



Town of Waynesville

Annual Budget

2024-2025



BUDGET MESSAGE

2024-2025

May 28, 2024

The Honorable Mayor and Members of the Town Council

In accordance with the provisions of the North Carolina General Statutes, your staff presents the proposed Municipal Operating and Capital Budget for Fiscal Year 2024-25.

INTRODUCTION

The FY 2024-25 proposed budget is the last budget based on the 2020 quadrennial revaluation. The last year in a valuation cycle finds real estate values lagging the market. The upcoming 2025-26 revaluation will true up the tax values with the market value as defined in the NC General Statutes. Despite the comments regarding rampant growth of Waynesville, the ad valorem tax scroll has only increased an estimated 4% or \$211,500 (*1.28 cents on the tax rate*). Sales tax has returned to its traditional increase of 4%, in line with the rest of the State. As the Town is experiencing only modest growth in revenue, it is being pressured by the competition for its employees. 48% of the new General Fund spending is dedicated to keeping the Town's wages and benefits within the Western North Carolina employment market. Our salary recommendations simply keep Waynesville in line with State and local governments. The Town's utility funds are also being affected by unfunded mandates such as the mandate to reduce inflow into our sewers, as well as a mandate to relocate power and utility lines along the Russ Avenue and Walnut Street corridor. The Federal and State government have added a new level of bureaucracy by requiring that the Town inspect every sewer outfall annually to check for leaks and locate lead service lines in the water system. We estimate that we can hold water and sewer rates at the same level as in 2023-24. However, we will need an increase in electric rates to pay for the relocation of the circuits and new services along Russ Avenue and install circuits in new residential areas.

The State and Federal mandate that the Town inspect and record the condition of its sewer outfalls and storm water detention basins annually require that it establish a new utility fund the "Storm Water Utility" rather than further increase ad valorem taxes in the General Fund. The Storm Water Fund is based on the area of a parcel that is impervious to water, such as a building or parking lot. Landowners will be charged a

fee based on the amount of impervious surface on their property. The impervious surfaces increase the speed and quantity of runoff into the Town's creeks. The excess runoff increases erosion of creek banks, introduction of chemicals from leaking vehicles and addition of waste such as drink cups, and paper bags.

We estimate that the Town will only experience an increase of 4% in General Fund revenue over last year's tax assessment. We estimate the Town will experience a \$180,000 increase in sales taxes and \$100,000 in investment income.

After all adjustments to revenue, we estimate that the General Fund will increase by \$1,586,790 compared to the previous year.

The Council recognizes that the Town has a continuing need to renew equipment, purchase supplies and train its staff in order to provide the same level of service that Waynesville's residents have come to expect. A number of pieces of equipment have been in use for over 20 years and have simply worn out. Items such as leaf shredding machines, cardio exercise equipment, and meter reading devices have repeatedly failed and must be replaced. The Fire and Police Departments are experiencing increasing levels of calls due to both growth in permanent and recreational clientele. Increasing call demand has resulted in the department's requests for additional full-time staff.

BUDGET SUMMARY

The Town has dedicated the majority of its revenue growth to adjustments in employee compensation. It has lost a number of skilled employees to other local governments and the private sector as they increase their wages and benefits. When an organization loses a well-trained employee, it loses 50% of that position's productivity while the position is vacant and as the new employee learns their duties.

We have made great strides in our hiring and retention rates, but market pressure continues to lure employees to other organizations. In order to hire and retain employees, we recommend The Council approve a 2 ½ % Cost of Living Adjustment amounting to \$155,000 (COLA) in addition to the Town's average 2 ½% "Career Development Program" which is budgeted to cost \$258,500.

New and Reclassified Positions

The proposed budget includes the match necessary to qualify the Police Department for two additional officers. We recommend that the Fire Department add two fire fighters as of July 1st and an additional two fire fighters on January 1st. The new "Storm Water Fund" will be staffed by an entry level Planner under this proposal.

Salaries and Benefits

The Town will contribute 13.66% for staff and 15.04% for Sworn Officers to the NC Local Government Retirement Fund. It contributes 5% of an employee's salary to a 401K. In addition, the Town fully covers an employee's health insurance benefits including a \$4,500 HRA. The Town contributes 75% to the employee's family health coverage.

Our health insurance rate is tied to the Town's "medical loss ratio", the cost of the claims submitted by the employees and their families. The Town's experience rating and rate increases are evaluated annually. The insurance companies like "medical loss ratios stay less than 70%. Thanks to a healthy workforce our insurance loss ratio is 65%. Due to our positive rating our health insurance carrier is NOT requesting an increase in insurance premiums for the upcoming year.

Worker's Compensation Insurance

The Town's workers' compensation insurance rates are set by the NC Insurance Commission, not by the insurance industry. The Town's worker's compensation claims have been in the acceptable range for the past year however the increases in the salaries of the workforce have caused an increase of \$11,500.00.

Liability Insurance

We have received a quote on property and liability insurance for \$316,873.00, a 9.6% increase, as a projected expense for the upcoming year.

FUND SUMMARIES

General Fund

We recommend a \$19,039,765.00 General Fund operating budget for FY 2024-25. This represents a 9.0% increase from the FY 2023-24 budget. We do not recommend that the Council appropriate funds from the General Fund Balance.

Ad Valorem Taxes

Haywood County provides its municipalities with a tax scroll that lists the value of each taxpayer's real and personal property. The Towns apply their tax rate to those values and calculate the taxes due to the Towns. Haywood County reassesses its property every four years. We are in year four of an assessment cycle.

The staff recommends a \$.0398 increase in the current ad valorem tax rate to \$.479. per \$100 in value. The State requires that local governments budget the percentage of taxes collected in the previous year. Waynesville's collection rate was 99.19% in 2023-24. We project the Town will collect \$7,315,000 in current year property tax in 2024-25.

General Funds Sales Tax

The Town estimates that it will collect \$4,680,000 in Sales Tax for FY 2024-25, a 4% increase.

Downtown Municipal Service District

The Town established a “Downtown Municipal Service District” in 1986 in order to provide redevelopment and promotion of the Town’s traditional central business district. The revenue derived from the MSD also funds the District’s membership in the State and US Mainstreet program. Properties within the district pay an additional ad valorem tax in addition to the ad valorem taxes paid by the rest of the Town.

The current ad valorem tax on the Downtown Municipal Service District is \$.19 per \$100 of valuation. We estimate that the District will yield \$107,800 in 2024-25.

In early 2022 the Board of Alderman reorganized the administration of the district by placing the staff, programing, and accounting functions within the Town’s organization. The Board created a 13- member committee that serves to advise the staff and Board on programs and policies of the Downtown Service District. The governing and administration of the Downtown Municipal Service District has been a tremendous success. The MSD has retained its certification as a “Mainstreet Community”.

Water Fund

The staff recommends a budget of \$3,535,417. This represents an 8.5% decrease from FY 2023-24. The reduction in the overall budget is due to lower capital improvement requests. We do not recommend an increase in water rates for the 2024-25 fiscal year.

Water Treatment

We recommend a \$ 1,263,390 budget to fund the operation of the Water Treatment Plant. This represents little change from last year’s budget.

Water Collection Line Service and Maintenance

We recommend a \$1,339,310 budget for FY 2024-25. This represents a 21% decrease from the previous year. The decrease is due to completion of several capital projects that were funded through operating revenue in the previous year. We do not recommend a rate increase for the upcoming fiscal year.

Water Fund Administration and Finance

The Water Fund contributes a portion of its revenue to the meter reading, billing, collection, and accounting of its operation. The staff estimates the percentage of the Finance Department’s operation dedicated to the Water Fund. For the upcoming FY

2024-25 budget year we recommend a \$916,717 budget. This represents a 4% increase from the previous year.

SEWER FUND

Sewer Plant Financing and Construction

The staff does not recommend an increase in Sewer Rates for the upcoming fiscal year. The Sewer Fund is made up of two operating divisions. The Town has secured \$29 million dollars in State Revolving Loans that carries a “0”% interest rate for a 26-year term. The plant is due to be completed in the summer of 2025. Next year will be the first year the Town pays a principal payment on the loan, so we anticipate a rate increase during the 2025-26 fiscal year.

Sewer Maintenance

We recommend a \$1,259,419 operating budget for this Division. The recommended budget represents a 24% decrease over FY 2023-24. This reduction is mainly due to reduction in major capital spending.

Sewer Plant

We recommend that the Town Council appropriate \$1,783,045 for operation and maintenance of the plant. This amounts to a 11% increase from last year’s budget. The Town will experience significant changes in the Sewer Plant budget as the new plant is placed in operation and a number of new pumps, motors and aerators are placed in service.

Capacity Use Fees

Capacity Use Fees are based on the premise that users of Waynesville’s waste treatment system purchase a portion of the plant’s six-million-gallon capacity. The fees are based on a table of projected sewer use adopted by the Council. The fees fall below the “upper limit” of fees the Study indicated could be charged. The schedule of “Capacity Use Fees” the Town adopted represents a “single fee system” that creates one schedule of fees for both In-Town and Out-of-Town users. ‘Capacity Use Fees’ are calculated on a case-by-case basis. The calculations are based on the State’s “NC Wastewater Flow Rates” (15A NCAC 02T .0114).

In 2018-19 the Town adopted a schedule of “Capacity Use Fees” based on a study mandated by the General Assembly (HB 436). A certified engineering firm reviewed the Town’s capital expenditures and weighed them against the Town’s goal to keep its cost of service affordable.

In order to ensure that user/developers reserve their capacity in the Waste Treatment Plant they must receive approval for their development in accordance with the Town’s

Comprehensive Plan AND pay the system development fees at the time of approval of the development. Should an owner/developer choose to abandon their project within three years of approval, the Town will refund their "Capacity Use Fees". Failure to pay the fees may result in the user/developer not being guaranteed the capacity necessary to develop their project.

We have not increased the Town's Capacity Use Fees since 2019 and do not recommend an increase for the 2024-25 fiscal year. In 2018-19 the Council capped the Town's "Capacity Use Fees" at \$100,000 for the combined Water and Sewer Fees. This was done to encourage investment in Waynesville after a decade of near zero growth. The Town is starting a \$29,450,000 waste treatment renovation that was not factored into the "Capacity Use Study" carried out in 2018. As we complete the project, it would be appropriate to carry out a new study and establish "Capacity Use Fees" that reflect the cost of that project.

The Town has approximately 2.91 million gallons of capacity in its six-million-gallon waste treatment plant. When the plant is renovated and placed online the Town will, once again, be open to new investment. Until we complete a new "Capacity Use Study" we recommend that the Council increase the cap on combined Capacity Use Fees from \$150,000 to \$200,000. We will recommend that the Council fund a new study during the 2025-26 Fiscal Year.

ELECTRIC FUND

For FY 2024-25 we recommend an Electric Department budget of \$11,324,608. This represents a 7% increase in the operating budget. We recommend a 7% increase in electric rates across all rate classes. This increase will also be applied to the base charges. The increase is due to two capital projects, the relocation of power lines and light standards along the Russ Avenue and Walnut Street corridor required by NCDOT and the installation of underground power service in the Queen Farm Subdivision.

The Finance staff is "up to date" on past due accounts created by the Covid pandemic. While we have been very successful in collecting our past due accounts, we will have to "write-off" only an estimated \$30,000 in electric charges due to customers moving without forwarding addresses.

STORM WATER MANAGEMENT FUND

The staff is recommending a new fund for the upcoming fiscal year. The NC Department of Environmental Quality through contract with the Environmental Protection Agency is requiring local governments that fall under authority of the EPA's storm water program to begin an annual inspection of all sanitary and storm sewer lines within the municipality. The municipalities must also report on the condition of storm water retention and detention devices constructed by private entities. Should the storm water systems be deficient, the municipality must order the devices be repaired. The cost of the unfunded mandate will require that the Town fund an employee to carry out this

task. In addition to the employee, the Town will use storm water funds to enhance its effort to remove debris from catch basins and keep debris out of the street gutter systems. A storm water fund is based on property owners being charged a nominal fee based on the amount of impervious surface that lies within their property. An example of the impervious surface on a residential lot would be the footprint of the dwelling, outbuildings and driveways that appear on the lot. The size of the impervious surface is divided into four tiers and a fee is set per tier. A base fee or equivalent residential unit (ERU) is established and used to calculate the fee for commercial properties with large structures and parking area. The fee will be charged on the property owner's annual ad valorem tax bill.

ASSET MANAGEMENT AND GARAGE FUNDS

The Asset Management Fund was eliminated as a separate fund in the 2023-24 budget. It is being treated as a division of the Public Services Department. In the past each operating department was charged separately for Asset Services. The proposed budget finds the contribution to the asset services department to the individual funds rather than the operating divisions.

CONCLUSION

The proposal that is before you represent a "program of work" that is experiencing the effects of both slow growth and the pressure of increasing competition for the Town's experienced workforce.

The Town has reached the maximum allotment of sewer capacity permitted under the Special Order of Consent (SOC), two of the developments approved under the Special Order of Consent has commenced construction. With the price of materials decreasing, we hope that more of the approved developments will commence construction. Another regulatory change that may impact development is the General Assembly has changed the NC Flow Rates. The new rates permit less flow per bedroom than the old flow rates. This may permit some of our customers to release some of the flow they have been allocated, freeing up sewer allotment for other developments. The sewer plant itself is nearing completion. Once it is online, the Town will have 2.9 million gallons of water and sewer to accommodate additional growth.

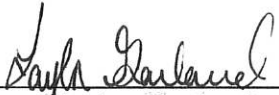

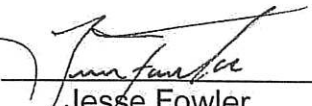
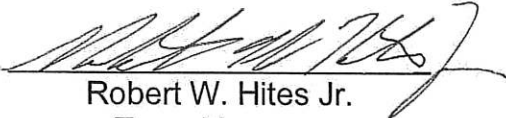
One of the Board's principal goals is to design, fund and construct a new fire station in Hazelwood. The 2024-25 budget funds the engagement of an architectural firm to design, bid and conduct construction observation of Fire Station #2. We anticipate the design process to take a year and the actual construction a second year. As the Town approaches the construction phase of Station #2, it will apply to the NC Local Government Commission for permission to seek bids for borrowing up to \$6 million for the project. If all goes as planned, Fire Station #2 should come online in the fall of 2027.

The proposal that is before you represent an analysis of spending patterns in the Town. The budget team has conservatively estimated the revenues the Town needs to

operate. The ad valorem tax and Electric Fund increase are the result of salary demands and increases in operating costs outstripping the revenues available to the Town. Hopefully the reassessment of real and personal values in 2025 will help the Town with its budgetary needs in the future fiscal years.

We look forward to receiving your input on the proposed budget.

Respectfully submitted:

 Taylor Garland Interim Finance Director	 Page McCurry Human Resources Director	 Jesse Fowler Assistant Town Manager
 Robert W. Hites Jr. Town Manager		

Budget Summary

Operating Funds

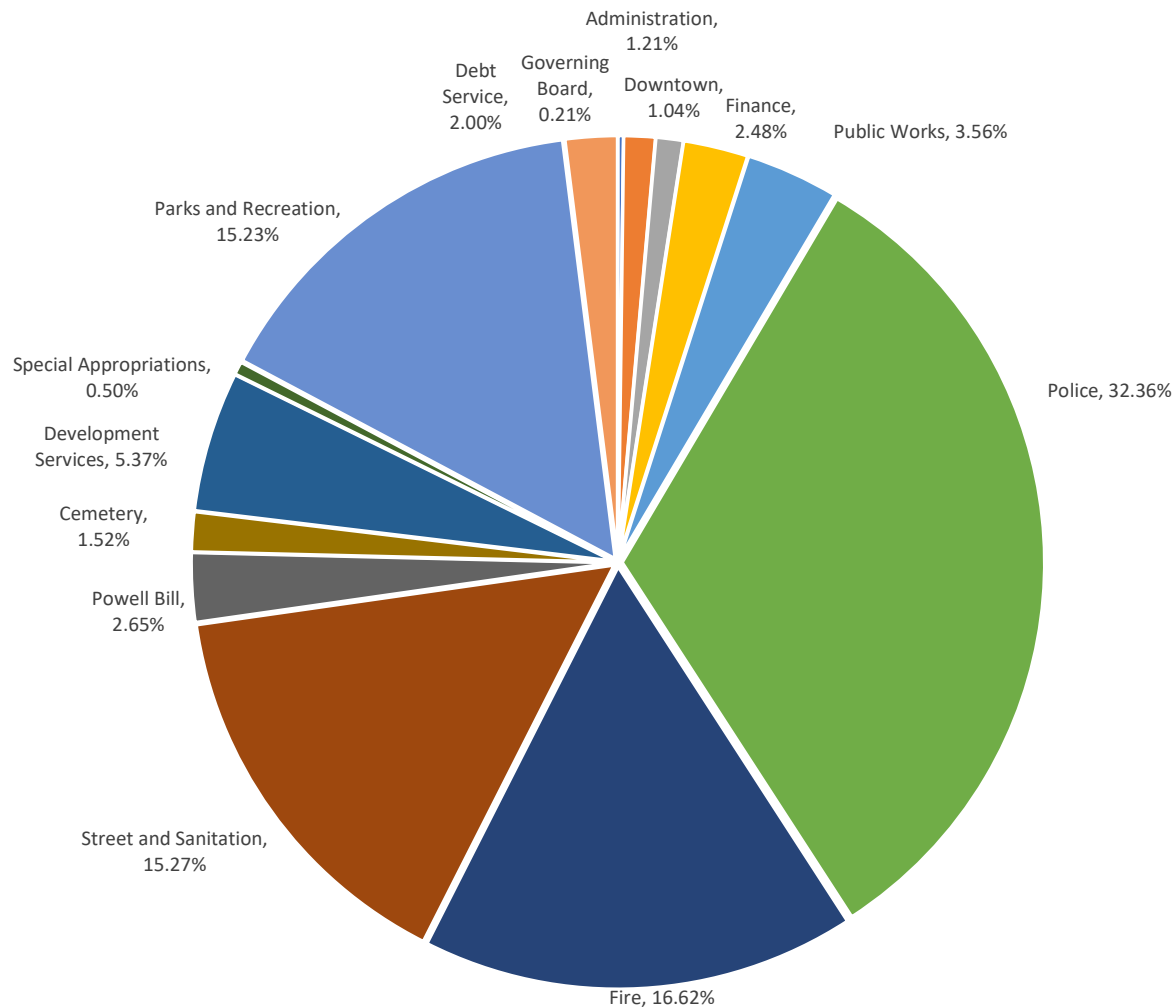
	FY23 Budget	FY24 Budget	FY25 Budget
Revenues			
General Fund	\$ 17,079,739	\$ 17,452,975	\$ 19,070,765
Water Fund	\$ 4,041,353	\$ 3,862,497	\$ 3,535,417
Sewer Fund	\$ 3,736,565	\$ 4,161,074	\$ 3,970,000
Electric Fund	\$ 10,029,179	\$ 11,402,059	\$ 11,324,608
Stormwater Fund	\$ -	\$ -	\$ 200,000
Total	\$ 34,886,836	\$ 36,878,605	\$ 38,100,790
Expenditures			
General Fund	\$ 17,079,739	\$ 17,452,975	\$ 19,070,765
Water Fund	\$ 4,041,353	\$ 3,862,497	\$ 3,535,417
Sewer Fund	\$ 3,736,565	\$ 4,161,074	\$ 3,970,000
Electric Fund	\$ 10,029,179	\$ 11,402,059	\$ 11,324,608
Stormwater Fund	\$ -	\$ -	\$ 200,000
Total	\$ 34,886,836	\$ 36,878,605	\$ 38,100,790

Internal Service Fund

	FY23 Budget	FY24 Budget	FY25 Budget
Revenues			
Garage	\$ 876,612	\$ 1,117,900	\$ 1,186,780
Total	\$ 876,612	\$ 1,117,900	\$ 1,186,780
Expenditures			
Garage	\$ 876,612	\$ 1,117,900	\$ 1,186,780
Total	\$ 876,612	\$ 1,117,900	\$ 1,186,780

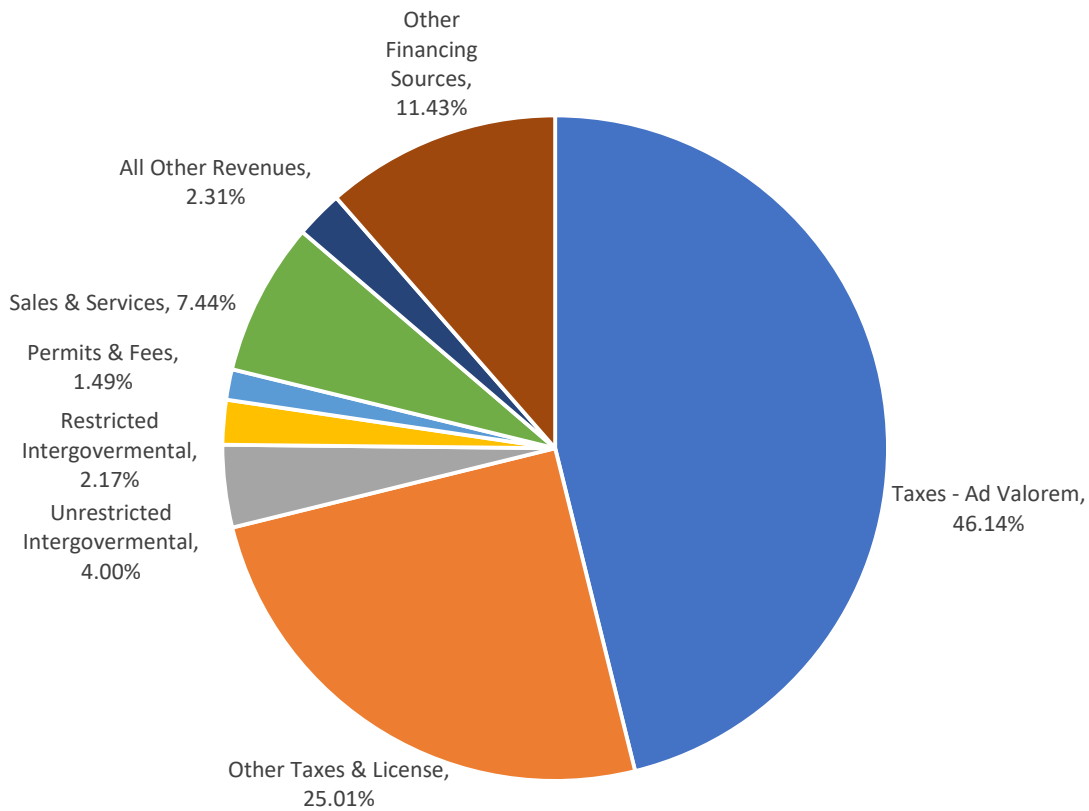
General Fund

Department	Amount	Percent of Total
Governing Board	\$40,317	0.21%
Administration	\$229,930	1.21%
Downtown	\$198,400	1.04%
Finance	\$473,720	2.48%
Public Works	\$678,139	3.56%
Police	\$6,170,460	32.36%
Fire	\$3,168,945	16.62%
Street and Sanitation	\$2,911,920	15.27%
Powell Bill	\$505,000	2.65%
Cemetery	\$289,930	1.52%
Development Services	\$1,025,005	5.37%
Special Appropriations	\$94,500	0.50%
Parks and Recreation	\$2,903,851	15.23%
Debt Service	\$380,648	2.00%
Total	\$19,070,765	100.00%



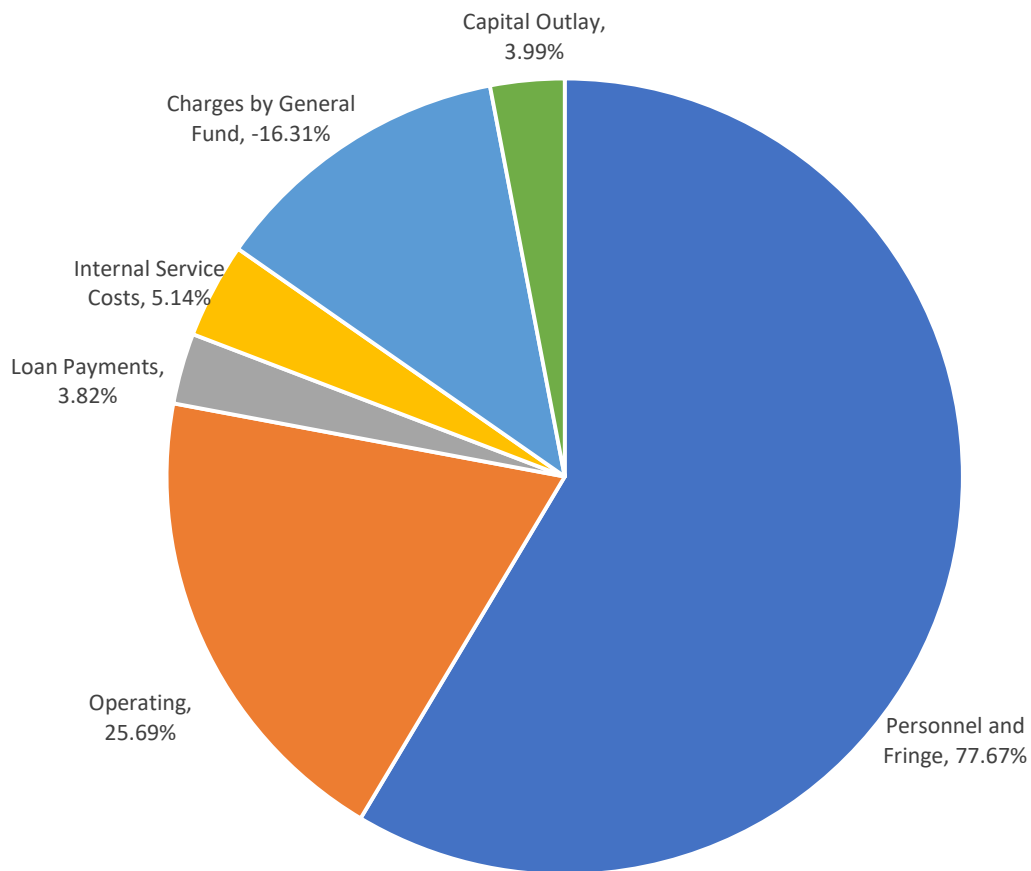
General Fund Revenues

Revenues	Amount	Percent of Total
Taxes - Ad Valorem	\$8,800,115	46.14%
Other Taxes & License	\$4,770,150	25.01%
Unrestricted Intergovernmental	\$763,500	4.00%
Restricted Intergovernmental	\$413,500	2.17%
Permits & Fees	\$283,850	1.49%
Sales & Services	\$1,418,250	7.44%
All Other Revenues	\$440,800	2.31%
Other Financing Sources	\$2,180,600	11.43%
Grand Total	\$19,070,765	100.00%



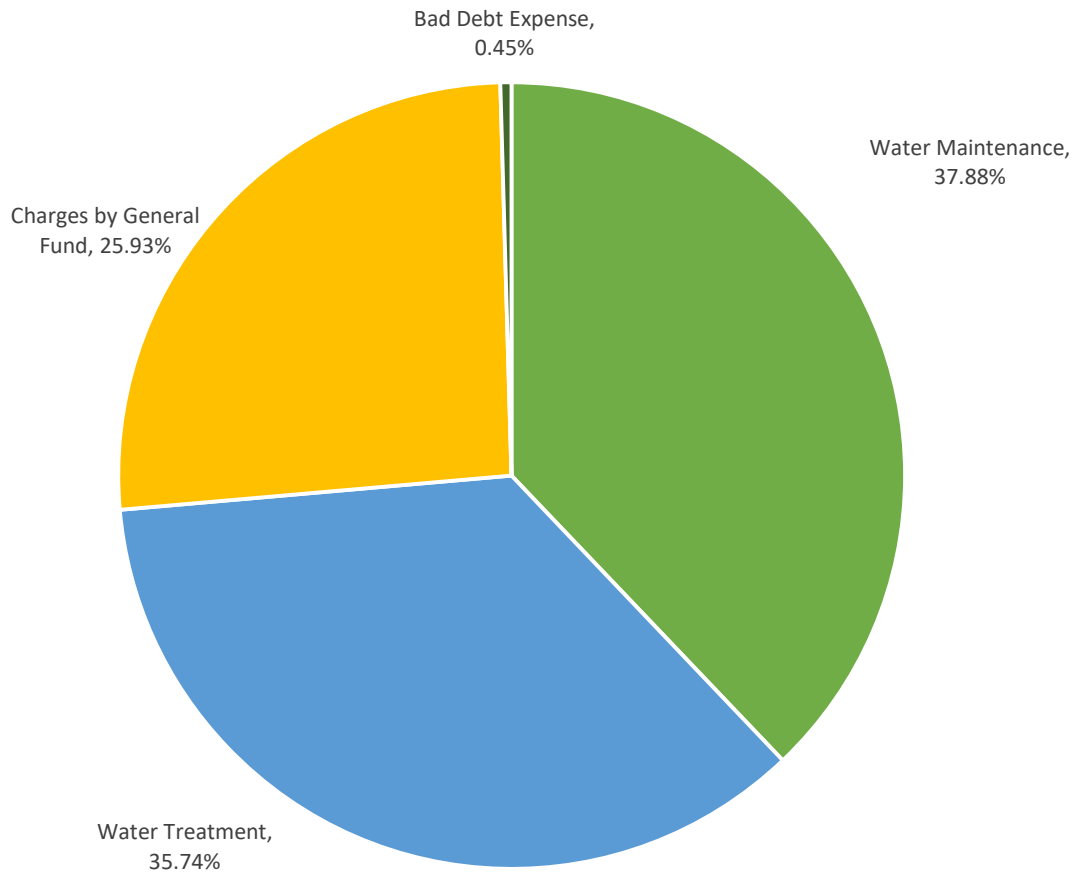
General Fund Expenditures

Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$14,812,543	77.67%
Operating	\$4,899,241	25.69%
Loan Payments	\$727,902	3.82%
Internal Service Costs	\$980,195	5.14%
Charges by General Fund	(\$3,110,116)	-16.31%
Capital Outlay	\$761,000	3.99%
Grand Total	\$19,070,765	100.00%



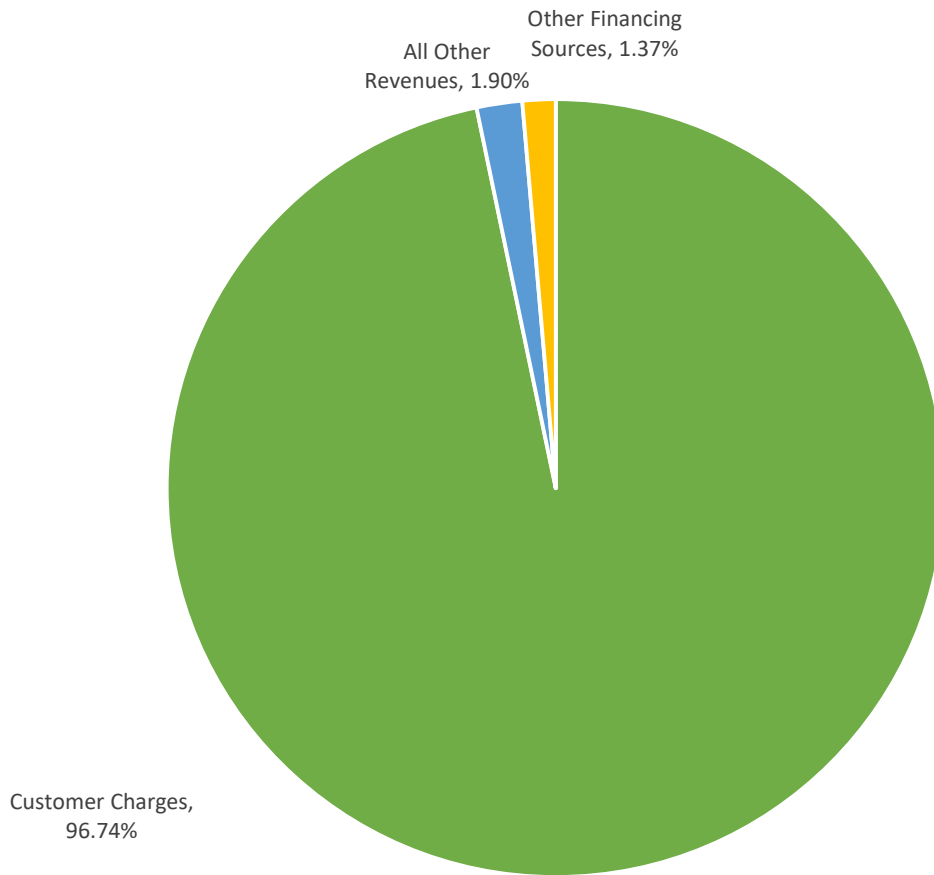
Water Fund

Department	Amount	Percent of Total
Water Maintenance	\$1,339,310	37.88%
Water Treatment	\$1,263,390	35.74%
Charges by General Fund	\$916,717	25.93%
Bad Debt Expense	\$16,000	0.45%
Total	\$3,535,417	100.00%



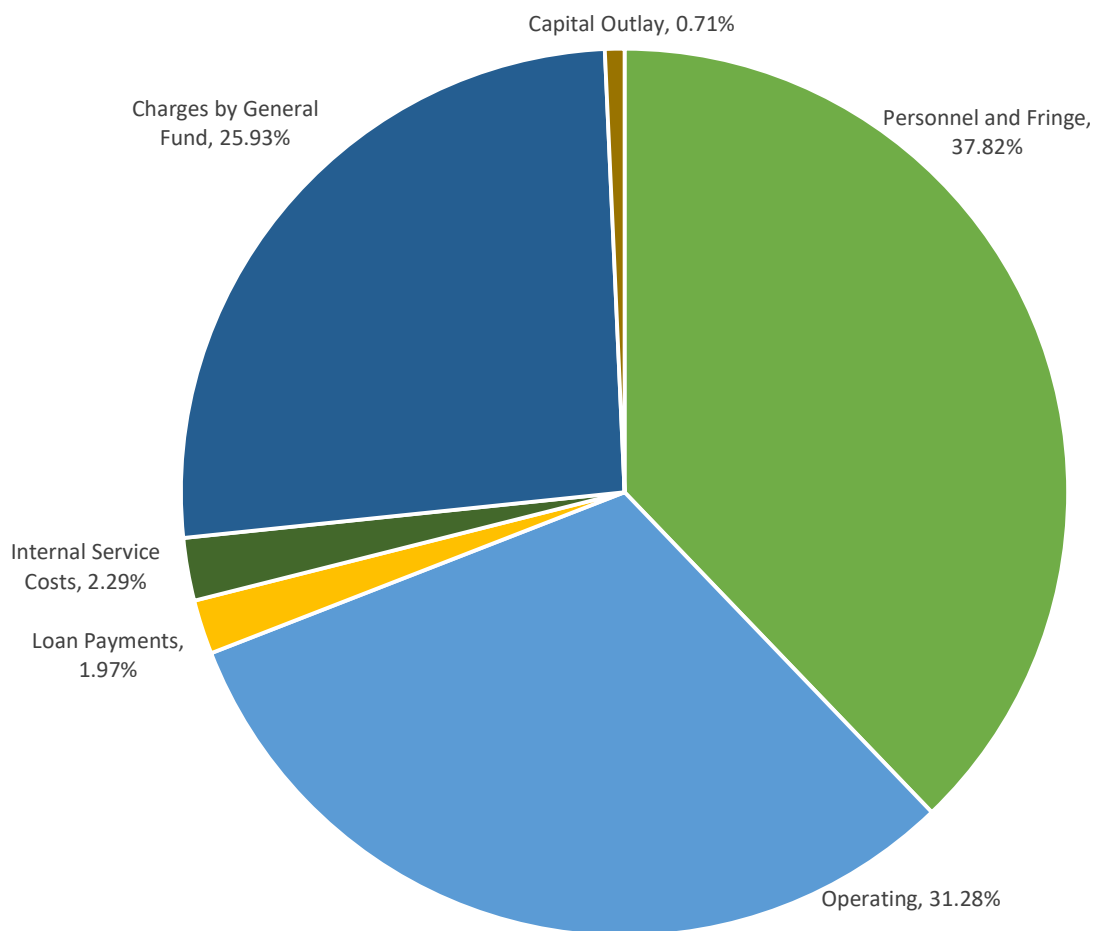
Water Fund Revenues

Revenues	Amount	Percent of Total
Customer Charges	\$3,420,000	96.74%
All Other Revenues	\$67,000	1.90%
Other Financing Sources	\$48,417	1.37%
Grand Total	\$3,535,417	100.00%



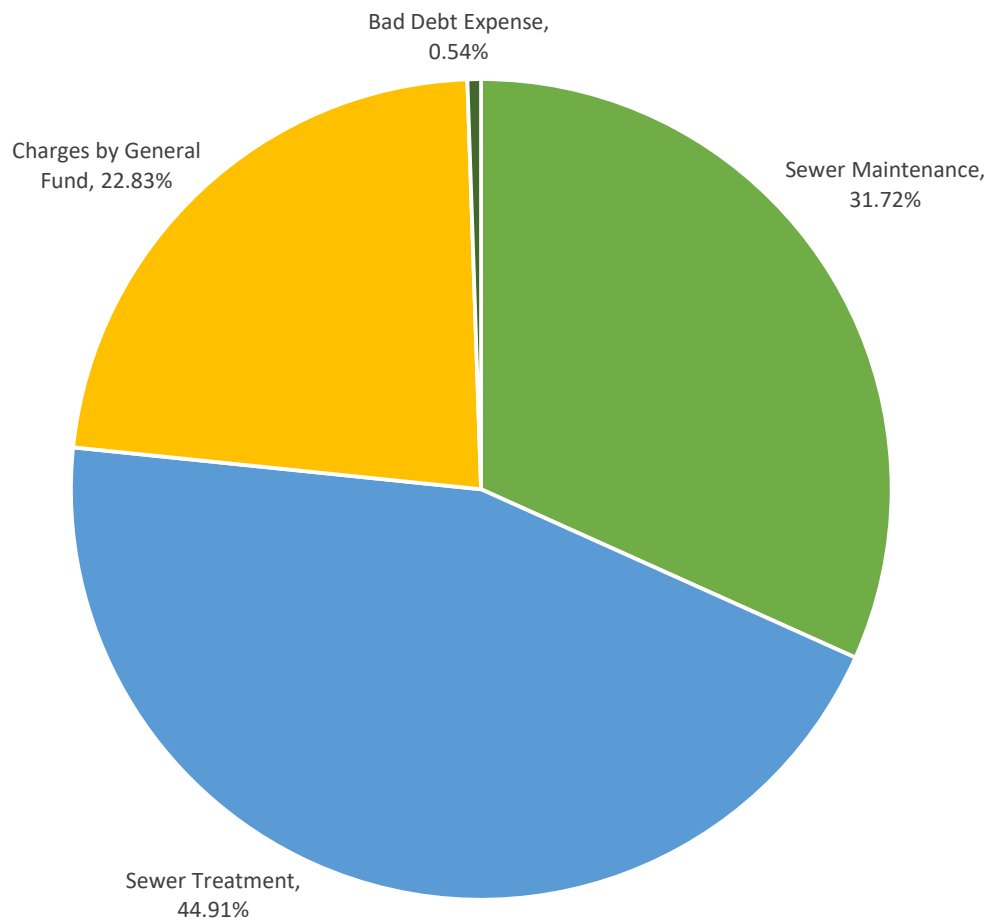
Water Fund Expenditures

Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$1,337,145	37.82%
Operating	\$1,105,750	31.28%
Loan Payments	\$69,720	1.97%
Internal Service Costs	\$81,085	2.29%
Charges by General Fund	\$916,717	25.93%
Capital Outlay	\$25,000	0.71%
Grand Total	\$3,535,417	100.00%



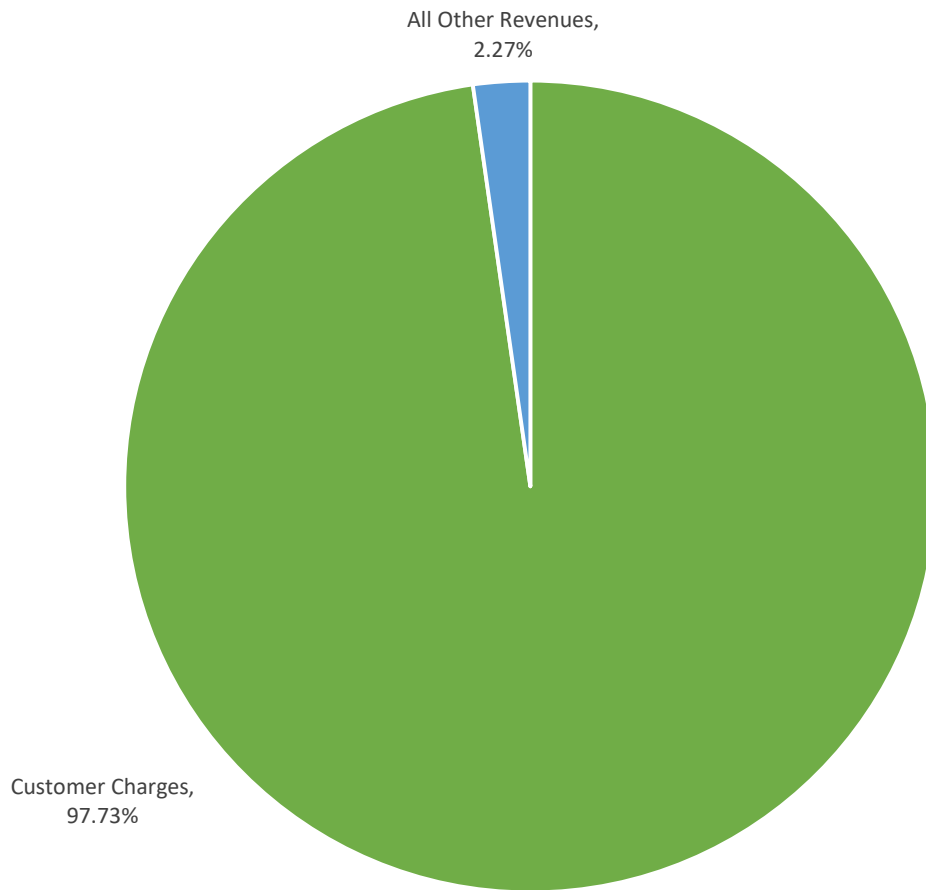
Sewer Fund

Department	Amount	Percent of Total
Sewer Maintenance	\$1,259,419	31.72%
Sewer Treatment	\$1,783,045	44.91%
Charges by General Fund	\$906,181	22.83%
Bad Debt Expense	\$21,355	0.54%
Total	\$3,970,000	100.00%



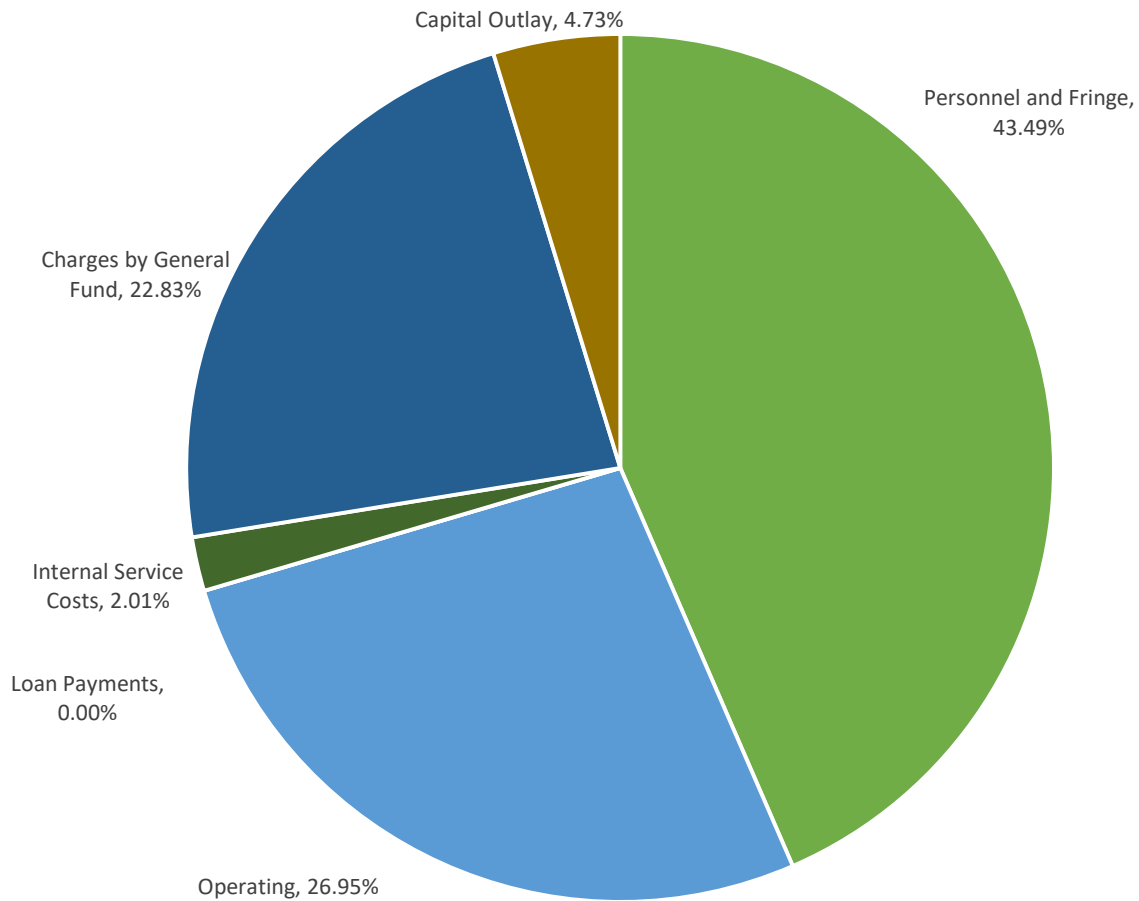
Sewer Fund Revenues

Revenues	Amount	Percent of Total
Customer Charges	\$3,880,000	97.73%
All Other Revenues	\$90,000	2.27%
Grand Total	\$3,970,000	100.00%



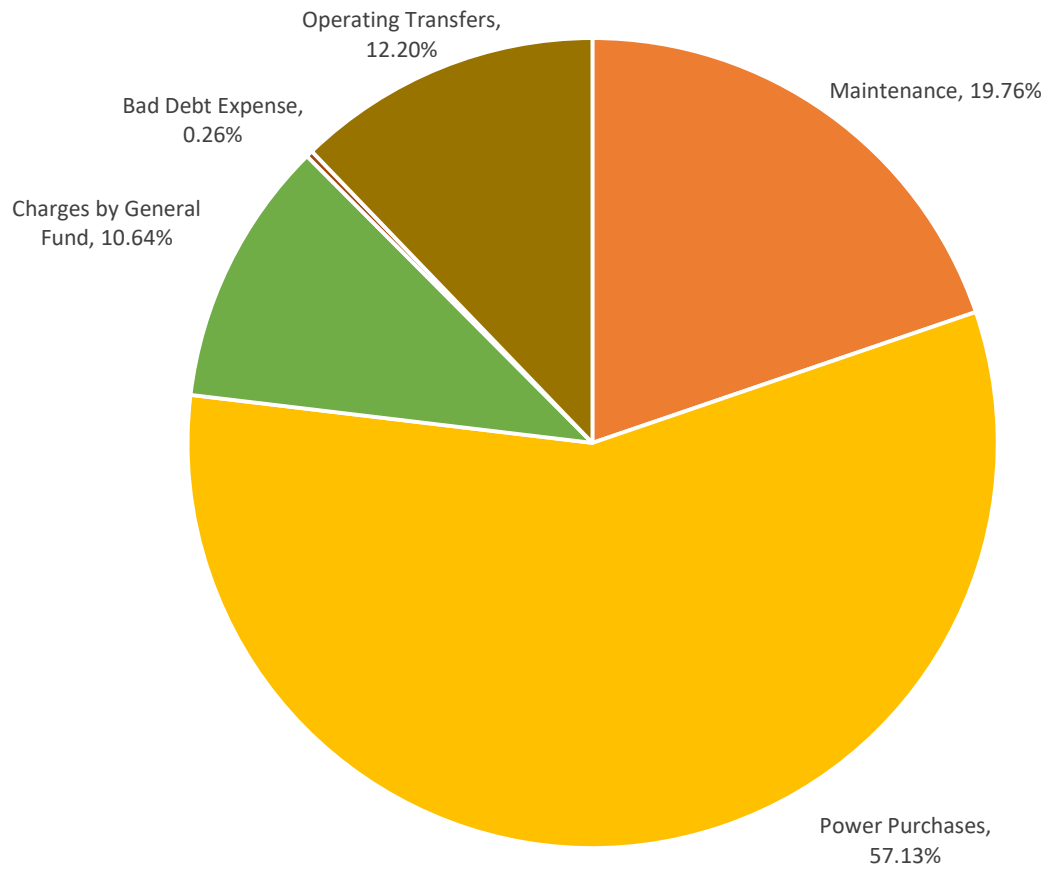
Sewer Fund Expenditures

Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$1,726,365	43.49%
Operating	\$1,069,755	26.95%
Loan Payments	\$0	0.00%
Internal Service Costs	\$79,960	2.01%
Charges by General Fund	\$906,181	22.83%
Capital Outlay	\$187,739	4.73%
Grand Total	\$3,970,000	100.00%



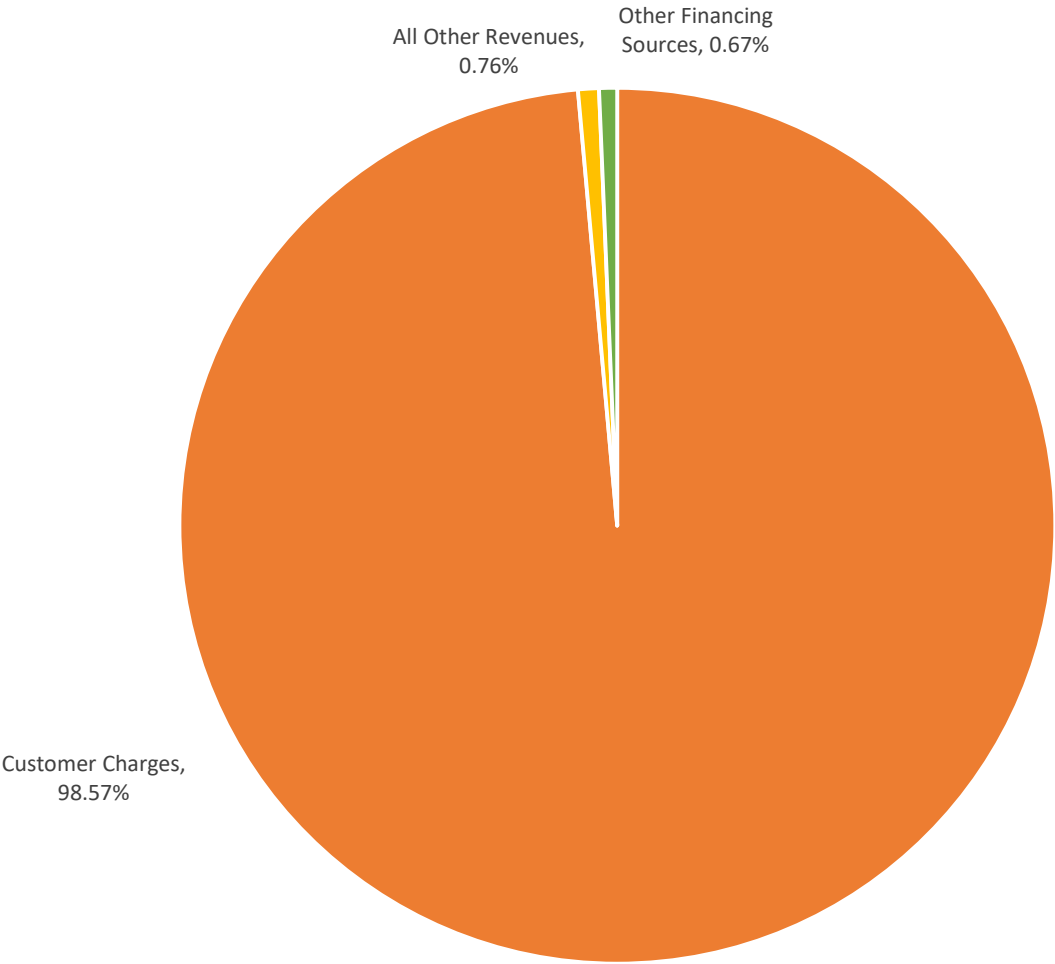
Electric Fund

Department	Amount	Percent of Total
Maintenance	\$2,238,050	19.76%
Power Purchases	\$6,470,000	57.13%
Charges by General Fund	\$1,205,128	10.64%
Bad Debt Expense	\$30,000	0.26%
Operating Transfers	\$1,381,430	12.20%
Total	\$11,324,608	100.00%



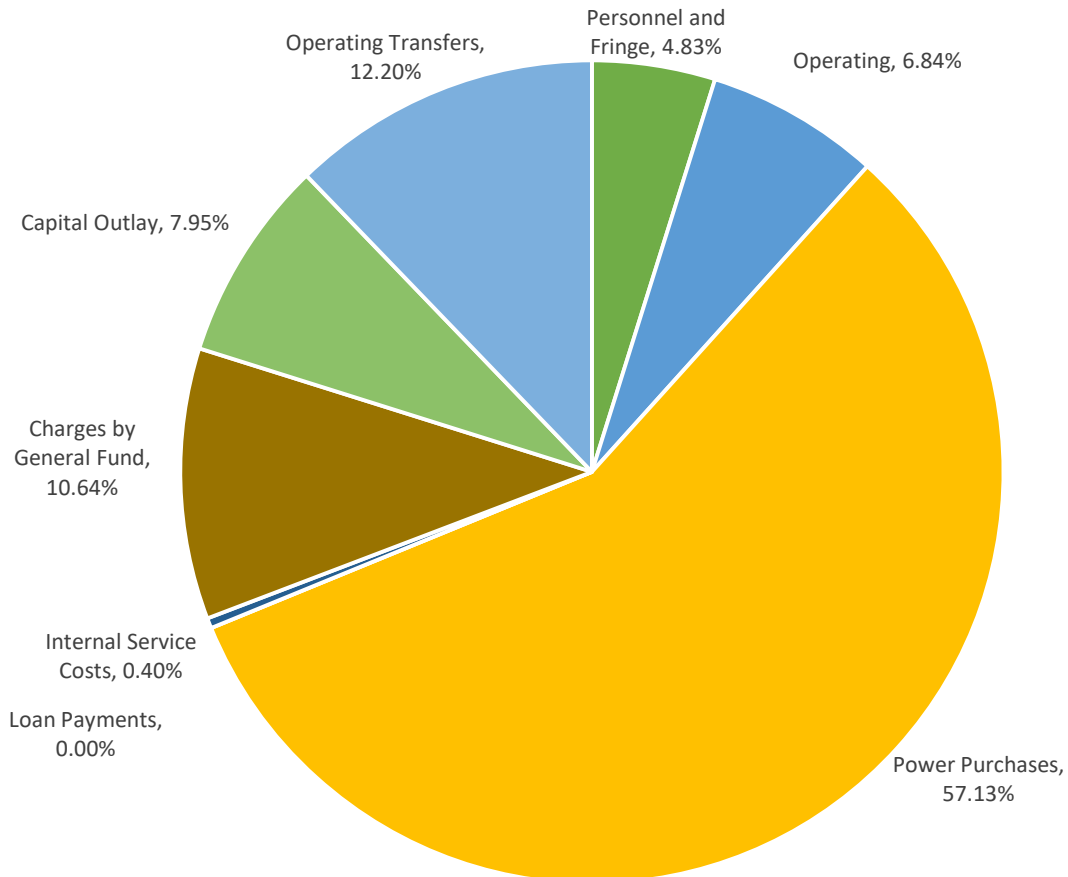
Electric Fund Revenues

Revenues	Amount	Percent of Total
Customer Charges	\$11,162,500	98.57%
All Other Revenues	\$86,000	0.76%
Other Financing Sources	\$76,108	0.67%
Grand Total	\$11,324,608	100.00%



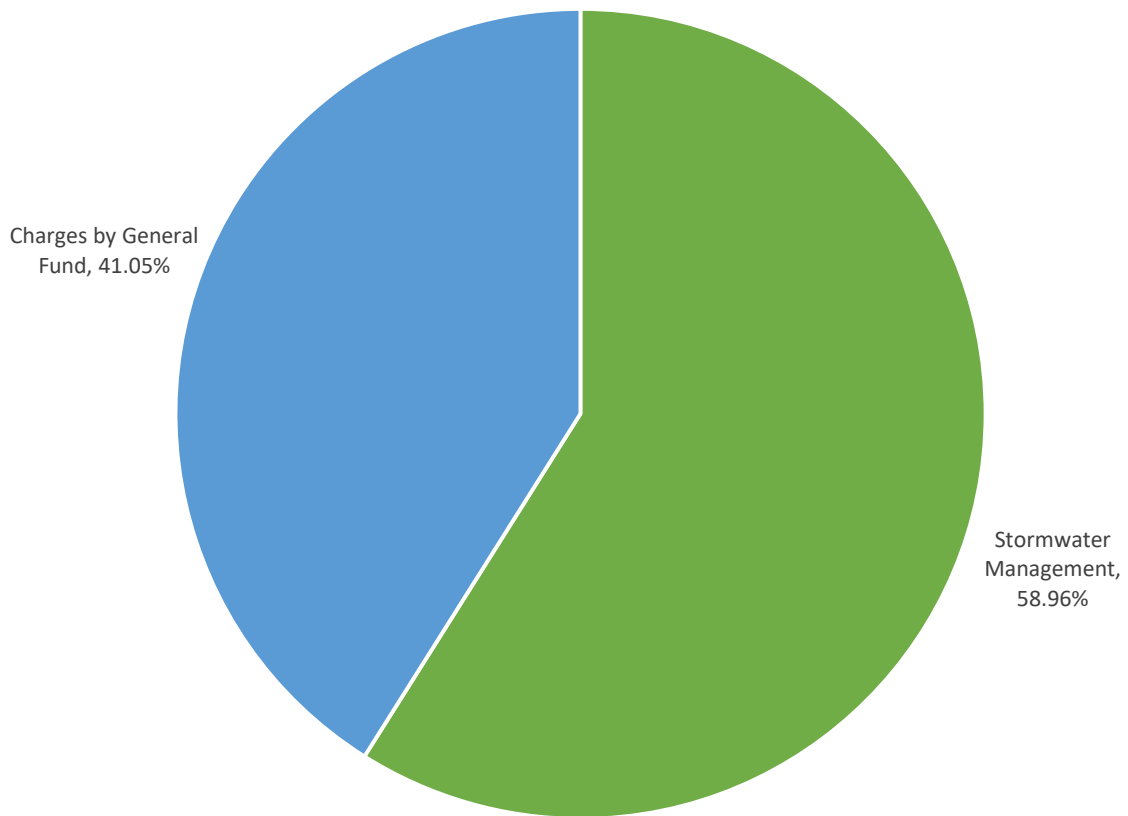
Electric Fund Expenditures

Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$547,510	4.83%
Operating	\$775,000	6.84%
Power Purchases	\$6,470,000	57.13%
Loan Payments	\$0	0.00%
Internal Service Costs	\$45,540	0.40%
Charges by General Fund	\$1,205,128	10.64%
Capital Outlay	\$900,000	7.95%
Operating Transfers	\$1,381,430	12.20%
Grand Total	\$11,324,608	100.00%



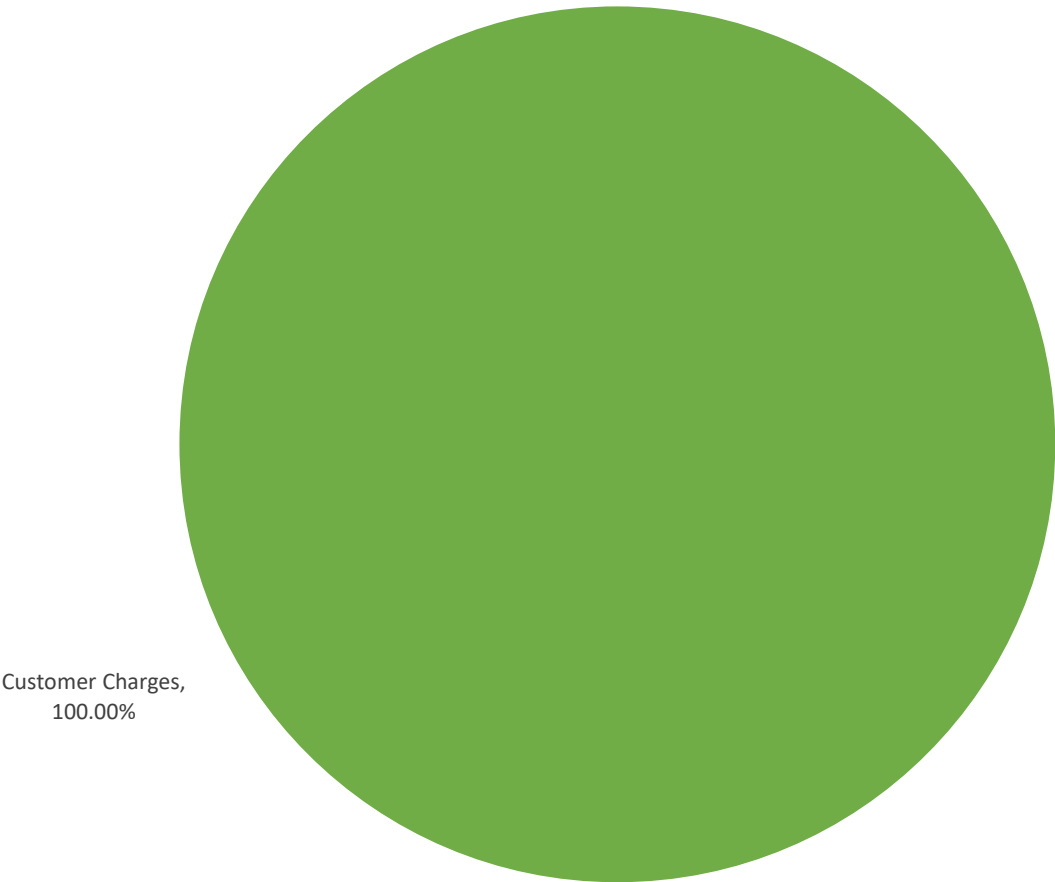
Stormwater Fund

Department	Amount	Percent of Total
Stormwater Management	\$117,910	58.96%
Charges by General Fund	\$82,090	41.05%
Total	\$200,000	100.00%



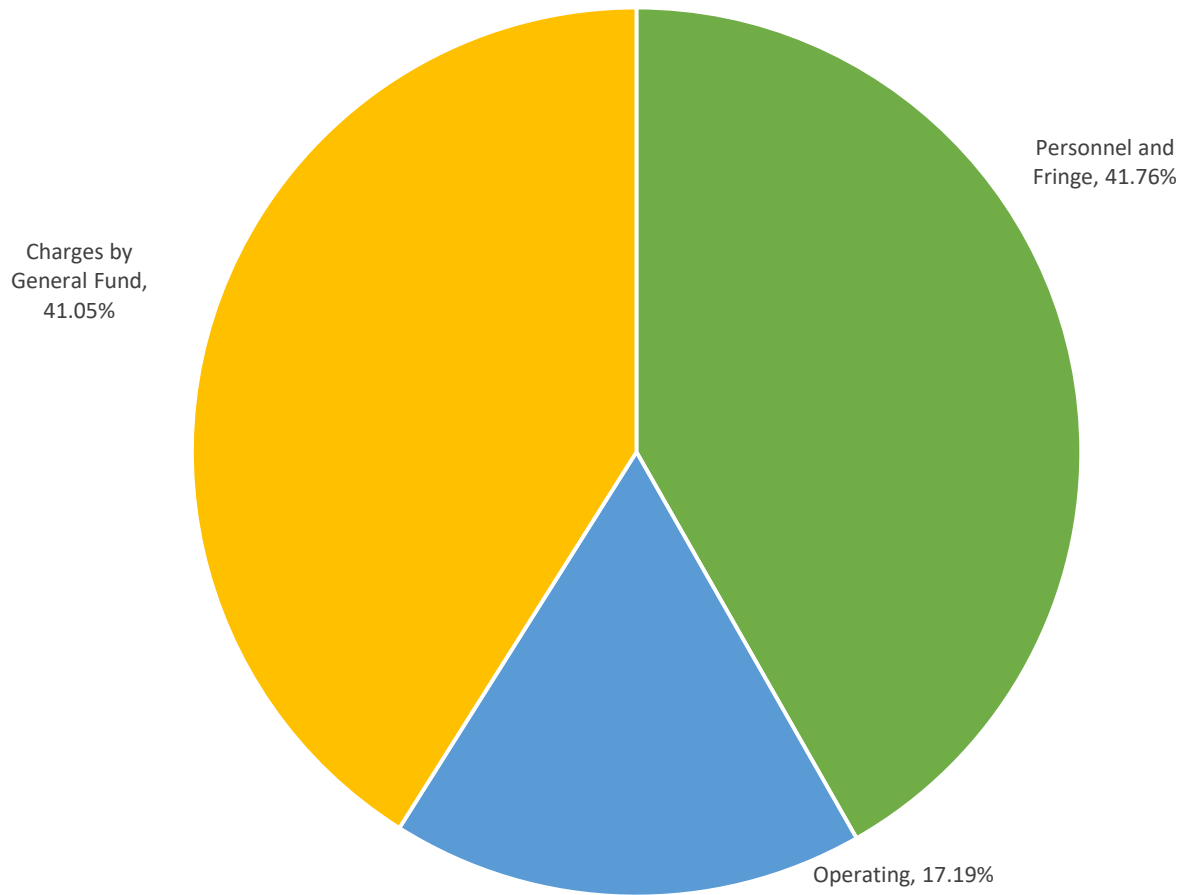
Stormwater Fund Revenues

Revenues	Amount	Percent of Total
Customer Charges	\$200,000	100.00%
Grand Total	\$200,000	100.00%



Stormwater Fund Expenditures

Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$83,525	41.76%
Operating	\$34,385	17.19%
Charges by General Fund	\$82,090	41.05%
Grand Total	\$200,000	100.00%



Line Item Budgets

General Fund - Revenues

Account Description	FY24 Budget	FY25 Recommended
AD VALOREM TAXES		
Ad Valorem Taxes	\$ 6,426,400	\$ 7,405,500
DWA Taxes	106,400	109,300
Motor Vehicle Tax	500,000	569,415
MV Rental Tax	20,000	25,000
Fire Tax	635,750	635,900
Ad Valorem Tax Refunds	(3,500)	(1,500)
Penalties And Interest	50,000	55,000
Advertising	1,500	1,500
Total	7,736,550	8,800,115
OTHER TAXES		
Sales Tax	4,500,000	4,680,000
Cable Television Tax	100,000	90,000
Business Registration	150	150
Total	4,600,150	4,770,150
UNRESTRICTED INTERGOVERNMENTAL		
Beer and Wine Tax	40,000	40,000
Court Facilities Fees	1,500	1,500
Franchise Tax	722,000	722,000
Total	763,500	763,500
RESTRICTED INTERGOVERNMENTAL		
Powell Bill Revenue	390,000	405,000
Solid Waste Disposal Tax Dist.	7,500	7,500
Investment Earnings-Powell Bill	1,000	1,000
Stormwater Grant	400,000	-
Total	798,500	413,500
PERMITS AND FEES		
Building Permits	175,000	175,000
Connect & Reconnect Fees	50,000	55,000
Late Payment Penalties	30,000	35,000
Sign Permits	4,000	4,000
Planning Fees	10,000	8,000
Occupancy Use Fees	3,000	3,000
Clean Up/Demolition Revenue	1,000	-
Rezoning Fees	1,000	2,000
ABC Inspection	750	750
Fire Inspections	300	300
Temporary Use - Food Trucks	500	300
Homeowners Recovery Fund	(400)	500
Total	275,150	283,850

SALES & SERVICES		
Adult & Children Programs	115,000	125,000
Adult and Children - Armory	10,000	10,000
Cemetery After Hours Call Out	500	1,000
Cemetery Lot Sales	22,000	20,000
Columbarium Sales	2,000	2,000
Commercial Sanitation Fees	115,000	115,000
Cremation Open / Close	1,000	1,500
Cremation Space - In Ground	1,750	1,500
Daily Passes - Recreation Dept	70,000	75,000
DWC Revenue	30,000	35,000
Facility Rental-Armory	1,500	1,500
Police Contract Services	170,000	170,000
Rec - Resale - Vending & Other	1,500	250
Recreation - Commissions	500	500
Recreation Memberships	255,000	255,000
Recreation Rental	25,000	30,000
Residential Sanitation	575,000	575,000
Total	1,395,750	1,418,250
OTHER REVENUES		
Bad Check Charges	2,000	2,500
Miscellaneous Revenue	30,000	28,200
Parking Tickets	100	100
Public Art Donations	5,000	5,000
Rents	80,000	80,000
Sale of Materials/Fixed Assets	25,000	25,000
Investment Income	200,000	300,000
Total	342,100	440,800
OTHER FINANCING SOURCES		
ABC Distribution - General	100,000	150,000
ABC Distribution - Law Enf.	36,000	36,000
ABC Distribution - Rehab	30,000	30,000
Fund Balance App. Powell Bill	15,000	100,000
Fund Balance Appropriated	14,675	589,000
Transfer from Cemetery Fund	70,000	-
Transfer From Electric Fund	1,275,600	1,275,600
Total	1,541,275	2,180,600
General Fund Total	\$ 17,452,975	\$ 19,070,765

General Fund - Expenditures

ACCOUNT ID	Description	FY24 Budget	FY25 Recommended
Governing Board			
10-4110-00-511210	Regular Pay	\$ 44,215	\$ 44,215
10-4110-00-511810	FICA	\$ 3,382	\$ 3,382
10-4110-00-511830	Hospital Expense	\$ 55,000	\$ 47,200
10-4110-00-511832	Life Insurance Expense	\$ 252	\$ 700
10-4110-00-511833	Dental Insurance	\$ 2,400	\$ 2,400
10-4110-00-511840	Health Reimburse Expense - Reg	\$ 6,800	\$ 7,300
10-4110-00-511850	Unemployment Ins. Expense	\$ 50	\$ 50
10-4110-00-511860	Workers Comp. Expense	\$ 1,000	\$ 1,000
10-4110-00-521920	Legal Fees	\$ 15,000	\$ 13,200
10-4110-00-521990	Prof. Services/Consultant Fees	\$ 1,500	\$ -
10-4110-00-532920	Materials And Supplies	\$ 8,000	\$ 8,000
10-4110-00-533180	Travel And Training	\$ 2,000	\$ 2,000
10-4110-00-533210	Telephone	\$ -	\$ -
10-4110-00-533990	Election Services Contract	\$ 15,000	\$ -
10-4110-00-534510	Property And Gen. Liab. Ins.	\$ 6,000	\$ 6,800
10-4110-00-534580	Other Insurance Costs	\$ -	\$ -
10-4110-00-534910	Dues Memberships And Subscript	\$ 26,000	\$ 25,000
10-4110-00-548000	Charges to Other Funds	\$ (139,950)	\$ (120,930)
10-4110-00-548100	Internal Service Costs	\$ -	\$ -
	Governing Board Total	\$ 46,649	\$ 40,317
Administration			
10-4120-00-511210	Regular Pay	\$ 440,400	\$ 463,750
10-4120-00-511220	Overtime Pay	\$ -	\$ -
10-4120-00-511230	Temporary And Part Time Pay	\$ 2,000	\$ 2,000
10-4120-00-511810	FICA	\$ 33,850	\$ 35,600
10-4120-00-511820	Retirement Expense	\$ 53,545	\$ 63,350
10-4120-00-511825	401k Expense - Administration	\$ 22,025	\$ 23,200
10-4120-00-511830	Hospital Expense	\$ 60,000	\$ 55,500
10-4120-00-511831	Retired Employee Ins. Exp	\$ 16,200	\$ -
10-4120-00-511832	Life Insurance Expense	\$ 750	\$ 700
10-4120-00-511833	Dental Insurance	\$ 2,500	\$ 2,500
10-4120-00-511840	Health Reimburs Expense - Reg	\$ 6,800	\$ 7,300
10-4120-00-511841	Health Reimburse Exp - Ret	\$ 2,725	\$ -
10-4120-00-511845	Health and Wellness	\$ 10,000	\$ 10,000
10-4120-00-511850	Unemployment Ins. Expense	\$ 500	\$ 500
10-4120-00-511860	Workers Comp. Expense	\$ 6,500	\$ 6,500
10-4120-00-521920	Legal Fees	\$ 30,000	\$ 15,000
10-4120-00-521930	Deductibles & Medical Fees	\$ 30,000	\$ 20,000
10-4120-00-521970	Preemployment Background/Drug	\$ -	\$ 10,000
10-4120-00-521990	Prof. Services/Consultant Fees	\$ 40,000	\$ 20,000
10-4120-00-532120	Uniform Expense	\$ 1,500	\$ 1,500
10-4120-00-532510	Gas	\$ 1,050	\$ 1,050
10-4120-00-532520	Tires	\$ 230	\$ 220
10-4120-00-532530	Vehicle Repairs/Maintenance	\$ 1,460	\$ 1,620
10-4120-00-532920	Materials And Supplies	\$ 15,000	\$ 15,000
10-4120-00-532930	Data Processing Supplies	\$ 15,000	\$ 15,000
10-4120-00-533180	Travel And Training	\$ 20,000	\$ 20,000
10-4120-00-533210	Telephone	\$ 14,500	\$ 14,500

10-4120-00-533250	Postage	\$ 55,000	\$ 55,000
10-4120-00-533520	Equipment Repairs/Maintenance	\$ 15,000	\$ 15,000
10-4120-00-533700	Other Advertising	\$ 5,000	\$ 5,500
10-4120-00-533910	Legal Notice	\$ 4,000	\$ 4,000
10-4120-00-534390	Equipment Rentals	\$ 1,600	\$ -
10-4120-00-534490	Other Contractual Service	\$ 25,000	\$ 10,000
10-4120-00-534510	Property And Gen. Liab. Ins.	\$ 5,000	\$ 5,000
10-4120-00-534520	Vehicle Insurance	\$ 500	\$ 500
10-4120-00-534910	Dues Memberships And Subscript	\$ 10,000	\$ 10,000
10-4120-00-534990	Miscellaneous	\$ 10,000	\$ 10,000
10-4120-00-545400	Vehicles	\$ -	\$ -
10-4120-00-545500	Equipment	\$ -	\$ -
10-4120-00-545900	Capital Improvements	\$ -	\$ -
10-4120-00-546000	Loan Payments	\$ -	\$ -
10-4120-00-548000	Charges to Other Funds	\$ (704,500)	\$ (689,860)
10-4120-00-548100	Internal Service Costs	\$ -	\$ -
	Administration Total	\$ 253,135	\$ 229,930
Downtown			
10-4125-00-511210	Regular Pay	\$ 55,000	\$ 56,270
10-4125-00-511230	Temporary And Part Time Pay	\$ 16,000	\$ 16,000
10-4125-00-511810	FICA	\$ 5,450	\$ 5,530
10-4125-00-511820	Retirement Expense	\$ 6,690	\$ 7,690
10-4125-00-511825	401K Expense	\$ 2,750	\$ 2,820
10-4125-00-511830	Hospital Expense	\$ 8,100	\$ 8,100
10-4125-00-511831	Retired Employee Ins. Exp	\$ -	\$ -
10-4125-00-511832	Life Insurance Expense	\$ 170	\$ 150
10-4125-00-511833	Dental Insurance	\$ 650	\$ 450
10-4125-00-511840	Health Reimburs Expense - Reg	\$ 1,400	\$ 1,460
10-4125-00-511841	Health Reimburse Exp - Ret	\$ -	\$ -
10-4125-00-511850	Unemployment Ins. Expense	\$ 100	\$ 50
10-4125-00-511860	Workers Comp. Expense	\$ 200	\$ 200
10-4125-00-521920	Legal Fees	\$ 1,500	\$ -
10-4125-00-521990	Prof. Services/Consultant Fees	\$ 27,000	\$ 25,000
10-4125-00-532120	Uniform Expense	\$ 400	\$ 400
10-4125-00-532920	Materials And Supplies	\$ 18,000	\$ 19,000
10-4125-00-533180	Travel And Training	\$ 10,000	\$ 10,000
10-4125-00-533210	Telephone	\$ 1,600	\$ 780
10-4125-00-533520	Equipment Repairs/Maintenance	\$ -	\$ -
10-4125-00-533700	Other Advertising	\$ 20,000	\$ 23,000
10-4125-00-534390	Equipment Rentals	\$ 8,000	\$ 8,500
10-4125-00-534490	Other Contractual Service	\$ 15,000	\$ 10,000
10-4125-00-534910	Dues Memberships And Subscript	\$ 2,000	\$ 2,000
10-4125-00-534990	Miscellaneous	\$ 1,000	\$ 1,000
10-4125-00-545400	Vehicles	\$ -	\$ -
10-4125-00-545500	Equipment	\$ -	\$ -
10-4125-00-545900	Capital Improvements	\$ -	\$ -
	Downtown Total	\$ 201,010	\$ 198,400
Finance			
10-4130-00-511210	Regular Pay	\$ 789,570	\$ 879,260
10-4130-00-511220	Overtime Pay	\$ 13,000	\$ 12,000
10-4130-00-511230	Temporary And Part Time Pay	\$ 33,000	\$ 34,000
10-4130-00-511810	FICA	\$ 63,925	\$ 70,790

10-4130-00-511820	Retirement Expense	\$ 96,010	\$ 120,110
10-4130-00-511825	401k Expense - Finance	\$ 39,480	\$ 43,970
10-4130-00-511830	Hospital Expense	\$ 170,000	\$ 148,000
10-4130-00-511831	Retired Employee Ins. Exp	\$ 16,200	\$ 32,400
10-4130-00-511832	Life Insurance Expense	\$ 1,500	\$ 2,250
10-4130-00-511833	Dental Insurance	\$ 5,200	\$ 8,000
10-4130-00-511840	Health Reimburs Expense - Reg	\$ 23,100	\$ 24,800
10-4130-00-511841	Health Reimburs Exp - Ret	\$ 2,725	\$ 4,375
10-4130-00-511850	Unemployment Ins. Expense	\$ 1,000	\$ 1,000
10-4130-00-511860	Workers Comp. Expense	\$ 14,000	\$ 12,000
10-4130-00-521910	Accounting	\$ 65,000	\$ 65,000
10-4130-00-521940	County Tax Collection Fees	\$ 18,000	\$ 25,000
10-4130-00-521990	Prof. Services/Consultant Fees	\$ 20,000	\$ 18,000
10-4130-00-532120	Uniform Expense	\$ 7,400	\$ 7,000
10-4130-00-532510	Gas	\$ 7,175	\$ 7,175
10-4130-00-532520	Tires	\$ 1,900	\$ 1,810
10-4130-00-532530	Vehicle Repairs/Maintenance	\$ 12,000	\$ 13,340
10-4130-00-532920	Materials And Supplies	\$ 44,700	\$ 46,000
10-4130-00-533180	Travel And Training	\$ 17,400	\$ 20,000
10-4130-00-533210	Telephone	\$ 8,600	\$ 8,600
10-4130-00-533310	Electricity	\$ 12,000	\$ 10,000
10-4130-00-533330	Propane Gas	\$ 10,000	\$ 5,000
10-4130-00-533340	Water	\$ 500	\$ 500
10-4130-00-533350	Sewer	\$ 600	\$ 500
10-4130-00-533410	Printing	\$ 30,000	\$ 30,000
10-4130-00-533510	Building Repairs & Maintenance	\$ 4,500	\$ 4,500
10-4130-00-533520	Equipment Repairs/Maintenance	\$ 127,500	\$ 50,000
10-4130-00-533700	Other Advertising	\$ 4,000	\$ 4,000
10-4130-00-534390	Equipment Rentals	\$ 1,500	\$ 1,500
10-4130-00-534510	Property And Gen. Liab. Ins.	\$ 16,200	\$ 20,000
10-4130-00-534520	Vehicle Insurance	\$ 1,811	\$ 1,500
10-4130-00-534530	Bonds	\$ 6,000	\$ 7,000
10-4130-00-534910	Dues Memberships And Subscript	\$ 1,000	\$ 1,500
10-4130-00-534911	Accounting Software Subscription	\$ -	\$ 130,000
10-4130-00-534920	Bad Debt Expense	\$ 5,000	\$ 5,000
10-4130-00-545400	Vehicles	\$ -	\$ -
10-4130-00-545500	Equipment	\$ -	\$ 19,000
10-4130-00-546000	Loan Payments	\$ -	\$ -
10-4130-00-548000	Charges to Other Funds	\$ (1,268,688)	\$ (1,421,160)
10-4130-00-548100	Internal Service Costs	\$ -	\$ -
	Finance Total	\$ 422,808	\$ 473,720
Public Works			
10-4260-00-511210	Regular Pay	\$ 411,700	\$ 425,900
10-4260-00-511220	Overtime Pay	\$ 3,500	\$ 3,500
10-4260-00-511230	Temporary And Part Time Pay	\$ 1,000	\$ 2,500
10-4260-00-511810	FICA	\$ 31,850	\$ 33,040
10-4260-00-511820	Retirement Expense	\$ 50,055	\$ 58,175
10-4260-00-511825	401k Expense Public Buildings	\$ 20,600	\$ 21,300
10-4260-00-511830	Hospital Expense	\$ 84,000	\$ 83,100
10-4260-00-511831	Retired Employee Ins. Exp	\$ 8,100	\$ 10,800
10-4260-00-511832	Life Insurance Expense	\$ 1,000	\$ 1,000
10-4260-00-511833	Dental Insurance	\$ 2,000	\$ 3,200

10-4260-00-511840	Health Reimburs Expense - Reg	\$ 9,500	\$ 10,150
10-4260-00-511841	Health Reimburse Exp - Ret	\$ 1,400	\$ 2,900
10-4260-00-511850	Unemployment Ins. Expense	\$ 750	\$ 500
10-4260-00-511860	Workers Comp. Expense	\$ 9,000	\$ 8,000
10-4260-00-521920	Legal Fees	\$ 5,000	\$ 5,000
10-4260-00-521990	Prof. Services/Consultant Fees	\$ 19,000	\$ 25,000
10-4260-00-532120	Uniform Expense	\$ 8,000	\$ 8,000
10-4260-00-532510	Gas	\$ 7,000	\$ 7,000
10-4260-00-532520	Tires	\$ 2,120	\$ 2,020
10-4260-00-532530	Vehicle Repairs/Maintenance	\$ 13,390	\$ 14,880
10-4260-00-532920	Materials And Supplies	\$ 70,000	\$ 80,000
10-4260-00-532920-10012	Public Art-Materials And Supplies	\$ -	\$ 2,500
10-4260-00-533180	Travel And Training	\$ 11,500	\$ 11,500
10-4260-00-533210	Telephone	\$ 12,000	\$ 12,000
10-4260-00-533310	Electricity	\$ 65,000	\$ 70,000
10-4260-00-533330	Propane Gas	\$ -	\$ 2,500
10-4260-00-533340	Water	\$ 1,000	\$ 1,500
10-4260-00-533350	SEWER	\$ 1,100	\$ 2,000
10-4260-00-533360	Commercial Fee/or Dumpster	\$ -	\$ 1,320
10-4260-00-533510	Building Repairs & Maintenance	\$ 35,000	\$ 40,000
10-4260-00-533520	Equipment Repairs/Maintenance	\$ 10,500	\$ 10,000
10-4260-00-534110	Lease Parking	\$ 26,000	\$ 35,000
10-4260-00-534120	Lease Bldg.	\$ -	\$ -
10-4260-00-534490	Other Contractual Service	\$ 335,000	\$ 352,000
10-4260-00-534510	Property And Gen. Liab. Ins.	\$ 5,000	\$ 6,000
10-4260-00-534520	Vehicle Insurance	\$ 2,500	\$ 2,500
10-4260-00-534910	Dues Memberships And Subscript	\$ 12,600	\$ 12,600
10-4260-00-545400	Vehicles	\$ -	\$ -
10-4260-00-545900	Capital Improvements	\$ 25,000	\$ -
10-4260-00-546000	Loan Payments	\$ 108,800	\$ 106,830
10-4260-00-548000	Charges to Other Funds	\$ (761,357)	\$ (796,076)
	Public Works Total	\$ 648,608	\$ 678,139
Police Dept			
10-4310-00-511210	Regular Pay	\$ 2,594,000	\$ 2,995,500
10-4310-00-511220	Overtime Pay	\$ 175,000	\$ 232,920
10-4310-00-511230	Temporary And Part Time Pay	\$ 125,000	\$ 105,000
10-4310-00-511280	Separation Pay - Police	\$ 97,000	\$ 103,600
10-4310-00-511290	Police Contract Service Exp.	\$ -	\$ -
10-4310-00-511810	FICA	\$ 228,800	\$ 260,870
10-4310-00-511820	Retirement Expense	\$ 338,260	\$ 455,180
10-4310-00-511825	401k Expense-Police	\$ 129,700	\$ 151,320
10-4310-00-511830	Hospital Expense	\$ 600,000	\$ 635,500
10-4310-00-511831	Retired Employee Ins. Exp	\$ 105,280	\$ 83,100
10-4310-00-511832	Life Insurance Expense	\$ 6,500	\$ 6,700
10-4310-00-511833	Dental Insurance	\$ 14,000	\$ 23,200
10-4310-00-511840	Health Reimburs Expense - Reg	\$ 67,800	\$ 73,800
10-4310-00-511841	Health Reimburse Exp - Ret	\$ 17,650	\$ 16,000
10-4310-00-511850	Unemployment Ins. Expense	\$ 3,500	\$ 3,500
10-4310-00-511860	Workers Comp. Expense	\$ 60,000	\$ 50,000
10-4310-00-513920	Laundry & Cleaning Allowance	\$ 14,500	\$ 14,500
10-4310-00-521990	Prof. Services/Consultant Fees	\$ 20,000	\$ 20,000
10-4310-00-532120	Uniform Expense	\$ 46,000	\$ 46,000

10-4310-00-532510	Gas	\$ 119,000	\$ 119,000
10-4310-00-532520	Tires	\$ 34,530	\$ 32,890
10-4310-00-532530	Vehicle Repairs/Maintenance	\$ 218,030	\$ 242,330
10-4310-00-532920	Materials And Supplies	\$ 130,000	\$ 130,000
10-4310-00-532940	PD Civilian Volunteers	\$ 4,000	\$ 4,000
10-4310-00-533180	Travel And Training	\$ 36,000	\$ 36,000
10-4310-00-533210	Telephone	\$ 34,000	\$ 34,000
10-4310-00-533310	Electricity	\$ 1,500	\$ 1,500
10-4310-00-533520	Equipment Repairs/Maintenance	\$ 60,000	\$ 60,000
10-4310-00-534390	Equipment Rentals	\$ 13,500	\$ 13,500
10-4310-00-534510	Property And Gen. Liab. Ins.	\$ 49,000	\$ 58,000
10-4310-00-534520	Vehicle Insurance	\$ 10,000	\$ 10,000
10-4310-00-534580	Other Insurance Costs	\$ 10,000	\$ 10,000
10-4310-00-534910	Dues Memberships And Subscript	\$ 26,000	\$ 91,550
10-4310-00-534995	Special Operations Expense	\$ 10,000	\$ 10,000
10-4310-00-545400	Vehicles	\$ -	\$ -
10-4310-00-545500	Equipment	\$ 7,175	\$ 22,000
10-4310-00-545900	Capital Improvements	\$ -	\$ -
10-4310-00-546000	Loan Payments	\$ -	\$ -
10-4310-00-548100	Internal Service Costs	\$ -	\$ -
10-4315-532920-10002	Donations-Materials & Supplies	\$ -	\$ 5,000
10-4315-532920-30006	NC Unauth Sub-Materials & Supplies	\$ -	\$ 3,000
10-4315-532920-50013	SWAT-Materials & Supplies	\$ -	\$ 4,000
104315-533180-30006	NC Unauth Sub-Training	\$ -	\$ 5,000
10-4315-533180-50002	Fed Forfeit-Training	\$ -	\$ -
10-4315-533180-50013	SWAT-Training	\$ -	\$ 2,000
10-4315-545500-50014	Equipment - K9 grant	\$ 10,000	\$ -
	Police Total	\$ 5,415,725	\$ 6,170,460
Fire Dept			
10-4340-00-511210	Regular Pay	\$ 961,870	\$ 1,124,645
10-4340-00-511220	Overtime Pay	\$ 10,000	\$ 12,500
10-4340-00-511230	Temporary And Part Time Pay	\$ 100,000	\$ 150,000
10-4340-00-511240	Volunteer Pay	\$ 20,000	\$ 20,000
10-4340-00-511810	FICA	\$ 83,530	\$ 100,010
10-4340-00-511820	Retirement Expense	\$ 116,970	\$ 153,640
10-4340-00-511825	401k Expense-Fire Department	\$ 48,100	\$ 56,240
10-4340-00-511830	Hospital Expense	\$ 250,000	\$ 272,495
10-4340-00-511831	Retired Employee Ins. Exp	\$ 8,100	\$ 8,100
10-4340-00-511832	Life Insurance Expense	\$ 2,500	\$ 2,500
10-4340-00-511833	Dental Insurance	\$ 7,200	\$ 8,646
10-4340-00-511840	Health Reimburse Expense - Reg	\$ 25,800	\$ 27,500
10-4340-00-511841	Health Reimburse Exp - Ret	\$ 1,360	\$ 1,450
10-4340-00-511850	Unemployment Ins. Expense	\$ 1,400	\$ 1,400
10-4340-00-511860	Workers Comp. Expense	\$ 30,000	\$ 25,000
10-4340-00-513920	Laundry & Cleaning Allowance	\$ 6,840	\$ 6,840
10-4340-00-521940	Tax Collection & Advertising Fees	\$ 1,500	\$ 2,000
10-4340-00-521990	Prof. Services/Consultant Fees	\$ 29,670	\$ 41,000
10-4340-00-532120	Uniform Expense	\$ 18,000	\$ 20,000
10-4340-00-532510	Gas	\$ 28,000	\$ 28,000
10-4340-00-532520	Tires	\$ 8,260	\$ 7,870
10-4340-00-532530	Vehicle Repairs/Maintenance	\$ 52,170	\$ 57,980
10-4340-00-532920	Materials And Supplies	\$ 99,500	\$ 132,000

10-4340-00-533180	Travel And Training	\$ 17,000	\$ 18,000
10-4340-00-533210	Telephone	\$ 12,500	\$ 12,500
10-4340-00-533310	Electricity	\$ 19,000	\$ 19,000
10-4340-00-533320	Fuel Oil	\$ 1,000	\$ 1,000
10-4340-00-533340	Water	\$ 500	\$ 500
10-4340-00-533350	Sewer	\$ 800	\$ 800
10-4340-00-533360	Dumpster Fee	\$ 2,800	\$ 1,320
10-4340-00-533510	Building Repairs & Maintenance	\$ 15,000	\$ 17,500
10-4340-00-533520	Equipment Repairs/Maintenance	\$ 51,000	\$ 53,000
10-4340-00-534390	Equipment Rentals	\$ 1,250	\$ 1,250
10-4340-00-534510	Property And Gen. Liab. Ins.	\$ 38,000	\$ 45,000
10-4340-00-534520	Vehicle Insurance	\$ 4,000	\$ 5,500
10-4340-00-534580	Other Insurance Costs	\$ 500	\$ 3,000
10-4340-00-534910	Dues Memberships And Subscript	\$ 8,500	\$ 9,000
10-4340-00-545100	Land Purchase	\$ -	\$ -
10-4340-00-545400	Vehicles	\$ -	\$ -
10-4340-00-545500	Equipment	\$ -	\$ -
10-4340-00-545900	Capital Improvements	\$ -	\$ 570,000
10-4340-00-546000	Loan Payments	\$ 152,000	\$ 151,759
10-4340-00-548100	Internal Service Costs	\$ -	\$ -
	Fire Total	\$ 2,234,620	\$ 3,168,945
Streets & Sanitation			
10-4510-00-511210	Regular Pay	\$ 955,000	\$ 977,710
10-4510-00-511220	Overtime Pay	\$ 30,000	\$ 35,000
10-4510-00-511230	Temporary And Part Time Pay	\$ 10,000	\$ 15,000
10-4510-00-511810	FICA	\$ 76,000	\$ 78,620
10-4510-00-511820	Retirement Expense	\$ 117,450	\$ 133,560
10-4510-00-511825	401k Expense-Streets and Sant	\$ 48,100	\$ 48,890
10-4510-00-511830	Hospital Expense	\$ 295,000	\$ 278,800
10-4510-00-511831	Retired Employee Ins. Exp	\$ 24,300	\$ 24,300
10-4510-00-511832	Life Insurance Expense	\$ 2,500	\$ 3,400
10-4510-00-511833	Dental Insurance	\$ 10,500	\$ 11,200
10-4510-00-511840	Health Reimburse Expense - Reg	\$ 33,900	\$ 36,500
10-4510-00-511841	Health Reimburse Exp - Ret	\$ 4,100	\$ 4,400
10-4510-00-511850	Unemployment Ins. Expense	\$ 1,000	\$ 1,000
10-4510-00-511860	Workers Comp. Expense	\$ 25,000	\$ 22,000
10-4510-00-521990	Prof. Services/Consultant Fees	\$ 50,000	\$ 60,000
10-4510-00-532120	Uniform Expense	\$ 25,000	\$ 25,000
10-4510-00-532510	Gas	\$ 112,000	\$ 112,000
10-4510-00-532520	Tires	\$ 34,340	\$ 32,700
10-4510-00-532530	Vehicle Repairs/Maintenance	\$ 216,770	\$ 240,930
10-4510-00-532920	Materials And Supplies	\$ 285,000	\$ 326,000
10-4510-00-532920-70097	SIDEWALKS UNDER 1500	\$ 25,000	\$ 25,000
10-4510-00-533180	Travel And Training	\$ 6,000	\$ 12,000
10-4510-00-533210	Telephone	\$ 2,500	\$ 2,500
10-4510-00-533310	Electricity	\$ 220,000	\$ 225,000
10-4510-00-533330	Propane Gas	\$ -	\$ -
10-4510-00-533515	Landfill Road Maintenance	\$ 7,500	\$ 7,500
10-4510-00-533520	Equipment Repairs/Maintenance	\$ 20,000	\$ 25,000
10-4510-00-534390	Equipment Rentals	\$ 3,500	\$ 3,500
10-4510-00-534430	Infrastructure/Paving/Improv.	\$ -	\$ -
10-4510-00-534440	Grinding	\$ 35,000	\$ 35,000

10-4510-00-534450	Tipping Fees	\$ 40,000	\$ 45,000
10-4510-00-534490	Other Contractual Service	\$ 3,000	\$ 3,000
10-4510-00-534510	Property And Gen. Liab. Ins.	\$ 28,000	\$ 32,000
10-4510-00-534520	Vehicle Insurance	\$ 5,000	\$ 5,000
10-4510-00-534580	Other Insurance Costs	\$ 5,000	\$ 5,000
10-4510-00-534910	Dues Memberships And Subscript	\$ 1,500	\$ 1,500
10-4510-00-545400	Vehicles	\$ -	\$ -
10-4510-00-545500	Equipment	\$ -	\$ 100,000
10-4510-00-545900	Capital Improvements	\$ -	\$ -
10-4510-00-546000	Loan Payments	\$ -	\$ -
10-4130-00-548000	Charges to Other Funds	\$ -	\$ (82,090)
10-4510-00-548100	Internal Service Costs	\$ -	\$ -
	Streets & Sanitation Total	\$ 2,757,960	\$ 2,911,920
Powell Bill			
10-4560-00-521990	Prof. Services/Consultant Fees	\$ 10,000	\$ 10,000
10-4560-00-522000	R/R Crossing W/Gate Annual Cos	\$ 5,000	\$ 5,000
10-4560-00-532920	Materials And Supplies	\$ 25,000	\$ 25,000
10-4560-00-534430	Infrastructure/Paving/Improv.	\$ 300,000	\$ 400,000
10-4560-00-534430-30008	Sidewalks - New	\$ 50,000	\$ 50,000
10-4560-00-534490	Other Contractual Service	\$ 15,000	\$ 15,000
10-4560-00-534520	Vehicle Insurance	\$ -	\$ -
10-4560-00-545400	Vehicles	\$ -	\$ -
10-4560-00-545500	Equipment	\$ -	\$ -
10-4560-00-545900	Capital Improvements	\$ -	\$ -
	Powell Bill Total	\$ 405,000	\$ 505,000
Cemetery			
10-4740-00-511210	Regular Pay	\$ 107,400	\$ 110,560
10-4740-00-511220	Overtime Pay	\$ 1,000	\$ 1,000
10-4740-00-511230	Temporary And Part Time Pay	\$ -	\$ 5,000
10-4740-00-511810	FICA	\$ 8,290	\$ 8,920
10-4740-00-511820	Retirement Expense	\$ 13,060	\$ 15,110
10-4740-00-511825	401k Expense-Cemetery	\$ 5,370	\$ 5,530
10-4740-00-511830	Hospital Expense	\$ 43,100	\$ 27,900
10-4740-00-511831	Retired Employee Ins. Exp	\$ -	\$ -
10-4740-00-511832	Life Insurance Expense	\$ 400	\$ 400
10-4740-00-511833	Dental Insurance	\$ 2,500	\$ 1,500
10-4740-00-511840	Health Reimburs Expense - Reg	\$ 4,100	\$ 4,400
10-4740-00-511841	Health Reimburse Exp - Ret	\$ -	\$ -
10-4740-00-511850	Unemployment Ins. Expense	\$ 150	\$ 150
10-4740-00-511860	Workers Comp. Expense	\$ 5,500	\$ 5,000
10-4740-00-521990	Prof. Services/Consultant Fees	\$ 45,000	\$ 45,000
10-4740-00-532120	Uniform Expense	\$ 3,000	\$ 3,000
10-4740-00-532510	Gas	\$ 3,150	\$ 3,150
10-4740-00-532520	Tires	\$ 890	\$ 850
10-4740-00-532530	Vehicle Repairs/Maintenance	\$ 5,630	\$ 6,260
10-4740-00-532920	Materials And Supplies	\$ 20,000	\$ 20,000
10-4740-00-533180	Travel And Training	\$ 1,000	\$ 1,500
10-4740-00-533210	Telephone	\$ 1,100	\$ 1,100
10-4740-00-533310	Electricity	\$ 2,000	\$ 2,000
10-4740-00-533520	Equipment Repairs/Maintenance	\$ 5,000	\$ 8,000
10-4740-00-534390	Equipment Rentals	\$ -	\$ -
10-4740-00-534490	Other Contractual Service	\$ 6,000	\$ 8,000

10-4740-00-534510	Property And Gen. Liab. Ins.	\$ 3,500	\$ 4,100
10-4740-00-534520	Vehicle Insurance	\$ 500	\$ 500
10-4740-00-534580	Other Insurance Costs	\$ 1,000	\$ 1,000
10-4740-00-545400	Vehicles	\$ -	\$ -
10-4740-00-545500	Equipment	\$ -	\$ -
10-4740-00-545900	Capital Improvements	\$ 30,000	\$ -
10-4740-00-548100	Internal Service Costs	\$ -	\$ -
	Cemetery Total	\$ 318,640	\$ 289,930
Development Services			
10-4910-00-511210	Regular Pay	\$ 520,600	\$ 516,210
10-4910-00-511220	Overtime Pay	\$ 500	\$ 500
10-4910-00-511230	Temporary And Part Time Pay	\$ 3,000	\$ 3,000
10-4910-00-511810	FICA	\$ 40,100	\$ 39,760
10-4910-00-511820	Retirement Expense	\$ 63,325	\$ 70,520
10-4910-00-511825	401k Expense-Planning	\$ 26,050	\$ 25,810
10-4910-00-511830	Hospital Expense	\$ 115,000	\$ 106,900
10-4910-00-511831	Retired Employee Ins. Exp	\$ 8,100	\$ -
10-4910-00-511832	Life Insurance Expense	\$ 1,500	\$ 1,500
10-4910-00-511833	Dental Insurance	\$ 5,000	\$ 4,500
10-4910-00-511840	Health Reimburse Expense - Reg	\$ 12,200	\$ 13,100
10-4910-00-511841	Health Reimburse Exp - Ret	\$ 1,400	\$ -
10-4910-00-511850	Unemployment Ins. Expense	\$ 500	\$ 500
10-4910-00-511860	Workers Comp. Expense	\$ 7,500	\$ 7,000
10-4910-00-521920	Legal Fees	\$ 25,000	\$ 30,000
10-4910-00-521950	Clean Up/Demolition Expense	\$ 30,000	\$ 45,000
10-4910-00-521990	Prof. Services/Consultant Fees	\$ 82,000	\$ 36,115
10-4910-00-521990-1023	Prof. Services/Consultant Fees	\$ 440,000	\$ 37,000
10-4910-00-532120	Uniform Expense	\$ 6,500	\$ 7,500
10-4910-00-532510	Gas	\$ 6,650	\$ 6,650
10-4910-00-532520	Tires	\$ 1,590	\$ 1,510
10-4910-00-532530	Vehicle Repairs/Maintenance	\$ 10,010	\$ 11,130
10-4910-00-532920	Materials And Supplies	\$ 14,000	\$ 17,000
10-4910-00-533180	Travel And Training	\$ 15,000	\$ 15,300
10-4910-00-533210	Telephone	\$ 6,000	\$ 6,000
10-4910-00-533520	Equipment Repairs/Maintenance	\$ 7,000	\$ 7,000
10-4910-00-534510	Property And Gen. Liab. Ins.	\$ 8,000	\$ 9,000
10-4910-00-534520	Vehicle Insurance	\$ 1,500	\$ 1,500
10-4910-00-534910	Dues Memberships And Subscript	\$ 4,000	\$ 5,000
10-4910-00-545400	Vehicles	\$ -	\$ -
10-4910-00-545500	Equipment	\$ -	\$ -
10-4910-00-545900	Capital Improvements	\$ -	\$ -
10-4910-00-548100	Internal Service Costs	\$ -	\$ -
	Development Services Total	\$ 1,462,025	\$ 1,025,005
Special Appropriations			
10-5300-00-536910	Donations & Contributions	\$ 30,000	\$ 30,000
10-5300-00-536915	R. Economic Development	\$ -	\$ 57,000
10-5300-00-536920	Transfer to Other Organization	\$ 5,000	\$ 7,500
10-5300-00-536960	Homeowners Recovery Fund Trans	\$ -	\$ -
10-5300-00-545900	Capital Improvements	\$ -	\$ -
	Special Appropriations Total	\$ 35,000	\$ 94,500
Parks & Recreation			
10-6120-00-511210	Regular Pay	\$ 1,036,000	\$ 1,092,450

10-6120-00-511220	Overtime Pay	\$ 15,000	\$ 18,000
10-6120-00-511230	Temporary And Part Time Pay	\$ 275,000	\$ 305,000
10-6120-00-511810	FICA	\$ 101,800	\$ 108,290
10-6120-00-511820	Retirement Expense	\$ 125,975	\$ 149,230
10-6120-00-511825	401k Expense-Parks & Rec	\$ 51,800	\$ 54,630
10-6120-00-511830	Hospital Expense	\$ 275,000	\$ 240,700
10-6120-00-511831	Retired Employee Ins. Exp	\$ 16,200	\$ 8,100
10-6120-00-511832	Life Insurance Expense	\$ 3,000	\$ 3,200
10-6120-00-511833	Dental Insurance	\$ 12,000	\$ 11,000
10-6120-00-511840	Health Reimburse Expense - Reg	\$ 30,000	\$ 34,800
10-6120-00-511841	Health Reimburse Exp - Ret	\$ 2,725	\$ 1,450
10-6120-00-511850	Unemployment Ins. Expense	\$ 1,000	\$ 1,000
10-6120-00-511860	Workers Comp. Expense	\$ 25,000	\$ 25,000
10-6120-00-521990	Prof. Services/Consultant Fees	\$ 35,000	\$ 35,000
10-6120-00-532120	Uniform Expense	\$ 10,000	\$ 9,000
10-6120-00-532510	Gas	\$ 8,750	\$ 8,750
10-6120-00-532520	Tires	\$ 2,390	\$ 2,280
10-6120-00-532530	Vehicle Repairs/Maintenance	\$ 15,110	\$ 16,800
10-6120-00-532700	Purchases For Resale	\$ -	\$ -
10-6120-00-532910	Treatment Chemicals	\$ 17,000	\$ 15,000
10-6120-00-532920	Materials And Supplies	\$ 135,000	\$ 145,206
10-6120-00-533180	Travel And Training	\$ 20,000	\$ 20,000
10-6120-00-533210	Telephone	\$ 10,000	\$ 13,000
10-6120-00-533310	Electricity	\$ 160,000	\$ 165,000
10-6120-00-533330	Propane Gas	\$ 80,000	\$ 50,000
10-6120-00-533340	Water	\$ 5,000	\$ 5,000
10-6120-00-533350	Sewer	\$ 7,000	\$ 7,000
10-6120-00-533360	Dumpster Fee	\$ 7,500	\$ 7,500
10-6120-00-533510	Building Repairs & Maintenance	\$ 60,000	\$ 70,000
10-6120-00-533520	Equipment Repairs/Maintenance	\$ 50,000	\$ 60,000
10-6120-00-533700	Other Advertising	\$ 8,000	\$ 20,000
10-6120-00-534390	Equipment Rentals	\$ 2,550	\$ 2,000
10-6120-00-534510	Property And Gen. Liab. Ins.	\$ 21,000	\$ 25,000
10-6120-00-534520	Vehicle Insurance	\$ 2,500	\$ 2,500
10-6120-00-534580	Other Insurance Costs	\$ 300	\$ 300
10-6120-00-534910	Dues Memberships And Subscript	\$ 6,030	\$ 8,000
10-6120-00-545400	Vehicles	\$ -	\$ -
10-6120-00-545500	Equipment	\$ -	\$ 50,000
10-6120-00-545820	Building Improvements	\$ -	\$ -
10-6120-00-545900	Capital Improvements	\$ 121,000	\$ -
10-6120-00-546000	Loan Payments	\$ 88,665	\$ 88,665
10-6120-00-548100	Internal Service Costs	\$ -	\$ -
10-6125-00-535000	Playground Maintenance	\$ 10,000	\$ 10,000
10-6125-00-536230	Adult And Childern Programs	\$ 15,000	\$ 15,000
10-6125-00-536310	Misc. Grants-Recreation	\$ -	\$ -
	Parks & Recreation Total	\$ 2,868,295	\$ 2,903,851
Debt Service			
10-9100-00-546000	LOAN PAYMENTS	\$ 383,500	\$ 380,648
General Fund Total		\$ 17,452,975	\$ 19,070,765

Water Fund - Revenues

Account Description	FY24 Budget	FY25 Recommended
Intergov Revenue - Federal	\$ -	\$ -
Water Charges	\$ 3,350,000	\$ 3,350,000
Water Taps And Connections	\$ 45,000	\$ 45,000
Capacity Fee	\$ 25,000	\$ 25,000
Miscellaneous Revenue	\$ 1,000	\$ 1,000
Rents	\$ -	\$ -
Sale of Materials/Fixed Assets	\$ 1,000	\$ 1,000
Investment Income	\$ 65,000	\$ 65,000
Proceeds From Capital Lease	\$ -	\$ -
Fund Balance Appropriated	\$ 375,497	\$ 48,417
Water Fund Total	\$ 3,862,497	\$ 3,535,417

Water Fund - Expenditures

ACCOUNT ID	Description	FY24 Budget	FY25 Recommended
Water Maintenance			
61-7121-00-511210	Regular Pay	\$ 388,650	\$ 402,780
61-7121-00-511220	Overtime Pay	\$ 5,000	\$ 10,000
61-7121-00-511230	Temporary And Part Time Pay	\$ -	\$ 5,000
61-7121-00-511810	FICA	\$ 32,025	\$ 31,950
61-7121-00-511820	Retirement Expense	\$ 47,260	\$ 54,990
61-7121-00-511825	401k Expense-Water Maint	\$ 19,440	\$ 20,130
61-7121-00-511830	Hospital Expense	\$ 90,000	\$ 88,000
61-7121-00-511831	Retired Employee Ins. Exp	\$ -	\$ -
61-7121-00-511832	Life Insurance Expense	\$ 1,200	\$ 1,200
61-7121-00-511833	Dental Insurance	\$ 4,500	\$ 4,000
61-7121-00-511840	Health Reimburse Expense - Reg	\$ 13,690	\$ 12,000
61-7121-00-511841	Health Reimburs Exp - Ret	\$ -	\$ -
61-7121-00-511850	Unemployment Ins. Expense	\$ 500	\$ 500
61-7121-00-511860	Workers Comp. Expense	\$ 9,500	\$ 7,500
61-7121-00-521920-70021	Legal Fees	\$ -	\$ -
61-7121-00-521990	Prof. Services/Consultant Fees	\$ 61,000	\$ 60,000
61-7121-00-532120	Uniform Expense	\$ 9,000	\$ 9,000
61-7121-00-532510	Gas	\$ 19,250	\$ 19,250
61-7121-00-532520	Tires	\$ 6,180	\$ 5,890
61-7121-00-532530	Vehicle Repairs/Maintenance	\$ 39,040	\$ 43,400
61-7121-00-532920	Materials And Supplies	\$ 350,000	\$ 350,000
61-7121-00-533180	Travel And Training	\$ 8,000	\$ 8,000
61-7121-00-533210	Telephone	\$ 7,000	\$ 7,000
61-7121-00-533310	Electricity	\$ 60,000	\$ 65,000
61-7121-00-533520	Equipment Repairs/Maintenance	\$ 20,000	\$ 20,000
61-7121-00-534390	Equipment Rentals	\$ 4,500	\$ 4,500
61-7121-00-534490	Other Contractual Service	\$ 18,000	\$ 18,000
61-7121-00-534510	Property And Gen. Liab. Ins.	\$ 11,000	\$ 15,500
61-7121-00-534520	Vehicle Insurance	\$ 1,500	\$ 1,500
61-7121-00-534580	Other Insurance Costs	\$ 3,500	\$ 3,000
61-7121-00-534910	Dues Memberships And Subscript	\$ 15,000	\$ 1,500
61-7121-00-545400	Vehicles	\$ -	\$ -
61-7121-00-545500	Equipment	\$ 38,000	\$ -
61-7121-00-545900	Capital Improvements	\$ 350,000	\$ -
61-7121-00-546000	Loan Payments	\$ 71,000	\$ 69,720
61-7121-00-548100	Internal Service Costs	\$ -	\$ -
	Water Maintenance Total	\$ 1,703,735	\$ 1,339,310
Water Treatment			
61-7122-00-511210	Regular Pay	\$ 402,600	\$ 432,630
61-7122-00-511220	Overtime Pay	\$ 30,000	\$ 35,000
61-7122-00-511230	Temporary And Part Time Pay	\$ -	\$ 2,000
61-7122-00-511810	FICA	\$ 31,200	\$ 35,930
61-7122-00-511820	Retirement Expense	\$ 49,000	\$ 59,100
61-7122-00-511825	401k Expense-Water Treatment	\$ 20,150	\$ 21,635
61-7122-00-511830	Hospital Expense	\$ 90,000	\$ 87,600

61-7122-00-511831	Retired Employee Ins. Exp	\$ 8,100	\$ -
61-7122-00-511832	Life Insurance Expense	\$ 1,400	\$ 1,200
61-7122-00-511833	Dental Insurance	\$ 4,500	\$ 4,000
61-7122-00-511840	Health Reimburs Expense - Reg	\$ 13,690	\$ 12,000
61-7122-00-511841	Health Reimburs Exp - Ret	\$ 1,375	\$ -
61-7122-00-511850	Unemployment Ins. Expense	\$ 500	\$ 500
61-7122-00-511860	Workers Comp. Expense	\$ 10,000	\$ 7,500
61-7122-00-521990	Prof. Services/Consultant Fees	\$ 60,000	\$ 65,000
61-7122-00-532120	Uniform Expense	\$ 7,000	\$ 7,500
61-7122-00-532510	Gas	\$ 3,675	\$ 3,675
61-7122-00-532520	Tires	\$ 1,110	\$ 1,060
61-7122-00-532530	Vehicle Repairs/Maintenance	\$ 7,030	\$ 7,810
61-7122-00-532910	Treatment Chemicals	\$ 185,000	\$ 220,000
61-7122-00-532920	Materials And Supplies	\$ 45,000	\$ 50,000
61-7122-00-533180	Travel And Training	\$ 3,000	\$ 4,000
61-7122-00-533210	Telephone	\$ 3,500	\$ 6,000
61-7122-00-533310	Electricity	\$ 23,000	\$ 25,000
61-7122-00-533320	Fuel Oil	\$ 1,500	\$ 2,000
61-7122-00-533510	Building Repairs & Maintenance	\$ 10,000	\$ 15,000
61-7122-00-533520	Equipment Repairs/Maintenance	\$ 23,000	\$ 25,000
61-7122-00-533540	Operating Plant Repairs/Maint.	\$ 20,000	\$ 25,000
61-7122-00-534390	Equipment Rentals	\$ -	\$ -
61-7122-00-534490	Other Contractual Service	\$ 50,000	\$ 60,000
61-7122-00-534510	Property And Gen. Liab. Ins.	\$ 9,000	\$ 11,000
61-7122-00-534520	Vehicle Insurance	\$ 1,000	\$ 1,000
61-7122-00-534580	Other Insurance Costs	\$ 200	\$ 250
61-7122-00-534910	Dues Memberships And Subscript	\$ 6,000	\$ 10,000
61-7122-00-545400	Vehicles	\$ -	\$ -
61-7122-00-545500	Equipment	\$ -	\$ -
61-7122-00-545900	Capital Improvements	\$ 142,000	\$ 25,000
61-7122-00-546000	Loan Payments	\$ -	\$ -
61-7122-00-548100	Internal Service Costs	\$ -	\$ -
	Water Treatment Total	\$ 1,263,530	\$ 1,263,390
Water Admin & Fin			
61-7125-00-554920	Bad Debt Expense	\$ 16,000	\$ 16,000
61-7125-00-554970	Charges By General Fund	\$ 879,232	\$ 916,717
61-9100-00-567100	Principal Payments	\$ -	\$ -
61-9100-00-567200	Interest Payments	\$ -	\$ -
	Water Admin & Fin Total	\$ 895,232	\$ 932,717

Water Fund Total	\$ 3,862,497	\$ 3,535,417
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Sewer Fund - Revenues

Account Description	FY24 Budget	FY25 Recommended
Intergov Revenue - Federal	\$ -	\$ -
Sewer Charges	\$ 3,825,000	\$ 3,825,000
Sewer Taps And Connections	\$ 30,000	\$ 30,000
Capacity Fee	\$ 25,000	\$ 25,000
Miscellaneous Revenue	\$ -	\$ -
Investment Income	\$ 90,000	\$ 90,000
Proceeds From Capital Lease	\$ -	\$ -
Fund Balance Appropriated	\$ 191,074	\$ -
Sewer Fund Total	\$ 4,161,074	\$ 3,970,000

Sewer Fund - Expenditures

ACCOUNT ID	Description	FY24 Budget	FY25 Recommended
Sewer Maintenance			
62-7121-00-511210	Regular Pay	\$ 415,200	\$ 422,890
62-7121-00-511220	Overtime Pay	\$ 25,000	\$ 35,000
62-7121-00-511230	Temporary And Part Time Pay	\$ -	\$ 5,000
62-7121-00-511810	FICA	\$ 33,675	\$ 35,420
62-7121-00-511820	Retirement Expense	\$ 50,490	\$ 57,770
62-7121-00-511825	401k Expense-Sewer Maint.	\$ 20,760	\$ 21,150
62-7121-00-511830	Hospital Expense	\$ 125,000	\$ 123,000
62-7121-00-511831	Retired Employee Ins. Exp	\$ 16,200	\$ 8,100
62-7121-00-511832	Life Insurance Expense	\$ 1,200	\$ 1,350
62-7121-00-511833	Dental Insurance	\$ 4,400	\$ 4,500
62-7121-00-511840	Health Reimburs Expense - Reg	\$ 13,575	\$ 14,600
62-7121-00-511841	Health Reimburs Exp - Ret	\$ 2,725	\$ 1,460
62-7121-00-511850	Unemployment Ins. Expense	\$ 500	\$ 500
62-7121-00-511860	Workers Comp. Expense	\$ 11,000	\$ 9,000
62-7121-00-521990	Prof. Services/Consultant Fees	\$ 75,000	\$ 100,000
62-7121-00-532120	Uniform Expense	\$ 7,000	\$ 8,000
62-7121-00-532510	Gas	\$ 19,250	\$ 19,250
62-7121-00-532520	Tires	\$ 6,320	\$ 6,020
62-7121-00-532530	Vehicle Repairs/Maintenance	\$ 39,920	\$ 44,370
62-7121-00-532920	Materials And Supplies	\$ 120,000	\$ 120,000
62-7121-00-533180	Travel And Training	\$ 4,200	\$ 6,000
62-7121-00-533210	Telephone	\$ 2,500	\$ 2,600
62-7121-00-533310	Electricity	\$ -	\$ -
62-7121-00-533520	Equipment Repairs/Maintenance	\$ 7,000	\$ 7,000
62-7121-00-534390	Equipment Rentals	\$ 5,000	\$ 7,500
62-7121-00-534490	Other Contractual Service	\$ 20,000	\$ 20,000
62-7121-00-534510	Property And Gen. Liab. Ins.	\$ 8,000	\$ 10,000
62-7121-00-534520	Vehicle Insurance	\$ 1,000	\$ 1,200
62-7121-00-534580	Other Insurance Costs	\$ 100	\$ -
62-7121-00-534910	Dues Memberships And Subscript	\$ 5,000	\$ 5,000
62-7121-00-545400	Vehicles	\$ 475,000	\$ -
62-7121-00-545500	Equipment	\$ -	\$ -
62-7121-00-545900	Capital Improvements	\$ 140,000	\$ 162,739
62-7121-00-546000	Loan Payments	\$ -	\$ -
62-7121-00-548100	Internal Service Costs	\$ -	\$ -
	Sewer Maintenance Total	\$ 1,655,015	\$ 1,259,419
Sewer Treatment			
62-7122-00-511210	Regular Pay	\$ 499,520	\$ 597,250
62-7122-00-511220	Overtime Pay	\$ 10,000	\$ 10,000
62-7122-00-511230	Temporary And Part Time Pay	\$ -	\$ 5,000
62-7122-00-511810	FICA	\$ 38,975	\$ 46,840
62-7122-00-511820	Retirement Expense	\$ 60,750	\$ 81,590

62-7122-00-511825	401k Expense-Sewer Treatment	\$ 24,975	\$ 29,870
62-7122-00-511830	Hospital Expense	\$ 130,000	\$ 150,300
62-7122-00-511831	Retired Employee Ins. Exp	\$ 24,300	\$ 24,300
62-7122-00-511832	Life Insurance Expense	\$ 1,400	\$ 1,600
62-7122-00-511833	Dental Insurance	\$ 6,200	\$ 5,500
62-7122-00-511840	Health Reimburse Expense - Reg	\$ 17,600	\$ 17,500
62-7122-00-511841	Health Reimburs Exp - Ret	\$ 4,100	\$ 4,375
62-7122-00-511850	Unemployment Ins. Expense	\$ 500	\$ 500
62-7122-00-511860	Workers Comp. Expense	\$ 12,500	\$ 12,000
62-7122-00-521990	Prof. Services/Consultant Fees	\$ 100,000	\$ 100,000
62-7122-00-532120	Uniform Expense	\$ 12,500	\$ 14,000
62-7122-00-532510	Gas	\$ 2,190	\$ 2,450
62-7122-00-532520	Tires	\$ 600	\$ 940
62-7122-00-532530	Vehicle Repairs/Maintenance	\$ 5,000	\$ 6,930
62-7122-00-532910	Treatment Chemicals	\$ 50,000	\$ 60,000
62-7122-00-532920	Materials And Supplies	\$ 70,000	\$ 75,000
62-7122-00-533180	Travel And Training	\$ 7,000	\$ 8,000
62-7122-00-533210	Telephone	\$ 3,700	\$ 3,800
62-7122-00-533310	Electricity	\$ 160,000	\$ 160,000
62-7122-00-533320	Fuel Oil	\$ 3,500	\$ 4,500
62-7122-00-533330	Propane Gas	\$ 2,000	\$ 1,500
62-7122-00-533340	Water	\$ 3,000	\$ 3,500
62-7122-00-533360	Commercial Fee/or Dumpster	\$ 3,300	\$ 3,300
62-7122-00-533510	Building Repairs & Maintenance	\$ 20,000	\$ 25,000
62-7122-00-533520	Equipment Repairs/Maintenance	\$ 55,000	\$ 65,000
62-7122-00-533540	Operating Plant Repairs/Maint.	\$ 100,000	\$ 100,000
62-7122-00-534390	Equipment Rentals	\$ -	\$ -
62-7122-00-534450	Tipping Fees	\$ 40,000	\$ 75,000
62-7122-00-534490	Other Contractual Service	\$ -	\$ -
62-7122-00-534510	Property And Gen. Liab. Ins.	\$ 12,000	\$ 15,000
62-7122-00-534520	Vehicle Insurance	\$ 1,000	\$ 1,000
62-7122-00-534580	Other Insurance Costs	\$ 1,500	\$ 1,500
62-7122-00-534910	Dues Memberships And Subscript	\$ 35,000	\$ 45,000
62-7122-00-545400	Vehicles	\$ -	\$ -
62-7122-00-545500	Equipment	\$ 25,000	\$ -
62-7122-00-545900	Capital Improvements	\$ 50,000	\$ 25,000
62-7122-00-546000	Loan Payments	\$ -	\$ -
62-7122-00-548100	Internal Service Costs	\$ -	\$ -
	Sewer Treatment Total	\$ 1,593,110	\$ 1,783,045
Admin & Finance			
62-7125-00-554920	Bad Debt Expense	\$ 20,000	\$ 21,355
62-7125-00-554970	Charges By General Fund	\$ 867,949	\$ 906,181
	Admin & Finance Total	\$ 887,949	\$ 927,536
Debt Service			
62-9100-00-567100	Principal Payments	\$ -	\$ -
62-9100-00-567200	Interest Payments	\$ -	\$ -
	Debt Service Total	\$ -	\$ -

Contingency			
62-9200-00-574600	Depreciation	\$ -	\$ -
62-9200-00-579910	Contingency Appropriated	\$ -	\$ -
	Transfer to WWTP Project	\$ 25,000	\$ -
	Contingency Total	\$ 25,000	\$ -

Sewer Fund Total	\$ 4,161,074	\$ 3,970,000
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Electric Fund - Revenues

Account Description	FY24 Budget	FY25 Recommended
Electric Charges	\$ 9,916,800	\$ 10,325,500
Security Lights	\$ 52,000	\$ 56,000
Street Lights	\$ 115,000	\$ 115,000
Underground Service Install	\$ 1,000	\$ 15,000
Renewable Energy Portf. Stand.	\$ 55,000	\$ 59,000
Electric Pole Rent	\$ 22,000	\$ 82,000
Sales Tax Charges	\$ 460,000	\$ 510,000
Miscellaneous Revenue	\$ 15,000	\$ 20,000
Sale of Materials/Fixed Assets	\$ 500	\$ 1,000
Investment Income	\$ 50,000	\$ 65,000
Proceeds From Capital Lease	\$ -	\$ -
Fund Balance Appropriated	\$ 714,759	\$ 76,108
Electric Fund Total	\$ 11,402,059	\$ 11,324,608

Electric Fund - Expenditures

ACCOUNT ID	Description	FY24 Budget	FY25 Recommended
Electric Maintenance			
63-7121-00-511210	Regular Pay	\$ 352,850	\$ 323,770
63-7121-00-511220	Overtime Pay	\$ 15,000	\$ 15,000
63-7121-00-511230	Temporary And Part Time Pay	\$ -	\$ -
63-7121-00-511810	FICA	\$ 28,150	\$ 25,920
63-7121-00-511820	Retirement Expense	\$ 42,910	\$ 44,230
63-7121-00-511825	401K Expense-ELECTRIC MAINT.	\$ 17,650	\$ 16,190
63-7121-00-511830	Hospital Expense	\$ 90,000	\$ 83,300
63-7121-00-511831	Retired Employee Ins. Exp	\$ 16,200	\$ 16,200
63-7121-00-511832	Life Insurance Expense	\$ 1,000	\$ 1,000
63-7121-00-511833	Dental Insurance	\$ 2,000	\$ 2,700
63-7121-00-511840	HEALTH REIMBURS EXPENSE - REG	\$ 8,150	\$ 8,750
63-7121-00-511841	HEALTH REIMBURS EXP - RET	\$ 2,725	\$ 2,950
63-7121-00-511850	Unemployment Ins. Expense	\$ 500	\$ 500
63-7121-00-511860	Workers Comp. Expense	\$ 7,000	\$ 7,000
63-7121-00-521990	Prof. Services/Consultant Fees	\$ 140,000	\$ 190,000
63-7121-00-532120	Uniform Expense	\$ 20,000	\$ 25,000
63-7121-00-532510	Gas	\$ 12,600	\$ 12,600
63-7121-00-532520	Tires	\$ 4,150	\$ 3,940
63-7121-00-532530	Vehicle Repairs/Maintenance	\$ 26,110	\$ 29,000
63-7121-00-532920	Materials And Supplies	\$ 225,000	\$ 250,000
63-7121-00-532950	Transformers	\$ 80,000	\$ 100,000
63-7121-00-533180	Travel And Training	\$ 5,000	\$ 5,000
63-7121-00-533210	Telephone	\$ 3,000	\$ 3,000
63-7121-00-533310	Electricity	\$ -	\$ 1,000
63-7121-00-533360	COMMERCIAL FEE/OR DUMPSTE	\$ 1,500	\$ 1,500
63-7121-00-533520	Equipment Repairs/Maintenance	\$ 30,000	\$ 30,000
63-7121-00-534390	Equipment Rentals	\$ 5,000	\$ 10,000
63-7121-00-534490	Other Contractual Service	\$ 90,000	\$ 90,000
63-7121-00-534510	Property And Gen. Liab. Ins.	\$ 7,500	\$ 8,500
63-7121-00-534520	Vehicle Insurance	\$ 2,150	\$ 2,000
63-7121-00-534580	Other Insurance Costs	\$ 3,000	\$ 4,000
63-7121-00-534910	Dues Memberships And Subscript	\$ 20,000	\$ 25,000
63-7121-00-545400	Vehicles	\$ -	\$ -
63-7121-00-545500	Equipment	\$ -	\$ -
63-7121-00-545900	Capital Improvements	\$ 400,000	\$ 900,000
63-7121-00-546000	LOAN PAYMENTS	\$ -	\$ -
63-7121-00-548100	Internal Service Costs	\$ -	\$ -
	Electric Maintenance Total	\$ 1,659,145	\$ 2,238,050
Power Purchases			
63-7123-00-582700	Wholesale Purchased Power	\$ 6,000,000	\$ 5,750,000
63-7123-00-582710	REPS - Renewable Energy Charge	\$ 210,000	\$ 210,000
63-7123-00-582750	Sales Tax Paid-Purchased Power	\$ 500,000	\$ 510,000

	Power Purchases Total	\$ 6,710,000	\$ 6,470,000
Admin & Finance			
63-7125-00-554920	Bad Debt Expense	\$ 30,000	\$ 30,000
63-7125-00-554970	Charges By General Fund	\$ 1,127,314	\$ 1,205,128
	Admin & Finance Total	\$ 1,157,314	\$ 1,235,128
Operating Transfers			
63-9800-00-599100	Transfer To General Fund	\$ 1,275,600	\$ 1,275,600
	Transfer to Russ/Walnut Project	\$ 600,000	\$ 105,830
	Operating Transfers Total	\$1,875,600	\$1,381,430

Electric Fund Total	\$ 11,402,059	\$ 11,324,608
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Stormwater Fund - Revenues

Account Description	FY24 Budget	FY25 Recommended
Stormwater Charges	\$ -	\$ 200,000
Stormwater Fund Total	\$ -	\$ 200,000

Stormwater Fund - Expenditures

ACCOUNT ID	Description	FY24 Budget	FY25 Recommended
Stormwater Management			
64-4910-00-511210	Regular Pay	\$ -	\$ 58,350
64-4910-00-511810	FICA	\$ -	\$ 4,465
64-4910-00-511820	Retirement Expense	\$ -	\$ 7,970
64-4910-00-511825	401K Expense	\$ -	\$ 2,920
64-4910-00-511830	Hospital Expense	\$ -	\$ 8,100
64-4910-00-511832	Life Insurance Expense	\$ -	\$ 113
64-4910-00-511833	Dental Insurance	\$ -	\$ 338
64-4910-00-511840	Health Reimburs Expense - Reg	\$ -	\$ 1,095
64-4910-00-511850	Unemployment Ins. Expense	\$ -	\$ 50
64-4910-00-511860	Workers Comp. Expense	\$ -	\$ 125
64-4910-00-521990	Prof. Services/Consultant Fees	\$ -	\$ 23,885
64-4910-00-532120	Uniform Expense	\$ -	\$ 500
64-4910-00-532920	Materials And Supplies	\$ -	\$ 6,400
64-4910-00-533180	Travel And Training	\$ -	\$ 2,500
64-4910-00-533210	Telephone	\$ -	\$ 600
64-4910-00-534910	Dues Memberships And Subscript	\$ -	\$ 500
	Stormwater Management Total	\$ -	\$ 117,910
Admin & Finance			
64-4910-00-554970	Charges by General Fund	\$ -	\$ 82,090
	Admin & Finance Total	\$ -	\$ 82,090
Stormwater Fund Total		\$ -	\$ 200,000

Garage Fund - Revenues

ACCOUNT ID	Description	FY24 Budget	FY25 Recommended
82-3650-00-453610	Charges To General Fund	\$ 923,595.00	\$ 980,195.00
82-3650-00-453661	Charges To Water Fund	\$ 76,285.00	\$ 81,085.00
82-3650-00-453662	Charges To Sewer Fund	\$ 75,160.00	\$ 79,960.00
82-3650-00-453663	Charges To Electric Fund	\$ 42,860.00	\$ 45,540.00
82-3650-00-453681	Charges to Asset Management	\$ -	\$ -
82-3800-00-463830	Miscellaneous Revenue	\$ -	\$ -
82-3800-00-463835	Sale of Materials/Fixed Assets	\$ -	\$ -
82-3850-00-473831	Investment Income	\$ -	\$ -
Total		\$ 1,117,900	\$ 1,186,780

Garage Fund - Expenditures

ACCOUNT ID	Description	FY24 Budget	FY25 Recommended
82-8200-00-511210	Regular Pay	\$ 181,200	\$ 202,350
82-8200-00-511220	Overtime Pay	\$ 2,500	\$ 5,000
82-8200-00-511230	Temporary And Part Time Pay	\$ -	\$ -
82-8200-00-511810	FICA	\$ 14,600	\$ 15,870
82-8200-00-511820	Retirement Expense	\$ 22,900	\$ 27,640
82-8200-00-511825	401K Expense-GARAGE	\$ 9,400	\$ 10,120
82-8200-00-511830	Hospital Expense	\$ 43,000	\$ 63,125
82-8200-00-511831	Retired Employee Ins. Exp	\$ -	\$ -
82-8200-00-511832	Life Insurance Expense	\$ 500	\$ 500
82-8200-00-511833	Dental Insurance	\$ 3,000	\$ 1,500
82-8200-00-511840	Health Reimburs Expense - Reg	\$ 7,000	\$ 4,375
82-8200-00-511841	Health Reimburse Exp - Ret	\$ -	\$ -
82-8200-00-511850	Unemployment Ins. Expense	\$ 200	\$ 200
82-8200-00-511860	Workers Comp. Expense	\$ 3,000	\$ 3,000
82-8200-00-521990	Prof. Services/Consultant Fees	\$ -	
82-8200-00-532120	Uniform Expense	\$ 5,400	\$ 5,500
82-8200-00-532500	OIL	\$ 15,000	\$ 15,000
82-8200-00-532510	Gas	\$ 350,000	\$ 350,000
82-8200-00-532520	Tires	\$ 105,000	\$ 100,000
82-8200-00-532920	Materials And Supplies	\$ 250,000	\$ 300,000
82-8200-00-533180	Travel And Training	\$ 4,000	\$ 8,000
82-8200-00-533210	Telephone	\$ 2,100	\$ 2,000
82-8200-00-533330	Propane Gas	\$ 25,000	\$ 20,000
82-8200-00-533520	Equipment Repairs/Maintenance	\$ 39,000	\$ 45,000
82-8200-00-534390	Equipment Rentals	\$ -	\$ -
82-8200-00-534490	Other Contractual Service	\$ -	\$ -
82-8200-00-534510	Property And Gen. Liab. Ins.	\$ 3,500	\$ 4,000
82-8200-00-534520	Vehicle Insurance	\$ 400	\$ 400
82-8200-00-534580	Other Insurance Costs	\$ 200	\$ 200

82-8200-00-534910	Dues Memberships And Subscript	\$ 1,000	\$ 3,000
82-8200-00-545400	Vehicles	\$ 20,000	\$ -
82-8200-00-545500	Equipment	\$ -	\$ -
82-8200-00-545900	Capital Improvements	\$ -	\$ -
82-8200-00-548100	Internal Service Costs	\$ 10,000	\$ -
Total		\$ 1,117,900	\$ 1,186,780

General Fund - Capital Budget

Capital Outlay	FY25-Dept Requests	FY25 Recommended
Administration		
Total Administration:	\$ -	\$ -
Finance Department		
2- Meter Reading Data Collectors	\$ 19,000	\$ 19,000
Time & Attendance System Add-On for Munis	\$ 50,000	\$ 50,000
Total Finance Department:	\$ 69,000	\$ 69,000
Public Works		
HVAC Replacements	\$ 35,000	\$ -
Public Works Gate Upgrades	\$ 10,000	\$ -
Public Works Roof Replacement	\$ 225,000	\$ -
Salt Spreader for Gator(Parking Lots-Battery Power)	\$ 8,000	\$ -
Public Works Total:	\$ 278,000	\$ -
Police Department		
3 Patrol Vehicles and Outfitting	\$ 155,000	\$ -
Bldg. Expansion SRT Room	\$ 105,000	\$ -
Falcon License Plate Readers (LPR'S)	\$ 22,000	\$ -
Hydraulic Door Ram System for schools (The Saint)	\$ 12,000	\$ -
Replace Ballistic Vests Carrier Level III Plates for Officers	\$ 10,000	\$ 10,000
Ballistic Vest (New & Replacements)	\$ 12,000	\$ 12,000
Reburbished Bearcat G2 (Armored Rescue Vehicle)	\$ 200,000	\$ -
Total Police Department:	\$ 516,000	\$ 22,000
Fire Department		
Ladder Truck 15	\$ 2,300,000	\$ -
Engine 2	\$ 1,000,000	\$ -
Ford Pickup	\$ 75,000	\$ -
New Building Station 2	\$ 6,000,000	\$ 570,000
Addition Station 1	\$ 1,500,000	\$ -
Total Fire Department:	\$ 10,875,000	\$ 570,000
Streets and Sanitation		
1998 ODB Leaf Collector	\$ 100,000	\$ 100,000
2004 F-450 Dump Truck	\$ 100,000	\$ -
Boyd Ave RR	\$ 75,000	\$ -
Scates st RR	\$ 75,000	\$ -
Garbage Cans (Main Street and Hazelwood)	\$ -	\$ 31,000
Total Street and Sanitation:	\$ 350,000	\$ 131,000
Powell Bill		
Paving	\$ 400,000	\$ 400,000

Oakdale Rd Bridge	\$ 300,000	\$ -
Total Powell Bill:	\$ 700,000	\$ 400,000
Cemetery		
Mini Track Hoe	\$ 62,000	\$ -
Bobcat Zero Turn Mower	\$ 26,000	\$ -
Total Cemetery:	\$ 88,000	\$ -
Development Services		
Vehicle Replacement	\$ 45,000	\$ -
Greenways	\$ 130,000	\$ -
Total Development Services:	\$ 175,000	\$ -
Parks And Recreation		
Cardio Equipment Replacement	\$ 175,000	\$ 50,000
New Pavilion at Skate Park	\$ 85,000	\$ -
Total Parks And Recreation:	\$ 260,000	\$ 50,000
Downtown		
Miller Street Mini Park	\$ 25,000	\$ -
Replace Main Street Planters & Garbage Containers	\$ 49,500	\$ -
Town Square Topographic Survey	\$ 15,000	\$ -
Total Downtown:	\$ 89,500	\$ -
Total General Fund Capital:	\$ 12,700,500	\$ 842,000

Water, Sewer, Electric, and Garage Fund - Capital Budgets

Department	Capital Outlay	FY25-Dept Requests	FY25 Recommended
Garage	Garage		
	Outside Shed for Column Lifts	\$ 80,000	\$ -
	Diagnostic Scan Tool mdmax5	\$ 12,000	\$ -
	Tire Changer & Balancer	\$ 34,000	\$ -
	Total Garage:	\$ 126,000	\$ -
Electric Fund	Electric Fund		
	Back Yard Machine - Setting Poles	\$ 260,000	\$ -
	Equipment Trailer	\$ 15,000	\$ -
	Allison Acres	\$ 400,000	\$ 400,000
	Sunnyside Development	\$ 500,000	\$ 500,000
	Russ-Walnut Project	\$ 105,830	\$ 105,830
	Chipper Truck - No Electric Option	\$ 120,000	\$ -
	Pole Rental Inventory	\$ -	\$ 50,000
	Electric Fund Total:	\$ 1,400,830	\$ 1,055,830
Water Fund	Water Fund		
Maint	Hy-Trak Skid Steer	\$ 70,000	\$ -
Maint	Meter Truck	\$ 75,000	\$ -
Maint	Water Meters to Replace Manual Read Meters	\$ 1,152,000	\$ -
Maint	Repeater Station	\$ 50,000	\$ -
Maint	SCADA System Upgrade	\$ 30,000	\$ -
Treatment	Filter/Process Turbidimeters	\$ 36,000	\$ -
Treatment	Filter Valve Actuators (Spares)	\$ 45,000	\$ -
Treatment	John Deere Excavator	\$ 100,000	\$ -
Treatment	Sludge Feasibility Study	\$ 25,000	\$ 25,000
	Water Fund Total:	\$ 1,583,000	\$ 25,000
Sewer Fund	Sewer Fund		
Maint	Sewer Truck Building	\$ 100,000	\$ -
Maint	Jack Hammer Split with Streets	\$ 5,400	\$ -
Maint	Lake Junaluska Sewer Rehab	\$ 250,000	\$ 162,739
Maint	Misc. Line Replacements	\$ 150,000	\$ -
Treatment	John Deere Excavator	\$ 60,000	\$ -
Treatment	Lab Equipment Upgrade	\$ 25,000	\$ 25,000
Treatment	Secondary Sludge Buliding Roof	\$ 50,000	\$ -
Treatment	Diesel Pump	\$ 100,000	\$ -
	Sewer Fund Total:	\$ 740,400	\$ 187,739

ARP FUNDS

Project Description	Appropriation of ARP Funds	Status
Law Enforcement for Police Department Vehicles	\$ 247,815	Complete
Fire Service for Fire Vehicles	\$ 81,119	Complete
Sanitation Service Garbage Cans	\$ 304,953	Complete
Storm Sewer on Kentucky Avenue	\$ 54,367	Complete
Greenway & Pedestrian Bridge	\$ 209,392	In Process - PO Issued
Water Project Pigeon Street	\$ 419,213	Complete
I&I Mitigation/Slip Lining	\$ 51,958	Complete
Column Lifts for Garage	\$ 43,745	Complete
F350 for Garage	\$ 58,858	Complete
Small Excavator	\$ 29,300	Complete
Tractor with Snow Removal Equipment	\$ 34,505	Complete
Dispatch Center Upgrade	\$ 112,189	Complete
Finance Dept SUV	\$ 39,042	Complete
Hazelwood Offices/FD Bunks	\$ 150,000	In Process - PO Issued
Police Sedan & Equipment	\$ 49,194	Complete
Police Fire Arms	\$ 8,221	Complete
Axon Car and Body Worn Camera System	\$ 84,769	Complete
Trash Truck	\$ 360,000	Ordered - PO Issued
Parks & Rec Maint. Truck	\$ 56,243	Complete
Obama King Park Bathroom	\$ 119,130	In Process - PO Issued
Repair of Tennis Courts	\$ 53,000	In Process - PO Issued
Electric Mower for Parks	\$ 22,000	Complete
Sewer Bypass Pump	\$ 50,804	In Process - PO Issued
Water Plant Support Beams for Basin	\$ 31,823	In Process - PO Issued
Water Plant Turbine Pumps	\$ 103,500	In Process - PO Issued
Water Plant Mushroom Tank (HFS & Caustic)	\$ 80,000	Waiting on Quotes
Water Plant Lab Instrumentation	\$ 15,000	Complete
Water Maint Browning Branch Pump Upgrade	\$ 55,000	Waiting on Quotes
Street Sweeper	\$ 280,522	Complete
HVAC for New DWC Office	\$ 26,249	In Process - PO Issued
Total	\$ 3,231,911	
Future Capital	\$ -	
TOTAL RECEIVED	\$ 3,231,911	

Debt Payments	
Description	Amount
Fire	
New Fire Truck	\$ 76,502
Land/Truck	\$ 75,257
Parks and Recreation	
Dectron Dehumidification Unit	\$ 88,665
Public Works	
Public Services Additions and Improvements	\$ 106,829
General Debt Service (Public Buildings & Parking)	
Fire Station	\$ 169,310
Police Station	\$ 211,337
TOTAL GENERAL FUND	\$ 727,900
Water Maintenance	
Water Meters	\$ 16,447
Various Water Lines	\$ 53,271
TOTAL WATER FUND	\$ 69,718
GRAND TOTAL	\$ 797,618

Town of Waynesville 24-25 Fee Schedule

Effective July 1, 2024 - June 30, 2025

GENERAL FUND	
Utility Accounts	
New Account Fee	\$25.00
Reconnection Fee	\$50.00
After Hours	\$100.00
Return Check Fee (Insufficient Funds)	\$25.00
Theft investigation charge (meter tampering)	\$ 75.00 per occurrence
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)	\$11.00
Commercial Garbage (1 weekly pickup)	\$24.00
CEMETERY	
Administrative Fee-Research Graves	\$50.00
Administrative Fee-Deed Transfer	\$100.00
Call Out (weekends, holidays, outside normal operating hours)	\$300.00
John Taylor and Shook Survey Sections	
Traditional Burial Space	\$2,000.00
(\$1,250 to perpetual care fund/\$750 to General Fund)	
Opening/Closing-Cremation	\$300.00
Columbarium Area	
Columbarium Niche	\$1,500.00
(\$1,000 to perpetual care fund/\$500 to General Fund, includes partial engraving of door.)	
Opening/Closing of Columbarium Area	\$300.00
(Includes completion of engraving of granite door, Town staff removing & replacing door.)	
In Ground Space for Cremations (Urn Garden)	\$1,500.00
(\$750 to perpetual care fund/\$550 to General Fund/ \$200 for flat granite stone)	
Urn Garden (in-ground inurnment) includes excavating and filling burial space by Town personnel, placement and engraving of granite marker to include the addition of date of death.	
POLICE DEPARTMENT	
Police Reports (per report)	\$2.00
Off Duty Security (4 hour minimum)	\$25.00 per hour
Parking Violations	
Overtime Parking	\$5.00
Parking in Restricted Area	\$10.00
Double Parking	\$10.00

Parking in Handicapped Space	\$100.00
Parking in Prohibited Area	\$10.00
Parking Too Close to Intersection	\$10.00
Parking in Wrong Direction	\$10.00
Parking in Alley Way	\$10.00
Obstructing Traffic Lane	\$10.00
Improper Parking	\$10.00
Parking in Loading Area	\$10.00
Parking in No Parking Zone	\$10.00
Parking in Fire Zone	\$50.00
Parking Too Close to Fire Hydrant	\$10.00
Parking Too Close to Stop Sign	\$10.00
Parking Across Lines	\$10.00
Parking in Crosswalk	\$10.00
Blocking Private Driveway	\$10.00
Persons violating parking regulations shall be subject to the above schedule of civil penalties to be recovered by the Town of Waynesville in civil action.	
DOWNTOWN MSD	
Festival Vendor Fees	
Booth Space	\$175.00
Double Booth Space	\$290.00
Commercial Food Vendor Booth Space	\$185.00
Commercial Food Vendor Double Booth Space	\$295.00
Non-profit Food Vendor Booth Space	\$125.00
Non-profit Food Vendor Double Booth Space	\$190.00
Parade Entry Fees	
Parade Entry Fee (per space)	\$40.00
Business Licenses	
Schedule B (State Regulated)	
Beer License - On Premises	\$15.00
Beer License - Off Premises	\$5.00
Wine License - On Premises	\$15.00
Wine License - Off Premises	\$10.00
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	
Stand alone Land Dev Permit or Zoning Verification Letter	\$25.00
Certificate of LDS Compliance Zoning Verification/Zoning Letter	\$25.00

Temporary Use Permit other than mobile food vendors	\$20.00
Temporary Use Permit for mobile food vendors	\$50.00
Local Land Disturbing Permit (1000 sf < 1 acre)	\$75.00
Floodplain Development Permit	\$25.00
Operating Without Permit (Land Disturbance, Zoning, Occupancy, Signage, or Building 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)	\$350 + \$10/lot
Monopole Wireless Communications Tower	\$1,000.00
First Layer Parking Increase	\$500.00
All Others, in addition to site plan review fees	\$200.00
Special Use Permits	
General Commercial - Greater than 100,000SF	\$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
Stormwater Review Fee	
≤ 3 acres	\$750 + engineering review fee minimum \$200
> 3 acres	\$1200 + engineering review fee minimum \$200
Historic Preservation Commission	
Local Landmark Designation	\$200.00
Designation of Historic District	No charge
Certificate of Appropriateness (Minor)	\$25.00
Certificate of Appropriateness (Major)	\$50.00
Board of Adjustment	
Appeal of Administrative Decision	\$300.00
Variance Request	\$300.00
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
Sign Permits	\$4.00 per sq. ft. - \$40 min.
Voluntary Annexation	\$250.00
Unopened right-of-way or platted street closure	\$250.00

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	
Uncovered Deck	\$100.00
	additional trades are \$75 per trade
Covered Deck	\$150.00
	additional trades are \$75 per trade
Modular Home	\$400.00
Manufactured Homes	
Single wide	\$200.00
Double wide	\$300.00
Triple wide	\$400.00
(Deck permit required over 35 sq. ft. of deck)	

Accessory Building (does not include trades)	
Includes Electric, Plumbing and A/C	\$75.00 each and \$.40 per sq. ft.
Miscellaneous Residential & Commercial	
Electric Service Change	\$75.00
Demolition permit	\$100.00
HVAC changeout	\$75.00
Gas Line	\$75.00
Water/Sewer line Replacement	\$75.00
Retaining wall	\$100.00
Swimming Pool	\$150.00
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
Driveway Permit	\$150.00
Solar Panel	\$150.00
Starting construction without permit	Double the Permit Fee
Residential Re-roof	\$0.00
Commercial Re-roof of 20,000 s.f. or less	\$100.00
Commercial Re-roof greater than 20,000 s.f.	\$200.00
Occupancy Use	\$75.00
Plan Review - Commercial	\$.05 per sq ft
Fire Sprinkler and Fire Alarm Plan Review	\$150.00
Fire Sprinkler and Fire Alarm Permit Fee - no permit fee if submitted at time of application and part of the approved plans	\$150.00
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

RECREATION DEPARTMENT											
Recreation Center		Admission				Memberships					
Category	Daily	6 Visits	1 Month		3 Months		6 Months		Yearly		
			Res	N-Res	Res	N-Res	Res	N-Res	Res	N-Res	
Family of 4**	\$ 25.00	\$ 125.00	\$ 83.00	\$ 90.00	\$ 205.00	\$ 215.00	\$393.30	\$414	\$763.80	\$804	
(Additional family members are \$14.00 per month)											
Family of 2**	\$ 15.00	\$ 75.00	\$ 69.00	\$ 72.00	\$ 165.00	\$ 172.00	\$307.80	\$325	\$592.80	\$624	
							\$51.30 mo.	\$54 mo.	\$49.40 mo.	\$52 mo.	
Individual Adult (18 - 59 yrs)	\$ 10.00	\$ 52.00	\$ 55.00	\$ 57.00	\$ 122.00	\$ 128.00	\$228	\$240	\$421.80	\$444	
							\$38 mo.	\$40 mo.	\$35.15 mo.	\$37 mo.	
Individual Child (5 - 11 yrs)	\$ 5.00	\$ 25.00	\$ 35.00	\$ 37.00	\$ 67.00	\$ 70.00	\$114	\$120	\$205.20	\$216	
							\$19 mo.	\$20 mo.	\$17.10 mo.	\$18 mo.	
Individual Youth (12 - 17 yrs)	\$ 8.00	\$ 40.00	\$ 41.00	\$ 43.00	\$ 79.80	\$ 84.00	\$142.50	\$150	\$262.20	\$276	
OR Full-Time Student (College or High School) with valid ID) OR Special (Senior Citizen (60 + yrs) OR Handicapped)											
Individual Spectator (5-99 yrs)	\$ 4.00						\$23.75 mo.	\$25 mo.	\$21.85 mo.	\$23 mo.	
Children (0 - 4 yrs)	\$ 2.00										
Pickleball Punch Pass 10 visits	\$ 40.00										
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	1 Month	3 Months	6 Months	Yearly					
Family of 4	N/A		\$ 70.00	\$ 172.00	\$330	\$635					
(Additional family members are \$11.00 per month)											
Family of 2	N/A		\$ 57.00	\$136.00	\$260	\$495					
					\$43.33 mo.	\$41.25 mo.					
Individual Adult (18 - 59 yrs)	N/A		\$ 46.00	\$ 92.00	\$190	\$355					
					\$32 mo.	\$29.58 mo.					
Individual Youth (12 - 17 yrs)	N/A		\$ 34.00	\$ 68.00	\$120	\$215	\$17.91				
OR Full-Time Student (College or High School) with valid ID) OR Special (Senior Citizen (60 + yrs) OR Handicapped)											
Individual Spectator (5-99 yrs)	\$ 4.00										
Children (0 - 4 yrs)						FREE					
Memberships (Regular and Corporate)											
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.											
Childcare: Drop in											
	Members: Free										
	Non-members: \$6										
Admission Passes											
Daily, 6 Visit and 12 Visit passes are not considered memberships.											
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)										\$9.00
	Individual Child (5 - 11 yrs)										\$5.00
	Individual Youth (12 - 17 yrs)										\$7.00

Recreation Center Rental Rates					
Multi-purpose Rooms					
*Rates are Based on Two Hour Minimum			Res	N-Res	
1 Room			\$75.00	\$90.00	
Kitchen + 1 Room			\$150.00	\$175.00	
Kitchen + 2 Rooms			\$220.00	\$250.00	
If utilizing for more than two hours (i.e. 3 hours or more) will be charged for an additional block of time.					
Pool Parties					
*rates applicable for 2 hour time blocks (Saturdays 11:30-1:30, 1:30-3:30,3:30-5:30)			Headcount	Res	N-Res
			up to 20	\$75.00	\$85.00
			21-30	\$85.00	\$95.00
			31-40	\$100.00	\$115.00
			41-50	\$120.00	\$140.00
Private Pool Parties		*Saturdays 5:30-7:30	up to 50	\$225.00	\$250.00
			51-75	\$275.00	\$300.00
			76+	\$350.00	\$375.00
Kayak Roll Session *winter season per person				\$12.00	\$15.00
Gymnasium (Capacity 709) (10 am - 12 noon; 1 - 3 pm; 4 - 6 pm) - applicable to operating hours			Res	N-Res	
Entire Gym			\$150.00	\$200.00	
1/2 of the Gym			\$100.00	\$125.00	
Custom Rental Per Estimate			\$250.00	\$300.00	
Table Rental			\$7 per table		
Volleyball/Pickleball Setup			No Extra Charge		
Pickleball Tournaments Held Only at the Armory					
Athletic Programs					
Softball Field Rental			Res	N-Res	
All day			8:00am-10:00pm	\$200.00	\$225.00
Night only			5:00pm-10:00pm	\$100.00	\$125.00
Other Fees and Charges					
			Res	N-Res	
Bleacher Rental (1-2 sets,5 row, for 24 hours)			\$125.00	\$250.00	
(3-4 sets, 5 row, for 24 hours)			\$225.00	\$250.00	
Shelter Rental (8 am - 12 noon; 1 - 5 pm)			\$80.00	\$100.00	
Rental of greenspace - no shelter			Res	N-Res	
			0-50	\$ 125.00	\$ 150.00
Contract rental priced by activity			51-100	\$ 200.00	\$ 225.00
			101+	\$ 250.00	\$ 275.00
Old Armory					
Daily Admission			Res	N-Res	
			\$4.00	\$6.00	
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		
Old Armory Rental Rates (2 hour blocks)					
24 hour max, 8 hours per day plus \$7 per table rental			Res	N-Res	
Gymnasium - applicable to operating hours			\$220.00	\$250.00	
Cafeteria			\$100.00	\$150.00	
Camp Fees (per week per child)					
			Res	N-Res	
Summer Camp			\$160.00	\$175.00	
After School (\$10 additional child fee)			\$50.00	\$50.00	
Home School (\$10 additional child fee)			\$5.00	\$10.00	
American Red Cross Course Fees					
			Res	N-Res	
Lifeguard Course			\$300.00	\$350.00	
CPR/First Aid/AED Course			\$75.00	\$100.00	

Swim Lessons Fees			
		Res	N-Res
Private Lessons *appointment only	Single session	\$40.00	\$50.00
	Five sessions	\$150.00	\$175.00
	Ten sessions	\$250.00	\$350.00
Group Lessons *sessions per month	Four sessions	\$80.00	\$100.00
	Eight sessions	\$120.00	\$150.00
Base Camp on the Go Festival Fees (2 hour minimum)			
Up to 50 participants			\$125 per hour
51 to 100 participants			\$225 per hour
101 plus participants			\$275 per hour
Refundable damage deposit			\$275.00
* Renter responsible for additional fees if crowd exceeds the anticipated number			

Water Fund		
Water Rates		
	Inside	Outside
Bulk Sales (contract)	\$1.68/100 cf.	\$2.88/100 cf.
Industrial Sales	\$1.74/100 cf.	\$3.02/100 cf.
Retail Sales (Residential and Commercial)		
(Base Charge) 0-275 cubic foot	\$17.83	\$32.14
> 275 cubic foot	\$1.95/100 cf.	\$3.47/100 cf.
Irrigation Only Meter	Inside	Outside
(Base Charge) 0-275 cubic foot	\$17.83	\$32.14
> 275 cubic foot	\$2.93/100 cf.	\$4.31/100 cf.
Pump Fee (per pump)	\$8.39	\$12.54
Sales From Fire Hydrant		\$.02569/gallon
Illegal Hydrant Connection/Use		\$500 plus any damages
Maggie Valley Sanitary District		
0 - 10,000 gallons		\$3,076.19
All over 10,000 gallons (per 1,000 gal.)		\$12.57/1,000 gal.
Fire Line Connection (monthly)	Inside	Outside
<2 inch	\$3.12	\$7.03
<4 inch	\$12.48	\$28.08
<6 inch	\$25.03	\$56.29
>6 inch	\$43.82	\$97.48
Deposits (tenant-occupied accounts only)	Inside	Outside
	\$60.00	\$100.00
Refund, transfer and application of deposit policies are the same as for electric deposits.		
Late Payment Penalty (applied to any arrears balance)		2% 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
At-fault damage to fire hydrant		\$100 per hour plus cost of equipment
Meter Relocation Fee		\$200.00 plus cost of specialized equipment, if necessary
Water Tap		
Residential (5/8" x 3/4")		\$1,450.00
Special (3/4" x 3/4")		\$1,500.00
1"		\$1,750.00
1 1/2"		\$2,250.00
2"		\$3,250.00
Greater than 2"		\$1,500 + Costs
Water Capacity Fees - effective July 1, 2018		
Per gallon per day		\$2.62
Residential Water and Sewer Capacity Fees are capped at \$150,000 combined		
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".		
Sewer Fund		
Sewer Rates (Based on water consumption unless separately metered)		
Late Payment Penalty (applied to any arrears balance)		2% per month
	Inside	Outside

Bulk Sales (Industrial, min. 5,000 gpd)		\$2.9294/100 cf.	\$4.9892/100 cf.
Industrial Waste Surcharges			
		BOD	\$151.98/1,000 lbs.
		COD	\$80.98/1,000 lbs.
		TSS	\$80.98/1,000 lbs.
Retail Sales (Residential and Commercial)			
		Inside	Outside
(Base Charge) 0-275 cubic foot		\$25.94	\$46.88
>275 cubic foot		\$3.76/100 cf.	\$6.89/100 cf.
Flat Rate Sewer Only			\$60.00
Connection Fee			\$25.00
After Hours Connection Fee			\$75.00
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)		\$0.0414/gallon \$54.23 minimum	
Industrial Waste (non-domestic)		\$0.0414/gallon \$108.92 minimum	
Industrial Waste (out of county)		\$0.0835/gallon \$163.66 minimum	
All unit prices are applied to tanker capacity without regard to fill percentage			
Grease Blockage			\$250.00/minimum on callout
Sewer Tap			
4"		\$1,450.00	
6" and larger		\$1,700.00	
Sewer Capacity Fee - effective July 1, 2018			
Per Gallon per Day		\$3.05	
Residential Water and Sewer Capacity Fees are capped at \$150,000 combined			
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.			
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.			
<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>			
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 base rates shown below.			
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)			2% per month
Residential			
		Base Charge	\$15.57

	All kWh(s)	\$0.14047/kWh
Residential Solar (Accounts established prior to 4/26/22)		
	Base Charge	\$42.94
	All kWh(s)	0.0780285/kWh
Net Meter Residential Solar Rate Rider (20kW Max. Sized to Existing Consumption)		
	Base Charge in addition to residential base rate	\$11.24
	Residential Rate	\$0.14047/kWh
	Solar Power Credit	\$.0125 less than residential rate
Commercial, Single Phase (No Demand)		
	Base Charge	\$16.50
	1 - 700 kWh	\$0.16569/kWh
	701 - 4,000 kWh	\$0.13304/kWh
	All over 4,000 kWh	\$0.12711/kWh
Commercial, Three Phase (No Demand)		
	Base Charge	\$25.43
	1 - 700 kWh	\$0.16569/kWh
	701 - 4,000 kWh	\$0.13304/kWh
	All over 4,000 kWh	\$0.12473/kWh
Net Metering Commercial Solar Rate Rider (150 kW max. Sized to Existing Consumption)		
	Base Charge in addition to commercial base rate	\$11.91
	1 - 700 kWh	\$0.16568/kWh
	701 - 4,000 kWh	\$0.13304/kWh
	All over 4,000 kWh	\$0.12711/kWh
	Solar Power Credit	\$0.09
Net Metering Governmental Solar Rate Rider (150 kW max. Sized to Existing Consumption)		
	Base Charge in addition to commercial base rate	\$11.91
	1 - 700 kWh	\$0.16568/kWh
	701 - 4,000 kWh	\$0.13304/kWh
	All over 4,000 kWh	\$0.12711/kWh
	Solar Power Credit	\$0.09
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	\$18.94
	Usage	\$0.097428/kWh
Single Phase		
	Base Charge	\$16.50
	Usage	\$0.097428/kWh
In addition to the kilowatt hours charges, peak metered demand is billed at \$8.3073 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	\$18.94
	Usage	\$0.071605/kWh
In addition to the kilowatt hours charges, peak metered demand is billed at \$17.72 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	\$0.66
	Commercial	\$5.36
	Industrial	\$41.69
Deposits (tenant-occupied accounts only)		
	Residential	\$170.00
	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		
	30 to 140 LED/Sodium Vapor, 100w/ 9,500 lumen Semi-Enclosed	\$15.00
	150 to 215 LED/Sodium Vapor, 400w/50,000 lumen Enclosed	\$30.00
	220 to 280 LED/Metal Halide, 400w/40,000 lumen Flood	\$45.00
Lighting Fixtures (no longer available to new customers)		
	Sodium Vapor, 150w/16,000 lumen Semi-Enclosed	\$19.00
	Sodium Vapor, 400w/50,000 lumen Flood	\$33.00
	Mercury, 175w/ 7,000 lumen Semi-Enclosed	\$13.00
Special Area Lighting Pole		
	If other than distribution pole, add monthly charge per pole	
	Wood	\$7.00
	Or, a one-time pole charge	\$250.00
Underground service for area lighting		
	Monthly	\$5.00
	Or a one-time charge	\$200.00
Underground Service for New Homes (Up to 4/0 wire)		
	0 - 100 feet of wire from pole to house	\$250.00
	All wire over 100 feet	\$3.00/ft
Underground Service for Existing Homes That Change from Overhead (Up to 4/0 wire)		
	Opening and Closing of Ditch	\$100.00/hr
	All wire	\$3.00/ft
3 Phase Underground Service		
	4/0 wire	\$3.00/ft
	350 mcm	\$4.00/ft
	500 mcm	\$5.50/ft
	Opening and Closing of Ditch	\$100.00/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
Demand Account Reconnection Fee		\$100 per hour plus cost of supplies/equipment
Broken Seal on Electric Meter		\$100.00
Tampering Fee		
	First offense	\$400.00
	Second offense (or if service is disconnected)	\$1,000.00
	Third offense (meter will be removed)	Full cost of tap and connection fee
Meter Testing Fee (reimbursable if beyond 2.5% off)		\$100.00
Meter Relocation Fee		\$200.00 plus cost of specialized equipment, if nec
At Fault damage to power pole/equipment		\$100 per hour plus cost of equipment
Pole Co-Location Fees		
Cable Attachment Rate		\$25.00 per pole
Remove Stub Pole		\$250 per pole

Transfer Tangent Telephone Attachment	\$50 per attachment
Electric Cooperative Installation of Underground Ground Lead	\$100 per ground lead
Electric Cooperative Installation of Overhead Pole Ground	\$175 per ground

Storm Water Fund

The Storm Water Fund is established to provide revenue to administer the EPA Storm Water Program. The Fund creates five Residential and five Commercial fee tiers determined by parcel acreage. Fees are applied in multiples of an "Equivalent Residential Unit" (ERU) determined by the average impervious surface of parcels throughout Town with the associated fee of a single ERU being \$2.86. For example, such impervious surfaces would include building footprints as well as paved and unpaved driveways. Larger properties are categorized into higher tiers in order to consider the increased potential impact of those properties on the Town's stormwater management system so that the burden of managing those effects is better distributed proportionately.

Storm Water Rates

Residential

ERA Range	ERU	Monthly Fee	Annual Fee
Tier 1: 0.0001 - 0.7001	0.5	\$ 1.43	\$ 17.15
Tier 2: 0.7002 - 1.4002	1.0	\$ 2.86	\$ 34.30
Tier 3: 1.4003 - 2.1003	2.0	\$ 5.72	\$ 68.59
Tier 4: 2.1004 - 2.8004	3.0	\$ 8.57	\$ 102.89
Tier 5: 2.8005 - and up	4.0	\$ 11.43	\$ 137.19

Commercial

ERA Range	ERU	Monthly Fee	Annual Fee
Tier 1: 0.0001 - 0.7001	1.0	\$ 2.86	\$ 34.30
Tier 2: 0.7002 - 1.4002	2.0	\$ 5.72	\$ 68.59
Tier 3: 1.4003 - 2.1003	3.0	\$ 8.57	\$ 102.89
Tier 4: 2.1004 - 2.8004	6.0	\$ 14.15	\$ 205.78
Tier 5: 2.8005 - and up	9.0	\$ 25.72	\$ 308.67

ORDINANCE NO. O-26-24
BUDGET ORDINANCE 2024-2025

SECTION 1: The following amounts are hereby appropriated for the operation of the Town of Waynesville and its activities for the fiscal year beginning July 1, 2024 and ending June 30, 2025 according to the following summary and schedules.

SUMMARY	Estimated Revenues	Appropriations
General Fund	\$ 19,070,765	\$ 19,070,765
Water Fund	\$ 3,535,417	\$ 3,535,417
Sewer Fund	\$ 3,970,000	\$ 3,970,000
Electric Fund	\$ 11,324,608	\$ 11,324,608
Stormwater Fund	\$ 200,000	\$ 200,000
TOTAL BUDGET	\$ 38,100,790	\$ 38,100,790

SECTION 2: That for the said fiscal year there is hereby appropriated out of the General Fund the following:

Estimated Expenditures	Amount
Town Council	\$ 40,317
Administration	\$ 229,930
Downtown	\$ 198,400
Finance	\$ 473,720
Public Works	\$ 678,139
Police	\$ 6,170,460
Fire	\$ 3,168,945
Street and Sanitation	\$ 2,911,920
Powell Bill	\$ 505,000
Cemetery	\$ 289,930
Development Services	\$ 1,025,005
Special Appropriations	\$ 94,500
Parks and Recreation	\$ 2,903,851
Debt Service	\$ 380,648
Total	\$ 19,070,765

SECTION 3: It is estimated that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing General Fund Appropriations:

Estimated Revenues	Amount
Ad Valorem Taxes-Current and Previous years	\$ 8,164,215
Fire Tax	\$ 635,900
Sales Tax	\$ 4,680,000
Utilities Franchise Tax	\$ 812,000
Wine and Beer	\$ 40,000
Other Taxes	\$ 7,650
Court Costs and Fees	\$ 1,500
Powell Bill	\$ 405,000
DWC Event Fees	\$ 35,000
Building Permits and Fees	\$ 193,850
Reconnect and Late Fees	\$ 90,000
Cemetery Revenues	\$ 26,000
Recreation Department Revenues	\$ 497,250
Police Contract Services	\$ 170,000
Garbage Sanitation Fees	\$ 690,000
Investment Income	\$ 300,000
Miscellaneous Income	\$ 116,800
Sale of Fixed Assets and Materials	\$ 25,000
Operating Transfer from Other Funds	\$ 1,275,600
A B C Revenues	\$ 216,000
Fund Balance Appropriated – Powell Bill	\$ 100,000
Fund Balance Appropriated	\$ 589,000

Total	\$	19,070,765
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SECTION 4: That for said fiscal year there is hereby appropriated out of the Water Fund the following:

Estimated Expenditures

Water Maintenance	\$	1,339,310
Water Treatment	\$	1,263,390
Charges by General Fund	\$	932,717
Total	\$	3,535,417

SECTION 5: It is estimated that the following Water Fund Revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing Water Fund Appropriations:

Estimated Revenues

Water Charges	\$	3,350,000
Water Taps And Connections	\$	45,000
Capacity Fee	\$	25,000
Miscellaneous Revenue	\$	2,000
Investment Income	\$	65,000
Fund Balance Appropriated	\$	48,417
Total	\$	3,535,417

SECTION 6: That for said fiscal year there is hereby appropriated out of Sewer Fund the following:

Estimated Expenditures

Sewer Maintenance	\$	1,259,419
Sewer Treatment	\$	1,783,045
Charges by General Fund	\$	927,536
Operating Transfer	\$	-
Total	\$	3,970,000

SECTION 7: It is estimated that the following Sewer Fund Revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing Sewer Fund Appropriations:

Estimated Revenues

Sewer Charges	\$	3,825,000
Sewer Taps And Connections	\$	30,000
Capacity Fee	\$	25,000
Investment Income	\$	90,000
Fund Balance Appropriated	\$	-
Total	\$	3,970,000

SECTION 8: That for said fiscal year there is hereby appropriated out of the Electric Fund the following:

Estimated Expenditures

Maintenance	\$	2,238,050
Power Purchases	\$	6,470,000
Charges by General Fund	\$	1,235,128
Operating Transfers	\$	1,381,430
Total	\$	11,324,608

SECTION 9: It is estimated that the following Electric Fund Revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing Electric Fund Appropriations:

Estimated Revenues

Electric Charges	\$	10,325,500
Security Lights	\$	56,000
Street Lights	\$	115,000
Underground Service Install	\$	15,000
Renewable Energy Portf. Stand.	\$	59,000

Electric Pole Rent	\$	82,000
Sales Tax Charges	\$	510,000
Miscellaneous Revenue	\$	20,000
Sale of Materials/Fixed Assets	\$	1,000
Investment Income	\$	65,000
Fund Balance Appropriated	\$	76,108
Total	\$	11,324,608

SECTION 10: That for said fiscal year there is hereby appropriated out of the Stormwater Fund the following:

Estimated Expenditures

Stormwater Management	\$	117,910
Charges by General Fund	\$	82,090
Total	\$	200,000

SECTION 11: It is estimated that the following Stormwater Fund Revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the foregoing Stormwater Fund Appropriations:

Estimated Revenues

Stormwater Charges	\$	200,000
Total	\$	200,000

SECTION 12: Tax Rate Established

An Ad Valorem tax rate of 47.90 cents per \$100 on real and personal property billed by the town is hereby established for the Town of Waynesville. The total real and personal property valuation is \$1,546,111,001 as of January 1, 2024 with an estimated rate of collection of 99.19 percent and on motor vehicles billed by the North Carolina Department of Motor Vehicles with a value of \$120,014,187 with an estimated rate of collection of 99.99 percent for motor vehicles collected by the state. A tax rate of 19 cents per \$100 is hereby established for the Downtown Waynesville MSD with a valuation of \$57,234,400 as of January 1, 2024, with an estimated rate of collection of 99.19 percent.

SECTION 13: Rates effective for the fiscal year beginning July 1, 2024 are contained in the accompanying Town of Waynesville 2024-2025 Fee Schedule.

SECTION 14: Special Authorization

- A. The Budget Officer may transfer amounts between objects of expenditure within a department without limitations.
- B. The Budget Officer may make interfund loans as deemed necessary.

SECTION 15: Restrictions - Budget Officer

- A. The transfer of monies between funds, except as noted in this document, shall be accomplished by Town Council authorization only.
- B. The utilization of any reserve or contingency appropriation shall be accomplished only with Council authorization.

SECTION 16: Encumbrances at Year End

Funds encumbered by the Town of Waynesville as of June 30, 2024 are hereby appropriated to this budget.

SECTION 17: Utilization of Budget and Budget Ordinance

This Ordinance and the Budget Document shall be the basis of the financial plan for the Waynesville Municipal Government during the 2024-2025 fiscal year.

The Budget Officer shall administer the budget and ensure that departments are provided guidance and sufficient information to implement their appropriate portion of the budget. The Finance Department shall establish records which are in consonance with the budget and this ordinance and the appropriate statutes of the State of North Carolina.

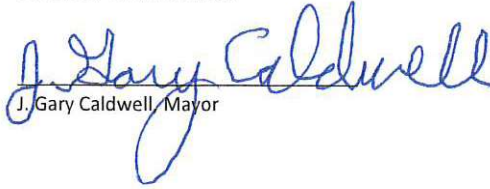
Adopted this 11th day of June 2024.

ATTEST:



Candace Poolton, Town Clerk

TOWN OF WAYNESVILLE:



J. Gary Caldwell, Mayor

APPROVED AS TO FORM:



Martha Sharpe Bradley, Town Attorney

RESOLUTION NO. R-14-24

Resolution on Financial Operating Plan for the Garage Internal Service Fund

WHEREAS, the Town Council of the Town of Waynesville, wishes to establish a financial operating plan for the Garage Internal Service Fund.

NOW, THEREFORE, BE IT ORDAINED by the Town Council of the Town of Waynesville to adopt a financial operating plan for the 2024-2025 year for the Garage Internal Service Fund as follows:

Garage Operations:

Estimated Revenues:

Charges to User Departments	\$ 1,186,780
Total	\$ 1,186,780

Appropriations:

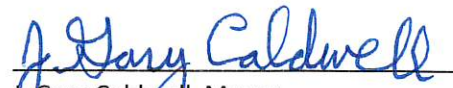
Operations	\$ 1,186,780
Total	\$ 1,186,780

Adopted this 11th day of June 2024.

ATTEST:


Candace Poolton, Town Clerk

TOWN OF WAYNESVILLE:


J. Gary Caldwell, Mayor

APPROVED AS TO FORM:


Martha Sharpe Bradley, Town Attorney