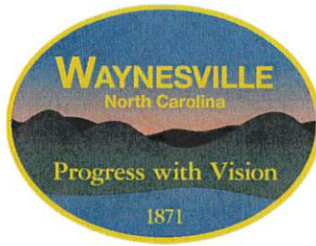




**Town of
Waynesville
Annual Budget
2018 - 2019**



BUDGET MESSAGE

2018-2019

May 8, 2018

The Honorable Mayor and Members of the Board of Aldermen
Town of Waynesville

Dear Mayor and Board Members:

In accordance with the provisions of the North Carolina General Statutes, your staff presents the proposed Municipal Operating and Capital Budget for Fiscal Year 2018-19.

Last year we restructured the budget to reflect a much more conservative approach to budget administration. We did not recommend a large fund balance appropriation, held expenditures to that of the previous year and required that the Finance Director pre-approve movement of funds within Departmental budgets. The staff has acclimated well to this approach and Finance Director Eddie Caldwell's budget estimates are very accurate. As we move to the last quarter of the current year the Town is on target with projections.

During our winter retreat the staff presented a five (5) year plan to fund the Town. The plan recognized that the Town is not going to receive over 7% annual growth in property tax base that it enjoyed until the recession of 2008. We also recognized that the majority of the funds freed up from paying off Town debt would be needed to cover inflationary increases in the Town's budget and modest salary increases. At the retreat we also presented a list of targeted revenue increases that will help provide the funds necessary to continue providing high quality service to our residents and visitors.

The budget that is before you continues the conservative approach to both estimating revenues and expenditures. Mr. Caldwell uses historic trends and analysis by the North Carolina League of Municipalities to estimate our revenues for the upcoming year and we depend on spending patterns from the current year and industry prediction for items such as fuel to estimate our needs. Our capital program is based mainly on replacing vehicles and equipment whose maintenance records indicate their condition is poor. We are recommending several capital projects that are necessary to insure the integrity of our infrastructure.

1	BUDGET MESSAGE Capital Outlay and Professional Services
2	 Estimated Year End Review FY 17-18
3	 Budget Summaries by Fund FY 18-19
4	 Proposed Budget Summary
5	 Proposed Line Item Budget By Fund
6	 Debt Payments, Schedule of Payments, Proposed Rate Adjustments, Selected Employee Benefit Information and Special Appropriations
7	 Proposed Fee Schedule FY 18-19
8	

Budget Outline

The Town Board serves as the Board of Directors of a Town that operates six separate businesses. The Finance Department keeps a separate set of books for each fund. We charge one fund for services delivered by another fund in order to insure that we have a true account of their activities. For FY 18-19 we recommend a total for all funds of \$34,779,420, a 7.15% increase over 2017-18.

General Fund	\$15,175,650
Water Fund	\$ 3,934,870
Sewer Fund	\$ 3,292,230
Electric Fund	\$ 9,736,680
Asset Management Fund	\$ 1,960,250
Garage Fund	\$ 679,740
Total	\$34,779,420

Personnel

The largest cost for local governments is personnel. Sixty-four and a half percent (64.5%) of the General Fund Budget goes to fund the Town's staff. The majority of our time is spent providing personal service to the citizens. It is critical that we attract, train and retain a workforce that meets the expectations of our citizenry. This is especially difficult to carry out in our area due to the high cost of living. Our unemployment rate is hovering around 3.8% so the lure of the private sector is omnipresent. The Board has wisely established an employee benefit program that rivals any local government in North Carolina. The challenge for the Town is to continue funding the employee's salaries and benefits when the cost of living is rising faster than the Town's tax base. This increase in personnel and fringe benefits, which includes 3% cost of living adjustment (COLA), 6% increase in health care benefits and new positions. In the General Fund alone the COLA, health care increases and new positions amounts to a 7.05% increase over the previous year.

The budget proposal requests only three new full-time positions for the upcoming year. However, two additional positions that are grant- or privately-funded, but require Town support through payment of benefits, have also been added and would have to be incorporated into future budgets at the ending of the grant/contract periods.

NEW POSITIONS

Planner I

The Town is experiencing a significant increase in development related programs. The Department is dealing with an increase in the number of developers that are seeking guidance regarding zoning, subdivision regulation. The Department is carrying out a two-year plan to revisit its "Comprehensive Plan" and carry out a new landscaping scheme for the Downtown. It is working on several transportation related grants and major redesigns of Russ/Walnut, and South Main Streets. Due to the increase in workload we recommend the addition of a Planner I to help in all areas of the Department. The position is funded at an annual salary of \$40,000.

Facility Maintenance Worker – Recreation

With the addition of the upkeep of multiple restroom facilities and new park amenities (i.e. all-abilities playground, Chestnut Park and greenways), it is increasingly difficult for existing staff to provide the level of service expected by patrons. The recommendation is for a full-time position to handle outside and inside maintenance issues for all Parks and Recreation facilities. The salary is set at \$35,000.

Preventive Maintenance Technician

The Garage has dealt with an increase in number and complexity of vehicles over the past three years and they have experienced several occasions when the maintenance load has become significantly backed up. We are experimenting with a new scheduling system in an attempt to resolve the backup. We are recommending creation of an entry level preventive maintenance technician position to be funded for six months in case our experiment with a new scheduling system does not resolve the backlog of repairs. That salary is set at \$26,000.

GRANT/PRIVATELY FUNDED POSITIONS

School Resource Officer (SRO)

This is a privately funded position. Shining Rock Academy is funding a 10-month SRO to assist with traffic control during student drop-off and pick up hours. Provide random patrols during the day and handle any calls on premises. Due to the fact that there are no athletic events or other functions that the Shining Rock SRO would be committed to attending, the department could utilize this Officer for other Town functions during the summer months. The payment for services is \$52,000.00.

Program Specialist– Base Camp on the Go Program

The Program Specialist position is funded via grant from the Haywood Healthcare Foundation. This position is the primary responsible party for the delivery of the Base Camp on the Go program. Program Specialist is responsible for all on-site programming, maintenance and inventory of equipment, program development and administration, and marketing. The grant provided is for a salary of \$34,000 annually.

Insurance

The Town's experience factor increased from 67 to 97 over the past year. BCBS requested a 9.5% increase in rates for the upcoming year. Our broker, Amie Owens, Assistant Town Manager, and Brittany Buchanan, HR Specialist, negotiated with BCBS and were able to reduce their request to a 6% increase. Town-wide, this 6% increase and the addition of positions amounts to a \$207,890 increase in rates for 2018-19. We believe we can accommodate the increase without having to reduce benefits to the employees. In the coming year, we will need to make every effort to reduce our costs to avoid another increase. We will continue to offer a \$500 out of pocket deductible per employee and \$1,000 for family plans. The Town will continue to provide a \$4,500 health savings account to its employees and \$9,000 for families.

Rates and Fees

The proposal is balanced with a tax rate of \$.4957 per \$100 valuation an increase of 1 cent. The collection rate is predicted to be 93.03%. One penny on the tax rate is estimated to yield \$115,100. Waynesville's tax base is estimated to be \$1,194,937,580 an increase of 1.78% over 2017-18 budget. The growth in tax base is the second largest since the 2008 recession.

The assessed value of the (Downtown) Municipal Service District (MSD) is estimated to be \$51,162,040. We recommend continuing the current tax rate of \$.20 per \$100 valuation for FY18-19. The rate is estimated to raise \$97,060 for the MSD at a collection rate of 94.86%. One penny on the tax rate is estimated to equal \$4,850.

Capacity Use Fees

The Town has been charging "capacity use fees" since the FY 2007-08 budget year. In December of 2016, the NC Supreme Court held that Capacity Use Fees that were based on the "future costs" of water and sewer systems were not permitted under NC law. Waynesville suspended its capacity use fee program until it could determine if its program was covered by the Court's decision. Upon review the Town determined that its Capacity Use fee calculations were NOT based on "future needs" of the system but by the costs of the system that had actually been expended.

In August 2017, the NC General Assembly adopted legislation (HB 436) that provided guidance for municipalities to use in calculating Capacity Use Fees. McGill and Associates was engaged to conduct a study in accordance with HB 436. The plan has been posted on the Town's website for a 45-day review. The study recommends an "upper limit" of fees that the Town may adopt. The Board may choose a different rate

schedule as long as the fees do not exceed the limits recommended by McGill's study. The Town must hold a public hearing on the fees which we recommend for June 12th.

We will recommend that the Board adopt a single fee system and abandon the "inside/outside" fees that the Town currently uses. After the public hearing the Board may adopt the rates and thereafter amend them in the annual budget.

General Fund

We recommend a General Fund Budget of \$15,175,650, a 3.3% increase from last year. With very little increase in property tax base we recommend a 1 cent ad valorem tax increase. In addition, we recommend a \$15 vehicle tax with \$5 of that tax targeted at funding for the Police Department and \$10 will be used to fund street maintenance. One additional adjustment is a 10% Recreation membership increase and an increase of 15% for facility and room rentals.

The major increase in General Fund revenues are funds freed up by the payoff of the Parking Deck and one less payment on the Recreation Center. The majority of that increase provides Department Heads with funds to provide a 3% COLA increase to their employees. We recommend an overall 6.08% increase in operations, of which 2.94% is garage costs. Our approach is to fund accounts at the same level as the Department spent the year before unless we find that a major component of a line item has changed like fuel, health care or chemical costs. We request that the Board appropriate \$75,000 for the second phase of the Comprehensive Plan

We recommend two new positions in the General Fund due to increase in work load in the Developmental Services and Recreation Departments. The two grant- or privately-funded positions are also under the General Fund.

Water Fund

We recommend a budget of \$3,934,870. We do not recommend a rate increase for the upcoming year. The fund has experienced a 3.70% increase in revenue from customer charges over the past year which will balance the increases in salaries and operations. Major capital projects are \$350,000 for the repainting and reconstruction of the roof area of the Big Cove Water Tank. This project may ultimately be considerably more expensive depending on the structural engineer's evaluation and design for reconstruction of the roof and walls of the tank that are above water. Our inspection of the tank earlier this year revealed considerable corrosion and rust that we did not anticipate.

The second capital project is the replacement of the Chestnut Walk Tank. The tank is in extremely poor condition and will fail if it is not replaced. We recommend a budget of \$400,000 to cover the entire project. The capital projects in the Water Fund are recommended to be funded by the Water Fund balance.

Sewer Fund

The Town has budgeted an increase in Sewer Fund revenue of 9.67% over the previous year. We are recommending a 5% increase in the fund for FY 18-19. We expect to use the current plant for at least four years, so the staff will continue to repair and replace pumps and motors that are failing. We recommend the Board replace a 50 horsepower motor and a 10 inch recirculation pump at a cost of \$16,000 and \$19,000 respectively. We are also asking for an \$185,000 increase in the operating plant repair and maintenance budget.

The Town has received several citations for overflows at the County Fairgrounds. This is due to inflow during storm events entering a manhole where the line takes a 90 degree turn. The manhole cannot handle the velocity of the flow as it makes the turn. We must redesign and reconstruct the line so the turn is more gradual. The cost of this project is estimated to be \$250,000. In the long run the Town needs to work with Junaluska, Junaluska Sanitary District and the Town of Clyde to locate and repair broken sewer lines in their systems to reduce the inflow we receive from their systems during storm events.

Electric Fund

Mr. Caldwell has been monitoring the impact of the 5% electric rate increase since the Town implemented it in January. We are estimating a 1.6% increase in budgeted revenue due to the cold winter. In looking at the historical trends and higher costs, we recommend that the Board adopt the 4% rate increase that we presented in the late fall. The increase would be effective with accounts billed after August 1st, 2018.

Our budget recommendation for 2018-19 is \$9,736,680, a 3.35% increase over last year. The major project we recommend the Board fund in FY 18-19 is the installation of voltage regulators in the Calhoun substation at a cost of \$285,000. A regulator takes voltage off the grid and smooths it out so we can deliver it at a constant 80 MHz. We recommend the Board use the Electric Fund's Savings for the regulators since they will be in service for twenty or more years and constitute a "one time" purchase.

Asset Management Fund

The Asset Management Fund is an internal service fund that charges out its services to the operating departments. We propose a budget of \$1,960,250 which represents a 2.41% decrease from the previous year. The decrease is due to a drop in capital spending over 2017-18. One of the main capital items included in this fund is the first year payment of \$25,500 for a new telephone system leased in 2017-18.

Garage Fund

Garage Fund is another internal service fund whose budget is determined by the percentage of vehicles allocated to the operating departments. We recommend a budget of \$679,740 for 2018-19, a 22.71% increase including capital.

We recommend a six month salary set aside for an entry level preventive maintenance technician if we find that our rescheduling experiment does not alleviate the backlog of repairs we have experienced in the past couple of years.

We also recommend that the Board fund \$7,500 for a diagnostic machine and a replacement of a 12,000 lb. lift at a cost of \$35,000.

Conclusion

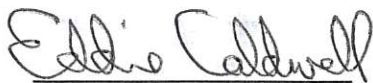
Waynesville is a community that must depend on a tax base supported by 10,000 full time residents. For six months of the year it is providing services to as many as 18,000 people a day. We are quickly moving into a twelve month tourist economy which will further strain our resources. The staff recommends several targeted revenues to help fund the Town's programs. These revenues are commonly used by Western North Carolina municipalities in addition to the ad valorem tax rate. The staff will continue to fund the day to day operations of the Town through "current revenue" and use fund balance sparingly for long term capital projects. Next year we will hold our taxes and fees constant with the exception of the recommendation of a "storm water management fee" that we proposed in the winter retreat.

The most difficult financial issue the Board will face in the next three years will be to choose what capital projects it will fund and how to fund them. We have \$52 million dollars in capital requests and the ability to fund approximately \$8 million dollars in debt service without considerable increases in ad valorem taxes.

Amie Owens has joined us on the budget team and has provided a great deal of program analysis and budget savings to our effort. Eddie Caldwell and I would like to take this opportunity to thank the departments of the Town for their assistance in preparing the 2018-19 Budget.

We appreciate the consideration of the Town Board of Aldermen in reviewing the budget and providing the staff with the tools to provide quality services to the citizens of the Town of Waynesville. We look forward to reviewing this budget with you and receiving your instruction.

Respectfully submitted:



Eddie Caldwell
Finance Director



Amie Owens
Assistant Town Manager


Rob Hites
Town Manager

Town of Waynesville
Professional Services and Contracted Services
Proposed 2018-2019

Department	Line Item Amount	Description
Board		
Professional Services	17,500	Commissioned studies or necessary consulting as approved or needed by the board. (e. g. general consulting services for the Russ Ave Project or shared studies such as the Gigabit Broadband Project) .
Administration		
Legal Fees	32,000	Legal services provided by Town Attorney.
Professional Services	25,000	Municipal code updates \$5,000, destruction of confidential materials \$2,000 and other services and consulting fees as needed \$18,000 (e.g. surveying, other legal fees, legal opinions, etc.)
Finance		
Accounting	51,000	Audit fees, report write up, consulting with accounting issues, etc.
Motor Vehicles Fee	17,450	Collection fees on motor vehicle property taxes.
Professional Services	10,600	Search needed for bad debt collections \$400 (LexisNexis), retrievals of county data \$1,300 (Good Pickins), actuarial studies needed for audit \$6,350 (separation allowance and post employment benefits reports)(Cavanaugh MacDonald Consulting), legal services \$2,550 (joint foreclosures with county).
Police		
Professional Services	14,240	Drug screens, polygraphs, physicals, brain assessments, psychological, etc. \$3,740, veterinary services \$3,800, police attorney services \$6,700
Fire		
Professional Services	12,000	Physicals for fire fighters.
Street and Sanitation		
Professional Services	50,000	Assessment for Automated trash collection \$18,000, Haywood Waterways contract \$14,000, services for Brown Ave project \$15,000, and our annual DENR permit \$3,000.
Contract Services	4,000	Misc. construction services (e.g. contractor maintaining the Old Armory parking lot).
Powell Bill		
Professional Services	10,000	Misc. services for Powell Bill verification and various engineering services for roadway work.
Contract Services	15,300	Snow removal services (e.g. motor graders @ Eagle Nest areas) and pedestrian signal work @ Church Street.

Town of Waynesville
Professional Services and Contracted Services
Proposed 2018-2019

Department	Line Item Amount	Description
Cemetery		
Professional Services	7,500	Services for survey and verifications of lots \$5,000, Additional survey services needed to add new markers on future sites \$2,500.
Contract Services	3,500	Misc. work as needed (e.g. grave repairs and restorations).
Developmental Services		
Legal Fees	12,500	Legal services for Planning Board, Board of Adjustments, and code compliance.
Professional Services	123,000	Comprehensive Plan Update (Phase 2 and publication) \$75,000, Carry over of matching funds for approved / committed Greenway Projects (board meeting March 27, 2018) \$24,000, local match for TDA 3% grant for regional Greenway study (board meeting March 27, 2018) \$2,000, local match for Greenway planning applications (Pigeon River Fund and / or MPO) \$8,000, Historic Commission Projects \$4,000 and Code compliance, minimum housing, survey and study needs \$10,000.
Recreation		
Professional Services	16,500	Expenses needed for Commission for Accreditation Parks and Recreation Agency Review Team \$3,500 Tree work at the recreation park \$13,500.
Total General Fund	<u>422,090</u>	
Water Maintenance		
Professional Services	95,000	Services for Pigeon Street plans \$60,000, GIS work and R/W surveys \$20,000, legal work for Chestnut Walk tank \$10,000 and services for new line design \$5,000.
Contract Services	20,000	Contracted work at various pump houses as needed.
Water Treatment		
Professional Services	62,000	State required testing \$35,000 and C/A inspection, permit, and oversight on 2 million gallon tank project \$27,000.
Contract Services	80,000	Water shed forest management \$43,000, hauling sludge \$29,000 and mail management for annual notices \$8,000.
Total Water Fund	<u>257,000</u>	

Town of Waynesville
Professional Services and Contracted Services
Proposed 2018-2019

Department	Item Amount	Description
Sewer Maintenance		
Professional Services	80,000	Services for Pigeon Street plans \$45,000, Services for survey, design, and legal for Fairgrounds project \$20,000, Misc. GIS and survey work \$10,000 and services for misc. legal as needed \$5,000.
Contract Services	20,000	Contract work as needed (e.g. flushing sewers, video line assessments, etc.).
Sewer Treatment		
Professional Services	100,000	State required sample testing \$65,000, review / revisions to plant assessment \$26,000, and other engineering & assessments as needed \$9,000.
Total Sewer Fund	<u>200,000</u>	
Electric Maintenance		
Professional Services	80,000	Engineering services for peak shaving, services for the NERC, SERC, and SEPA annual certification, and big meter testing.
Contract Services	25,000	Contracted work as needed (e.g. crane equipment).
Contract Services-		
- recorded in purchase power	60,000	Services for peak shaving.
- recorded in REPS charges	60,000	Services to keep town in compliance with state requirements.
Total Electric Fund	<u>225,000</u>	
Public Services Administration		
Professional Services	10,000	Engineering services as needed (e.g. the Commerce St traffic study).
Public Facilities-Inside		
Professional Services	5,000	Various studies or opinions as needed (e.g. staff needed an opinion on Old Armory subfloor).
Contract Services	420,000	Computer network and computer system (in the clouds) \$336,000, Sprit Communications provides access band width \$24,000, Janitor services \$55,000, Everbridge \$2,500, E-gov \$1,500 and misc. \$1,000.

Town of Waynesville
Professional Services and Contracted Services
Proposed 2018-2019

Department	Item Amount	Description
Public Facilities-Outside		
Professional Services	2,000	Arborist as needed.
Contract Services	25,000	Services for tree removal and stump grinding (town wide).
Total Asset Services Management	462,000	
Garage		
Contract Services	-	
Total Garage	-	
Total All Funds	1,566,090	

Town of Waynesville
Capital Outlay Appropriations Requested and Recommended
Proposed 2018-2019

General Fund

Department	Description	Department Request	Manager Recommended
Administration			
	No Capital Items Requested	-	-
Finance			
	No Capital Items Requested	-	-
Police			
1	Replace K-9- Tahoe (Patrol Vehicle)	40,000	40,000
	Equipment needed to outfit vehicle	15,300	10,000
1	Replace K-9- Tahoe (Patrol Vehicle)	40,000	-
	Equipment needed to outfit vehicle	15,300	-
1	Replace #1119 (CID Vehicle)	40,000	24,000
	Equipment needed to outfit vehicle	2,800	2,800
1	Replace # 8291 (CID Vehicle)	24,000	-
	Equipment needed to outfit vehicle	2,800	-
	Total Vehicles	180,200	76,800
2	In Car Cameras (12 units x \$4,025)	48,300	
3	Body Cameras (new request)	40,000	
	Provide for Cameras-Police discretion	-	50,000
	Total Equipment	88,300	50,000
4	Expansion of SRT Room	65,000	-
	Total Capital Improvements	65,000	-
Police Grants			
**	Unauthorized Substance Tax	59,000	59,000
**	Misc. Grant	21,000	21,000
	Total Grant	80,000	80,000
**	Funds are not spent unless revenues are recognized.		
Fire			
1	Replace 2001 SUV Medical Unit	32,500	32,500
1	Replace 2001 SUV Medical Unit	32,500	-
2	Replace 1992 Tanker Truck	270,000	-
	Total Vehicles	335,000	32,500
	Thermal Imaging Camera	8,500	-
	Extrication Tools (replace 10 yr old set)	17,600	17,600
	Total Equipment	26,100	17,600

Town of Waynesville
Capital Outlay Appropriations Requested and Recommended
Proposed 2018-2019

General Fund				
Department		Description	Department Request	Manager Recommended
Street and Sanitation				
	1*	Replace Rear Load Trash Truck (#511)	160,000	160,000
		Total Vehicles	160,000	160,000
*price quote includes cart tippers (\$7,000)				
Option 2				
To include automated trash collection with carts \$1,400,000				
Option 3				
To include additional rear load trash truck with cart tippers \$160,000				
To include the 95 gallon carts with rear load trash truck \$504,000				
	2	Wheel Loader (1/4 split)	25,000	25,000
		Total Equipment	25,000	25,000
Powell Bill				
	1	Paving of Streets	310,000	310,000
	2	Bridge Maintenance	75,000	75,000
	3	Sidewalks	50,000	50,000
		Infrastructure/Paving/Improvements	435,000	435,000
Cemetery				
		Bobcat Procat 61" Z Turn Mower	12,000	12,000
		Total Equipment	12,000	12,000
		Entrance Signage	7,500	-
		Total Capital Improvements	7,500	-
Development Services and Code Enforcement				
	1	Replace Vehicle at Land Development Services	27,000	27,000
	2	Replace Vehicle at Land Development Services	27,000	27,000
		Total Vehicles	54,000	54,000
	3	Laptops (4 x \$2,560)	10,240	-
		Total Equipment	10,240	-

Town of Waynesville				
Capital Outlay Appropriations Requested and Recommended				
Proposed 2017-2018				

<u>Water Fund</u>									
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Town of Waynesville

Capital Outlay Appropriations Requested and Recommended

Proposed 2018-2019

SEWER FUND

DEPARTMENT	DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
Sewer Maintenance			
	Replace dump truck	45,000	45,000
	Total Vehicles	45,000	45,000
1	JD 35 Excavator	70,000	70,000
1	Wheel Loader (1/4 split)	25,000	25,000
	Total Equipment	95,000	95,000
1	Fairgrounds Sewer Line	250,000	250,000
1	Misc. Line Replacement	20,000	20,000
	Total Capital Improvements	270,000	270,000

Sewer Treatment			
1	Replace Lab Equipment-Spectrophotometer	10,000	10,000
2	Replace 2003 Skid Steer Loader	45,000	45,000
3	Replace 50 hp 600 rpm Variable Speed Motor	16,000	16,000
3	Replace 10 Inch Recirculation Pump	19,000	19,000
	Total Equipment	90,000	90,000
	Grand Total Sewer Fund Capital Items	500,000	500,000

ELECTRIC FUND

DEPARTMENT	DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
Electric Maintenance			
1	Wheel Loader (1/4 split)	25,000	25,000
	Total Equipment	25,000	25,000
2	Calhoun Substation Regulators	285,000	285,000
3	MISC SYSTEM ADDITIONS	15,000	15,000
	Total Capital Improvements	300,000	300,000
	Grand Total Electric Fund Capital Items	325,000	325,000

Town of Waynesville			
Capital Outlay Appropriations Requested and Recommended			
Proposed 2018-2019			
ASSET MANAGEMENT			
DEPARTMENT	DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
Public Services Administration	No Capital Items Requested	-	-
Public Facilities-Inside	Replace Town Wide Phone System	150,000	25,500
	Total Equipment	150,000	25,500
	* Public Art	20,000	20,000
	Public Services-Shed Install - Dump	20,000	20,000
	Replace HCAV Units	20,000	20,000
	Miscellaneous Building Improvements	10,000	-
	Total Capital Improvements	70,000	60,000
Public Facilities-Outside	New Front Bucket Tractor	9,000	9,000
	New Ventrec 4500Z Mower Propane	40,000	-
	Total Equipment	49,000	9,000
	Miscellaneous Improvements	10,000	-
	Total Capital Improvements	10,000	-
Purchasing	No Capital Items Requested		
	Grand Total Asset Management Capital Items	279,000	94,500

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TABLE OF CONTENTS

SECTION II

2017 - 2018 BUDGET REVIEW TO ESTIMATED ACTUAL (FYE JUNE 30, 2018)

	<u>PAGE NUMBER</u>
GOVERNMENTAL AND PROPRIETARY FUNDS:	
REVIEW OF GENERAL FUND	1 - 9
REVIEW OF WATER FUND	10 - 11
REVIEW OF SEWER FUND	12 - 13
REVIEW OF ELECTRIC FUND	14 - 15
 INTERNAL SERVICE FUNDS:	
 REVIEW OF ASSET SERVICES MANAGEMENT FUND	 16
REVIEW OF GARAGE FUND	17

2017 - 2018 BUDGET REVIEW TO ESTIMATED ACTUAL

I. GENERAL FUND			
A. REVENUES			
	BUDGETED 2017 - 2018	EST. ACTUAL 2017 - 2018	DIFFERENCE
Real Estate Taxes - Town	5,220,450	5,266,250	45,800
Comment: The current year's tax valuations are higher by \$13,620,687 but the collection percent is running .67% lower than budget estimates. These changes and the expectation that the prior year's collections will be \$17,670 more than budgeted have resulted in the increased revenues.			
Real Estate Taxes - Municipal Service District - Downtown Waynesville	107,600	102,680	(4,920)
Comment: Like the Town, the tax valuations are higher (\$3,118,540) and the collection percent is running lower (.94%) than budget estimates. These changes and lower prior year's collections will result in lower revenues.			
Motor Vehicle Taxes	418,280	426,920	8,640
Comment: The motor vehicles valuations and the prior year's collections are slightly higher than expected.			
Motor Vehicle Rental Tax	23,000	25,000	2,000
Tax Refunds and Discounts	(3,500)	(3,500)	0
Comment: Refunds are issued when people pay property taxes already paid by their mortgage company.			
Penalties/Interest/Advertising	40,000	40,000	0
Comment: While prior year's collections of taxes is higher than budgeted, they are not as far behind as in prior year's collections which is resulting in lower penalties and interest.			
Local Option Sales Tax - 1 %	1,103,540	1,106,130	2,590
Comment: The budget called for (article 39) sales taxes to be around 3% higher than the amount estimated to be received from the prior year. However, the prior year's last two quarters came in well below the estimates that the current year budget were projected from. But with all this being considered, the amounts for the current year are still expected to met budget estimates.			
Local Option Sales Taxes - 1/2 %	1,106,110	1,113,820	7,710
Comment: The budget called for (Article 40 and 42) sales taxes to be around 3.50% higher than the amount estimated to be received from the prior year. However, as stated in the article 39, the prior year's last two quarters came in well below the estimates that the current year budget were projected from. But with all this being considered, the amounts for the current year are still expected to met budget estimates.			
Additional 1/2% Sales Tax to Replace Reimbursements	556,350	565,980	9,630
Comment: This is the old article 44 sales tax. It was taken away when the state assumed Medicaid costs from the counties. The municipalities received a hold harmless formula. We budgeted for a 3 % increase and estimates are now projecting the increase will be slightly over 5%.			
Privilege License Tax	0	500	500
Comment: This revenue has been almost entirely eliminated by the General Assembly. In FY 14-15, this revenue was budgeted to bring in \$138,000.			

2017 - 2018 BUDGET REVIEW TO ESTIMATED ACTUAL

REVENUES	BUDGET	EST. ACTUAL	DIFFERENCE
Cable Television Gross Receipts	120,440	118,940	(1,500)
Comment: The trend in cable is to move away from set-top TV providers to streaming services. Our budget called for a drop of -1.50% but it appears to have dropped a little more.			
Beer and Wine Tax	43,680	42,640	(1,040)
Comment: The DOR has indicated that the beer and wine tax distributions from the current year will be 5% lower than the previous year. They list the MillerCoors plant closure as a potential contributing factor.			
Court Facilities Fees	2,400	2,250	(150)
Franchise Taxes			
Comment: These revenue sources used to grow steadily, but in recent years they have been very unpredictable. In FY 14-15 the state changed the franchise tax (3.0%) to a general sales tax (7.0%). The distribution method also changed. Now the cities only receives a percentage of actual collection that is allocated based on an excise tax share and an ad valorem share of the proceeds. Waynesville experienced significant growth in these revenues related to sales of electricity after the state changed the tax and distribution method with the 2014-2015 fiscal year. Going forward, the telecommunications revenues are expected to decline because of the use of cell phones, more people have dropped their land lines. Electric & Gas revenues will depend on weather & usage.			
A. Telecommunications	187,620	189,620	2,000
Comment: For comparison, FYE 6/30/2009 \$316,654.			
B. Electric	629,280	597,470	(31,810)
Comment: For comparison, FYE 6/30/2009 \$433,627.			
C. Natural Gas	7,500	11,540	4,040
Comment: For comparison, FYE 6/30/2009 \$16,799.			
Powell Bill Revenue	332,240	336,960	4,720
Comment: Powell Bill funds are no longer tied to the gas tax revenues. The General Assembly has instead made the Powell bill a direct appropriation of state dollars.			
For comparison, FYE 6/30/2008 \$396,634.			
Solid Waste Tax	6,930	6,790	(140)
Comment: This revenue results from a \$2.00 per ton charge on everything disposed of at the landfill.			
Payments on Behalf of Firemen for Pensions	15,000	0	(15,000)
Comment: The state makes a payment to the local Firemen's Pension Fund, and in the past it was treated as a pass-through revenue and expenditure for the town. We are no longer showing this as a pass-through.			
Powell Bill Interest Earnings	1,520	2,890	1,370
Comment: Powell Bill fund reserves remain low but we have seen a slight rise in interest earnings.			
Police Grant - Others	59,000	30,000	(29,000)
Comment: There were not as many grants available as budgeted.			

2017 - 2018 BUDGET REVIEW TO ESTIMATED ACTUAL

REVENUES	BUDGET	EST. ACTUAL	DIFFERENCE
Unauthorized Substance Funds	21,000	10,000	(11,000)
Comment: When funds are taken during drug raids or in connection with drug deals/sales, the funds are distributed back to the department involved in the police actions. Funds are not expected to be spent during the current fiscal year.			
Miscellaneous Grants	147,600	182,760	35,160
Comment: This is primarily the grant funds or donations to be received for the new Inclusive Playground and the Base Camp on the Go program.			
Sale of Fixed Assets - Powell Bill Items	0	0	0
Comment: When items are purchased with Powell Bill Funds, the revenues for the sale of those items must be returned to the Powell Bill Account.			
Building Permits	105,000	105,000	0
Comment: Revenues appear to be picking up from previous years.			
Planning Fees	3,000	3,000	0
Comment: These revenues are from plan reviews and text amendments.			
Rezoning and Annexation Fees	1,000	500	(500)
Comment: With the LDS just adopted, we do not expect many fees for rezoning.			
Homeowners Recovery Fund	-400	-400	0
Comment: There is a fee charged for each new home to go to a State fund.			
Occupancy Use Fees	3,000	3,030	30
Civil Penalties from Code Enforcement	1,500	0	(1,500)
Connection and Reconnection Fees	75,000	70,000	(5,000)
Late Payment Penalties	24,000	27,000	3,000
Comment: Although the economy is improving, there are still those who run late with payments and must pay late payment penalties.			
Street Performer Fees	150	30	(120)

2017 - 2018 BUDGET REVIEW TO ESTIMATED ACTUAL

REVENUES	BUDGET	EST. ACTUAL	DIFFERENCE
Police Contract Services	61,000	60,100	(900)
Comment: These are revenues for contract police services, and revenues from the School System for the School Resource Officer at the middle school.			
Fire Protection Charges	315,000	330,000	15,000
Comment: The town now collects the fire protection fees from the county tax billings. In the past these fees were charged on the customers water bills. Overall, revenues are running higher than expected.			
Commercial Sanitation Fees	289,500	277,880	(11,620)
Comment: Customers are switching to private haulers.			
Residential Sanitation Fees	485,000	485,000	0
Haywood County Refuse Reimbursement	0	0	0
Comment: The county has dropped this reimbursement revenue to the Town.			
Solid Waste Containers - Rental	25,500	25,100	(400)
Comment:			
Cemetery Lot Sales	20,000	14,000	(6,000)
Comment:			
Cemetery After Hours Call Out Fees	600	400	(200)
Comment: This is the charge for call outs on weekends and holidays.			
Columbarium Sales	2,000	1,000	(1,000)
Comment:			
Columbarium Openings	1,200	1,600	400
Comment: A fee is charged for opening columbarium and engraving doors.			
Cremation Lots	800	1,200	400
Comment: This is the charge for a space and to bury remains at the cemetery.			

2017 - 2018 BUDGET REVIEW TO ESTIMATED ACTUAL

REVENUES	BUDGET	EST. ACTUAL	DIFFERENCE
Recreation - Memberships	360,000	369,000	9,000
Comment: Memberships appear to have increased.			
Recreation - Daily Passes	118,000	125,000	7,000
Comment: Daily Passes appear to have increased as well.			
Recreation - Rentals	48,500	51,500	3,000
Recreation - Department Services	0	0	0
Comment: These revenues are being recorded in the Adult & Children Recreation Program line item below.			
Recreation - Contribution from Haywood County - was kept in as a reminder			
Comment: Haywood County no longer supports recreation efforts of the Town.			
Recreation - Adult and Children Recreation Programs	175,000	170,140	(4,860)
Comment: These programs are experiencing some decreases.			
Recreation - Program Fees at Armory	9,000	10,180	1,180
Recreation - Rentals Collected at Armory	5,000	8,000	3,000
Recreation - Child Care	0	10	10
Recreation - Commissions on Vending Machines	3,000	3,220	220
Comment: The Town moved out of the vending machine business and collects a share of the profits from the machines placed here by others.			
Recreation - Proceeds from Concessions	2,000	1,010	(990)
Comment: We receive a small amount from the sale of items at the center.			
Contributions/Donations - Police	0	0	0
Contributions/Donations-Recreation	0	150	150

2017 - 2018 BUDGET REVIEW TO ESTIMATED ACTUAL

REVENUES	BUDGET	EST. ACTUAL	DIFFERENCE
Community Foundation Donation	0	0	0
Comment: When the Recreation Center was started, a special fund was established to receive donations. This fund normally provides donations from interest earnings, but in most years there are little if any earnings.			
Memorials	20,000	0	(20,000)
Comment: This account is where people donate toward the purchase of memorials such as trees, benches, art work, etc. It can be erratic from year to year.			
Public Art	20,000	7,000	(13,000)
Comment: These were donations made in support of the Public Art Program.			
Public Art - Town of Waynesville	5,000	5,000	0
Comment: This is the Town's contribution to the Public Art Program.			
Public Art - Ticket Sales	0	0	0
Historic Pamphlet Sales	2,000	2,000	0
Miscellaneous	7,000	9,000	2,000
Comment: This is an account where we place revenue that does not fit easily in other categories. It can be erratic from year to year and hard to predict.			
Rents	64,200	67,740	3,540
Comment: These are mostly the rents from three cell tower locations.			
Sale of Materials & Fixed Assets	7,000	17,000	10,000
Comment:			
Parking Tickets	100	150	50
Noise Ordinance Violations	100	0	(100)
Comment: This is a fine for excessive noise and may be paid much like a parking ticket. It has been helpful in reducing the loud radios on Main Street.			
Cash - Over and Short	0	-150	(150)
Bad Check Charges	2,000	4,380	2,380

2017 - 2018 BUDGET REVIEW TO ESTIMATE

[illegible]

2017 - 2018 BUDGET REVIEW TO ESTIMATED ACTUAL

B. EXPENDITURES	BUDGET	EST. ACTUAL	DIFFERENCE
Governing Body Comment: The Town spent less on professional services than budgeted. Savings in this department will be passed along to the other funds.	59,460	51,730	(7,730)
Administration Comment: Operating expenditures such as professional services, supplies, travel, training, postage and equipment repairs & maintenance costs are being estimated as less than budgeted and make up the majority of these savings. Any savings in this department will be passed along to the other funds.	273,880	256,740	(17,140)
Finance Department Comment: Wages and fringe benefits are below budget mainly due to temporary vacancies and a new position not yet hired. Just as it is done in the Governing Body and Administration departments, any savings in this department will be passed along to the other funds.	347,140	326,770	(20,370)
Police Department Comment: The vast majority of the difference (\$63,250) is in the personnel and fringe benefits costs and the main reason these costs are lower is due to temporary vacancies. Most of the remaining differences (\$15,670) can be found in the operating expenditures where lower insurance and equipment repair & maintenance costs will be realized.	4,654,780	4,571,160	(83,620)
Miscellaneous Police Grants Comment: State and federal government grants were not as plentiful.	80,000	40,000	(40,000)
Fire Department Comment: Personnel and fringe will be (\$81,190) lower than planned due to lower overtime, lower part time and lower volunteer costs and their related fringe benefits.	1,800,030	1,715,010	(85,020)
A. Emergency Responders Comment: Combined with the Fire Department starting July 1, 2017.	0	0	0
Streets and Sanitation Comment: Personnel and fringe will be (\$34,470) lower due to temporary vacancies or employee turn over. The other reasons for the savings can be found in lower operating costs (\$27,830). Here grinding costs, tipping fees and insurance costs were all lower.	2,551,280	2,485,950	(65,330)
Powell Bill Comment: To address as many needs as possible, the department plans on spending most of the amounts budgeted.	647,800	627,800	(20,000)

2017 - 2018 BUDGET REVIEW TO ESTIMATED ACTUAL

B. EXPENDITURES	BUDGET	EST. ACTUAL	DIFFERENCE
Cemetery Comment: Personnel and fringe will be \$3,290 over due to replacing part time costs with a full time position during the year. If the operating costs can not be reduced to cover this overage a budget amendment may be required.	184,520	186,240	1,720
Planning and Code Enforcement Comment: Personnel and fringe will be (\$15,180) lower due to temporary vacancies or employee turn over. Operating costs will make up the remaining difference. The professional service costs is the main reason operating costs will be lower due to the hopes of carrying over monies to complete Green Ways expenditures.	606,400	575,840	(30,560)
Special Appropriations Comment: The monies set aside for the economic development (\$25,000) was not spent, and the prior year's tax collection for the Downtown Waynesville Association came in lower than expected.	262,300	233,390	(28,910)
Parks and Recreation Comment: Personnel and fringe will be (\$14,880) lower due to temporary vacancies or employee turn over. Most of the remaining difference (\$38,460) is in lower utility costs, lower contract services, and lower insurance costs.	2,539,350	2,481,340	(58,010)
Recreation - Special Projects Comment: There is a \$15,000 misc. grant budgeted that will not be spent.	35,000	19,990	(15,010)
Loan Payments	611,930	611,930	0
Misc. Set a Side Comment: These funds were set aside for possible pay adjustments and will not be spent.	36,500	0	(36,500)
TOTAL GENERAL FUND EXPENDITURES	14,690,370	14,183,890	-506,480
C. GENERAL FUND SUMMARY	BUDGET	EST. ACTUAL	DIFFERENCE
REVENUES	14,690,370	14,332,370	(358,000)
EXPENDITURES	14,690,370	14,183,890	(506,480)
DIFFERENCE	0	148,480	148,480

2017 - 2018 BUDGET REVIEW TO ESTIMATED ACTUAL

II. WATER FUND			
A. REVENUES	BUDGET 2017 - 2018	EST. ACTUAL 2017 - 2018	DIFFERENCE
Water Charges	3,234,200	3,328,700	94,500
Comment: We did not increase water rates in our 2017-2018 budget but the revenues are coming in about 3.70 % more than expected. I believe the prior year's replacement of older water meters with new more accurate meters appears to be the reason for the unexpected increased revenues. As a meter gets older they slow and allow more water to go thru the meter with out being properly measured. Or another possible reason for some of this increase could be that it is a sign of an improving economy.			
Water Taps/Connection Fees	40,000	40,000	0
Comment:			
Impact Fees - New Connections	0	6,000	6,000
Comment: In the past, these revenues were put on hold until the Town sorted out the legality of the charges. The state court system had determined that some municipality's impact fees were being charged illegally. The town has determined its charges were legal and has started charging these fees again.			
Miscellaneous Revenues	1,500	0	(1,500)
Sale of Materials/Supplies/Fixed Assets	0	7,000	7,000
Comment: We had more items to sell this year than in some other years. Items are primarily sold through auction on GovDeals.com.			
Contributed Capital	0	0	0
Comment:			
Investment Earnings	3,620	7,140	3,520
Comment: We are seeing a little more in investment earnings.			
Transfer from Electric Fund	0	0	0
Loan from the General Fund	0	0	0
Fund Balance Appropriated	-12,740	0	12,740
Comment: The budget called for \$12,740 being added to the Water Fund's fund balance or savings but the extra revenues and underspending of expenditures will result in an increase of \$551,920 to the Water Fund's fund balance or savings.			
TOTAL WATER FUND REVENUES	3,266,580	3,388,840	122,260

2017 - 2018 BUDGET REVIEW TO ESTIMATED ACTUAL

B. EXPENDITURES	BUDGET	EST. ACTUAL	DIFFERENCE
Water Maintenance	1,543,800	1,412,130	(131,670)
Comment: Wages and fringe benefits are (\$70,420) lower mostly due to temporary vacancies or employee turn over and a shifting of personnel between water maintenance and sewer maintenance departments. Operating costs are (\$32,450) lower because of contract services, equipment repairs & maintenance, and insurance costs. And additional reductions can be found in the capital costs for vehicles and capital expenditures as they are estimated to be (\$27,980) lower than expected.			
Water Treatment	1,327,530	1,043,840	(283,690)
Comment: The primary area of reductions are in capital expenditures (\$260,870) and operating costs (\$20,530). The budgeted capital expenditures included \$300,000 to maintenance and repaint the Big Cove Water Tank. However, during inspections, it was determined that an engineer study needed to be performed on the roof of the tank. The study is currently under way, but the bulk of the maintenance and the repainting costs will need to be re budgeted in the next 2018-2019 budget. The operating expenditures will see lower treatment chemicals, electricity, and professional services costs.			
Administration and Finance	274,450	260,150	(14,300)
Comment: These are charges to the enterprise funds for their share of the Board, Administration and Finance department expenditures. Saving in these departments will be passed along to the other funds thru lower administration and finance charges.			
Debt Service	0	0	0
Contingency	0	0	0
Transfer to Other Funds:			
To General Fund	120,800	120,800	0
Comment: We transfer 4% of prior year's revenue before other financing sources less contributed capital and grants.			
TOTAL WATER FUND EXPENDITURES	3,266,580	2,836,920	(429,660)
C. WATER FUND SUMMARY	BUDGET	EST. ACTUAL	DIFFERENCE
REVENUES	3,266,580	3,388,840	122,260
EXPENDITURES	3,266,580	2,836,920	(429,660)
DIFFERENCE	0	551,920	551,920

2017 - 2018 BUDGET REVIEW TO ESTIMATED ACTUAL

III. SEWER FUND			
A. REVENUES	BUDGET 2017 - 2018	EST. ACTUAL 2017 - 2018	DIFFERENCE
Sewer Charges	2,526,400	2,635,100	108,700
Comment: The sewer fund increased rates 5% this year but because most of our sewer charges that is being billed is based on water consumption, I believe the actual increase will be above the rate increase due to the replacement of old inaccurate water meters. The other major source of our revenue charges comes from a sewer meter from a local sanitary district. During times of rain, any infiltration problems on the customer's side of the meter will result in higher sewer bills. During the past year, the town has experienced a number of extended periods of rain. Base on this, I am projecting a 9.67 % increase in this line item.			
Sewer Taps	20,000	15,000	(5,000)
Comment:			
Industrial Discharge Permits	0	0	0
Impact Fees	500	0	(500)
Impact Fees - Flow Allowances - Other Systems	0	0	0
Comment: These are Impact Fees the Board approved for new developments on the Junaluska Sanitary District and Clyde systems.			
Impact Fees - New Connections	0	7,500	7,500
Comment: As stated in the Water Fund, these revenues were put on hold until the Town sorted out the legality of the charges. The state court system had determined that some municipality's impact fees were being charged illegally. The town has determined its charges were legal and started charging these fees again.			
Miscellaneous Revenue	400	400	0
Sale of Materials/Supplies/Fixed Assets	0	100	100
Contributed Capital	0	0	0
Comment:			
Investment Earnings	3,850	8,100	4,250
Fund Balance Appropriated	-32,220	0	32,220
Comment: The Sewer Fund budget was planning to add \$32,220 to its fund balance or savings, however, if the extra revenues and the lower expenditures estimates holds true, the town should add \$281,260 to it Sewer Fund's fund balance or savings.			
TOTAL SEWER FUND REVENUES	2,518,930	2,666,200	147,270

2017 - 2018 BUDGET REVIEW TO ESTIMATED ACTUAL

B. EXPENDITURES	BUDGET	EST. ACTUAL	DIFFERENCE
Sewer Maintenance Comment: The majority of the difference is that operating costs are down \$71,650 and capital costs are down \$15,000. Operating costs are seeing a reduction in materials & supplies and contract services expenditures.	763,400	672,980	(90,420)
Wastewater Treatment Comment: Wages and fringe are (\$12,610) less than expected due to temporary vacancies and employee turnover. Operating costs are down (\$19,180) due to electricity costs. One other item to make note on, is the equipment budgeted to be bought or replace in this budget was not done this year due to the funds being needed to fix or repair a number of breakdowns that has taken place this past year.	1,443,640	1,411,070	(32,570)
Administration and Finance Comment: These are charges to the enterprise funds for their share of the Board, Administration and Finance department expenditures. Saving in these departments will be passed along to the other funds thru lower administration and finance charges.	218,680	207,680	(11,000)
Contingency Appropriated	0	0	0
Transfer to Other Funds:			
To General Fund Comment: We transfer 4% of prior year's revenue before other financing sources less contributed capital and grants.	93,210	93,210	0
To Electric Fund Comment:	0	0	0
TOTAL SEWER FUND EXPENDITURES	2,518,930	2,384,940	(133,990)
C. SEWER FUND SUMMARY	BUDGET	EST. ACTUAL	DIFFERENCE
REVENUES	2,518,930	2,666,200	147,270
EXPENDITURES	2,518,930	2,384,940	(133,990)
DIFFERENCE	0	281,260	281,260

2017 - 2018 BUDGET REVIEW TO ESTIMATED ACTUAL

IV. ELECTRIC FUND			
A. REVENUES	BUDGET 2017 - 2018	EST. ACTUAL 2017 - 2018	DIFFERENCE
Electric Charges	8,365,500	8,504,000	138,500
Comment: The Town is expecting this line item to increase \$138,500 or 1.656 %. Part of this can be explained by the extremely cold temperatures experienced by the Town starting after Christmas to about the middle of January. During this time frame, the power consumption was at or near records for the Town and its customers. The other reason for the difference is a 5 % rate increase adopted for all electric customers billed on or after January 1, 2018. The Town's electric consultants recommended a 12 % rate increase but the Town has chosen a 9 % increase being phased in over two years (5% on January 1, 2018 and 4% on July 1, 2018). As a note of caution, prior to this extreme cold event and the 5 % rate increase, the Town was experiencing lower power consumption which resulted in lower sales to its electric customers. Higher rates will lead to lower consumption.			
Security Lights	50,000	51,200	1,200
Comment:			
Street Lights	129,250	129,250	0
Comment: We charge other funds for street lighting on Town property.			
Underground Service Installation	2,000	2,000	0
Renewable Charge Revenue	52,650	52,800	150
Comment: This is the charge required under Senate Bill 3 to assist in meeting the 12.5% renewable energy level.			
Electric Pole Rental	12,860	13,980	1,120
Comment: These are charges made to other utilities for use of Town poles.			
Sales Tax Charges	421,500	426,350	4,850
Comment: Fourth year of the franchise taxes changing to a new sales tax. Manufacturing sales are exempted. What we have collected is paid to the State for the new distribution method.			
Miscellaneous Revenues	3,000	3,000	0
Comment: Revenue received that did not fit in another category.			
Sale of Fixed Assets	0	13,430	13,430
Investment Earnings	4,000	7,750	3,750
Comment: Investment earnings are starting to move up.			
Transfer from Sewer Fund	0	0	0
Fund Balance Appropriated	380,110	0	(380,110)
Comment: The budget called for the Town to use \$380,110 from fund balance or savings for the current year, but I am now estimating that it will not be needed. Current estimates have \$223,270 being added to the Town's fund balance or savings.			
TOTAL ELECTRIC FUND REVENUES	9,420,870	9,203,760	(217,110)

2017 - 2018 BUDGET REVIEW TO ESTIMATED ACTUAL

B. EXPENDITURES	BUDGET	EST. ACTUAL	DIFFERENCE
Electric Maintenance Comment: Wages and fringe benefits are (\$169,910) lower mostly due to temporary vacancies or employee turn over. Operating costs are down (\$96,530) due to reductions in materials & supplies, contract services, travel & training, and equipment repair & maintenance. In addition, it now appears that capital spending will be down (\$16,500).	1,565,700	1,281,810	(283,890)
Purchased Power Comment: Power costs appear to be close to expectations (2.01 % from budget). Peak shavings, new power contract, fuel true ups, consumption and weather all have played a part in this difference.	5,301,600	5,194,850	(106,750)
Renewables Energy Payment: Comment: Under Senate Bill 3, every electric provider must achieve a 12.5% of electric generation from renewable sources by 2021.	52,650	64,000	11,350
Sales Tax on Purchased Power Comment: The sales taxes billed to customers are paid to the state for distribution. This is the fourth year of the switch from franchise taxes to sales taxes (Manufacturing sales are exempt from the sales taxes).	421,500	426,350	4,850
Economic Development Comment: Monies set a side for economic development has not been paid yet.	24,130	0	(24,130)
Bad Debt Expense	32,000	32,000	0
Administration and Finance Comment: These are charges to the enterprise funds for their share of the Board, Administration and Finance department expenditures. Saving in these departments will be passed along to the other funds thru lower administration and finance charges.	747,690	705,880	(41,810)
Transfer to General Fund Comment: The Electric Fund has traditionally provided a subsidy or profit sharing to the General Fund. Without this transfer, replacing the amount of money in the General Fund would require a tax rate increase of a little over eleven cents. We will need to watch this closely in future years to see if the Electric Fund can provide this much money.	1,275,600	1,275,600	0
TOTAL ELECTRIC FUND EXPENDITURES	9,420,870	8,980,490	(440,380)
C. ELECTRIC FUND SUMMARY	BUDGET	EST. ACTUAL	DIFFERENCE
REVENUES	9,420,870	9,203,760	(217,110)
EXPENDITURES	9,420,870	8,980,490	440,380
DIFFERENCE	0	223,270	(223,270)

2017 - 2018 BUDGET REVIEW TO ESTIMATED ACTUAL

V. ASSET MANAGEMENT			
A. REVENUES	BUDGET 2017 - 2018	EST. ACTUAL 2017 - 2018	DIFFERENCE
Charges to Other Funds	2,008,590	1,942,330	(66,260)
Comment: Each department is charged a prorated share of the cost of this department based upon a percentage of the department budgets.			
Miscellaneous Revenue	0	0	0
Investment Income	0	520	520
Fund Balance Appropriated:	0	0	0
TOTAL ASSET MANAGEMENT REVENUES	2,008,590	1,942,850	(65,740)
B. EXPENDITURES	BUDGET	EST. ACTUAL	DIFFERENCE
Public Services- Administration	423,050	402,830	(20,220)
Comment: Wages and fringe benefits are \$7,070 higher due to a change in an employee health insurance coverage. Internal Service Costs are down (\$27,190) due to the elimination of a double allocation. We are now consolidating these costs.			
Public Facilities-Inside	889,860	857,430	(32,430)
Comment: Contract services and electricity costs are the main reason the operating costs are down (\$27,330). Internal Service Costs are down (\$9,210) due to the elimination of a double allocation. We are now consolidating these costs.			
Public Facilities-Outside	471,590	464,720	(6,870)
Comment: This is going to be close.			
Purchasing Operations	224,090	217,870	(6,220)
Comment:			
TOTAL ASSET MANAGEMENT EXPENDITURES	2,008,590	1,942,850	(65,740)
C. ASSET MANAGEMENT SUMMARY	BUDGET	EST. ACTUAL	DIFFERENCE
REVENUES	2,008,590	1,942,850	(65,740)
EXPENDITURES	2,008,590	1,942,850	(65,740)
DIFFERENCE	0	0	0

2017 - 2018 BUDGET REVIEW TO ESTIMATED ACTUAL

VI. GARAGE OPERATIONS			
A. REVENUES	BUDGET 2017 - 2018	EST. ACTUAL 2017 - 2018	DIFFERENCE
Charges to Other Funds	543,920	564,640	20,720
Comment: Each department is charged a prorated share of the cost of operating the Garage based upon fuel usage.			
All Other Revenue	10,000	380	(9,620)
Investment Income	0	610	610
TOTAL GARAGE REVENUES	553,920	565,630	11,710
B. EXPENDITURES	BUDGET	EST. ACTUAL	DIFFERENCE
Garage Operations	553,920	565,630	11,710
Comment: Personnel and fringe benefits are \$8,920 higher due to higher on call pay that went into effect during the year, wage changes taken placed at the end of last year that were not taken into account in the current budget and additional part time help. Operating costs are also higher than expected by \$2,960. Based on the fuel outlook and the increased repairs that have taken place a budget amendment will more than likely be needed before year end.			
TOTAL GARAGE EXPENDITURES	553,920	565,630	11,710
C. GARAGE SUMMARY	BUDGET	EST. ACTUAL	DIFFERENCE
REVENUES	553,920	565,630	11,710
EXPENDITURES	553,920	565,630	11,710

TABLE OF CONTENTS

SECTION III

	<u>PAGE NUMBER</u>
BUDGET SUMMARY	A - B
GENERAL FUND SUMMARY BY DEPARTMENTS	C - D
WATER FUND SUMMARY BY DEPARTMENTS	E - F
SEWER FUND SUMMARY BY DEPARTMENTS	G - H
ELECTRIC FUND SUMMARY BY DEPARTMENTS	I - J
FUND BALANCE APPROPRIATED	K
FUND BALANCE AVAILABLE DATA	L
GENERAL FUND EXPENDITURES BY CATEOGORY	1
WATER FUND EXPENDITURES BY CATEOGORY	2
SEWER FUND EXPENDITURES BY CATEOGORY	3
ELECTRIC FUND EXPENDITURES BY CATEOGORY	4
ASSET SERVICES MANAGEMENT EXPENDITURES BY CATEOGORY	5
GARAGE FUND EXPENDITURES BY CATEOGORY	6
GENERAL FUND SUMMARY BY CATEOGORY	7-8
GENERAL FUND SUMMARY BY DEPARTMENT BY CATEOGORY	9-17
WATER FUND SUMMARY BY CATEOGORY	18-19
WATER FUND SUMMARY BY DEPARTMENT BY CATEOGORY	20-21
SEWER FUND SUMMARY BY CATEOGORY	22-23
SEWER FUND SUMMARY BY DEPARTMENT BY CATEOGORY	24-25
ELECTRIC FUND SUMMARY BY CATEOGORY	26-27
ELECTRIC FUND SUMMARY BY DEPARTMENT BY CATEOGORY	28
ASSET SERVICES FUND SUMMARY BY CATEOGORY	29-30
ASSET SERVICES FUND SUMMARY BY DEPARTMENT BY CATEOGORY	31-33
GARAGE FUND SUMMARY BY CATEOGORY	34

2018-2019 Budget Summary

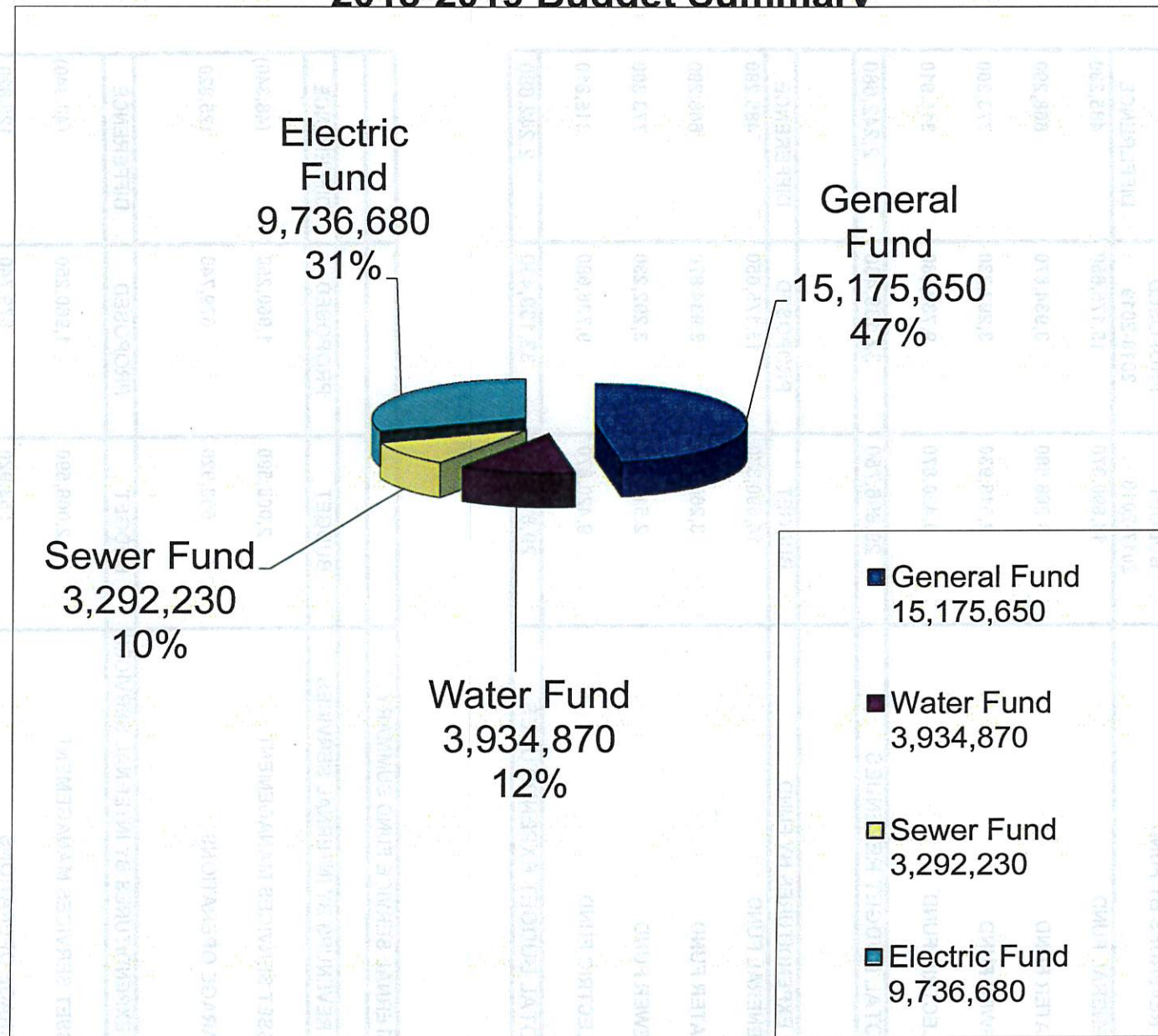


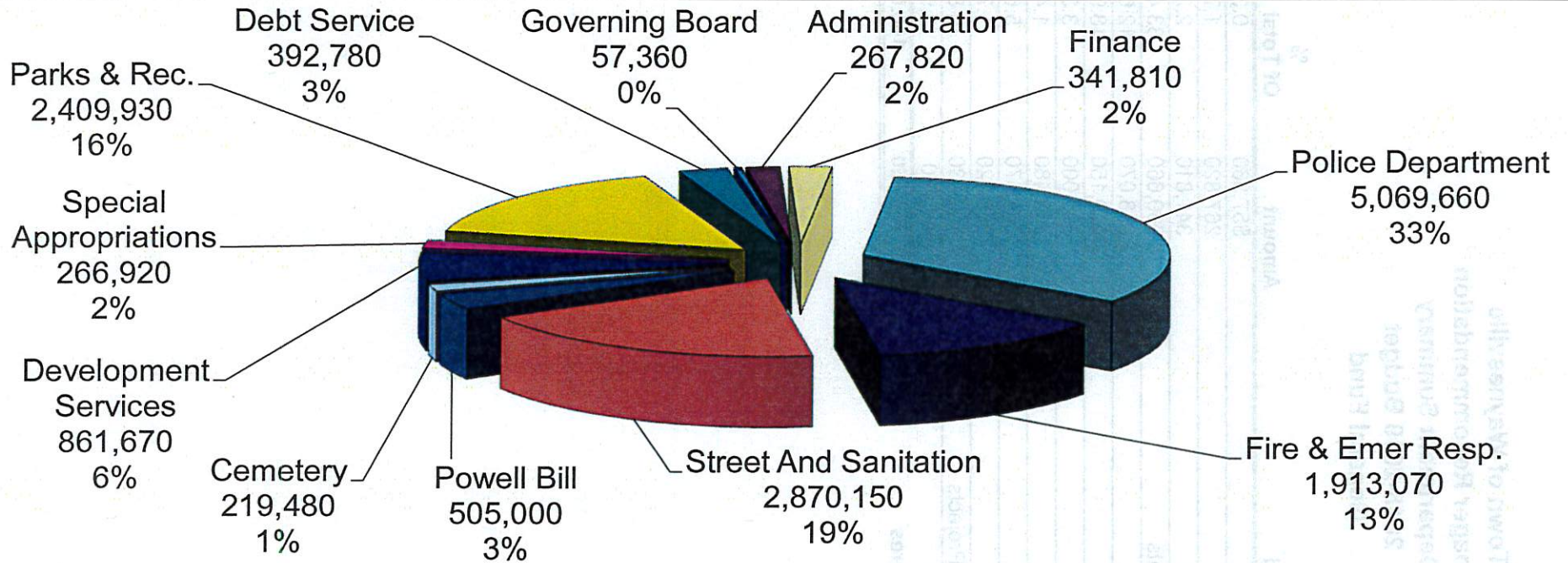
EXHIBIT A

**2018-2019 BUDGET
SUMMARY**

FUND SUMMARY			
A. REVENUES BY FUND	BUDGET 2017-2018	PROPOSED 2018-2019	DIFFERENCE
GENERAL FUND	14,690,370	15,175,650	485,280
WATER FUND	3,266,580	3,934,870	668,290
SEWER FUND	2,518,930	3,292,230	773,300
ELECTRIC FUND	9,420,870	9,736,680	315,810
TOTAL BUDGET REVENUES	29,896,750	32,139,430	2,242,680
B. EXPENDITURES BY FUND	BUDGET	PROPOSED	DIFFERENCE
GENERAL FUND	14,690,370	15,175,650	485,280
WATER FUND	3,266,580	3,934,870	668,290
SEWER FUND	2,518,930	3,292,230	773,300
ELECTRIC FUND	9,420,870	9,736,680	315,810
TOTAL BUDGET EXPENDITURES	29,896,750	32,139,430	2,242,680

INTERNAL SERVICE FUND SUMMARY			
C. REVENUES BY INTERNAL SERVICES	BUDGET	PROPOSED	DIFFERENCE
ASSET SERVICES MANAGEMENT	2,008,590	1,960,250	(48,340)
GARAGE OPERATIONS	553,920	679,740	125,820
D. EXPENDITURES BY INTERNAL SERVICES	BUDGET	PROPOSED	DIFFERENCE
ASSET SERVICES MANAGEMENT	2,008,590	1,960,250	(48,340)
GARAGE OPERATIONS	553,920	679,740	125,820

**General Fund
Manager Recommended
2018-2019**

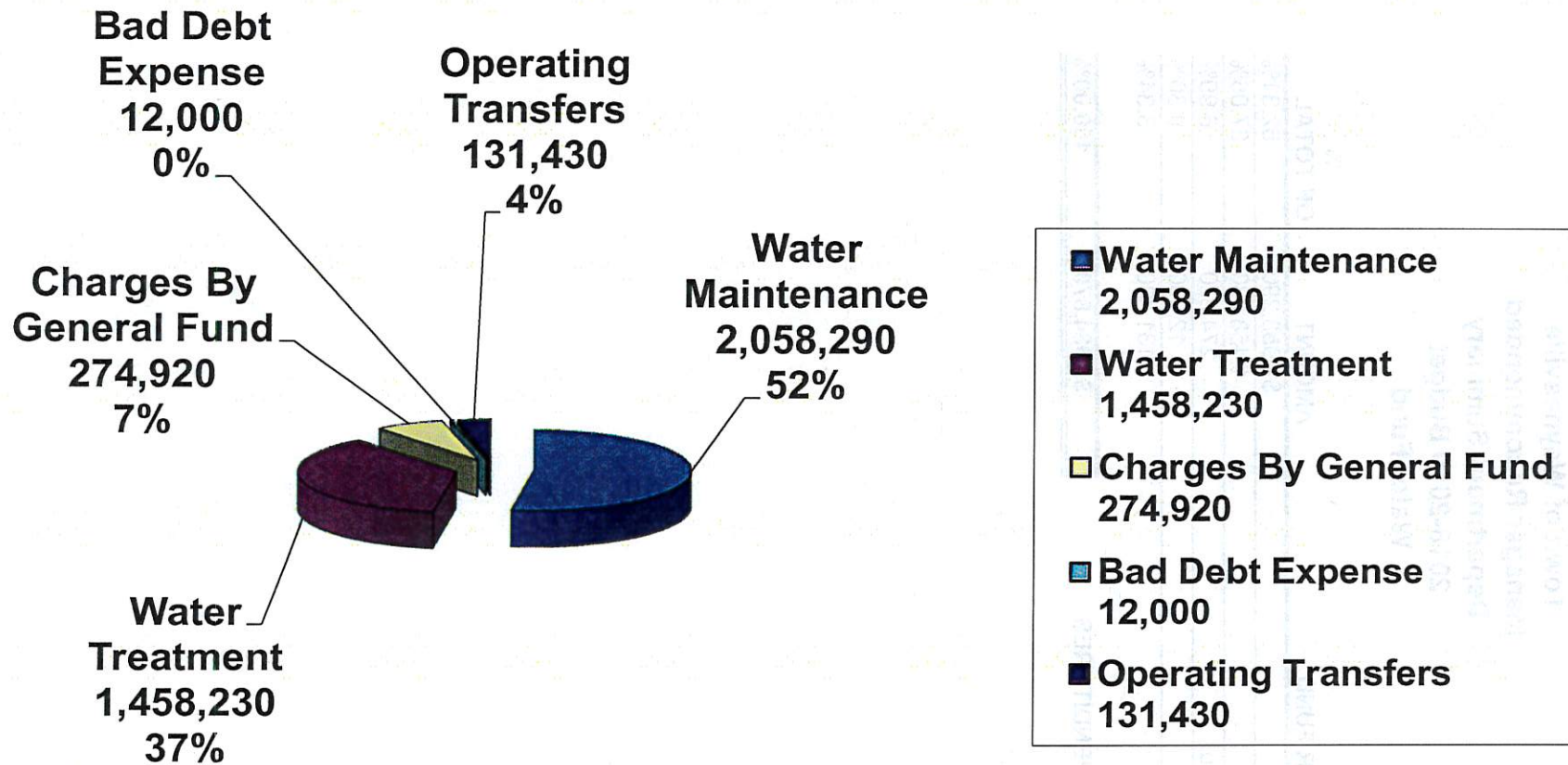


■ Governing Board	57,360	■ Administration	267,820
■ Finance	341,810	■ Police Department	5,069,660
■ Fire & Emer Resp.	1,913,070	■ Street And Sanitation	2,870,150
■ Powell Bill	505,000	■ Cemetery	219,480
■ Development Services	861,670	■ Special Appropriations	266,920
■ Parks & Rec & Spec Proj.	2,409,930	■ Debt Service	392,780

**Town of Waynesville
Manager Recommendation
Department Summary
2018-2019 Budget
General Fund**

General Fund	Amount	% Of Total
Governing Board	\$57,360	0.38%
Administration	267,820	1.76%
Finance	341,810	2.25%
Police Department and Police Grants	5,069,660	33.41%
Fire and Emergency Responders	1,913,070	12.61%
Street And Sanitation	2,870,150	18.91%
Powell Bill	505,000	3.33%
Cemetery	219,480	1.45%
Development Services	861,670	5.68%
Special Appropriations	266,920	1.76%
Parks and Recreation And Special Projects	2,409,930	15.88%
Debt Service	392,780	2.59%
Total Expenditures	\$15,175,650	100.00%

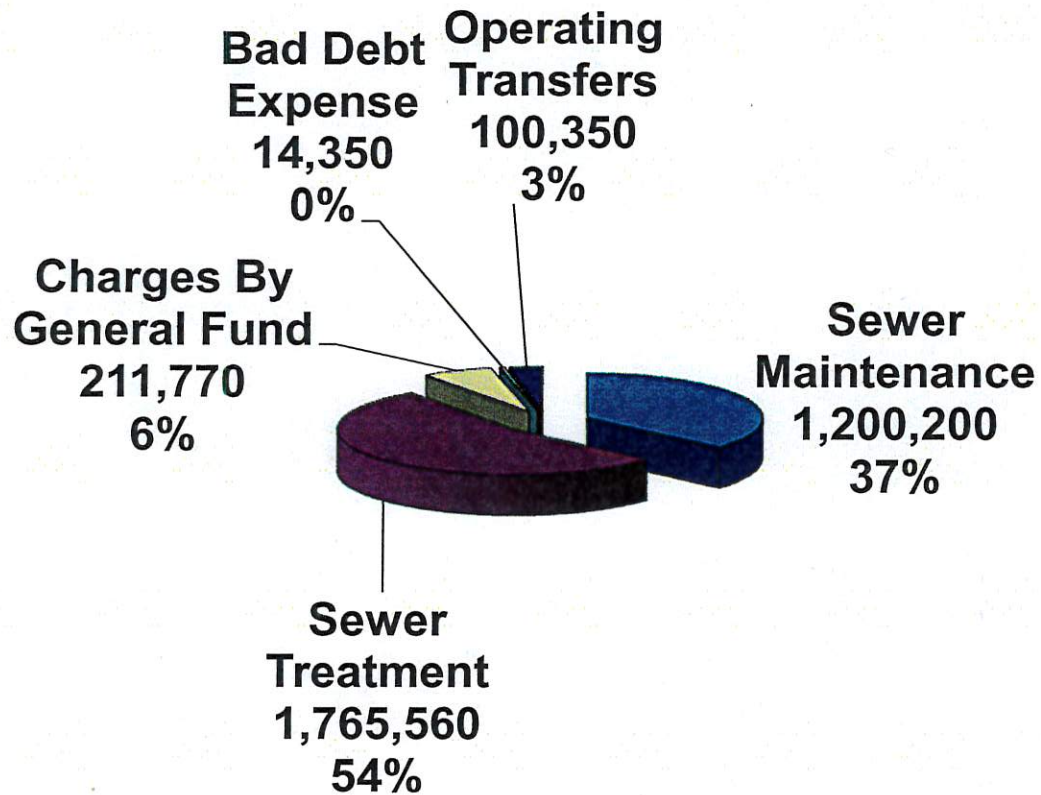
**Water Fund
Manager Recommended
2018-2019**



**Town of Waynesville
Manager Recommended
Department Summary
2018-2019 Budget
Water Fund**

WATER FUND	AMOUNT	% OF TOTAL
Water Maintenance	\$2,058,290	52.31%
Water Treatment	1,458,230	37.06%
Charges By General Fund	274,920	6.99%
Bad Debt Expense	12,000	0.30%
Operating Transfers	131,430	3.34%
TOTAL EXPENDITURES	\$3,934,870	100.00%

**Sewer Fund
Manager Recommended
2018-2019**

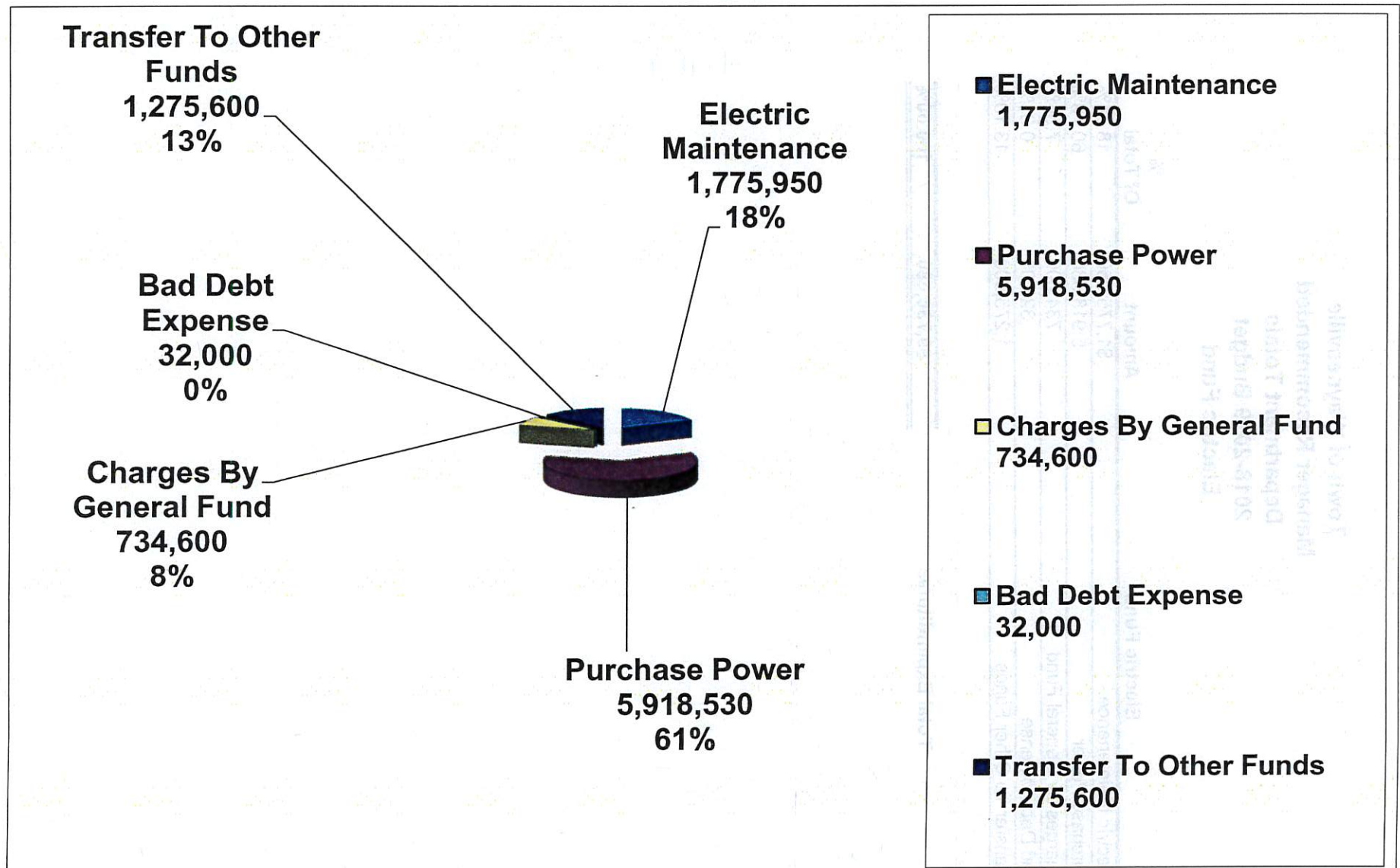


■	Sewer Maintenance	1,200,200
■	Sewer Treatment	1,765,560
■	Charges By General Fund	211,770
■	Bad Debt Expense	14,350
■	Operating Transfers	100,350

**Town of Waynesville
Manager Recommended
Department Totals
2018-2019 Budget
Sewer Fund**

Sewer Fund	Amount	% Of Total
Sewer Maintenance	\$1,200,200	36.46%
Sewer Treatment	1,765,560	53.63%
Charges By General Fund	211,770	6.43%
Bad Debt Expenses	14,350	0.44%
Operating Transfer	100,350	3.05%
Total Expenditures	\$3,292,230	100.00%

**Electric Fund
Manager Recommended
2018-2019**



**Town of Waynesville
Manager Recommended
Department Totals
2018-2019 Budget
Electric Fund**

Electric Fund	Amount	% Of Total
Electric Maintenance	\$1,775,950	18.24%
Purchase Power	5,918,530	60.79%
Charges By General Fund	734,600	7.54%
Bad Debt Expense	32,000	0.33%
Transfer To Other Funds	1,275,600	13.10%
Total Expenditures	\$9,736,680	100.00%

TOWN OF WAYNESVILLE FUND BALANCE

FUND DESCRIPTION	FY 17-18 BUDGETED	FY 17-18 ESTIMATED**	FY 18-19 BUDGET
GENERAL FUND:			
FUND BALANCE APPROPRIATED	\$ (394,790)	\$ 148,480	\$ (553,180)
POWELL BILL:			
FUND BALANCE APPROPRIATED	(314,040)	(287,950)	(104,780)
	<u>\$ (708,830)</u>	<u>\$ (139,470)</u>	<u>\$ (657,960)</u>
 WATER FUND:			
FUND BALANCE APPROPRIATED	\$ 12,740	\$ 551,920	\$ (529,150)
SEWER FUND:			
FUND BALANCE APPROPRIATED	32,220	281,260	(488,410)
ELECTRIC FUND:			
FUND BALANCE APPROPRIATED	(380,110)	223,270	(141,150)
	<u>\$ (335,150)</u>	<u>\$ 1,056,450</u>	<u>\$ (1,158,710)</u>
 TOTAL ALL FUNDS	<u>\$ (1,043,980)</u>	<u>\$ 916,980</u>	<u>\$ (1,816,670)</u>

Numbers in () will be an reduction or use of fund balance.

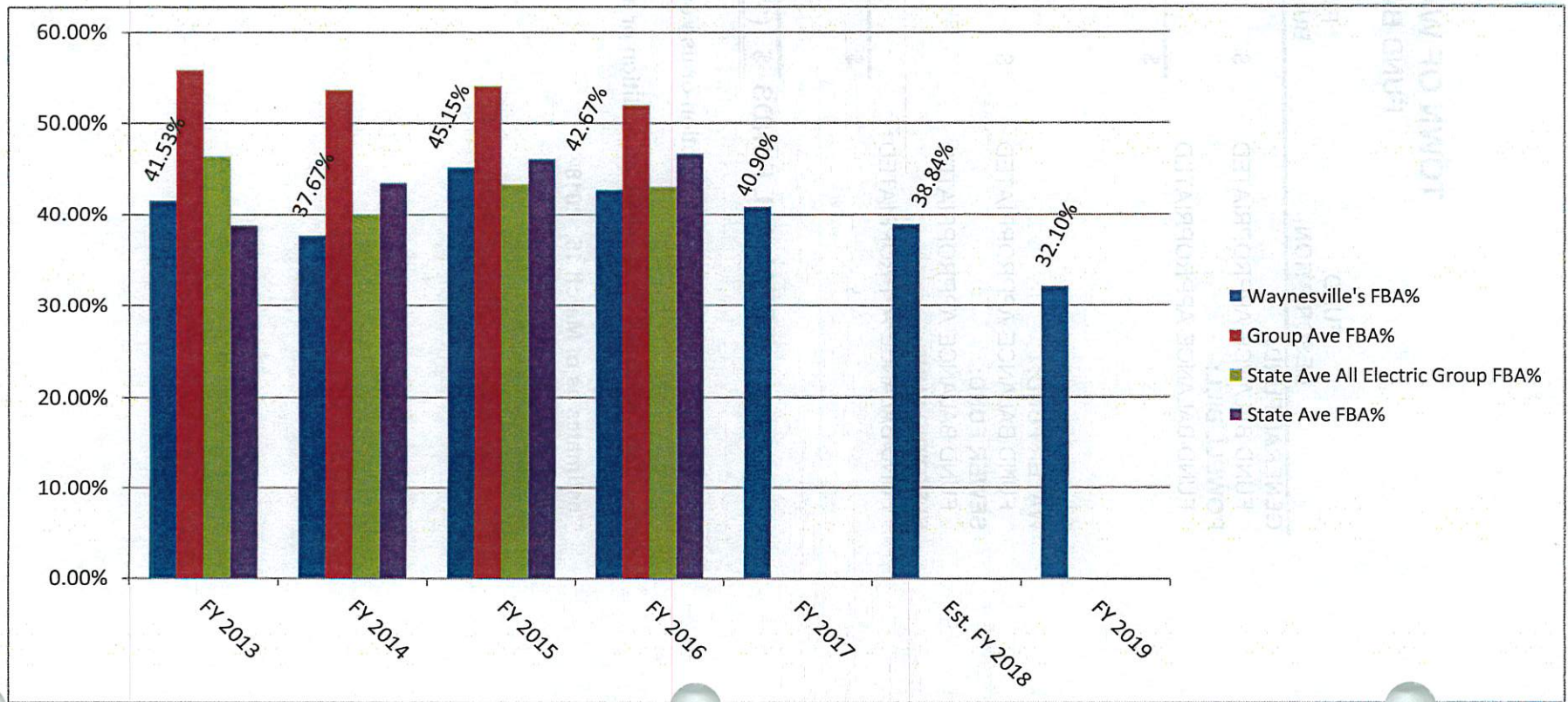
Numbers with out () will be an addition or add to fund balance.

**estimates as of March 15, 2018

Budget is thru amendment # 5

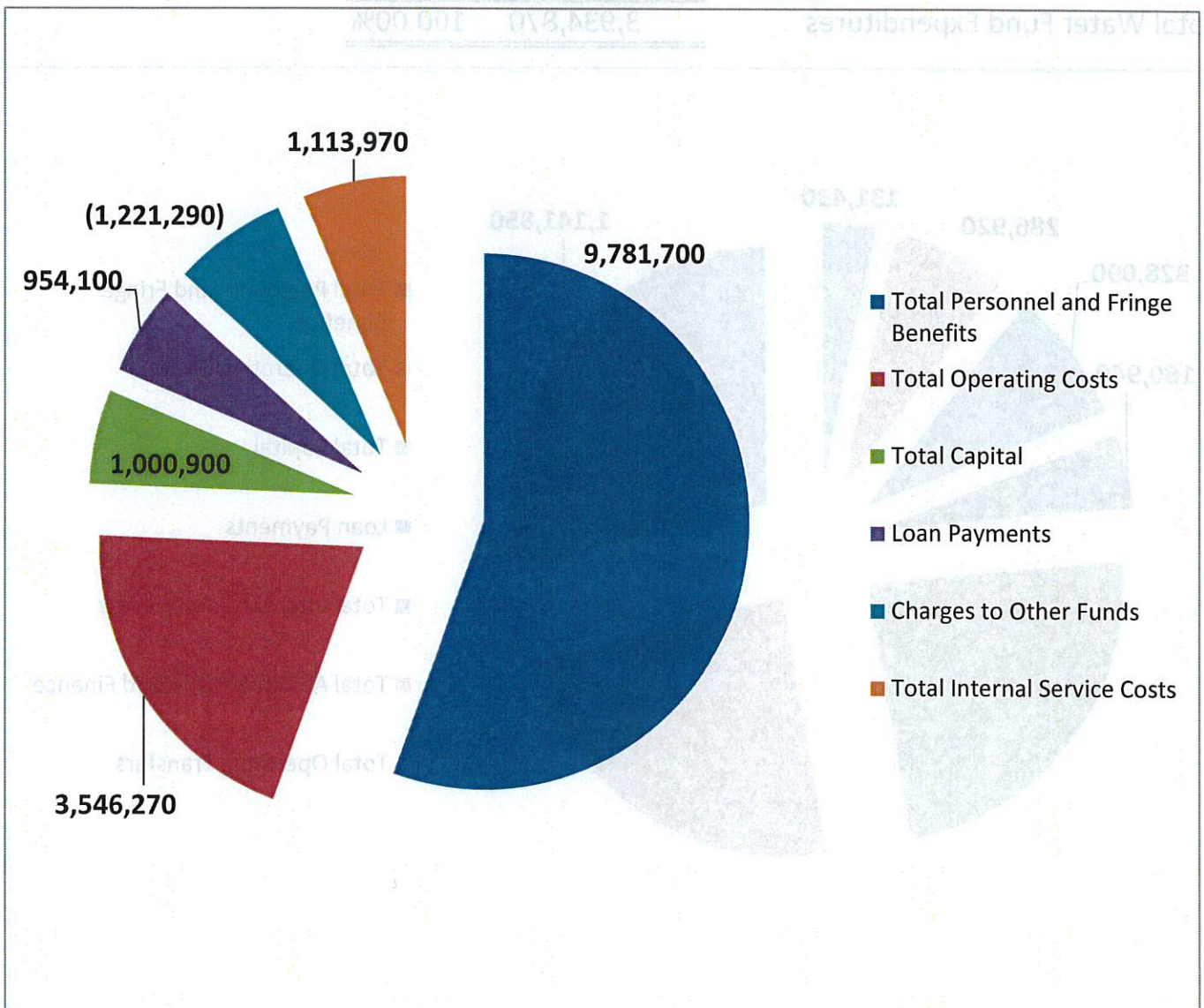
Town of Waynesville
Fund Balance Available Data
For Year Ending 06/30/2013 thru estimated 06/30/2019

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	What if we meet Projections Est. FY 2018	Budget FY 2019
Waynesville's FBA%	41.53%	37.67%	45.15%	42.67%	40.90%	38.84%	32.10%
Group Ave FBA%	55.91%	53.74%	54.14%	52.07%			
State Ave All Electric Group FBA%	46.40%	40.05%	43.30%	43.04%			
State Ave FBA%	38.79%	43.50%	46.11%	46.71%			
FBA	5,306,131	5,112,799	5,672,448	5,575,977	5,648,398	5,508,928	4,870,968
Expenditures	\$ 12,777,967	\$ 13,571,963	\$ 12,562,983	\$ 13,069,109	\$ 13,809,100	\$ 14,183,890	\$ 15,175,650



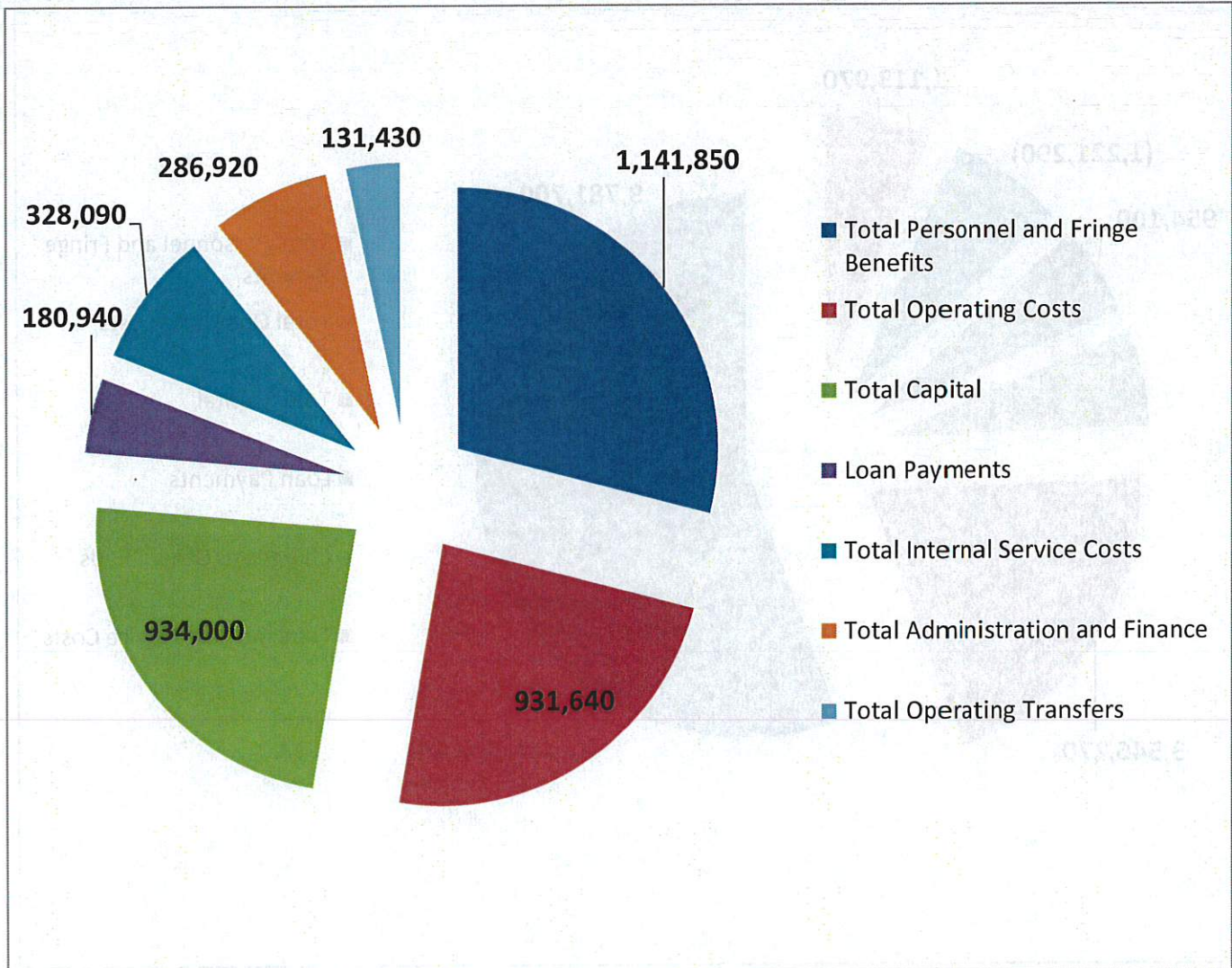
**Town of Waynesville
General Fund
Proposed FY 2018 - 2019 Budget**

	Proposed FY 18 -19	% of Budget
General Fund Expenditures:		
Total Personnel and Fringe Benefits	9,781,700	64.46%
Total Operating Costs	3,546,270	23.37%
Total Capital	1,000,900	6.60%
Loan Payments	954,100	6.29%
Charges to Other Funds	(1,221,290)	-8.05%
Total Internal Service Costs	1,113,970	7.34%
Total General Fund Expenditures	15,175,650	100.00%



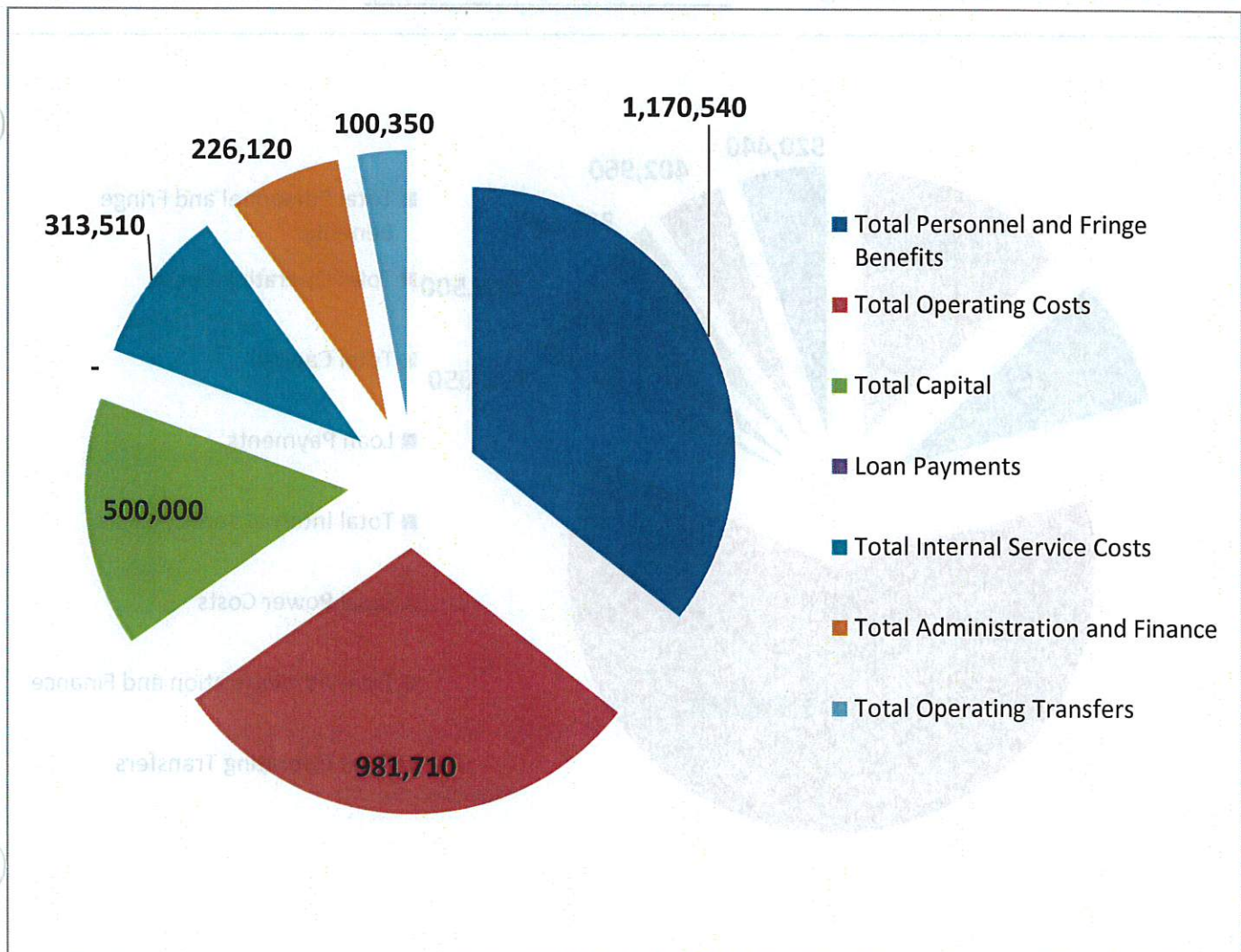
Town of Waynesville
Water Fund
Proposed FY 2018 - 2019 Budget

	Proposed FY 18 -19	% of Budget
Water Fund Expenditures:		
Total Personnel and Fringe Benefits	1,141,850	29.02%
Total Operating Costs	931,640	23.68%
Total Capital	934,000	23.74%
Loan Payments	180,940	4.60%
Total Internal Service Costs	328,090	8.34%
Total Administration and Finance	286,920	7.29%
Total Operating Transfers	131,430	3.34%
Total Water Fund Expenditures	3,934,870	100.00%



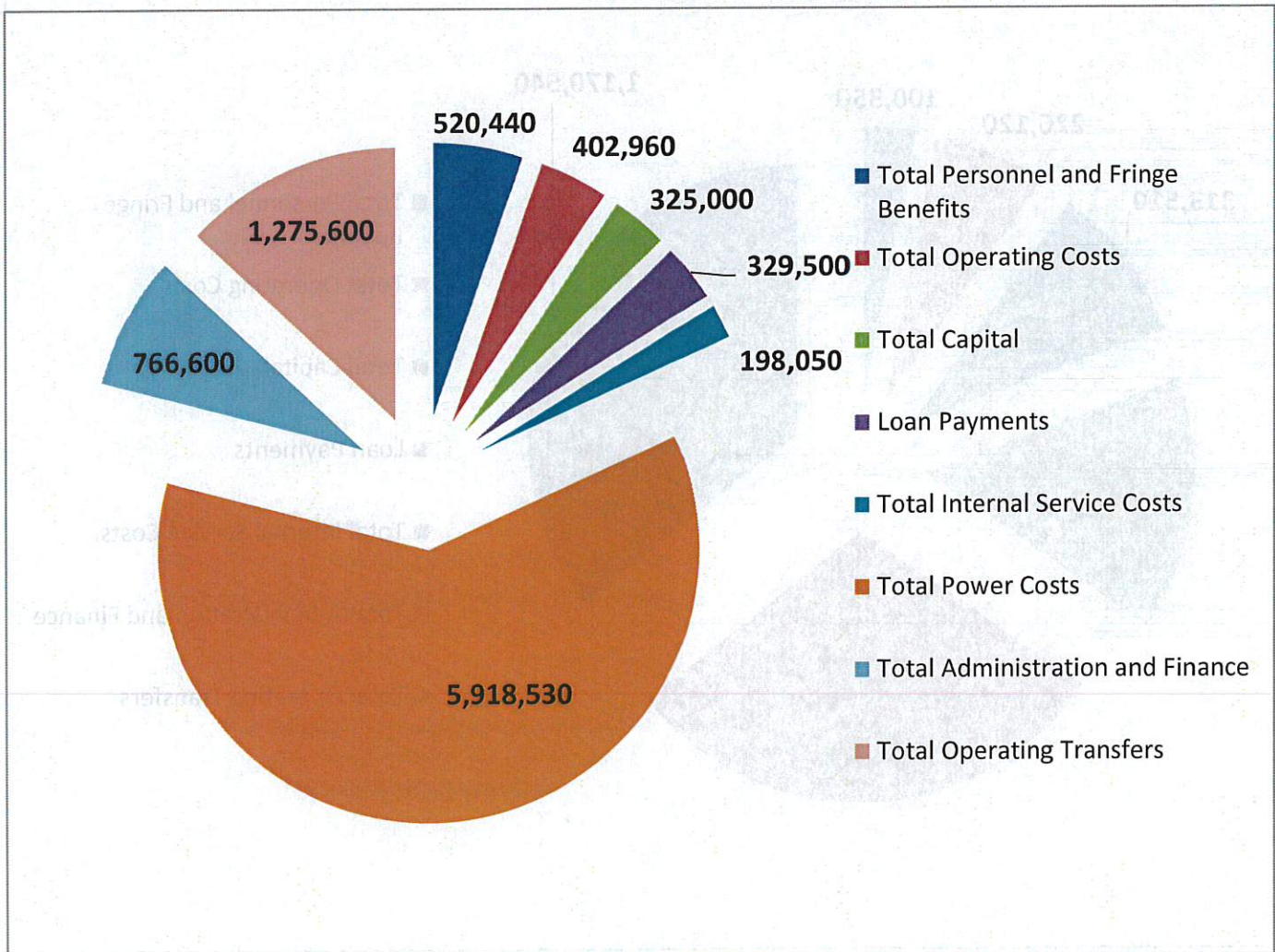
**Town of Waynesville
Sewer Fund
Proposed FY 2018 - 2019 Budget**

	Proposed FY 18 -19	% of Budget
Sewer Fund Expenditures:		
Total Personnel and Fringe Benefits	1,170,540	35.55%
Total Operating Costs	981,710	29.82%
Total Capital	500,000	15.19%
Loan Payments	-	0.00%
Total Internal Service Costs	313,510	9.52%
Total Administration and Finance	226,120	6.87%
Total Operating Transfers	100,350	3.05%
Total Sewer Fund Expenditures	3,292,230	100.00%



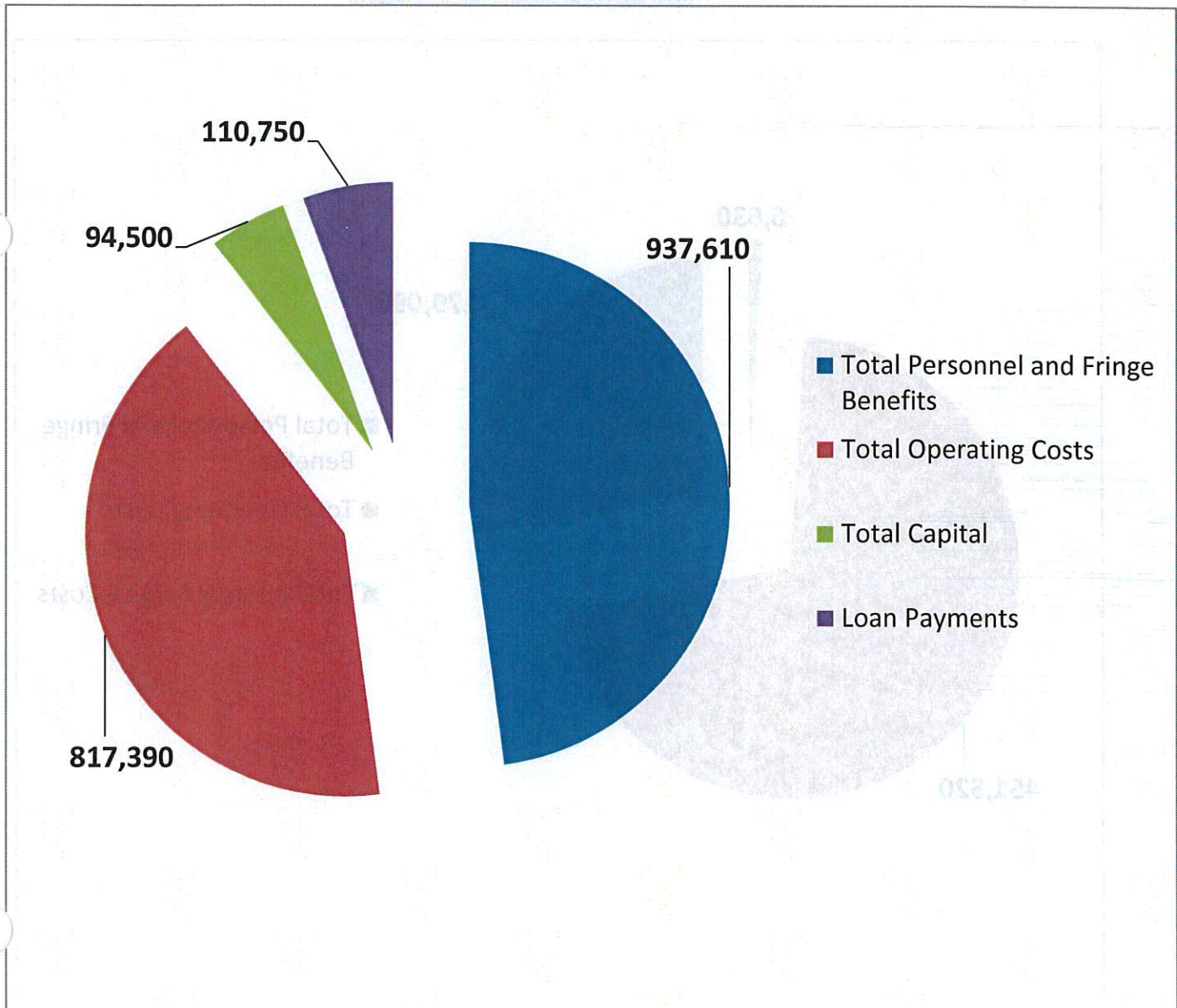
Town of Waynesville
Electric Fund
Proposed FY 2018 - 2019 Budget

	Proposed FY 18 -19	% of Budget
Electric Fund Expenditures:		
Total Personnel and Fringe Benefits	520,440	5.35%
Total Operating Costs	402,960	4.14%
Total Capital	325,000	3.34%
Loan Payments	329,500	3.38%
Total Internal Service Costs	198,050	2.03%
Total Power Costs	5,918,530	60.79%
Total Administration and Finance	766,600	7.87%
Total Operating Transfers	1,275,600	13.10%
Total Electric Fund Expenditures	9,736,680	100.00%



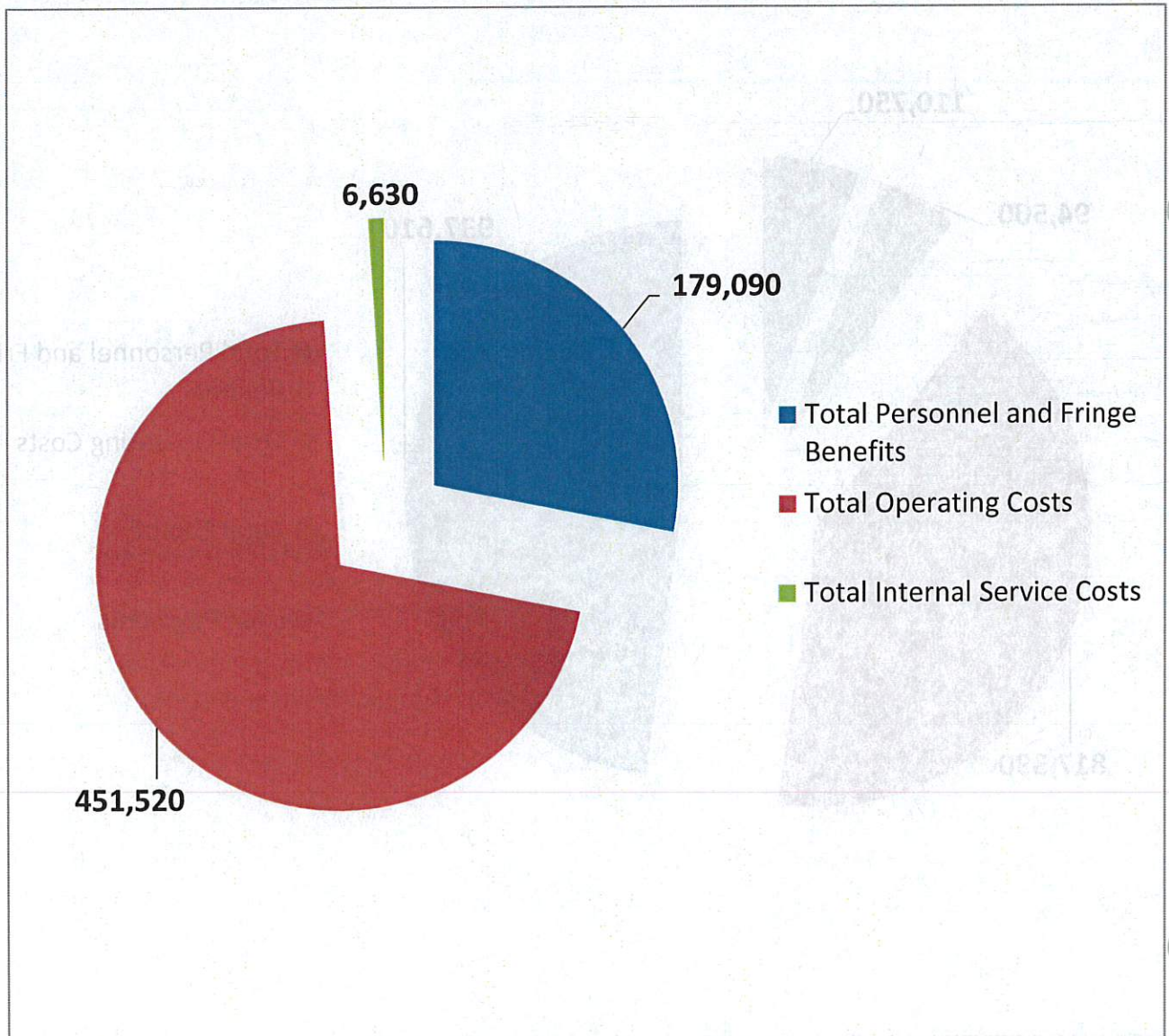
**Town of Waynesville
Asset Services Management
Proposed FY 2018 - 2019 Budget**

	Proposed FY 18 -19	% of Budget
Asset Svs. Management Fund Expenditures:		
Total Personnel and Fringe Benefits	937,610	47.83%
Total Operating Costs	817,390	41.70%
Total Capital	94,500	4.82%
Loan Payments	110,750	5.65%
Total Internal Service Costs	-	0.00%
Total Asset Svs. Mgmt Expenditures	1,960,250	100.00%



Town of Waynesville
Garage Operations
Proposed FY 2018 - 2019 Budget

	Proposed FY 18 -19	% of Budget
Garage Fund Expenditures:		
Total Personnel and Fringe Benefits	179,090	26.35%
Total Operating Costs	451,520	66.43%
Total Capital	42,500	6.25%
Loan Payments	-	0.00%
Total Internal Service Costs	6,630	0.98%
Total Garage Fund Expenditures	679,740	100.00%



<p align="center">Town of Waynesville</p> <p align="center">2018 - 2019 Budget Worksheets</p>									

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<p align="center">Town of Waynesville</p> <p align="center">2018 - 2019 Budget Worksheets</p>								

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Town of Waynesville
2018 - 2019 Budget Worksheets

							Diff	%
			FYE 2018		FYE 2019	FYE 2019	FYE 2018	%
	FYE 2016	FYE 2017	DEPARTMENT	FYE 2018	DEPARTMENT	Manager's	Bud. Vs.	from FYE
	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	FYE 2019	2018 Bud
Governing Board:								
Total Personnel and Fringe Benefits	87,974	91,663	90,440	91,050	94,140	94,140	3,090	3.39%
Total Operating Costs	62,669	49,134	39,850	59,110	57,230	57,230	(1,880)	-3.18%
Total Capital	-	-	-	-	-	-	-	
Loan Payments	-	-	-	-	-	-	-	
chgs2funds	(73,250)	(67,750)	(89,590)	(101,930)	(104,030)	(104,030)	(2,100)	2.06%
Total Internal Service Costs	11,374	11,259	11,030	11,230	10,750	10,020	(1,210)	-10.77%
							-	
							-	
Total Governing Board	88,767	84,306	51,730	59,460	58,090	57,360	(2,100)	-3.53%

Town of Waynesville
2018 - 2019 Budget Worksheets

							Diff	%
			FYE 2018		FYE 2019	FYE 2019	FYE 2018	%
	FYE 2016	FYE 2017	DEPARTMENT	FYE 2018	DEPARTMENT	Manager's	Bud. Vs.	from FYE
	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	FYE 2019	2018 Bud
Administration Department:								
Total Personnel and Fringe Benefits	542,292	409,174	432,870	433,340	444,660	444,660	11,320	2.61%
Total Operating Costs	230,830	215,477	203,170	243,860	247,710	247,660	3,800	1.56%
Total Capital	5,550	5,982	-	-	-	-	-	
Loan Payments	14,456	14,456	14,460	14,460	14,460	14,460	-	0.00%
chgs2funds	(399,409)	(367,291)	(444,470)	(469,390)	(485,720)	(485,720)	(16,330)	3.48%
Total Internal Service Costs	61,794	64,574	50,710	51,610	50,180	46,760	(4,850)	-9.40%
							-	
							-	
Total Administration Depart.	455,513	342,372	256,740	273,880	271,290	267,820	(6,060)	-2.21%

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Town of Waynesville
2018 - 2019 Budget Worksheets

			FYE 2018		FYE 2019	FYE 2019	Diff	%
	FYE 2016	FYE 2017	DEPARTMENT	FYE 2018	DEPARTMENT	Manager's	FYE 2018	Diff
	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	Bud. Vs. FYE 2019	from FYE 2018 Bud
Police Department:								
Total Personnel and Fringe Benefits	3,199,080	3,361,975	3,439,540	3,502,790	3,980,350	3,710,590	207,800	5.93%
Total Operating Costs	529,121	574,137	547,150	562,820	625,470	616,920	54,100	9.61%
Total Capital	66,483	-	48,980	46,500	333,500	126,800	80,300	172.69%
Loan Payments	135,618	179,290	214,530	214,530	214,530	214,530	-	0.00%
chgs2funds	0	0	0	0	0	0	-	
Total Internal Service Costs	298,938	320,826	320,960	328,140	359,310	320,820	(7,320)	-2.23%
Total Police Department	4,229,240	4,436,228	4,571,160	4,654,780	5,513,160	4,989,660	334,880	7.19%

Town of Waynesville
2018 - 2019 Budget Worksheets

			FYE 2018		FYE 2019	FYE 2019	Diff	%
	FYE 2016	FYE 2017	DEPARTMENT	FYE 2018	DEPARTMENT	Manager's	FYE 2018	Diff
	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	Bud. Vs. FYE 2019	from FYE 2018 Bud
Misc. Police Grant:								
Total Personnel and Fringe Benefits	-	-	-	-	-	-	-	
Total Operating Costs	32,270	29,263	-	-	-	-	-	
Total Capital	-	-	40,000	80,000	80,000	80,000	-	0.00%
Loan Payments	-	-	-	-	-	-	-	
chgs2funds							-	
Total Internal Service Costs	-	-	-	-	-	-	-	
Total Misc. Police Grant	32,270	29,263	40,000	80,000	80,000	80,000	-	0.00%

Town of Waynesville
2018 - 2019 Budget Worksheets

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Town of Waynesville
2018 - 2019 Budget Worksheets

			FYE 2018		FYE 2019	FYE 2019	Diff	%
	FYE 2016	FYE 2017	DEPARTMENT	FYE 2018	DEPARTMENT	Manager's	FYE 2018	Diff
	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	Bud. Vs. FYE 2019	from FYE 2018 Bud
Street and Sanitation:								
Total Personnel and Fringe Benefits	1,103,840	1,203,449	1,244,880	1,279,350	1,375,560	1,375,560	96,210	7.52%
Total Operating Costs	751,137	827,952	861,920	889,750	952,770	944,210	54,460	6.12%
Total Capital	5,600	135,759	-	-	185,000	185,000	185,000	100.00%
Loan Payments	33,199	54,554	34,530	34,530	34,530	34,530	-	0.00%
chgs2funds							-	
Total Internal Service Costs	344,480	340,320	344,620	347,650	341,660	330,850	(16,800)	-4.83%
Total Street and Sanitation	2,238,256	2,562,034	2,485,950	2,551,280	2,889,520	2,870,150	318,870	12.50%

Town of Waynesville
2018 - 2019 Budget Worksheets

			FYE 2018		FYE 2019	FYE 2019	Diff	%
	FYE 2016	FYE 2017	DEPARTMENT	FYE 2018	DEPARTMENT	Manager's	FYE 2018	Diff
	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	Bud. Vs. FYE 2019	from FYE 2018 Bud
Powell Bill:								
Total Personnel and Fringe Benefits	-	-	-	-	-	-	-	
Total Operating Costs	53,641	19,857	145,300	127,800	70,000	70,000	(57,800)	-45.23%
Total Capital	389,796	289,891	482,500	520,000	435,000	435,000	(85,000)	-16.35%
Loan Payments	-	-	-	-	-	-	-	
chgs2funds							-	
Total Internal Service Costs	-	-	-	-	-	-	-	
Total Powell Bill	443,437	309,748	627,800	647,800	505,000	505,000	(142,800)	-22.04%

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Town of Waynesville

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Town of Waynesville	
2018 - 2019 Budget Worksheets	

							Diff	%
			FYE 2018		FYE 2019	FYE 2019	FYE 2018	Diff
	FYE 2016	FYE 2017	DEPARTMENT	FYE 2018	DEPARTMENT	Manager's	Bud. Vs.	from FYE
	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	FYE 2019	2018 Bud
Other Expenditures not assigned:								
Total Personnel and Fringe Benefits	-	-	-	-	-	-	-	
Total Operating Costs	-	-	-	-	-	-	-	
Total Capital	-	-	-	-	-	-	-	
Loan Payments	614,987	613,400	611,930	611,930	392,780	392,780	(219,150)	-35.81%
chgs2funds							-	
Total Internal Service Costs	-	-	-	-	-	-	-	
COLA/Merit w/Fringe Set A Side	-	-	-	36,500	-	-	(36,500)	-100.00%
Total Other Expenditures not assigned	614,987	613,400	611,930	648,430	392,780	392,780	(255,650)	-39.43%

Page 17

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Town of Waynesville 2018 - 2019 Budget Worksheets									

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Expenditures amounts have not been converted to budget basis. Capital and Principal Payments of prior years are moved to Balance Sheet.						
at year end.						

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Town of Waynesville
2018 - 2019 Budget Worksheets

							Diff	%
			FYE 2018		FYE 2019	FYE 2019	FYE 2018	Diff
	FYE 2016	FYE 2017	DEPARTMENT	FYE 2018	DEPARTMENT	MANAGER'S	Bud. Vs.	from FYE
	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	FYE 2019	2018 Bud
Water Treatment:								
Total Personnel and Fringe Benefits	477,016	488,044	471,170	472,750	506,070	506,070	33,320	7.05%
Total Operating Costs	314,240	357,782	372,890	393,420	409,710	409,470	16,050	4.08%
Total Capital	-	-	46,130	307,000	396,000	389,000	82,000	26.71%
Loan Payments	51	-	-	-	-	-	-	
Total Internal Service Costs	161,977	144,175	153,650	154,360	156,920	153,690	(670)	-0.43%
Total Water Treatment	953,284	990,001	1,043,840	1,327,530	1,468,700	1,458,230	130,700	9.85%

Expenditures amounts have not been converted to budget basis. Capital and Principal Payments of prior years are moved to Balance Sheet at year end.

Town of Waynesville
2018 - 2019 Budget Worksheets

							Diff	%
			FYE 2018		FYE 2019	FYE 2019	FYE 2018	Diff
	FYE 2016	FYE 2017	DEPARTMENT	FYE 2018	DEPARTMENT	MANAGER'S	Bud. Vs.	from FYE
	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	FYE 2019	2018 Bud
Other Water Fund								
Other Expenditures not assigned:								
Total Administration and Finance	213,926	218,108	260,150	274,450	286,920	286,920	12,470	4.54%
Depreciation	595,954	617,172	-	-	-	-	-	
Total Operating Transfers	114,190	170,080	120,800	120,800	131,430	131,430	10,630	8.80%
COLA/Merit w/Fringe Set A Side	-	-	-	-	-	-	-	
Total Other Expenditures not assigned	924,070	1,005,360	380,950	395,250	418,350	418,350	23,100	5.84%

Expenditures amounts have not been converted to budget basis. Capital and Principal Payments of prior years are moved to Balance Sheet at year end.

Town of Waynesville
2018 - 2019 Budget Worksheets

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<p align="center">Town of Waynesville</p> <p align="center">2018 - 2019 Budget Worksheets</p>								

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Expenditures amounts have not been converted to budget basis. Capital and Principal Payments of prior years are moved to Balance Sheet at year end.						

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**Town of Waynesville
2018 - 2019 Budget Worksheets**

			FYE 2018		FYE 2019	FYE 2019	Diff	%
	FYE 2016	FYE 2017	DEPARTMENT	FYE 2018	DEPARTMENT	MANAGER'S	FYE 2018	Diff
	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	Bud. Vs. FYE 2019	from FYE 2018 Bud
Sewer Maintenance:								
Total Personnel and Fringe Benefits	317,260	317,905	391,310	394,650	398,150	398,150	3,500	0.89%
Total Operating Costs	156,290	97,307	151,470	223,120	266,740	265,350	42,230	18.93%
Total Capital	-	-	40,000	55,000	410,000	410,000	355,000	645.45%
Loan Payments	-	-	-	-	-	-	-	
Total Internal Service Costs	85,079	79,571	90,200	90,630	125,140	126,700	36,070	39.80%
Total Sewer Maintenance	558,629	494,783	672,980	763,400	1,200,030	1,200,200	436,800	57.22%

Expenditures amounts have not been converted to budget basis. Capital and Principal Payments of prior years are moved to Balance Sheet at year end.

**Town of Waynesville
2018 - 2019 Budget Worksheets**

			FYE 2018		FYE 2019	FYE 2019	Diff	%
	FYE 2016	FYE 2017	DEPARTMENT	FYE 2018	DEPARTMENT	MANAGER'S	FYE 2018	Diff
	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	Bud. Vs. FYE 2019	from FYE 2018 Bud
Sewer Treatment:								
Total Personnel and Fringe Benefits	600,735	709,064	685,450	698,060	772,390	772,390	74,330	10.65%
Total Operating Costs	399,064	505,311	464,570	483,750	716,620	716,360	232,610	48.08%
Total Capital	-	-	90,000	90,000	90,000	90,000	-	0.00%
Loan Payments	-	-	-	-	-	-	-	
Total Internal Service Costs	139,208	155,355	171,050	171,830	192,360	186,810	14,980	8.72%
Total Sewer Treatment	1,139,007	1,369,730	1,411,070	1,443,640	1,771,370	1,765,560	321,920	22.30%

Expenditures amounts have not been converted to budget basis. Capital and Principal Payments of prior years are moved to Balance Sheet at year end.

Town of Waynesville									

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Expenditures amounts have not been converted to budget basis. Capital and Principal Payments of prior years are moved to Balance Sheet								
at year end.								

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Town of Waynesville

2018 - 2019 Budget Worksheets

			FYE 2018		FYE 2019	FYE 2019	Diff	%
	FYE 2016	FYE 2017	DEPARTMENT	FYE 2018	DEPARTMENT	MANAGER'S	FYE 2018	Diff
	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	Bud. Vs. FYE 2019	from FYE 2018 Bud
Electric Maintenance:								
Total Personnel and Fringe Benefits	414,031	403,357	369,260	539,170	520,440	520,440	(18,730)	-3.47%
Total Operating Costs	596,774	548,679	325,310	421,840	403,870	402,960	(18,880)	-4.48%
Total Capital	-	-	65,000	81,500	325,000	325,000	243,500	298.77%
Loan Payments	32,125	26,533	329,500	329,500	329,500	329,500	-	0.00%
Total Internal Service Costs	180,628	166,239	192,740	193,690	203,330	198,050	4,360	2.25%
Total Electric Maintenance	1,223,558	1,144,808	1,281,810	1,565,700	1,782,140	1,775,950	210,250	13.43%

Town of Waynesville

2018 - 2019 Budget Worksheets

			FYE 2018		FYE 2019	FYE 2019	Diff	%
	FYE 2016	FYE 2017	DEPARTMENT	FYE 2018	DEPARTMENT	MANAGER'S	FYE 2018	Diff
	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	Bud. Vs. FYE 2019	from FYE 2018 Bud
Other Electric Fund								
Other Expenditures not assigned:								
Total Power Purchases	5,352,814	5,330,503	5,685,200	5,775,750	5,918,530	5,918,530	142,780	2.47%
Total Administration and Finance	660,122	640,579	737,880	803,820	766,600	766,600	(37,220)	-4.63%
Depreciation	264,380	262,244	-	-	-	-	-	
COLA/Merit w/Fringe Set A Side	-	-	-	-	-	-	-	
Total Operating Transfers	1,275,600	1,326,361	1,275,600	1,275,600	1,275,600	1,275,600	-	0.00%
Reconciliation to budgetary	60,955	48,948					-	
Total Other Expenditures not assigned	7,613,871	7,608,635	7,698,680	7,855,170	7,960,730	7,960,730	105,560	1.34%

Expenditures amounts have not been converted to budget basis. Capital and Principal Payments of prior years are moved to Balance Sheet at year end. Depreciation numbers are being subtracted from prior years.

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Town of Waynesville									
2018 - 2019 Budget Worksheets									

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Town of Waynesville

2018 - 2019 Budget Worksheets

			FYE 2018		FYE 2019	FYE 2019	Diff	%
	FYE 2016	FYE 2017	DEPARTMENT	FYE 2018	DEPARTMENT	MANAGER'S	FYE 2018	Diff
Total Asset Services Management:	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	Bud. Vs. FYE 2019	from FYE 2018 Bud
Public Facilities-Inside:								
Total Personnel and Fringe Benefits	124,619	129,770	132,470	128,360	136,230	136,230	7,870	6.13%
Total Operating Costs	559,268	555,800	567,440	594,770	580,580	580,370	(14,400)	-2.42%
Total Capital	-	-	45,000	45,000	220,000	85,500	40,500	90.00%
Loan Payments	-	-	112,520	112,520	110,750	110,750	(1,770)	-1.57%
Total Internal Service Costs	8,243	9,601	-	9,210	-	-	(9,210)	-100.00%
Total Public Facilities-Inside	692,130	695,171	857,430	889,860	1,047,560	912,850	22,990	2.58%

Costs were recorded in other departments prior to 06/30/2015 & 2016

Expenditures amounts have not been converted to budget basis. Capital and Principal Payments of prior years are moved to Balance Sheet at year end. Depreciation numbers are being subtracted from prior years.

Town of Waynesville

2018 - 2019 Budget Worksheets

			FYE 2018		FYE 2019	FYE 2019	Diff	%
	FYE 2016	FYE 2017	DEPARTMENT	FYE 2018	DEPARTMENT	MANAGER'S	FYE 2018	Diff
Total Asset Services Management:	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	Bud. Vs. FYE 2019	from FYE 2018 Bud
Public Facilities-Outside:								
Total Personnel and Fringe Benefits	239,288	243,825	247,120	246,190	250,720	250,720	4,530	1.84%
Total Operating Costs	118,468	142,324	127,820	131,700	135,960	135,450	3,750	2.85%
Total Capital	-	-	89,780	89,780	59,000	9,000	(80,780)	-89.98%
Loan Payments	-	-	-	-	-	-	-	-
Total Internal Service Costs	4,793	5,386	-	3,920	-	-	(3,920)	-100.00%
Total Public Facilities-Outside	362,549	391,535	464,720	471,590	445,680	395,170	(76,420)	-16.20%

Costs were recorded in other departments prior to 06/30/2015 & 2016

Expenditures amounts have not been converted to budget basis. Capital and Principal Payments of prior years are moved to Balance Sheet at year end. Depreciation numbers are being subtracted from prior years.

<p align="center">Town of Waynesville</p> <p align="center">2018 - 2019 Budget Worksheets</p>								

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Expenditures amounts have not been converted to budget basis. Capital and Principal Payments of prior years are moved to Balance Sheet at year end. Depreciation numbers are being subtracted from prior years.					
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Town of Waynesville

2018 - 2019 Budget Worksheets

			FYE 2018		FYE 2019	FYE 2019	Diff	%
	FYE 2016	FYE 2017	DEPARTMENT	FYE 2018	DEPARTMENT	MANAGER'S	FYE 2018	Diff
	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	Bud. Vs. FYE 2019	from FYE 2018 Bud
Garage Fund Revenues:								
Total Customer Charges	(514,185)	(520,498)	(564,640)	(543,920)	(695,610)	(669,740)	(125,820)	23.13%
Total All Other Revenues & Invest. Inc.	(4,143)	(12,135)	(990)	(10,000)	(10,000)	(10,000)	-	0.00%
Transfers	-	-	-	-	-	-	-	
Fund Balance Appropriation	1,286	35,165	-	-	-	-	-	
Total Garage Fund Revenues	-517,042	-497,468	-565,630	-553,920	(705,610)	(679,740)	(125,820)	22.71%

Revenue amounts have not been converted to budget basis/Fund balance numbers are being plugged in just to give a comparison.

Fund Bal. Approp. = add to balance								
(Fund Bal. Approp.) = reduced fund balance								

Town of Waynesville

2018 - 2019 Budget Worksheets

			FYE 2018		FYE 2019	FYE 2019	Diff	%
	FYE 2016	FYE 2017	DEPARTMENT	FYE 2018	DEPARTMENT	MANAGER'S	FYE 2018	Diff
	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	Bud. Vs. FYE 2019	from FYE 2018 Bud
Garage Operations Expenditures:								
Total Personnel and Fringe Benefits	139,853	145,236	139,750	130,830	205,040	179,090	48,260	36.89%
Total Operating Costs	350,731	360,350	420,280	417,320	451,520	451,520	34,200	8.20%
Depreciation	11,439	14,499	-	-	-	-	-	
Total Capital	-	-	-	-	42,500	42,500	42,500	100.00%
Total Internal Service Costs	5,760	6,297	5,600	5,770	6,550	6,630	860	14.90%
Reconciliation from budgetary	9,259	-28,914						
Total Garage	517,042	497,468	565,630	553,920	705,610	679,740	125,820	22.71%

Expenditures amounts have not been converted to budget basis. Capital and Principal Payments of prior years are moved to Balance Sheet at year end.

TABLE OF CONTENTS

SECTION IV

REVIEW OF PROPOSED BUDGET 2018 - 2019 (FYE JUNE 30, 2019)

	<u>PAGE NUMBER</u>
GOVERNMENTAL AND PROPRIETARY FUNDS:	
REVIEW OF GENERAL FUND	1 - 10
REVIEW OF WATER FUND	11 - 12
REVIEW OF SEWER FUND	13 - 14
REVIEW OF ELECTRIC FUND	15 - 16
 INTERNAL SERVICE FUNDS:	
 REVIEW OF ASSET SERVICES MANAGEMENT FUND	 17 - 18
REVIEW OF GARAGE FUND	19

I. GENERAL FUND

A. REVENUES	BUDGETED 2017 - 2018	PROPOSED 2018 - 2019	DIFFERENCE
Real Estate Taxes - Town The proposed budget increases the tax rate one cent to 49.57 cents per hundred and calls for a Town billed collection rate at 96.03%. The Town's real and personal property values (excluding motor vehicles) are expected to increase \$19,385,980 from the prior year's budgeted values. Each penny of the tax rate at a 96.03% collection rate will raise an additional \$106,313 in this line item.	5,220,450	5,388,050	167,600
Real Estate Taxes - Municipal Service District - Downtown Waynesville The taxes collected in this line item are turned over to the Downtown Waynesville Association. The proposed budget keeps their tax rate at 20 cents per hundred.	107,600	111,060	3,460
Motor Vehicle Taxes As stated earlier, the proposed budget increases the tax rate by one cent to 49.57 cents per hundred. Each penny of tax at a 99.99% collection rate will raise an additional \$8,784 in this line item. The motor vehicles valuation is budgeted to increase \$1,561,796.	418,280	435,440	17,160
Municipal Vehicle Tax This budget is calling for a new revenue stream. If approved a city or town may levy an annual municipal vehicle tax upon any vehicle resident in the city or town. The tax cannot be more than \$30 per vehicle. The budget is asking for a vehicle tax of \$15.	0	147,000	147,000
Motor Vehicle Rental Tax	23,000	24,500	1,500
Tax Refunds and Discounts Refunds are issued when people pay property taxes already paid by their mortgage company.	(3,500)	(3,500)	0
Penalties/Interest/Advertising As people have paid back taxes in the past couple of years, the town collected higher penalties and interest. As the collection rate improves, late penalties and interest should decline or show little or no change.	40,000	40,000	0
Local Option Sales Tax - 1 % We are estimating article (39) sales tax to grow at a 5.00% increase from the prior year's actual to finish the current year FY 17-18 out. For FY 18-19, we are estimating an additional growth of 3.50 % from current year estimates.	1,103,540	1,144,840	41,300
Local Option Sales Tax - 1/2 % We are estimating article (40) to grow at 4.50% and article (42) to grow at 4.50% from the prior year's actual to finish the current year FY 17-18 out. For FY 18-19, we are estimating an additional growth of 3.50% for article (40) and 3.50% for article (42).	1,106,110	1,152,670	46,560

REVIEW OF PROPOSED BUDGET 2018 - 2019

REVENUES	BUDGETED 2017 - 2018	PROPOSED 2018 - 2019	DIFFERENCE
Additional 1/2% Sales Tax to Replace Reimbursements The old article (44) has been replaced with a "city hold harmless payment". We are projecting the remaining payments to grow at 4.00% from the prior year's actual to finish the current year FY 17-18 out. For FY 18-19, we are estimating an additional growth of 3.50%.	556,350	585,720	29,370
Privilege License Tax These revenues have been eliminated by the General Assembly.	0	0	0
Cable Television Gross Receipts The continued overall decline in this revenue is primarily attributable to cable TV customers cutting the cord in favor of streaming services. The FY 18-19 budget is using the FY 17-18 estimated actual less a 1.0% drop.	120,440	117,740	(2,700)
Beer and Wine Tax We are using a 0% increase from FY 17-18 estimates. It appears the FY 17-18 budget was a little higher than current actual estimates.	43,680	42,640	(1,040)
Court Facilities Fees	2,400	2,250	(150)
Franchise Taxes These revenue sources used to grow steadily, but in recent years they have been very unpredictable. Also in FY 14-15 the state changed the franchise tax (3.0%) to a general sales tax (7.0%). The distribution method also changed. Now the cities only receives a percentage of actual collection that is allocated based on an excise tax share and an ad valorem share of the proceeds.			
A. Telecommunications We are dropping the current year's estimated collections by 4% to come up with the FY 18-19 budget. The 4 % drop is being used due to the fact that more customers are dropping land lines and going solely mobile.	187,620	182,040	(5,580)
B. Electric This revenue is now very unpredictable due to weather, consumption, and price. Not to mention utility refunds processed by the state.	629,280	603,440	(25,840)
C. Natural Gas The first two quarters processed by the state have been up 23% from the prior year. Here again weather and price are the most likely factors.	7,500	11,640	4,140
Powell Bill Revenue Powell Bill funds are no longer tied to the gas tax revenues. The General Assembly has instead made the Powell bill a direct appropriation of state dollars. For comparison, FYE 6/30/2008 \$396,634.	332,240	333,530	1,290
Solid Waste Tax This results from a statewide \$2.00 per ton charge on everything disposed of at the landfill.	6,930	6,890	(40)

REVENUES	BUDGETED 2017 - 2018	PROPOSED 2018 - 2019	DIFFERENCE
Payments on Behalf of Firemen for Pensions The state makes a payment to the local Firemen's Pension Fund, and this was treated as a pass-through revenue and expenditure for the town.	15,000	0	(15,000)
Powell Bill Interest Earnings The Powell Bill fund's reserves are expected to drop to zero during the year.	1,520	960	(560)
Police Grant - Others	59,000	59,000	0
Unauthorized Substance Funds When funds are taken during drug raids or in connection with drug deals/sales, the funds are distributed back to the department(s) involved in the police actions.	21,000	21,000	0
Miscellaneous Grants The grant for the Parks and Recreation's new inclusive play ground will be spent.	147,600	67,380	(80,220)
Sale of Fixed Assets - Powell Bill Items We do not anticipate the sale of any pieces of equipment which were purchased with Powell Bill funds.	0	0	0
Building Permits We are expecting building permits to remain steady or improve.	105,000	105,000	0
Planning Fees Requests for special permits or subdivisions review have been low, but as development is on the rise, we anticipate more activity in this area.	3,000	3,000	0
Rezoning and Annexation Fees We expect to see some requests for changes in the coming year.	1,000	1,000	0
Homeowners Recovery Fund There is a fee charged for each new home to go to a State fund.	-400	-400	0
Occupancy Use Fees	3,000	3,000	0
Civil Penalties from Code Enforcement The use of civil penalties is one of the final steps in the code enforcement process.	1,500	1,500	0
Connection and Reconnection Fees	75,000	75,000	0
Late Payment Penalties Although the economy is improving, there are still those who run late with service payments and must pay late payment penalties.	24,000	25,000	1,000

REVENUES	BUDGETED 2017 - 2018	PROPOSED 2018 - 2019	DIFFERENCE
Street Performer Fees	150	150	0
Police Contract Services These revenues are for contract police services, which includes funds for the School Resource Officer at the Middle School. The FY 2018-2019 budget has \$52,000 in additional funding for a new School Resource Officer at the Shinning Rock Classical Academy school.	61,000	117,000	56,000
Fire Protection Charges These are fees and taxes paid by users who are located outside town limits but receive fire protection from the Town. All these fees or taxes are being collected by the County and sent to Town.	315,000	330,000	15,000
Commercial Sanitation Fees With past rates, the town lost some customers and as a result the town dropped the Sanitation fees for dumpsters 25% effective April 1, 2015. These fees now appears to be dropping again as private haulers are picking up our customers again.	289,500	277,880	(11,620)
Residential Sanitation Fees Sanitation fees will not change in 2018 - 2019.	485,000	485,000	0
County Reimbursement - Residential Costs Haywood County reimbursed us for the cost to haul residential garbage to the White Oak Landfill. The county discontinued this after the first year.	0	0	0
Solid Waste Containers - Rental	25,500	25,100	(400)
Cemetery Lot Sales	20,000	20,000	0
Cemetery After Hours Call Out Fees This is the charge for call outs on weekends and holidays.	600	600	0
Columbarium Sales	2,000	2,000	0
Columbarium Openings A fee is charged for opening columbarium and engraving doors.	1,200	1,200	0
Cremation Lots This is the charge for an in-ground space for the burial of cremains at the cemetery.	800	1000	200

REVENUES	BUDGETED 2017 - 2018	PROPOSED 2018 - 2019	DIFFERENCE
Recreation - Memberships Rates for memberships are increasing 10%.	360,000	405,900	45,900
Recreation - Daily Passes Rates for daily passes are increasing 10%.	118,000	137,500	19,500
Recreation - Rentals Rental fees are increasing 15%.	48,500	59,230	10,730
Recreation - Department Services	0	0	0
Recreation - Contribution from Haywood County Haywood County no longer supports recreation efforts of the Town.	0	0	0
Recreation - Adult and Children Recreation Programs The expanded summer camp may show this number to be conservative.	175,000	175,000	0
Recreation - Program Fees at Armory	9,000	10,000	1,000
Recreation - Rentals Collected at Armory Rental fees are increasing 15%.	5,000	9,200	4,200
Recreation - Child Care	0	0	0
Recreation - Commissions on Vending Machines The Town moved out of the vending machine business and collects a share of the profits from the machines placed here by others.	3,000	3,000	0
Recreation - Proceeds from Concessions We receive a small amount from the sale of items at the center.	2,000	2,000	0
Recreation - Playground This was the money left over from contributions toward the Community Playground and it was being used for annual maintenance on the playground. This money has now been spent.	0	0	0
Contributions/Donations - Police	0	0	0
Contributions/Donations - Recreation	0	0	0

REVIEW OF PROPOSED BUDGET 2018 - 2019

REVENUES	BUDGETED 2017 - 2018	PROPOSED 2018 - 2019	DIFFERENCE
Community Foundation Donation When the Recreation Center was started, a special fund was established to receive donations. This fund normally provides a small revenue from interest earnings, but in most years there are little if any earnings.	0	0	0
Memorials Trees, benches, artwork, etc. can be purchased in honor of another individual or event. The revenue is offset by the purchase of the items.	20,000	20,000	0
Public Art These are public donations made in support of the Public Art Program.	20,000	20,000	0
Public Art - Town of Waynesville This is the Town's contribution to the Public Art Program.	5,000	5,000	0
Public Art - Ticket Sales This was a one time revenue resulting from the Public Art Program.	0	0	0
Historic Pamphlet Sales We are not budgeting revenue in this line item.	2,000	0	(2,000)
Miscellaneous This is an account where we place revenue that does not fit easily in other categories, and it can be erratic from year to year.	7,000	7,000	0
Rents These are mostly the rents from cell tower locations.	64,200	67,740	3,540
Sale of Materials & Fixed Assets We do not expect to have much surplus equipment and vehicles in 2018 - 2019.	7,000	7,000	0
Parking Tickets More and more second floor residents are parking on Main Street and we have increased parking enforcement to try and curtail some of that parking.	100	100	0
Noise Ordinance Violations This is a fine for excessive noise and may be paid much like a parking ticket.	100	100	0
Cash - Over and Short	0	0	0
Bad Check Charges	2,000	2,000	0

REVENUES	BUDGETED 2017 - 2018	PROPOSED 2018 - 2019	DIFFERENCE
Investment Earnings Interest rates are rising from historical lows and the budget is finally expecting more income from these interest rate increases.	15,830	34,210	18,380
ABC Store Sales Distribution With the expense of constructing a new ABC Store near Wal-Mart, there was a drop in this revenue source but in FY 14-15 the store distributions started back again. The budget is expecting the FY 18-19 revenues to match the FY 17-18 estimated collections.	48,460	69,460	21,000
ABC Distribution - Law Enforcement	12,620	17,130	4,510
ABC Distribution - Rehabilitation	8,230	11,420	3,190
Transfer from Water Fund We transfer a portion of the water revenues to the General Fund. The transfer is based on 4% of the prior year's revenues.	120,800	131,430	10,630
Transfer from Sewer Fund We transfer a portion of the sewer revenues to the General Fund. The transfer is based on 4% of the prior year's revenues.	93,210	100,350	7,140
Transfer from Electric Fund In 2010-2011, the Electric Fund was in great health, and we recommended a larger annual transfer. We may need to look more closely at that amount in coming years. The tax rate needed to replace this revenue would be a little over 11 cents.	1,275,600	1,275,600	0
Fund Balance Appropriated-Powell Bill As stated earlier, Powell Bill reserves are expected to be spent to zero during the FY 2018-2019 budget.	314,040	104,780	(209,260)
Fund Balance Appropriated Fund Balance is appropriated each year to balance the budget, and at the end of the year we use only what is required to match the actual expenditures. We are budgeting to use \$158,390 more than the prior year's budget to help purchase a new garbage truck for \$160,000.	394,790	553,180	158,390
TOTAL GENERAL FUND REVENUES	14,690,370	15,175,650	485,280

B. EXPENDITURES	BUDGETED 2017 - 2018	PROPOSED 2018 - 2019	DIFFERENCE
<p>Note to readers of the proposed FYE 2018-2019 budget comparison vs the FYE 2017-2018 budget.</p> <p>The FYE 2018-2019 budget contains a 3% across the board cost of living adjustment (COLA) and an estimated 5% hike in health insurance premiums. As such, every department's personnel and fringe benefits will see increases associated with the COLA and the higher health insurance premiums.</p>			
<p>Governing Body</p> <p>The increased personnel and fringe benefits costs will be off set by lower insurance costs, lower internal service costs and a slightly higher allocation to the other funds. The board, administration and finance expenditures are consider joint expenditures of all the funds and therefore are being allocated to all funds. These joint expenditures are being charged to the other funds primarily based on a % of revenues in each of the respective funds (General, Water, Sewer, and Electric Fund). But, overall the total department's costs will realize a 3.53% reduction in the FY 2018-2019 budget when compared to the FY 2017-2018 budget.</p>	59,460	57,360	(2,100)
<p>Administration</p> <p>The increased personnel and fringe benefits are partly off set by a drop in part time costs and a change in an employee health insurance coverage. Operating expenditures are expected to be 1.56% higher due to increases in postage and other advertising. As stated in the Governing Body above, the charges to other funds were split or be allocated slightly higher this year to better align the joint costs. This resulted in \$16,330 more costs going to the other funds. The increases, the moving of joint costs to other funds and reductions in internal service costs results in the department's total costs being 2.21% lower than the prior year's budget.</p>	273,880	267,820	(6,060)
<p>Finance Department</p> <p>The department is seeing a little higher % increase in personnel and fringe benefits due to a change in an employee health insurance coverage. Operating expenditures are expected to rise 1.16% and reductions will be seen in capital and internal service expenditures. Even with a slightly higher allocation %, the budget will charge the other funds \$11,610 less in finance department costs. These changes will put the department's total costs 1.54% lower than the prior year's budget.</p>	347,140	341,810	(5,330)
<p>Police Department</p> <p>Personnel and fringe benefits are up \$207,800. Other items included in this increase is a new School Resource Officer position, additional separation payments for newly retired police officers, and changes to employees' health insurance coverages (e.g. single vs family). Operating expenditures will be up \$54,100 or 9.61%. Garage costs account for \$33,750 or 62.38% of this increase. Supplies (which includes \$5,600 of radios purchases) is up \$13,350 or 24.68% of the operating increase. Capital purchases are up \$80,300 or 127.69%. The department's total is up 7.19% from the prior year's budget.</p>	4,654,780	4,989,660	334,880
<p>Miscellaneous Police Grants</p> <p>We anticipate some State and Federal government grants in FY 18-19.</p>	80,000	80,000	0

B. EXPENDITURES	BUDGETED 2017 - 2018	PROPOSED 2018 - 2019	DIFFERENCE
Fire Department Personnel and fringe benefits are up \$32,070. Operating costs increased \$37,450 or 16.20%. Garage costs account for \$12,800 or 34.18% of this increase. Equipment repairs and maintenance is up \$16,500 (which includes replacing fire hoses \$8,100 and replacing air bottles \$8,500) or 44.06% of the operating increase. Capital items increased \$50,100. In summary the department's total is up 6.28% from the prior year's budget.	1,800,030	1,913,070	113,040
Streets and Sanitation Personnel and fringe benefits are up \$96,210. This increase includes the additional costs associated with turning part time positions into a full time position during FYE 2017-2018. Operating costs increased \$54,460 or 6.12%. Garage costs accounted for \$46,960 or 86.23% of this increase. Capital costs increased \$185,000. The department's total is up 12.50% from the prior year's budget.	2,551,280	2,870,150	318,870
Powell Bill As stated earlier, the Powell Bill Fund balance or reserve is expected to drop to zero during the FYE 2018-2019. The major items of this budget is paving \$310,000, bridge maintenance \$75,000 and sidewalks \$50,000. The prior year's budget included a major Greenway project for \$195,000 (Dutch Fisher ball field to Hickory Hollow apartments). The department's total is expected to drop 22.04% from the prior year's budget.	647,800	505,000	(142,800)
Cemetery Personnel and fringe benefits increased \$20,160. This increase includes the additional costs associated with turning part time positions into a full time position during FYE 2017-2018. Operating costs increased \$1,370 or 3.85%. Capital costs increased \$12,000 and internal service costs increased \$1,430. Overall the department's total increased 18.95% from the prior year's budget.	184,520	219,480	34,960
Planning, Code Enforcement and Inspections Personnel and fringe benefits are up \$91,460. This includes a new planner position. Operating expenditures will be up \$98,550 or 85.19%. Professional services which includes the Comprehensive Plan Update, additional legal fees and additional funds for committed Greenway projects accounts for \$64,100 or 65.04% of this increase. The remaining increase in operating expenditures is found in equipment maintenance that includes \$36,380 for the purchase of new software. Capital purchases are up \$54,000 and internal services costs increased \$11,260. The department's total is up 42.10% from the prior year's budget.	606,400	861,670	255,270
Special Appropriations	262,300	266,920	4,620
Parks and Recreation Personnel and fringe benefits are up \$144,440. This includes a new maintenance position, a new position associated with the new "Base Camp on the GO" program and the additional costs associated with turning part time positions into two full time positions during FYE 2017-2018. Operating expenditures increased 0.52%. Capital expenditures, debt payments, and internal service costs decreased \$107,180, \$181,570, and \$26,300 respectively. The department's total decreased 6.59% from the prior year's budget.	2,539,350	2,371,930	(167,420)

REVIEW OF PROPOSED BUDGET 2018 - 2019

B. EXPENDITURES	BUDGETED 2017 - 2018	PROPOSED 2018 - 2019	DIFFERENCE
Recreation - Special Projects	35,000	38,000	3,000
Debt Service - Loan Payments Loan payments for police/development office/municipal building, and fire station. The parking deck was paid off in the current year. The department's total is down 35.81% from the prior year's budget.	611,930	392,780	(219,150)
Misc. Set a Side	36,500	0	(36,500)
TOTAL GENERAL FUND EXPENDITURES	14,690,370	15,175,650	485,280
C. GENERAL FUND SUMMARY	BUDGETED 2017 - 2018	PROPOSED 2018 - 2019	DIFFERENCE
REVENUES	14,690,370	15,175,650	485,280
EXPENDITURES	14,690,370	15,175,650	485,280
DIFFERENCE	0	0	0

II. WATER FUND			
A. REVENUES	BUDGETED 2017 - 2018	PROPOSED 2018 - 2019	DIFFERENCE
Water Charges This budget does not increase water rates. The increased revenues are likely caused by the replacement of slow and aging water meters.	3,234,200	3,345,300	111,100
Water Taps/Connection Fees We are anticipating some construction.	40,000	40,000	0
Impact Fees - New Connections In the past, these revenues were put on hold until the Town sorted out the legality of the charges. The state court system had determined that some municipality's impact fees were being charged illegally. The town has determined its charges were legal and has started charging these fees again.	0	10,000	10,000
Miscellaneous Revenues	1,500	1,500	0
Sale of Materials/Supplies/Fixed Assets	0	0	0
Contributed Capital	0	0	0
Investment Earnings Earnings are starting to rise.	3620	8,920	5,300
Borrowed from Other Funds	0	0	0
Fund Balance Appropriated The budget calls for \$529,150 to be used from fund balance.	-12,740	529,150	541,890
TOTAL WATER FUND REVENUES	3,266,580	3,934,870	668,290

B. EXPENDITURES	BUDGETED 2017 - 2018	PROPOSED 2018 - 2019	DIFFERENCE
<p>Note to readers of the proposed FYE 2018-2019 budget comparison vs the FYE 2017-2018 budget.</p> <p>The FYE 2018-2019 budget contains a 3% across the board cost of living adjustment (COLA) and an estimated 5% hike in health insurance premiums. As such, every department's personnel and fringe benefits will see increases associated with the COLA and the higher health insurance premiums.</p>			
<p>Water Maintenance</p> <p>Personnel and fringe benefits are up \$59,960. This increase includes some transfers in of employees from the Sewer Maintenance department and transfers out of employees to Sewer Maintenance. The employees moving in made more than the employees moving out. Operating costs increased \$70,340 or 15.57%. Three items account for higher operating costs, professional services, garage and electric costs increased \$50,000, \$12,440, and \$8,860 respectively. Capital costs increased \$390,000. The department's total is up 33.33% from the prior year's budget.</p>	1,543,800	2,058,290	514,490
<p>Water Treatment</p> <p>Personnel and fringe benefits are up \$33,320. This increase includes certification increases and some additional part time help. Operating costs increased \$16,050 or 4.08%. This increase in operating expenditures is due to the fact that professional services went up \$20,000. Capital costs increased \$82,000. The department's total is up 9.85% from the prior year's budget.</p>	1,327,530	1,458,230	130,700
<p>Administration and Finance</p> <p>These costs are being allocated from the General Fund costs to run the water fund (such as administration, billing, collection costs etc.).</p>	274,450	286,920	12,470
<p>Contingency</p>	0	0	0
<p>Transfer to Other Funds:</p> <p>We transfer a portion of the water fund revenues to the General Fund.</p>	120,800	131,430	10,630
TOTAL WATER FUND EXPENDITURES	3,266,580	3,934,870	668,290
C. WATER FUND SUMMARY	BUDGETED 2017 - 2018	PROPOSED 2018 - 2019	DIFFERENCE
REVENUES	3,266,580	3,934,870	668,290
EXPENDITURES	3,266,580	3,934,870	668,290
DIFFERENCE	0	0	0

III. SEWER FUND			
A. REVENUES	BUDGETED 2017 - 2018	PROPOSED 2018 - 2019	DIFFERENCE
Sewer Charges We are proposing a 5% rate increases in the sewer fund. However, the revenues should be above 5 % due to the replacement of aging water meters (sewer consumption is based on water usage).	2,526,400	2,755,800	229,400
Sewer Taps	20,000	20,000	0
Industrial Discharge Permits	500	500	0
Impact Fees - Flow Allowances - Other Systems In the past, these revenues were put on hold until the Town sorted out the legality of the charges. The state court system had determined that some municipality's impact fees were being charged illegally. The town has determined its charges were legal and has started charging these fees again.	0	2,000	2,000
Impact Fees - New Connections As stated in the fee description above, these revenues were put on hold until the Town sorted out the legality of the charges. The state court system had determined that some municipality's impact fees were being charged illegally. The town has determined its charges were legal and has started charging these fees again.	0	15,000	15,000
Miscellaneous Revenue	400	400	0
Sale of Materials/Supplies/Fixed Assets We do not expect to have much to sell in FY 2019.	0	0	0
Contributed Capital	0	0	0
Investment Earnings	3,850	10,120	6,270
Fund Balance Appropriated The budget calls to use \$488,410 of fund balance or reserves.	-32,220	488,410	520,630
TOTAL SEWER FUND REVENUES	2,518,930	3,292,230	773,300

B. EXPENDITURES	BUDGETED 2017 - 2018	PROPOSED 2018 - 2019	DIFFERENCE
Note to readers of the proposed FYE 2018-2019 budget comparison vs the FYE 2017-2018 budget. The FYE 2018-2019 budget contains a 3% across the board cost of living adjustment (COLA) and an estimated 5% hike in health insurance premiums. As such, every department's personnel and fringe benefits will see increases associated with the COLA and the higher health insurance premiums.			
Sewer Maintenance Personnel and fringe benefits are up \$3,500. This small increase is due to transfers out of employees to the Water Maintenance department and transfers in of employees from the Water Maintenance department. The employees moving out made more than the employees moving in. Operating costs increased \$42,230 or 18.93%. Professional services which went up \$60,000 made up the increase in operating costs. Capital costs and internal service costs increased \$355,000 and \$36,070 respectively. The department's total is up 57.22% from the prior year's budget.	763,400	1,200,200	436,800
Wastewater Treatment Personnel and fringe benefits are up \$74,330. This change also includes certification increases and higher health insurance costs due to changes in employees' health insurance coverages (e.g. single vs family). Operating costs increased \$232,610 or 48.08%. This increase in operating costs is due to four items. Operating plant repairs and maintenance, professional services, materials and supplies and treatment chemicals increased \$185,000, \$26,000, \$10,000 and \$9,000 respectively. Capital costs stayed the same and internal service costs increased \$14,980. The department's total is up 22.30% from the prior year's budget.	1,443,640	1,765,560	321,920
Administration and Finance These costs are being allocated from the General Fund costs to run the sewer fund (such as administration, billing, collection costs etc.).	218,680	226,120	7,440
Contingency Appropriated	0	0	0
Transfer to Other Funds: We transfer a portion of the sewer fund revenues to the General Fund.	93,210	100,350	7,140
TOTAL SEWER FUND EXPENDITURES	2,518,930	3,292,230	773,300
C. SEWER FUND SUMMARY	BUDGETED 2017 - 2018	PROPOSED 2018 - 2019	DIFFERENCE
REVENUES	2,518,930	3,292,230	773,300
EXPENDITURES	2,518,930	3,292,230	773,300
DIFFERENCE	0	0	0

IV. ELECTRIC FUND			
A. REVENUES	BUDGETED 2017 - 2018	PROPOSED 2018 - 2019	DIFFERENCE
Electric Charges Rates were increased 5 % starting January 1, 2018 and the budget includes an additional 4% starting July 1, 2018. The electric consultants recommended 12% (6% starting January 1, 2018 and 6 % starting July 1, 2018). Baring unusual fuel true ups, the rate increase in January and the up coming one in July, should be enough to cover the whole sale power rate increases for the next three years.	8,365,500	8,885,800	520,300
Security Lights Rates will remain the same and revenues should as well.	50,000	51,200	1,200
Street Lights	129,250	129,250	0
Underground Service Installation These revenues are the result of charges for underground service.	2,000	2,000	0
Renewable Charge Revenue This is a pass-through charge, required under NC Senate Bill 3 to assist power providers in meeting the 12.5% renewable energy requirement.	52,650	52,800	150
Electric Pole Rental These are charges made to other utilities for use of Town poles.	12,860	13,950	1,090
Sales Tax Charges The General Assembly repealed the 3% tax rate applied to gross receipts on electricity and replaced it effective July 1, 2014 with a combined general sales tax of 7%. Manufacturing sales are exempt from this sales tax. All revenue billed and collected will be sent to NC Department of Revenue for distribution.	421,500	447,840	26,340
Miscellaneous Revenues	3,000	3,000	0
Sale of Fixed Assets We do not expect to have many surplus items to sell in 2018 - 2019.	0	0	0
Investment Earnings Investments earnings are starting to show a slight rise. The fed has raised rates six times since 2015 and there is a belief that there will be three more by the end of December 2018.	4,000	9,690	5,690
Fund Balance Appropriated This is the amount needed from reserve to balance the budget. If the town draws too much from the reserves it will no longer be able to transfer the \$1,275,600 to the General Fund.	380,110	141,150	(238,960)
TOTAL ELECTRIC FUND REVENUES	9,420,870	9,736,680	315,810

B. EXPENDITURES	BUDGETED 2017 - 2018	PROPOSED 2018 - 2019	DIFFERENCE
<p>Note to readers of the proposed FYE 2018-2019 budget comparison vs the FYE 2017-2018 budget.</p> <p>The FYE 2018-2019 budget contains a 3% across the board cost of living adjustment (COLA) and an estimated 5% hike in health insurance premiums. As such, every department's personnel and fringe benefits will see increases associated with the COLA and the higher health insurance premiums.</p>			
<p>Electric Maintenance</p> <p>Personnel and fringe benefits are down \$18,730. Additional monies to cover new hires to fill vacant positions was in the prior year's budget and are no longer being budgeted. Operating costs decreased \$18,880 or 4.48%. This drop was mainly due to a drop in material and supplies. Capital costs, and internal service costs, increased \$243,500 and \$4,360 respectively. The department's total is up 13.43% from the prior year's budget.</p>	1,565,700	1,775,950	210,250
<p>Purchased Power</p> <p>The town is on a new power supply contract and will need some additional time and some additional history before we will be more comfortable predicting power costs going forward. This line items includes purchase power, professional services used for peak shaving advise, generation rental, and fuel costs.</p>	5,301,600	5,350,690	49,090
<p>Renewables Energy Payment:</p> <p>Under NC Senate Bill 3, every electric provider must generate 12.5% of electricity from renewable resources by 2021, and are allowed to charge an extra fee to support these resources. This account cover the renewables purchased and the professional services needed to stay in compliance with the State's regulation concerning the renewable resources.</p>	52,650	120,000	67,350
<p>Sales Tax on Purchased Power</p> <p>This account should now match the sales taxes collected from our electric customers. In the past, towns were given a municipal electricity deduction that allowed the Town to keep some of the sales tax revenues being collected.</p>	421,500	447,840	26,340
<p>Economic Development Incentives</p> <p>Incentives for large electric customers no longer being budgeted.</p>	24,130	0	(24,130)
<p>Bad Debt Expense</p>	32,000	32,000	0
<p>Administration and Finance</p> <p>These costs are being allocated from the General Fund costs to run the electric fund (such as administration, billing, collection costs etc.).</p>	747,690	734,600	(13,090)
<p>Transfer to General Fund</p> <p>The Electric Fund has traditionally provided a subsidy or profit-sharing to the General Fund. The current amount transferred is equal to a tax rate increase of over 11¢. We will need to watch this transfer amount closely in the years ahead to see if the Electric fund can continue to provide this much money.</p>	1,275,600	1,275,600	0
TOTAL ELECTRIC FUND EXPENDITURES	9,420,870	9,736,680	315,810
C. ELECTRIC FUND SUMMARY	BUDGETED 2017 - 2018	PROPOSED 2018 - 2019	DIFFERENCE
REVENUES	9,420,870	9,736,680	315,810
EXPENDITURES	9,420,870	9,736,680	315,810
DIFFERENCE	0	0	0

V. ASSET MANAGEMENT			
A. REVENUES	BUDGETED 2017 - 2018	PROPOSED 2018 - 2019	DIFFERENCE
Charges to Other Funds The old Public Operations internal service fund is now called Asset Management. This fund has four divisions to be allocated out to the user departments. The Public Services Administration division is being allocated to the Streets and Sanitation, Cemetery, Water Maintenance, Water Treatment, Sewer Maintenance, Sewer Treatment, and Electric Maintenance based on a % of their budgets. The Public Facilities-Inside and the Public Facilities-Outside Division is allocated back to all departments based on a % of their budgets. The Purchasing Division is allocated back to all departments and the three internal service divisions (Public Services Administration, Public Facilities, and the Garage) based on a % of their budgets. These charges will show up in the individual departments as internal service costs.	2,008,590	1,960,250	(48,340)
Miscellaneous Revenue	0	0	0
Investment Income	0	0	0
TOTAL ASSET MANAGEMENT REVENUES	2,008,590	1,960,250	-48,340
B. EXPENDITURES	BUDGETED 2017 - 2018	PROPOSED 2018 - 2019	DIFFERENCE
Note to readers of the proposed FYE 2018-2019 budget comparison vs the FYE 2017-2018 budget. The FYE 2018-2019 budget contains a 3% across the board cost of living adjustment (COLA) and an estimated 5% hike in health insurance premiums. As such, every department's personnel and fringe benefits will see increases associated with the COLA and the higher health insurance premiums.			
Public Services Administration Personnel and fringe benefits increased \$17,340. Operating costs increased \$6,630 or 21.03%. Professional services and materials and supplies are behind the higher operating costs and increased \$5,000 and \$2,000 respectively. The internal service decreased \$27,190. The department's total is down 0.76% from the prior year's budget.	423,050	419,830	(3,220)
Public Facilities-Inside Personnel and fringe benefits increased \$7,870. Operating costs, loan payments, and internal service costs decreased \$14,400, \$1,770 and \$9,210 respectively. Capital costs increased \$40,500. The department's total is up 2.58% from the prior year's budget.	889,860	912,850	22,990

B. EXPENDITURES	BUDGETED 2017 - 2018	PROPOSED 2018 - 2019	DIFFERENCE
Public Facilities-Outside Personnel and fringe benefits increased \$4,530. Operating costs increased \$3,750 or 2.85%. Lease parking accounted for \$2,610 or 69.6% of the operating costs increase. Capital and internal service costs decreased \$80,780 and \$3,920 respectively. The department's total is down 16.20% from the prior year's budget.	471,590	395,170	(76,420)
Purchasing Operations Personnel and fringe benefits increased \$8,760. Operating costs decreased \$450 or 0.70%. The department's total is up 3.71% from the prior year's budget.	224,090	232,400	8,310
B. EXPENDITURES	BUDGETED 2017 - 2018	PROPOSED 2018 - 2019	DIFFERENCE
TOTAL ASSET MANAGEMENT EXPENDITURES	2,008,590	1,960,250	-48,340
C. ASSET MANAGEMENT SUMMARY	BUDGETED 2017 - 2018	PROPOSED 2018 - 2019	DIFFERENCE
REVENUES	2,008,590	1,960,250	-48,340
EXPENDITURES	2,008,590	1,960,250	-48,340
DIFFERENCE	0	0	0

VI. GARAGE OPERATIONS			
A. REVENUES	BUDGETED 2017 - 2018	PROPOSED 2018 - 2019	DIFFERENCE
Charges to Other Funds Each department is charged a prorated share of the cost of operating the Garage based upon the percentage of fuel used.	543,920	669,740	125,820
All Other Revenue	10,000	10,000	0
Investment Income	0	0	0
TOTAL GARAGE REVENUES	553,920	679,740	125,820
B. EXPENDITURES	BUDGETED 2017 - 2018	PROPOSED 2018 - 2019	DIFFERENCE
Garage Operations Personnel and fringe benefits increased \$48,260. In addition to the COLA and higher health insurance premiums, this increase includes a new mechanic position starting January 1, 2019. Operating costs will rise \$34,200 or 8.20%. This increase is driven by higher fuel costs. Fuel costs are expected to rise \$37,500. Capital and internal service costs increased \$42,500 and \$860 respectively. The department's total is up 22.71% from the prior year's budget.	553,920	679,740	125,820
TOTAL GARAGE EXPENDITURES	553,920	679,740	125,820
C. GARAGE SUMMARY	BUDGETED 2017 - 2018	PROPOSED 2018 - 2019	DIFFERENCE
REVENUES	553,920	679,740	125,820
EXPENDITURES	553,920	679,740	125,820
DIFFERENCE	0	0	0

TABLE OF CONTENTS

SECTION V

	<u>PAGE NUMBER</u>
GENERAL FUND LINE ITEM BUDGET	1-44
WATER FUND LINE ITEM BUDGET	45-54
SEWER FUND LINE ITEM BUDGET	55-64
ELECTRIC FUND LINE ITEM BUDGET	65-71
ASSET SERVICES MANAGEMENT FUND LINE ITEM BUDGET	72-86
GARAGE FUND LINE ITEM BUDGET	87-90

Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
103000 403015 2015 TAX	0	-4,587,100	-76,027	-25,000	-25,000	-8,000	-8,000	
103000 403016 2016 TAX	0	0	-5,092,505	-80,000	-70,000	-25,000	-25,000	
103000 403017 2017 TAX	0	0	0	-5,135,680	-5,107,550	-75,000	-75,000	
103000 403018 2018 TAX	0	0	0	0	0	-5,269,950	-5,269,950	
103000 403094 TwN 1994Tx	-16	0	0	-120	0	0	0	
103000 403095 TwN 1995Tx	0	0	0	0	0	0	0	
103000 403096 TwN 1996Tx	-116	-106	0	0	0	0	0	
103000 403097 TwN 1997Tx	-168	0	0	0	0	0	0	
103000 403098 TwN 1998Tx	-562	0	-107	0	0	0	0	
103000 403099 TwN 1999Tx	-131	0	-5	0	0	0	0	
103000 403111 DWA 2011	-31	0	0	0	0	0	0	
103000 403112 DWA 2112	-694	0	0	0	0	0	0	
103000 403113 DWA 2013	-92	-690	0	0	-1,500	-1,500	-1,500	
103000 403114 DWA 2014	-94,894	-1,040	-2,617	0	-3,000	-1,500	-1,500	
103000 403115 DWA 2015TX	0	-98,178	-2,484	-500	-4,000	-1,000	-1,000	

11. *Chlorophyll a* (mg/g dry weight) = $\frac{12.7}{1000} \times \frac{1}{\text{volume of extract}} \times \text{OD}_{680} \times \text{cell volume}$

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Town of Waynesville

2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT	BUDGET	DEPARTMENT	MANAGER	BOARD
	ACTUAL	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	APPROVED
Other Taxes and Licenses								
103200 413231 1% Sale Tx	-983,056	-1,033,766	-1,052,977	-1,106,130	-1,103,540	-1,144,840	-1,144,840	
103200 413232 1/2% SalTx	-978,852	-1,031,965	-1,061,538	-1,113,820	-1,106,110	-1,152,670	-1,152,670	
103200 413233 ADD'L 1/2%	-462,920	-494,548	-540,173	-565,980	-556,350	-585,720	-585,720	
103200 413260 Priv.LicTx	-132,932	-318	-210	-500	0	0	0	
103200 413261 Cab. TV TX	-125,922	-119,177	-120,159	-118,940	-120,440	-117,740	-117,740	
103200 413270 B Regist	0	0	0	0	0	0	0	
Total Other Taxes and Licenses	-2,683,682	-2,679,774	-2,775,057	-2,905,370	-2,886,440	-3,000,970	-3,000,970	
Unrestricted Intergovernment								
103300 423322 Ber&Win Tx	-46,830	-43,233	-44,882	-42,640	-43,680	-42,640	-42,640	
103300 423323 CrtFacFees	-2,599	-2,665	-2,246	-2,250	-2,400	-2,250	-2,250	
103300 423324 90001 Fra/TELECO	-238,921	-203,736	-199,655	-189,620	-187,620	-182,040	-182,040	
103300 423324 90002 Fran/Elect	-580,322	-623,409	-603,036	-597,470	-629,280	-603,440	-603,440	
103300 423324 90003 Fran/N GAS	-16,058	-11,369	-10,995	-11,540	-7,500	-11,640	-11,640	
Total Unrestricted Intergovernme	-884,730	-884,412	-860,814	-843,520	-870,480	-842,010	-842,010	

Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
Restricted Intergovern. Rev.								
103350 433160 PowBilRev.	-336,662	-338,971	-336,023	-336,960	-332,240	-333,530	-333,530	
103350 433177 S WASTE TX	-6,336	-6,370	-6,661	-6,790	-6,930	-6,890	-6,890	
103350 433180 BehalfFire	-8,800	0	0	0	-15,000	0	0	
103350 433831 Inv.ErnPB	-327	-970	-1,653	-2,890	-1,520	-960	-960	
103350 434311 OthPolGran	-5,400	-32,119	-15,469	-30,000	-59,000	-59,000	-59,000	
103350 434311 50002 OthPolGran	0	0	-6,373	0	0	0	0	
103350 434311 50013 OthPolGran	0	0	-1,100	0	0	0	0	
103350 434313 UNAUTH SUB	0	0	-6,321	-10,000	-21,000	-21,000	-21,000	
103350 436129 Misc Grant	-29,000	-5,000	-2,612	-182,760	-147,600	-67,380	-67,380	
103350 463835 SALE F/A	-5,508	-441	0	0	0	0	0	
Total Restricted Intergovern. Re	-392,033	-383,871	-376,212	-569,400	-583,290	-488,760	-488,760	

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2018 - 2019 Budget Worksheets

Page 8

Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018 DEPARTMENT PROJECTION	FYE 2018 BUDGET	FYE 2019 DEPARTMENT REQUESTS	FYE 2019 MANAGER RECOMMENDS	FYE 2019 BOARD APPROVED
	ACTUAL	ACTUAL	ACTUAL					
103600 456000 MEMBERSHIP	-345,021	-361,331	-369,072	-369,000	-360,000	-405,900	-405,900	
103600 456025 DAILY PASS	-125,963	-120,969	-125,656	-125,000	-118,000	-137,500	-137,500	
103600 456050 REC RENTAL	-47,802	-51,421	-53,652	-51,500	-48,500	-59,230	-59,230	
103600 456120 RecDepSer	-108	0	-366	0	0	0	0	
103600 456121 ContByHayw	-25	0	0	0	0	0	0	
103600 456125 Adt&Child	-196,691	-173,959	-195,374	-170,140	-175,000	-175,000	-175,000	
103600 456125 30014 Adt&Child	0	0	0	0	0	0	0	
103600 456126 ARMORY	-8,782	-10,857	-9,928	-10,180	-9,000	-10,000	-10,000	
103600 456127 ARMORY REN	-8,320	-3,880	-8,631	-8,000	-5,000	-9,200	-9,200	
103600 456130 CHILD CARE	-3	0	-18	-10	0	0	0	
103600 456140 REC-COMMIS	-2,374	-2,344	-6,326	-3,220	-3,000	-3,000	-3,000	
103600 456150 VEND./ ETC	-1,863	-1,580	-1,712	-1,010	-2,000	-2,000	-2,000	
103600 456500 PLAYGROUND	-7,396	0	0	0	0	0	0	
Total Sales And Services	-1,940,971	-1,953,880	-1,982,930	-1,934,340	-1,921,100	-2,061,610	-2,061,610	

Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015 ACTUAL	FYE 2016 ACTUAL	FYE 2017 ACTUAL	FYE 2018 DEPARTMENT PROJECTION	FYE 2018 BUDGET	FYE 2019 DEPARTMENT REQUESTS	FYE 2019 MANAGER RECOMMENDS	FYE 2019 BOARD APPROVED
All Other Revenues								
103800 463805 Contr-Pol	0	0	0	0	0	0	0	
103800 463812 Contr-Rec	414	-200	-425	-150	0	0	0	
103800 463813 COMM FOUND	0	-1,680	0	0	0	0	0	
103800 463814 MEMORIAL	-900	0	0	0	-20,000	-20,000	-20,000	
103800 463815 10012 PUBLIC ART	-633	-1,375	-5,699	-7,000	-20,000	-20,000	-20,000	
103800 463816 10012 TOW PUB AF	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000	
103800 463825 HISTORIC P	0	0	0	-2,000	-2,000	0	0	
103800 463830 Misc. Rev.	-8,554	-32,316	-11,845	-9,000	-7,000	-7,000	-7,000	
103800 463834 Rents	-38,207	-66,261	-67,422	-67,740	-64,200	-67,740	-67,740	
103800 463835 SI/Mat/FA	-8,477	-79,513	-9,505	-17,000	-7,000	-7,000	-7,000	
103800 463855 Park Tick	-120	-30	-182	-150	-100	-100	-100	
103800 463856 NOISE VIOL	0	0	0	0	-100	-100	-100	
103800 463857 Cash O/S	-145	723	-7	150	0	0	0	
103800 463859 BDckCharge	-2,726	-3,455	-6,438	-4,380	-2,000	-2,000	-2,000	
Total All Other Revenues	-64,348	-189,107	-106,523	-112,270	-127,400	-128,940	-128,940	

Town of Waynesville

2018 - 2019 Budget Worksheets

				FYE 2018	FYE 2019	FYE 2019	FYE 2019
	FYE 2015	FYE 2016	FYE 2017	DEPARTMENT	FYE 2018	DEPARTMENT	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	MANAGER
							RECOMMENDS
							BOARD
							APPROVED
Investment Income							
103850 473831 Inv. Inc.	-3,548	-9,512	-15,645	-27,370	-15,830	-34,210	-34,210
Total Investment Income	-3,548	-9,512	-15,645	-27,370	-15,830	-34,210	-34,210
Sub total Revenues	-11,436,342	-11,532,983	-12,154,443	-12,457,780	-12,422,620	-12,912,300	-12,912,300
Other Financing Sources							
103900 493837 ABCDistGen	-41,857	-45,806	-48,342	-68,770	-48,460	-69,460	-69,460
103900 493838 ABCDisLaw	-7,411	-8,817	-15,004	-16,960	-12,620	-17,130	-17,130
103900 493839 ABCDistReh	-4,632	-5,511	-10,003	-11,300	-8,230	-11,420	-11,420
103900 493961 TransWatFd	-112,020	-114,190	-119,320	-120,800	-120,800	-131,430	-131,430
103900 493962 TransSewFd	-87,820	-88,310	-88,310	-93,210	-93,210	-100,350	-100,350
103900 493963 TransEleFD	-1,275,600	-1,275,600	-1,275,600	-1,275,600	-1,275,600	-1,275,600	-1,275,600
103900 493990 Borrowed \$	0	-25,151	-9,271	0	0	0	0
103900 493991 FdBalAppro	59,914	-103,056	27,928	-287,950	-314,040	-104,780	-104,780
(use)/add to							
103900 493992 FdBalAppro	342,781	130,311	-116,726	148,480	-394,790	-1,706,080	-553,180
(use)/add to							
Total Other Financing Sources	-1,126,645	-1,536,130	-1,654,648	-1,726,110	-2,267,750	-3,416,250	-2,263,350
Total Revenues	-12,562,987	-13,069,113	-13,809,091	-14,183,890	-14,690,370	-16,328,550	-15,175,650
FB-Powell Bill	-59,914	103,056	-27,928				
FB-Gen. Fund	-342,781	-130,315	116,739				

Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
Governing Board								
104110 511210 Wages	36,280	39,390	42,925	42,930	42,930	44,220	44,220	
104110 511810 FICA	2,278	2,563	2,799	2,800	3,270	3,380	3,380	
104110 511830 Hosp. Exp.	36,859	34,611	34,009	34,010	34,010	35,710	35,710	
104110 511832 Life Ins.	212	254	440	130	130	120	120	
104110 511833 Dental	1,665	1,610	1,665	1,740	1,770	1,740	1,740	
104110 511840 HREIMB EXP	7,848	8,737	8,723	7,710	7,710	7,790	7,790	
104110 511850 Unemploy	0	0	53	70	70	70	70	
104110 511860 W. Comp.	740	809	1,049	1,050	1,160	1,110	1,110	
104110 521990 Prof. Serv	0	13,335	12,393	1,000	17,500	17,500	17,500	
104110 532920 Mat./Sup.	2,987	2,990	3,911	3,500	3,500	3,000	3,000	
104110 533180 Trav/Train	0	2,850	225	3,000	3,000	3,000	3,000	
104110 533210 Phone	83	75	91	90	100	100	100	
104110 533990 Elec. Serv	0	10,550	0	0	0	0	0	
104110 534510 Prop/Gen l	3,317	3,010	2,968	2,810	3,110	2,830	2,830	

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Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
Administration								
104120 511210 Wages	267,881	323,058	252,322	284,800	276,590	289,210	289,210	
104120 511220 OT	243	162	538	0	250	0	0	
104120 511230 Temp/PT	10,533	71,855	22,451	7,000	20,000	10,000	10,000	
104120 511810 FICA	20,640	30,446	19,780	21,500	22,660	22,870	22,870	
104120 511820 Retirement	19,279	22,954	18,261	21,650	21,050	22,710	22,710	
104120 511825 401K ADM	13,288	16,801	20,055	22,050	13,840	14,470	14,470	
104120 511830 Hosp. Exp.	28,940	34,312	31,367	35,330	34,000	35,700	35,700	
104120 511831 Ret./Ins.	9,361	5,341	5,341	5,350	5,350	5,610	5,610	
104120 511832 Life Ins.	672	625	490	840	840	730	730	
104120 511833 Dental	1,159	1,174	1,221	1,400	1,420	1,400	1,400	
104120 511840 HREIMB EXP	6,141	8,663	8,046	7,700	7,700	7,780	7,780	
104120 511841 HREIMB EXP	1,977	1,333	1,354	1,210	1,210	1,220	1,220	
104120 511845 WELLNESS	11,658	17,422	20,535	16,400	20,000	25,000	25,000	
104120 511850 Unemploy	0	0	390	480	480	480	480	

Town of Waynesville

2018 - 2019 Budget Worksheets

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Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
104120 533910 Legal Note	1,711	2,624	2,695	3,000	3,000	3,000	3,000	
104120 534390 Equip Rent	1,268	1,270	1,240	1,260	2,000	2,000	2,000	
104120 534510 Prop/Gen I	3,317	2,403	2,968	2,240	2,490	2,260	2,260	
104120 534520 Veh. Ins.	2,110	1,342	1,396	1,840	2,090	1,870	1,870	
104120 534530 BONDS	525	525	525	0	560	0	0	
104120 534580 Other Ins.	325	540	0	0	0	0	0	
104120 534910 Due/Subscr	2,470	5,546	3,198	3,500	5,000	5,000	5,000	
104120 534990 Miscell	8,335	10,347	7,573	9,000	10,000	10,000	10,000	
104120 545400 Vehicles	0	0	0	0	0	0	0	
104120 545500 Equipment	0	5,550	5,982	0	0	0	0	
104120 546000 LOAN PYMTS	14,456	14,456	14,456	14,460	14,460	14,460	14,460	
104120 548000 chgs2funds	-328,570	-399,409	-367,291	-444,470	-469,390	-485,720	-485,720	
104120 548100 I/S Costs	59,324	61,794	64,574	50,710	51,610	50,180	46,760	
Total Administration	356,525	455,513	342,372	256,740	273,880	271,290	267,820	

Town of Waynesville
2018 - 2019 Budget Worksheets

				FYE 2018		FYE 2019	FYE 2019	FYE 2019
	FYE 2015	FYE 2016	FYE 2017	DEPARTMENT	FYE 2018	DEPARTMENT	MANAGER	BOARD
	ACTUAL	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	APPROVED
Finance								
104130 511210 Wages	381,675	358,727	404,215	420,000	448,620	466,230	466,230	
104130 511220 OT	5,112	12,076	5,535	10,000	10,000	10,300	10,300	
104130 511230 Temp/PT	0	20,876	10,499	0	0	0	0	
104130 511810 FICA	28,810	30,191	31,194	32,300	35,000	36,450	36,450	
104130 511820 Retirement	27,302	25,769	29,971	32,600	34,860	37,410	37,410	
104130 511825 401K EX FI	19,027	18,699	20,388	21,500	22,930	23,830	23,830	
104130 511830 Hosp. Exp.	69,875	61,555	63,119	63,120	76,250	82,600	82,600	
104130 511831 Ret./Ins.	0	0	0	0	0	5,610	5,610	
104130 511832 Life Ins.	931	819	1,208	1,360	1,360	1,210	1,210	
104130 511833 Dental	3,358	2,914	3,080	3,480	3,900	3,830	3,830	
104130 511840 HREIMB EXP	14,858	15,549	16,171	17,260	17,260	19,230	19,230	
104130 511841 HREIMB EXP	0	0	0	0	0	1,220	1,220	
104130 511850 Unemploy	0	0	556	750	750	750	750	
104130 511860 W. Comp.	8,567	8,912	10,957	10,830	12,030	11,920	11,920	

Town of Waynesville

2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
104130 521910 Accounting	37,106	40,325	45,025	50,000	50,000	51,000	51,000	
104130 521940 Co Tax Fee	13,565	16,650	16,968	17,400	17,100	17,450	17,450	
104130 521990 Prof. Serv	1,885	7,470	6,652	10,000	7,000	10,600	10,600	
104130 532120 Uniform	2,705	1,975	2,185	2,200	2,000	2,000	2,000	
104130 532510 Gas	5,489	4,190	3,894	4,660	4,930	5,010	5,010	
104130 532520 Tires	1,256	730	748	890	1,060	770	770	
104130 532530 Vehicle RM	7,240	7,250	6,513	6,180	5,750	7,390	6,900	
104130 532920 Mat./Sup.	20,736	22,769	17,530	22,800	22,800	22,800	22,800	
104130 533180 Trav/Train	6,251	2,184	3,529	3,500	4,000	4,000	4,000	
104130 533210 Phone	2,235	2,343	2,594	2,250	2,400	2,400	2,400	
104130 533520 Equip R&M	76,771	77,110	78,174	77,600	77,710	74,950	74,950	
104130 533700 Other Adv	3,054	2,881	2,780	3,000	3,000	3,090	3,090	
104130 534390 Equip Rent	0	0	0	0	0	0	0	
104130 534510 Prop/Gen I	7,295	6,604	5,924	6,160	6,840	6,210	6,210	

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Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
Police Department								
104310 511210 Wages	1,706,406	1,833,743	2,023,458	2,045,000	2,048,130	2,313,320	2,152,240	
104310 511220 OT	121,097	205,138	138,399	130,000	135,000	135,000	135,000	
104310 511230 Temp/PT	86,981	83,890	65,642	93,200	100,000	100,000	100,000	
104310 511280 SepPay-Pol	66,204	67,945	67,135	76,000	80,730	89,110	89,110	
104310 511290 PolConExp	0	0	0	0	15,000	15,000	15,000	
104310 511810 FICA	145,530	165,073	166,617	172,900	181,940	202,900	190,580	
104310 511820 Retirement	137,664	150,057	171,183	183,200	185,340	213,280	199,600	
104310 511825 401K-Pol	91,101	105,573	107,715	108,000	103,420	126,920	118,880	
104310 511830 Hosp. Exp.	371,000	369,691	379,465	392,880	403,720	508,870	453,750	
104310 511831 Ret./Ins.	30,873	37,386	42,727	45,000	46,740	49,070	49,070	
104310 511832 Life Ins.	3,549	3,549	5,281	6,150	6,150	6,210	5,810	
104310 511833 Dental	13,736	13,598	13,903	15,300	15,580	17,030	15,630	
104310 511840 HREIMB EXP	78,873	93,334	97,305	91,490	91,490	110,950	98,950	
104310 511841 HREIMB EXP	6,560	9,441	10,953	10,550	10,550	10,700	10,700	

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Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018 DEPARTMENT PROJECTION	FYE 2018 BUDGET	FYE 2019 DEPARTMENT REQUESTS	FYE 2019 MANAGER RECOMMENDS	FYE 2019 BOARD APPROVED
	ACTUAL	ACTUAL	ACTUAL					
104310 534390 Equip Rent	2,480	2,480	3,650	3,680	3,680	11,180	11,180	
104310 534510 Prop/Gen I	27,847	25,267	24,917	24,700	27,380	27,100	27,100	
104310 534520 Veh. Ins.	28,737	31,639	32,741	29,980	34,180	31,220	31,220	
104310 534530 Bonds	0	0	0	0	0	0	0	
104310 534580 Other Ins.	18,448	19,552	25,009	24,060	24,880	24,920	24,920	
104310 534910 Due/Subscr	3,466	2,987	5,522	6,000	4,000	6,000	6,000	
104310 534995 SpOperExp	6,000	0	0	5,000	10,000	10,000	10,000	
104310 545400 Vehicles	44,724	29,448	0	39,980	37,500	180,200	76,800	
104310 545500 Equipment	12,000	13,300	0	9,000	9,000	88,300	50,000	
104310 545900 Cap. Imp.	0	23,735	0	0	0	65,000	0	
104310 546000 LOAN PYMTS	135,618	135,618	179,290	214,530	214,530	214,530	214,530	
104310 548100 I/S Costs	277,457	298,938	320,826	320,960	328,140	359,310	320,820	
Total Police Department	3,891,248	4,229,240	4,436,228	4,571,160	4,654,780	5,513,160	4,989,660	

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Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015 ACTUAL	FYE 2016 ACTUAL	FYE 2017 ACTUAL	FYE 2018 DEPARTMENT PROJECTION	FYE 2018 BUDGET	FYE 2019 DEPARTMENT REQUESTS	FYE 2019 MANAGER RECOMMENDS	FYE 2019 BOARD APPROVED
Fire Department								
104340 511210 Wages	430,762	485,895	687,159	787,000	812,320	835,550	835,550	
104340 511220 OT	774	6,230	6,921	7,000	7,000	7,500	7,500	
104340 511230 Temp/PT	26,672	31,744	22,386	24,000	32,000	32,000	32,000	
104340 511240 Vol Pay	28,434	25,886	26,790	17,820	35,000	35,000	35,000	
104340 511810 FICA	34,935	40,636	52,638	60,750	67,770	69,600	69,600	
104340 511820 Retirement	33,546	37,424	53,852	63,230	67,020	70,610	70,610	
104340 511825 401K-FIRE	21,794	25,712	33,768	39,310	41,720	42,680	42,680	
104340 511827 StContRt	8,800	0	0	0	15,000	0	0	
104340 511830 Hosp. Exp.	87,417	88,717	139,445	170,020	170,020	178,520	178,520	
104340 511831 Ret./Ins.	0	0	0	0	0	7,630	7,630	
104340 511832 Life Ins.	924	924	1,854	2,440	2,440	2,130	2,130	
104340 511833 Dental	3,330	3,330	4,607	6,260	6,380	6,260	6,260	
104340 511840 HREIMB EXP	18,573	22,473	35,807	38,540	38,540	38,920	38,920	
104340 511841 HREIMB EXP	0	0	0	0	0	1,660	1,660	

Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
104340 533330 Pro.Gas	65	0	0	0	0	0	0	
104340 533340 WATER	354	390	421	420	420	420	420	
104340 533350 SEWER	415	438	469	480	480	480	480	
104340 533360 DUMPSTER F	1,630	1,352	1,465	1,360	1,360	1,360	1,360	
104340 533446 Vol. Fire	0	0	0	0	0	0	0	
104340 533510 Bldg. Main	42,554	8,564	9,224	14,000	10,000	30,000	12,000	
104340 533520 Equip R&M	32,188	28,201	65,705	28,000	31,000	47,500	47,500	
104340 534390 Equip Rent	1,450	1,000	1,000	1,000	1,000	1,000	1,000	
104340 534510 Prop/Gen I	9,301	6,614	10,683	10,100	11,210	10,170	10,170	
104340 534520 Veh. Ins.	7,499	8,093	8,327	7,340	8,370	7,530	7,530	
104340 534580 Other Ins.	0	0	0	450	550	480	480	
104340 534910 Due/Subscr	3,281	3,495	3,660	3,800	4,200	4,500	4,500	
104340 545400 Vehicles	0	0	0	0	0	335,000	32,500	
104340 545500 Equipment	21,260	28,146	0	0	0	26,100	17,600	

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Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015 ACTUAL	FYE 2016 ACTUAL	FYE 2017 ACTUAL	FYE 2018 DEPARTMENT PROJECTION	FYE 2018 BUDGET	FYE 2019 DEPARTMENT REQUESTS	FYE 2019 MANAGER RECOMMENDS	FYE 2019 BOARD APPROVED
Street and Sanitation								
104510 511210 Wages	635,265	678,679	714,473	752,800	749,280	818,500	818,500	
104510 511220 OT	13,550	17,985	18,804	22,000	25,000	25,000	25,000	
104510 511230 Temp/PT	15,852	11,760	21,769	18,000	33,000	33,000	33,000	
104510 511810 FICA	48,178	53,277	54,647	58,350	61,680	67,030	67,030	
104510 511820 Retirement	46,223	48,651	53,672	58,730	58,850	66,220	66,220	
104510 511825 401K-ST/SA	28,199	37,874	46,820	38,740	38,660	42,180	42,180	
104510 511830 Hosp. Exp.	189,286	169,621	191,857	193,330	207,710	215,280	215,280	
104510 511831 Ret./Ins.	3,632	10,883	16,023	20,480	20,460	22,440	22,440	
104510 511832 Life Ins.	1,834	1,813	2,917	2,240	2,240	2,130	2,130	
104510 511833 Dental	6,938	6,661	6,993	8,340	8,500	8,690	8,690	
104510 511840 HREIMB EXP	40,230	42,798	49,190	47,060	47,060	46,930	46,930	
104510 511841 HREIMB EXP	779	2,740	4,102	4,620	4,620	4,890	4,890	
104510 511850 Unemploy	0	2,516	1,072	1,330	1,330	1,360	1,360	
104510 511860 W. Comp.	16,915	18,582	21,110	18,860	20,960	21,910	21,910	

Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
104510 521990 Prof. Serv	13,757	41,319	155,660	64,000	51,000	50,000	50,000	
104510 532120 Uniform	10,179	14,267	11,556	19,000	20,000	20,000	20,000	
104510 532510 Gas	84,179	53,094	53,896	73,470	67,580	87,670	87,670	
104510 532520 Tires	13,947	10,480	11,602	13,830	16,460	13,260	13,260	
104510 532530 Vehicle RM	79,447	104,780	101,072	95,910	89,190	127,820	119,260	
104510 532920 Mat./Sup.	133,234	154,637	85,504	175,000	175,000	175,000	175,000	
104510 532920 1024 Mat./Sup.	0	0	0	0	0	0	0	
104510 532920 70097 Mat./Sup.	101,921	12,743	65,693	60,000	70,000	70,000	70,000	
104510 533180 Trav/Train	2,451	2,155	4,976	7,000	7,000	7,000	7,000	
104510 533210 Phone	1,388	1,610	2,330	2,000	2,000	2,000	2,000	
104510 533310 Elec.	209,371	208,594	202,094	205,000	210,000	225,500	225,500	
104510 533330 Pro.Gas	41	0	0	620	200	750	750	
104510 533515 LFILL RD M	0	2,057	0	3,000	6,000	6,000	6,000	
104510 533520 Equip R&M	18,342	6,856	7,816	20,000	17,500	17,500	17,500	
104510 534390 Equip Rent	761	1,250	1,870	1,500	1,500	1,500	1,500	

Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015 ACTUAL	FYE 2016 ACTUAL	FYE 2017 ACTUAL	FYE 2018 DEPARTMENT PROJECTION	FYE 2018 BUDGET	FYE 2019 DEPARTMENT REQUESTS	FYE 2019 MANAGER RECOMMENDS	FYE 2019 BOARD APPROVED
104510 534430 Inf/Pav/Im	0	0	0	0	0	0	0	
104510 534440 Landfill	22,750	31,250	28,500	24,000	40,000	40,000	40,000	
104510 534450 TipFees	50,808	53,799	51,970	55,000	65,000	65,000	65,000	
104510 534490 Cont. Ser.	5,600	3,890	875	4,000	4,000	4,000	4,000	
104510 534510 Prop/Gen I	16,606	15,037	14,838	14,030	15,570	14,130	14,130	
104510 534520 Veh. Ins.	15,619	17,494	19,507	17,740	20,230	18,110	18,110	
104510 534580 Other Ins.	4,622	7,570	7,783	3,720	4,520	4,030	4,030	
104510 534910 Due/Subscr	1,407	8,068	-1,185	1,500	5,000	1,500	1,500	
104510 536910 DON&CONTRI	1,000	187	1,595	1,600	2,000	2,000	2,000	
104510 545400 Vehicles	313,636	5,600	10,200	0	0	160,000	160,000	
104510 545500 Equipment	73,845	0	10,361	0	0	25,000	25,000	
104510 545900 Cap. Imp.	6,543	0	115,198	0	0	0	0	
104510 546000 LOAN PYMTS	87,290	33,199	54,554	34,530	34,530	34,530	34,530	
104510 548100 I/S Costs	355,254	344,480	340,320	344,620	347,650	341,660	330,850	
Total Street and Sanitation	2,670,879	2,238,256	2,562,034	2,485,950	2,551,280	2,889,520	2,870,150	

Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
Powell Bill								
104560 521990 Prof. Serv	0	11,041	0	0	50,000	10,000	10,000	
104560 522000 R/R W/GATE	625	0	0	130,000	22,500	20,000	20,000	
104560 532920 Mat./Sup.	17,146	20,120	12,384	0	40,000	24,700	24,700	
104560 534430 Inf/Pav/Im	244,820	299,424	289,891	287,500	275,000	385,000	385,000	
104560 534430 30008 SIDEWALKS	13,784	0	0	0	50,000	50,000	50,000	
104560 534490 Cont. Ser.	6,210	22,480	7,473	15,300	15,300	15,300	15,300	
104560 534520 Veh. Ins.	0	0	0	0	0	0	0	
104560 545400 Vehicles	0	0	0	0	0	0	0	
104560 545500 Equipment	0	4,800	0	0	0	0	0	
104560 545900 Cap. Imp.	0	85,572	0	195,000	195,000	0	0	
Total Powell Bill	282,585	443,437	309,748	627,800	647,800	505,000	505,000	

Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
Cemetery								
104740 511210 Wages	55,958	56,522	61,172	78,650	60,270	90,190	90,190	
104740 511220 OT	522	796	617	1,000	1,000	1,000	1,000	
104740 511230 Temp/PT	3,838	21,882	18,189	8,740	30,000	7,500	7,500	
104740 511810 FICA	4,644	6,175	6,043	6,680	6,900	7,540	7,540	
104740 511820 Retirement	4,188	3,998	4,506	6,040	4,660	7,160	7,160	
104740 511825 401K CEM	2,850	2,908	3,065	3,990	3,070	4,560	4,560	
104740 511830 Hosp. Exp.	10,682	9,495	16,249	19,940	15,800	22,200	22,200	
104740 511831 Ret./Ins.	0	0	0	0	0	0	0	
104740 511832 Life Ins.	168	154	250	190	190	230	230	
104740 511833 Dental	666	611	666	900	710	1,050	1,050	
104740 511840 HREIMB EXP	2,277	2,406	4,182	3,580	3,580	4,840	4,840	
104740 511841 HREIMB EXP	0	0	0	0	0	0	0	
104740 511850 Unemploy	0	0	115	140	140	160	160	
104740 511860 W. Comp.	1,608	1,739	2,268	2,180	2,420	2,470	2,470	
104740 521990 Prof. Serv	0	0	4,970	7,500	7,500	7,500	7,500	

Town of Waynesville
2018 - 2019 Budget Worksheets

			FYE 2018			FYE 2019	FYE 2019	FYE 2019
	FYE 2015	FYE 2016	FYE 2017	DEPARTMENT	FYE 2018	DEPARTMENT	MANAGER	BOARD
	ACTUAL	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	APPROVED
104740 532120 Uniform	804	2,291	1,770	2,100	2,100	2,100	2,100	
104740 532510 Gas	2,047	1,680	1,437	1,720	1,820	2,180	2,180	
104740 532520 Tires	301	290	276	330	390	330	330	
104740 532530 Vehicle RM	1,737	2,900	2,402	2,280	2,120	3,220	3,010	
104740 532920 Mat./Sup.	2,659	4,886	9,019	10,000	10,000	10,000	10,000	
104740 533180 Trav/Train	0	0	222	500	1,000	1,000	1,000	
104740 533210 Phone	319	313	223	320	500	500	500	
104740 533310 Elec.	958	922	898	1,000	1,200	1,200	1,200	
104740 533520 Equip R&M	2,165	2,062	1,792	2,000	2,000	2,000	2,000	
104740 534390 Equip Rent	0	0	0	0	0	0	0	
104740 534490 Cont. Ser.	0	1,035	3,450	3,500	3,500	3,500	3,500	
104740 534510 Prop/Gen I	1,333	1,202	1,187	1,120	1,250	1,700	1,700	
104740 534520 Veh. Ins.	627	675	698	1,220	1,400	1,250	1,250	
104740 534580 Other Ins.	0	0	0	670	830	710	710	

2018 - 2019 Budget Worksheets

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Town of Waynesville								
2018 - 2019 Budget Worksheets								
				FYE 2018		FYE 2019	FYE 2019	FYE 2019
	FYE 2015	FYE 2016	FYE 2017	DEPARTMENT	FYE 2018	DEPARTMENT	MANAGER	BOARD
	ACTUAL	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	APPROVED
Planning & Code Enforcement								
104910 511210 Wages	222,233	298,702	295,855	289,800	296,460	346,070	346,070	
104910 511220 OT	93	1091	433	1,000	2,000	2,000	2,000	
104910 511230 Temp/PT	24,443	15,275	0	1,500	3,600	3,600	3,600	
104910 511810 FICA	17,896	23,757	21,294	21,580	23,110	26,880	26,880	
104910 511820 Retirement	15,611	20,797	21,712	22,050	22,690	27,330	27,330	
104910 511825 401K PLAN	11,041	14,400	14,370	14,540	14,920	17,410	17,410	
104910 511830 Hosp. Exp.	44,219	49,784	58,336	53,240	55,150	79,860	79,860	
104910 511831 Ret./Ins.	11,201	5,341	5,341	5,350	5,350	5,610	5,610	
104910 511832 Life Ins.	420	581	750	890	890	880	880	
104910 511833 Dental	1665	1,860	1,998	1,970	2,130	2,440	2,440	
104910 511840 HREIMB EXP	9,406	12,551	14,976	12,500	12,500	17,410	17,410	
104910 511841 HREIMB EXP	2,397	1,333	1,354	1,210	1,210	1,220	1,220	
104910 511850 Unemploy	0	0	374	550	550	560	560	
104910 511860 W. Comp.	6,038	7,095	7,373	7,240	8,040	8,790	8,790	
104910 513920 Laundry	0	150	270	0	0	0	0	

Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
104910 521920 Legal Fees	0	0	10,193	11,500	6,400	12,500	12,500	
104910 521990 Prof. Serv	4,836	5,024	23,244	45,000	65,000	123,000	123,000	
104910 521990 1023 Prof. Serv	0	0	0	0	0	0	0	
104910 532120 Uniform	1340	2,601	1,636	2,500	3,000	2,500	2,500	
104910 532510 Gas	3564	2,449	2,697	3,200	3,380	4,070	4,070	
104910 532520 Tires	594	420	513	610	730	620	620	
104910 532530 Vehicle RM	3425	4,160	4,469	4,240	3,950	6,010	5,600	
104910 532920 Mat./Sup.	6,254	10,952	4,095	8,000	8,000	6,000	6,000	
104910 533180 Trav/Train	7,101	8,465	7,077	5,500	5,500	5,500	5,500	
104910 533210 Phone	2460	4,000	4,159	4,000	5,190	4,500	4,500	
104910 533520 Equip R&M	3,914	4,119	5,407	8,350	4,100	40,480	40,480	
104910 534510 Prop/Gen l	3,989	4,211	3,561	3,930	4,340	3,960	3,960	
104910 534520 Veh. Ins.	2518	2,692	2,782	2,450	2,790	2,500	2,500	
104910 534910 Due/Subscr	524	878	788	2,000	3,300	3,000	3,000	
104910 534920 BD Expense	0	0	33,528	0	0	0	0	

Town of Waynesville								
2018 - 2019 Budget Worksheets								
	FYE 2015	FYE 2016	FYE 2017	FYE 2018		FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	FYE 2018 BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
Special Appropriations								
105300 511830 Hosp. Exp.	4,896	5,341	4,896	5,510	5,510	5,610	5,610	
105300 511832 Life Ins.	84	-128	120	150	150	150	150	
105300 511833 Dental	333	-336	350	360	360	350	350	
105300 511840 HREIMB EXP	0	1,333	1,275	0	0	0	0	
105300 536910 DON&CONTRI	163,700	183,763	145,022	115,000	115,000	115,000	115,000	
105300 536915 R ECON DEV	705	0	0	0	25,000	25,000	25,000	
105300 536920 TRANS/OTHE	2,093	2,290	1,201	3,440	2,430	3,500	3,500	
105300 536930 Taxes/DWA	95,711	99,909	101,791	102,680	107,600	111,060	111,060	
105300 536950 INV/T0/DWA	6,250	6,250	6,250	6,250	6,250	6,250	6,250	
Total Special Appropriations	273,772	298,422	260,905	233,390	262,300	266,920	266,920	

Page 38

Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
106120 521990 Prof. Serv	11,547	2,000	54,500	9,390	9,390	16,500	16,500	
106120 532120 Uniform	6,938	4,258	5,707	11,290	11,380	11,060	11,060	
106120 532510 Gas	5,782	2,381	3,104	3,690	3,740	3,550	3,550	
106120 532520 Tires	756	390	550	660	780	530	530	
106120 532530 Vehicle RM	4,814	3,910	4,793	4,550	4,230	5,150	4,800	
106120 532700 Pur-Resale	2,764	1,839	1,507	3,470	3,500	3,700	3,700	
106120 532910 Treat.Chem	14,327	15,530	20,203	24,600	27,000	27,000	27,000	
106120 532920 Mat./Sup.	81,104	98,680	100,715	104,800	105,110	109,530	109,530	
106120 533180 Trav/Train	14,118	19,316	16,944	21,460	21,500	25,550	25,550	
106120 533210 Phone	9,371	7,278	7,192	7,500	18,000	18,000	18,000	
106120 533310 Elec.	104,039	103,414	97,322	103,500	110,000	110,000	110,000	
106120 533330 Pro.Gas	41,504	30,567	32,795	43,000	45,000	45,000	45,000	
106120 533340 Water	3,814	4,102	6,225	7,500	10,000	10,000	10,000	
106120 533350 SEWER	4,753	4,849	7,422	8,000	11,000	11,000	11,000	
106120 533360 DUMPSTER F	8,487	7,060	7,649	6,480	7,500	7,500	7,500	

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Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015 ACTUAL	FYE 2016 ACTUAL	FYE 2017 ACTUAL	FYE 2018 DEPARTMENT PROJECTION	FYE 2018 BUDGET	FYE 2019 DEPARTMENT REQUESTS	FYE 2019 MANAGER RECOMMENDS	FYE 2019 BOARD APPROVED
Debt Service								
109100 546000 LOAN PYMTS	621,439	614,987	613,400	611,930	611,930	392,780	392,780	
Total Debt Service	621,439	614,987	613,400	611,930	611,930	392,780	392,780	
Contingency								
109200 599900 Misc. Set s Side	0	0	0	0	36,500	0	0	
Total Contingency	0	0	0	0	36,500	0	0	
Operating Transfers								
109800 599400 Trans Rec.	0	0	0	0	0	0	0	
109800 599410 TRAN. CPRO	0	0	0	0	0	0	0	
109800 599620 Trans. SF	0	0	0	0	0	0	0	
Total Operating Transfers	0	0	0	0	0	0	0	
Total General Fund Expenditures	12,562,987	13,069,113	13,809,091	14,183,890	14,690,370	16,328,550	15,175,650	
Total General Fund Revenue/Expen	-402,695	-27,255	88,798	-139,470	-708,830	-1,810,860		

Town of Waynesville								
2018 - 2019 Budget Worksheets								
	FYE 2015 ACTUAL	FYE 2016 ACTUAL	FYE 2017 ACTUAL	FYE 2018 DEPARTMENT PROJECTION	FYE 2018 BUDGET	FYE 2019 DEPARTMENT REQUESTS	FYE 2019 MANAGER RECOMMENDS	FYE 2019 BOARD APPROVED
Water Fund								
Utility Revenue								
613700 453710 Water Chg	-2,782,773	-2,978,185	-3,232,303	-3,328,700	-3,234,200	-3,345,300	-3,345,300	
613700 453711 Water Taps	-21,850	-20,300	-29,206	-40,000	-40,000	-40,000	-40,000	
613700 453727 CAP FEE	-15,000	-9,800	-11,600	-6,000	0	-10,000	-10,000	
Total Utility Revenue	-2,819,623	-3,008,285	-3,273,109	-3,374,700	-3,274,200	-3,395,300	-3,395,300	
All Other Revenues								
613800 463830 Misc. Rev.	15	-15	0	0	-1,500	-1,500	-1,500	
613800 463835 SI/Mat/FA	-18,717	-9,186	-8,654	-7,000	0	0	0	
613800 463840 CONT CAP'T	-12,172	0	0	0	0	0	0	
Total All Other Revenues	-30,874	-9,201	-8,654	-7,000	-1,500	-1,500	-1,500	
Investment Income								
613850 473831 Inv. Inc.	-915	-2,494	-4,076	-7,140	-3,620	-8,920	-8,920	
Total Investment Income	-915	-2,494	-4,076	-7,140	-3,620	-8,920	-8,920	

Page 45

2018 - 2019 Budget Worksheets

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**Town of Waynesville
2018 - 2019 Budget Worksheets**

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
Maintenance								
617121 511210 Wages	161,688	320,769	354,108	290,000	351,610	392,640	392,640	
617121 511220 OT	7,444	18,219	16,872	20,000	20,000	20,000	20,000	
617121 511230 Temp/PT	15,447	2,980	4,611	10,000	10,000	10,000	10,000	
617121 511810 FICA	13,458	25,853	27,187	27,340	29,110	32,300	32,300	
617121 511820 Retirement	1,049	18,656	33,500	27,350	28,250	32,400	32,400	
617121 511825 401K W.MAI	7,094	16,987	18,683	18,050	18,580	20,640	20,640	
617121 511830 Hosp. Exp.	44,800	79,911	80,009	74,360	78,940	88,250	88,250	
617121 511831 Ret./Ins.	18,406	23,367	20,877	5,350	5,350	3,760	3,760	
617121 511832 Life Ins.	507	776	1,330	1,060	1,060	1,040	1,040	
617121 511833 Dental	1,400	2,382	3,348	3,480	3,540	3,480	3,480	
617121 511840 HREIMB EXP	9,526	20,177	20,512	17,870	17,870	19,240	19,240	
617121 511841 HREIMB EXP	2,277	1,777	1,354	1,210	1,210	820	820	
617121 511850 Unemploy	0	0	477	610	610	640	640	
617121 511860 W. Comp.	5,261	8,473	9,397	8,720	9,690	10,570	10,570	

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**Town of Waynesville
2018 - 2019 Budget Worksheets**

	FYE 2015 ACTUAL	FYE 2016 ACTUAL	FYE 2017 ACTUAL	FYE 2018 DEPARTMENT PROJECTION	FYE 2018 BUDGET	FYE 2019 DEPARTMENT REQUESTS	FYE 2019 MANAGER RECOMMENDS	FYE 2019 BOARD APPROVED
Treatment								
617122 511210 Wages	301,571	317,979	321,325	320,650	320,270	341,090	341,090	
617122 511220 OT	1,673	2,355	2,451	2,500	3,000	3,000	3,000	
617122 511230 Temp/PT	0	0	0	0	0	4,000	4,000	
617122 511810 FICA	22,185	24,537	23,925	24,170	24,640	26,600	26,600	
617122 511820 Retirement	1,886	17,893	28,153	24,500	24,570	27,020	27,020	
617122 511825 401K W.TRE	14,994	16,556	16,125	16,160	16,170	17,210	17,210	
617122 511830 Hosp. Exp.	60,761	60,505	57,824	58,050	58,050	60,950	60,950	
617122 511831 Ret./Ins.	8,828	11,394	11,299	0	0	0	0	
617122 511832 Life Ins.	756	793	1,125	970	970	870	870	
617122 511833 Dental	2,664	2,713	2,553	2,790	2,840	2,790	2,790	
617122 511840 HREIMB EXP	12,911	15,290	14,817	13,140	13,140	13,290	13,290	
617122 511841 HREIMB EXP	0	0	0	0	0	0	0	
617122 511850 Unemploy	0	0	408	520	520	550	550	
617122 511860 W. Comp.	6,393	7,001	8,039	7,720	8,580	8,700	8,700	

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Town of Waynesville

2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
Administration and Finance								
617125 554920 Bad Debt	5,381	9,524	10,179	12,000	12,000	12,000	12,000	
617125 554970 Chg By Gen	165,670	204,402	207,929	248,150	262,450	274,920	274,920	
Total Administration and Finance	171,051	213,926	218,108	260,150	274,450	286,920	286,920	
Debt Service								
619100 567100 Prin/Paymt	0	0	0	0	0	0	0	
619100 567200 Int. Paymt	0	0	0	0	0	0	0	
Total Debt Service	0	0	0	0	0	0	0	
Contingency								
619200 574600 Depr.	581,310	595,954	617,172	0	0	0	0	
619200 579910 Cont. Appr	0	0	0	0	0	0	0	
619200 599900 ALL PY STY	0	0	0	0	0	0	0	
Total Contingency	581,310	595,954	617,172	0	0	0	0	

Town of Waynesville								
2018 - 2019 Budget Worksheets								
	FYE 2015 ACTUAL	FYE 2016 ACTUAL	FYE 2017 ACTUAL	FYE 2018 DEPARTMENT PROJECTION	FYE 2018 BUDGET	FYE 2019 DEPARTMENT REQUESTS	FYE 2019 MANAGER RECOMMENDS	FYE 2019 BOARD APPROVED
Operating Transfers								
619800 599100 Trans. GF	112,020	114,190	119,320	120,800	120,800	131,430	131,430	
619800 599230 TRANS PW I	0	0	50,760	0	0	0	0	
Total Operating Transfers	112,020	114,190	170,080	120,800	120,800	131,430	131,430	
Total Water Expenditures	2,606,851	2,948,261	3,157,210	2,836,920	3,266,580	4,064,980	3,934,870	
Reconciliation from budgetary basis to full accrual	105,952	-38,625	3,548					
Water Expenditures plus Reconciliation	2,712,803	2,909,636	3,160,758					
Income Full Accrual	-244,561	-71,719	-128,629					

Page 54

**Town of Waynesville
2018 - 2019 Budget Worksheets**

	FYE 2015 ACTUAL	FYE 2016 ACTUAL	FYE 2017 ACTUAL	FYE 2018 DEPARTMENT PROJECTION	FYE 2018 BUDGET	FYE 2019 DEPARTMENT REQUESTS	FYE 2019 MANAGER RECOMMENDS	FYE 2019 BOARD APPROVED
Sewer Fund								
Utility Revenue								
623700 453720 Sewer Chgs	-2,199,499	-2,315,661	-2,473,251	-2,635,100	-2,526,400	-2,755,800	-2,755,800	
623700 453721 Taps/Conn	-13,500	-8,000	-11,000	-15,000	-20,000	-20,000	-20,000	
623700 453723 ID Permits	0	0	0	0	-500	-500	-500	
623700 453724 CAP SPLIT	-15,000	0	0	0	0	0	0	
623700 453725 CAP FLOW	0	0	0	0	0	-2,000	-2,000	
623700 453727 CAP FEE	-13,875	-4,125	-19,400	-7,500	0	-15,000	-15,000	
Total Utility Revenue	-2,241,874	-2,327,786	-2,503,651	-2,657,600	-2,546,900	-2,793,300	-2,793,300	
All Other Revenues								
623800 463830 Misc. Rev.	15	-15	-366	-400	-400	-400	-400	
623800 463835 SI/Mat/FA	0	0	-43	-100	0	0	0	
623800 463840 CONT CAP'T	-12,172	0	0	0	0	0	0	
Total All Other Revenues	-12,157	-15	-409	-500	-400	-400	-400	

2018 - 2019 Budget Worksheets

Page 56

Town of Waynesville 2018 - 2019 Budget Worksheets								
	FYE 2015 ACTUAL	FYE 2016 ACTUAL	FYE 2017 ACTUAL	FYE 2018 DEPARTMENT PROJECTION	FYE 2018 BUDGET	FYE 2019 DEPARTMENT REQUESTS	FYE 2019 MANAGER RECOMMENDS	FYE 2019 BOARD APPROVED
Maintenance								
627121 511210 Wages	215,567	188,346	182,151	235,000	219,250	226,890	226,890	
627121 511220 OT	15,241	11,040	8,529	20,000	22,500	22,500	22,500	
627121 511230 Temp/PT	0	2,410	5,568	0	15,000	15,000	15,000	
627121 511810 FICA	17,052	15,099	14,450	19,000	19,550	20,200	20,200	
627121 511820 Retirement	1,452	5,160	16,128	19,350	18,380	19,580	19,580	
627121 511825 401K S.MAI	10,237	9,970	9,482	12,750	12,090	12,470	12,470	
627121 511830 Hosp. Exp.	43,751	41,439	38,380	51,040	52,960	47,430	47,430	
627121 511831 Ret./Ins.	20,613	22,076	21,981	10,690	10,690	11,220	11,220	
627121 511832 Life Ins.	543	624	639	660	660	630	630	
627121 511833 Dental	2,152	2,474	1,869	2,360	2,480	2,440	2,440	
627121 511840 HREIMB EXP	9,316	10,477	9,838	11,990	11,990	10,340	10,340	
627121 511841 HREIMB EXP	2,277	2,703	2,748	2,410	2,410	2,450	2,450	
627121 511850 Unemploy	0	0	297	410	410	390	390	
627121 511860 W. Comp.	4,197	5,442	5,845	5,650	6,280	6,610	6,610	

Page 57

Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015 ACTUAL	FYE 2016 ACTUAL	FYE 2017 ACTUAL	FYE 2018 DEPARTMENT PROJECTION	FYE 2018 BUDGET	FYE 2019 DEPARTMENT REQUESTS	FYE 2019 MANAGER RECOMMENDS	FYE 2019 BOARD APPROVED
627121 521990 Prof. Serv	7,404	73,066	75,661	40,000	20,000	80,000	80,000	
627121 532120 Uniform	2,612	3,853	4,192	5,000	6,500	6,500	6,500	
627121 532510 Gas	9,509	8,622	9,102	11,940	11,390	14,110	14,110	
627121 532520 Tires	2,259	1,620	1,907	2,270	2,710	2,150	2,150	
627121 532530 Vehicle RM	10,230	16,180	16,612	15,760	14,660	20,700	19,310	
627121 532920 Mat./Sup.	51,252	16,371	-31,328	50,000	125,000	100,000	100,000	
627121 533180 Trav/Train	3,121	2,367	3,198	4,000	4,500	4,500	4,500	
627121 533210 Phone	365	597	302	950	600	950	950	
627121 533310 Elec.	0	130	0	0	0	0	0	
627121 533520 Equip R&M	901	8,060	2,464	6,000	6,000	6,000	6,000	
627121 534390 Equip Rent	1,200	13,976	2,900	5,000	5,000	5,000	5,000	
627121 534490 Cont. Ser.	3,530	5,515	5,945	5,000	20,000	20,000	20,000	
627121 534510 Prop/Gen l	4,000	3,616	3,561	3,930	4,360	3,960	3,960	
627121 534520 Veh. Ins.	2,397	2,017	1,396	1,220	1,400	1,870	1,870	
627121 534580 Other Ins.	0	0	0	0	0	0	0	

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Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
Treatment								
627122 511210 Wages	393,250	359,968	416,351	420,000	427,760	475,970	475,970	
627122 511220 OT	2,632	5,815	6,830	7,600	6,000	8,000	8,000	
627122 511230 Temp/PT	0	19,392	25,657	27,000	28,030	22,000	22,000	
627122 511810 FICA	28,798	28,883	32,362	33,610	35,320	38,700	38,700	
627122 511820 Retirement	2,496	9,415	38,888	32,420	32,970	38,000	38,000	
627122 511825 401K S.TRE	19,292	18,509	20,752	21,380	21,690	24,200	24,200	
627122 511830 Hosp. Exp.	95,125	86,869	83,114	83,380	81,610	102,030	102,030	
627122 511831 Ret./Ins.	18,395	32,757	41,137	19,140	21,820	18,680	18,680	
627122 511832 Life Ins.	973	964	1,375	1,280	1,280	1,220	1,220	
627122 511833 Dental	3,552	3,226	3,663	3,310	3,900	3,830	3,830	
627122 511840 HREIMB EXP	20,220	21,917	21,309	18,470	18,470	22,240	22,240	
627122 511841 HREIMB EXP	1,138	3,591	5,497	4,930	4,930	4,070	4,070	
627122 511850 Unemploy	0	0	586	730	730	800	800	
627122 511860 W. Comp.	8,725	9,429	11,543	12,200	13,550	12,650	12,650	

Town of Waynesville 2018 - 2019 Budget Worksheets								
	FYE 2015 ACTUAL	FYE 2016 ACTUAL	FYE 2017 ACTUAL	FYE 2018 DEPARTMENT PROJECTION	FYE 2018 BUDGET	FYE 2019 DEPARTMENT REQUESTS	FYE 2019 MANAGER RECOMMENDS	FYE 2019 BOARD APPROVED
627122 521990 Prof. Serv	12,303	26,596	127,430	55,000	74,000	100,000	100,000	
627122 532120 Uniform	9,366	8,477	9,232	11,150	10,500	11,500	11,500	
627122 532510 Gas	2,659	3,261	2,014	2,350	2,490	2,560	2,560	
627122 532520 Tires	-115	320	378	450	540	390	390	
627122 532530 Vehicle RM	2,384	3,220	3,348	3,120	2,900	3,790	3,530	
627122 532910 Treat.Chem	47,994	42,712	52,175	60,000	51,000	60,000	60,000	
627122 532920 Mat./Sup.	32,347	46,560	49,460	50,000	40,000	50,000	50,000	
627122 533180 Trav/Train	6,839	5,831	5,945	2,700	6,500	5,000	5,000	
627122 533210 Phone	1,847	1,894	1,988	2,400	2,000	2,600	2,600	
627122 533310 Elec.	150,454	140,333	130,441	140,000	170,000	170,000	170,000	
627122 533320 Fuel Oil	1,920	0	3,344	2,400	2,500	2,500	2,500	
627122 533330 Pro.Gas	31,490	22,300	20,903	27,000	25,000	26,000	26,000	
627122 533340 Water	16,898	21,622	18,952	1,400	6,000	3,000	3,000	
627122 533510 Bldg. Main	16,854	10,999	11,732	13,500	10,000	10,000	10,000	
627122 533520 Equip R&M	25,175	31,140	39,285	55,000	45,000	50,000	50,000	

Page 61

**Town of Waynesville
2018 - 2019 Budget Worksheets**

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
627122 533540 Rep/Maint.	13,300	12,701	14,158	15,000	15,000	200,000	200,000	
627122 534390 Equip Rent	18	1,623	0	0	0	0	0	
627122 534490 Cont. Ser.	0	0	0	470	0	0	0	
627122 534510 Prop/Gen I	7,306	6,614	6,529	6,170	6,850	6,220	6,220	
627122 534520 Veh. Ins.	1,253	1,342	1,396	1,840	2,090	1,870	1,870	
627122 534580 Other Ins.	267	435	442	1,120	1,380	1,190	1,190	
627122 534910 Due/Subscr	8,276	11,084	6,159	13,500	10,000	10,000	10,000	
627122 545400 Vehicles	0	0	0	0	0	0	0	
627122 545500 Equipment	0	0	0	90,000	90,000	90,000	90,000	
627122 545900 Cap. Imp.	0	0	0	0	0	0	0	
627122 546000 LOAN PYMTS	0	0	0	0	0	0	0	
627122 548100 I/S Costs	144,913	139,208	155,355	171,050	171,830	192,360	186,810	
Total Treatment	1,128,344	1,139,007	1,369,730	1,411,070	1,443,640	1,771,370	1,765,560	

Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015 ACTUAL	FYE 2016 ACTUAL	FYE 2017 ACTUAL	FYE 2018 DEPARTMENT PROJECTION	FYE 2018 BUDGET	FYE 2019 DEPARTMENT REQUESTS	FYE 2019 MANAGER RECOMMENDS	FYE 2019 BOARD APPROVED
Administration and Finance								
627125 554920 Bad Debt	5,917	7,198	9,889	14,350	14,350	14,350	14,350	
627125 554970 Chg By Gen	133,950	145,819	148,802	193,330	204,330	211,770	211,770	
Total Administration and Finance	139,867	153,017	158,691	207,680	218,680	226,120	226,120	
Debt Service								
629100 567100 Prin/Paymt	0	0	0	0	0	0	0	
629100 567200 Int. Paymt	0	0	0	0	0	0	0	
629100 567510 Serv. Chgs	0	0	0	0	0	0	0	
Total Debt Service	0	0	0	0	0	0	0	
Contingency								
629200 574600 Depr.	403,858	413,217	416,531	0	0	0	0	
629200 579910 Cont. Appr	0	0	0	0	0	0	0	
629200 599900 ALL PAY ST	0	0	0	0	0	0	0	
Total Contingency	403,858	413,217	416,531	0	0	0	0	

Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015 ACTUAL	FYE 2016 ACTUAL	FYE 2017 ACTUAL	FYE 2018 DEPARTMENT PROJECTION	FYE 2018 BUDGET	FYE 2019 DEPARTMENT REQUESTS	FYE 2019 MANAGER RECOMMENDS	FYE 2019 BOARD APPROVED
Operating Transfers								
629800 599100 Trans. GF	87,820	88,310	88,310	93,210	93,210	100,350	100,350	
629800 599230 TRANS PW I	0	0	50,760	0	0	0	0	
629800 599630 Trans. EF	555,000	0	0	0	0	0	0	
Total Operating Transfers	642,820	88,310	139,070	93,210	93,210	100,350	100,350	
Total Sewer Expenditures	2,868,825	2,352,180	2,578,805	2,384,940	2,518,930	3,297,870	3,292,230	
Reconciliation from budgetary basis to full accrual	-23,830	-268,463	-543,633					
Sewer Expenditures plus Reconciliation	2,844,995	2,083,717	2,035,172					
Income Full Accrual	613,493	22,002	70,118					

Town of Waynesville

2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018		FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	FYE 2018 BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
Electric Fund								
Utility Revenue								
633700 453730 Elec. Chgs	-8,348,842	-8,259,179	-8,083,275	-8,504,000	-8,365,500	-8,885,800	-8,885,800	
633700 453731 Sec. Light	-50,317	-50,364	-51,193	-51,200	-50,000	-51,200	-51,200	
633700 453732 Str. Light	-129,252	-129,252	-129,252	-129,250	-129,250	-129,250	-129,250	
633700 453733 Ug Chgs	-1,550	-1,030	-1,623	-2,000	-2,000	-2,000	-2,000	
633700 453735 REPS Rev.	-52,488	-52,478	-52,560	-52,800	-52,650	-52,800	-52,800	
633700 453737 Pole Rents	-6,989	-32,845	-12,992	-13,980	-12,860	-13,950	-13,950	
633700 453739 Sates Tx	-428,099	-417,263	-412,254	-426,350	-421,500	-447,840	-447,840	
Total Utility Revenue	-9,017,537	-8,942,411	-8,743,149	-9,179,580	-9,033,760	-9,582,840	-9,582,840	
All Other Revenues								
633800 463830 Misc. Rev.	-11,333	-16,915	-8,440	-3,000	-3,000	-3,000	-3,000	
633800 463835 SI/Mat/FA	-7,551	-825	-16,088	-13,430	0	0	0	
633800 463840 CONT CAP'T	0	0	0	0	0	0	0	
Total All Other Revenues	-18,884	-17,740	-24,528	-16,430	-3,000	-3,000	-3,000	

Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015 ACTUAL	FYE 2016 ACTUAL	FYE 2017 ACTUAL	FYE 2018 DEPARTMENT PROJECTION	FYE 2018 BUDGET	FYE 2019 DEPARTMENT REQUESTS	FYE 2019 MANAGER RECOMMENDS	FYE 2019 BOARD APPROVED
Investment Income								
633850 473831 Inv. Inc.	-667	-2,285	-4,426	-7,750	-4,000	-9,690	-9,690	
Total Investment Income	-667	-2,285	-4,426	-7,750	-4,000	-9,690	-9,690	
Sub total Revenues	-9,037,088	-8,962,436	-8,772,103	-9,203,760	-9,040,760	-9,595,530	-9,595,530	
Other Financing Sources								
633900 493962 TransSewFd	-555,000	0	0	0	0	0	0	
633900 493990 Borrowed \$	0	0	0	0	0	0	0	
633900 493992 FdBalAppro	343,144	125,007	18,660	223,270	-380,110	-147,340	-141,150	
Total Other Financing Sources	-211,856	125,007	18,660	223,270	-380,110	-147,340	-141,150	
Total Electric Revenues	-9,248,944	-8,837,429	-8,753,443	-8,980,490	-9,420,870	-9,742,870	-9,736,680	
Revenue amounts have not been converted to budget basis/Fund balance numbers are being plugged in just to give a comparison.								
Fund Bal. Approp. = add to balance								
(Fund Bal. Approp.) = reduced fund balance								

Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
Maintenance								
637121 511210 Wages	241,672	257,448	237,813	220,000	314,770	307,200	307,200	
637121 511220 OT	9,794	10,592	10,588	14,000	14,000	14,000	14,000	
637121 511230 Temp/PT	0	0	0	5,000	20,000	10,000	10,000	
637121 511810 FICA	18,396	20,094	17,728	17,590	26,630	25,300	25,300	
637121 511820 Retirement	1,571	10,464	20,915	17,740	24,990	25,220	25,220	
637121 511825 401K E.MAI	10,948	11,947	15,889	11,700	16,440	16,060	16,060	
637121 511830 Hosp. Exp.	50,585	60,314	56,679	46,580	78,480	85,210	85,210	
637121 511831 Ret./Ins.	14,169	16,735	16,640	5,350	10,690	5,610	5,610	
637121 511832 Life Ins.	504	511	708	950	950	810	810	
637121 511833 Dental	1,998	1,998	1,887	1,510	2,480	2,440	2,440	
637121 511840 HREIMB EXP	10,754	15,216	14,538	17,800	17,800	18,580	18,580	
637121 511841 HREIMB EXP	1,138	1,333	1,354	2,410	2,410	1,220	1,220	
637121 511850 Unemploy	0	0	416	560	560	510	510	
637121 511860 W. Comp.	6,325	7,379	8,202	8,070	8,970	8,280	8,280	
637121 521990 Prof. Serv	159,017	383,568	306,533	75,000	75,000	80,000	80,000	

Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
637121 532120 Uniform	10,106	11,112	9,197	12,000	16,000	16,000	16,000	
637121 532510 Gas	9,036	6,640	6,033	7,890	7,500	9,220	9,220	
637121 532520 Tires	1,668	1,123	1,262	1,500	1,790	1,400	1,400	
637121 532530 Vehicle RM	10,009	9,515	10,991	10,430	9,700	13,550	12,640	
637121 532920 Mat./Sup.	145,753	99,301	133,077	115,000	185,000	150,000	150,000	
637121 532950 Transform	26,106	27,776	17,562	35,000	25,000	30,000	30,000	
637121 533180 Trav/Train	10,236	5,182	5,912	6,000	10,000	10,000	10,000	
637121 533210 Phone	1,057	1,813	1,432	1,800	1,800	1,800	1,800	
637121 533520 Equip R&M	42,235	29,042	30,084	30,000	40,000	40,000	40,000	
637121 534390 Equip Rent	0	300	0	1,000	5,000	5,000	5,000	
637121 534490 Cont. Ser.	15,675	1,875	6,020	8,000	16,500	25,000	25,000	
637121 534510 Prop/Gen I	4,672	4,200	4,177	3,950	4,380	3,980	3,980	
637121 534520 Veh. Ins.	4,376	4,709	4,877	4,280	4,880	4,370	4,370	
637121 534580 Other Ins.	317	525	534	1,460	1,790	1,550	1,550	

<p style="text-align: center;">Town of Waynesville 2018 - 2019 Budget Worksheets</p>									
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Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
Power Purchases								
637123 582700 Purch. Pwr	5,523,217	4,927,262	4,930,013	5,194,850	5,301,600	5,350,690	5,350,690	
637123 582710 REPS	52,457	24,390	0	64,000	52,650	120,000	120,000	
637123 582750 Sale Tx-PP	423,760	401,162	400,490	426,350	421,500	447,840	447,840	
Total Power Purchases	5,999,434	5,352,814	5,330,503	5,685,200	5,775,750	5,918,530	5,918,530	
Administration and Finance								
637125 536915 R ECON DEV	0	0	0	0	24,130	0	0	
637125 554920 Bad Debt	18,806	25,716	23,362	32,000	32,000	32,000	32,000	
637125 554970 Chg By Gen	564,100	634,406	617,217	705,880	747,690	734,600	734,600	
Total Administration and Finance	582,906	660,122	640,579	737,880	803,820	766,600	766,600	
Contingency								
639200 574600 Depr.	265,528	264,380	262,244	0	0	0	0	
639200 579910 Cont. Appr	0	0	0	0	0	0	0	
639200 599900 ALL PY STY	0	0	0	0	0	0	0	
Total Conting.	265,528	264,380	262,244	0	0	0		

Town of Waynesville

2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
Operating Transfers								
639800 599100 Trans. GF	1,275,600	1,275,600	1,275,600	1,275,600	1,275,600	1,275,600	1,275,600	
639800 599230 TRANS PW I	0	0	50,761	0	0	0	0	
639800 599240 TRANS REC	0	0	0	0	0	0	0	
639800 599400 Trans Rec.	0	0	0	0	0	0	0	
639800 599610 Trans WF	0	0	0	0	0	0	0	
639800 599620 Trans. SF	0	0	0	0	0	0	0	
Total Operating Transfers	1,275,600	1,275,600	1,326,361	1,275,600	1,275,600	1,275,600	1,275,600	
Total Electric Expenditures	9,141,616	8,776,474	8,704,495	8,980,490	9,420,870	9,742,870	9,736,680	
Reconciliation from budgetary basis to full accrual	107,328	60,955	48,948					
Electric Expenditures plus Reconciliation	9,248,944	8,837,429	8,753,443					
Income Full Accrual	-450,472	-185,962	-67,608					

Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT	BUDGET	DEPARTMENT	MANAGER	BOARD
				PROJECTION		REQUESTS	RECOMMENDS	APPROVED
Asset Services Management								
Sales And Service Intern. Serv								
813650 453610 Chgs To GF	-1,053,126	-1,131,892	-1,199,169	-1,150,670	-1,172,750	-1,228,820	-1,113,970	
813650 453661 Chgs To WF	-305,105	-348,522	-345,078	-332,070	-333,600	-389,280	-328,090	
813650 453662 Chgs To SF	-256,291	-224,287	-234,926	-261,250	-262,460	-317,500	-313,510	
813650 453663 Chgs To EF	-155,157	-180,628	-166,239	-192,740	-193,690	-203,330	-198,050	
813650 453681 Chg to A/M	-51,498	-44,841	-44,567	0	-40,320	0	0	
813650 453682 Chg To Gar	-12,101	-5,760	-6,297	-5,600	-5,770	-6,550	-6,630	
Total Sales And Service Intern.	-1,833,278	-1,935,930	-1,996,276	-1,942,330	-2,008,590	-2,145,480	-1,960,250	
All Other Revenues								
813800 463830 Misc. Rev.	0	-1,561	0	0	0	0	0	
813800 463835 SI/Mat/FA	-2,613	-2,606	-348	0	0	0	0	
Total All Other Revenues	-2,613	-4,167	-348	0	0	0	0	
Investment Income								
813850 473831 Inv. Inc.	-174	-380	-294	-520	0	0	0	
Total Investment Income	-174	-380	-294	-520	0	0	0	

2018 - 2019 Budget Worksheets

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**Town of Waynesville
2018 - 2019 Budget Worksheets**

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
Public Service Administration								
814120 511210 Wages	300,598	252,592	254,142	257,400	253,020	265,440	265,440	
814120 511220 OT	0	0	6	200	200	300	300	
814120 511230 Temp/PT	0	3,720	4,090	4,000	8,000	8,000	8,000	
814120 511810 FICA	22,327	19,339	18,646	19,200	19,920	20,940	20,940	
814120 511820 Retirement	1,851	7,575	22,070	19,530	19,250	20,870	20,870	
814120 511825 401K EXP	14,545	12,889	12,662	12,900	12,660	13,290	13,290	
814120 511830 Hosp. Exp.	21,069	27,363	28,631	36,250	28,640	35,700	35,700	
814120 511831 Ret./Ins.	7,084	17,803	11,863	5,350	5,350	0	0	
814120 511832 Life Ins.	504	651	625	760	760	670	670	
814120 511833 Dental	1,166	1,304	1,332	1,400	1,420	1,400	1,400	
814120 511840 HREIMB EXP	4,493	6,923	7,329	6,480	6,480	7,780	7,780	
814120 511841 HREIMB EXP	569	2,703	1,195	1,210	1,210	0	0	
814120 511850 Unemploy	0	0	326	420	420	440	440	
814120 511860 W. Comp.	6,340	6,363	6,413	6,300	7,000	6,840	6,840	

Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015 ACTUAL	FYE 2016 ACTUAL	FYE 2017 ACTUAL	FYE 2018 DEPARTMENT PROJECTION	FYE 2018 BUDGET	FYE 2019 DEPARTMENT REQUESTS	FYE 2019 MANAGER RECOMMENDS	FYE 2019 BOARD APPROVED
814120 521990 Prof. Serv	0	6,650	3,258	5,000	5,000	10,000	10,000	
814120 532120 Uniform	345	972	1,034	2,000	2,000	2,000	2,000	
814120 532510 Gas	3,335	2,523	171	60	60	130	130	
814120 532520 Tires	739	420	10	10	10	20	20	
814120 532530 Vehicle RM	4,256	4,150	85	80	80	190	180	
814120 532920 Mat./Sup.	4,447	5,831	6,468	6,500	5,000	7,000	7,000	
814120 533180 Trav/Train	200	3,659	3,938	3,000	3,700	3,700	3,700	
814120 533210 Phone	2,042	4,389	4,765	4,700	5,100	5,000	5,000	
814120 533520 Equip R&M	1,866	853	2,796	2,500	2,500	2,500	2,500	
814120 534390 Equip Rent	0	0	0	0	0	0	0	
814120 534490 Cont. Ser.	0	1,669	0	0	0	0	0	
814120 534510 Prop/Gen l	2,678	2,403	2,374	2,240	2,490	2,260	2,260	
814120 534520 Veh. Ins.	1,520	2,017	2,094	1,840	2,090	1,870	1,870	
814120 534580 Other Ins.	0	0	0	0	0	0	0	

Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
Public Facilities-Inside								
814260 511210 Wages	205,180	84,246	87,109	89,700	85,080	93,420	93,420	
814260 511220 OT	2,332	2,207	2,937	3,000	3,000	3,000	3,000	
814260 511230 Temp/PT	34,581	600	108	0	0	0	0	
814260 511810 FICA	17,720	6,435	6,642	6,900	6,730	7,140	7,140	
814260 511820 Retirement	1,303	2,594	7,920	7,030	6,700	7,570	7,570	
814260 511825 401K EXP	9,322	4,421	4,483	4,640	4,410	4,830	4,830	
814260 511830 Hosp. Exp.	41,466	14,099	11,568	14,530	15,530	13,760	13,760	
814260 511831 Ret./Ins.	13,658	2,848	2,825	0	0	0	0	
814260 511832 Life Ins.	469	364	250	260	260	250	250	
814260 511833 Dental	1,859	1,443	666	700	710	700	700	
814260 511840 HREIMB EXP	8,807	3,554	2,947	3,520	3,520	3,000	3,000	
814260 511841 HREIMB EXP	0	0	0	0	0	0	0	
814260 511850 Unemploy	0	0	112	140	140	150	150	
814260 511860 W. Comp.	4,182	1,808	2,203	2,050	2,280	2,410	2,410	

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Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
Public Facilities-Outside								
814261 511210 Wages	0	131,424	135,833	138,000	134,520	142,240	142,240	
814261 511220 OT	0	2,356	912	1,500	3,000	3,000	3,000	
814261 511230 Temp/PT	0	29,903	16,924	30,000	30,000	30,000	30,000	
814261 511810 FICA	0	12,866	11,259	12,700	12,810	13,400	13,400	
814261 511820 Retirement	0	4,231	11,683	10,580	10,450	11,410	11,410	
814261 511825 401K EXP	0	6,545	7,319	6,980	6,880	7,270	7,270	
814261 511830 Hosp. Exp.	0	33,793	38,218	33,550	34,260	30,350	30,350	
814261 511831 Ret./Ins.	0	5,697	5,649	0	0	0	0	
814261 511832 Life Ins.	0	140	500	410	410	370	370	
814261 511833 Dental	0	555	1,332	1,400	1,420	1,400	1,400	
814261 511840 HREIMB EXP	0	8,515	9,798	7,760	7,760	6,620	6,620	
814261 511841 HREIMB EXP	0	0	0	0	0	0	0	
814261 511850 Unemploy	0	0	212	260	260	280	280	
814261 511860 W. Comp.	0	3,263	4,186	3,980	4,420	4,380	4,380	

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Town of Waynesville

2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
Purchasing								
818100 511210 Wages	110,502	100,196	107,970	109,900	107,200	113,360	113,360	
818100 511220 OT	0	409	103	400	800	800	800	
818100 511230 Temp/PT	0	0	0	0	0	0	0	
818100 511810 FICA	7,971	7,757	8,050	8,230	8,260	8,740	8,740	
818100 511820 Retirement	692	3,036	9,670	8,360	8,210	8,970	8,970	
818100 511825 401K PUB O	5,497	5,198	5,374	5,520	5,400	5,710	5,710	
818100 511830 Hosp. Exp.	23,571	21,338	21,134	21,140	21,140	22,200	22,200	
818100 511831 Ret./Ins.	3,310	4,273	4,237	0	0	0	0	
818100 511832 Life Ins.	252	385	375	320	320	290	290	
818100 511833 Dental	999	971	999	1,050	1,070	1,050	1,050	
818100 511840 HREIMB EXP	5,003	5,368	5,417	4,780	4,780	4,840	4,840	
818100 511841 HREIMB EXP	0	0	0	0	0	0	0	
818100 511850 Unemploy	0	0	140	170	170	180	180	
818100 511860 W. Comp.	2,310	2,540	2,756	2,600	2,880	2,850	2,850	

Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
818100 521990 Prof. Serv	0	0	0	0	0	0	0	
818100 532120 Uniform	1,133	1,318	1,870	2,100	2,100	2,100	2,100	
818100 532510 Gas	20	0	23	0	0	0	0	
818100 532920 Mat./Sup.	16,232	11,902	13,539	13,000	13,000	13,000	13,000	
818100 533180 Trav/Train	2,257	2,574	1,887	1,950	2,600	2,200	2,200	
818100 533210 Phone	2,941	1,862	2,542	2,320	2,350	2,380	2,380	
818100 533310 Elec.	8,909	9,030	9,521	11,400	12,000	12,420	12,420	
818100 533330 Pro.Gas	13,043	9,354	9,975	11,700	12,000	12,000	12,000	
818100 533340 Water	411	346	295	400	450	450	450	
818100 533350 SEWER	488	383	343	420	500	500	500	
818100 533360 CF OR DF	2,053	1,696	1,838	1,560	1,700	1,600	1,600	
818100 533510 Bldg. Main	28,672	4,093	2,495	3,700	4,750	4,750	4,750	
818100 533515 LFILL RD M	0	0	0	0	0	0	0	
818100 533520 Equip R&M	14,102	8,007	7,496	4,000	9,250	9,000	9,000	
818100 534390 Equip Rent	0	0	0	0	0	0	0	

Town of Waynesville

2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
818100 534490 Cont. Ser.	0	388	0	0	0	0	0	
818100 534510 Prop/Gen I	1,984	1,808	1,781	1,680	1,870	1,700	1,700	
818100 534520 Veh. Ins.	627	675	698	610	700	620	620	
818100 534580 Other Ins.	142	225	237	110	140	240	240	
818100 534600 Deprec.	27,073	30,464	30,055	0	0	0	0	
818100 534910 Due/Subscr	450	188	196	450	450	450	450	
818100 545400 Vehicles	0	0	0	0	0	0	0	
818100 545500 Equipment	0	0	0	0	0	0	0	
818100 545900 Cap. Imp.	0	0	0	0	0	0	0	
Total Purchasing	280,644	235,784	251,016	217,870	224,090	232,400	232,400	
Total ASM Expenditures	1,656,707	1,725,760	1,770,708	1,942,850	2,008,590	2,145,480	1,960,250	
Reconciliation from budgetary basis to full accrual	159,280	202,003	4,378					
ASM Expenditures plus Reconciliation	1,815,987	1,927,763	1,775,086					
Income Full Accrual	-179,358	-214,717	-226,210					

Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
Garage Fund								
Sales And Service Intern. Serv								
823650 453610 Chgs To GF	-441,090	-415,716	-419,252	-455,610	-437,940	-556,810	-536,150	
823650 453661 Chgs To WF	-29,499	-30,400	-34,131	-36,680	-35,740	-51,170	-49,250	
823650 453662 Chgs To SF	-26,663	-31,730	-33,171	-35,890	-34,690	-43,700	-42,050	
823650 453663 Chgs To EF	-20,202	-15,459	-18,186	-19,820	-18,990	-24,170	-23,260	
823650 453681 Chg to A/M	-21,100	-20,880	-15,758	-16,640	-16,560	-19,760	-19,030	
Total Sales And Service Intern.	-538,554	-514,185	-520,498	-564,640	-543,920	-695,610	-669,740	
All Other Revenues								
823800 463830 Misc. Rev.	-32,321	-1,200	-11,407	-380	-10,000	-10,000	-10000	
823800 463835 SI/Mat/FA	-35	-2,739	-380	0	0	0	0	
Total All Other Revenues	-32,356	-3,939	-11,787	-380	-10,000	-10,000	-10,000	
Investment Income								
823850 473831 Inv. Inc.	-75	-204	-348	-610	0	0	0	
Total Investment Income	-75	-204	-348	-610	0	0	0	
Other Financing Sources								
813900 493992 FdBalAppro	-3,506	1,286	35,165	0	0	0	0	
Total Other Financing Sources	-3,506	1,286	35,165	0	0	0	0	
Fund Bal. Approp. = add to balance								
(Fund Bal. Approp.) = reduced fund balance								
Total Garage Revenues	-574,491	-517,042	-497,468	-565,630	-553,920	-705,610	-679,740	

Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
Garage								
828200 511210 Wages	73,887	84,368	85,222	89,360	85,080	119,720	105,630	
828200 511220 OT	841	1,785	460	1,500	2,000	2,000	2,000	
828200 511230 Temp/PT	7,739	5,732	7,010	2,960	0	0	0	
828200 511810 FICA	6,096	7,018	6,603	6,970	6,650	9,310	8,230	
828200 511820 Retirement	515	3,251	7,425	6,890	6,630	9,560	8,460	
828200 511825 401KGARAGE	3,175	4,166	4,267	4,550	4,360	6,090	5,390	
828200 511830 Hosp. Exp.	14,935	15,733	15,793	15,660	15,800	38,540	31,650	
828200 511831 Ret./Ins.	3,542	9,614	9,578	4,460	2,670	5,610	5,610	
828200 511832 Life Ins.	154	168	250	260	260	310	270	
828200 511833 Dental	611	666	666	700	710	1,050	870	
828200 511840 HREIMB EXP	3,175	3,961	4,063	3,580	3,580	8,400	6,900	
828200 511841 HREIMB EXP	270	1,333	1,354	610	610	1,220	1,220	
828200 511850 Unemploy	0	0	123	200	200	190	170	
828200 511860 W. Comp.	1,645	2,058	2,422	2,050	2,280	3,040	2,690	

Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
828200 521990 Prof. Serv	0	0	0	0	0	0	0	
828200 532120 Uniform	980	1,346	826	1,800	1,800	1,800	1,800	
828200 532500 OIL	8,436	6,142	2,961	3,500	6,500	4,000	4,000	
828200 532510 Gas	222,973	142,898	149,697	188,800	185,000	222,500	222,500	
828200 532520 Tires	42,449	31,516	35,235	42,000	50,000	40,000	40,000	
828200 532920 Mat./Sup.	114,749	131,791	130,441	130,000	110,000	120,000	120,000	
828200 533180 Trav/Train	186	2,064	140	500	2,000	2,000	2,000	
828200 533210 Phone	83	75	91	90	100	900	900	
828200 533330 Pro.Gas	28,533	25,736	28,660	42,600	38,000	47,400	47,400	
828200 533520 Equip R&M	7,359	6,964	9,820	8,500	17,000	10,000	10,000	
828200 534390 Equip Rent	0	0	0	0	0	0	0	
828200 534490 Cont. Ser.	625	220	0	0	3,750	0	0	
828200 534510 Prop/Gen I	1,333	1,202	1,781	1,680	1,870	1,700	1,700	
828200 534520 Veh. Ins.	627	675	698	610	700	620	620	
828200 534580 Other Ins.	0	0	0	0	0	0	0	

Town of Waynesville
2018 - 2019 Budget Worksheets

	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2018	FYE 2019	FYE 2019	FYE 2019
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
828200 534600 Deprec.	20,375	11,439	14,499	0	0	0	0	
828200 534910 Due/Subscr	0	102	0	200	600	600	600	
828200 545400 Vehicles	0	0	0	0	0	0	0	
828200 545500 Equipment	0	0	0	0	0	42,500	42,500	
828200 545900 Cap. Imp.	0	0	0	0	0	0	0	
828200 548100 I/S Costs	12,101	5,760	6,297	5600	5,770	6,550	6,630	
Total Garage Expenditures	577,394	507,783	526,382	565,630	553,920	705,610	679,740	
Reconciliation from budgetary basis to full accrual	-2,903	9,259	-28,914					
Garage Expenditures plus Reconciliation	574,491	517,042	497,468					
Income Full Accrual	6,409	-10,545	-6,251					

TABLE OF CONTENTS

SECTION VI

	<u>PAGE NUMBER</u>
DEBT PAYMENTS BY DEPARTMENT BY FUND	1-2
SCHEDULE OF PAYMENTS (PAYMENTS REMAINING @ July 1, 2018)	3-4
CURRENT VS PROPOSED SEWER RATES	5
CURRENT VS PROPOSED ELECTRIC RATES	6
SELECTED HISTORY - HIGHLIGHTS OF EMPLOYEE BENEFITS FOR THE FY 94-95 THRU FY 17-18 BUDGET	7-18
SPECIAL APPROPRIATIONS CONTRIBUTIONS	19-20

Town of Waynesville
Debt Payment Appropriations
Proposed 2018-2019

Department	Description	Department Request	Manager Recommended
Administration			
	Loan Payment (2) Vehicles	14,460	14,460
	Total Debt Payment	14,460	14,460
Police			
	Loan Payment (5) Vehicles & Equipment	35,210	35,210
	Loan Payment (5) Vehicles & Equipment	43,690	43,690
	Loan Payment (15) Vehicles & Equipment	135,630	135,630
	Total Debt Payment	214,530	214,530
Fire			
	Loan Payment-Service Truck & Asst. Chief	22,010	22,010
	Loan Payment- Sutphen Pumper	48,730	48,730
	Loan Payment-Fire Pumper Truck	45,490	45,490
	Total Debt Payment	116,230	116,230
Street and Sanitation			
	1 Loan Payment Power Broom	13,160	13,160
	1 Loan Payment 2013 Garbage Truck	21,370	21,370
	Total Debt Payment	34,530	34,530
Recreation			
	1 Recreation Center Loan	181,570	181,570
	Total Debt Payment	181,570	181,570
Debt Services (Public Buildings & Parking)			
	Police Dept.-Development Payment	211,380	211,380
	Fire Department Payment-USDA	108,720	108,720
	Fire Department Payment-BB&T	72,680	72,680
	Total Debt Payment	392,780	392,780
	Grand Total General Fund Debt Payments	954,100	954,100

Town of Waynesville
Debt Payment Appropriations
Proposed 2018-2019

Department		Description	Department Request	Manager Recommended
Water Maintenance				
		Eagles Nest Homeowners Water System	26,060	26,060
		ARRA Debt Payment-Various Water Lines	59,350	59,350
		Radio Read Water Meters	16,500	16,500
		Debt Payment for Two Vehicles	44,320	44,320
		Debt Payment for Two Dump Trucks	34,710	34,710
		Total Debt Payment	180,940	180,940
		Grand Total Water Fund Debt Payments	180,940	180,940
Sewer				
		Grand Total Sewer Fund Debt Payments	-	-
Electric Maintenance	1	SUBSTATION PAYMENT	298,290	298,290
	1	BUCKET TRUCK LOAN PAYMENT	31,210	31,210
		Total Debt Payment	329,500	329,500
		Grand Total Electric Fund Debt Payments	329,500	329,500
Public Facilities-Inside	1	Public Services Additions and Improvements		
		- Loan Payment	110,750	110,750
		Total Debt Payment	110,750	110,750
		Debt Payments	110,750	110,750
		Grand Total All Funds-Debt Payments	1,575,290	1,575,290
		Summary - All Funds (Debt Payments)		
		General Fund Total	954,100	954,100
		Water Fund Total	180,940	180,940
		Sewer Fund Total	-	-
		Electric Fund Total	329,500	329,500
		Asset Management Total	110,750	110,750
		Garage Total	-	-
		Total	1,575,290	1,575,290

Town of Waynesville									
Schedule of Payments for Year Ending June 30, 2019									
As of June 30, 2018									
								Bal. @ 06/30/18	
			Date			# Of	Date Of	Total	
Fund	Purpose	Owed To	Of Next Payment	Interest Rate	Payment Amount	Payments Remaining	Last Payment	Princip. & Int. Payments Remaining	
General Fund:									
Administration									
Annual	Vehicles	WellsFargo	2/15/2019	1.40%	14,456.14	5 th paymt of 5	2/15/2019	14,456.14	
Public Bldgs & Parking									
Annual	Fire Station	Rural Dev.	9/26/2018	4.500%	108,700.00	10 th paymt of 40	9/26/2048	3,369,700.00	
Semi annual		BB&T	8/15/2018	2.380%	36,506.66	23 th paymt of 30			
			2/15/2019		36,110.00	24 th paymt of 30	2/15/2022	280,946.64	
Semi annual	Police Station	Wachovia	11/13/2018	3.680%	105,668.69	21 th paymt of 40			
			5/13/2019		105,668.69	22 th paymt of 40	5/13/2028	2,113,373.80	
Police	Annual	Vehicles	WellsFargo	2/15/2019	1.40%	135,618.04	5 th paymt of 5	2/15/2019	135,618.04
	Annual	Vehicles	First Citizen	12/3/2018	1.56%	43,671.75	3 rd paymt of 5	12/3/2020	131,015.25
	Annual	Vehicles	First Citizen	11/22/2018	1.69%	35,196.30	2 nd paymt of 5	11/22/2021	140,785.20
Fire									
Annual	Fire Truck	BB&T	8/24/2018	2.560%	45,488.09	8 th paymt of 10	8/24/2020	136,464.27	
Annual	Fire Truck	SunTrust	2/26/2019	1.835%	48,721.79	6 th paymt of 10	2/26/2023	243,608.95	
Annual	Vehicles	WellsFargo	2/15/2019	1.40%	22,009.35	5 th paymt of 5	2/15/2019	22,009.35	
Street and Sanitation									
Annual	Vehicles	First Citizen	11/22/2018	1.69%	13,140.84	2 nd paymt of 5	11/22/2021	52,563.36	
Annual	Vehicles	First Citizen	12/3/2018	1.56%	21,354.07	3 rd paymt of 5	12/3/2020	64,062.21	
Parks and Recreation									
Semi annual	Rec. Center	Clyde Sav. Bk	11/1/2018	3.100%	181,562.84	31 th paymt of 31	11/1/2018	181,562.83	
					Total General Fund			6,886,166.04	
Water Fund:									
Water Maintenance									
Annual	Eagle Nest Water Sys	NC State	5/1/2019	0.000%	26,056.30	8 th paymt of 10	5/1/2021	78,168.90	
Semi annual	Dayton Dr Water Sys	NC State	11/1/2018	2.220%	7,029.83	13 th paymt of 40	11/1/2031		
Semi annual			5/1/2019		52,266.83	14 th paymt of 40	5/1/2032	738,765.44	
Annual	Water Meters	NC State	5/1/2019	0.000%	16,493.40	5 th paymt of 20	5/1/2034	263,894.44	
Annual	Vehicles	First Citizen	12/3/2018	1.56%	44,300.04	3 rd paymt of 5	12/3/2020	132,900.12	
Annual	Vehicles	First Citizen	11/22/2018	1.69%	34,691.85	2 nd paymt of 5	11/22/2021	138,767.40	
Water Treatment									
					Total Water Fund			1,352,496.30	

[illegible]

Town of Waynesville			
Current vs Proposed Sewer Rates			
2018-2019 BUDGET			
Sewer Rates	Current Rates		Same Rates
Residential and Commercial			
Inside			
First 275 Cubic Feet	16.88	First 275 Cubic Feet	17.72
Above 275 Cubic Feet*	2.23	Above 275 Cubic Feet*	2.34
Flat Rate	16.88	Flat Rate	17.72
Outside			
First 275 Cubic Feet	30.50	First 275 Cubic Feet	32.02
Above 275 Cubic Feet*	4.07	Above 275 Cubic Feet*	4.27
Flat Rate-Full Time Resident	46.78	Flat Rate-Full Time Resident	49.12
Flat Rate -Part-Time Resident	30.50	Flat Rate -Part-Time Resident	32.02
Industrial-Contract*			
Inside -All Cubic Feet *	1.7325	All Cubic Feet *	1.8191
Outside -All Cubic Feet *	2.9505	All Cubic Feet *	3.0980
Industrial-No Contract*			
Inside -All Cubic Feet *	1.7325	All Cubic Feet *	1.8191
Outside - All Cubic Feet *	2.95050	All Cubic Feet *	3.0980
* per 100 Cubic foot		* per 100 Cubic foot	
Other Charges		Other Charges	
Connection Fee	\$ 25.00	Connection Fee	\$ 25.00
After Hours Connection Fee	\$ 75.00	After Hours Connection Fee	\$ 75.00

Town of Waynesville
Current vs Proposed Electric Rates (4.0 % Increase)
2018-2019 Budget

Customer Type:	Current Rate	New Rate
Residential Customers		
Base charge	12.69	13.20
Per kwh	0.102866	0.106981
REPS	0.56	0.56
Sales Tax	7.00%	7.00%
Commercial No Demand		
Single Phase		
Base Charge	12.69	13.20
First 700 kwh	0.121341	0.126195
kwh 701-4,000 (next 3,300 kwh)	0.097433	0.101330
all over 4,000 kwh	0.093086	0.096809
REPS	4.50	4.50
Sales Tax	7.00%	7.00%
Three Phase		
Base Charge	19.56	20.34
First 700 kwh	0.121341	0.126195
kwh 701-4,000 (next 3,300 kwh)	0.097433	0.101330
all over 4,000 kwh	0.093086	0.096809
REPS	4.50	4.50
Sales Tax	7.00%	7.00%
Commercial With Demand		
Single Phase		
Base Charge	12.69	13.20
Charge per kwh	0.071351	0.074205
Demand charge per kw	6.51	6.77
REPS	4.50	4.50
Sales Tax	7.00%	7.00%
Three Phase		
Base Charge	14.56	15.14
Charge per KWh	0.071351	0.074205
demand charge per kw	6.51	6.77
REPS	4.50	4.50
Sales Tax	7.00%	7.00%
Industrial Demand		
Three Phase		
Basic Charge	14.56	15.14
Charge per kwh	0.05244	0.054538
demand charge per kw	13.90	14.45
REPS	35.00	35.00
Sales Tax	0.00%	0.00%

2018-2019

Cost of Living	3.00% cost of living budgeted.
Personnel Development	0.00% of salary set aside for career track /merit pay
Annual Bonus	Christmas bonus remains the same at \$500 to full time employees
Insurance (Health/Dental)	<p><u>Health Insurance</u> Health insurance premiums increased 6.00% (the budget contains a 5.00% increase). Town maintains high deductible insurance plan of \$5,000. Town reimburses employee \$4,500 of deductible. Town maintains prescription drug plan. Drug copays is \$10 generic / \$100 max Brand name. Town reimburses employee \$60 on \$100 of Brand copay.</p> <p><u>New benefit added:</u> Blue Cross Blue Shield has added a Telehealth Program. Individuals can access a doctor from their home, work or on the go-24/7/365. Employees' share of insurance costs to remain unchanged</p> <p>Employee Contribution: (Employee dependent coverage withheld increase 6.00% to match the health insurance premiums increase.)</p> <ul style="list-style-type: none">- Individual policy and retirees – no assessment of cost- Employee/Child - \$30.35 withheld per pay check- Employee/Spouse - \$63.97 withheld per pay check- Employee/Family - \$97.44 withheld per pay check <p>All employees will complete a tobacco affidavit and employees who use tobacco products will pay a surcharge of \$21.77 per pay period</p> <p><u>Dental Insurance</u> No change in dental plans. Individuals who reach the annual maximum amount \$1,000 to receive 30% coinsurance on preventive care, basic, and major services for the rest of the year (excludes orthodontia).</p> <p><u>Wellness</u> The Town continues to fund and supports the goals of the Wellness Committee. The Wellness Committee promotes the health and well being of the Town employees, dependents, and retirees.</p>
Retirement	7.83% of wages for regular employees and fire fighters 8.50% of wages for law enforcement employees 5% contribution to 401k for regular employees 5% contribution to 401k for law enforcement employees

2017-2018

Cost of Living	0.00% cost of living budgeted.
Personnel Development	0.00% of salary set aside for career track /merit pay

Annual Bonus	Christmas bonus remains the same at \$500 to full time employees
Insurance (Health/Dental)	<p><u>Health Insurance</u></p> <p>Town maintains high deductible insurance plan of \$5,000. Town reimburses employee \$4,500 of deductible. Town maintains prescription drug plan. Drug copays is \$10 generic / \$100 max Brand name. Town reimburses employee \$60 on \$100 of Brand copay.</p> <p><u>New benefit added:</u></p> <p>Blue Cross Blue Shield has added a Telehealth Program. Individuals can access a doctor from their home, work or on the go-24/7/365. Employees' share of insurance costs to remain unchanged</p> <p><u>Employee Contribution:</u></p> <ul style="list-style-type: none"> - Individual policy and retirees – no assessment of cost - Employee/Child - \$28.63 withheld per pay check - Employee/Spouse - \$60.35 withheld per pay check - Employee/Family - \$91.92 withheld per pay check <p>All employees will complete a tobacco affidavit and employees who use tobacco products will pay a surcharge of \$21.16 per pay period</p> <p><u>Dental Insurance</u></p> <p>Change in dental plans will allow individuals who reach the annual maximum amount \$1,000 to receive 30% coinsurance on preventive care, basic, and major services for the rest of the year (excludes orthodontia).</p> <p><u>Wellness</u></p> <p>The Town continues to fund and supports the goals of the Wellness Committee. The Wellness Committee promotes the health and well being of the Town employees, dependents, and retirees.</p>
Retirement	<p>7.58% of wages for regular employees and fire fighters</p> <p>8.25% of wages for law enforcement employees</p> <p>5% contribution to 401k for regular employees</p> <p>5% contribution to 401k for law enforcement employees</p>
2016-2017	
Cost of Living	1.00% cost of living budgeted.
Personnel Development	3.00% of salary set aside for career track /merit pay.
Annual Bonus	Christmas bonus remains the same at \$500 to full timers.
Health Insurance	<p>Town maintains high deductible insurance plan \$5,000. Town reimburses employee \$4,500 of deductible. Town maintains prescription drug plan. Drug copays is \$10 generic / \$100 max Brand name. Town reimburses employee \$60 on \$100 of Brand copay. Employees' share of insurance costs to remain unchanged (if non tobacco user) As follows: (Employees who use tobacco products will be charge 10% more)</p>

Retirement

2015-2016

Cost of Living
Personnel Development

Merit Pay Increase
Annual Bonus
Health Insurance

A. Employees: (Non tobacco user)

- Individual policy and retirees – no assessment of cost
- Employee/Child - \$28.63 withheld per pay check
- Employee/Spouse - \$60.35 withheld per pay check
- Employee/Family - \$91.92 withheld per pay check

7.40% of wages for regular employees

8.15% of wages for law enforcement employees

5% contribution to 401k for regular employees

5% contribution to 401k for law enforcement employees

\$735 cost of living budgeted (all employees except police officers).

3.50% of salary set aside for pay adjustments (Police officers career track started July 1, ever one else went January 1).

None

Christmas bonus remains the same at \$500 to full timers.

Town maintains high deductible insurance plan \$5,000.

Town reimburses employee \$4,500 of deductible.

Town maintains prescription drug plan. Drug copays is \$10 generic / \$100 max Brand name. Town reimburses employee \$60 on \$100 of Brand copay.

Employees share of insurance costs to remain unchanged as follows:

A. Employees (No change)

- Individual policy and retirees – no assessment of cost
- Employee/Child - \$28.63 withheld per pay check
- Employee/Spouse - \$60.35 withheld per pay check
- Employee/Family - \$91.92 withheld per pay check

Retirement

7.14% of wages for regular employees

7.48% of wages for law enforcement employees

5% contribution to 401k for regular employees

5% contribution to 401k for law enforcement employees

2014-2015

Cost of Living
Personnel Development

Merit Pay Increase
Annual Bonus
Health Insurance

1.00% cost of living budgeted.

2.50% of salary set aside (not given).

None

Christmas bonus remains the same at \$500 to full timers.

Town maintains high deductible insurance plan \$5,000.

Town reimburses employee \$4,500 of deductible.

Town maintains prescription drug plan. Drug copays is \$10 generic / \$100 max Brand name. Town reimburses employee \$60 on \$100 of Brand copay.

Employees share of insurance costs to change as follows:

A. Employees hired prior to January 1, 2006:

- Individual policy and retirees – no assessment of cost
- Employee/Child - \$28.63 withheld per pay check
- Employee/Spouse - \$60.35 withheld per pay check
- Employee/Family - \$91.92 withheld per pay check

B. Employees hired on or after January 1, 2006: (No change)

Retirement

- Individual policy and retirees – no assessment of cost
- Employee/Child - \$28.63 withheld per pay check
- Employee/Spouse - \$60.35 withheld per pay check
- Employee/Family - \$91.92 withheld per pay check

7.19% of wages for regular employees

7.41% of wages for law enforcement employees

5% contribution to 401k for regular employees

5% contribution to 401k for law enforcement employees

2013-2014

Cost of Living

No cost of living budgeted.

Personnel Development

Funded \$40,000 for Wellness benefit program.

Merit Pay Increase

None

Annual Bonus

Christmas bonus remains the same at \$500 to full timers.

Granted an additional (one time) \$500 bonus to full timers.

Health Insurance

Town maintains high deductible insurance plan \$5,000.

Town reimburses employee \$4,500 of deductible.

Town maintains prescription drug plan. Drug copays is \$10 generic / \$100 max Brand name. Town reimburses employee \$60 on \$100 of Brand copay.

Employees share of insurance costs to change as follows:

A. Employees hired prior to January 1, 2006:

- Individual policy and retirees – no assessment of cost
- Employee/Child - \$28.63 withheld per pay check
- Employee/Spouse - \$46.16 withheld per pay check
- Employee/Family - \$70.16 withheld per pay check

B. Employees hired on or after January 1, 2006:

- Individual policy and retirees – no assessment of cost
- Employee/Child - \$28.63 withheld per pay check
- Employee/Spouse - \$60.35 withheld per pay check
- Employee/Family - \$91.92 withheld per pay check

Retirement

7.07% of wages for regular employees

7.28% of wages for law enforcement employees

5% contribution to 401k for regular employees

5% contribution to 401k for law enforcement employees

2012-2013

Cost of Living

3.00 % cost of living budgeted.

Merit Pay Increase

None

Annual Bonus

Christmas bonus remains the same at \$500 to full timers.

Health Insurance

Town maintains high deductible insurance plan \$5,000.

Town reimburses employee \$4,500 of deductible.

Town is changing prescription drug plan. Drug copays to change to \$10 generic / \$100 max Brand name. Town reimburses employee \$60 on \$100 of Brand copay.

Employees share of insurance costs to change as follows:

A. Employees hired prior to January 1, 2006:

- Individual policy and retirees – no assessment of cost
- Employee/Child - \$28.00 withheld per pay check
- Employee/Spouse - \$40.16 withheld per pay check
- Employee/Family - \$61.16 withheld per pay check

B. Employees hired on or after January 1, 2006:

- Individual policy and retirees – no assessment of cost
- Employee/Child - \$28.63 withheld per pay check
- Employee/Spouse - \$60.35 withheld per pay check
- Employee/Family - \$91.92 withheld per pay check

Retirement

6.74% of wages for regular employees

6.77% of wages for law enforcement employees

5% contribution to 401k for regular employees

5% contribution to 401k for law enforcement employees

2011-2012

Cost of Living

Merit Pay Increase

Annual Bonus

Health Insurance

3.00 % cost of living budgeted.

None

Christmas bonus remains the same at \$500 to full timers.

Town maintains high deductible insurance plan \$5,000.

Town reimburses employee \$4,500 of deductible. No change in co pays.

Employees share of insurance costs to remain the same as follows:

A. Employees hired prior to January 1, 2006:

- Individual policy and retirees – no assessment of cost
- Employee/Child - \$28 withheld per pay check
- Employee/Spouse - \$33 withheld per pay check
- Employee/Family - \$44 withheld per pay check

B. Employees hired on or after January 1, 2006:

- Individual policy and retirees – no assessment of cost
- Employee/Child - \$28.63 withheld per pay check
- Employee/Spouse - \$60.35 withheld per pay check
- Employee/Family - \$91.92 withheld per pay check

Retirement

6.99% of wages for regular employees

7.04% of wages for law enforcement employees

5% contribution to 401k for regular employees

5% contribution to 401k for law enforcement employees

2010-2011

Cost of Living

Merit Pay Increase

Annual Bonus

Health Insurance

No cost of living budgeted.

None

Christmas bonus remains the same at \$500 to full timers.

Granted an additional (one time) \$250 bonus to full timers.

Granted an additional (one time) \$50 bonus to part-times.

Changed to a high deductible insurance plan (\$5,000). Town reimburses employee \$4,500 of deductible. No change in co pays.

Employees share of insurance costs to remain the same as follows:

A. Employees hired prior to January 1, 2006:

- Individual policy and retirees – no assessment of cost
- Employee/Child - \$28 withheld per pay check
- Employee/Spouse - \$33 withheld per pay check

- Employee/Family - \$44 withheld per pay check
- B. Employees hired on or after January 1, 2006:
 - Individual policy and retirees - no assessment of cost
 - Employee/Child - \$28.63 withheld per pay check
 - Employee/Spouse - \$60.35 withheld per pay check
 - Employee/Family - \$91.92 withheld per pay check

Retirement

6.46% of wages for regular employees
 6.41% of wages for law enforcement employees
 5% contribution to 401k for regular employees
 5% contribution to 401k for law enforcement employees

2009-2010

Cost of Living
 Merit Pay Increase
 Annual Bonus

No cost of living budgeted.

None

Christmas bonus remains the same at \$500 to full timers.
 Granted an additional (one time) \$200 bonus to full timers.
 Granted an additional (one time) \$40 bonus to part-times.
 No increase in Town premiums. No change in co pays.

Health Insurance

Employees share of insurance costs to remain the same as follows:

A. Employees hired prior to January 1, 2006:

- Individual policy and retirees - no assessment of cost
- Employee/Child - \$28 withheld per pay check
- Employee/Spouse - \$33 withheld per pay check
- Employee/Family - \$44 withheld per pay check

B. Employees hired on or after January 1, 2006:

- Individual policy and retirees - no assessment of cost
- Employee/Child - \$28.63 withheld per pay check
- Employee/Spouse - \$60.35 withheld per pay check
- Employee/Family - \$91.92 withheld per pay check

Retirement

5% of wages for regular employees
 5% of wages for law enforcement employees
 5% contribution to 401k for regular employees
 5% contribution to 401k for law enforcement employees

2008-2009

Cost of Living
 Merit Pay Increase
 Annual Bonus
 Health Insurance

2.00 % effective on payroll checks issued July 11, 2008 and \$700 checks to full timers on August 1, 2008.

None

Christmas bonus remains the same at \$500 to full timers.
 Town offered opportunity for no increase in premiums, if drug co-pay charge increased for brand name and specialty drugs (\$ 10.00 each) (generic drugs to remain the same).

Employees share of insurance costs to remain the same as follows:

A. Employees hired prior to January 1, 2006:

- Individual policy and retirees - no assessment of cost
- Employee/Child - \$28 withheld per pay check
- Employee/Spouse - \$33 withheld per pay check

Retirement

- Employee/Family - \$44 withheld per pay check
 - B. Employees hired on or after January 1, 2006:
 - Individual policy and retirees - no assessment of cost
 - Employee/Child - \$28.63 withheld per pay check
 - Employee/Spouse - \$60.35 withheld per pay check
 - Employee/Family - \$91.92 withheld per pay check
- 5% of wages for regular employees
5% of wages for law enforcement employees
5% contribution to 401k for regular employees
5% contribution to 401k for law enforcement employees

2007-2008

Cost of Living
Merit Pay Increase
Annual Bonus

Health Insurance

3.50 % effective on payroll checks issued July 13, 2007.
None
Gave extra \$100 increase to Christmas bonus,
providing \$500 rather than \$400 to full timers.
Average 9.7% increase in premiums effective July 1, 2007.
Town to absorb a large portion of this increase
Employees share of insurance costs to increase as follows:

- A. Employees hired prior to January 1, 2006:
- Individual policy and retirees - no assessment of cost
 - Employee/Child - \$25 to \$28 withheld per pay check
 - Employee/Spouse - \$30 to \$33 withheld per pay check
 - Employee/Family - \$40 to \$44 withheld per pay check
- B. Employees hired on or after January 1, 2006:
- Individual policy and retirees - no assessment of cost
 - Employee/Child - \$29.31 to \$28.63 withheld per pay check
 - Employee/Spouse - \$46.04 to \$60.35 withheld per pay check
 - Employee/Family - \$71.19 to \$91.92 withheld per pay check

Retirement

5% of wages for regular employees
5% of wages for law enforcement employees
5% contribution to 401k for regular employees
5% contribution to 401k for law enforcement employees

2006-2007

Cost of Living
Merit Pay Increase
Annual Bonus

Pay Plan Study

Health Insurance

3 % effective on payroll checks issued July 14, 2006
None
Gave extra one time \$200 increase to Christmas bonus,
providing \$600 rather than \$400 to full timers
In November, 2005, Town began implementation of pay plan study
recommendations which mean an increase of approximately
6% in personnel costs. New budget will require full 12 month
funding of this cost rather than for only 7 ½ months.
9.38% increase in premiums effective July 1, 2006
The Town was quoted and budgeted a 25.00% increase. The Town
switched health insurance to Blue Cross Blue Shield. This switched

allowed the Town to absorb all of this increase and maintain the employees cost of insurance at 2005-2006 levels.

Employees' share of insurance costs follows:

A. Employees hired prior to January 1, 2006:

- Individual policy and retirees - no assessment of cost
- Employee/Child - \$25
- Employee/Spouse - \$30
- Employee/Family - \$40

B. Employees hired on or after January 1, 2006:

- Individual policy and retirees - no assessment of cost
- Employee/Child - \$29.31
- Employee/Spouse - \$46.04
- Employee/Family - \$71.19

Retirement

5% of wages for regular employees

5% of wages for law enforcement employees

5% contribution to 401k for regular employees

5% contribution to 401k for law enforcement employees

2005-2006

Cost of Living

Merit Pay Increase

Pay Plan Study

Combined with Classification and Pay Study Recommendation

None

6% increase in personnel cost to implement recommendations of the pay plan study conducted by an outside consultant. This increase, which included a Cost of Living Adjustment, went into effect in mid-November, 2005.

Health Insurance

19% increase in premiums effective July 1, 2005

Town to absorb approximately one-half of this increase

Employees share in hospitalization increase as follows:

A. Employees hired prior to January 1, 2006:

- Individual policy and retirees - no assessment of cost
- Employee/Child - \$25 withheld per pay check
- Employee/Spouse - \$30 withheld per pay check
- Employee/Family - \$40 withheld per pay check

B. Employees hired on or after January 1, 2006:

- Individual policy and retirees - no assessment of cost
- Employee/Child - \$29.31 withheld per pay check
- Employee/Spouse - \$46.04 withheld per pay check
- Employee/Family - \$71.19 withheld per pay check

Retirement

5% of wages for regular employees

5% of wages for law enforcement employees

5% contribution to 401k for regular employees

5% contribution to 401k for law enforcement employees

2004-2005

Cost of Living

Merit Pay Increase

Health Insurance

3% effective January 1, 2005

None

Increase deductible from \$400 to \$500

Increase co-pay from \$20.00 to \$30.00

Insurance reimbursements from 85% to 80%

Annual Bonus

Increase Christmas bonus from \$300 to \$400 for full timers

Retirement	5.09% of wages for regular employees 5.09% of wages for law enforcement employees 5.00% contribution to 401(k) for law enforcement employees Increase contribution to 401(k) for regular employees From 3% of wages to 5% of wages
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2003-2004

Cost of Living	2% effective January 1, 2004
Merit Pay Increase	None
Health Insurance	No Change
Holiday	Granted employees an additional holiday (Floating Holiday)
Annual Bonus	Gave extra one time \$100 increase to Christmas bonus, providing \$400 rather than \$300 to full timers
Retirement	8.31% of wages for regular employees 8.14% of wages for law enforcement employees 5% contribution to 401(k) for law enforcement officers Granted 3% contribution to 401(k) for regular employees for the first time

2002-2003

Cost of Living	2% effective January 1, 2003
Merit Pay Increase	None
Health Insurance	Increase Deductible from \$300 to \$400 Increase co-pay from \$15.00 to \$20.00 Insurance reimbursements from 90% to 85%
Annual Bonus	Gave extra one time \$200 increase to Christmas bonus, providing \$500 rather than \$300 to full timers
Retirement	8.31 % of wages for regular employees 8.14 % of wages for law enforcement officers 5.00% contribution to 401k for Law Enforcement Officers only

2001-2002

Cost of Living	2.5%
Merit Pay Increase	2.5%
Health Insurance	10 % increase absorbed by town at no cost to employees
Retirement	8.33 % of wages for regular employees 8.14 % of wages for law enforcement officers 5.00% contribution to 401k for Law Enforcement Officers only

2000-2001

Cost of Living	2.5%
Merit Pay Increase	2.5%
Health/Dental Insurance	10% increase absorbed by town at no cost to employees
Recreation Center	Allowed employees and families free use of recreation center Benefit = Single Employee - \$ 300 annually Employee with Family - \$540 annually
Retirement	8.33 % of wages for regular employees 7.99 % of wages for law enforcement officers 5.00 % contribution to 401k for Law Enforcement Officers only

1999-2000

Cost of Living	2.5%
Merit Pay Increase	2.5%
Health Insurance	14% increase absorbed by town at no cost to employees
Retirement	8.34 % of wages for regular employees 7.99 % of wages for law enforcement officers 5.00% contribution to 401k for Law Enforcement Officers only

1998-1999

Cost of Living	2.5%
Merit Pay Increase	0
Pay Plan Study	7.0% increase in personnel costs to implement recommendations of the pay plan study conducted by an outside consultant
Retirement	8.35 % of wages for regular employees 7.83 % of wages for law enforcement officers 5.00 % contribution to 401k for Law Enforcement Officers only

1997-1998

Cost of Living	2.5%												
Merit Pay Increase	2.5%												
Longevity Pay	New program introduced to reward employees for remaining: <table> <tr> <td>Years of Service</td> <td>0-10</td> <td>\$10 per year of service</td> </tr> <tr> <td></td> <td>11-15</td> <td>\$15 per year of service</td> </tr> <tr> <td></td> <td>16-20</td> <td>\$20 per year of service</td> </tr> <tr> <td></td> <td>20+</td> <td>\$25 per year of service</td> </tr> </table>	Years of Service	0-10	\$10 per year of service		11-15	\$15 per year of service		16-20	\$20 per year of service		20+	\$25 per year of service
Years of Service	0-10	\$10 per year of service											
	11-15	\$15 per year of service											
	16-20	\$20 per year of service											
	20+	\$25 per year of service											
Christmas Bonus	Increased from \$100 to \$300 annually												
Health/Dental Insurance	Health Insurance premiums did not increase, so Board: Lowered Insurance Deductibles from \$500 to \$300 Granted Dental Insurance to Employees (Coverage available to family member at employee expense)												
Retirement	8.36% of wages of other employees 7.83% of wages of Law Enforcement Officers 5.00% contribution to 401k for Law Enforcement Officers only												

1996-1997

Cost of Living	2.5%
Merit Pay Increase	2.5%
Retirement	8.46% of wages for other employees 7.68% of wages for law enforcement officers 5.00% contribution to 401k for Law Enforcement Officers only

1995-1996

Cost of Living	2.5%
Merit Pay Increase	2.5% (the first time granted since 1991)
Health Insurance	After going to bid, changed to League of Municipalities Municipal Insurance Trust (MIT) Med-500 Program (\$500 deductible)
Retirement	8.46% of wages for other employees 7.68% of wages for law enforcement officers 5.00% contribution to 401k for Law Enforcement Officers only

1994-1995

Cost of Living	2.0%
Merit Pay Increase	0 Taken in order for Town to pay Health insurance increase
Health Insurance	26% increase absorbed by Town at no expense to employees
Retirement	8.43% of wages for other employees
	7.68% of wages for law enforcement officers
	5.00% contribution to 401k for Law Enforcement Officers only

NOTE: RETIREMENT & 401(k) CONTRIBUTION

In 1986, the North Carolina General Assembly began requiring that local governments pay 5% of a law enforcement officer's salary into a 401(k) program. At that time, many cities argued that to treat law enforcement officers differently than other employees was unfair and the General Assembly should not get involved in employee fringe benefits, but the law passed anyway. In the aftermath, many local governments began contributing 5% to a 401(k) Plan for all employees, not just police officers. Waynesville could not afford to do that at that time.

In the 2003-2004 budget, the Board voted to correct this inequity. On January 1, 2004, the Town began making a contribution of 3% of employees' wages to a 401(k) program for the full time town employees who are not law enforcement officers. In the 2004-2005 budget, the Board voted to increase that contribution from 3% to 5% of employees' wages to a 401(k) Program. This puts all full time employees on the same level of fringe benefits.

In 1977, Waynesville joined the Local Government Employees Retirement System. All employees at that time got credit for whatever years of service they had with the Town. To pay for those years of service, for a specific period of time, Waynesville has to pay approximately 3.36% extra annually into the retirement system to take care of accrued liability. That is why the percentage of retirement contributions to the retirement system fluctuates each year. On December 31 2004, Waynesville completed paying off all of the accrued liability, and the contribution to the retirement system dropped to approximately 5%. The Town Board voted to use these savings to make the 5% contribution to the 401(k) program for the rest of the Town employees.

NOTE (for comparative purposes):

HEALTH INSURANCE COSTS FOR ALL EMPLOYEES:

1991-1992	\$ 323,688
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2018-2019 (Proposed): This proposed budget includes a 5% increase in monthly health premiums.
(Actual increase will be 6%)

Premium Cost (Employer/Employee) (Proposed Budget)	\$1,951,630
Deductible Cost (set aside to pay deductibles/drug copays)	\$ 380,710
Town's Share	\$2,121,240
Employee's Share	\$ 211,100*

(*Does not include the amount charged to employees for tobacco use.)

2018-2019 (Proposed): (Proposed budget 5.00% actual will be 6.00%)

Retirees Insurance (set aside to pay premiums)	\$ 140,850
(set aside to pay deductibles)	\$ 30,690
(25.11 individual policies)	

EMPLOYMENT LEVELS:

	1993-1994	2018-2019
General Fund	75	129
Water Fund	14	18
Sewer Fund	11	18
Electric Fund	5	7
Asset Mangt	4	13
Garage	1	3
TOTAL EMPLOYEES	110	188

TOWN OF WAYNESVILLE									
SPECIAL APPROPRIATIONS CONTRIBUTIONS									
	APPR 12/13	APPR 13/14	APPR 14/15	APPR 15/16	APPR 16/17	APPR 17/18	Requested FY 18/19	COMMENTS	Board Recommendation
IN-KIND SERVICES									
Haywood Co. Public Library Foundation							10,000	Design, permit fees, etc for library renovation	0
UTILITY ASSISTANCE									
Folkmoot USA - Utilities							4,800	Utility Assistance - first time request	0
Haywood Christian Ministry - Utilities							5,000	Utility Assistance - first time request	0
Museum of NC Handicrafts/Shelton House - Utilities	-	-	-	2,500	2,500	2,500	5,000	Utility Assistance	2,500
Open Door Kitchen - Utilities	2,400	2,500	2,500	2,500	2,500	2,500	0		0
Pigeon Community MDC-Utilities	4,000	4,000	5,000	5,000	5,000	5,000	5,000	Utility Assistance	5,000
CONTRIBUTIONS/PROGRAM FUNDING									
30th Judicial District Domestic Violence	500	500	500	1,595	1,500	1,500	1,500	General Operating Funds	1,500
Alcohol Education							4,067	General Operating Funds = 7% of ABC monies	0
American Red Cross	3,000	3,000	3,000	3,000	3,000	3,000	0		0
Arc of Haywood County	4,000	4,000	4,000	4,000	4,500	4,000	4,500	Program Funds	4,000
Big Brothers Big Sisters	1,500	1,500	1,500	1,500	1,500	1,500	2,000	General Operating Funds	1,500
Clothes to Kids of Haywood County							1,500	Program Funds	0
Disabled American Veterans	500	500	500	1,000	1,000	1,000	0		1,000
Downtown Way Assoc - Events and Promotions	12,000	12,000	12,000	12,000	15,000	12,000	12,000	General Operating Funds	12,000
DWA-Christmas Parade	2,000	2,000	2,000	2,000	2,000	2,000	2,000	Christmas Parade Sponsorship	2,000
Folkmoot USA - annual festival support	10,000	10,000	10,000	10,000	10,000	10,000	10,000	Festival Support	10,000
Folkmoot USA - capital campaign	-	-	20,000	25,000	25,000	0	5,000	Capital Contribution - one year	0
Folkmoot USA - program design plan/general ops	-	-	5,000	-	-		6,500	General Operations	0
Good Samaritan Clinic	4,500	4,500	4,500	5,000	5,000	4,000	0		0
HART - annual season support	4,000	4,000	-	-	5,000	4,000	5,000	General Operating Funds	4,000
HART - capital campaign	-	-	25,000	25,000	-		0		0
Haywood Co. Arts Council	4,000	4,000	4,000	4,000	4,000	3,000	5,000	General Operating Funds	3,000
Haywood Co. Chamber of Commerce	2,500	2,500	-	-	-	0	10,000	General Operating and Program Funds	0
Haywood Co. Fairgrounds, Inc. - fair sponsorship							2,000		0
Haywood Co. Fairgrounds, Inc. - capital request							11,750	Capital Contribution - one year	0
Haywood Co. Meals on Wheels	3,000	3,000	3,000	3,000	3,000	3,000	3,000	Program Funds	3,000
Haywood County Toy Run							2,000	Event Sponsorship - first time request	0
Haywood Healthcare Foundation							5,000	Event Sponsorship - first time request	0
Haywood Pathways			20,000	-	-	4,000	15,000	Capital Contribution - one year	4,000

[illegible]

Town of Waynesville 2018 - 2019 Fee Schedule

Effective July 1, 2018 - June 30, 2019

GENERAL FUND	
Utility Accounts	
New Account Fee	\$25.00
Reconnection Fee	\$25.00
After Hours	\$75.00
Return Check Fee (Insufficient Funds)	\$25.00
Theft investigation charge (meter tampering)	\$ 75.00 per occurrence
Fire Protection Charges (per month, per meter) effective	with bills on or after 08/01/2016
Residential	\$8.00
Commercial	\$12.80
Mobile Home Parks	\$8.00
Motels, Hotels, Cottages	\$ 3.20 per unit, \$160 maximum
<p>Fire protection charges are billed to all water accounts located outside the city limits, unless the area has been designated as a fire district subject to a tax imposed by Haywood County. A fire district may contract for fire protection with the Town of Waynesville. Should a fire protection contract be executed with the Town of Waynesville, the tax collected by Haywood County will be remitted to the Town of Waynesville in lieu of the per month charges stated above.</p>	
Miscellaneous	
Copies - Black and White, per page	\$0.10
Copies - Color, per page	\$0.20
Copies- 24"-48"plot map copy - Black and White, per page	\$3.00
Copies- 24"-48" plot map - Color, per page	\$10.00
Weed, Brush Removal, or Mowing	\$150.00 for the first hour
Each Additional Hour	\$100.00/hour
SANITATION & SOLID WASTE COLLECTION (monthly fees)	
Residential Garbage (1 weekly pickup)	\$9.00
Commercial Garbage (1 weekly pickup)	\$22.97
Dumpster Lease (requires Dumpster Collection Service)	
4 yard	\$17.00
6 yard	\$20.00
8 yard	\$22.50
Dumpster Collection Service (requires Dumpster Lease)	
4 yard (1 weekly pickup)	\$66.51
6 yard (1 weekly pickup)	\$92.69
8 yard (1 weekly pickup)	\$118.85
6 yard (1 pickup every 2 weeks)	\$74.15
8 yard (1 pickup every 2 weeks)	\$92.69
<p>Example: A dumpster customer with an 8 yard dumpster requesting collection twice a week would pay a Lease Fee of \$22.50 plus 2 pickups at \$118.85 each. Monthly bill = \$260.20</p>	

Business Licenses	
Schedule B (State Regulated)	
Maximum penalty is 25% of the privilege license tax due	
Penalties are automatic, and may be recovered using the same collection methods available for the collection of privilege license taxes.	
PLANNING DEPARTMENT	
Planning & Zoning Permits	
All new development and redevelopment requires a Land Development (Zoning) Permit	No charge
Certificate of LDS Compliance Zoning Verification/Zoning Letter	\$25.00
Temporary Use Permit other than mobile food vendors	No charge
Temporary Use Permit for mobile food vendors	\$50.00
Land Disturbing Permit	\$25.00
Floodplain Development Permit	\$25.00
Operating without a Land Disturbance, Zoning or Occupancy Permit	\$200.00
Minor Site Plan Review	
Single family or duplex residence	\$25.00
Multi-family with less than 8 units	\$100.00
Non-residential development or expansion up to 1,000 sq ft	\$100.00
Bed and Breakfast or Inns	\$100.00
Major Site Plan Review	
Multi-family residential	\$100.00 for up to 8 units and \$20/unit greater than 8
Non-residential development or expansion over 1,000 sq ft	\$200.00
Hotel/Motel	\$400.00
Subdivision (Minor)	\$50 + \$10/lot
Subdivision (Major)	\$200 + \$10/lot
Special Use Permits	
General Commercial - Greater than 100,000 sf	\$750.00
Monopole Wireless Communications Tower	\$1,000.00
First Layer Parking Increase	\$500.00
All Others, in addition to site plan review fees	\$200.00
Historic Preservation Commission	
Local Landmark Designation	\$200.00
Designation of Historic District	No charge
Certificate of Appropriateness (Minor)	\$25.00
Certificate of Appropriateness (Major)	\$25.00

Board of Adjustment	
Appeal of Administrative Decision	\$250.00
Variance Request	\$250.00
Text Amendment	\$500.00
Map Amendment (Rezoning)	
1 acre or less	\$500.00
Each additional acre	\$50.00
Conditional District - 1 acre or less	\$500.00
Each additional acre	\$100.00
Vested Right	\$200.00
Sign Permits	\$4.00 per sq. ft. - \$40 min.
Voluntary Annexation	\$200.00

Inspections	
New Single Family Dwelling/Single Family Additions (Crawl Space or Slab on Grade)	
0 to 1,000 square feet	\$.40 per sq. ft.
1,001 to 1,500 square feet	\$.45 per sq. ft.
1,501 to 2,000 square feet	\$.50 per sq. ft.
Over 2,000 square feet	\$.50 per sq. ft. and \$50.00 for each increase of 500 sq. ft.
Minimum	\$75.00 per trade
Unfinished Basement	\$100.00
Attached Garage	\$75.00
Homeowners Recovery Fund (per G.S. 87-15.6)	\$10.00
Single Family Alterations	
SQUARE FOOTAGE	
0-1000	\$.25 per sq. ft. - minimum \$75.00
1001 - 1500	\$.25 per sq. ft.
1501 - 2000	\$.25 per sq. ft.
2001 - 2500	\$.25 per sq. ft.
2501 - 3000	\$.25 per sq. ft.
3001-up	\$.25 per sq. ft. and \$50.00 for each increase of 500 sq. ft.
Deck Permit	
Up to 36 sq. ft.	No charge
Larger than 36 sq. ft.	\$25.00 + \$.20 per sq. ft.
Covered Deck larger than 36 sq. ft.	\$25.00 + \$.25 per sq. ft.
Manufactured Homes	
Single wide	\$150.00
Double wide	\$250.00
Triple wide	\$300.00
(Deck permit required over 35 sq. ft. of deck)	

Accessory Building (does not include trades)	
Includes Electric, Plumbing and A/C	\$50.00 each and \$.30 per sq. ft.
Miscellaneous Residential & Commercial	
Service Change	\$75.00
Demolition permit	\$100.00
Furnace changeout	\$75.00
Gas Line	\$75.00
Retaining wall	\$100.00
Permit renewal fee	\$50.00
Plumbing, electric, and mechanical not covered elsewhere (\$75.00 minimum charge per trade)	\$75.00 per trade
Other Permits and Fees	
Day Care & Home Care	\$75.00
ABC Inspection	\$200.00
Starting construction without permit	Double the Permit Fee
Residential Re-roof	\$0.00
Commercial Re-roof	\$100.00
Occupancy use inspection	\$50.00
Plan Review - Commercial	\$.05 per sq ft
Special Events Permit	
Special Events Permit	\$50.00
Tent Inspection	\$50.00
Additional / Re-Inspection (each) after first fail	\$50.00
Pre-permit inspection (walk through commercial)	\$50.00
Commercial Building	
	\$.50/sq. ft.
Minimum	\$75.00 per trade

Water Fund		
Water Rates		
	Inside	Outside
Bulk Sales (contract)	\$1.48/100 cf.	\$2.54/100 cf.
Industrial Sales	\$1.53/100 cf.	\$2.66/100 cf.
Retail Sales (Residential and Commercial)		
(Base Charge) 0-275 cubic foot	\$16.18	\$29.17
> 275 cubic foot	\$1.72/100 cf.	\$3.06/100 cf.
Irrigation Only Meter	Inside	Outside
(Base Charge) 0-275 cubic foot	\$16.18	\$29.17
> 275 cubic foot	\$2.58/100 cf.	\$3.80/100 cf.
Pump Fee (per pump)	\$7.17	\$11.20
Sales From Fire Hydrant		\$.02331/gallon
Illegal Hydrant Connection/Use		\$75.00
Barber's Orchard Water System		
3/4" meter		\$5.00 + Town outside rate
1" meter		\$10.00 + Town outside rate
1 - 1/2" meter		\$50.00 + Town outside rate
Maggie Valley Sanitary District (Rate effective 9-1-16)		
0 - 10,000 gallons		\$2,709.91
All over 10,000 gallons (per 1,000 gal.)		\$11.08/1,000 gal.
Fire Line Connection (monthly)	Inside	Outside
<2 inch	\$2.70	\$6.08
<4 inch	\$10.80	\$24.30
<6 inch	\$21.66	\$48.71
>6 inch	\$37.92	\$85.28
	Inside	Outside
Deposits (tenant-occupied accounts only)	\$40.00	\$60.00
Refund, transfer and application of deposit policies are the same as for electric deposits.		
Late Payment Penalty (applied to any arrears balance)		1.0% per month
Reconnection Fee		\$50.00
Reconnection Fee After 4 PM or on Weekends		\$100.00
Tampering Fee		
First offense		\$200.00
Second offense (or if service is disconnected)		\$500.00
Third offense (meter will be removed)		Full cost of tap and connection fee
Meter Testing Fee (reimbursable if beyond 2.5% off)		\$75.00
Meter Relocation Fee		\$200.00 plus cost of specialized equipment, if nec

Water Tap	
Residential (5/8" x 3/4")	\$1,250.00
Special (3/4" x 3/4")	\$1,375.00
1"	\$1,562.00
1 1/2"	\$2,125.00
2"	\$3,125.00
Greater than 2"	\$1,300 + Costs
Water Capacity Fees - effective July 1, 2018	
Per gallon per day	\$2.62 (\$100,000 maximum for residential)

It is the policy of the Town of Waynesville to establish a schedule of "System Development Fees in accordance with Article 8 of Chapter 162 of the North Carolina General Statutes. The fees are intended to defray the cost of the water and sewer infrastructure as calculated in a report by McGill Associates dated March, 2018 and titled "Cost-Justified Water and Wastewater System Development Fees Report".

*Equivalent flow rates will be per the North Carolina Administrative Code 15A: NCAC 18C.0409 and NCAC 02T.0114 (Authority NCGS 130A-315; 103A-317)

Sewer Fund (Rates effective 08-01-2018)		
Sewer Rates (Based on water consumption unless seperately metered)		
Late Payment Penalty (applied to any arrears balance)	1.0% per month	
	Inside	Outside
Bulk Sales (Industrial, min. 5,000 gpd)	\$1.8191/100 cf.	\$3.0980/100 cf.
Industrial Waste Surcharges		
	BOD	\$122.71/1,000 lbs.
	COD	\$61.35/1,000 lbs.
	TSS	\$61.35/1,000 lbs.
Retail Sales (Residential and Commercial)		
	Inside	Outside
(Base Charge) 0-275 cubic foot	\$17.72	\$32.02
>275 cubic foot	\$2.34/100 cf.	\$4.27/100 cf.
Flat Rate		
Full Time Resident		\$49.12
Part Time Resident		\$32.02

Industrial User Permits		Inside	Outside
Annual Fee		\$1,000.00	\$2,000.00
Application Fee		\$200.00	\$400.00
Hauled Wastewater			
Septic Tank (domestic only)		\$0.0257/gallon \$37.04 minimum	
Industrial Waste (non-domestic)		\$0.0257/gallon \$74.40 minimum	
Industrial Waste (out of county)		\$0.051862/gallon \$111.78 minimum	
All unit prices are applied to tanker capacity without regard to fill percentage			
Grease Blockage			\$207.83/minimum on callout
Sewer Tap			
4"		\$1,250.00	
6" and larger		\$1,562.00	
Sewer Capacity Fee - effective July 1, 2018			
Per Gallon per Day		\$3.05	
<p>In addition to the tap fee, new connections to the sewage system of the Town of Waynesville shall pay a sewer capacity fee based on wastewater design flow rate determined from the table of minimum allowable design daily flow in 15A NCAC, 02T.0114 of the Environmental Management regulations contained in the North Carolina Administrative Code.</p> <p>For the tributary sewer systems of Junaluska Sanitary District, Town of Clyde or Maggie Valley, wastewater flow allocation letters will be charged the sewer capacity fee at the outside rate. Lake Junaluska Assembly will be charged the sewer capacity fee for flow allocation letters at the inside rate (in consideration of their participation between 1942 and 1990 in the costs of sewer trunk and treatment plant facilities). The minimum flow rate is 240 GPD.</p> <p><i>It is the policy of the Town of Waynesville to establish a schedule of "System Development Fees in accordance with Article 8 of Chapter 162 of the North Carolina General Statutes. The fees are intended to defray the cost of the water and sewer infrastructure as calculated in a report by McGill Associates dated March, 2018 and titled "Cost-Justified Water and Wastewater System Development Fees Report". *Equivalent flow rates will be per the North Carolina Administrative Code 15A: NCAC 18C.0409 and NCAC 02T.0114 (Authority NCGS 130A-315; 103A-317)</i></p>			

Electric Fund	
Electric Rates	
Waynesville's electric rates are reviewed and adjusted monthly based on power costs billed by town's supplier for wholesale rates. Monthly reviews will determine fuel adjustments to be added to based rates shown below. All rates are effective August 1, 2018.	
All electric sales are subject to a 7% sales tax imposed by the State of North Carolina, with the exception of electric sales to the State of North Carolina or United States government, which are exempt from the sales tax.	
Residential & Commercial fuel adjustment added to base rate as of January 1, 2018 is \$ 0.00000 per kWh.	
Late Payment Penalty (applied to any arrears balance)	1.0% per month
Residential	
Base Charge	\$13.20
All kWh(s)	\$0.106981/kWh
Residential-Solar	
Base Charge	\$38.22
All kWh(s)	\$0.06552/kWh
Commercial, Single Phase (No Demand)	
Base Charge	\$13.20
1 - 700 kWh	\$0.126195/kWh
701 - 4,000 kWh	\$0.101330/kWh
All over 4,000 kWh	\$0.096809/kWh
Commercial, Three Phase (No Demand)	
Base Charge	\$20.34
1 - 700 kWh	\$0.126195/kWh
701 - 4,000 kWh	\$0.101330/kWh
All over 4,000 kWh	\$0.096809/kWh
Demand Accounts	
Demand meters are placed on all commercial accounts with an actual or anticipated 12 month average consumption of at least 5,000 kWh per month.	
Accounts will be removed from demand service rates when the calendar year average declines below a 5,000 kWh per month average or the nature of the operation is changed to the extent that the average consumption will be less than 5,000 kWh per month.	
Three Phase	
Base Charge	\$15.14
Usage	\$0.074205/kWh
Single Phase	
Base Charge	\$13.20
Usage	\$0.07420505/kWh
In addition to the kilowatt hours charges, peak metered demand is billed at \$6.77 per kilowatt of peak demand per month.	

Industrial Accounts	
Industrial rates are used on all industrial accounts with an actual or anticipated 12 month average consumption of at least 1,500,000 kWh per month.	
Industrial fuel adjustment added to base rate as of January 1, 2018 is \$ 0.00000 per kWh.	
Three Phase	
Base Charge	\$15.14
Usage	\$0.054538/kWh
In addition to the kilowatt hours charges, peak metered demand is billed at \$14.45 per kilowatt of peak demand per month.	
Renewable Energy and Efficiency Portfolio Standards (REPS)	
In 2007, the North Carolina General Assembly passed legislation that requires utility companies to develop an increasing supply of alternative energy resources, with 3% of their total supply coming from renewable by 2013 and 12% from renewable by 2021. Utility companies are charging their customers to recover the cost of the renewable energy they purchase. In turn the Town is passing along these costs to its customers. These charges (REPS) are set each December by our power supplier.	
Residential	\$0.56
Commercial	\$4.50
Industrial	\$35.00
Deposits (tenant-occupied accounts only)	
Residential (with Electric Heat)	\$170.00
Residential (without Electric Heat)	\$120.00
Commercial	\$200.00
Deposits may be refunded at customer request if the most recent twelve months of billings have been paid before a late-payment penalty has been added. Deposits available at termination of service are applied to unpaid utility balances and any excess deposit is refunded to customer.	
Deposits may be transferred to a new account when customer is moving if the current account is paid in full. The final bill at the current location will be transferred to the new location if not paid in full within thirty (30) days of billing.	
Area Lighting Fixture	
Sodium Vapor, 100w/ 9,500 lumen Semi-Enclosed	\$11.94
Sodium Vapor, 150w/16,000 lumen Semi-Enclosed	\$14.11
Sodium Vapor, 400w/50,000 lumen Enclosed	\$25.08
Sodium Vapor, 400w/50,000 lumen Flood	\$28.08
Metal Halide, 400w/40,000 lumen Flood	\$29.08
Mercury, 175w/ 7,000 lumen Semi-Enclosed	\$9.99
Special Area Lighting Pole	
If other than distribution pole, add monthly charge per pole	
Wood	\$3.62
Or, a one-time pole charge	\$181.00

Underground service for area lighting		
	Monthly	\$3.62
	Or a one-time charge	\$181.00
Underground Service for New Homes (Up to 4/0 wire)		
	0 - 100 feet of wire from pole to house	\$200.00
	All wire over 100 feet	\$2.00/ft.
Underground Service for Existing Homes That Change from Overhead (Up to 4/0 wire)		
	Opening and Closing of Ditch	\$70.00/hr
	All wire	\$2.00/ft.
3 Phase Underground Service		
	4/0 wire	\$2.00/ft.
	350 mcm	\$2.50/ft.
	500 mcm	\$3.95/ft.
	Opening and Closing of Ditch	\$70.00/hr
If a customer digs his own ditch, the ditch must meet electrical code before the Town will put wire into the ditch.		
Reconnection Fee		\$50.00
Reconnection Fee After 4 PM or on Weekends		\$100.00
Broken Seal on Electric Meter		\$50.00
Tampering Fee		
First offense		\$200.00
Second offense (or if service is disconnected)		\$500.00
Third offense (meter will be removed)		Full cost of tap and connection fee
Meter Testing Fee (reimbursable if beyond 2.5% off)		\$75.00
Meter Relocation Fee		\$200.00 plus cost of specialized equipment, if nec

RECREATION DEPARTMENT

Recreation Center	Admission			Memberships			
Category	Daily	6 Visits	12 Visits	1 Month	3 Months	6 Months	Yearly
Family of 4**	\$ 20.00	\$ 87.00	\$ 161.00	\$ 79.00	\$ 195.00	\$ 376.00	\$ 726.00
(Additional family members are \$12.70 per month)							
Family of 2**	\$ 11.00	\$ 47.00	\$ 80.00	\$ 65.00	\$ 156.00	\$ 297.00	\$ 568.00
Individual Adult (18 - 59 yrs)	\$ 8.00	\$ 37.00	\$ 59.00	\$ 52.00	\$ 116.00	\$ 218.00	\$ 409.00
Individual Child (5 - 11 yrs)	\$ 4.00	\$ 19.00	\$ 24.00	\$ 34.00	\$ 64.00	\$ 112.00	\$ 198.00
Individual Youth (12 - 17 yrs)	\$ 6.00	\$ 24.00	\$ 34.00	\$ 39.00	\$ 76.00	\$139.00	\$ 251.00
OR Full-Time Student (College or High School) with valid ID) OR Special (Senior Citizen (60 + yrs) OR Handicapped)							
Individual Spectator (5-99 yrs)	\$ 2.00						
Children (0 - 4 yrs)	\$1.00						

Corporate Membership Rate (available to businesses with five (5) or more employees as members)

If total Corporate Membership drops below the 5 employee minimum, a 30 day grace period is allowed to obtain a 5th member. Proof of business may be required to obtain this rate.

Category	Daily	6 Visits	12 Visits	1 Month	3 Months	6 Months	Yearly
Family of 4**	N/A			\$ 64.00	\$ 156.00	\$ 301.00	\$ 576.00
(Additional family members are \$10.40 per month)							
Family of 2**	N/A			\$ 52.00	\$124.00	\$ 237.00	\$ 449.00
Individual Adult (18 - 59 yrs)	N/A			\$ 42.00	\$ 84.00	\$ 173.00	\$ 320.00
Individual Youth (12 - 17 yrs)	N/A			\$ 31.00	\$ 62.00	\$110.00	\$ 193.00
OR Full-Time Student (College or High School) with valid ID) OR Special (Senior Citizen (60 + yrs) OR Handicapped)							
Individual Spectator (5-99 yrs)	\$ 2.00						
Children (0 - 4 yrs)	FREE						

Memberships (Regular and Corporate)	
1	2
3	4
5	6
7	8
9	10
11	12
13	14
15	16
17	18
19	20
21	22
23	24
25	26
27	28
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33	34
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41	42
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45	46
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49	50
51	52
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57	58
59	60
61	62
63	64
65	66
67	68
69	70
71	72
73	74
75	76
77	78
79	80
81	82
83	84
85	86
87	88
89	90
91	92
93	94
95	96
97	98
99	100

1 Month memberships expire one month from date of purchase.

1 and 3 Month memberships must be paid in full.

Consecutive monthly payment options are available for 6 Month and 12 Month Memberships. If a member fails to make the required payments, any future memberships must be paid in full **or pay 1 month in full then can go back to regular payments.**

Admission Passes	
1	2
3	4
5	6
7	8
9	10
11	12
13	14
15	16
17	18
19	20
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83	84
85	86
87	88
89	90
91	92
93	94
95	96
97	98
99	100

Daily, 6 Visit and 12 Visit passes are not considered memberships.

12 visit passes expire one calendar year from date of purchase.

6 visit passes expire 6 months from date of purchase.

Family: an individual, spouse, or dependent children that can be claimed on taxes. Step-children and adopted children qualify. Court documentation is required to include foster children on a family membership. Anyone age 25 or over (other than parents), engaged couples, couples living together, older siblings, aunts, cousins, or grandchildren DO NOT qualify for the family rate.

Group Rate (Daily visit for groups of 15 or more non-members. Available only with advance notice.)		
Individual Adult (18 - 59 yrs)		\$7.00
Individual Child (5 - 11 yrs)		\$3.00
Individual Youth (12 - 17 yrs)		\$5.00
Recreation Center Rental Rates		
Groups visiting pool (12 - 2 pm; 2 - 4 pm; 4 - 6 pm on Saturdays) (1 - 3 pm; 3 - 5 pm on Sundays)		
up to 20 participants		\$55.00
21-30 participants		\$80.00
31-40 participants		\$100.00
41-50 participants		\$140.00
Private Pool Parties on Saturdays & Sundays (6 - 8 pm)		
Up to 50 participants		\$175.00
51 - 75 participants		\$230.00
76 - 100 participants		\$300.00
Multi-purpose Rooms (10 am - 12 noon; 1 - 3 pm; 4 - 6 pm) - applicable to operating hours		
<i>*Rates are Based on Two Hour Minimum</i>		
Kitchen		\$88.00
1 Room		\$52.00
2 Rooms		\$120.00
Kitchen + 1 Room		\$135.00
Kitchen + 2 Rooms		\$200.00
If utilizing for more than two hours (i.e. 3 hours or more) will be charged for an additional block of time.		
Gymnasium (Capacity 709) (10 am - 12 noon; 1 - 3 pm; 4 - 6 pm) - applicable to operating hours		
Entire Gym		\$140.00
1/2 of the Gym		\$70.00
Volleyball Setup		No Charge
Athletic Programs		
Softball Field Rental		
All day		\$115.00
Night only		\$55.00
Other Fees and Charges		
Bleacher Rental (5 row, for 24 hours)		\$40.00
Shelter Rental (8 am - 12 noon; 1 - 5 pm)		\$50.00
Child Care		
Members		No Charge
Non-Members		\$7.00 / hour
Rental of greenspace - no shelter		\$50.00 min or \$2.00 per person

Old Armory	
Daily Admission	\$2.00
Current Recreation Center members	No Charge
Individuals ages 17 and under, 60 and above, special needs, or involved with a program at the Armory	No Charge
Gymnasium (10 am - 12 noon; 1 - 3 pm; 4 - 6 pm) - applicable to operating hours	
(\$400 maximum for 24 hr period)	\$84.00
Cafeteria (10 am - 12 noon; 1 - 3 pm; 4 - 6 pm) - applicable to operating hours	
(\$265 maximum for 24 hr period)	\$56.00

Base Camp on the Go Festival Fees (2 hour minimum)	
Up to 50 participants	\$100 per hour
51 to 100 participants	\$200 per hour
101 plus participants	\$250 per hour
Refundable damage deposit	\$250.00
* Renter responsible for additional fees if crowd exceeds the anticipated number	