,944.00	\$0.00
37-801-251	Telephone & Postage	E	\$0.00	\$0.00	\$350.00	\$292.62	\$504.00	\$0.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended	Approved
37-801-252	Fuel	E	\$0.00	\$0.00	\$2,787.00	\$1,951.05	\$3,000.00	\$0.00
37-801-350	Landfull Fees	E	\$0.00	\$0.00	\$17,596.00	\$14,641.51	\$17,500.00	\$0.00
37-801-352	Vehicle Maintenance	E	\$0.00	\$0.00	\$5,858.00	\$5,857.01	\$5,958.00	\$0.00
37-801-400	Liability Insurance	E	\$0.00	\$0.00	\$2,553.00	\$2,379.43	\$2,844.00	\$0.00
			\$32,000.00	\$8,556.45	\$1,190,242.50	\$1,003,377.53	\$1,238,478.00	\$0.00
			\$32,000.00	\$18,335.88	\$2,382,272.50	\$2,051,358.71	\$2,476,956.00	\$0.00
Fund: 38								
Type: R								
38-320-321	Annual Refund of Sales Tax the Town paid	R	\$0.00	\$32,202.10	\$0.00	\$9,767.67	\$0.00	\$0.00
38-351-401	Water Sales	R	\$0.00	\$54,196.94	\$575,306.00	\$456,723.73	\$804,541.00	\$0.00
38-351-402	Debt Setoff WATER	R	\$0.00	\$0.00	\$35.00	\$335.04	\$302.00	\$0.00
38-351-404	Sewer Services	R	\$0.00	\$100,122.42	\$641,634.00	\$447,480.76	\$585,218.00	\$0.00
38-351-407	Debt Setoff SEWER	R	\$0.00	\$0.00	\$53.00	\$618.05	\$501.00	\$0.00
38-351-408	Town Taps	R	\$0.00	\$0.00	\$2,350.00	\$16,290.71	\$2,350.00	\$0.00
38-351-416	Dis/Reconnection Fee	R	\$0.00	\$0.00	\$5,846.00	\$4,439.81	\$5,168.00	\$0.00
38-351-417	Fire Sprinkler	R	\$0.00	\$0.00	\$2,236.00	\$1,913.40	\$2,253.00	\$0.00
38-351-418	Late Fees/Penalty/Cut Off	R	\$0.00	\$0.00	\$17,540.00	\$11,174.81	\$12,741.00	\$0.00
38-351-419	Returned Check Fee	R	\$0.00	\$0.00	\$900.00	\$594.96	\$545.00	\$0.00
38-351-420	Debt Setoff Late Fees/Penalty/Cut Off	R	\$0.00	\$0.00	\$0.00	\$172.60	\$173.00	\$0.00
38-365-001	Interest Income	R	\$0.00	\$0.00	\$0.00	\$61.99	\$58.00	\$0.00
38-365-014	Cash Over and Short (Daily Difference)	R	\$0.00	\$0.00	\$0.00	(\$13.45)	\$0.00	\$0.00
38-365-366	Sale of Fixed Assets/Surplus Property	R	\$0.00	\$0.00	\$0.00	\$748.20	\$2,000.00	\$0.00
38-365-411	Miscellaneous Revenue	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
38-365-421	Account Activation Fee	R	\$0.00	\$0.00	\$2,950.00	\$2,450.00	\$2,875.00	\$0.00
38-365-851	Misc Revenue WATER	R	\$0.00	\$0.00	\$118.00	\$62.88	\$63.00	\$0.00
38-365-852	Misc Revenue SEWER	R	\$0.00	\$0.00	\$118.00	\$0.00	\$0.00	\$0.00
38-395-396	Apropriated Fund Balance (Budget Only)	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			\$0.00	\$186,521.46	\$1,249,086.00	\$952,821.16	\$1,418,788.00	\$0.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended	Approved
Type: E								
38-360-310	Town Sewer Revenues	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
38-851-010	Salary Full Time	E	\$0.00	\$0.00	\$81,268.00	\$70,512.45	\$84,922.00	\$0.00
38-851-014	Salary - Part Time	E	\$0.00	\$0.00	\$15,630.00	\$14,774.55	\$15,943.00	\$0.00
38-851-019	Salary Over-Time	E	\$0.00	\$0.00	\$6,226.50	\$3,414.28	\$6,351.00	\$0.00
38-851-020	ER-FICA Taxes	E	\$0.00	\$0.00	\$7,889.00	\$6,536.57	\$8,202.00	\$0.00
38-851-030	ER - Retirement Orbit	E	\$0.00	\$0.00	\$12,479.50	\$10,411.39	\$13,801.00	\$0.00
38-851-040	ER - Health Insurance WATER	E	\$0.00	\$0.00	\$13,704.00	\$12,006.68	\$13,474.00	\$0.00
38-851-050	ER - Life Insurance	E	\$0.00	\$0.00	\$309.50	\$283.36	\$310.00	\$0.00
38-851-060	ER - Workman's Comp	E	\$0.00	\$0.00	\$1,642.50	\$1,641.82	\$1,643.00	\$0.00
38-851-200	Travel Expense	E	\$0.00	\$0.00	\$225.00	\$0.00	\$250.00	\$0.00
38-851-203	Supplies	E	\$0.00	\$0.00	\$2,240.00	\$1,535.88	\$1,778.00	\$0.00
38-851-204	Uniforms	E	\$0.00	\$0.00	\$2,360.00	\$1,746.08	\$2,160.00	\$0.00
38-851-205	Materials & Supplies	E	\$0.00	\$0.00	\$32,500.00	\$31,077.36	\$36,000.00	\$0.00
38-851-250	Light & Heat & Security	E	\$0.00	\$0.00	\$4,730.50	\$4,416.50	\$5,981.00	\$0.00
38-851-251	Telephone & Postage	E	\$0.00	\$18.75	\$7,826.00	\$6,698.06	\$8,658.00	\$0.00
38-851-252	Fuel	E	\$0.00	\$0.00	\$5,000.00	\$3,865.24	\$6,000.00	\$0.00
38-851-255	Bldg. Maint/Clean Svs	E	\$0.00	\$0.00	\$1,254.00	\$1,110.10	\$2,214.00	\$0.00
38-851-260	Electric Tank/Pumps	E	\$0.00	\$107.53	\$5,500.00	\$2,237.24	\$2,750.00	\$0.00
38-851-296	Continuing Education	E	\$0.00	\$0.00	\$625.00	\$54.50	\$625.00	\$0.00
38-851-301	Computer Maintenance	E	\$0.00	\$0.00	\$1,968.50	\$1,617.92	\$2,364.00	\$0.00
38-851-302	Software Support	E	\$0.00	\$0.00	\$1,684.00	\$1,434.90	\$1,243.00	\$0.00
38-851-305	Technology Upgrades	E	\$0.00	\$0.00	\$2,307.00	\$1,566.90	\$2,250.00	\$0.00
38-851-309	Advertising	E	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	\$0.00
38-851-310	Dues & Subscriptions	E	\$0.00	\$0.00	\$377.00	\$376.25	\$389.00	\$0.00
38-851-313	State Permits	E	\$0.00	\$0.00	\$1,250.00	\$990.00	\$1,250.00	\$0.00
38-851-345	Water Tank Contract	E	\$0.00	\$0.00	\$16,620.00	\$12,464.61	\$16,620.00	\$0.00



GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended	Approved
38-851-351	Maint. & Repair Equip	E	\$0.00	\$0.00	\$7,500.00	\$2,638.30	\$4,500.00	\$0.00
38-851-352	Vehicle Maintenance	E	\$0.00	\$0.00	\$2,376.00	\$2,272.87	\$2,400.00	\$0.00
38-851-400	Town Liability Insurance	E	\$0.00	\$0.00	\$6,393.00	\$6,392.67	\$7,643.00	\$0.00
38-851-405	Audit Expense	E	\$0.00	\$0.00	\$3,792.00	\$3,723.43	\$3,724.00	\$0.00
38-851-434	WS grant expense	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
38-851-435	Purchase of Sewer Services	E	\$0.00	\$38,223.91	\$0.00	\$0.00	\$0.00	\$0.00
38-851-441	Certify Lab Services	E	\$0.00	\$0.00	\$1,500.00	\$1,135.00	\$1,340.00	\$0.00
38-851-448	External Contract	E	\$0.00	\$0.00	\$25,232.50	\$22,589.78	\$15,656.00	\$0.00
38-851-451	Water Purchase	E	\$0.00	\$0.00	\$220,288.00	\$170,310.93	\$256,182.00	\$0.00
38-851-801	Town Hall Roof Loan - Principal	E	\$0.00	\$0.00	\$2,574.17	\$2,145.74	\$2,640.00	\$0.00
38-851-802	USDA Public Works Trucks - Princ Water	E	\$0.00	\$0.00	\$2,408.00	\$2,407.79	\$2,485.00	\$0.00
38-851-803	USDA Town Hall/WS Loan Principal	E	\$0.00	\$0.00	\$0.00	\$0.00	\$41,150.00	\$0.00
38-851-831	Town Hall Roof Loan - Interest Water	E	\$0.00	\$0.00	\$259.83	\$215.53	\$194.00	\$0.00
38-851-833	USDA Town Hall/WS Loan Interest	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
38-851-836	USDA Public Works Trucks - Int Water	E	\$0.00	\$0.00	\$509.21	\$509.21	\$433.00	\$0.00
38-851-889	RESERVE FOR USDA LOANS	E	\$0.00	\$0.00	\$4,209.50	\$0.00	\$8,522.00	\$0.00
38-851-895	Grass Cutting Expense	E	\$0.00	\$0.00	\$8,000.00	\$4,500.00	\$0.00	\$0.00
38-851-896	WS 25% of GF Expense	E	\$0.00	\$0.00	\$40,427.50	\$30,283.72	\$46,584.00	\$0.00
38-851-997	Future Expenditures	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
38-851-998	Contingency	E	\$0.00	\$0.00	\$21,018.50	\$0.00	\$23,181.00	\$0.00
38-852-010	Salary - Full Time	E	\$0.00	\$0.00	\$81,268.00	\$70,175.05	\$84,922.00	\$0.00
38-852-014	Salary - Part Time	E	\$0.00	\$0.00	\$15,630.00	\$14,774.82	\$15,943.00	\$0.00
38-852-019	Salary - Over Time Sewer	E	\$0.00	\$0.00	\$6,226.50	\$3,064.41	\$6,351.00	\$0.00
38-852-020	ER - FICA Sewer	E	\$0.00	\$0.00	\$7,889.00	\$6,703.84	\$8,202.00	\$0.00
38-852-030	ER-Retirement Orbit	E	\$0.00	\$0.00	\$12,479.50	\$10,307.70	\$13,801.00	\$0.00
38-852-040	ER-Health Insurance SEWER	E	\$0.00	\$0.00	\$13,704.00	\$12,268.07	\$13,474.00	\$0.00
38-852-050	ER-Life Insurance	E	\$0.00	\$0.00	\$309.50	\$283.36	\$310.00	\$0.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended	Approved
38-852-060	ER-Workman's Comp	E	\$0.00	\$0.00	\$1,642.50	\$1,641.81	\$1,642.00	\$0.00
38-852-200	Travel Expense	E	\$0.00	\$0.00	\$225.00	\$0.00	\$225.00	\$0.00
38-852-203	Supplies	E	\$0.00	\$0.00	\$2,763.00	\$1,753.57	\$1,778.00	\$0.00
38-852-204	Uniforms	E	\$0.00	\$0.00	\$2,400.00	\$1,748.15	\$2,160.00	\$0.00
38-852-205	Materials & Supplies	E	\$0.00	\$0.00	\$27,500.00	\$21,939.26	\$26,000.00	\$0.00
38-852-250	Light & Heat & Security	E	\$0.00	\$0.00	\$4,818.50	\$4,120.07	\$5,981.00	\$0.00
38-852-251	Telephone & Postage	E	\$0.00	\$18.75	\$7,881.00	\$6,775.97	\$8,658.00	\$0.00
38-852-252	Fuel	E	\$0.00	\$0.00	\$5,000.00	\$3,839.87	\$6,000.00	\$0.00
38-852-255	Bldg. Maint/Clean Svs	E	\$0.00	\$0.00	\$1,241.00	\$1,096.78	\$2,214.00	\$0.00
38-852-260	Electric Tank/Pumps	E	\$0.00	\$0.00	\$10,500.00	\$8,528.65	\$9,500.00	\$0.00
38-852-296	Continuing Education	E	\$0.00	\$0.00	\$625.00	\$54.50	\$625.00	\$0.00
38-852-301	Computer Maint.	E	\$0.00	\$0.00	\$1,676.50	\$1,519.55	\$2,364.00	\$0.00
38-852-302	Software Support	E	\$0.00	\$0.00	\$1,684.00	\$1,434.91	\$1,243.00	\$0.00
38-852-305	Technology Upgrades	E	\$0.00	\$0.00	\$2,307.00	\$1,566.88	\$2,250.00	\$0.00
38-852-309	Advertising	E	\$0.00	\$0.00	\$419.00	\$418.50	\$500.00	\$0.00
38-852-310	Dues & Subscriptions	E	\$0.00	\$0.00	\$377.00	\$376.25	\$400.00	\$0.00
38-852-313	State Permits	E	\$0.00	\$0.00	\$1,250.00	\$200.00	\$1,250.00	\$0.00
38-852-351	Maint & Repair Equip	E	\$0.00	\$0.00	\$7,500.00	\$2,547.27	\$4,500.00	\$0.00
38-852-352	Vehicle Maintenance	E	\$0.00	\$0.00	\$2,297.00	\$2,190.20	\$2,400.00	\$0.00
38-852-400	Liability Insurance	E	\$0.00	\$0.00	\$6,393.00	\$6,392.61	\$1,911.00	\$0.00
38-852-405	Audit Expense	E	\$0.00	\$0.00	\$3,792.00	\$3,723.43	\$3,724.00	\$0.00
38-852-434	WS Grant Expense	E	\$0.00	\$0.00	\$20.00	\$0.00	\$0.00	\$0.00
38-852-435	Purchase of Sewer Services	E	\$0.00	\$0.00	\$296,037.00	\$233,168.65	\$300,500.00	\$0.00
38-852-448	External Contract	E	\$0.00	\$0.00	\$43,551.50	\$41,099.68	\$20,000.00	\$0.00
38-852-473	WWTP Rehab Annual Payment	E	\$0.00	\$0.00	\$24,989.00	\$0.00	\$24,032.00	\$0.00
38-852-801	Town Hall Roof Loan - Principal	E	\$0.00	\$0.00	\$2,574.16	\$2,145.78	\$2,640.00	\$0.00
38-852-802	USDA Public Works Trucks - Princ Sewer	E	\$0.00	\$0.00	\$2,408.00	\$2,407.79	\$2,485.00	\$0.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended	Approved
38-852-803	USDA Town Hall/WS Loan Principal	E	\$0.00	\$0.00	\$0.00	\$0.00	\$41,150.00	\$0.00
38-852-804	NCDEQ Unity, Bute & Battle Sewer Rehab Princ Only	E	\$0.00	\$0.00	\$0.00	\$0.00	\$14,977.00	\$0.00
38-852-809	John Riggans Easement Pmt	E	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
38-852-810	BB&T Battle Avenue Sewer Loan - Principal	E	\$0.00	\$0.00	\$6,206.19	\$6,205.52	\$6,452.00	\$0.00
38-852-811	NCDEQ Sewer Rehab Annual Loan-Principal	E	\$0.00	\$0.00	\$13,750.00	\$0.00	\$13,750.00	\$0.00
38-852-830	BB&T Battle Ave Sewer Loan - Int	E	\$0.00	\$0.00	\$768.81	\$768.81	\$523.00	\$0.00
38-852-831	Town Hall Roof Loan - Interest Sewer	E	\$0.00	\$0.00	\$259.84	\$215.55	\$194.00	\$0.00
38-852-833	USDA Town Hall/WS Loan Interest	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
38-852-836	USDA Public Works Trucks - Int Sewer	E	\$0.00	\$0.00	\$509.00	\$509.21	\$433.00	\$0.00
38-852-837	NCDEQ Sewer Rehab Annual Loan-Interest	E	\$0.00	\$0.00	\$3,850.00	\$1,925.00	\$3,575.00	\$0.00
38-852-889	Reserve for USDA Loans	E	\$0.00	\$0.00	\$4,209.50	\$0.00	\$8,522.00	\$0.00
38-852-896	WS 25% of GF Expense	E	\$0.00	\$0.00	\$40,427.50	\$30,283.73	\$46,584.00	\$0.00
38-852-998	Contingency	E	\$0.00	\$0.00	\$7,934.50	\$0.00	\$35,581.00	\$0.00
38-901-037	Transfer to General Fund	E	\$0.00	\$0.00	\$8,000.00	\$7,875.00	\$16,000.00	\$0.00
			\$0.00	\$38,368.94	\$1,258,647.21	\$956,947.81	\$1,418,788.00	\$0.00
			\$0.00	\$224,890.40	\$2,507,733.21	\$1,909,768.97	\$2,837,576.00	\$0.00
Fund: 39								
Type: R								
39-351-470	Town Sewer Revenues	R	\$0.00	\$38,223.91	\$296,037.00	\$233,168.65	\$300,500.00	\$0.00
39-351-471	Sewer Revenues - County	R	\$0.00	\$28,555.88	\$209,003.00	\$164,617.57	\$229,005.00	\$0.00
39-351-472	Sewer Rev Norlina	R	\$0.00	\$21,111.49	\$165,486.00	\$130,342.07	\$165,292.00	\$0.00
39-365-861	Misc Revenue WWTP	R	\$0.00	\$0.00	\$19,828.00	\$11,240.00	\$19,832.00	\$0.00
			\$0.00	\$87,891.28	\$690,354.00	\$539,368.29	\$714,629.00	\$0.00
Type: E								
39-861-010	Salary - Full Time	E	\$0.00	\$0.00	\$155,004.00	\$139,039.73	\$163,202.00	\$0.00
39-861-014	Salary - Part Time	E	\$0.00	\$0.00	\$15,361.00	\$15,063.33	\$15,668.00	\$0.00
39-861-019	Over-Time	E	\$0.00	\$0.00	\$9,020.00	\$7,931.74	\$13,791.00	\$0.00
39-861-020	ER-FICA Taxes	E	\$0.00	\$0.00	\$11,317.00	\$10,187.38	\$14,739.00	\$0.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended	Approved
39-861-030	ER - Retirement Orbit	E	\$0.00	\$0.00	\$24,805.00	\$22,025.99	\$30,015.00	\$0.00
39-861-040	ER- Health Insurance	E	\$0.00	\$0.00	\$24,791.00	\$22,555.76	\$24,273.00	\$0.00
39-861-050	ER-Life Insurance	E	\$0.00	\$0.00	\$568.00	\$523.60	\$568.00	\$0.00
39-861-060	ER-Workman's Comp	E	\$0.00	\$0.00	\$4,004.00	\$3,220.30	\$3,221.00	\$0.00
39-861-200	Travel Expense	E	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
39-861-203	Supplies	E	\$0.00	\$0.00	\$750.00	\$444.98	\$750.00	\$0.00
39-861-204	Uniforms	E	\$0.00	\$0.00	\$4,706.00	\$2,424.01	\$2,916.00	\$0.00
39-861-205	OP Material & supplies	E	\$0.00	\$0.00	\$39,000.00	\$36,270.80	\$40,500.00	\$0.00
39-861-250	Light, Heat & Security	E	\$0.00	\$0.00	\$93,341.00	\$82,866.75	\$95,000.00	\$0.00
39-861-251	Telephone & Postage	E	\$0.00	\$37.50	\$8,129.00	\$7,046.15	\$7,722.00	\$0.00
39-861-252	Fuel	E	\$0.00	\$0.00	\$7,500.00	\$6,088.44	\$9,000.00	\$0.00
39-861-296	Continuing Education	E	\$0.00	\$0.00	\$2,430.00	\$2,430.00	\$1,225.00	\$0.00
39-861-301	Computer Maint.	E	\$0.00	\$0.00	\$3,172.00	\$2,775.68	\$4,607.00	\$0.00
39-861-302	Software Support	E	\$0.00	\$0.00	\$3,209.00	\$2,397.28	\$2,741.00	\$0.00
39-861-305	Technology Upgrades	E	\$0.00	\$0.00	\$2,000.00	\$1,146.28	\$2,000.00	\$0.00
39-861-309	Advertising	E	\$0.00	\$0.00	\$643.00	\$355.73	\$1,000.00	\$0.00
39-861-318	Freight Charges	E	\$0.00	\$0.00	\$1,740.00	\$1,677.09	\$1,650.00	\$0.00
39-861-342	Maint & Repair Plant	E	\$0.00	\$0.00	\$90,308.00	\$90,086.76	\$60,000.00	\$0.00
39-861-344	Sludge Removal	E	\$0.00	\$0.00	\$55,000.00	\$38,355.00	\$60,000.00	\$0.00
39-861-345	Beaver Control	E	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00
39-861-346	Lab Material & Supplies	E	\$0.00	\$0.00	\$6,750.00	\$5,758.75	\$9,000.00	\$0.00
39-861-347	Lab Analysis	E	\$0.00	\$0.00	\$16,600.00	\$14,472.45	\$17,948.00	\$0.00
39-861-348	Tar - Pamlico Dues	E	\$0.00	\$0.00	\$3,000.00	\$2,880.00	\$3,000.00	\$0.00
39-861-349	OSHAComp/Safety M&S	E	\$0.00	\$0.00	\$1,000.00	\$737.00	\$1,000.00	\$0.00
39-861-352	Vehicle Maintenance	E	\$0.00	\$0.00	\$4,394.00	\$4,247.56	\$3,000.00	\$0.00
39-861-400	Liability Insurance	E	\$0.00	\$0.00	\$18,649.00	\$12,179.87	\$18,185.00	\$0.00
39-861-405	Audit Expense	E	\$0.00	\$0.00	\$7,584.00	\$7,446.87	\$7,500.00	\$0.00

GL Account	GLAcct Desc	Type	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Recommended	Approved
39-861-444	Permits & Fees	E	\$0.00	\$0.00	\$6,253.00	\$6,252.50	\$6,253.00	\$0.00
39-861-445	Certify Lab Expense	E	\$0.00	\$0.00	\$1,000.00	\$423.12	\$1,000.00	\$0.00
39-861-446	Influent Debris removal	E	\$0.00	\$0.00	\$4,352.00	\$3,528.07	\$3,856.00	\$0.00
39-861-447	WWTP Grant Expense	E	\$0.00	\$0.00	\$13,850.00	\$0.00	\$34,125.00	\$0.00
39-861-498	Capital Outlay Below \$5000	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
39-861-500	Capital Outlay \$5000 and Over	E	\$0.00	\$0.00	\$8,430.00	\$8,430.00	\$0.00	\$0.00
39-861-897	WWTP 25% of GF Exp	E	\$0.00	\$0.00	\$41,694.00	\$34,062.83	\$42,674.00	\$0.00
39-861-998	Contingency	E	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$0.00
			\$0.00	\$37.50	\$690,354.00	\$595,331.80	\$714,629.00	\$0.00
			\$0.00	\$87,928.78	\$1,380,708.00	\$1,134,700.09	\$1,429,258.00	\$0.00
			(\$32,000.00)	\$237,229.28	(\$7,773.71)	(\$16,626.23)	\$0.00	\$0.00
Not Contains([Fund], '36') And Not Contains([Fund], '40') And Not Contains([Fund], '42') And Not Contains([Fund], '43') And Not Contains([Fund], '45') And Not Contains([Fund], '46')								

<b>LOAN PAYMENTS</b>												
	Outstanding Loans	Original	Loan	Loan	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Due	Last
		Principal	Total	Balance	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Date	Payment
Loans	<b>Fund 37</b>											
Fist Citizens	Town Hall Roof split	150,000	170,013	34,002	11,334	11,334	11,334	11,334	11,334	11,333	26-Sep	2023
USDA 2019	Two PD Cars	33,800	39,788	34,104			5,426	5,426	5,426	5,426	1-Jun	2026
USDA 2017	Two Police Cars 200&400	29,500	33,460	23,900	4,780	4,780	4,780	4,780	4,780	4,780	Sep	2024
USDA 2016	Police Cameras	8,500	9,327	5,332	1,333	1,333	1,333	1,333	1,333	1,333	12-Dec	2023
LGFCU 2016	Multipurpose Truck		54,372	13,593	13,593	13,593	13,593				Sep	2020
BB&T	Battle Ave sewer rehab P	143,000	82,115	11,364	5,862	5,860	5,860	5,860			12-Apr	2022
USDA	TH LOAN	913,943	1,321,622	1,321,622			11,485	11,485	11,485	11,485	1-Jun	2060
					36,902	36,900	53,811	40,218	34,358	34,357		
	<b>Fund 38</b>				20018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Due	Last
Warren County	Phase I - WWTP Rehab	842,428	1,061,937	338,000	26,808	24,989	25,760	25,065	26,239	26,239	June	2033
NCDEQ	Sewer rehab 2013	275,000	331,168	234,000	17,875	17,600	17,325	17,050	16,775	16,500	1-May	2033
BB&T	Battle Ave sewer rehab W	143,000	97,568	6,973	6,973	6,973	6,975	6,975			12-Apr	2022
USDA	2 PW Trucks	36,000	40,838	5,834	5,834	5,834	5,834	5,834	5,834	5,834	24-Oct	2024
First Citizens	Town Hall Roof split			17001	5,667	5,667	5,667	5,667	5,667	5,667	26-Sep	2023
	Phase 2 - WWTP Rehab											
	NC DEQ - Battle Ave							5750	5750	5750	1-May	2040
	NC DEQ - Bute Unity							9227	9227	9227	1-May	2040
USDA	WS LOAN	1,701,057	2,459,843	2,459,843			82300	82300	82300	82300	1-Jun	2060
		4,126,228	5,702,051	4,505,568	63,157	61,063	143,861	157,868	151,792	151,517		