

PROPOSED BUDGET

FISCAL YEAR 2019-2020



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 (12/19)
Home Address: PO Box 281, Warrenton, NC 27589
Email Address: m.coffman@warrenton.nc.gov

Commissioner: Margaret Britt (12/19)
Home Address: PO Box 281, Warrenton, NC 27589
Email Address: margaretbritt2@gmail.com

Commissioner: Frank Holt (12/19)
Home Address: PO Box 281, Warrenton, NC 27589
Email Address: frholttow@gmail.com

Commissioner: John Blalock (12/19)
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.

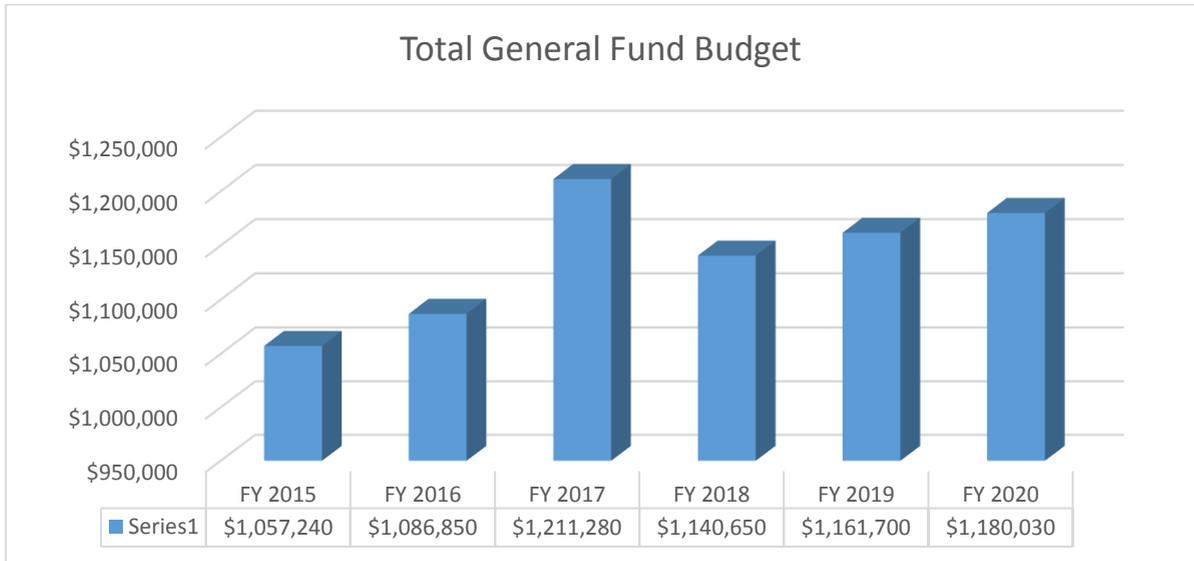
Budget Summary

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 2019-2020 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 10, 2019 at 6:30 PM prior to the regularly scheduled Board meeting at the Warrenton Rural Fire Department, 226 S. Main Street. Copies of the proposed budget may be obtained at Town Hall at 133 S. Main Street during normal office hours.

Presented below is the recommended Fiscal Year 2019-2020 budget for the Town of Warrenton. The General Fund budget is proposed to be \$1,181,030 which represents an increase of \$19,000 from the current FY 2018-19 budget. Despite savings in certain areas, 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. For the 11th consecutive year there is no planned increase in ad valorem taxes.

In its recent goal-setting workshop the Board identified top town priorities as: 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.



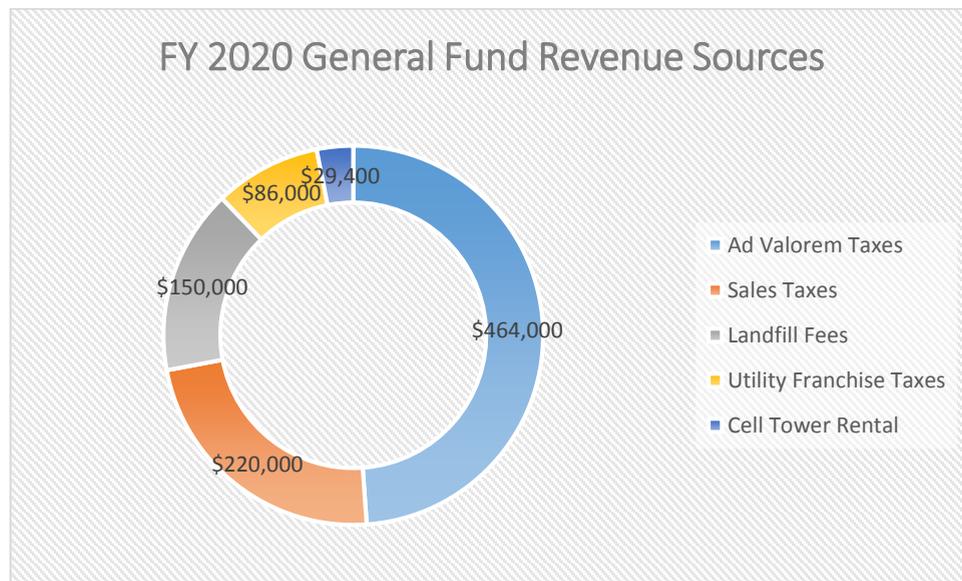
- The budget increases expenditures on health insurance by 5%. In prior years health insurance increases were born by employees in the form of higher deductibles and copays. Health insurance coverage from both Blue Cross Blue Shield and the League of Municipalities remains too costly, requiring the Town to continue with its current carrier, the only reasonable option.
- The NC League of Municipalities' Cost of Living Adjustment survey for 2019 shows that 40% of municipalities with a population of less than 2500 have budgeted a Cost of Living Adjustment of between 1.5% and 5% for employees. Another 20% of municipalities the size of Warrenton are budgeting merit increases in their upcoming Fiscal Year. Warrenton's FY 2019-20 budget includes compensation increases for administration with the Town Administrator salary increasing by 5% and a sizeable merit increase for the Finance Director. A 5% across the board increase in police department salaries is included in the budget. In Public Works the budget includes increases merit raises for four individuals and a 5% pay raise for the balance of employees. These salary increases are funded totally through a reduction in staff, eliminating a position altogether in the Water/Sewer department. The competitive job environment requires the Town to continue to invest in its highly qualified employees. In the future, additional increases are needed to bring salaries above the minimums and into competitive, mid-range areas.
- The State Retirement System has mandated a 1.2% increase in matching contributions from municipalities from 8.5% to 9.7% for law enforcement and from 7.75% to 8.95% for regular employees.
- Rate increases by Duke Energy as well as an expansion of office and museum space in the renovated Town Hall along with an electric vehicle charging station create additional expenses for electricity.
- Contributions to the Warrenton Rural Fire Department remain unchanged as the Town renews its 5-year agreement for fire protection services.

Budget Message 2019-20

- The budget maintains the Town's healthy financial condition with an Unrestricted Fund Balance that is projected to be approximately \$700,000 or %65 of our General Fund expenditures by the end of FY 2019-2020, a sizeable increase of \$61,000. Roughly half of the fund balance increase will be due to a repayment of an outstanding loan from the Waste Water Fund to the General Fund with the balance coming from typical cost controls on the expense side of the ledger.
- Costs associated with staggered municipal elections are included in this budget.
- Additional expenses of note include: web site update of \$750, online advertising and social media \$4000, cleaning services for the renovated Town Hall of \$5000, WDRIG grant for renovated buildings of \$396.
- Bright spots in the budget include: savings from the elimination of rent expense of \$11,700 and new revenue of \$4000 from an interest-bearing savings account. Liability insurance costs will be down by \$20,000 year over year. The savings to general fund is nearly \$12,000 of the \$20,000 total.
- There is a new monthly security system cost, but an offset in reduction of telephone service costs.
- As part of the USDA grant/loan package, the Town is able to purchase new telephones and telephone equipment, new office furniture and meeting room furniture, taking advantage of available grant funding.

HIGHLIGHTS:

- *Budget includes significant increases in contributions to health insurance, retirement.*
- *Budget includes a 5% pay increase for **some** employees, offset by reduction in head count.*



General Fund

Even with no increase in the tax rate, Town ad valorem revenues will increase in FY 2019-20 over the prior year due increased real and personal property assessed values. Revenue increases from sales taxes and interest income are significant, while other revenues remain overall constant.

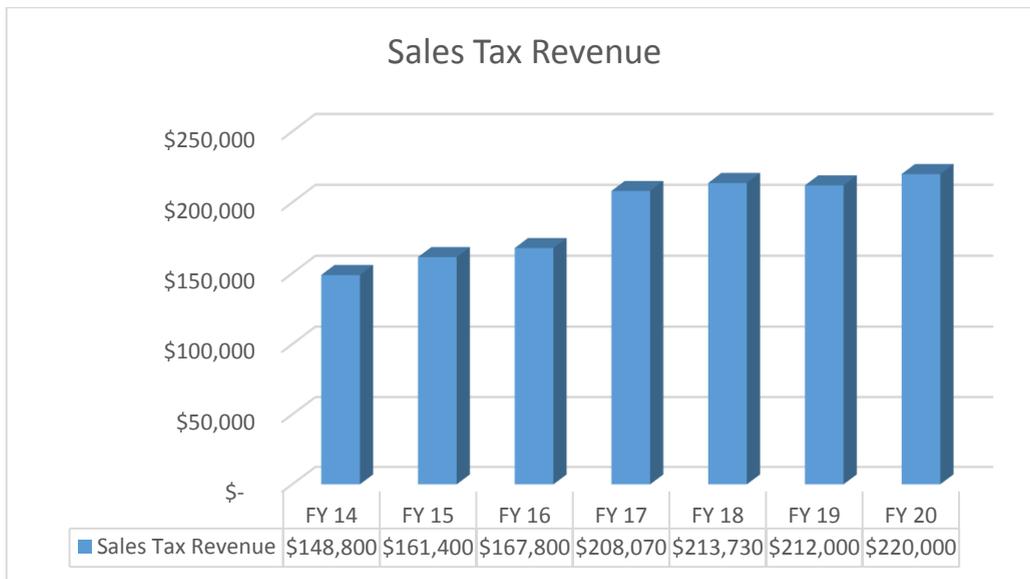
Property tax revenue is the primary source of general fund revenues providing approximately 40% of total revenues and a total amount of \$464,000, based on the ad valorem rate of 65 cents per \$100. The good news is that two years after revaluation, property values are increasing, generating \$10,000 in new taxable revenue over previous years. The Town's long term plan is beginning to pay off and we can congratulate ourselves on our efforts to raise property values and subsequent tax revenue without 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 on its path of growth. The property tax collection rate of 98.47% which is improved from 98.37% in the prior FY. The Town continues to benefit from a 100% collection rate for automobile tags and taxes as administered by the State, by preventing owners from receiving their tags until the tax is paid. Revenue collected for utility properties are expected to slightly decline. The figures below reflect annual tax bases and tax rates for the most recent eight 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 revaluation	\$70,931,094	0.65
FY 2019	\$72,011,978	0.65
FY 2020	\$72,417,087	0.65

Tax Calculations

2017 - 2018	Assessed Value	Assessed Rate	Tax Rev Assessed	Collection Rate	Expected Revenue
Real & Personal Property	\$ 64,215,896	0.0065	\$417,403	98.47%	\$411,017
Vehicles	\$ 4,354,235	0.0065	\$28,302	100%	\$28,302
Utility Property	\$ 3,846,956	0.0065	\$25,005	100%	\$25,005
Total Revenue	\$ 72,417,087	0.0065	\$491,487	99.49%	\$464,324

The second largest source of governmental fund revenue is sales tax. Total Town sales tax revenues for FY 2019-20 are estimated to continue to grow slightly year over year. Increases in the current and prior fiscal years are 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 States’ article 44 redistribution which began in FY 2017. The Town will receive approximately \$220,000 in FY 2019-20 from sales tax distributions.

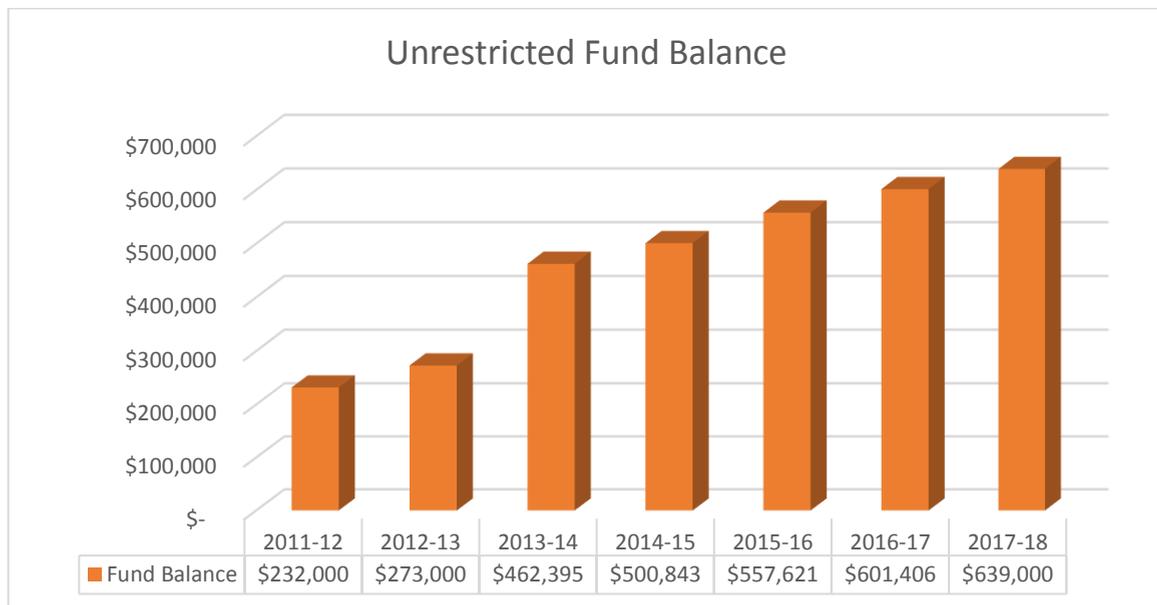


Budget Message 2019-20

Other important sources of revenue generated at the state level are Utility Franchise Taxes and Motor Vehicle Taxes estimated at \$86,000 and \$28,000 respectively, however down 3% and 10% respectively year over year. Important sources of revenue that are generated locally include landfill fees of \$150,000 and cell tower rental fees of \$29,400. All other sources of revenue will remain at a relatively constant level in FY 2019-20.

The only appropriation of fund balance in the proposed budget is in the Water Sewer Fund for one time grant-related expenses. The Town has not used fund balance in a number of years to balance the budget and continues to contribute positive growth to the Unrestricted Fund Balance. While no contribution to Unrestricted Fund Balance is enumerated in the budget, typically expenses are 4-5% less than anticipated and as a result Unrestricted Fund Balance increases.

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 \$639,000 or 64.54%. Also, by state statute, the Town is required to set aside \$266,000 as Restricted Fund Balance, which is separate and in addition to the Unrestricted Fund Balance. Together both Fund Balances total \$911,000. Major Town funding objectives such as underground utilities and paving of streets may require future appropriation of fund balance.



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, one-time expenses in the General Fund budget include the purchase of a desktop computer for the Town Administrator as support for Windows 7 is being discontinued, and for online and social marketing to be implemented by a local business. The General Fund's portion of the Town Hall loan and principal payments totals \$9486, but is not shown in this budget, but will be included in the 2020-21 budget. \$5000 is included in the budget for maintaining the public areas of the renovated Town Hall.

Budget Message 2019-20

There are no vehicle purchases planned in the coming fiscal year. It is important to note that Town needs continue to outgrow Town resources as a whole, while staff are asked to do more with less. Departmental requests at the beginning of the budgeting process totaled 3% more in expenses than expected revenues, which if implemented would require a 5 cent increase in ad valorem taxes to accommodate.

The largest areas of expenditures remain in the areas of: public safety, administration and streets and sanitation. There is no significant recurring expense within the budget, as the focus on paying for the Town Hall loan prohibited such consideration.

In regards to personnel, the budget includes increases in health insurance for Administration and salary improvement for the Finance Director and a 5% increase for the Town Administrator. Changes to the way personnel in Streets and Sanitation are calculated were made to reflect the way staff are utilized, with more funds being allocated from Water and Sewer. There are no other position additions, changes or upgrades planned.

The Town has resolved a difficult position with regards to health insurance. The current provider, United Healthcare, had not renewed agreements with Maria Parham causing Town employees to pay additional fees and higher deductibles for "out of network" services. This status has been resolved and expected increases in health insurance costs have been limited to 5%. Considered a "small pool" of insured, the Town cannot reap the same discounts as larger insured groups. However, going forward the Town will continually work to control health insurance costs while maintaining a competitive benefits package for employees. With these changes the Town health benefits are, for the most part, in line with benefits provided by surrounding counties and towns.

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

Street Department

Quite a bit of effort has been focused on the Street Department activities.

- The flexibility of the Public Works personnel remains a critical asset to the Town.
- The department continues to add areas for regular cleanup, Hayley Haywood Park, Hall Street, Town cemetery, Plummer cemetery.
- Warrenton may be the only Town in the State to offer year-round debris pickup.

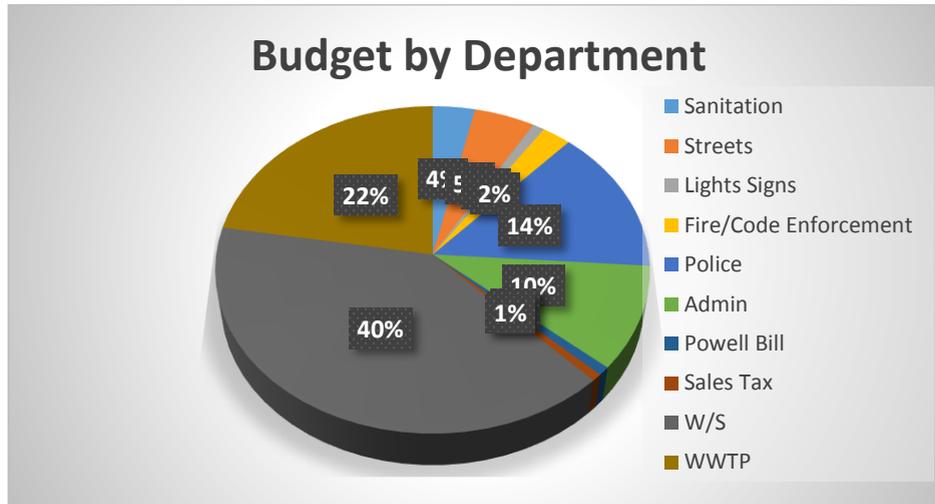
Sanitation

Citizen feedback on the trash pickup continues to be positive. The purchase of a trash truck will remain a long-term priority.

General Fund Expenses

"One time expenditures for computers and website revamp."

"Staff responsibilities continually increasing."



Police Department

The PD's budget reflects a projected increase in health insurance. Liability insurance has decreased this year. The PD has been awarded an \$82,241 grant from the Governor's Crime Commission for new camera systems in all the patrol vehicles. This grant was 100 percent funded. The PD has also received a USDA grant/loan for two patrol vehicles, and the first payment will be in the 2020-2021 annual budget.

The police department has been very careful with its spending as we are with every budget year and has been able to purchase several things out of this budget. By making those purchases, it allows the PD to spread out the equipment purchases over several years.

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 renewal in Main and Macon corridors, placing utilities underground
- Replacement of a 20-year old garbage truck

Enterprise Funds

Water Sewer Fund 38

Warrenton continues to be the low-cost provider of water and sewer services among its peers: Warren County and Norlina. According to the UNC SOG's Water Rates Dashboard and for an average user of 5000 gallons per month, Warrenton charges \$33.63, Norlina charges \$44.50 and Warren County charges \$50.00.

In FY 2019-20 the Water Sewer fund will experience several one-time large fees, totaling \$30,066. These fees are mandated by two NC DEQ grants, one for Bute, Unity and Battle Avenues and one

Budget Message 2019-20

for the Waste Water Treatment Plant, which is split among partners Norlina and Warren County. Fund Balance is being appropriated to cover these one-time expenses. Fortunately over the last three years the rate increases required by the USDA combined with the delay of the grant project start dates have given the Water Sewer Restricted Fund Balance healthy increases and there are sufficient funds to pay for these one-time grant fees. Total Water Sewer Fund Balance equals \$705,863.

Being the largest user of Treatment Plant services as compared to Warren County and Norlina, Warrenton pays the largest percentage of the Treatment Plant budget out of the Water Sewer Fund. And, that percentage is increasing this FY and the Water Sewer Fund contribution by over \$10,000.

Finally, another increase for the Water Sewer Fund is the purchase cost of water from Warren County and the Kerr Lake Regional Water System. Three out of the last four years water costs to the Town have increased by nearly 16% with 5% coming in FY 2019-20. The Town must raise its water rates by 5% for “super users” in order to just stay current with the cost increases in the upcoming year. The increases are outlined on the rate sheet.

Three years ago rates were increased by 4.5% annually two years in a row at the behest of the USDA and in order to pay for the loan portion of the grant projects. Increased costs in grant/loan project may require additional increases in water and sewer rates, but the Town will rely on increased water usage as a revenue generator, if at all possible, prior to raising any rates.

The USDA grant project is nearing completion throughout the Town. The Town was fortunate enough to receive 60% grant funding, instead of a planned 40%, as well lower interest rates which reduced the Town’s annual obligation by almost \$30,000.

Tap fees, which have not increased in a number of years, are increased to reflect costs passed along to the town for hardware and materials – radio meters, meter boxes, pipe fittings.

The budget slightly increases funding for personnel – merit raises for four individuals and a 5% pay raise for the balance of employees in Public Works. These salary increases are funded totally through a reduction in staff, eliminating a position altogether in the Water/Sewer department. These salary increases are necessary in order to keep pace with surrounding towns and counties, which, like Warrenton, are increasingly experiencing difficulties in retaining and recruiting qualified employees.

Waste Water Treatment Fund 39

As mentioned earlier, the expenses of the WWTP are shared by the Town, Norlina and Warren County. In FY 2019-20 the Town’s percentage of expenses is rising because the Town’s use of services has risen as compared with its partners. These increases are passed along to Water Sewer directly and are reflected in the budget increases of Fund 38.

Grant 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 go to bid soon, specific upgrades to the treatment plant which total \$1,600,000 include: submersible mixers and controls, rotor and weir controls, bar screening, grit classifier, lime silo, oxidation ditch cleaning. This grant, which addresses most major concerns at the treatment plant, is a 100% grant with zero match required from the Town or its treatment

plant partners. Although a processing fee of \$24,000 will be required when compared to Phase 1 of the treatment plant, which was 100% loan, this rehab will result in no borrowed funds by the Town or its partners. The Town continues to receive positive inspections at the plant and has received a renewal of its license to operate the plant.

Conclusion

Pleased to present my sixth 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 \$19,000 in General Fund and \$140,000 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. An overarching goal of restructuring and identifying ongoing ways of reducing overhead and costs will help to defray any increases in ad valorem taxes. A focus on economic development and attracting businesses to Warrenton remains a top priority to solving long-term revenue growth and is beginning to show demonstrable results. 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	\$13.41
In-town use rate per 1000 gallons	\$4.66
Out-of-town availability rate	\$24.48
Out-of-town use rate per 1000 gallons	\$7.03

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

In-town	\$3.39
Out-of-town	\$3.75

Sewer Rates (monthly)

In-town availability rate	\$9.28
In-town use rate per 1000 gallons	\$9.01
Out-of-town availability rate	\$25.39
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 comer \$15

2 hour parking limit \$15

2 hour parking limit – second violation \$50

STREET AND SANITATION SPECIAL SERVICES FEES

Landfill Fee: \$26.50

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

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, 2019 and ending June 30, 2020.

Section 1

General Fund 37	
Sanitation	\$ 104,661.00
Streets	\$ 151,709.00
Lights Signs	\$ 30,250.00
Fire/Code Enforcement	\$ 74,650.00
Police	\$ 448,147.00
Admin	\$ 322,648.00
Powell Bill	\$ 25,965.00
Sales Tax	\$ 22,000.00
Total Revenues	\$ 1,180,030.00
Total Expenses	\$ 1,180,030.00

W/S Fund 38	
Revenues	\$ 1,279,256.00
Expenses	\$ 1,279,256.00
WWTP Fund 39	
Revenues	\$ 690,354.00
Expenses	\$ 690,354.00

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 2019-2020. The rate is based upon a total projected valuation of 75,613,607 and an estimated combined collection rate of 99.49%.

Section 3: Fees and Charges

There is hereby established, for Fiscal Year 2019-2020, 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 2019-2020. 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 10th day of June, 2019

Walter M. Gardner, Jr., Mayor

Robert Davie, Town Administrator

LOAN PAYMENTS															
	Outstanding Loans	Original	Loan	Annual	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Due	Last
	Principal	total	payments	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Date	Payment	
Loans	Fund 37														
Fist Citizens	Town Hall Roof split	150,000	170,013	17,001			17,001	17,001	17,001	17,001	11,334	11,334	11,334	26-Sep	2023
LGFCU 2016	Police Car 300							10,895	21,790					18-Dec	2018
USDA 2019	Two PD Cars	33,800										5,684	5,684	1-Jun	2027
USDA 2017	Two Police Cars 200&400	29,500							12,229	4,780	4,780	4,780	Sep	2024	
USDA 2016	Police Cameras	8,500	9,327						1,333	1,333	1,333	1,333	12-Dec	2023	
LGFCU 2016	Multipurpose Truck								13,593	13,593	13,593	13,593	Sep	2020	
BB&T	Battle Ave sewer rehab P	143,000	82,115	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	5,862	12-Apr	2022	
USDA	TH LOAN	913,943	1,321,622										9,996	1-Jun	2060
					5,862	5,862	22,863	22,863	33,758	71,808	36,902	58,076			
	Fund 38				2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Due	Last
Warren County	Phase I - WWTP Rehab	842,428	1,061,937				27,790	26,808	27,678	25,902	25,065	26,239		June	2033
NCDEQ	Sewer rehab 2013	275,000	331,168			17,668	18,975	18,700	18,425	18,150	17,875	17,600		1-May	2033
BB&T	Battle Ave sewer rehab W	143,000	97,568	6,973	6,973	6,973	6,973	6,973	6,973	6,973	6,973	6,973	6,973	12-Apr	2022
USDA	2 PW Trucks	36,000	40,838	5,834							5,834	5,834	5,834	24-Oct	2024
First Citizens	Town Hall Roof split										5667	5667	5667	26-Sep	2023
USDA	WS LOAN	1,701,057	2,459,843										84192	1-Jun	2060
		4,126,228	5,404,418		6,973	24,641	53,738	52,481	53,076	51,025	61,414	62,313	102,666		

GL Account	GLAcct Desc	Type	Fund	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Requested	Approved
Fund: 37									
Type: R									
37-302-301	Ad Velorem Taxes - Current	R	37	\$0.00	\$0.00	\$0.00	\$0.00	\$436,022.00	\$0.00
37-302-302	Ad Velorem Taxes - Prior Years	R	37	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00
37-302-303	Ad Velorem Taxes - all other prior years	R	37	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
37-302-304	Ad Velorem Taxes - Penalties & Interest	R	37	\$0.00	\$0.00	\$0.00	\$0.00	\$1,300.00	\$0.00
37-320-320	Local Option Sales Tax	R	37	\$0.00	\$0.00	\$0.00	\$0.00	\$220,000.00	\$0.00
37-320-321	Refund of Sales Tax the Town paid	R	37	\$0.00	\$0.00	\$0.00	\$0.00	\$22,000.00	\$0.00
37-325-325	Utility Franchise Tax Quarterly	R	37	\$0.00	\$0.00	\$0.00	\$0.00	\$86,000.00	\$0.00
37-325-326	Beer & Wine Tax Annual	R	37	\$0.00	\$0.00	\$0.00	\$0.00	\$3,600.00	\$0.00
37-325-328	Refund of Gas Tax paid monthly	R	37	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
37-325-329	PD Narcotics Tax	R	37	\$0.00	\$0.00	\$0.00	\$0.00	\$142.00	\$0.00
37-331-402	MOTOR VEH. TAXES	R	37	\$30,000.00	\$32,134.68	\$32,000.00	\$30,954.91	\$28,302.00	\$0.00
37-335-335	Powell Bill	R	37	\$0.00	\$0.00	\$0.00	\$0.00	\$25,965.00	\$0.00
37-345-345	Zone Board of Adj	R	37	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
37-345-346	Code Enforcement	R	37	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$0.00
37-351-350	Run Warrenton 5K	R	37	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
37-351-353	Landfill Fees Residential	R	37	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$0.00
37-351-355	Cemetery Fees	R	37	\$0.00	\$0.00	\$0.00	\$0.00	\$1,800.00	\$0.00
37-351-356	Police Rpt Fees	R	37	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00
37-351-357	Court Fees	R	37	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	\$0.00
37-351-360	Cell Tower Rent	R	37	\$0.00	\$0.00	\$0.00	\$0.00	\$29,400.00	\$0.00
37-351-361	Parking/ordinance Collections	R	37	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	\$0.00
37-365-001	Interest Income	R	37	\$0.00	\$0.00	\$0.00	\$0.00	\$12,000.00	\$0.00
37-365-351	Revitalization Comm	R	37	\$0.00	\$0.00	\$0.00	\$0.00	\$9,500.00	\$0.00
37-365-358	Branded Merchandise for Sales	R	37	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
37-365-359	Mower Service	R	37	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00

GL Account	GLAcct Desc	Type	Fund	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Requested	Approved
37-365-366	Surplus Property	R	37	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00	\$0.00
37-365-369	Mis Rev/License Tags	R	37	\$0.00	\$0.00	\$0.00	\$0.00	\$350.00	\$0.00
37-365-370	WWTP 25% of GF Exp	R	37	\$0.00	\$0.00	\$0.00	\$0.00	\$41,694.00	\$0.00
37-365-371	WS 25% of GF Exp	R	37	\$0.00	\$0.00	\$0.00	\$0.00	\$80,855.00	\$0.00
37-365-372	WS Reimburse Streets for mowing	R	37	\$0.00	\$0.00	\$0.00	\$0.00	\$16,000.00	\$0.00
37-365-375	Police Miscellaneous	R	37	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
				\$30,000.00	\$32,134.68	\$32,000.00	\$30,954.91	\$1,180,030.00	\$0.00
Type: E									
37-401-010	Salary - Full Time	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$122,500.00	\$0.00
37-401-012	Salary - Adm Assistant	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$35,910.00	\$0.00
37-401-019	ER-FICA Taxes	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$9,371.00	\$0.00
37-401-021	ER-FICA Taxes - Adm Assistant	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$2,748.00	\$0.00
37-401-030	ER-Retirement - Orbit	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$25,030.00	\$0.00
37-401-040	ER-Health Insurance	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$22,428.00	\$0.00
37-401-050	ER-Life Insurance	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$504.00	\$0.00
37-401-060	ER-Workman's Comp	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$383.00	\$0.00
37-401-200	Travel Expense	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00	\$0.00
37-401-203	Supplies	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$3,800.00	\$0.00
37-401-250	Light, Heat & Security	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$4,990.00	\$0.00
37-401-251	Telephone & Postage	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00
37-401-255	Bldg. Maint/ Clean SVS	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$5,060.00	\$0.00
37-401-256	Bank Fees/ Petty Cash	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00
37-401-295	Training	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$1,400.00	\$0.00
37-401-301	Computer Maint	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$2,620.00	\$0.00
37-401-302	Software Support	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$4,433.00	\$0.00
37-401-303	Software Purchase less than \$5,000	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$20.00	\$0.00
37-401-304	Website	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$5,624.00	\$0.00

GL Account	GLAcct Desc	Type	Fund	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Requested	Approved
37-401-305	Technology Upgrades	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$1,250.00	\$0.00
37-401-306	Awning 25% Fund	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
37-401-307	Special Events	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
37-401-309	Advertising	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$1,300.00	\$0.00
37-401-310	Dues & Subscriptions	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$3,200.00	\$0.00
37-401-325	NC Sales/Use Tax Paid	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$0.00
37-401-400	Liability Insurance	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$5,521.00	\$0.00
37-401-401	County Tax Collection Svs	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$0.00
37-401-405	Audit Expense	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$7,584.00	\$0.00
37-401-410	Election Cost	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$4,942.00	\$0.00
37-401-420	Attorney Fees	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$3,500.00	\$0.00
37-401-422	Town Hall Rent	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$650.00	\$0.00
37-401-499	Miscellaneous Expense	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00
37-401-700	WDRI Grant Expense	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$396.00	\$0.00
37-401-889	Reserve for USDA Loans	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$3,144.00	\$0.00
37-401-998	Contingency	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.25	\$0.00
37-402-013	Mayor Part-time Salary	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$0.00
37-402-200	Travel Expense	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
37-402-402	Commission offsite meetings	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00
37-405-407	Branded Clothing Sales	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
37-405-430	Historic District Comm	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$221.75	\$0.00
37-405-440	Runn Warrenton 5K	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$0.00
37-405-450	Revitalization Comm	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$9,500.00	\$0.00
37-405-470	Small Town Maint St	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$2,200.00	\$0.00
37-501-010	SALARY FULL TIME	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$200,937.00	\$0.00
37-501-013	Salary - Part Time	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$0.00
37-501-015	Salary - Over Time	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00

GL Account	GLAcct Desc	Type	Fund	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Requested	Approved
37-501-016	Police Clerical Salary	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$33,446.00	\$0.00
37-501-019	ER - FICA Taxes	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$19,078.00	\$0.00
37-501-030	ER - Retirement Orbit	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$39,672.00	\$0.00
37-501-031	ER - 401K 5%	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$10,297.00	\$0.00
37-501-040	ER - Health Insurance	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$37,370.00	\$0.00
37-501-050	ER - Life Insurance	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$1,010.00	\$0.00
37-501-060	ER - Workman's Comp	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$6,420.00	\$0.00
37-501-200	Travel Expense	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
37-501-203	Supplies	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00
37-501-204	Uniforms	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00
37-501-205	Equipment & materical	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00
37-501-250	Light, Heat & Security	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$2,958.00	\$0.00
37-501-251	Telephone & Postage	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$5,837.00	\$0.00
37-501-252	Fuel	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$16,000.00	\$0.00
37-501-295	Training	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00
37-501-301	Computer Maint	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$4,900.00	\$0.00
37-501-302	Software Support	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$6,150.00	\$0.00
37-501-351	Maint & Repair Equip	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00
37-501-370	2008 Ford Car 100	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
37-501-371	2017 Dodge Car 200	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
37-501-372	2016 Dodge Car 300	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
37-501-373	2017 Dodge Car 400	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
37-501-374	2010 Ford Car 500	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
37-501-375	2008 Ford Car 600	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
37-501-376	1993 Chevy Car 700	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$0.00
37-501-400	Liability Insurance	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$12,000.00	\$0.00
37-501-415	Police Shots Medical	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00

GL Account	GLAcct Desc	Type	Fund	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Requested	Approved
37-501-422	Town Hall Rent	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$650.00	\$0.00
37-501-433	COP Program	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
37-501-436	Drug Enforcement Cost	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$142.00	\$0.00
37-501-499	Miscellaneous	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00
37-501-801	Town Hall Roof Laon Principal	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$5,667.00	\$0.00
37-501-802	Police Loan pymt prinicipal	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$5,131.00	\$0.00
37-501-830	Police Loan pymt Interest	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$982.00	\$0.00
37-600-014	CODE ENFORCEMENT PT	E	37	\$3,325.25	\$2,138.47	\$2,768.68	\$2,480.58	\$3,000.00	\$0.00
37-600-020	F.I.C.A. TAXES	E	37	\$400.00	\$163.57	\$166.00	\$165.91	\$200.00	\$0.00
37-600-203	CODE ENFORCEMENT EXP	E	37	\$250.00	\$106.00	\$197.82	\$155.00	\$150.00	\$0.00
37-600-302	MAINT & REPAIR FIRE TRK	E	37	\$910.00	\$145.28	\$270.50	\$0.00	\$200.00	\$0.00
37-600-303	WFD TRUCK EXPENSE/FUEL	E	37	\$518.00	\$518.00	\$100.00	\$0.00	\$100.00	\$0.00
37-600-310	DONATION TOWN FIRE	E	37	\$1,563.75	\$1,563.75	\$1,000.00	\$0.00	\$1,000.00	\$0.00
37-600-320	CONTRACT FIRE PROTECTION	E	37	\$70,000.00	\$64,166.63	\$70,000.00	\$64,166.63	\$70,000.00	\$0.00
37-651-330	Christmas Lights/Santa House	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$750.00	\$0.00
37-651-331	Haley Haywood Park	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00
37-651-332	Signs below \$5,000	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00
37-651-333	Street Beautification - Below \$5,000	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$0.00
37-651-335	Street Lighting - Below \$5,000	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$23,000.00	\$0.00
37-701-010	Salary - Full Time	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$51,389.00	\$0.00
37-701-014	Salary - Part Time	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$15,679.00	\$0.00
37-701-015	Salary - Over Time	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$1,714.00	\$0.00
37-701-019	ER - FICA Taxes	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$5,262.00	\$0.00
37-701-030	ER - Retirement - Orbit	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$10,868.00	\$0.00
37-701-040	ER-Health Insurance	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$11,663.00	\$0.00
37-701-050	ER-Life Insurance	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$269.00	\$0.00
37-701-060	ER-Workman's Comp	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$2,042.00	\$0.00

GL Account	GLAcct Desc	Type	Fund	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Requested	Approved
37-701-203	Supplies	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$5,120.00	\$0.00
37-701-204	Uniforms	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$3,450.00	\$0.00
37-701-251	Telephone & Postage	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$185.00	\$0.00
37-701-252	Fuel	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$8,652.00	\$0.00
37-701-312	Tree Removal	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$1,530.00	\$0.00
37-701-351	Maint & Repair Equip	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$8,180.00	\$0.00
37-701-352	Vehicle Maintenance	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$0.00
37-701-400	Liability Insurance	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$7,112.00	\$0.00
37-701-431	Street Debris Disposal	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$0.00
37-701-803	Street Loan Principal	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$12,492.00	\$0.00
37-701-832	Street Loan Interest	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$1,102.00	\$0.00
37-801-805	Town Hall Loan Principal	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$5,668.00	\$0.00
37-811-010	Salary - Full Time	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$46,758.00	\$0.00
37-811-015	Salary - Over Time	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
37-811-019	ER - FICA Taxes	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$3,676.00	\$0.00
37-811-030	ER - Retirement - Orbit	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$7,593.00	\$0.00
37-811-040	ER - Health Insurance	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$10,028.00	\$0.00
37-811-050	ER - Life Insurance	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$227.00	\$0.00
37-811-060	Workman's Compensation	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$2,831.00	\$0.00
37-811-203	Supplies	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$1,135.00	\$0.00
37-811-204	Uniforms	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$2,690.00	\$0.00
37-811-251	Telephone & Postage	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$185.00	\$0.00
37-811-252	Fuel	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00	\$0.00
37-811-350	Landfill Fees	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$17,596.00	\$0.00
37-811-352	Vehicle Maintenance	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$4,200.00	\$0.00
37-811-400	Liability Insurance	E	37	\$0.00	\$0.00	\$0.00	\$0.00	\$3,242.00	\$0.00
37-900-360	POWELL BILL AUDIT	E	37	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00

GL Account	GLAcct Desc	Type	Fund	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Requested	Approved
37-900-361	MAINT & REPAIR POWELL BILL	E	37	\$34,096.00	\$33,255.28	\$20,433.00	\$3,010.00	\$20,004.00	\$0.00
37-900-365	BATTLE AVE PAYMENT	E	37	\$5,861.00	\$5,860.61	\$5,861.00	\$5,860.28	\$5,861.00	\$0.00
37-950-001	SALES & USE TAX EXP	E	37	\$9,500.00	\$18,912.28	\$22,000.00	\$19,572.49	\$22,000.00	\$0.00
				\$126,524.00	\$126,829.87	\$122,897.00	\$95,410.89	\$1,180,030.00	\$0.00
				\$156,524.00	\$158,964.55	\$154,897.00	\$126,365.80	\$2,360,060.00	\$0.00
Fund: 38									
Type: R									
38-351-401	Water Sales	R	38	\$0.00	\$0.00	\$0.00	\$0.00	\$575,306.00	\$0.00
38-351-404	Sewer Services	R	38	\$0.00	\$0.00	\$0.00	\$0.00	\$641,634.00	\$0.00
38-351-408	Town Taps	R	38	\$0.00	\$0.00	\$0.00	\$0.00	\$2,350.00	\$0.00
38-351-416	Dis/Reconnection Fee	R	38	\$0.00	\$0.00	\$0.00	\$0.00	\$5,846.00	\$0.00
38-351-417	Fire Sprinkler	R	38	\$0.00	\$0.00	\$0.00	\$0.00	\$2,236.00	\$0.00
38-351-418	Late Fees	R	38	\$0.00	\$0.00	\$0.00	\$0.00	\$17,540.00	\$0.00
38-351-419	Returned Check Fee	R	38	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00	\$0.00
38-365-402	Debt Setoff/Water	R	38	\$0.00	\$0.00	\$0.00	\$0.00	\$35.00	\$0.00
38-365-407	Debt Setoff Sewer	R	38	\$0.00	\$0.00	\$0.00	\$0.00	\$53.00	\$0.00
38-365-410	Interest/investment Income	R	38	\$0.00	\$0.00	\$0.00	\$0.00	\$104.00	\$0.00
38-365-411	Miscellaneous Revenue	R	38	\$0.00	\$0.00	\$0.00	\$0.00	\$236.00	\$0.00
38-365-421	Account Activation Fee	R	38	\$0.00	\$0.00	\$0.00	\$0.00	\$2,950.00	\$0.00
38-395-505	Appropriated Fund Balance (Budget Only)	R	38	\$0.00	\$0.00	\$0.00	\$0.00	\$30,066.00	\$0.00
				\$0.00	\$0.00	\$0.00	\$0.00	\$1,279,256.00	\$0.00
Type: E									
38-851-010	Salary Full Time	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$162,536.00	\$0.00
38-851-014	Salary - Part Time	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$31,260.00	\$0.00
38-851-015	Salary - Over Time	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$12,453.00	\$0.00
38-851-019	ER-FICA Taxes	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$15,778.00	\$0.00
38-851-030	ER - Retirement Orbit	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$24,959.00	\$0.00
38-851-040	ER - Health Insurance	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$27,408.00	\$0.00

GL Account	GLAcct Desc	Type	Fund	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Requested	Approved
38-851-050	ER - Life Insurance	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$619.00	\$0.00
38-851-060	ER - Workman's Comp	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$3,283.00	\$0.00
38-851-200	Travel Expense	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$450.00	\$0.00
38-851-203	Supplies	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00
38-851-204	Uniforms	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$4,720.00	\$0.00
38-851-205	Materials & Supplies	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$55,000.00	\$0.00
38-851-250	Light & Heat & Security	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$5,461.00	\$0.00
38-851-251	Telephone & Postage	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$9,530.00	\$0.00
38-851-252	Fuel	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$0.00
38-851-260	Electric Tank/Pumps	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$16,000.00	\$0.00
38-851-296	Continuing Education	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$1,250.00	\$0.00
38-851-301	Computer Maintenance	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$2,643.00	\$0.00
38-851-302	Software Support	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$2,024.00	\$0.00
38-851-305	Technology Upgrades	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00
38-851-309	Advertising	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
38-851-310	Dues & Subscriptions	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$750.00	\$0.00
38-851-313	State Permits	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$0.00
38-851-345	Water Tank Contract	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$16,219.00	\$0.00
38-851-351	Maint. & Repair Equip	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$0.00
38-851-352	Vehicle Maintenance	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00
38-851-400	Town Liability Insurance	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$11,822.00	\$0.00
38-851-405	Audit Expense	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$7,584.00	\$0.00
38-851-422	WS Town Hall Rent	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$650.00	\$0.00
38-851-434	WS grant expense	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$19,490.00	\$0.00
38-851-435	Purchase of Sewer Services	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$296,037.00	\$0.00
38-851-441	Certify Lab Services	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$0.00
38-851-448	External Contract	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$22,465.00	\$0.00

GL Account	GLAcct Desc	Type	Fund	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Requested	Approved
38-851-451	Water Purchase	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$220,288.00	\$0.00
38-851-473	WWTP rehab Annual Payment	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$24,989.00	\$0.00
38-851-807	Debt/Loans/Leases - Principal	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$4,664.00	\$0.00
38-851-808	Town Hall Roof Loan - Principal	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$5,668.00	\$0.00
38-851-809	John Riggans Easement Pmt	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
38-851-810	Battle Avenue Loan	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$6,975.00	\$0.00
38-851-811	W/S Rehab Annual Payment	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$17,600.00	\$0.00
38-851-834	Debt/Loans/Leases - Interest	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$1,170.00	\$0.00
38-851-889	RESERVE FOR USDA LOANS	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$8,419.00	\$0.00
38-851-896	WS 25% of GF Expense	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$80,855.00	\$0.00
38-851-998	Contingency	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$104,737.00	\$0.00
38-901-037	To GF complex and tanks grass cutting	E	38	\$0.00	\$0.00	\$0.00	\$0.00	\$16,000.00	\$0.00
				\$0.00	\$0.00	\$0.00	\$0.00	\$1,279,256.00	\$0.00
				\$0.00	\$0.00	\$0.00	\$0.00	\$2,558,512.00	\$0.00
Fund: 39									
Type: R									
39-335-000	MISC REVENUE	R	39	\$43,423.00	\$22,953.98	\$25,823.00	\$15,816.22	\$19,828.00	\$0.00
39-351-470	Town Sewer Revenues	R	39	\$0.00	\$0.00	\$0.00	\$0.00	\$296,037.00	\$0.00
39-351-471	Sewer Revenues - County	R	39	\$0.00	\$0.00	\$0.00	\$0.00	\$209,003.00	\$0.00
39-351-472	Sewer Rev Norlina	R	39	\$0.00	\$0.00	\$0.00	\$0.00	\$165,486.00	\$0.00
				\$43,423.00	\$22,953.98	\$25,823.00	\$15,816.22	\$690,354.00	\$0.00
Type: E									
39-860-332	ESC EXPENSE	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
39-860-411	MIXER PROJECT (ONE TIME)	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
39-861-010	Salary - Full Time	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$155,004.00	\$0.00
39-861-014	Salary - Part Time	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$15,361.00	\$0.00
39-861-015	Salry - Over Time	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$13,520.00	\$0.00
39-861-019	ER - FICA Taxes	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$14,067.00	\$0.00

GL Account	GLAcct Desc	Type	Fund	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Requested	Approved
39-861-030	ER - Retirement Orbit	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$26,805.00	\$0.00
39-861-040	ER- Health Insurance	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$24,480.00	\$0.00
39-861-050	ER-Life Insurance	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$568.00	\$0.00
39-861-060	ER-Workman's Comp	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$4,004.00	\$0.00
39-861-200	Travel Expense	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
39-861-203	Supplies	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$750.00	\$0.00
39-861-204	Uniforms	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$4,706.00	\$0.00
39-861-205	OP Material & supplies	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$44,000.00	\$0.00
39-861-250	Light, Heat & Security	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$95,341.00	\$0.00
39-861-251	Telephone & Postage	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$7,022.00	\$0.00
39-861-252	Fuel	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$9,000.00	\$0.00
39-861-296	Continuing Education	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$0.00
39-861-301	Computer Maint.	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$2,370.00	\$0.00
39-861-302	Software Support	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$2,184.00	\$0.00
39-861-305	Technology Upgrades	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00
39-861-309	Advertising	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$643.00	\$0.00
39-861-318	Freight Charges	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$1,650.00	\$0.00
39-861-342	Maint & Repair Plant	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$60,000.00	\$0.00
39-861-344	Sludge Removal	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$55,000.00	\$0.00
39-861-345	Beaver Control	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00
39-861-346	Lab Material & Supplies	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$11,500.00	\$0.00
39-861-347	Lab Analysis	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$16,600.00	\$0.00
39-861-348	Tar - Pamlico Dues	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00
39-861-349	OSHAComp/Safety M&S	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
39-861-352	Vehicle Maintenance	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00
39-861-400	Liability Insurance	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$18,649.00	\$0.00
39-861-405	Audit Expense	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$7,584.00	\$0.00

GL Account	GLAcct Desc	Type	Fund	P/Y Budget	P/Y Actual	Current Bgt	Current Act	Requested	Approved
39-861-444	Permits & Fees	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$5,500.00	\$0.00
39-861-445	Certify Lab Expense	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
39-861-446	Influent Debris removal	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$4,352.00	\$0.00
39-861-447	WWTP Grant Expense	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$24,000.00	\$0.00
39-861-897	WWTP 25% of GF Exp	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$41,694.00	\$0.00
39-861-998	Contingency	E	39	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$0.00
				\$0.00	\$0.00	\$0.00	\$0.00	\$690,354.00	\$0.00
				\$43,423.00	\$22,953.98	\$25,823.00	\$15,816.22	\$1,380,708.00	\$0.00
				(\$53,101.00)	(\$71,741.21)	(\$65,074.00)	(\$48,639.76)	\$0.00	\$0.00