

**Town of
Waynesville
PROPOSED
Annual Budget
2019 - 2020**

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BUDGET MESSAGE

2019-2020

May 28, 2019

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

Dear Mayor and Board Members:

In accordance with the provisions of the North Carolina General Statutes, your staff presents the proposed Municipal Operating and Capital Budget for Fiscal Year 2019-20.

In 2019-20 the staff is continuing its very conservative approach to preparing our annual budget proposal. We do not recommend an ad valorem tax increase and use a small allocation of fund balance which we believe we will make up in savings during the year. Despite dramatic increases in employee health care and retirement and implementation of another year of "career track" the budget shows a \$1,145,485 or a (3.52%) decrease over the current amended budget. We are recommending the replacement of vehicles based on their condition rather than replacement mileage. We are requesting a new entry level police officer position due to an increase in call volume. Patrol shifts of four officers are answering over 33 calls for service per shift. Many of the calls require multiple officers which is leading to increased response time. The Department will move one officer from the TAC unit to further increase the patrol division. Our current year budget is functioning as designed and we expect to modestly increase our savings.

During our 2018 winter retreat the staff presented a plan that would carry the town for the next five years. The plan recognizes that the Town will not receive 7% annual growth in property tax base that it enjoyed through the 1990s and until the recession of 2008. The Plan utilizes most of the funds freed up from paying off Town debt to cover inflationary increases in the Town's budget and modest salary increases. Over the next three years the Town should receive some increase in ad valorem valuation due to new construction projects being completed and increases from the quadrennial revaluation. The combination of new and increased ad valorem valuation and additional revenue alternatives should be available to the Board to help keep increases in the Ad Valorem tax rate to a minimum.

Mr. Caldwell uses local historic trends and Statewide models provided by the North Carolina League of Municipalities to estimate our revenues for the upcoming year. We depend on spending patterns from the current year and industry predictions for items such as fuel and chemicals to estimate our consumption costs. Our capital program in the General Fund is restricted to replacing expensive heating and air units in buildings, park improvements and vehicles.

Budget Outline

The Town Board serves as the Board of Directors of a Town that operates six separate businesses. The Finance Department keeps a separate set of books for each fund. We charge one fund for services delivered by another fund to ensure that we have a true account of their activities. For FY 19-20 we recommend a total for all funds of \$31,418,170 a (3.49%) decrease over 2018-19.

General Fund	\$15,147,270
Water Fund	\$3,348,660
Sewer Fund	\$3,353,310
Electric Fund	\$9,568,930
Total	\$31,418,170

Asset Management Fund	\$1,615,930
Garage Fund	\$ 667,670
Total	\$2,283,600

Personnel

The largest General Fund expense for local governments is personnel. Over seventy percent of the General Fund Budget funds the Town's staff. General Fund employees spend most of their work days performing services for individual citizens. The face to face nature of their work it is critical that the Town attract, train and retain a workforce that understands their jobs and provides service in a professional and personable manner. This is especially difficult to carry out in our area due to the high cost of living and low unemployment rate. The Board has wisely established an employee benefit program that rivals any local government in North Carolina. The challenge for the Town is to continue funding the employee's salaries and benefits when the cost of living is rising faster than the Town's tax base. In the upcoming year we are faced with two mandated costs that increase our personnel costs considerably, employee health insurance and an increase in NC Local Government Retirement contributions. The proposal that is before you include a 26.2% increase in employee health insurance premiums and a 1.2% increase in NCLGRS. In the General Fund alone the cost of retirement and health care adds \$398,240 to the General Fund. These increases have

been offset by reductions in operating, capital, loan payments and internals service costs spending so that you will find a net decrease (\$302,305) in total General Fund spending. The staff requests the addition of a single-entry level patrol officer position to address increases in call volume experienced over the past two years. The team also recommends the reclassification of the Town Clerks position to a pay class of 17. This most accurately reflects the Clerks position within the classification plan. We recommend that the Board fund "Career Track" at a 1.5% level for the upcoming year.

Insurance

The Town's medical loss ratio (premiums versus claims paid) increased from 86.5 to a high of 161.0 over the past year. BCBS requested a 45.6% increase in rates for the upcoming year. Through our broker, we negotiated with BCBS and were able to reduce their request to a 26.2% increase. This amounts to a town wide increase of \$498,000 in rates for 2019-20 to cover our employees and retirees. We have dedicated the majority of our new General Fund revenue to accommodate the increase without having to reduce benefits to the staff. In the coming year we will need to make every effort to reduce our costs to avoid another increase. We will continue to offer a \$500 out of pocket deductible per employee and another \$1,000 for family plans. The Town will continue to provide a \$4,500 health savings account to its employees and dependents.

Rates and Fees

The proposal is balanced with a tax rate of \$.4957 per \$100 valuation. The combined collection rate is predicted to be 96.22%. One penny on the tax rate is estimated to yield \$115,270. Waynesville's tax base (real property, personal property and motor vehicle) is estimated to be \$1,198,298,030, a decrease of \$7.7 million dollars compared to 2018-19 estimated actual. The growth in tax base is (.64%) lower than last year estimate.

The assessed value of the Downtown Tax Service District is estimated to be \$51,079,230. We recommend continuing the current tax rate of \$.20 per \$100 valuation for FY19-20. The rate is estimated to raise \$99,930 for the Downtown Service District at a collection rate of 97.82%. One penny on the tax rate is estimated to equal \$4,996.

Capacity Use Fees

The Town adopted a new schedule of "capacity use fees" last year based on a study mandated by the General Assembly (HB 436). We have reviewed our capital needs and weighed them against the Town's need to keep its cost of service affordable and do not recommend an increase for the 2029-20 fiscal year. As the Town moves into its renovation of the waste treatment plant and major outfall lines it will recalculate the

Capacity Use Fees for sewer treatment to reflect the new debt that will be repaid over the next 20-40 years. Capacity Use is based on the premise that users of a waste treatment system purchase a portion of the total six-million-gallon capacity of the plant and they should pay a portion of the debt of that facility through a fee based on their projected use. The fees that the Town Board adopted are below the “upper limit” of fees the Study indicates could be charged. The Capacity Use Fee Schedule that we recommend represent a “single fee system”. The Capacity Use Fees that intown and out of town are the same.

General Fund

We recommend a General Fund Budget of \$15,147,270, a (1.96%) decrease from the previous year. The Budget Team does not recommend an increase in ad valorem taxes for FY 2019-20. We recommend continuation of a \$15 vehicle tax. \$5 of that tax will be targeted at funding the Police Department and \$10 will be used to fund the street maintenance. This tax generates the equivalent of 1 cent on the Ad Valorem Tax Rate. The major increase in General Fund revenues are funds freed up by payoff of the existing General Fund Debt. Most of that increase provides the Town with the income needed to fund a 26.2% increase in health insurance premiums and a 1.2% increase in retirement contributions. The budget also provided Department Heads with a “Career Track” fund of “up to” 1.5% salary increase for those employees that fulfil the requirements of their positions. We recommend an overall (.46%) decrease in operations. Our approach is to fund accounts at the same level or lower than the previous year unless we find that a major component of a line item has changed such as fuel, or chemical costs. We request that the Board appropriate \$60,000 for the initial phase of Carven Street Park from the General Fund Balance. We also recommend that the Board approve a borrowing from the Electric Fund Balance to fund the replacement of the air circulation and dehumidification system in the pool area of the Recreation Center. The system has been broken for over seven years and the humidity and chlorine are beginning to corrode the roof frame. The actual price of the project will be determined through bid, but the engineer’s estimate is \$700,000 The General Fund will repay the Electric Fund with interest in the same manner as it would a private sector borrowing. We also recommend that the Board use \$180,000 from the General Fund Balance to purchase a cab and chassis for a garbage truck. The cab and chassis should last approximately twenty years, so it is considered a long-term asset.

Water Fund

We recommend a budget of \$3,348,660. We do not recommend a rate increase for the upcoming year. The fund has experienced a .97% increase in revenue over the past year. Major capital projects are \$150,000 for distribution line replacements, \$30,000 for the repainting of the Reservoir Tank, \$65,000 for a F250 Crew Cab truck and \$13,000

for a “light tower” to be used while repairing water leaks at night. A second capital project is a carryover from the previous year, the replacement of the Chestnut Walk Water Tank. The tank is in extremely poor condition and will fail if it is not replaced. We recommend a budget of \$400,000 to cover the entire project. The project has been designed and is ready to bid. We have encountered land acquisition issues and are on hold until those issues can be resolved. The project will be funded through the Water Fund balance.

Due to pending retirements, and the necessity to have state certified positions within our Water Treatment facility, we are recommending a new entry level position be added to allow one existing operator to perform the required duties of a senior operator for the term of one year as required by the state. This will lead to an over-hire for several months in the upcoming budget year.

Sewer Fund

The Town has experienced numerous violations of its “National Permit Discharge Elimination System” (NPDES) permit over the past twelve months. One of the violations was the result of increased salinity in Giles Chemical’s waste stream. That violation has been dramatically reduced thanks to the cooperation of Giles. The other violations involve solids passing through the plant and into the river and excessive inflow from rain events flooding out the plant and outfalls leading to the plant. These violations are due to the deterioration of the inner workings of the plant and line failures in the collection system. The State Department of Environmental Quality (DEQ) is requiring the Town to enter into a civil contract with them to completely renovate the plant or face a moratorium on further connections to the system. The contract or “Special Order of Consent (SOC)” will establish a five-year process that will lead to an estimated \$17,400,000 renovation of the plant and repair of damaged outfalls. The Town Board has engaged a consultant to seek a combination of grants and loans to fund the renovations. The State and or USDA will require the Town to have an income stream that will pay the debt service. This will result in several years of rate increases. We are recommending a 10% increase in sewer rates for 2019-20. This will result in a \$4.00 per month increase in the average bill for a Waynesville customer. As the Town moves into the full debt service cycle it will need to increase rates several times over the next decade.

To comply with DEQ’s request that we attempt to locate points where storm water is penetrating our sewer lines we are requesting the Board fund a camera system, carry out smoke testing of potential areas of inflow, installing plastic liners in failed lines and outright replacement of sections of lines that are beyond repair. These items amount to \$172,000.

Electric Fund

The Town experienced a moderate winter and the Electric Fund revenues were enough to fund its needs. We will not request a rate increase in the upcoming year. Mr. Caldwell has been monitoring the impact of the 5% electric rate increase since the Town implemented it in January. Our budget recommendation for 2019-20 is \$9,568,900, a (1.56%) decrease over last year. The major project we recommend the Board fund in

FY 19-20 is the installation of decorative light fixtures on Walnut and N. Main Streets as part of DOT's project to construct a round-about. We will be moving the current location of the power infrastructure from the new right of way of the round-about early in 2020. DOT will bear that expense. The Town will be required to bear the cost of lighting the new roadway and sidewalks which we estimate to cost \$160,000. We recommend that you fund this project from the Electric Fund Balance. The Board was presented a plan at the May 14th meeting to discuss alternative lighting plans for this project as well as the Russ Avenue corridor.

Asset Management Fund

The Asset Management Fund is an internal service fund that charges out its services to the operating departments. We propose a budget of \$1,615,930 which represents a (28.65%) decrease from the previous year. The decrease is due to a drop-in capital spending over 2018-19, a new computer services contract and redistribution of several personnel to the Recreation Department.

Garage Fund

Garage Fund is another internal service fund whose budget is determined by the percentage of vehicles allocated to the operating departments. We recommend a budget of \$667,670 for 2019-20, a (2.04%) decrease including capital. The additional employee and scheduling system have reduced repair times and the division is operating with less backup. We do not recommend capital purchases in this division for the upcoming year.

Conclusion


The proposal that is before you is a "maintenance of service" budget. It represents a "decrease" in spending from the current amended budget. The Town does not have excessive funds in its saving accounts to fund major projects. Major initiatives will require issuance of debt to bring them to fruition. One of the challenges that the newly elected Board will face will be to determine which of the many capital projects recommended by the staff and community organizations the Town will choose to fund

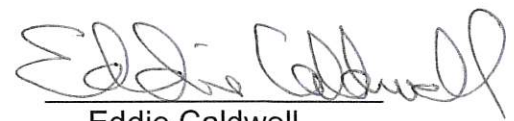
and undertake in the next four years. The Town is experiencing more growth than it has seen since the recession of 2008 and that new tax base will hopefully fund increases in the Town's operating budget. One of Waynesville's challenges is to fund a tourist-based economy of up to 18,000 persons from a tax base that is made up of a community of 10,000. As our "season" moves increasingly to ten months our service levels have become more strained.

Amie Owens and I wish to thank Eddie Caldwell for returning to work as a contract employee to draft this proposal. We also wish to thank the Departments for submitting operating budgets that were equal to or less than last year's requests. The staff of Waynesville is committed to providing a high level of service at a reasonable cost to the Town's citizens.

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

Respectfully submitted:


Amie Owens
Assistant Town Manager


Eddie Caldwell
Finance Director (Retired)


Rob Hites
Town Manager

Town of Waynesville
Capital Outlay Appropriations Requested and Recommended
Proposed 2019-2020

General Fund

Department	Description	Department Request	Manager Recommended
Administration	No Capital Items Requested	-	-
Finance			
	1 Truck for new meter reader requested (New)	25,200	10,000
	Total Vehicles	25,200	10,000
	2 New handheld meter reading device	6,000	-
	Total Equipment	6,000	-
Police			
	1 Replace K-9- Tahoe (Patrol Vehicle)	40,000	-
	Equipment needed to outfit vehicle	15,300	-
	1 Replace Dodge Durango (CID Vehicle)	26,500	-
	Equipment needed to outfit vehicle	2,800	-
	1 Replace Dodge Durango (CID Vehicle)	26,500	-
	Equipment needed to outfit vehicle	2,800	-
	Total Vehicles	113,900	-
	2 2 ea. Tsunami 360 Surveillance System (New)	13,910	-
	4 Body Cameras (new request)	40,000	-
	Total Equipment	53,910	-
	3 Expansion of SRT Room	65,000	-
	Total Capital Improvements	65,000	-
Police Grants			
	** Unauthorized Substance Tax	59,000	59,000
	** Misc. Grant	21,000	21,000
	Total Grant	80,000	80,000
	** Funds are not spent unless revenues are recognized.		
Fire			
	1 Replace 1992 Tanker Truck	310,000	-
	Total Vehicles	310,000	-

<p align="center">Town of Waynesville</p> <p align="center">Capital Outlay Appropriations Requested and Recommended</p> <p align="center">Proposed 2019-2020</p>	
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General Fund	
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Proposed 2019-2020

Grand Total Capital Fund		
Capital Items	2,327,140	906,130

Town of Waynesville				
Capital Outlay Appropriations Requested and Recommended				
Proposed 2017-2018				
<u>Water Fund</u>				
Department		Description	Department Request	Manager Recommended
Water Maintenance				
	1	2009 F250 Crew Truck (708)	65,000	65,000
		Total Vehicles	65,000	65,000
	1	Light Tower (Night Work)	13,000	13,000
		Total Equipment	13,000	13,000
		Reservoir Tank Painting	30,000	30,000
		System Improvements	150,000	150,000
		Total Capital Improvements	180,000	180,000
Water Treatment				
	1	Zero Turn Mower	7,500	7,500
	2	Chlorine Analyzer	9,000	9,000
		Total Equipment	16,500	16,500
		Misc. Plant Repairs	14,000	14,000
	3	Electric Gates / CCTV	50,000	-
		Total Capital Improvements	64,000	14,000
		Grand Total Water Fund Capital Items	240,000	240,000

Town of Waynesville				
Capital Outlay Appropriations Requested and Recommended				
Proposed 2019-2020				
SEWER FUND				
DEPARTMENT		DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
Sewer Maintenance				
	2	Replace 2009 Bobcat 435 Excavator	95,000	-
	1	Sewer Camera Setup	52,000	52,000
		Total Equipment	147,000	52,000
		Smoke Testing / Flow Monitoring	25,000	25,000
		Slip Lining	75,000	75,000
		Enclosed Building	30,000	-
		Misc. Line Replacement	20,000	20,000
		Total Capital Improvements	150,000	120,000
Sewer Treatment				
	1	Replace 2004 Ford F-750 Dump Truck	150,000	-
	2	Replace 2005 Ford F-150 4x4	32,000	32,000
		Total Vehicles	182,000	32,000
	1	Fairbanks Morse digester rec. pump	20,000	20,000
	2	Envirex sludge heater	50,000	50,000
	3	Hoffman blower rebuilds (4)	17,000	17,000
	4	Seepex pump secondary sludge	6,400	6,400
	5	Dorr Oliver sludge pumps (3)	17,000	17,000
	6	PACO Sec. waste or grease pump	14,000	14,000
	7	Seepex pump belt press	9,500	9,500
		Total Equipment	133,900	133,900
		Digester rehab	200,000	200,000
		Total Capital Improvements	200,000	200,000
		Grand Total Sewer Fund Capital Items	612,900	637,900

Town of Waynesville				
Capital Outlay Appropriations Requested and Recommended				
Proposed 2019-2020				
<u>ELECTRIC FUND</u>				
DEPARTMENT		DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
Electric Maintenance				
	3	Russ Ave. line relocation	75,000	-
	2	Walnut St / N Main DOT Project	525,000	160,000
	1	Shackford service relocation	20,000	-
		Total Capital Improvements	620,000	160,000
		Grand Total Electric Fund Capital Items	620,000	160,000
<u>ASSET MANAGEMENT</u>				
DEPARTMENT		DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
Public Services Administration				
		No Capital Items Requested	-	-
Public Facilities-Inside				
	*	Public Art	20,000	20,000
		Municipal building roof	30,000	30,000
		Miscellaneous Building Improvements	10,000	10,000
		Total Capital Improvements	60,000	60,000
Public Facilities-Outside				
		Miscellaneous Improvements	5,000	5,000
		Total Capital Improvements	5,000	5,000
Purchasing				
		No Capital Items Requested	-	-
		Grand Total Asset Management Capital Items	65,000	65,000

Town of Waynesville				
Capital Outlay Appropriations Requested and Recommended				
Proposed 2019-2020				
<u>GARAGE FUND</u>				
DEPARTMENT		DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
Garage	2	Replace 2007 Ford Ranger	32,000	-
		Total Vehicles	32,000	-
		Grand Total Garage Capital Items	32,000	-
		Grand Total All Funds-Capital	4,195,540	2,047,530
		Summary - All Funds (Capital Requested and Recommended)		
		General Fund Total	2,327,140	996,130
		Water Fund Total	338,500	288,500
		Sewer Fund Total	812,900	537,900
		Electric Fund Total	620,000	160,000
		Asset Management Total	65,000	65,000
		Garage Total	32,000	-
		Total	4,195,540	2,047,530

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2018 - 2019 BUDGET REVIEW TO ESTIMATED ACTUAL

I. GENERAL FUND			
A. REVENUES	BUDGETED 2018 - 2019	EST. ACTUAL 2018 - 2019	DIFFERENCE
Real Estate Taxes - Town	5,388,050	5,476,540	88,490
Comment: The current year's tax valuations are higher by \$9,715,898 but the collection percent is running .11% lower than budget estimates. These changes and the expectation that the prior year's collections will be \$48,070 more than budgeted have resulted in the increased revenues.			
Real Estate Taxes - Municipal Service District - Downtown Waynesville	111,060	103,170	(7,890)
Comment: The Municipal Service District's tax valuations are expected to be lower by (\$82,810) but the collection percent is running higher by 3.52% compared to budget. These changes and the lower prior year's collections will result in revenues lower than budgeted. However the estimated revenues should be \$1,838 higher than prior year's actual.			
Motor Vehicle Taxes	435,440	442,580	7,140
Comment: The motor vehicles valuations are coming in higher than expected.			
Motor Vehicle Rental Tax	24,500	28,000	3,500
Municipal Vehicle Tax (For any general purpose use)	49,000	31,960	(17,040)
This new revenue source is the result of the \$15 per vehicle charged to any vehicle resident in the town. The amount shown here is the first \$5 that can be used for any general purpose. The remaining revenues must be spent on streets (such as paving). The revenues appears to be lower than expected. Too soon to tell.			
Tax Refunds and Discounts	(3,500)	(3,000)	500
Comment: Refunds are issued when people pay property taxes already paid by their mortgage company.			
Penalties/Interest/Advertising	40,000	47,000	7,000
Comment: Higher prior year's tax collections is resulting in higher penalties and interest collected.			
Local Option Sales Tax - 1 %	1,144,840	1,132,570	(12,270)
Comment: The budget called for (article 39) sales taxes to be around 3.50% higher than the amount estimated to be received from the prior year. However, the actual prior year's last two quarters came in well below the estimates that the current year budget were projected from. As a result the revenue appears to be falling short of budget estimates.			
Local Option Sales Taxes - 1/2 %	1,152,670	1,156,460	3,790
Additional 1/2% Sales Tax to Replace Reimbursements	585,720	602,230	16,510
Comment: This is the old article 44 sales tax. It was taken away when the state assumed Medicaid costs from the counties. The municipalities received a hold harmless formula. We budgeted for a 3.5 % increase and estimates are now projecting the increase will be slightly over 4.38%.			
Privilege License Tax	0	820	820
Comment: This revenue has been almost entirely eliminated by the General Assembly. In FY 14-15, this revenue was budgeted to bring in \$138,000.			

2018 - 2019 BUDGET REVIEW TO ESTIMATED ACTUAL

REVENUES	BUDGET	EST. ACTUAL	DIFFERENCE
Cable Television Gross Receipts	117,740	113,860	(3,880)
Comment: The trend in cable is to move away from set-top TV providers to streaming services. Our budget called for a drop of (2.25%) but it appears to have dropped more.			
Beer and Wine Tax	42,640	44,140	1,500
Comment: The DOR has indicated that the beer and wine tax distributions from the current year will increase 2.15% from the previous year.			
Court Facilities Fees	2,250	1,900	(350)
Franchise Taxes			
Comment: These revenue sources used to grow steadily, but in recent years they have been very unpredictable. In FY 14-15 the state changed the franchise tax (3.0%) to a general sales tax (7.0%). The distribution method also changed. Now the cities only receives a percentage of actual collection that is allocated based on an excise tax share and an ad valorem share of the proceeds. Waynesville experienced significant growth in these revenues related to sales of electricity after the state changed the tax and distribution method with the 2014-2015 fiscal year. Going forward, the telecommunications revenues are expected to decline because of the use of cell phones, more people have dropped their land lines. Electric & Gas revenues will depend on weather & usage.			
A. Telecommunications	182,040	175,400	(6,640)
Comment: For comparison, FYE 6/30/2009 \$316,654.			
B. Electric	603,440	653,150	49,710
Comment: For comparison, FYE 6/30/2009 \$433,627.			
C. Natural Gas	11,640	11,880	240
Comment: For comparison, FYE 6/30/2009 \$16,799.			
Powell Bill Revenue	333,530	333,710	180
Comment: Powell Bill funds are no longer tied to the gas tax revenues. The General Assembly has instead made the Powell bill a direct appropriation of state dollars.			
For comparison, FYE 6/30/2008 \$396,634.			
Municipal Vehicle Tax (For Streets use only)	98,000	63,920	(34,080)
This new revenue source is the result of the \$15 per vehicle charged to any vehicle resident in the town. The amount shown here is the amount that must be used for street purposes (such as paving, etc.). The revenues appears to be lower than expected. However it may be too soon to tell.			
Solid Waste Tax	6,890	6,990	100
Comment: This revenue results from a \$2.00 per ton charge on everything disposed of at the landfill.			
Powell Bill Interest Earnings	960	3,090	2,130
Comment: Powell Bill fund reserves remain low but we have been seeing a rise in interest earnings.			
Police Grant - Others	59,000	30,000	(29,000)
Comment: There were not as many grants available as budgeted.			

2018 - 2019 BUDGET REVIEW TO ESTIMATED ACTUAL

REVENUES	BUDGET	EST. ACTUAL	DIFFERENCE
Unauthorized Substance Funds	21,000	10,000	(11,000)
Comment: When funds are taken during drug raids or in connection with drug deals/sales, the funds are distributed back to the department involved in the police actions. Funds are not expected to be spent during the current fiscal year.			
Miscellaneous Grants	110,865	98,620	(12,245)
Comment: This is primarily the grant funds or donations to be received for the the Base Camp on the Go program and a number of smaller grants in other areas.			
Sale of Fixed Assets - Powell Bill Items	0	0	0
Comment: When items are purchased with Powell Bill Funds, the revenues for the sale of those items must be returned to the Powell Bill Account.			
Building Permits	105,000	120,000	15,000
Comment: Revenues appear to be picking up from previous years.			
Planning Fees	3,000	7,000	4,000
Comment: Theses revenues are from plan reviews and text amendments.			
Rezoning and Annexation Fees	1,000	600	(400)
Comment:			
Homeowners Recovery Fund	-400	-200	200
Comment: There is a fee charged for each new home to go to a State fund.			
Occupancy Use Fees	3,000	4,000	1,000
Payments in lieu of sidewalk, ABC /Fire Inspections & Sign Permits	0	29,000	29,000
Comment: These payments are now being coded in separate accounts for better tracking.			
Civil Penalties from Code Enforcement	1,500	230	(1,270)
Connection and Reconnection Fees	75,000	75,000	0
Late Payment Penalties	25,000	25,000	0
Comment: Although the economy has improved, there are still those who run late with payments and must pay late payment penalties.			
Street Performer Fees	150	50	(100)

2018 - 2019 BUDGET REVIEW TO ESTIMATED ACTUAL

REVENUES	BUDGET	EST. ACTUAL	DIFFERENCE
Police Contract Services	117,000	108,380	(8,620)
Comment: These are revenues for contract police services, and revenues for a School Resource Officer at the Waynesville's middle school and the Shining Rock Academy school.			
Fire Protection Charges	330,000	347,400	17,400
Comment: The town now collects the fire protection fees from the county tax billings. In the past these fees were charged on the customers water bills. Overall, revenues are running higher than expected.			
Commercial Sanitation Fees	277,880	270,000	(7,880)
Comment: Customers are switching to private haulers.			
Residential Sanitation Fees	485,000	475,000	(10,000)
Solid Waste Containers - Rental	25,100	24,000	(1,100)
Comment:			
Cemetery Lot Sales	20,000	20,000	0
Comment:			
Cemetery After Hours Call Out Fees	600	600	0
Comment: This is the charge for call outs on weekends and holidays.			
Columbarium Sales	2,000	1,000	(1,000)
Comment:			
Columbarium Openings	1,200	3,000	1,800
Comment: A fee is charged for opening columbarium and engraving doors.			
Cremation Lots	1,000	3,000	2,000
Comment: This is the charge for a space to bury remains at the cemetery.			

2018 - 2019 BUDGET REVIEW TO ESTIMATED ACTUAL

REVENUES	BUDGET	EST. ACTUAL	DIFFERENCE
Recreation - Memberships	405,900	390,000	(15,900)
Comment: The memberships rate increase appear to have realized less revenues than planned.			
Recreation - Daily Passes	137,500	129,000	(8,500)
Comment: As stated earlier, the rate increase appear to have realized less revenues than planned.			
Recreation - Rentals	59,230	52,000	(7,230)
Recreation - Contribution from Haywood County - was kept in as a reminder			
Comment: Haywood County no longer supports recreation efforts of the Town.			
Recreation - Adult and Children Recreation Programs	175,000	162,500	(12,500)
Comment: These programs are experiencing some decreases.			
Recreation - Program Fees at Armory	10,000	13,250	3,250
Recreation - Rentals Collected at Armory	9,200	3,250	(5,950)
Recreation - Child Care	0	0	0
Recreation - Commissions on Vending Machines	3,000	3,000	0
Comment: The Town moved out of the vending machine business and collects a share of the profits from the machines placed here by others.			
Recreation - Proceeds from Concessions	2,000	850	(1,150)
Comment: We receive a small amount from the sale of items at the center.			
Contributions/Donations - Police	0	0	0
Contributions/Donations-Recreation	0	3,170	3,170

2018 - 2019 BUDGET REVIEW TO ESTIMATED ACTUAL

REVENUES	BUDGET	EST. ACTUAL	DIFFERENCE
Community Foundation Donation	0	0	0
Comment: When the Recreation Center was started, a special fund was established to receive donations.			
Memorials	20,000	0	(20,000)
Comment: This account is where people donate toward the purchase of memorials such as trees, benches, art work, etc. It can be erratic from year to year.			
Public Art	20,000	2,000	(18,000)
Comment: These were donations made in support of the Public Art Program.			
Public Art - Town of Waynesville	5,000	5,000	0
Comment: This is the Town's contribution to the Public Art Program.			
Public Art - Ticket Sales	0	0	0
Historic Pamphlet Sales	0	0	0
Miscellaneous	7,000	5,500	(1,500)
Comment: This is an account where we place revenue that does not fit easily in other categories. It can be erratic from year to year and hard to predict.			
Rents	67,740	68,890	1,150
Comment: These are mostly the rents from three cell tower locations.			
Sale of Materials & Fixed Assets	7,000	58,000	51,000
Comment: These revenues mostly come from sales of mulch, scrap metals, and surplus property such as vehicles. The large increase this year is due to the sale of land to NCDOT for the new round about near the Main Street fire station.			
Parking Tickets	100	100	0
Noise Ordinance Violations	100	0	(100)
Comment: This is a fine for excessive noise and may be paid much like a parking ticket. It has been helpful in reducing the loud radios on Main Street.			
Cash - Over and Short	0	0	0
Bad Check Charges	2,000	2,800	800

2018 - 2019 BUDGET REVIEW TO ESTIMATED ACTUAL

REVENUES	BUDGET	EST. ACTUAL	DIFFERENCE
Investment Earnings	34,210	53,500	19,290
Comment: As the Fed raises rates, interest rates have moved higher.			
ABC Store Sales Distribution	93,100	91,600	(1,500)
Comment: The ABC Store is distributing more profit back to the town. But, the budget may have increased a little more than the ABC Store is planning to distribute.			
ABC Distribution - Law Enforcement	17,130	20,260	3,130
ABC Distribution - Rehabilitation	11,420	16,630	5,210
Transfer from Water Fund	0	0	0
Comment: The Town has discontinued transfers from the Water Fund to the General Fund.			
Transfer from Sewer Fund	0	0	0
Comment: The Town has discontinued transfers from the Sewer Fund to the General Fund.			
Transfer from Electric Fund	1,275,600	1,275,600	0
Comment: The Electric Fund has been transferring over one million dollars to the General Fund since FYE 6/30/2011. However, the Town may need to look more closely at reducing this transfer in the coming years. The transfer is worth a little over 10 and 1/2 cents on the tax rate.			
Transfer from Cemetery Fund	100,000	100,000	0
Fund Balance Appropriated-Powell Bill	104,780	104,280	(500)
Comment: This will leave \$88,728 left in the Powell Bill fund balance. The balance will be reduced to zero next year.			
Fund Balance Appropriated	891,760	3,660	(888,100)
Comment: The budget called for the Town to use \$891,790 of fund balance or savings for the current year, but I am now estimating that only \$3,660 will be needed. A good fourth quarter could even add a little to the Town's fund balance or savings.			
TOTAL GENERAL FUND REVENUES	15,449,575	14,642,890	(806,685)

2018 - 2019 BUDGET REVIEW TO ESTIMATED ACTUAL

B. EXPENDITURES	BUDGET	EST. ACTUAL	DIFFERENCE
Governing Body	41,800	39,730	(2,070)
Comment: The Town will spend less on operating costs than budgeted in the areas of travel and training, other insurance costs and dues and subscriptions. Cost reductions in this department will be passed along to the other funds.			
Administration	200,240	183,210	(17,030)
Comment: Operating expenditures such as professional services, travel, training and postage are being estimated as less than budgeted and makes up half the total savings. The other half of the total savings are found in personnel costs. Here, the part time and the health and wellness expenditures are less than planned. Any savings in this department will be passed along to the other funds.			
Finance Department	226,000	203,060	(22,940)
Comment: Wages and fringe benefits are below budget mainly due to temporary vacancies and a new position not yet hired. Just as it is done in the Governing Body and Administration departments, any savings in this department will be passed along to the other funds.			
Police Department	5,098,050	4,969,870	(128,180)
Comment: The majority of the difference (\$69,240) is in the personnel and fringe benefits costs and the main reason these costs are lower is due to temporary vacancies. Most of the remaining differences (\$39,050) can be found in the operating expenditures. The department is seeing lower garage costs, lower equipment repair & maintenance costs and lower equipment rentals. Much of the remaining total savings are the result of reduced allocated internal service costs (\$18,390).			
Miscellaneous Police Grants	80,000	40,000	(40,000)
Comment: State and federal government grants were not as plentiful.			
Fire Department	1,953,850	1,846,040	(107,810)
Comment: Personnel and fringe benefits are expected to be (\$107,870) lower due to temporary vacancies, lower volunteer costs, savings from employee retirement and the reduced costs on their related fringe benefits.			
Streets and Sanitation	2,931,740	2,657,730	(274,010)
Comment: Personnel and fringe will be (\$212,630) lower due to temporary vacancies or employee turn over. The other reasons for the savings can be found in lower operating costs (\$44,660). Here garage costs, electrical costs, and tipping fees are expected to be lower. And as seen in other departments, much of the remaining savings are the result of lower allocated internal service costs (\$16,690).			
Powell Bill	505,000	505,000	0
Comment: To address as many needs as possible, the department plans on spending most of the amounts budgeted.			

2018 - 2019 BUDGET REVIEW TO ESTIMATED ACTUAL

B. EXPENDITURES	BUDGET	EST. ACTUAL	DIFFERENCE
Cemetery Comment: Personnel and fringe will be \$21,750 lower due to temporary vacancies or employee turn over.	324,360	299,460	(24,900)
Planning and Code Enforcement Comment: Personnel and fringe will be (\$36,480) lower due a new position being filled after the first quarter and lower health insurance premiums associated with the new position. Operating costs will make up most of the remaining difference (\$22,260). Here a software purchase will be delayed until the next year.	929,060	865,090	(63,970)
Special Appropriations Comment: The monies set aside for the economic development (\$25,000) was not spent, and the prior year's tax collections for the Downtown Waynesville Association came in lower than expected.	266,920	235,110	(31,810)
Parks and Recreation Comment: Personnel and fringe will be (\$61,320) lower due to temporary vacancies or employee turn over. Most of the remaining difference (\$24,205) is in lower professional service, lower treatment chemicals and lower utility costs.	2,461,775	2,367,930	(93,845)
Recreation - Special Projects Comment:	38,000	38,000	0
Loan Payments	392,780	392,660	(120)
TOTAL GENERAL FUND EXPENDITURES	15,449,575	14,642,890	-806,685
C. GENERAL FUND SUMMARY	BUDGET	EST. ACTUAL	DIFFERENCE
REVENUES	15,449,575	14,642,890	(806,685)
EXPENDITURES	15,449,575	14,642,890	(806,685)
DIFFERENCE	0	0	0

2018 - 2019 BUDGET REVIEW TO ESTIMATED ACTUAL

II. WATER FUND			
A. REVENUES	BUDGET 2018 - 2019	EST. ACTUAL 2018 - 2019	DIFFERENCE
Water Charges	3,345,300	3,305,860	(39,440)
Comment: As a reminder, the Town chose not to increase water rates in our 2018-2019 budget. The full year revenues are expected to be less than budgeted. Perhaps, one of the main reason for the revenue short fall is associated with the high rain fall the area has experienced over the past year. Or another reason for the possible drop in revenues, can be associated with our customers replacing older appliances such as dishwashers, washing machines and toilets with newer water saving versions.			
Water Taps/Connection Fees	40,000	50,000	10,000
Comment: We are starting to see an increase in the number of taps as compared to the past couple of years.			
Impact Fees - New Connections	10,000	20,000	10,000
Comment: More taps and increased development will result in increased impact fees.			
Miscellaneous Revenues	1,500	100	(1,400)
Sale of Materials/Supplies/Fixed Assets	0	6,000	6,000
Comment: We had more items to sell this year than in some other years. Items are primarily sold through auction on GovDeals.com.			
Contributed Capital	0	0	0
Comment:			
Investment Earnings	8,920	23,450	14,530
Comment: We are seeing higher rates in investment earnings.			
Transfer from Electric Fund	0	0	0
Loan from the General Fund	0	0	0
Fund Balance Appropriated	584,610	411,300	(173,310)
Comment: The use of fund balance is less than expected.			
TOTAL WATER FUND REVENUES	3,990,330	3,816,710	(173,620)

2018 - 2019 BUDGET REVIEW TO ESTIMATED ACTUAL

B. EXPENDITURES	BUDGET	EST. ACTUAL	DIFFERENCE
Water Maintenance	2,087,830	1,994,210	(93,620)
Comment: Wages and fringe benefits are (\$17,500) lower mostly due to temporary vacancies or employee turn over. Operating costs are (\$68,620) lower because of contract services, equipment repairs & maintenance, travel, training and supplies costs. And much of the remaining savings are the result of lower allocated internal service costs (\$7,400).			
Water Treatment	1,483,870	1,416,880	(66,990)
Comment: The primary area of reductions are in operating costs (\$42,410). Here professional services, treatment chemicals, and equipment repairs expenditures are lower. The other area of savings are in personnel and fringe benefits (\$17,030) and lower internal service costs (\$6,790).			
Administration and Finance	418,630	405,620	(13,010)
Comment: These are charges to the enterprise funds for their share of the Board, Administration and Finance department expenditures. Saving in these departments will be passed along to the other funds thru lower administration and finance charges.			
Debt Service	0	0	0
Contingency	0	0	0
Transfer to Other Funds:			
To General Fund	0	0	0
Comment: The Town no longer make transfers from the Water Fund to the General Fund.			
TOTAL WATER FUND EXPENDITURES	3,990,330	3,816,710	(173,620)
C. WATER FUND SUMMARY	BUDGET	EST. ACTUAL	DIFFERENCE
REVENUES	3,990,330	3,816,710	(173,620)
EXPENDITURES	3,990,330	3,816,710	(173,620)
DIFFERENCE	0	0	0

2018 - 2019 BUDGET REVIEW TO ESTIMATED ACTUAL

III. SEWER FUND			
A. REVENUES	BUDGET 2018 - 2019	EST. ACTUAL 2018 - 2019	DIFFERENCE
Sewer Charges	2,755,800	2,812,500	56,700
Comment: The sewer fund increased rates 5% this year. Since most of our sewer charges that are being billed is based on water consumption, I would expect the sewer revenues to be slightly under budget based on the results of the revenues in the Water Fund, however, the other major source of our sewer charges comes from a sewer meter from a local sanitary district. And during times of rain, any infiltration problems on the customer's side of the meter will result in higher sewer bills. During the past year, the town has experienced a number of extended periods of rain. Because of this, I am projecting sewer revenues to exceed budget.			
Sewer Taps	20,000	20,000	0
Comment:			
Industrial Discharge Permits	0	0	0
Impact Fees	500	0	(500)
Impact Fees - Flow Allowances - Other Systems	2,000	0	(2,000)
Comment: These are Impact Fees the Board approved for new developments on the Junaluska Sanitary District and Clyde systems.			
Impact Fees - New Connections	15,000	15,000	0
Comment:			
Miscellaneous Revenue	400	0	(400)
Sale of Materials/Supplies/Fixed Assets	0	12,300	12,300
Contributed Capital	0	0	0
Comment:			
Investment Earnings	10,120	21,140	11,020
Fund Balance Appropriated	589,120	165,490	(423,630)
Comment: The use of the Sewer Fund's fund balance or savings will be less than expected.			
TOTAL SEWER FUND REVENUES	3,392,940	3,046,430	(346,510)

2018 - 2019 BUDGET REVIEW TO ESTIMATED ACTUAL

B. EXPENDITURES	BUDGET	EST. ACTUAL	DIFFERENCE
Sewer Maintenance	1,220,610	996,730	(223,880)
Comment: The majority of the difference is that operating costs are down (\$106,500) and capital costs are down (\$96,290). Operating costs are seeing a reduction in materials & supplies and contract services expenditures. Capital costs are down due to project that can not be completed as planned.			
Wastewater Treatment	1,797,470	1,686,230	(111,240)
Comment: Wages and fringe are (\$79,160) less than expected due to temporary vacancies and employee turnover. Operating costs are down (\$25,770) due to electricity costs.			
Administration and Finance	374,860	363,470	(11,390)
Comment: These are charges to the enterprise funds for their share of the Board, Administration and Finance department expenditures. Saving in these departments will be passed along to the other funds thru lower administration and finance charges.			
Contingency Appropriated	0	0	0
Transfer to Other Funds:			
To General Fund	0	0	0
Comment: We no longer transfer funds from the Sewer Fund to The General Fund.			
TOTAL SEWER FUND EXPENDITURES	3,392,940	3,046,430	(346,510)
C. SEWER FUND SUMMARY	BUDGET	EST. ACTUAL	DIFFERENCE
REVENUES	3,392,940	3,046,430	(346,510)
EXPENDITURES	3,392,940	3,046,430	(346,510)
DIFFERENCE	0	0	0

2018 - 2019 BUDGET REVIEW TO ESTIMATED ACTUAL

IV. ELECTRIC FUND			
A. REVENUES	BUDGET 2018 - 2019	EST. ACTUAL 2018 - 2019	DIFFERENCE
Electric Charges	8,885,800	8,874,200	(11,600)
Comment: The electric rates were increased 4% at the start of the year. While the projections show the revenues coming in pretty much as expected, the actual revenue may wind up being lower than the current projections due to factors such as weather and the closing of a major power customer (the major power customer was a grocery store with electric bills around \$180,000 a year).			
Security Lights	51,200	51,200	0
Comment:			
Street Lights	129,250	129,250	0
Comment: We charge other funds for street lighting on Town property.			
Underground Service Installation	2,000	2,000	0
Renewable Charge Revenue	52,800	52,800	0
Comment: This is the charge required under Senate Bill 3 to assist in meeting the 12.5% renewable energy level.			
Electric Pole Rental	13,950	12,990	(960)
Comment: These are charges made to other utilities for use of Town poles.			
Sales Tax Charges	447,840	470,300	22,460
Comment: Fifth year of the franchise taxes changing to a new sales tax. Manufacturing sales are exempted. What we have collected is paid to the State for the new distribution method.			
Miscellaneous Revenues	3,000	3,000	0
Comment: Revenue received that did not fit in another category.			
Sale of Fixed Assets	0	710	710
Investment Earnings	9,690	20,240	10,550
Comment: Investment earnings are increasing due to the higher interest rates.			
Transfer from Sewer Fund	0	0	0
Fund Balance Appropriated	125,280	0	(125,280)
Comment: The budget called for the Town to use \$125,280 from fund balance or savings for the current year, but I am now estimating that it will not be needed. Current estimates have \$475,420 being added to the Town's fund balance or savings.			
TOTAL ELECTRIC FUND REVENUES	9,720,810	9,616,690	(104,120)

2018 - 2019 BUDGET REVIEW TO ESTIMATED ACTUAL

B. EXPENDITURES	BUDGET	EST. ACTUAL	DIFFERENCE
Electric Maintenance Comment: Wages and fringe benefits are (\$159,030) lower mostly due to temporary vacancies or employee turn over. Operating costs are down (\$103,850) due to reductions in professional services, materials & supplies, and uniforms.	1,803,680	1,532,630	(271,050)
Purchased Power Comment: Power costs appear to be close to expectations (4.82 % from budget). Peak shavings, new power contract, fuel true ups, consumption and weather all have played a part in this difference.	5,350,690	5,093,000	(257,690)
Renewables Energy Payment: Comment: Under Senate Bill 3, every electric provider must achieve a 12.5% of electric generation from renewable sources by 2021.	120,000	100,000	(20,000)
Sales Tax Paid Comment: The sales taxes billed to customers are paid to the state for distribution. (Manufacturing sales are exempt from the sales taxes).	447,840	440,000	(7,840)
Economic Development	0	0	0
Bad Debt Expense	32,000	32,000	0
Administration and Finance Comment: These are charges to the enterprise funds for their share of the Board, Administration and Finance department expenditures. Saving in these departments will be passed along to the other funds thru lower administration and finance charges.	691,000	668,040	(22,960)
Transfer to General Fund Comment: The Electric Fund has traditionally provided a subsidy or profit sharing to the General Fund. Without this transfer, replacing the amount of money in the General Fund would require a tax rate increase of a little over ten and 1/2 cents. We will need to watch this closely in future years to see if the Electric Fund can provide this much money.	1,275,600	1,275,600	0
TOTAL ELECTRIC FUND EXPENDITURES	9,720,810	9,141,270	(579,540)
C. ELECTRIC FUND SUMMARY	BUDGET	EST. ACTUAL	DIFFERENCE
REVENUES	9,720,810	9,616,690	(104,120)
EXPENDITURES	9,720,810	9,141,270	579,540
DIFFERENCE	0	475,420	(475,420)

2018 - 2019 BUDGET REVIEW TO ESTIMATED ACTUAL

V. ASSET MANAGEMENT			
A. REVENUES	BUDGET 2018 - 2019	EST. ACTUAL 2018 - 2019	DIFFERENCE
Charges to Other Funds	2,263,860	2,168,560	(95,300)
Comment: Each department is charged a prorated share of the cost of this department based upon a percentage of the department budgets.			
Miscellaneous Revenue	0	0	0
Investment Income	1,060	1,060	0
Fund Balance Appropriated:	0	0	0
TOTAL ASSET MANAGEMENT REVENUES	2,264,920	2,169,620	(95,300)
B. EXPENDITURES	BUDGET	EST. ACTUAL	DIFFERENCE
Public Services- Administration	424,410	411,870	(12,540)
Comment: Wages and fringe benefits are (\$4,590) under which is mostly due to lower part time, workers compensation and fringe benefits costs. Operating costs are under by (\$7,950) mostly due to professional services and uniforms.			
Public Facilities-Inside	1,174,530	1,115,900	(58,630)
Comment: Wages and fringe benefits are (\$1,410) lower. Operating costs are (\$32,340) lower which is mostly due to professional services, supplies, utility costs and building maintenance expenditures. Capital costs are lower due to the phone system coming in less than expected.			
Public Facilities-Outside	431,170	415,060	(16,110)
Comment: Wages and fringe benefits are (\$9,050) lower due to fewer part time costs. Operating costs will be (\$6,520) lower which is mostly due to travel, training, fuel, equipment repairs & maintenance, and lease payments.			
Purchasing Operations	234,810	226,790	(8,020)
Comment: Operating costs is estimated to be (\$8,520) lower mainly due to supplies, utility costs, building maintenance, and equipment maintenance			
TOTAL ASSET MANAGEMENT EXPENDITURES	2,264,920	2,169,620	(95,300)
C. ASSET MANAGEMENT SUMMARY	BUDGET	EST. ACTUAL	DIFFERENCE
REVENUES	2,264,920	2,169,620	(95,300)
EXPENDITURES	2,264,920	2,169,620	(95,300)
DIFFERENCE	0	0	0

2018 - 2019 BUDGET REVIEW TO ESTIMATED ACTUAL

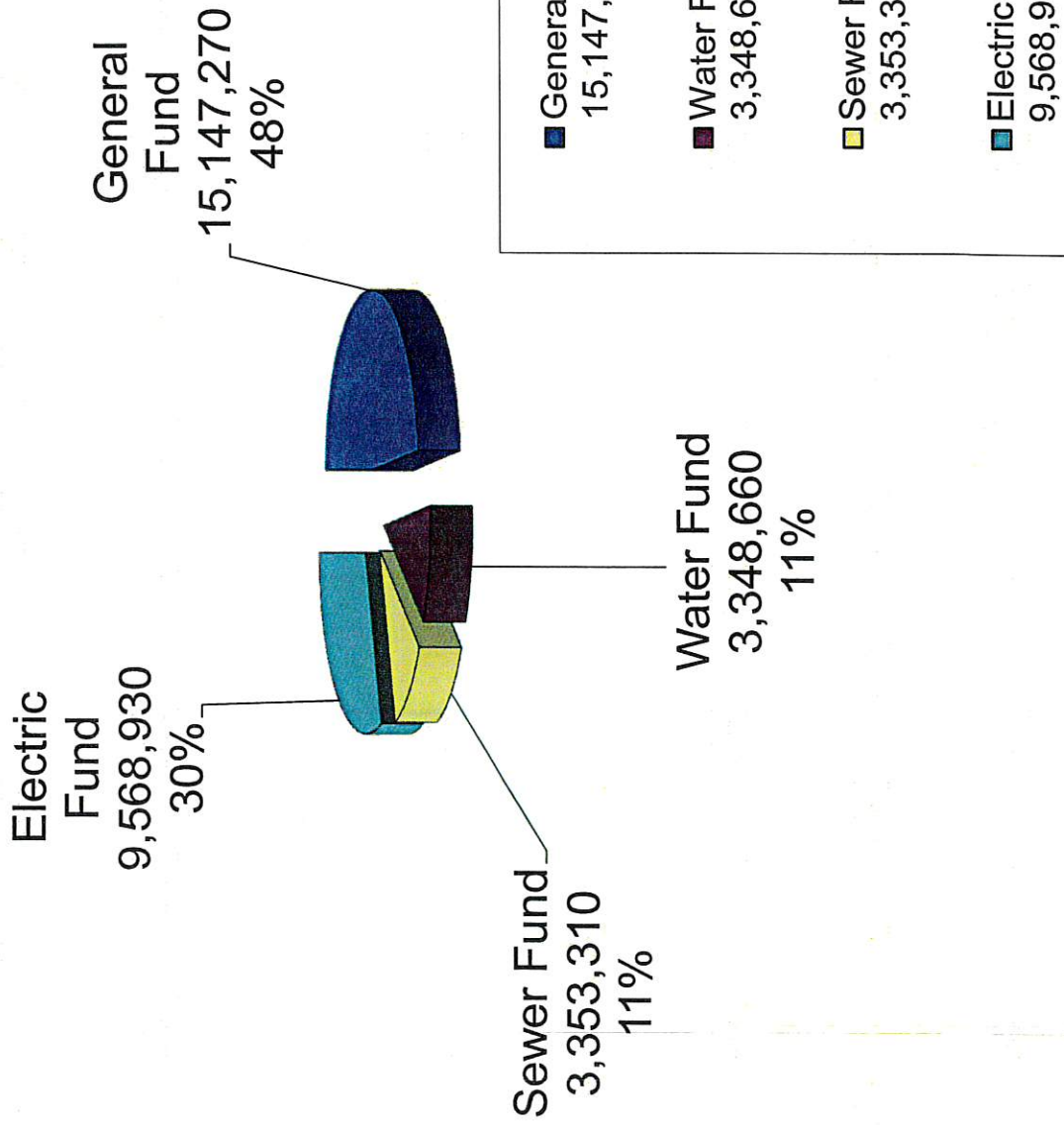
VI. GARAGE OPERATIONS			
A. REVENUES	BUDGET 2018 - 2019	EST. ACTUAL 2018 - 2019	DIFFERENCE
Charges to Other Funds	670,930	620,650	(50,280)
Comment: Each department is charged a prorated share of the cost of operating the Garage based upon fuel usage.			
All Other Revenue	10,000	3,000	(7,000)
Investment Income	620	620	0
TOTAL GARAGE REVENUES	681,550	624,270	(57,280)
B. EXPENDITURES	BUDGET	EST. ACTUAL	DIFFERENCE
Garage Operations	681,550	624,270	(57,280)
Comment: Wages and fringe benefits are (\$26,630) lower mostly due to temporary vacancies or employee turn over. Operating costs are down (\$17,940) due to fuel costs. Capital costs are (\$12,500) under budget due to lower than expected pricing on the vehicle lift.			
TOTAL GARAGE EXPENDITURES	681,550	624,270	(57,280)
C. GARAGE SUMMARY	BUDGET	EST. ACTUAL	DIFFERENCE
REVENUES	681,550	624,270	(57,280)
EXPENDITURES	681,550	624,270	(57,280)

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2019-2020 Budget Summary

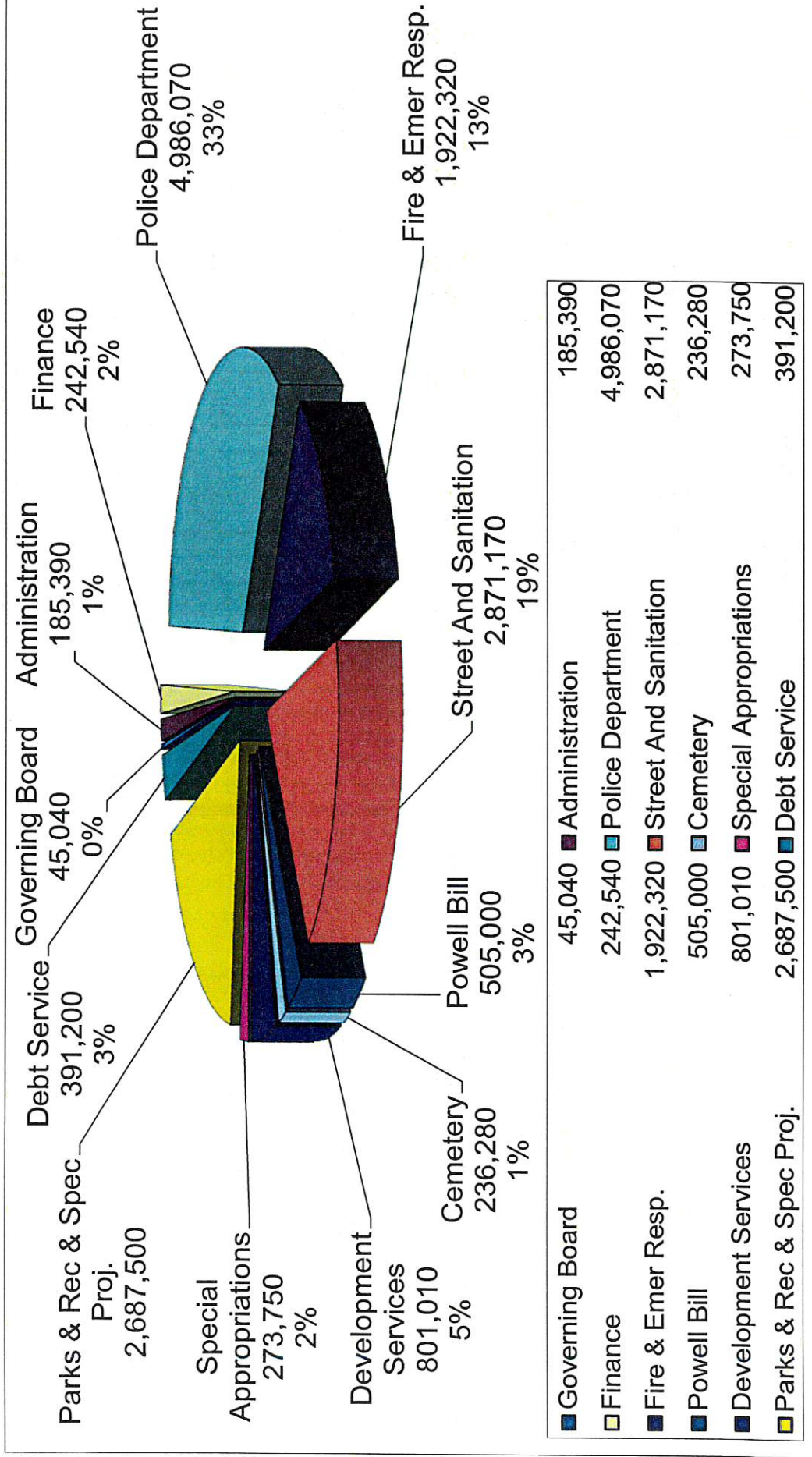


**2019-2020 BUDGET
SUMMARY**

FUND SUMMARY			
A. REVENUES BY FUND	BUDGET 2018-2019	PROPOSED 2019-2020	DIFFERENCE
GENERAL FUND	15,449,575	15,147,270	(302,305)
WATER FUND	3,990,330	3,348,660	(641,670)
SEWER FUND	3,392,940	3,353,310	(39,630)
ELECTRIC FUND	9,720,810	9,568,930	(151,880)
TOTAL BUDGET REVENUES	32,553,655	31,418,170	(1,135,485)
B. EXPENDITURES BY FUND	BUDGET	PROPOSED	DIFFERENCE
GENERAL FUND	15,449,575	15,147,270	(302,305)
WATER FUND	3,990,330	3,348,660	(641,670)
SEWER FUND	3,392,940	3,353,310	(39,630)
ELECTRIC FUND	9,720,810	9,568,930	(151,880)
TOTAL BUDGET EXPENDITURES	32,553,655	31,418,170	(1,135,485)

INTERNAL SERVICE FUND SUMMARY			
C. REVENUES BY INTERNAL SERVICES	BUDGET	PROPOSED	DIFFERENCE
ASSET SERVICES MANAGEMENT	2,264,920	1,615,930	(648,990)
GARAGE OPERATIONS	681,550	667,670	(13,880)
D. EXPENDITURES BY INTERNAL SERVICES	BUDGET	PROPOSED	DIFFERENCE
ASSET SERVICES MANAGEMENT	2,264,920	1,615,930	(648,990)
GARAGE OPERATIONS	681,550	667,670	(13,880)

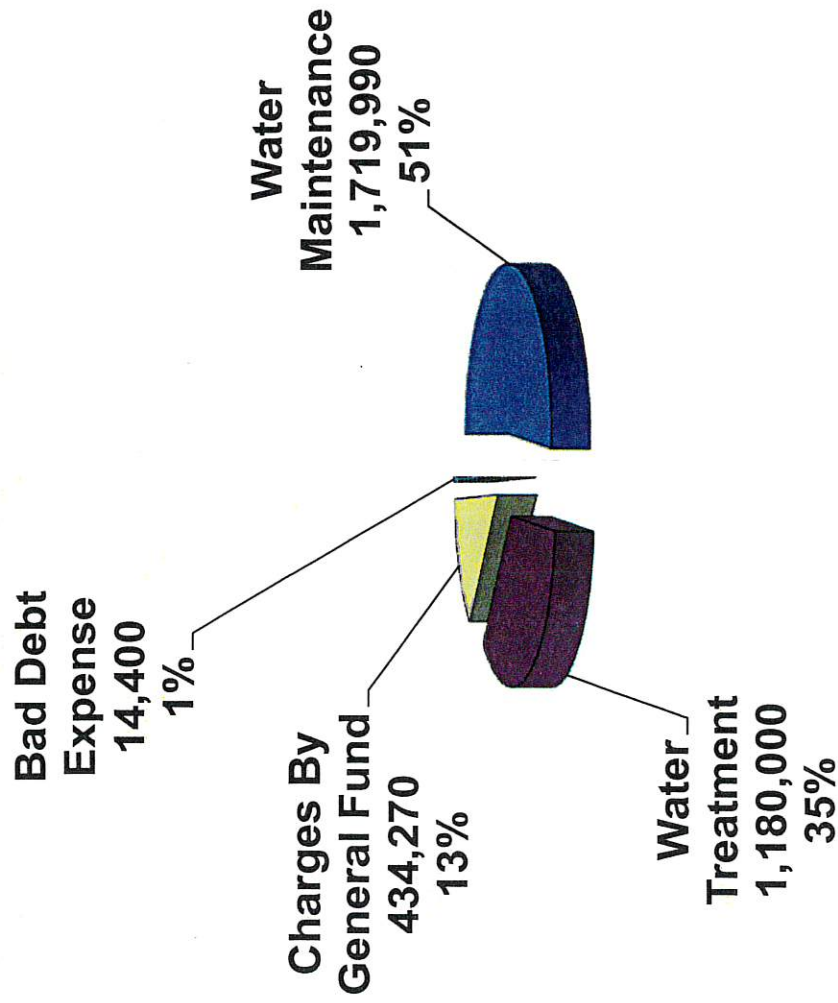
**General Fund
Manager Recommended
2019-2020**



**Town of Waynesville
Manager Recommendation
Department Summary
2019-2020 Budget
General Fund**

General Fund	Amount	% Of Total
Governing Board	\$45,040	0.30%
Administration	185,390	1.22%
Finance	242,540	1.60%
Police Department and Police Grants	4,986,070	32.92%
Fire and Emergency Responders	1,922,320	12.69%
Street And Sanitation	2,871,170	18.96%
Powell Bill	505,000	3.33%
Cemetery	236,280	1.56%
Development Services	801,010	5.29%
Special Appropriations	273,750	1.81%
Parks and Recreation And Special Projects	2,687,500	17.74%
Debt Service	391,200	2.58%
Total Expenditures	\$15,147,270	100.00%

**Water Fund
Manager Recommended
2019-2020**

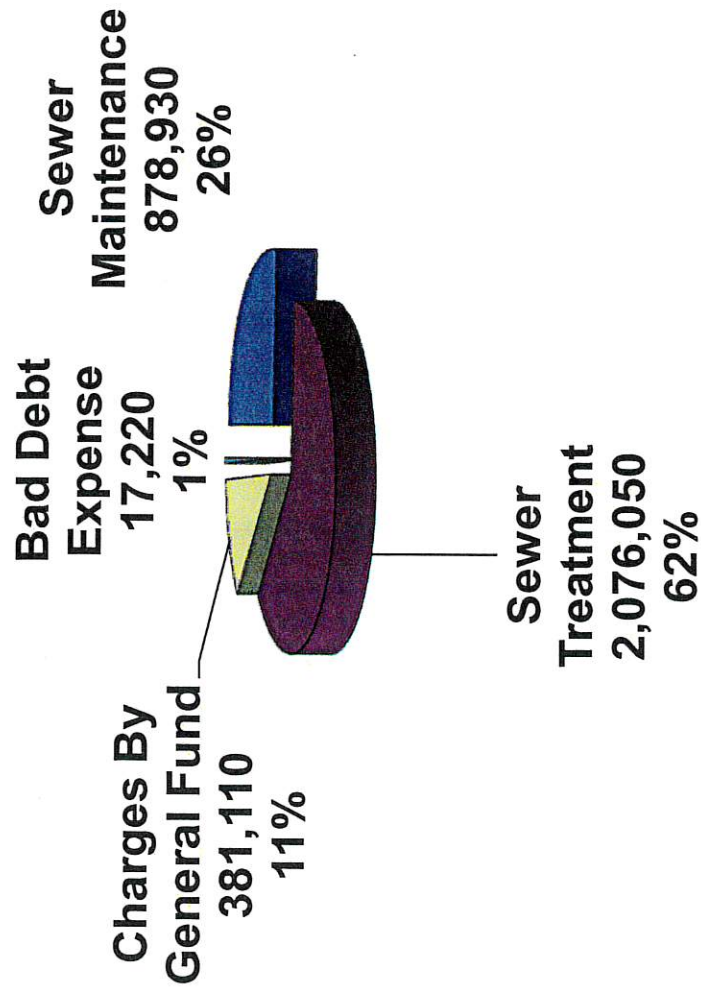


■ Water Maintenance	1,719,990
■ Water Treatment	1,180,000
■ Charges By General Fund	434,270
■ Bad Debt Expense	14,400

Town of Waynesville
Manager Recommended
Department Summary
2019-2020 Budget
Water Fund

WATER FUND	AMOUNT	% OF TOTAL
Water Maintenance	\$1,719,990	51.36%
Water Treatment	1,180,000	35.24%
Charges By General Fund	434,270	12.97%
Bad Debt Expense	14,400	0.43%
TOTAL EXPENDITURES	\$3,348,660	100.00%

**Sewer Fund
Manager Recommended
2019-2020**

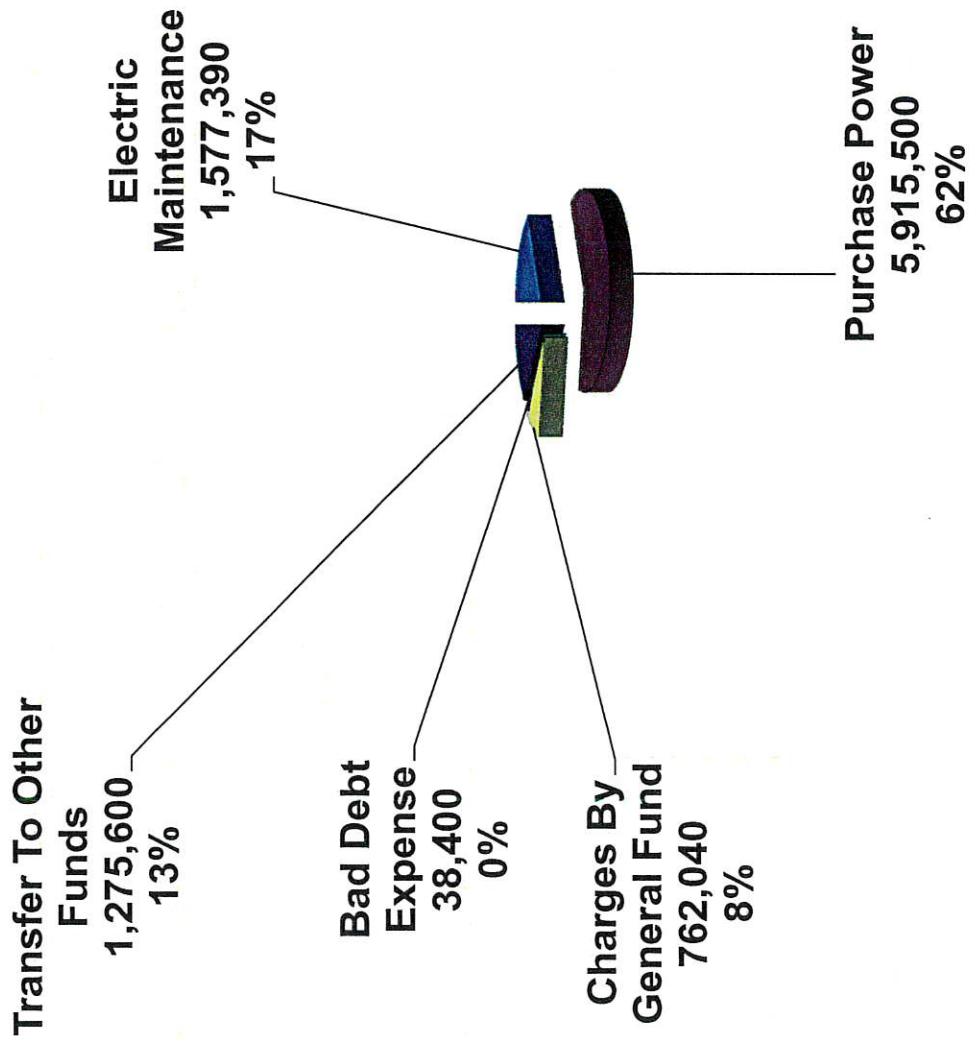


■ Sewer Maintenance	878,930
■ Sewer Treatment	2,076,050
■ Charges By General Fund	381,110
■ Bad Debt Expense	17,220

Town of Waynesville
Manager Recommended
Department Totals
2019-2020 Budget
Sewer Fund

Sewer Fund	Amount	% Of Total
Sewer Maintenance	\$878,930	26.21%
Sewer Treatment	2,076,050	61.91%
Charges By General Fund	381,110	11.37%
Bad Debt Expenses	17,220	0.51%
Total Expenditures	\$3,353,310	100.00%

**Electric Fund
Manager Recommended
2019-2020**



■ Electric Maintenance	1,577,390
■ Purchase Power	5,915,500
■ Charges By General Fund	762,040
■ Bad Debt Expense	38,400
■ Transfer To Other Funds	1,275,600

**Town of Waynesville
Manager Recommended
Department Totals
2019-2020 Budget
Electric Fund**

Electric Fund	Amount	% Of Total
Electric Maintenance	\$1,577,390	16.48%
Purchase Power	5,915,500	61.82%
Charges By General Fund	762,040	7.96%
Bad Debt Expense	38,400	0.40%
Transfer To Other Funds	1,275,600	13.33%
Total Expenditures	\$9,568,930	100.00%

**TOWN OF WAYNESVILLE
FUND BALANCE**

FUND DESCRIPTION	FY 18-19 BUDGETED	FY 18-19 ESTIMATED**	FY 19-20 BUDGET
GENERAL FUND:			
FUND BALANCE APPROPRIATED	\$ (891,760)	\$ (3,660)	\$ (522,990)
POWELL BILL:			
FUND BALANCE APPROPRIATED	(104,780)	(104,280)	(88,720)
	<u>\$ (996,540)</u>	<u>\$ (107,940)</u>	<u>\$ (611,710)</u>
 WATER FUND:			
FUND BALANCE APPROPRIATED	\$ (584,610)	\$ (411,300)	\$ 69,240
SEWER FUND:			
FUND BALANCE APPROPRIATED	(589,120)	(165,490)	(137,250)
ELECTRIC FUND:			
FUND BALANCE APPROPRIATED	(125,280)	475,420	(48,470)
	<u>\$ (1,299,010)</u>	<u>\$ (101,370)</u>	<u>\$ (116,480)</u>
 TOTAL ALL FUNDS	<u><u>\$ (2,295,550)</u></u>	<u><u>\$ (209,310)</u></u>	<u><u>\$ (728,190)</u></u>

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

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

**estimates as of March 31, 2019

Budget is for amendments posted thru March 1, 2019

Town of Waynesville
Fund Balance Available Data
For Year Ending 06/30/2014 thru estimated 06/30/2020

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Est. FY 2019	Budget FY 2020
Waynesville's FBA%	37.67%	45.15%	42.67%	40.90%	42.27%	38.94%	33.60%
Group Ave FBA%	53.74%	54.14%	52.07%	56.85%			
State Ave All Electric Group FBA%	40.05%	43.30%	43.04%	40.65%			
State Ave FBA%	43.50%	46.11%	46.71%	45.16%			
FBA	5,112,799	5,672,448	5,575,977	5,648,398	5,809,254	5,701,314	5,089,604
Expenditures	\$ 13,571,963	\$ 12,562,983	\$ 13,069,109	\$ 13,809,100	\$ 13,741,878	\$ 14,642,890	\$ 15,147,270

What if
we meet

Projections

Budget

FY 2020

Waynesville's FBA%

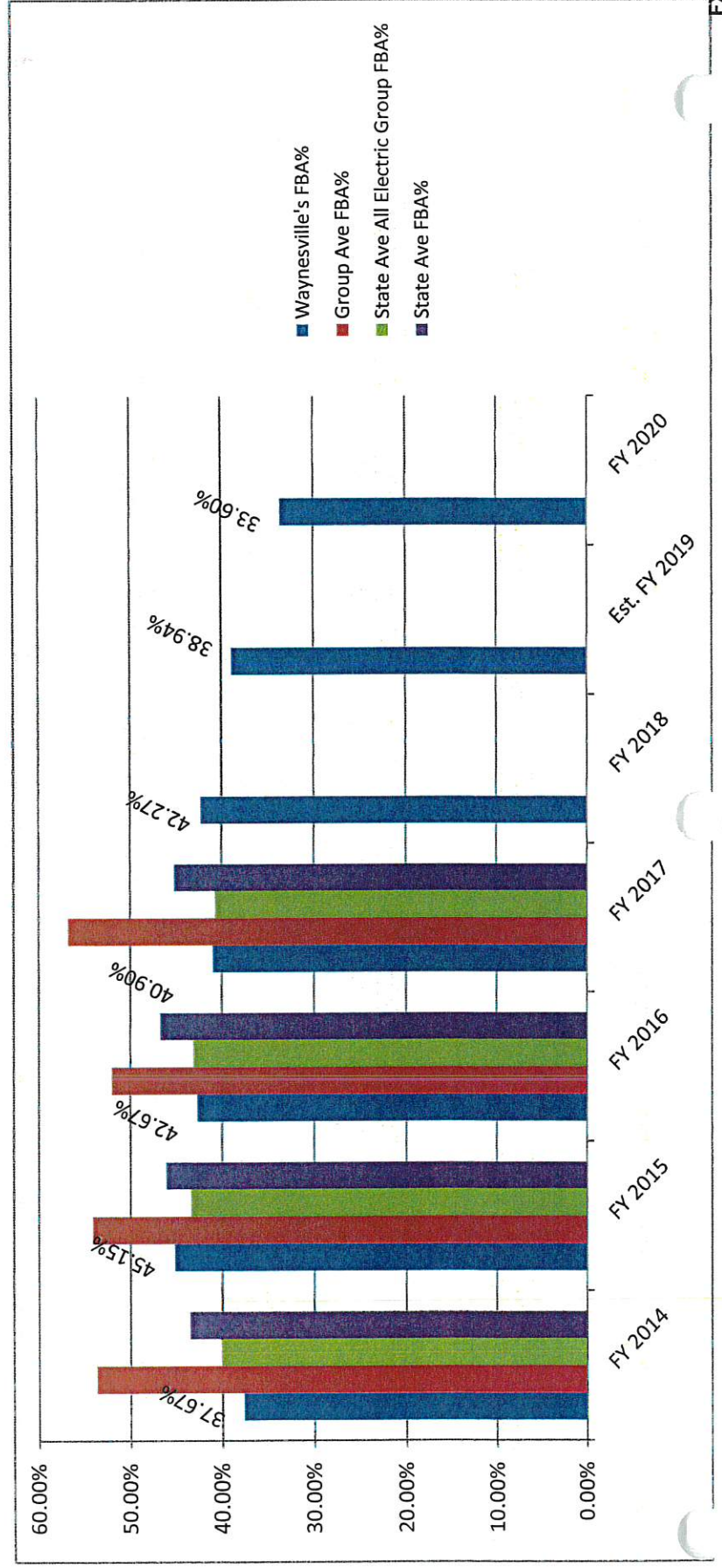
Group Ave FBA%

State Ave All Electric Group FBA%

State Ave FBA%

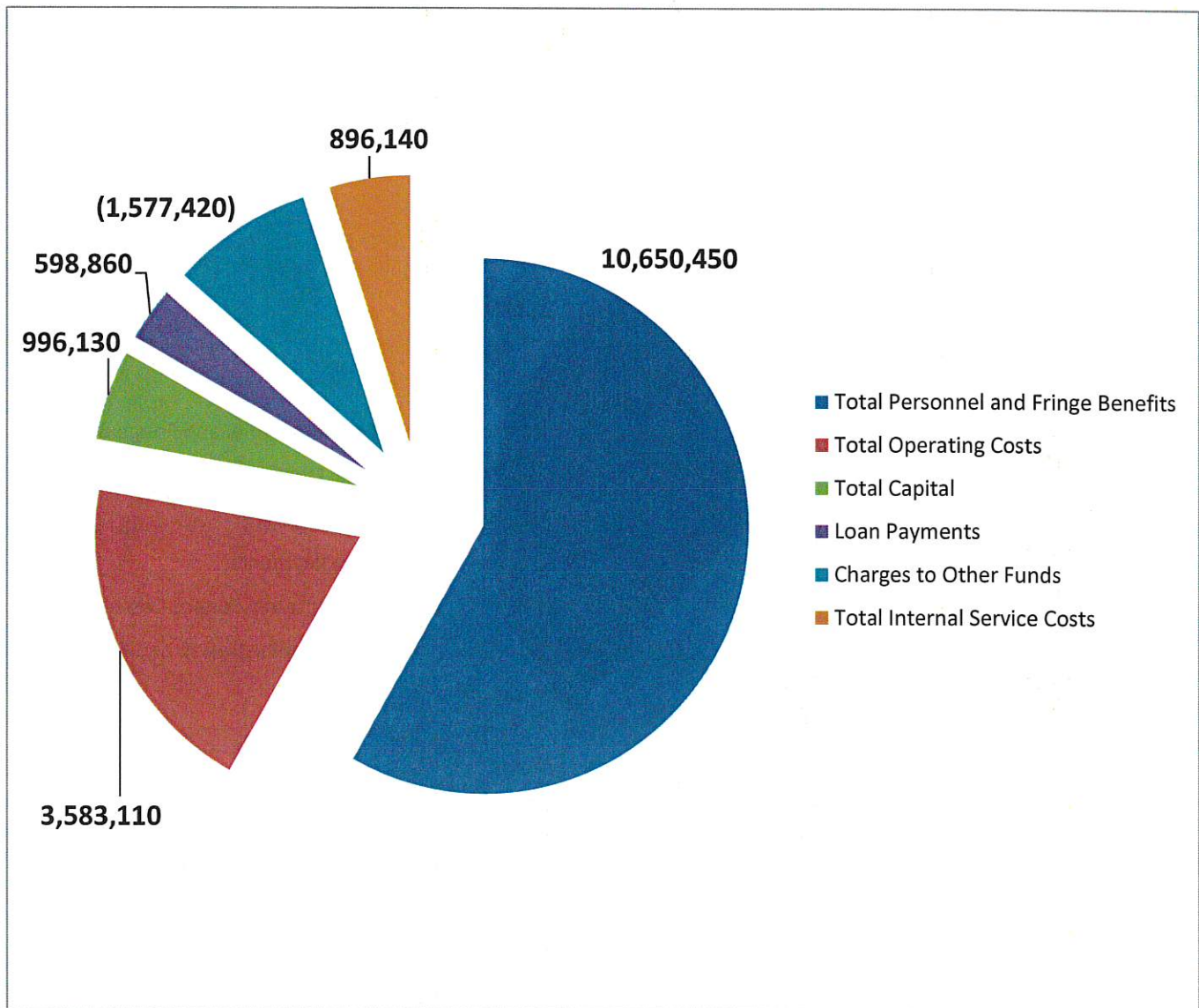
FBA

Expenditures



**Town of Waynesville
General Fund
Proposed FY 2019 - 2020 Budget**

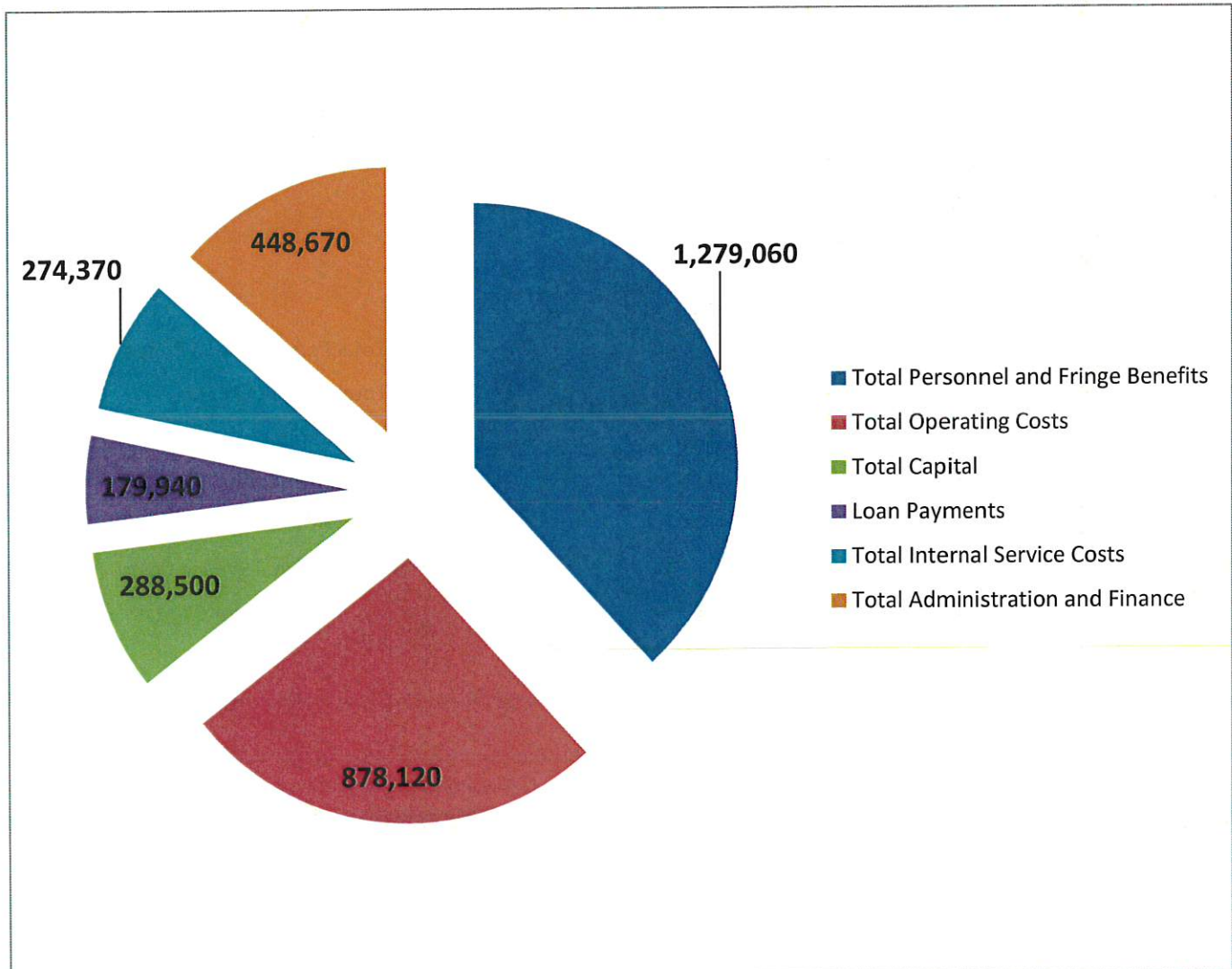
	Proposed FY 19-20	% of Budget
General Fund Expenditures:		
Total Personnel and Fringe Benefits	10,650,450	70.31%
Total Operating Costs	3,583,110	23.66%
Total Capital	996,130	6.58%
Loan Payments	598,860	3.95%
Charges to Other Funds	(1,577,420)	-10.41%
Total Internal Service Costs	896,140	5.92%
Total General Fund Expenditures	15,147,270	100.00%



**Town of Waynesville
Water Fund
Proposed FY 2019 - 2020 Budget**

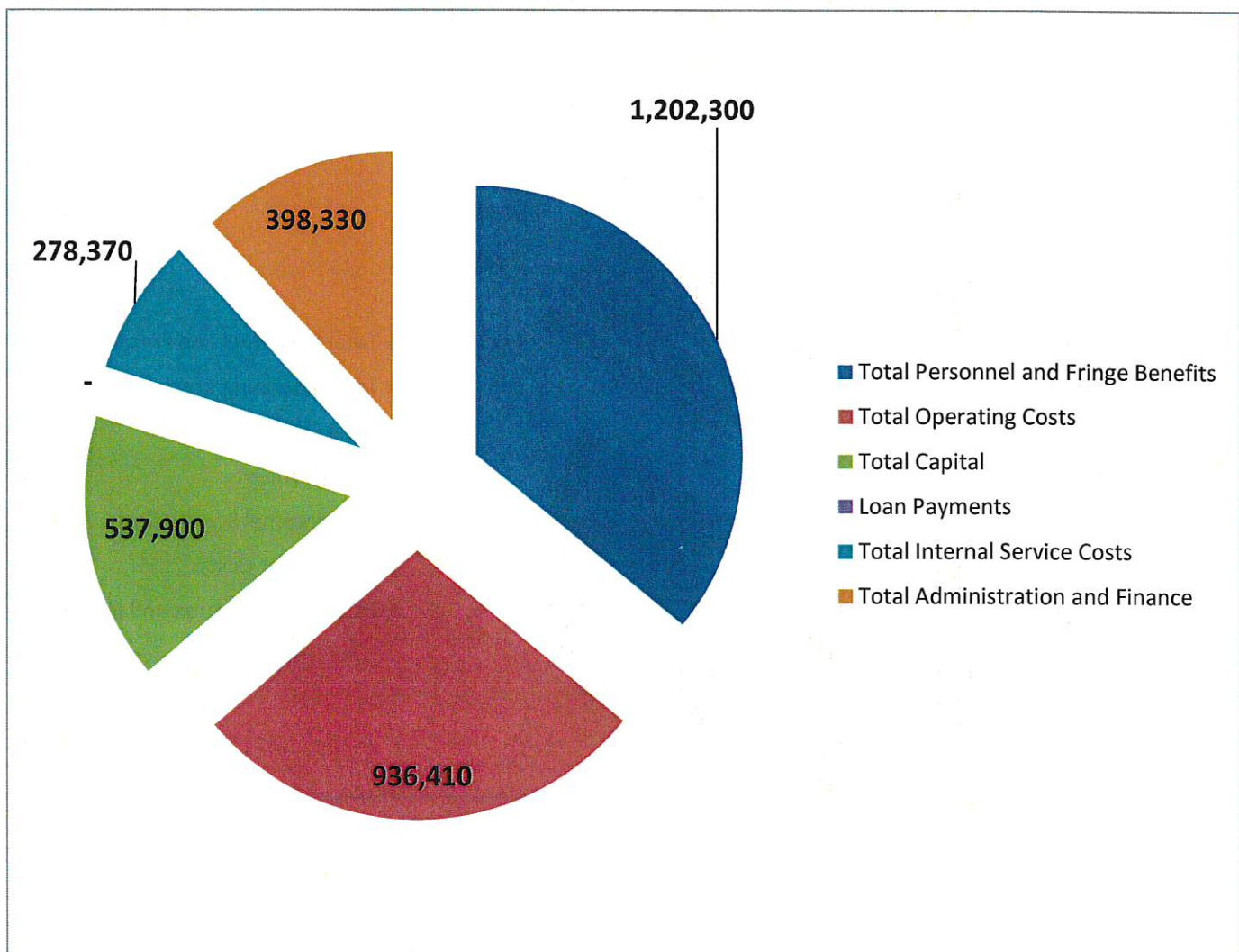
	<u>Proposed FY 19-20</u>	<u>% of Budget</u>
Water Fund Expenditures:		
Total Personnel and Fringe Benefits	1,279,060	38.20%
Total Operating Costs	878,120	26.22%
Total Capital	288,500	8.62%
Loan Payments	179,940	5.37%
Total Internal Service Costs	274,370	8.19%
Total Administration and Finance	448,670	13.40%

Total Water Fund Expenditures	<u><u>3,348,660</u></u>	<u><u>100.00%</u></u>
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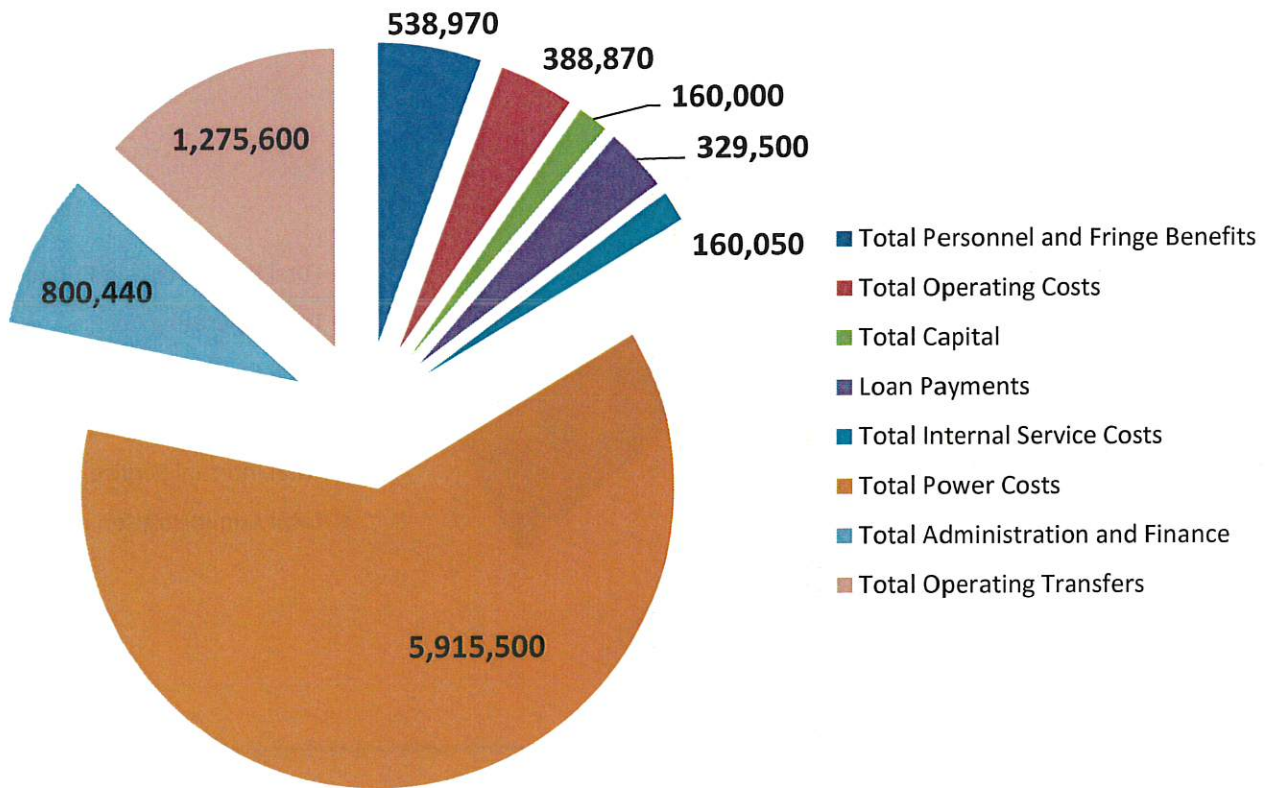
**Town of Waynesville
Sewer Fund
Proposed FY 2019 - 2020 Budget**

	Proposed FY 19-20	% of Budget
Sewer Fund Expenditures:		
Total Personnel and Fringe Benefits	1,202,300	35.85%
Total Operating Costs	936,410	27.92%
Total Capital	537,900	16.04%
Loan Payments	-	0.00%
Total Internal Service Costs	278,370	8.30%
Total Administration and Finance	398,330	11.88%
Total Sewer Fund Expenditures	3,353,310	100.00%



**Town of Waynesville
Electric Fund
Proposed FY 2019 - 2020 Budget**

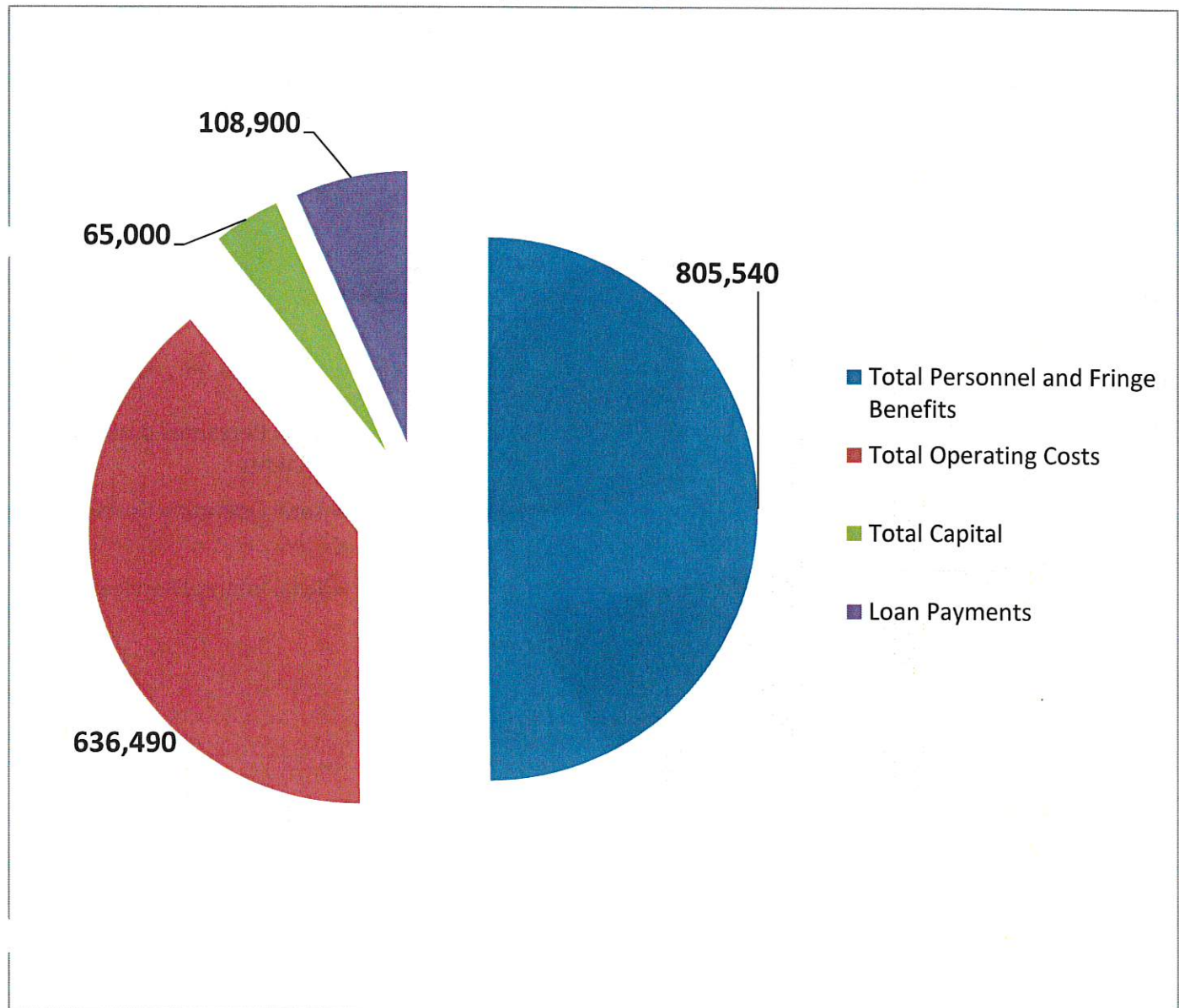
	Proposed FY 19-20	% of Budget
Electric Fund Expenditures:		
Total Personnel and Fringe Benefits	538,970	5.63%
Total Operating Costs	388,870	4.06%
Total Capital	160,000	1.67%
Loan Payments	329,500	3.44%
Total Internal Service Costs	160,050	1.67%
Total Power Costs	5,915,500	61.82%
Total Administration and Finance	800,440	8.36%
Total Operating Transfers	1,275,600	13.33%
Total Electric Fund Expenditures	9,568,930	100.00%



Town of Waynesville
Asset Services Management
Proposed FY 2019 - 2020 Budget

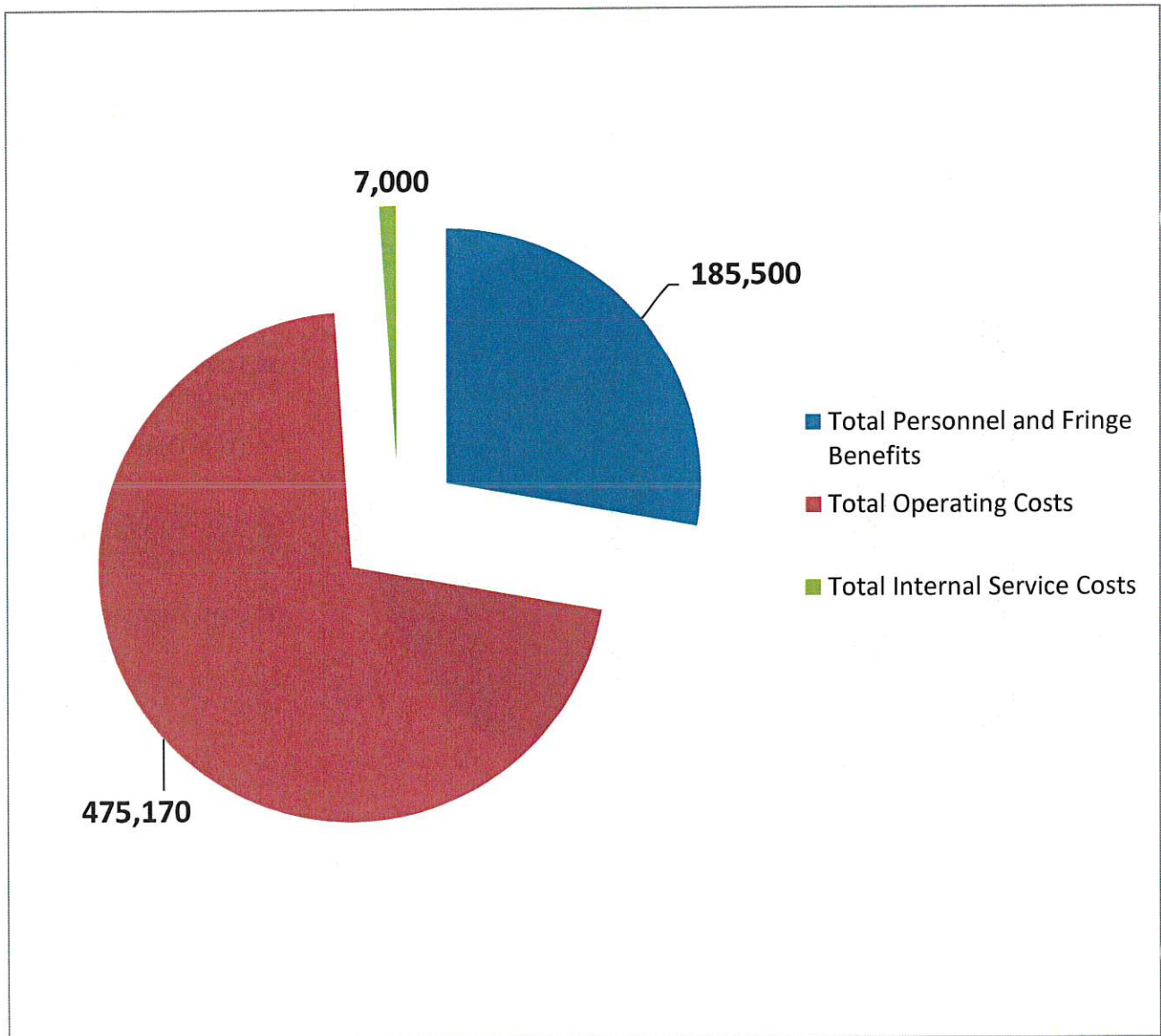
	Proposed FY 19-20	% of Budget
Asset Svs. Management Fund Expenditures:		
Total Personnel and Fringe Benefits	805,540	49.85%
Total Operating Costs	636,490	39.39%
Total Capital	65,000	4.02%
Loan Payments	108,900	6.74%

Total Asset Svs. Mgmt Expenditures	1,615,930	100.00%
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**Town of Waynesville
Garage Operations
Proposed FY 2019 - 2020 Budget**

	Proposed FY 19-20	% of Budget
Garage Fund Expenditures:		
Total Personnel and Fringe Benefits	185,500	27.78%
Total Operating Costs	475,170	71.17%
Total Capital	-	0.00%
Loan Payments	-	0.00%
Total Internal Service Costs	7,000	1.05%
Total Garage Fund Expenditures	667,670	100.00%



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Town of Waynesville								
2019-2020 Department Budget Worksheets								
			FYE 2019		FYE 2020	FYE 2020	Diff	%
	FYE 2017	FYE 2018	DEPARTMENT	FYE 2019	DEPARTMENT	Manager's	FYE 2019	Diff
	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	Bud. Vs. FYE 2020	from FYE 2019 Bud
Governing Board:								
Total Personnel and Fringe Benefits	91,663	91,322	97,290	94,140	123,530	115,270	21,130	22.45%
Total Operating Costs	49,134	37,832	50,140	57,230	62,110	56,340	(890)	-1.56%
Total Capital	-	-	-	-	-	-	-	0.00%
Loan Payments	-	-	-	-	-	-	-	0.00%
chgs2funds	(67,750)	(87,864)	(119,180)	(121,590)	(145,200)	(135,090)	(13,500)	11.10%
Total Internal Service Costs	11,259	10,729	11,480	12,020	7,940	8,520	(3,500)	-29.12%
Total Governing Board	84,306	52,019	39,730	41,800	48,380	45,040	3,240	7.75%
Town of Waynesville								
2019-2020 Department Budget Worksheets								
			FYE 2019		FYE 2020	FYE 2020	Diff	%
	FYE 2017	FYE 2018	DEPARTMENT	FYE 2019	DEPARTMENT	Manager's	FYE 2019	Diff
	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	Bud. Vs. FYE 2020	from FYE 2019 Bud
Administration Department:								
Total Personnel and Fringe Benefits	409,174	416,552	433,820	449,540	472,780	463,640	14,100	3.14%
Total Operating Costs	215,477	193,240	230,900	247,670	243,790	242,960	(4,710)	-1.90%
Total Capital	5,982	-	-	-	-	-	-	0%
Loan Payments	14,456	14,456	14,460	14,460	-	-	(14,460)	-100.00%
chgs2funds	(367,291)	(423,055)	(549,730)	(567,750)	(560,410)	(556,210)	11,540	-2.03%
Total Internal Service Costs	64,574	49,409	53,760	56,320	30,630	35,000	(21,320)	-37.86%
Total Administration Depart.	342,372	250,602	183,210	200,240	186,790	185,390	(14,850)	-7.42%

2019-2020 Department Budget Worksheets

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Town of Waynesville								
2019-2020 Department Budget Worksheets								
			FYE 2019		FYE 2020	FYE 2020	Diff	%
	FYE 2017	FYE 2018	DEPARTMENT	FYE 2019	DEPARTMENT	Manager's	FYE 2019	Diff
	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	Bud. Vs.	from FYE
							FYE 2020	2019 Bud
Recreation and Special Projects:								
Total Personnel and Fringe Benefits	1,188,190	1,170,154	1,362,960	1,424,280	1,662,590	1,621,670	197,390	13.86%
Total Operating Costs	595,254	505,211	589,290	613,495	676,110	673,870	60,375	9.84%
Total Capital	163,597	147,325	99,000	99,000	1,006,850	266,850	167,850	169.55%
Loan Payments	363,126	363,126	181,250	181,570	-	-	(181,570)	-100.00%
chgs2funds	-	-	-	-	-	-	-	0.00%
Total Internal Service Costs	198,295	168,162	173,430	181,430	142,870	125,110	(56,320)	-31.04%
Total Recreation and Special Projects	2,508,462	2,353,978	2,405,930	2,499,775	3,488,420	2,687,500	187,725	7.51%
Town of Waynesville								
2019-2020 Department Budget Worksheets								
			FYE 2019		FYE 2020	FYE 2020	Diff	%
	FYE 2017	FYE 2018	DEPARTMENT	FYE 2019	DEPARTMENT	Manager's	FYE 2019	Diff
	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	Bud. Vs.	from FYE
							FYE 2020	2019 Bud
Other Expenditures not assigned:								
Total Personnel and Fringe Benefits	-	-	-	-	-	-	-	0.00%
Total Operating Costs	-	-	-	-	-	-	-	0.00%
Total Capital	-	-	-	-	-	-	-	0.00%
Loan Payments	613,400	611,813	392,660	392,780	391,200	391,200	(1,580)	-0.40%
chgs2funds	-	-	-	-	-	-	-	0.00%
Total Internal Service Costs	-	-	-	-	-	-	-	0.00%
Total Other Expenditures not assigned	613,400	611,813	392,660	392,780	391,200	391,200	(1,580)	-0.40%

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2019-2020 Department Budget Worksheets

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Town of Waynesville								
2019-2020 Department Budget Worksheets								
							Diff	%
			FYE 2019		FYE 2020	FYE 2020	FYE 2019	%
	FYE 2017	FYE 2018	DEPARTMENT	FYE 2019	DEPARTMENT	MANAGER'S	Bud. Vs.	from FYE
	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	FYE 2020	2019 Bud
Sewer Maintenance:								
Total Personnel and Fringe Benefits	317,905	362,710	389,140	403,370	413,750	403,520	150	0.04%
Total Operating Costs	97,307	134,082	158,910	265,410	223,370	220,630	(44,780)	-16.87%
Total Capital	-	-	313,710	410,000	297,000	172,000	(238,000)	-58.05%
Loan Payments	-	-	-	-	-	-	-	0.00%
Total Internal Service Costs	79,571	88,317	134,970	141,830	86,670	82,780	(59,050)	-41.63%
Total Sewer Maintenance	494,783	585,109	996,730	1,220,610	1,020,790	878,930	(341,680)	-27.99%
Expenditures amounts have not been converted to budget basis. Capital and Principal Payments of prior years are moved to Balance Sheet								
at year end.								
Town of Waynesville								
2019-2020 Department Budget Worksheets								
							Diff	%
			FYE 2019		FYE 2020	FYE 2020	FYE 2019	%
	FYE 2017	FYE 2018	DEPARTMENT	FYE 2019	DEPARTMENT	MANAGER'S	Bud. Vs.	from FYE
	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	FYE 2020	2019 Bud
Sewer Treatment:								
Total Personnel and Fringe Benefits	709,064	670,368	702,400	781,560	815,890	798,780	17,220	2.20%
Total Operating Costs	505,311	421,852	690,610	716,380	715,880	715,780	(600)	-0.08%
Total Capital	-	-	90,000	90,000	515,900	365,900	275,900	306.56%
Loan Payments	-	-	-	-	-	-	-	0.00%
Total Internal Service Costs	155,355	167,488	203,220	209,530	190,810	195,590	(13,940)	-6.65%
Total Sewer Treatment	1,369,730	1,259,708	1,686,230	1,797,470	2,238,480	2,076,050	278,580	15.50%
Expenditures amounts have not been converted to budget basis. Capital and Principal Payments of prior years are moved to Balance Sheet								
at year end.								

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2019-2020 Department Budget Worksheets

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2019-2020 Department Budget Worksheets

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Town of Waynesville								
2019-2020 Department Budget Worksheets								
							Diff	%
			FYE 2019		FYE 2020	FYE 2020	FYE 2019	Diff
	FYE 2017	FYE 2018	DEPARTMENT	FYE 2019	DEPARTMENT	MANAGER'S	Bud. Vs.	from FYE
	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	FYE 2020	2019 Bud
Total Asset Services Management:								
Public Facilities-Inside:								
Total Personnel and Fringe Benefits	129,770	124,528	136,690	138,100	80,850	78,920	(59,180)	-42.85%
Total Operating Costs	555,800	583,431	582,840	615,180	386,070	424,160	(191,020)	-31.05%
Total Capital	-	-	285,700	310,500	60,000	60,000	(250,500)	-80.68%
Loan Payments	-	25,381	110,670	110,750	108,900	108,900	(1,850)	-1.67%
Total Internal Service Costs	9,601	-	-	-	-	-	-	0.00%
Total Public Facilities-Inside	695,171	733,340	1,115,900	1,174,530	635,820	671,980	(502,550)	-42.79%
Costs were recorded in other departments prior to 06/30/2015 & 2016								
Expenditures amounts have not been converted to budget basis. Capital and Principal Payments of prior years are moved to Balance Sheet at year end. Depreciation numbers are being subtracted from prior years.								
Town of Waynesville								
2019-2020 Department Budget Worksheets								
							Diff	%
			FYE 2019		FYE 2020	FYE 2020	FYE 2019	Diff
	FYE 2017	FYE 2018	DEPARTMENT	FYE 2019	DEPARTMENT	MANAGER'S	Bud. Vs.	from FYE
	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	FYE 2020	2019 Bud
Total Asset Services Management:								
Public Facilities-Outside:								
Total Personnel and Fringe Benefits	243,825	232,833	244,900	253,950	147,440	142,290	(111,660)	-43.97%
Total Operating Costs	142,324	143,564	128,960	135,480	107,330	106,590	(28,890)	-21.32%
Total Capital	-	-	41,200	41,740	5,000	5,000	(36,740)	-88.02%
Loan Payments	-	-	-	-	-	-	-	0.00%
Total Internal Service Costs	5,386	-	-	-	-	-	-	0.00%
Total Public Facilities-Outside	391,535	376,397	415,060	431,170	259,770	253,880	(177,290)	-41.12%
Costs were recorded in other departments prior to 06/30/2015 & 2016								
Expenditures amounts have not been converted to budget basis. Capital and Principal Payments of prior years are moved to Balance Sheet at year end. Depreciation numbers are being subtracted from prior years.								
Town of Waynesville								
2019-2020 Department Budget Worksheets								
							Diff	%
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	FYE 2017	FYE 2018	DEPARTMENT	FYE 2019	DEPARTMENT	MANAGER'S	Bud. Vs.	from FYE
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Town of Waynesville								
2019-2020 Department Budget Worksheets								
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Town of Waynesville								
2019-2020 Department Budget Worksheets								
							Diff	%
			FYE 2019		FYE 2020	FYE 2020	FYE 2019	Diff
	FYE 2017	FYE 2018	DEPARTMENT	FYE 2019	DEPARTMENT	MANAGER'S	Bud. Vs.	from FYE
	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	FYE 2020	2019 Bud
Total Asset Services Management:								
Public Facilities-Outside:								
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Costs were recorded in other departments prior to 06/30/2015 & 2016								
Expenditures amounts have not been converted to budget basis. Capital and Principal Payments of prior years are moved to Balance Sheet at year end. Depreciation numbers are being subtracted from prior years.								
Town of Waynesville								
2019-2020 Department Budget Worksheets								
							Diff	%
			FYE 2019		FYE 2020	FYE 2020	FYE 2019	Diff
	FYE 2017	FYE 2018	DEPARTMENT	FYE 2019	DEPARTMENT	MANAGER'S	Bud. Vs.	from FYE
	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	FYE 2020	2019 Bud
Total Asset Services Management:								
Public Facilities-Outside:								
Total Personnel and Fringe Benefits	243,825	232,833	244,900	253,950	147,440	142,290	(111,660)	-43.97%
Total Operating Costs	142,324	143,564	128,960	135,480	107,330	106,590	(28,890)	-21.32%
Total Capital	-	-	41,200	41,740	5,000	5,000	(36,740)	-88.02%
Loan Payments	-	-	-	-	-	-	-	0.00%
Total Internal Service Costs	5,386	-	-	-	-	-	-	0.00%
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Town of Waynesville								
2019-2020 Department Budget Worksheets								
							Diff	%
			FYE 2019		FYE 2020	FYE 2020	FYE 2019	Diff
	FYE 2017	FYE 2018	DEPARTMENT	FYE 2019	DEPARTMENT	MANAGER'S	Bud. Vs.	from FYE
	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	FYE 2020	2019 Bud
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Public Facilities-Outside:								
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Total Operating Costs	142,324	143,564	128,960	135,480	107,330	106,590	(28,890)	-21.32%
Total Capital	-	-	41,200	41,740	5,000	5,000	(36,740)	-88.02%
Loan Payments	-	-	-	-	-	-	-	0.00%
Total Internal Service Costs	5,386	-	-	-	-	-	-	0.00%
Total Public Facilities-Outside	391,535	376,397	415,060	431,170	259,770	253,880	(177,290)	-41.12%
Costs were recorded in other departments prior to 06/30/2015 & 2016								
Expenditures amounts have not been converted to budget basis. Capital and Principal Payments of prior years are moved to Balance Sheet at year end. Depreciation numbers are being subtracted from prior years.								
Town of Waynesville								
2019-2020 Department Budget Worksheets								
							Diff	%
			FYE 2019		FYE 2020	FYE 2020	FYE 2019	Diff
	FYE 2017	FYE 2018	DEPARTMENT	FYE 2019	DEPARTMENT	MANAGER'S	Bud. Vs.	from FYE
	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	FYE 2020	2019 Bud
Total Asset Services Management:								
Public Facilities-Outside:								
Total Personnel and Fringe Benefits	243,825	232,833	244,900	253,950	147,440	142,290	(111,660)	-43.97%
Total Operating Costs	142,324	143,564	128,960	135,480	107,330	106,590	(28,890)	-21.32%
Total Capital	-	-	41,200	41,740	5,000	5,000	(36,740)	-88.02%
Loan Payments	-	-	-	-	-	-	-	0.00%
Total Internal Service Costs	5,386	-	-	-	-	-	-	0.00%
Total Public Facilities-Outside	391,535	376,397	415,060	431,170	259,770	253,880	(177,290)	-41.12%
Costs were recorded in other departments prior to 06/30/2015 & 2016								
Expenditures amounts have not been converted to budget basis. Capital and Principal Payments of prior years are moved to Balance Sheet at year end. Depreciation numbers are being subtracted from prior years.								
Town of Waynesville								
2019-2020 Department Budget Worksheets								
							Diff	%
			FYE 2019		FYE 2020	FYE 2020	FYE 2019	Diff
	FYE 2017	FYE 2018	DEPARTMENT	FYE 2019	DEPARTMENT	MANAGER'S	Bud. Vs.	from FYE
	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	FYE 2020	2

[illegible]

Town of Waynesville

2019-2020 Department Budget Worksheets

							Diff	%
			FYE 2019		FYE 2020	FYE 2020	FYE 2019	%
	FYE 2017	FYE 2018	DEPARTMENT	FYE 2019	DEPARTMENT	MANAGER'S	Bud. Vs.	from FYE
	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	FYE 2020	2019 Bud
Garage Fund Revenues:								
Total Customer Charges	(520,498)	(547,841)	(620,650)	(670,930)	(693,600)	(656,960)	13,970	-2.08%
Total All Other Revenues & Invest. Inc.	(12,135)	(4,065)	(3,620)	(10,620)	(10,710)	(10,710)	(90)	0.85%
Transfers	-	-	-	-	-	-	-	0.00%
Fund Balance Appropriation	35,166	(1,956)	-	-	-	-	-	0.00%
Total Garage Fund Revenues	-497,467	-553,862	-624,270	-681,550	(704,310)	(667,670)	13,880	-2.04%

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

Fund Bal. Approp. = add to balance

(Fund Bal. Approp.) = reduced fund balance

Town of Waynesville

2019-2020 Department Budget Worksheets

							Diff	%
			FYE 2019		FYE 2020	FYE 2020	FYE 2019	%
	FYE 2017	FYE 2018	DEPARTMENT	FYE 2019	DEPARTMENT	MANAGER'S	Bud. Vs.	from FYE
	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	FYE 2020	2019 Bud
Garage Operations Expenditures:								
Total Personnel and Fringe Benefits	145,236	128,914	154,250	180,880	190,280	185,500	4,620	2.55%
Total Operating Costs	360,350	399,896	433,580	451,520	475,330	475,170	23,650	5.24%
Depreciation	14,499	15,333	-	-	-	-	-	0.00%
Total Capital	-	-	30,000	42,500	32,000	-	(42,500)	-100.00%
Total Internal Service Costs	6,297	5,322	6,440	6,650	6,700	7,000	350	5.26%
Reconciliation from budgetary	-28,915	4,397	-	-	-	-	-	0.00%
Total Garage	497,467	553,862	624,270	681,550	704,310	667,670	(13,880)	-2.04%

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

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REVIEW OF PROPOSED BUDGET 2019 - 2020

I. GENERAL FUND

A. REVENUES	BUDGETED 2018 - 2019	PROPOSED 2019 - 2020	DIFFERENCE
Real Estate Taxes - Town The proposed budget maintains the tax rate at 49.57 cents per hundred and calls for a Town billed collection rate at 95.89%. The Town's real and personal property values (excluding motor vehicles) are expected to increase \$1,986,954 from the prior year's budgeted values. Each penny of the tax rate at a 95.89% collection rate will raise an additional \$106,349 in this line item.	5,388,050	5,389,810	1,760
Real Estate Taxes - Municipal Service District - Downtown Waynesville The taxes collected in this line item are turned over to the Downtown Waynesville Association. The proposed budget keeps their tax rate at 20 cents per hundred.	111,060	113,930	2,870
Motor Vehicle Taxes As stated earlier, the proposed budget maintains the tax rate at 49.57 cents per hundred. The motor vehicles valuation is budgeted to increase \$1,373,481 from the prior year's budget values. Each penny of tax at a 99.99% collection rate will raise an additional \$8,922 in this line item.	435,440	444,460	9,020
Municipal Vehicle Tax (For any general purpose use) This new revenue source is the result of the \$15 per vehicle charged to any vehicle resident in the town. The amount shown here is the first \$5 that can be used for any general purpose. The remaining revenues must be spent on streets (such as paving) and is shown in restricted revenues grouping and follows the Powell Bill line item. The revenues appears to be lower than expected. Too soon to tell.	49,000	38,000	(11,000)
Motor Vehicle Rental Tax	24,500	28,000	3,500
Tax Refunds and Discounts Refunds are issued when people pay property taxes already paid by their mortgage company.	(3,500)	(3,500)	0
Penalties/Interest/Advertising As people have paid back taxes in the past couple of years, the town collected higher penalties and interest. As the collection rate improves, late penalties and interest should decline or show little or no change.	40,000	41,000	1,000
Local Option Sales Tax - 1 % We are estimating article (39) sales tax to grow at a 3.50% increase from the prior year's actual to finish the current year FY 18-19 out. For FY 19-20, we are estimating an additional growth of 3.50 % from current year estimates.	1,144,840	1,172,210	27,370
Local Option Sales Tax - 1/2 % We are estimating article (40) to grow at 3.50% and article (42) to grow at 3.50% from the prior year's actual to finish the current year FY 18-19 out. For FY 19-20, we are estimating an additional growth of 3.50% for article (40) and 3.50% for article (42).	1,152,670	1,196,830	44,160

REVIEW OF PROPOSED BUDGET 2019 - 2020

REVENUES	BUDGETED 2018 - 2019	PROPOSED 2019 - 2020	DIFFERENCE
Additional 1/2% Sales Tax to Replace Reimbursements The old article (44) has been replaced with a "city hold harmless payment". We are projecting the remaining payments to grow at 3.50% from the prior year's actual to finish the current year FY 18-19 out. For FY 19-20, we are estimating an additional growth of 3.00%.	585,720	620,200	34,480
Privilege License Tax These revenues have been eliminated by the General Assembly.	0	0	0
Cable Television Gross Receipts The continued overall decline in this revenue is primarily attributable to cable TV customers cutting the cord in favor of streaming services. The FY 19-20 budget is using the FY 18-19 estimated actual less a .50% drop.	117,740	113,290	(4,450)
Beer and Wine Tax We are using a 1.00% increase from FY 18-19 estimates.	42,640	44,580	1,940
Court Facilities Fees	2,250	2,250	0
Franchise Taxes These revenue sources used to grow steadily, but in recent years they have been very unpredictable. Also in FY 14-15 the state changed the franchise tax (3.0%) to a general sales tax (7.0%). The distribution method also changed. Now the cities only receives a percentage of actual collection that is allocated based on an excise tax share and an ad valorem share of the proceeds.			
A. Telecommunications We are dropping the current year's estimated collections by (3.90%) to come up with the FY 19-20 budget. The (3.90 %) drop is being used due to the fact that more customers are dropping land lines and going solely mobile.	182,040	168,560	(13,480)
B. Electric This revenue is now very unpredictable due to weather, consumption, and price. Not to mention utility refunds processed by the state. Proposed budget is projecting a 1% increase from 2018-2019 estimated projection.	603,440	659,680	56,240
C. Natural Gas Here again weather and price are the most likely factors. The proposed budget is projecting a (1.3%) decrease from 2018-2019 estimated projection.	11,640	11,730	90
Powell Bill Revenue Powell Bill funds are no longer tied to the gas tax revenues. The General Assembly has instead made the Powell bill a direct appropriation of state dollars. For comparison, FYE 6/30/2008 \$396,634.	333,530	329,230	(4,300)
Municipal Vehicle Tax (For Streets use only) This new revenue source is the result of the \$15 per vehicle charged to any vehicle resident in the town. The amount shown here is the amount that must be used for street purposes (such as paving, etc.). The revenues appears to be lower than expected. However it may be too soon to tell.	98,000	76,000	(22,000)
Solid Waste Tax This results from a statewide \$2.00 per ton charge on everything disposed of at the landfill.	6,890	6,990	100

REVIEW OF PROPOSED BUDGET 2019 - 2020

REVENUES	BUDGETED 2018 - 2019	PROPOSED 2019 - 2020	DIFFERENCE
Powell Bill Interest Earnings The Powell Bill fund's reserves are expected to drop to zero during the year.	960	920	(40)
Police Grant - Others	59,000	59,000	0
Unauthorized Substance Funds When funds are taken during drug raids or in connection with drug deals/sales, the funds are distributed back to the department(s) involved in the police actions.	21,000	21,000	0
Miscellaneous Grants The majority of these funds are for a bridge at the Recreation Park.	110,865	146,550	35,685
Sale of Fixed Assets - Powell Bill Items We do not anticipate the sale of any pieces of equipment which were purchased with Powell Bill funds.	0	0	0
Building Permits We are expecting building permits to remain steady or improve.	105,000	110,000	5,000
Planning Fees Requests for special permits or subdivisions review have been low, but as development is on the rise, we anticipate more activity in this area.	3,000	8,000	5,000
Rezoning and Annexation Fees We expect to see some requests for changes in the coming year.	1,000	1,000	0
Homeowners Recovery Fund There is a fee charged for each new home to go to a State fund.	-400	-400	0
Occupancy Use Fees	3,000	3,000	0
ABC Inspections	0	700	700
Sign Permits Revenue is now being recorded in a separate line item.	0	8,000	8,000
Fire Inspections	0	300	300
Civil Penalties from Code Enforcement The use of civil penalties is one of the final steps in the code enforcement process.	1,500	1,500	0
Connection and Reconnection Fees	75,000	75,000	0
Late Payment Penalties Although the economy is improving, there are still those who run late with service payments and must pay late payment penalties.	25,000	25,000	0
Street Performer Fees	150	150	0
Police Contract Services These revenues are for contract police services, which includes funds for the School Resource Officers at the Waynesville Middle School and at the Shinning Rock Classical Academy School.	117,000	121,500	4,500

REVIEW OF PROPOSED BUDGET 2019 - 2020

REVENUES	BUDGETED 2018 - 2019	PROPOSED 2019 - 2020	DIFFERENCE
Fire Protection Charges These are fees and taxes paid by users who are located outside town limits but receive fire protection from the Town. All these fees or taxes are being collected by the County and sent to Town.	330,000	347,400	17,400
Commercial Sanitation Fees With past rates, the town lost some customers and as a result the town dropped the Sanitation fees for dumpsters 25% effective April 1, 2015. These fees now appears to be dropping again as private haulers are picking up our customers again.	277,880	270,000	(7,880)
Residential Sanitation Fees Sanitation fees will not change in 2019 - 2020.	485,000	475,000	(10,000)
Solid Waste Containers - Rental	25,100	24,000	(1,100)
Cemetery Lot Sales	20,000	20,000	0
Cemetery After Hours Call Out Fees This is the charge for call outs on weekends and holidays.	600	600	0
Columbarium Sales	2,000	2,000	0
Columbarium Openings A fee is charged for opening columbarium and engraving doors.	1,200	2,000	800
Cremation Lots This is the charge for an in-ground space for the burial of cremains at the cemetery.	1,000	2,000	1,000
Recreation - Memberships Last year's 10% rate increase is realizing less revenues than estimated.	405,900	390,000	(15,900)
Recreation - Daily Passes	137,500	130,000	(7,500)
Recreation - Rentals	59,230	52,000	(7,230)
Recreation - Contribution from Haywood County Haywood County no longer supports recreation efforts of the Town.	0	0	0
Recreation - Adult and Children Recreation Programs	175,000	170,000	(5,000)
Recreation - Program Fees at Armory	10,000	12,500	2,500
Recreation - Rentals Collected at Armory	9,200	5,000	(4,200)

REVIEW OF PROPOSED BUDGET 2019 - 2020

REVENUES	BUDGETED 2018 - 2019	PROPOSED 2019 - 2020	DIFFERENCE
Recreation - Child Care	0	0	0
Recreation - Commissions on Vending Machines The Town moved out of the vending machine business and collects a share of the profits from the machines placed here by others.	3,000	2,000	(1,000)
Recreation - Proceeds from Concessions We receive a small amount from the sale of items at the center.	2,000	1,500	(500)
Contributions/Donations - Police	0	0	0
Contributions/Donations - Recreation	0	0	0
Community Foundation Donation When the Recreation Center was started, a special fund was established to receive donations. This fund normally provides a small revenue from interest earnings, but in most years there are little if any earnings.	0	0	0
Memorials Trees, benches, artwork, etc. can be purchased in honor of another individual or event. The revenue is offset by the purchase of the items.	20,000	20,000	0
Public Art These are public donations made in support of the Public Art Program.	20,000	20,000	0
Public Art - Town of Waynesville This is the Town's contribution to the Public Art Program.	5,000	5,000	0
Public Art - Ticket Sales This was a one time revenue resulting from the Public Art Program.	0	0	0
Historic Pamphlet Sales We are not budgeting revenue in this line item.	0	0	0
Miscellaneous This is an account where we place revenue that does not fit easily in other categories, and it can be erratic from year to year.	7,000	7,000	0
Rents These are mostly the rents from cell tower locations.	67,740	68,890	1,150
Sale of Materials & Fixed Assets We do not expect to have much surplus equipment and vehicles in 2019 - 2020.	7,000	7,000	0
Parking Tickets More and more second floor residents are parking on Main Street and we have increased parking enforcement to try and curtail some of that parking.	100	100	0
Noise Ordinance Violations This is a fine for excessive noise and may be paid much like a parking ticket.	100	100	0

REVIEW OF PROPOSED BUDGET 2019 - 2020

REVENUES	BUDGETED 2018 - 2019	PROPOSED 2019 - 2020	DIFFERENCE
Cash - Over and Short	0	0	0
Bad Check Charges	2,000	2,800	800
Investment Earnings	34,210	58,850	24,640
Interest rates are rising from historical lows and the budget is finally realizing more income from interest rates increases.			
ABC Store Sales Distribution	93,100	92,500	(600)
With the expense of constructing a new ABC Store near Wal-Mart, there was a drop in this revenue source but in FY 14-15 the store distributions started back again. The budget is expecting the FY 19-20 revenues to match the FY 18-19 estimated collections.			
ABC Distribution - Law Enforcement	17,130	20,460	3,330
ABC Distribution - Rehabilitation	11,420	16,790	5,370
Transfer from Water Fund	0	0	0
The Town no longer transfers funds from the Water Fund to the General Fund.			
Transfer from Sewer Fund	0	0	0
The Town no longer transfers funds from the Sewer Fund to the General Fund.			
Transfer from Electric Fund	1,275,600	1,275,600	0
In 2010-2011, the Electric Fund was in great health, and we recommended a larger annual transfer. We may need to look more closely at that amount in coming years. The tax rate needed to replace this revenue would be a little over 10 and 1/2 cents.			
Transfer from Cemetery Fund	100,000	0	(100,000)
The 2018-2019 budget included an amendment to purchase property at Green-Hill Cemetery.			
Fund Balance Appropriated-Powell Bill	104,780	88,720	(16,060)
As stated earlier, Powell Bill reserves are expected to be spent to zero during the FY 2019-2020 budget.			
Fund Balance Appropriated	891,760	522,990	(368,770)
Fund Balance is appropriated each year to balance the budget, and at the end of the year we use only what is required to match the actual expenditures. We are budgeting to use (\$368,770) less than the prior year's amended budget. \$180,000 of this fund balance appropriation will help purchase a cab and chassis for a garbage truck.			
TOTAL GENERAL FUND REVENUES	15,449,575	15,147,270	(302,305)

REVIEW OF PROPOSED BUDGET 2019 - 2020

B. EXPENDITURES	BUDGETED 2018 - 2019	PROPOSED 2019 - 2020	DIFFERENCE
<p>Note to readers of the proposed FYE 2019-2020 budget comparison vs the FYE 2018-2019 budget.</p> <p>The FYE 2019-2020 budget contains a 1.5% career track adjustment for each department, an estimated 26.2% hike in health insurance premiums and an increase to the State pension contributions. As such, every department's personnel and fringe benefits will see increases associated with the career track adjustments, the higher health insurance premiums and the higher pension contributions. Other costs such as general insurances costs for workers compensation, and auto insurance costs will be lower in all departments. The other major items that causes reductions in all departments can be seen in the allocation of internal service costs (Asset Service Management). Here, the savings from a new computer service contract and the move of positions from public facilities to recreation are the main drivers behind the cost savings seen to each department.</p>			
<p>Governing Body</p> <p>The personnel and fringe benefits costs reflects an increase of \$21,130. This increase is caused by a possible over lap in pay due to the elections, a change in an health insurance policy and as stated earlier, the higher health insurance premiums. Offsetting the increase is a reductions in operating costs (\$890), in internal service costs (\$3,500) and higher allocation to the other funds (\$13,500). The board, administration and finance expenditures are consider joint expenditures of all the funds and therefore are being allocated to all funds. These joint expenditures are being charged to the other funds primarily based on a estimated % of time and expenditures spent in each of the respective funds (General, Water, Sewer, and Electric Fund). One other point to note, the operating costs includes \$15,000 ins estimated election's cost.</p>	41,800	45,040	3,240
<p>Administration</p> <p>The personnel and fringe benefits increased \$14,100 due to career track, health insurance costs and pension contributions increases. Operating expenditures, loan payments, charges to other funds and allocated internal service costs are expected to drop by (\$4,710), (\$14,460), \$11,540 and (\$21,320) respectively. As stated in the Governing Body above, the charges to other funds are consider joint expenditures of all the funds (Governing Body, Administration, and Finance) and therefore are being allocated to all funds. These joint expenditures are being charged to the other funds primarily based on a estimated % of time and expenditures spent in each of the respective funds (General, Water, Sewer, and Electric Fund).</p>	200,240	185,390	(14,850)
<p>Finance Department</p> <p>The personnel and fringe benefits increases are \$136,010. An additional meter reader \$56,550 (wages and benefits) and the addition of part time expenditures \$50,000 are included in these increases. The remaining difference is due to career tack, higher health insurance premiums and increase pension contributions. Operating expenditures are expected to rise \$7,400 due to increases in accounting fees and higher equipment repair and maintenance fees. Capital increase \$10,000 to purchase a use vehicle for the new meter reader. Offsetting these expenditures to the general fund is a higher charge to the other funds for their share of the joint costs and a lower allocation on the internal service costs.</p>	226,000	242,540	16,540

REVIEW OF PROPOSED BUDGET 2019 - 2020

B. EXPENDITURES	BUDGETED 2018 - 2019	PROPOSED 2019 - 2020	DIFFERENCE
Police Department Personnel and fringe benefits are up \$240,600. This increase includes a new police officer estimated at \$74,990. The remaining difference is made up of career track, higher health insurance premiums and higher pension contributions. Operating expenditures will be down (\$16,270) mainly due to lower auto insurance costs. Capital purchases are down (\$126,800). There are no capital items remaining in this budget. Loan payments and internal service costs are down (\$135,630) and (\$153,880) respectively.	5,098,050	4,906,070	(191,980)
Miscellaneous Police Grants We anticipate some State and Federal government grants in FY 19-20.	80,000	80,000	0
Fire Department Personnel and fringe benefits are up \$61,300. Operating costs increase \$32,960 which is mainly due to professional services for a new hydraulic modeling project. Capital costs are down (\$50,100). There are no capital items remaining in this budget. Loan payments are down (\$22,000) and internal service costs are down (\$53,690).	1,953,850	1,922,320	(31,530)
Streets and Sanitation Personnel and fringe benefits are up \$61,960. Operating costs decrease (\$48,590) which is mainly due to professional services, materials, and vehicle insurance. Capital costs increase \$9,280 which includes a new \$180,000 cab and chassis for a garbage truck. Internal service costs are down (\$83,220).	2,931,740	2,871,170	(60,570)
Powell Bill As stated earlier, the Powell Bill Fund balance or reserve is expected to drop to zero during the FYE 2019-2020. The major items of this budget is paving \$310,000, bridge maintenance \$75,000 and sidewalks \$50,000.	505,000	505,000	0
Cemetery Personnel and fringe benefits increases \$610. Operating costs increase \$17,230 which includes increases in professional services, materials, and contract services. Capital costs are down (\$102,000). The only remaining item in capital is house improvements at \$10,000. Internal service costs decrease (\$3,920).	324,360	236,280	(88,080)
Planning, Code Enforcement and Inspections Personnel and fringe benefits are up \$23,480. Operating costs are down (\$70,920) which is mainly due to professional services and legal fees. Capital costs are down (\$54,000). There is no capital items in this budget. Internal service costs are down (\$26,610).	929,060	801,010	(128,050)
Special Appropriations	266,920	273,750	6,830

REVIEW OF PROPOSED BUDGET 2019 - 2020

B. EXPENDITURES	BUDGETED 2018 - 2019	PROPOSED 2019 - 2020	DIFFERENCE
Parks and Recreation Personnel and fringe benefits are up \$197,390. The majority of this increase is due to the transfer of positions from Public Facilities to Recreation. The increase associated with the transfer of positions here will be a decrease in the Asset Services Management Fund. The remaining difference is due to career track, health insurance premiums and pension contributions. Operating expenditures increase \$60,375. Half of this increase is due to expenditures that were recorded in Asset Service Management last year that are now being budgeted in Recreation and the other half is increases in professional services and grant expenditures. Capital expenditures increase \$167,850. Capital includes a bridge at recreation park, new ADA compliant bathrooms, Craven Street Park improvements and HVAC units at the recreation center. Loan payments will be down (\$181,570). The recreation center was paid off in November 2018! Internal service costs decrease (\$56,320). The budget is also proposing that the Electric Fund loan the General Fund the amount needed to replace the dectron unit and add an air evacuator system for the pool.	2,461,775	2,632,500	170,725
Recreation - Special Projects	38,000	55,000	17,000
Debt Service - Loan Payments	392,780	391,200	(1,580)
TOTAL GENERAL FUND EXPENDITURES	15,449,575	15,147,270	(302,305)
C. GENERAL FUND SUMMARY	BUDGETED 2018 - 2019	PROPOSED 2019 - 2020	DIFFERENCE
REVENUES	15,449,575	15,147,270	(302,305)
EXPENDITURES	15,449,575	15,147,270	(302,305)
DIFFERENCE	0	0	0

REVIEW OF PROPOSED BUDGET 2019 - 2020

II. WATER FUND			
A. REVENUES	BUDGETED 2018 - 2019	PROPOSED 2019 - 2020	DIFFERENCE
Water Charges This budget does not increase water rates.	3,345,300	3,330,600	(14,700)
Water Taps/Connection Fees We are anticipating some construction.	40,000	40,000	0
Impact Fees - New Connections	10,000	20,000	10,000
Miscellaneous Revenues	1,500	1,500	0
Sale of Materials/Supplies/Fixed Assets	0	0	0
Contributed Capital	0	0	0
Investment Earnings Earnings are raising with the higher interest rates.	8920	25,800	16,880
Borrowed from Other Funds	0	0	0
Fund Balance Appropriated The budget calls for \$69,240 to be added to fund balance by end of year.	584,610	-69,240	(653,850)
TOTAL WATER FUND REVENUES	3,990,330	3,348,660	(641,670)

REVIEW OF PROPOSED BUDGET 2019 - 2020

B. EXPENDITURES	BUDGETED 2018 - 2019	PROPOSED 2019 - 2020	DIFFERENCE
<p>Note to readers of the proposed FYE 2019-2020 budget comparison vs the FYE 2018-2019 budget. The FYE 2019-2020 budget contains a 1.5% career track adjustment for each department, an estimated 26.2% hike in health insurance premiums and an increase to the State pension contributions. As such, every department's personnel and fringe benefits will see increases associated with the career track adjustments, the higher health insurance premiums and the higher pension contributions. Other costs such as general insurances costs for workers compensation, and auto insurance costs will be lower in all departments. The other major items that causes reductions in all departments can be seen in the allocation of internal service costs (Asset Service Management). Here, the savings from a new computer service contract and the move of positions from public facilities to recreation are the main drivers behind the cost savings seen to each department.</p>			
<p>Water Maintenance Personnel and fringe benefits are up \$28,600. Operating costs decrease (\$75,290). The two items that account for most of the lower operating costs are found in professional services and materials. Capital costs, loan payments, and internal service costs decrease (\$287,000), (\$1,000) and (\$33,150) respectively.</p>	2,087,830	1,719,990	(367,840)
<p>Water Treatment Personnel and fringe benefits are up \$93,630. This increase includes a new position. The new position estimated at \$62,790 is an over hire to prepare for an up and coming retirement. Operating costs increase \$21,680. This increase in operating expenditures is due to an increase in plant general repairs and maintenance. Capital costs and internal service costs decrease (\$358,500) and (\$60,680) respectively.</p>	1,483,870	1,180,000	(303,870)
<p>Administration and Finance These costs are being allocated from the General Fund costs to run the water fund (such as administration, billing, collection costs etc.).</p>	418,630	448,670	30,040
<p>Contingency</p>	0	0	0
<p>Transfer to Other Funds: We no longer make transfers from the Water Fund to the General Fund.</p>	0	0	0
TOTAL WATER FUND EXPENDITURES	3,990,330	3,348,660	(641,670)
C. WATER FUND SUMMARY	BUDGETED 2018 - 2019	PROPOSED 2019 - 2020	DIFFERENCE
REVENUES	3,990,330	3,348,660	(641,670)
EXPENDITURES	3,990,330	3,348,660	(641,670)
DIFFERENCE	0	0	0

REVIEW OF PROPOSED BUDGET 2019 - 2020

III. SEWER FUND			
A. REVENUES	BUDGETED 2018 - 2019	PROPOSED 2019 - 2020	DIFFERENCE
Sewer Charges We are proposing a 10% rate increase in the sewer fund.	2,755,800	3,084,400	328,600
Sewer Taps	20,000	20,000	0
Industrial Discharge Permits	500	500	0
Impact Fees - Flow Allowances - Other Systems	2,000	2,000	0
Impact Fees - New Connections The proposed budget is anticipating new development.	15,000	85,500	70,500
Miscellaneous Revenue	400	400	0
Sale of Materials/Supplies/Fixed Assets We do not expect to have much to sell in FY 2020.	0	0	0
Contributed Capital	0	0	0
Investment Earnings	10,120	23,260	13,140
Fund Balance Appropriated The budget calls to use \$137,250 of fund balance or reserves.	589,120	137,250	(451,870)
TOTAL SEWER FUND REVENUES	3,392,940	3,353,310	(39,630)

REVIEW OF PROPOSED BUDGET 2019 - 2020

B. EXPENDITURES	BUDGETED 2018 - 2019	PROPOSED 2019 - 2020	DIFFERENCE
<p>Note to readers of the proposed FYE 2019-2020 budget comparison vs the FYE 2018-2019 budget. The FYE 2019-2020 budget contains a 1.5% career track adjustment for each department, an estimated 26.2% hike in health insurance premiums and an increase to the State pension contributions. As such, every department's personnel and fringe benefits will see increases associated with the career track adjustments, the higher health insurance premiums and the higher pension contributions. Other costs such as general insurances costs for workers compensation, and auto insurance costs will be lower in all departments. The other major items that causes reductions in all departments can be seen in the allocation of internal service costs (Asset Service Management). Here, the savings from a new computer service contract and the move of positions from public facilities to recreation are the main drivers behind the cost savings seen to each department.</p>			
<p>Sewer Maintenance Personnel and fringe benefits are up \$150. Operating costs are reduced (\$44,780) due to decreases in materials and supplies. Capital costs and internal service costs decrease (\$238,000) and (\$59,050) respectively.</p>	1,220,610	878,930	(341,680)
<p>Wastewater Treatment Personnel and fringe benefits are up \$17,220. Operating costs decrease (\$600). Capital costs increase \$228,000. These costs include a vehicle for \$32,000, equipment for \$133,900 and digester rehab for \$200,000. Internal service costs decrease (\$59,050).</p>	1,797,470	2,076,050	278,580
<p>Administration and Finance These costs are being allocated from the General Fund costs to run the sewer fund (such as administration, billing, collection costs etc.).</p>	374,860	398,330	23,470
<p>Contingency Appropriated</p>	0	0	0
<p>Transfer to Other Funds: We no longer make transfers from the Sewer Fund to the General Fund.</p>	0	0	0
TOTAL SEWER FUND EXPENDITURES	3,392,940	3,353,310	(39,630)
C. SEWER FUND SUMMARY	BUDGETED 2018 - 2019	PROPOSED 2019 - 2020	DIFFERENCE
REVENUES	3,392,940	3,353,310	(39,630)
EXPENDITURES	3,392,940	3,353,310	(39,630)
DIFFERENCE	0	0	0

REVIEW OF PROPOSED BUDGET 2019 - 2020

IV. ELECTRIC FUND			
A. REVENUES	BUDGETED 2018 - 2019	PROPOSED 2019 - 2020	DIFFERENCE
Electric Charges The propose budget does not increase electric rates. While this revenue can be somewhat unpredictable due to weather, and customers' consumption, the proposed budget drops revenues due to the lost of a major power customer (a grocery store with annual power consumption around \$180,000 a year).	8,885,800	8,774,900	(110,900)
Security Lights Rates will remain the same and revenues should as well.	51,200	51,200	0
Street Lights	129,250	129,250	0
Underground Service Installation These revenues are the result of charges for underground service.	2,000	2,000	0
Renewable Charge Revenue This is a pass-through charge, required under NC Senate Bill 3 to assist power providers in meeting the 12.5% renewable energy requirement.	52,800	52,800	0
Electric Pole Rental These are charges made to other utilities for use of Town poles.	13,950	19,970	6,020
Sales Tax Charges The General Assembly repealed the 3% tax rate applied to gross receipts on electricity and replaced it effective July 1, 2014 with a combined general sales tax of 7%. Manufacturing sales are exempt from this sales tax. All revenue billed and collected will be sent to NC Department of Revenue for distribution.	447,840	465,070	17,230
Miscellaneous Revenues	3,000	3,000	0
Sale of Fixed Assets We do not expect to have many surplus items to sell in 2019 - 2020.	0	0	0
Investment Earnings As a result of the Fed raising interest rates, the Town has realized higher Investments earnings.	9,690	22,270	12,580
Fund Balance Appropriated This is the amount needed from reserve to balance the budget. If the town draws too much from the reserves it will no longer be able to transfer the \$1,275,600 to the General Fund. The budget is also proposing that the Electric Fund loan the General Fund the amount needed to replace the dectron unit and add an air evacuator system for the pool.	125,280	48,470	(76,810)
TOTAL ELECTRIC FUND REVENUES	9,720,810	9,568,930	(151,880)

REVIEW OF PROPOSED BUDGET 2019 - 2020

B. EXPENDITURES	BUDGETED 2018 - 2019	PROPOSED 2019 - 2020	DIFFERENCE
Note to readers of the proposed FYE 2019-2020 budget comparison vs the FYE 2018-2019 budget. The FYE 2019-2020 budget contains a 1.5% career track adjustment for each department, an estimated 26.2% hike in health insurance premiums and an increase to the State pension contributions. As such, every department's personnel and fringe benefits will see increases associated with the career track adjustments, the higher health insurance premiums and the higher pension contributions. Other costs such as general insurances costs for workers compensation, and auto insurance costs will be lower in all departments. The other major items that causes reductions in all departments can be seen in the allocation of internal service costs (Asset Service Management). Here, the savings from a new computer service contract and the move of positions from public facilities to recreation are the main drivers behind the cost savings seen to each department.			
Electric Maintenance Personnel and fringe benefits increase \$13,290. Operating costs decrease (\$14,130). This drop was mainly due to a drop in material and supplies. Capital costs, and internal service costs decrease (\$175,000) and (60,450) respectively. Capital includes \$160,000 for a lighting project on Walnut Street and North Main Street.	1,803,680	1,577,390	(226,290)
Purchased Power The town is on a new power supply contract and will need some additional time and some additional history before we will be more comfortable predicting power costs going forward. This line items includes purchase power, professional services used for peak shaving advise, generation rental, and fuel costs.	5,350,690	5,347,700	(2,990)
Renewables Energy Payment: Under NC Senate Bill 3, every electric provider must generate 12.5% of electricity from renewable resources by 2021, and are allowed to charge an extra fee to support these resources. This account cover the renewables purchased and the professional services needed to stay in compliance with the State's regulation concerning the renewable resources.	120,000	120,000	0
Sales Tax on Purchased Power This account should now match the sales taxes collected from our electric customers. In the past, towns were given a municipal electricity deduction that allowed the Town to keep some of the sales tax revenues being collected.	447,840	447,800	(40)
Economic Development Incentives	0	0	0
Bad Debt Expense	32,000	38,400	6,400
Administration and Finance These costs are being allocated from the General Fund costs to run the electric fund (such as administration, billing, collection costs etc.).	691,000	762,040	71,040
Transfer to General Fund The Electric Fund has traditionally provided a subsidy or profit-sharing to the General Fund. The current amount transferred is equal to a tax rate increase of over 1 and 1/2 cents. We will need to watch this transfer amount closely in the years ahead to see if the Electric fund can continue to provide this much money.	1,275,600	1,275,600	0
TOTAL ELECTRIC FUND EXPENDITURES	9,720,810	9,568,930	(151,880)
C. ELECTRIC FUND SUMMARY	BUDGETED 2018 - 2019	PROPOSED 2019 - 2020	DIFFERENCE
REVENUES	9,720,810	9,568,930	(151,880)
EXPENDITURES	9,720,810	9,568,930	(151,880)
DIFFERENCE	0	0	0

REVIEW OF PROPOSED BUDGET 2019 - 2020

V. ASSET MANAGEMENT			
A. REVENUES	BUDGETED 2018 - 2019	PROPOSED 2019 - 2020	DIFFERENCE
Charges to Other Funds The old Public Operations internal service fund is now called Asset Management. This fund has four divisions to be allocated out to the user departments. The Public Services Administration division is being allocated to the Streets and Sanitation, Cemetery, Water Maintenance, Water Treatment, Sewer Maintenance, Sewer Treatment, and Electric Maintenance based on a % of their budgets. The Public Facilities-Inside and the Public Facilities-Outside Division is allocated back to all departments based on a % of their budgets. The Purchasing Division is allocated back to all departments and the three internal service divisions (Public Services Administration, Public Facilities, and the Garage) based on a % of their budgets. These charges will show up in the individual departments as internal service costs.	2,263,860	1,615,930	(647,930)
Miscellaneous Revenue	0	0	0
Investment Income	1,060	0	(1,060)
TOTAL ASSET MANAGEMENT REVENUES	2,264,920	1,615,930	(648,990)
B. EXPENDITURES	BUDGETED 2018 - 2019	PROPOSED 2019 - 2020	DIFFERENCE
Note to readers of the proposed FYE 2019-2020 budget comparison vs the FYE 2018-2019 budget. The FYE 2019-2020 budget contains a 1.5% career track adjustment for each department, an estimated 26.2% hike in health insurance premiums and an increase to the State pension contributions. As such, every department's personnel and fringe benefits will see increases associated with the career track adjustments, the higher health insurance premiums and the higher pension contributions. Other costs such as general insurances costs for workers compensation, and auto insurance costs will be lower in all departments. The other major items that causes reductions in all departments can be seen in the allocation of internal service costs (Asset Service Management). Here, the savings from a new computer service contract and the move of positions from public facilities to recreation are the main drivers behind the cost savings seen to each department.			
Public Services Administration Personnel and fringe benefits increase \$14,320. Operating costs increase \$5,000. Here, travel and training accounts for most of the increase.	424,410	443,730	19,320
Public Facilities-Inside Personnel and fringe benefits decrease (\$59,180). As discussed earlier, this decrease is the result of positions being transferred from Public Facilities to Recreation. Operating costs decrease (\$191,020). Much of the savings is due to the new computer services contract. Capital costs and loan payments decrease (\$250,500) and (\$1,850) respectively.	1,174,530	671,980	(502,550)

REVIEW OF PROPOSED BUDGET 2019 - 2020

B. EXPENDITURES	BUDGETED 2018 - 2019	PROPOSED 2019 - 2020	DIFFERENCE
Public Facilities-Outside Personnel and fringe benefits decrease (\$111,660). As discussed in Public Facilities-Inside and Recreation, this is the result of the transfer of positions. Operating and capital costs decrease (\$28,890) and (\$36,740) respectively.	431,170	253,880	(177,290)
Purchasing Operations Personnel and fringe benefits increase \$12,360. and operating costs decrease (\$830).	234,810	246,340	11,530
B. EXPENDITURES	BUDGETED 2018 - 2019	PROPOSED 2019 - 2020	DIFFERENCE
TOTAL ASSET MANAGEMENT EXPENDITURES	2,264,920	1,615,930	(648,990)
C. ASSET MANAGEMENT SUMMARY	BUDGETED 2018 - 2019	PROPOSED 2019 - 2020	DIFFERENCE
REVENUES	2,264,920	1,615,930	(648,990)
EXPENDITURES	2,264,920	1,615,930	(648,990)
DIFFERENCE	0	0	0

REVIEW OF PROPOSED BUDGET 2019 - 2020

VI. GARAGE OPERATIONS			
A. REVENUES	BUDGETED 2018 - 2019	PROPOSED 2019 - 2020	DIFFERENCE
Charges to Other Funds Each department is charged a prorated share of the cost of operating the Garage based upon the percentage of fuel used.	670,930	656,960	(13,970)
All Other Revenue	10,000	10,000	0
Investment Income	620	710	90
TOTAL GARAGE REVENUES	681,550	667,670	(13,880)
B. EXPENDITURES	BUDGETED 2018 - 2019	PROPOSED 2019 - 2020	DIFFERENCE
Garage Operations Personnel and fringe benefits increase \$4,620. Operating costs will rise \$23,650. This increase is driven by higher fuel costs, tires and materials. Capital costs are expected to fall (\$42,500) and internal service costs are expected to rise \$350.	681,550	667,670	(13,880)
TOTAL GARAGE EXPENDITURES	681,550	667,670	(13,880)
C. GARAGE SUMMARY	BUDGETED 2018 - 2019	PROPOSED 2019 - 2020	DIFFERENCE
REVENUES	681,550	667,670	(13,880)
EXPENDITURES	681,550	667,670	(13,880)
DIFFERENCE	0	0	0

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Town of Waynesville								
2019-2020 Department Budget Worksheets								
				FYE 2019		FYE 2020	FYE 2020	FYE 2020
	FYE 2016	FYE 2017	FYE 2018	DEPARTMENT	FYE 2019	DEPARTMENT	MANAGER	BOARD
	ACTUAL	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	APPROVED
Taxes-Ad Valorem								
103000 403000 Twn 2000Tx	(119)	(4)	-	(110)	-	-	-	
103000 403001 Twn 2001Tx	-	-	-	-	-	-	-	
103000 403002 TWN 2002TX	(448)	(206)	-	(430)	-	-	-	
103000 403003 TWN 2003TX	(200)	200	-	-	-	-	-	
103000 403004 TWN 2004TX	(43)	-	(74)	(40)	-	-	-	
103000 403005 TWN 2005TX	(324)	(87)	(91)	(390)	-	-	-	
103000 403006 2006TX	(974)	(390)	(322)	(270)	-	-	-	
103000 403007 2007TX	(2,919)	(257)	(1,618)	(1,300)	-	-	-	
103000 403008 2008 TAX	(3,725)	(279)	(501)	(820)	-	-	-	
103000 403009 2009 TAX	(3,066)	(2,782)	(2,186)	(1,670)	(300)	-	-	
103000 403010 2010 TAX	(3,476)	(5,691)	(3,097)	(2,290)	(300)	(300)	(300)	
103000 403011 2011 TAX	(3,909)	(2,225)	(3,616)	(2,680)	(1,000)	(300)	(300)	
103000 403012 2012 TAX	(5,196)	(4,253)	(2,623)	(3,300)	(1,500)	(1,000)	(1,000)	
103000 403013 2013 TAX	(20,263)	(13,567)	(4,179)	(3,920)	(3,000)	(1,500)	(1,500)	

Town of Waynesville
2019-2020 Department Budget Worksheets

	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
103000 403014 2014 Tax	(59,141)	(41,983)	(7,406)	(5,200)	(4,000)	(3,000)	(3,000)	
103000 403015 2015 TAX	(4,587,100)	(76,027)	(20,951)	(19,000)	(8,000)	(4,000)	(4,000)	
103000 403016 2016 TAX	-	(5,092,505)	(81,174)	(44,200)	(25,000)	(8,000)	(8,000)	
103000 403017 2017 TAX	-	-	(5,137,244)	(80,000)	(75,000)	(25,000)	(25,000)	
103000 403018 2018 TAX	-	-	-	(5,310,370)	(5,269,950)	(75,000)	(75,000)	
103000 403019 Twn 2019Tx	-	-	-	-	-	(5,271,710)	(5,271,710)	
103000 403094 Twn 1994Tx	-	-	(115)	(40)	-	-	-	
103000 403095 Twn 1995Tx	-	-	-	-	-	-	-	
103000 403096 Twn 1996Tx	(106)	-	-	-	-	-	-	
103000 403097 Twn 1997Tx	-	-	-	-	-	-	-	
103000 403098 Twn 1998Tx	-	(107)	-	(500)	-	-	-	
103000 403099 Twn 1999Tx	-	(5)	-	(10)	-	-	-	
103000 403111 DWA 2011	-	-	-	(30)	-	-	-	
103000 403112 DWA 2112	-	-	-	(30)	-	-	-	
103000 403113 DWA 2013	(690)	-	-	(20)	(1,500)	-	-	

Town of Waynesville							
2019-2020 Department Budget Worksheets							
	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT	BUDGET	DEPARTMENT	MANAGER
				PROJECTION		REQUESTS	RECOMMENDS
							BOARD
							APPROVED
103000 403114 DWA 2014	(1,040)	(2,617)	-	(40)	(1,500)	(1,500)	(1,500)
103000 403115 DWA 2015TX	(98,178)	(2,484)	-	(50)	(1,000)	(1,500)	(1,500)
103000 403116 DWA 2016TX	-	(96,690)	(1,285)	(1,000)	(4,000)	(1,000)	(1,000)
103000 403117 DWA 2017TX	-	-	(100,047)	(1,500)	(6,000)	(4,000)	(4,000)
103000 403118 DWA 2018TX	-	-	-	(100,500)	(97,060)	(6,000)	(6,000)
103000 403206 MV 2006TX	(129)	(33)	-	-	-	(99,930)	(99,930)
103000 403207 MV 2007TX	-	(114)	(6)	-	-	-	-
103000 403208 MV 2008 TX	(18)	(233)	(535)	-	-	-	-
103000 403209 MV 2009 TX	(55)	(297)	(580)	(50)	-	-	-
103000 403210 MV 2010 TX	(30)	(309)	(511)	(10)	-	-	-
103000 403211 MV 2011 TX	(27)	(305)	(575)	(160)	-	-	-
103000 403212 MV 2012 TX	(356)	(414)	(1,324)	(20)	-	-	-
103000 403213 MV 2013 TX	(328)	(227)	(734)	(40)	-	-	-
103000 403214 MV 2014 TX	-	(3)	(94)	-	-	-	-
103000 403215 MV 2015 TX	(362,529)	-	-	-	-	-	-

Town of Waynesville
2019-2020 Department Budget Worksheets

	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
103000 403216 MV 2016 TX	-	(425,040)	-	-	-	-	-	
103000 403217 MV 2017 TX	-	-	(432,144)	-	-	-	-	
103000 403218 MV 2018 TX	-	-	-	(442,300)	(435,440)	-	-	
103000 403218 MV 2019Tx	-	-	-	-	-	(444,460)	(444,460)	
103000 403300 MVRENTALTX	(22,885)	(24,554)	(28,212)	(28,000)	(24,500)	(28,000)	(28,000)	
103000 403350 Muni Ve Tx	-	-	-	(31,960)	(49,000)	(38,000)	(38,000)	
103000 403408 MSD VEH TX	-	-	-	-	-	-	-	
103000 403409 09 MSD MV	-	-	-	-	-	-	-	
103000 403600 Tx Refund	2,501	923	2,772	3,000	3,500	3,500	3,500	
103000 403650 ABATEMENTS	-	-	-	-	-	-	-	
103000 403700 Pen/Int	(36,359)	(42,821)	(40,774)	(45,000)	(38,000)	(39,000)	(39,000)	
103000 403800 Adv	(1,808)	(1,968)	(1,519)	(2,000)	(2,000)	(2,000)	(2,000)	
103000 404000 MISC.TAXES	-	-	-	-	-	-	-	
Total Taxes-Ad Valorem	(5,212,940)	(5,837,354)	(5,870,765)	(6,126,250)	(6,044,550)	(6,051,700)	(6,051,700)	

Town of Waynesville								
2019-2020 Department Budget Worksheets								
	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT	DEPARTMENT	DEPARTMENT	MANAGER	BOARD
	ACTUAL	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	APPROVED
Other Taxes and Licenses								
103200 413231 1% Sale Tx	(1,033,766)	(1,052,977)	(1,097,875)	(1,132,570)	(1,144,840)	(1,172,210)	(1,172,210)	
103200 413232 1/2% SalTx	(1,031,965)	(1,061,538)	(1,116,687)	(1,156,460)	(1,152,670)	(1,196,830)	(1,196,830)	
103200 413233 ADD'L 1/2%	(494,548)	(540,173)	(576,986)	(602,230)	(585,720)	(620,200)	(620,200)	
103200 413260 Priv.LicTx	(318)	(210)	(660)	(820)	-	-	-	
103200 413261 Cab. TV TX	(119,177)	(120,159)	(117,198)	(113,860)	(117,740)	(113,290)	(113,290)	
103200 413270 B Regist	-	-	(286)	-	-	-	-	
Total Other Taxes and Licenses	(2,679,774)	(2,775,057)	(2,909,692)	(3,005,940)	(3,000,970)	(3,102,530)	(3,102,530)	
Unrestricted Intergovernment								
103300 423322 Ber&Win Tx	(43,233)	(44,882)	(43,594)	(44,140)	(42,640)	(44,580)	(44,580)	
103300 423323 CrtFacFees	(2,665)	(2,246)	(1,994)	(1,900)	(2,250)	(2,250)	(2,250)	
103300 423324 90001 Fra/TELECO	(203,736)	(199,655)	(183,310)	(175,400)	(182,040)	(168,560)	(168,560)	
103300 423324 90002 Fran/Elect	(623,409)	(603,036)	(628,022)	(653,150)	(603,440)	(659,680)	(659,680)	
103300 423324 90003 Fran/N GAS	(11,369)	(10,995)	(14,298)	(11,880)	(11,640)	(11,730)	(11,730)	
Total Unrestricted Intergovernme	(884,412)	(860,814)	(871,218)	(886,470)	(842,010)	(886,800)	(886,800)	

Town of Waynesville								
2019-2020 Department Budget Worksheets								

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Town of Waynesville								
2019-2020 Department Budget Worksheets								
	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT	BUDGET	DEPARTMENT	MANAGER	BOARD
				PROJECTION		REQUESTS	RECOMMENDS	APPROVED
Permits And Fees								
103500 443343 Bldg.Pmts	(105,067)	(84,998)	(101,525)	(120,000)	(105,000)	(110,000)	(110,000)	
103500 443344 Plan Fee	(4,040)	(3,475)	(4,160)	(7,000)	(3,000)	(8,000)	(8,000)	
103500 443345 REZFEEs	-	(400)	(200)	(600)	(1,000)	(1,000)	(1,000)	
103500 443347 HmownReFd	423	63	152	200	400	400	400	
103500 443348 Occ Use	(1,964)	(2,100)	(3,925)	(4,000)	(3,000)	(3,500)	(3,500)	
103500 443350 SIDEWALKS	-	-	-	(19,900)	-	-	-	
103500 443351 ABC INSPEC	-	-	(400)	(1,000)	-	(700)	(700)	
103500 443352 SIGN PERMI	-	-	(5,176)	(7,800)	-	(8,000)	(8,000)	
103500 443353 FIRE INSPE	-	-	(225)	(300)	-	(300)	(300)	
103500 443380 Civ Penal	-	-	-	(230)	(1,500)	(1,000)	(1,000)	
103500 443385 DEMO REV.	-	-	(1,750)	-	-	-	-	
103500 443513 Con&RecFee	(83,913)	(84,777)	(65,080)	(75,000)	(75,000)	(75,000)	(75,000)	
103500 443515 Late Pen.	(24,926)	(24,221)	(30,968)	(25,000)	(25,000)	(25,000)	(25,000)	
103500 443520 ST PERFORM	-	-	(25)	(50)	(150)	(150)	(150)	
Total Permits And Fees	(219,487)	(199,908)	(213,282)	(260,680)	(213,250)	(232,250)	(232,250)	

Town of Waynesville

2019-2020 Department Budget Worksheets

	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
Sales And Services								
103600 454131 Chg/WatFD	(1,246)	-	-	-	-	-	-	
103600 454310 PolContSer	(115,812)	(64,697)	(72,077)	(108,380)	(117,000)	(121,500)	(121,500)	
103600 454340 FireProtec	(277,360)	(322,465)	(347,440)	(347,400)	(330,000)	(347,400)	(347,400)	
103600 454510 ComSanFees	(292,081)	(287,390)	(277,484)	(270,000)	(277,880)	(270,000)	(270,000)	
103600 454511 RES. SANIT	(489,329)	(487,820)	(482,660)	(475,000)	(485,000)	(475,000)	(475,000)	
103600 454514 LSDDUMPFEE	(25,811)	(25,223)	(24,850)	(24,000)	(25,100)	(24,000)	(24,000)	
103600 454740 CemLotSale	(23,900)	(21,000)	(13,800)	(20,000)	(20,000)	(20,000)	(20,000)	
103600 454741 Cem Aft Hr	(400)	(600)	(200)	(600)	(600)	(600)	(600)	
103600 454742 COL. SALES	(1,000)	-	(2,200)	(1,000)	(2,000)	(2,000)	(2,000)	
103600 454743 COL - OPEN	-	(400)	(200)	-	-	-	-	
103600 454745 CREM SPACE	(400)	(2,400)	(1,400)	(3,000)	(1,200)	(2,000)	(2,000)	
103600 454750 Cremation	(200)	(200)	(1,200)	(3,000)	(1,000)	(2,000)	(2,000)	
103600 456000 MEMBERSHIP	(361,331)	(369,072)	(383,547)	(390,000)	(405,900)	(390,000)	(390,000)	
103600 456025 DAILY PASS	(120,969)	(125,656)	(127,704)	(129,000)	(137,500)	(130,000)	(130,000)	

Town of Waynesville

2019-2020 Department Budget Worksheets

	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT	BUDGET	DEPARTMENT	MANAGER	BOARD
				PROJECTION		REQUESTS	RECOMMENDS	APPROVED
All Other Revenues								
103800 463805 Contr-Pol	-	-	(1,125)	-	-	-	-	
103800 463812 Contr-Rec	(200)	(425)	(1,152)	(3,170)	-	-	-	
103800 463813 COMM FOUND	(1,680)	-	-	-	-	-	-	
103800 463814 MEMORIAL	-	-	-	-	(20,000)	(20,000)	(20,000)	
103800 463815 10012 PUBLIC ART	(1,375)	(5,699)	(8,067)	(2,000)	(20,000)	(20,000)	(20,000)	
103800 463816 10012 TOW PUB AR	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	
103800 463825 HISTORIC P	-	-	(2,045)	-	-	-	-	
103800 463830 Misc. Rev.	(32,316)	(11,845)	(5,576)	(5,500)	(7,000)	(7,000)	(7,000)	
103800 463834 Rents	(66,261)	(67,422)	(67,742)	(68,890)	(67,740)	(68,890)	(68,890)	
103800 463835 Sl/Mat/FA	(79,513)	(9,505)	(27,273)	(58,000)	(7,000)	(7,000)	(7,000)	
103800 463855 Park Tick	(30)	(182)	(140)	(100)	(100)	(100)	(100)	
103800 463856 NOISE VIOL	-	-	-	-	(100)	(100)	(100)	
103800 463857 Cash O/S	723	(7)	226	-	-	-	-	
103800 463859 BDckCharge	(3,455)	(6,438)	(4,350)	(2,800)	(2,000)	(2,800)	(2,800)	
Total All Other Revenues	(189,107)	(106,523)	(12,121)	(145,460)	(128,940)	(130,890)	(130,890)	

Town of Waynesville

2019-2020 Department Budget Worksheets

	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
Investment Income								
103850 473831 Inv. Inc.	(9,512)	(15,645)	(33,610)	(53,500)	(34,210)	(58,850)	(58,850)	
Total Investment Income	(9,512)	(15,645)	(33,610)	(53,500)	(34,210)	(58,850)	(58,850)	
	(11,532,983)	(12,154,443)	(12,507,631)	(13,030,860)	(12,955,785)	(13,130,210)	(13,130,210)	
Other Financing Sources								
103900 493837 ABCDistGen	(45,806)	(48,342)	(67,857)	(91,600)	(93,100)	(92,500)	(92,500)	
103900 493838 ABCDisLaw	(8,817)	(15,004)	(19,049)	(20,260)	(17,130)	(20,460)	(20,460)	
103900 493839 ABCDistReh	(5,511)	(10,003)	(12,699)	(16,630)	(11,420)	(16,790)	(16,790)	
103900 493961 TransWatFd	(114,190)	(119,320)	(120,800)	-	-	-	-	
103900 493962 TransSewFd	(88,310)	(88,310)	(93,210)	-	-	-	-	
103900 493963 TransEleFD	(1,275,600)	(1,275,600)	(1,275,600)	(1,275,600)	(1,275,600)	(1,275,600)	(1,275,600)	
103900 493971 TRANSCFMFD	-	-	-	(100,000)	(100,000)	-	-	
103900 493990 Borrowed \$	(25,151)	(9,271)	-	-	-	-	-	
103900 493991 FdBalAppro	(103,056)	27,928	(199,727)	(104,280)	(104,780)	(88,720)	(88,720)	
(Use)/Add to								
103900 493992 FdBalAppro	130,311	(116,726)	554,695	(3,660)	(891,760)	(2,470,550)	(522,990)	
(Use)/Add to								
Total Other Financing Sources	(1,536,130)	(1,654,648)	(1,234,247)	(1,612,030)	(2,493,790)	(3,964,620)	(2,017,060)	
Total Revenues	(13,069,113)	(13,809,091)	(13,741,878)	(14,642,890)	(15,449,575)	(17,094,830)	(15,147,270)	

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Town of Waynesville

2019-2020 Department Budget Worksheets

	FYE 2016 ACTUAL	FYE 2017 ACTUAL	FYE 2018 ACTUAL	FYE 2019 DEPARTMENT PROJECTION	FYE 2019 BUDGET	FYE 2020 DEPARTMENT REQUESTS	FYE 2020 MANAGER RECOMMENDS	FYE 2020 BOARD APPROVED
Administration								
104120 511210 Wages	323,058	252,322	284,951	295,190	293,180	299,340	299,340	
104120 511220 OT	162	538	-	-	-	-	-	
104120 511230 Temp/PT	71,855	22,451	3,470	2,000	10,000	2,000	2,000	
104120 511810 FICA	30,446	19,780	21,017	21,900	23,180	23,000	23,000	
104120 511820 Retirement	22,954	18,261	21,680	23,180	23,030	27,090	27,090	
104120 511825 401K ADM	16,801	20,055	14,291	14,790	14,670	14,970	14,970	
104120 511830 Hosp. Exp.	34,312	31,367	33,992	36,030	35,700	52,460	45,470	
104120 511831 Ret./Ins.	5,341	5,341	5,341	5,670	5,610	8,250	7,150	
104120 511832 Life Ins.	625	490	603	740	740	1,560	1,560	
104120 511833 Dental	1,174	1,221	1,618	1,400	1,400	1,470	1,470	
104120 511840 HREIMB EXP	8,663	8,046	8,226	7,780	7,780	8,450	8,450	
104120 511841 HREIMB EXP	1,333	1,354	1,289	1,220	1,220	1,330	1,330	
104120 511845 WELLNESS	17,422	20,535	12,889	18,000	25,000	25,000	25,000	
104120 511850 Unemploy	-	390	161	30	480	480	480	

Town of Waynesville								
2019-2020 Department Budget Worksheets								
	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT	BUDGET	DEPARTMENT	MANAGER	BOARD
	ACTUAL	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	APPROVED
104120 511860 W. Comp.	8,146	7,023	7,024	5,890	7,550	7,380	6,330	
104120 521920 Legal Fees	27,935	10,459	26,840	45,000	37,000	45,000	45,000	
104120 521930 Ded/Med Fe	34,850	50,301	41,418	48,000	30,000	35,000	35,000	
104120 521990 Prof. Serv	4,459	38,186	20,041	10,000	25,000	20,000	20,000	
104120 532120 Uniform	-	-	-	-	-	-	-	
104120 532500 OIL	-	19	30	-	-	-	-	
104120 532510 Gas	271	444	376	410	450	630	630	
104120 532520 Tires	40	59	69	90	70	110	110	
104120 532530 Vehicle RM	360	531	513	580	620	830	750	
104120 532920 Mat./Sup.	32,458	7,956	10,242	10,000	11,000	10,000	10,000	
104120 533180 Trav/Train	18,271	14,088	5,551	9,000	20,000	10,000	10,000	
104120 533210 Phone	3,593	4,199	5,680	5,350	5,400	5,400	5,400	
104120 533250 Postage	49,177	43,549	45,094	48,000	60,000	60,000	60,000	
104120 533520 Equip R&M	28,373	18,792	11,406	19,850	20,000	20,000	20,000	
104120 533700 Other Adv	6,446	7,299	8,015	10,000	10,000	9,000	9,000	

Town of Waynesville

2019-2020 Department Budget Worksheets

	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
104120 533910 Legal Note	2,624	2,695	3,303	7,000	7,000	6,500	6,500	
104120 534390 Equip Rent	1,270	1,240	1,260	1,310	2,000	2,000	2,000	
104120 534490 Cont. Ser.	-	-	50	-	-	-	-	
104120 534510 Prop/Gen l	2,403	2,968	2,211	2,230	2,260	2,370	2,600	
104120 534520 Veh. Ins.	1,342	1,396	1,774	1,880	1,870	1,950	970	
104120 534530 BONDS	525	525	-	-	-	-	-	
104120 534580 Other Ins.	540	-	-	-	-	-	-	
104120 534910 Due/Subscr	5,546	3,198	1,341	3,700	5,000	5,000	5,000	
104120 534990 Miscell	10,347	7,573	8,026	8,500	10,000	10,000	10,000	
104120 545400 Vehicles	-	-	-	-	-	-	-	
104120 545500 Equipment	5,550	5,982	-	-	-	-	-	
104120 546000 LOAN PYMTS	14,456	14,456	14,456	14,460	14,460	-	-	
104120 548000 chgs2funds	(399,409)	(367,291)	(423,055)	(549,730)	(567,750)	(560,410)	(556,210)	
104120 548100 I/S Costs	61,794	64,574	49,409	53,760	56,320	30,630	35,000	
Total Administration	455,513	342,372	250,602	183,210	200,240	186,790	185,390	

Town of Waynesville								
2019-2020 Department Budget Worksheets								
	FYE 2016	FYE 2017	FYE 2018	FYE 2019		FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT	FYE 2019	DEPARTMENT	MANAGER	BOARD
	ACTUAL	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	APPROVED
Finance								
104130 511210 Wages	358,727	404,215	417,304	421,000	473,590	497,040	497,040	
104130 511220 OT	12,076	5,535	11,531	11,000	10,300	11,000	11,000	
104130 511230 Temp/PT	20,876	10,499	-	47,000	-	50,000	50,000	
104130 511810 FICA	30,191	31,194	32,043	35,900	37,010	42,600	42,600	
104130 511820 Retirement	25,769	29,971	32,483	33,840	38,010	45,980	45,980	
104130 511825 401K EX FI	18,699	20,388	21,426	21,600	24,200	25,400	25,400	
104130 511830 Hosp. Exp.	61,555	63,119	61,339	59,840	82,600	141,670	122,790	
104130 511831 Ret./Ins.	-	-	-	2,840	5,610	8,250	7,150	
104130 511832 Life Ins.	819	1,208	1,139	1,220	1,220	2,590	2,590	
104130 511833 Dental	2,914	3,080	3,713	3,330	3,830	4,400	4,400	
104130 511840 HREIMB EXP	15,549	16,171	14,861	19,230	19,230	22,810	22,810	
104130 511841 HREIMB EXP	-	-	-	1,220	1,220	1,330	1,330	
104130 511850 Unemploy	-	556	239	40	750	800	800	
104130 511860 W. Comp.	8,912	10,957	10,628	9,390	12,030	13,670	11,720	

Town of Waynesville

2019-2020 Department Budget Worksheets

	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
104130 521910 Accounting	40,325	45,025	49,981	51,390	51,000	54,000	54,000	
104130 521940 Co Tax Fee	16,650	16,968	15,530	17,450	17,450	17,450	17,450	
104130 521990 Prof. Serv	7,470	6,652	6,581	8,000	10,600	10,700	10,700	
104130 532120 Uniform	1,975	2,185	2,520	2,000	2,000	3,000	3,000	
104130 532510 Gas	4,190	3,894	4,436	4,570	5,010	5,100	5,100	
104130 532520 Tires	730	748	878	960	770	890	890	
104130 532530 Vehicle RM	7,250	6,513	6,180	6,510	6,920	6,660	6,010	
104130 532920 Mat./Sup.	22,769	17,530	16,456	22,800	22,800	22,000	22,000	
104130 533180 Trav/Train	2,184	3,529	1,884	2,500	4,000	3,500	3,500	
104130 533210 Phone	2,343	2,594	2,275	2,400	2,400	2,400	2,400	
104130 533520 Equip R&M	77,110	78,174	75,209	75,000	74,950	79,100	79,100	
104130 533700 Other Adv	2,881	2,780	2,780	3,090	3,090	3,090	3,090	
104130 534390 Equip Rent	-	-	-	-	-	-	-	
104130 534510 Prop/Gen I	6,604	5,924	6,070	6,120	6,210	6,510	7,130	

Town of Waynesville								
2019-2020 Department Budget Worksheets								
	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT	BUDGET	DEPARTMENT	MANAGER	BOARD
				PROJECTION		REQUESTS	RECOMMENDS	APPROVED
Police Department								
104310 511210 Wages	1,833,743	2,023,458	2,033,348	2,155,000	2,195,520	2,349,950	2,221,290	
104310 511220 OT	205,138	138,399	117,688	125,000	125,000	135,000	135,000	
104310 511230 Temp/PT	83,890	65,642	79,192	139,150	100,810	100,000	100,000	
104310 511280 SepPay-Pol	67,945	67,135	73,913	83,230	89,110	91,930	91,930	
104310 511290 PolConExp	-	-	-	-	15,000	15,000	15,000	
104310 511810 FICA	165,073	166,617	167,503	184,400	193,180	205,900	196,050	
104310 511820 Retirement	150,057	171,183	178,463	198,800	202,500	248,140	235,590	
104310 511825 401K-Pol	105,573	107,715	106,019	113,730	120,560	128,750	122,320	
104310 511830 Hosp. Exp.	369,691	379,465	391,238	443,010	453,750	743,500	591,770	
104310 511831 Ret./Ins.	37,386	42,727	35,591	50,990	49,070	74,250	64,350	
104310 511832 Life Ins.	3,549	5,281	4,941	5,860	5,860	12,220	11,550	
104310 511833 Dental	13,598	13,903	15,716	14,370	15,630	17,940	16,830	
104310 511840 HREIMB EXP	93,334	97,305	94,775	98,950	98,950	119,710	109,930	
104310 511841 HREIMB EXP	9,441	10,953	8,606	10,700	10,700	11,950	11,950	

Town of Waynesville

2019-2020 Department Budget Worksheets

	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
104310 534390 Equip Rent	2,480	3,650	3,080	5,500	11,180	11,180	11,180	
104310 534510 Prop/Gen l	25,267	24,917	24,312	26,700	27,100	26,680	29,170	
104310 534520 Veh. Ins.	31,639	32,741	26,749	31,380	31,220	33,800	16,880	
104310 534530 Bonds	-	-	-	-	-	-	-	
104310 534580 Other Ins.	19,552	25,009	23,924	32,330	24,920	37,730	11,090	
104310 534910 Due/Subscr	2,987	5,522	4,143	5,500	6,000	6,000	6,000	
104310 534995 SpOperExp	-	-	-	5,000	10,000	10,000	10,000	
104310 545400 Vehicles	29,448	-	41,082	76,800	76,800	113,900	-	
104310 545500 Equipment	13,300	-	-	48,500	50,000	53,910	-	
104310 545900 Cap. Imp.	23,735	-	-	-	-	65,000	-	
104310 546000 LOAN PYMTS	135,618	179,290	214,486	214,530	214,530	78,900	78,900	
104310 548100 I/S Costs	298,938	320,826	312,876	368,560	386,950	227,880	233,070	
Total Police Department	4,229,240	4,436,228	4,467,297	4,969,870	5,098,050	5,531,770	4,906,070	

Town of Waynesville								
2019-2020 Department Budget Worksheets								
	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
Fire Department								
104340 511210 Wages	485,895	687,159	785,567	787,000	848,590	847,210	847,210	
104340 511220 OT	6,230	6,921	5,037	10,000	7,500	7,500	7,500	
104340 511230 Temp/PT	31,744	22,386	16,742	30,000	32,120	30,000	30,000	
104340 511240 Vol Pay	29,982	31,706	17,812	24,140	35,000	27,000	27,000	
104340 511810 FICA	40,949	53,014	58,468	61,500	70,610	69,700	69,700	
104340 511820 Retirement	37,613	54,086	62,972	64,920	71,680	81,090	81,090	
104340 511825 401K-FIRE	25,852	33,927	40,335	39,830	43,340	43,150	43,150	
104340 511830 Hosp. Exp.	88,717	139,445	170,020	174,000	178,520	278,580	241,460	
104340 511831 Ret./Ins.	-	-	-	2,840	7,630	8,250	7,150	
104340 511832 Life Ins.	924	1,854	2,068	2,150	2,150	2,140	2,140	
104340 511833 Dental	3,330	4,607	6,358	5,900	6,260	6,590	6,590	
104340 511840 HREIMB EXP	22,473	35,807	41,208	38,920	38,920	44,850	44,850	
104340 511841 HREIMB EXP	-	-	-	1,660	1,660	1,330	1,330	
104340 511850 Unemploy	-	1,032	461	80	1,450	1,360	1,360	

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Town of Waynesville								
2019-2020 Department Budget Worksheets								
	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT	BUDGET	DEPARTMENT	MANAGER	BOARD
				PROJECTION		REQUESTS	RECOMMENDS	APPROVED
104340 511860 W. Comp.	11,693	20,208	20,815	17,900	22,950	22,340	19,150	
104340 513920 Laundry	3,600	5,160	6,480	6,150	6,480	6,480	6,480	
104340 521990 Prof. Serv	8,901	9,731	8,649	9,400	12,000	41,000	41,000	
104340 532120 Uniform	7,417	11,989	10,686	14,000	15,000	15,000	15,000	
104340 532510 Gas	10,605	12,788	15,681	18,180	21,140	20,970	20,970	
104340 532520 Tires	2,000	2,644	3,102	3,950	3,160	3,920	3,920	
104340 532530 Vehicle RM	20,910	24,827	21,869	26,810	28,520	29,170	26,300	
104340 532920 Mat./Sup.	59,289	38,277	63,831	60,000	60,000	60,000	60,000	
104340 533180 Trav/Train	9,836	11,267	8,674	14,000	12,000	12,000	12,000	
104340 533210 Phone	4,818	5,657	5,534	13,000	14,000	10,000	10,000	
104340 533310 Elec.	14,275	15,737	16,154	16,500	16,500	15,000	15,000	
104340 533320 Fuel Oil	-	755	-	1,000	1,000	1,000	1,000	
104340 533340 WATER	390	421	385	450	420	470	470	
104340 533350 SEWER	438	469	450	550	480	580	580	
104340 533360 DUMPSTER F	1,352	1,465	1,352	1,360	1,360	1,360	1,360	

Town of Waynesville

2019-2020 Department Budget Worksheets

	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
104340 533510 Bldg. Main	8,564	9,224	10,724	24,000	12,000	15,000	15,000	
104340 533520 Equip R&M	28,201	65,705	32,180	47,500	47,500	47,500	47,500	
104340 534390 Equip Rent	1,000	1,000	1,000	2,250	1,000	1,250	1,250	
104340 534510 Prop/Gen l	6,614	10,683	9,950	10,020	10,170	10,670	21,150	
104340 534520 Veh. Ins.	8,093	8,327	6,473	7,570	7,530	7,790	3,910	
104340 534580 Other Ins.	-	-	423	510	480	520	760	
104340 534910 Due/Subscr	3,495	3,660	3,587	4,530	4,500	4,550	4,550	
104340 545400 Vehicles	-	-	-	32,500	32,500	310,000	-	
104340 545500 Equipment	28,146	-	-	17,600	17,600	-	-	
104340 545500 50005 Equipment	-	-	-	-	-	-	-	
104340 546000 LOAN PYMTS	116,219	116,219	116,219	116,220	116,230	94,230	94,230	
104340 548100 I/S Costs	98,419	127,764	119,201	137,150	143,900	92,640	90,210	
Total Fire Department	1,227,984	1,575,921	1,690,467	1,846,040	1,953,850	2,272,190	1,922,320	

Town of Waynesville								
2019-2020 Department Budget Worksheets								
				FYE 2019		FYE 2020	FYE 2020	FYE 2020
	FYE 2016	FYE 2017	FYE 2018	DEPARTMENT	FYE 2019	DEPARTMENT	MANAGER	BOARD
	ACTUAL	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	APPROVED
Street and Sanitation								
104510 511210 Wages	678,679	714,473	738,593	720,000	831,510	835,140	835,140	
104510 511220 OT	17,985	18,804	21,388	22,000	25,000	25,000	25,000	
104510 511230 Temp/PT	11,760	21,769	10,581	13,500	33,120	25,000	25,000	
104510 511810 FICA	53,277	54,647	55,911	55,700	68,030	67,700	67,700	
104510 511820 Retirement	48,651	53,672	57,684	58,140	67,290	77,840	77,840	
104510 511825 401K-ST/SA	37,874	46,820	37,995	37,040	42,840	43,010	43,010	
104510 511830 Hosp. Exp.	169,621	191,857	197,412	180,460	215,280	309,030	267,850	
104510 511831 Ret./Ins.	10,883	16,023	15,132	14,000	22,440	30,280	26,240	
104510 511832 Life Ins.	1,813	2,917	2,700	2,150	2,150	2,110	2,110	
104510 511833 Dental	6,661	6,993	7,584	6,880	8,690	9,150	9,150	
104510 511840 HREIMB EXP	42,798	49,190	47,805	46,930	46,930	49,760	49,760	
104510 511841 HREIMB EXP	2,740	4,102	3,677	4,890	4,890	4,880	4,880	
104510 511850 Unemploy	2,516	1,072	430	80	1,370	1,340	1,340	
104510 511860 W. Comp.	18,582	21,110	18,518	17,250	22,110	21,690	18,590	
104510 521990 Prof. Serv	41,319	155,660	55,319	50,000	50,000	40,000	40,000	

Town of Waynesville
2019-2020 Department Budget Worksheets

	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
104510 532120 Uniform	14,267	11,556	14,090	20,000	20,000	15,000	15,000	
104510 532510 Gas	53,094	53,896	66,307	76,000	87,670	86,870	86,870	
104510 532520 Tires	10,480	11,602	13,616	16,570	13,260	16,410	16,410	
104510 532530 Vehicle RM	104,780	101,072	95,892	112,450	119,640	122,230	110,200	
104510 532920 Mat./Sup.	154,637	85,504	166,630	185,000	175,000	165,000	165,000	
104510 532920 1024 Mat./Sup.	-	-	12,908	-	-	-	-	
104510 532920 70097 Mat./Sup.	12,743	65,693	50,536	55,000	70,000	55,000	55,000	
104510 533180 Trav/Train	2,155	4,976	3,530	5,000	7,000	7,000	7,000	
104510 533210 Phone	1,610	2,330	2,154	2,200	2,000	2,400	2,400	
104510 533310 Elec.	208,594	202,094	196,515	210,000	225,500	220,000	220,000	
104510 533330 Pro.Gas	-	-	615	750	750	750	750	
104510 533515 LFILL RD M	2,057	-	5,772	6,000	6,000	6,000	6,000	
104510 533520 Equip R&M	6,856	7,816	19,349	17,500	17,500	17,500	17,500	
104510 534390 Equip Rent	1,250	1,870	1,590	600	1,500	1,500	1,500	
104510 534430 Inf/Pav/Im	-	-	-	-	-	-	-	

Town of Waynesville								
2019-2020 Department Budget Worksheets								
	FYE 2016	FYE 2017	FYE 2018	FYE 2019		FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT	FYE 2019	DEPARTMENT	MANAGER	BOARD
	ACTUAL	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	APPROVED
104510 534440 Grinding	31,250	28,500	32,250	47,000	40,000	55,000	55,000	
104510 534450 TipFees	53,799	51,970	49,700	55,000	65,000	60,000	60,000	
104510 534490 Cont. Ser.	3,890	875	750	1,000	4,000	1,500	1,500	
104510 534510 Prop/Gen I	15,037	14,838	13,820	13,920	14,130	14,830	16,220	
104510 534520 Veh. Ins.	17,494	19,507	15,803	18,200	18,110	19,500	9,740	
104510 534580 Other Ins.	7,570	7,783	3,497	4,240	4,030	4,360	6,410	
104510 534910 Due/Subscr	8,068	(1,185)	1,306	1,500	1,500	1,500	1,500	
104510 536910 DON&CONTRI	187	1,595	1,000	2,000	2,000	2,000	2,000	
104510 545400 Vehicles	5,600	10,200	28,546	160,000	160,000	180,000	180,000	
104510 545500 Equipment	-	10,361	-	25,000	25,000	-	-	
104510 545900 Cap. Imp.	-	115,198	-	-	-	14,280	14,280	
104510 546000 LOAN PYMTS	33,199	54,554	34,495	34,500	34,530	34,530	34,530	
104510 548100 I/S Costs	344,480	340,320	336,792	359,280	375,970	266,540	292,750	
Total Street and Sanitation	2,238,256	2,562,034	2,438,192	2,657,730	2,931,740	2,911,630	2,871,170	

Town of Waynesville								
2019-2020 Department Budget Worksheets								
	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
Cemetery								
104740 511210 Wages	56,522	61,172	78,857	80,700	91,790	92,940	92,940	
104740 511220 OT	796	617	787	1,000	1,000	1,000	1,000	
104740 511230 Temp/PT	21,882	18,189	8,735	7,500	7,500	7,500	7,500	
104740 511810 FICA	6,175	6,043	6,648	6,760	7,660	7,760	7,760	
104740 511820 Retirement	3,998	4,506	6,037	6,410	7,290	8,510	8,510	
104740 511825 401K CEM	2,908	3,065	3,982	4,090	4,650	4,700	4,700	
104740 511830 Hosp. Exp.	9,495	16,249	20,478	14,760	22,200	24,750	21,450	
104740 511831 Ret./Ins.	-	-	-	-	-	-	-	
104740 511832 Life Ins.	154	250	306	230	230	240	240	
104740 511833 Dental	611	666	987	870	1,050	1,110	1,110	
104740 511840 HREIMB EXP	2,406	4,182	4,966	4,840	4,840	3,980	3,980	
104740 511841 HREIMB EXP	-	-	-	-	-	-	-	
104740 511850 Unemploy	-	115	49	10	160	150	150	
104740 511860 W. Comp.	1,739	2,268	2,138	1,940	2,490	2,490	2,130	
104740 521990 Prof. Serv	-	4,970	4,950	7,500	7,500	7,500	7,500	

Town of Waynesville

2019-2020 Department Budget Worksheets

	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
104740 532120 Uniform	2,291	1,770	1,256	1,500	2,100	2,100	2,100	
104740 532510 Gas	1,680	1,437	1,637	1,990	2,180	2,400	2,400	
104740 532520 Tires	290	276	324	420	330	420	420	
104740 532530 Vehicle RM	2,900	2,402	2,280	2,840	3,020	3,130	2,820	
104740 532920 Mat./Sup.	4,886	9,019	5,439	10,000	10,000	15,000	15,000	
104740 533180 Trav/Train	-	222	-	1,000	1,000	1,000	1,000	
104740 533210 Phone	313	223	262	230	500	250	250	
104740 533310 Elec.	922	898	959	1,200	1,200	2,000	2,000	
104740 533520 Equip R&M	2,062	1,792	3,216	2,000	2,000	2,000	2,000	
104740 534390 Equip Rent	-	-	-	-	-	-	-	
104740 534490 Cont. Ser.	1,035	3,450	2,975	3,500	3,500	15,000	15,000	
104740 534510 Prop/Gen I	1,202	1,187	1,106	1,680	1,700	1,780	1,950	
104740 534520 Veh. Ins.	675	698	1,242	1,260	1,250	1,300	650	
104740 534580 Other Ins.	-	-	636	750	710	770	1,130	
104740 545400 Vehicles	-	-	-	-	-	-	-	

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Town of Waynesville								
2019-2020 Department Budget Worksheets								
	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
Planning & Code Enforcement								
104910 511210 Wages	298,702	295,855	286,840	341,900	351,310	403,670	366,100	
104910 511220 OT	1,091	433	458	500	2,000	1,000	1,000	
104910 511230 Temp/PT	15,275	-	-	-	3,600	3,000	3,000	
104910 511810 FICA	23,757	21,294	20,868	25,000	27,280	31,100	28,230	
104910 511820 Retirement	20,797	21,712	21,760	26,830	27,760	36,630	33,230	
104910 511825 401K PLAN	14,400	14,370	14,354	17,270	17,680	20,240	18,360	
104910 511830 Hosp. Exp.	49,784	58,336	54,435	64,340	79,860	117,370	84,170	
104910 511831 Ret./Ins.	5,341	5,341	5,341	5,670	5,610	8,250	7,150	
104910 511832 Life Ins.	581	750	651	880	880	1,020	820	
104910 511833 Dental	1,860	1,998	2,062	2,030	2,440	2,930	2,560	
104910 511840 HREIMB EXP	12,551	14,976	13,193	17,410	17,410	18,900	15,640	
104910 511841 HREIMB EXP	1,333	1,354	1,289	1,220	1,220	1,330	1,330	
104910 511850 Unemploy	-	374	160	30	560	650	590	
104910 511860 W. Comp.	7,095	7,373	7,103	6,920	8,870	9,990	7,780	
104910 513920 Laundry	150	270	-	-	-	-	-	

Town of Waynesville								
2019-2020 Department Budget Worksheets								
	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT	BUDGET	DEPARTMENT	MANAGER	BOARD
				PROJECTION		REQUESTS	RECOMMENDS	APPROVED
104910 521920 Legal Fees	-	10,193	12,251	70,000	62,500	45,000	45,000	
104910 521990 Prof. Serv	5,024	23,244	55,232	123,000	123,000	64,000	64,000	
104910 521990 1023 Prof. Serv	-	-	(4,000)	-	-	-	-	
104910 532120 Uniform	2,601	1,636	1,605	2,000	2,500	2,000	2,000	
104910 532510 Gas	2,449	2,697	3,100	3,710	4,070	4,130	4,130	
104910 532520 Tires	420	513	602	780	620	720	720	
104910 532530 Vehicle RM	4,160	4,469	4,249	5,280	5,620	5,390	4,860	
104910 532920 Mat./Sup.	10,952	4,095	8,704	8,500	6,000	7,000	7,000	
104910 533180 Trav/Train	8,465	7,077	4,516	8,500	5,500	7,000	7,000	
104910 533210 Phone	4,000	4,159	4,027	4,500	4,500	5,200	5,200	
104910 533520 Equip R&M	4,119	5,407	9,160	6,500	40,480	44,880	44,880	
104910 534510 Prop/Gen I	4,211	3,561	3,869	3,900	3,960	4,150	4,540	
104910 534520 Veh. Ins.	2,692	2,782	2,158	2,520	2,500	2,600	1,300	
104910 534910 Due/Subscr	878	788	3,581	2,800	3,000	2,700	2,700	
104910 534920 BD Expense	-	33,528	-	-	-	-	-	

Town of Waynesville									
2019-2020 Department Budget Worksheets									

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Town of Waynesville							
2019-2020 Department Budget Worksheets							
	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT	BUDGET	DEPARTMENT	MANAGER
				PROJECTION		REQUESTS	RECOMMENDS
							BOARD
							APPROVED
Special Appropriations							
105300 511830 Hosp. Exp.	5,341	4,896	4,006	5,610	5,610	8,250	8,250
105300 511832 Life Ins.	(128)	120	88	150	150	150	150
105300 511833 Dental	(336)	350	348	350	350	370	370
105300 511840 HREIMB EXP	1,333	1,275	986	-	-	-	-
105300 536910 DON&CONTRI	183,763	145,022	112,700	115,000	115,000	115,000	115,000
105300 536915 R ECON DEV	-	-	-	-	25,000	25,000	25,000
105300 536920 TRANS/OTHE	2,290	1,201	3,393	4,580	3,500	4,800	4,800
105300 536930 Taxes/DWA	99,909	101,791	101,332	103,170	111,060	113,930	113,930
105300 536940 INT/TO/DWA	-	-	-	-	-	-	-
105300 536950 INV/TO/DWA	6,250	6,250	6,250	6,250	6,250	6,250	6,250
Total Special Appropriations	298,422	260,905	229,103	235,110	266,920	273,750	273,750

Town of Waynesville

2019-2020 Department Budget Worksheets

	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
Parks And Recreation								
106120 511210 Wages	479,531	525,356	517,153	610,000	636,820	740,320	740,460	
106120 511220 OT	350	2,253	9,536	26,800	3,000	15,000	15,000	
106120 511230 Temp/PT	395,361	388,923	372,413	400,000	431,160	430,250	430,250	
106120 511810 FICA	68,302	68,799	68,081	78,400	81,900	90,600	90,700	
106120 511820 Retirement	42,745	45,282	45,561	57,890	58,910	81,040	81,060	
106120 511825 401K REC	27,944	26,078	26,038	31,100	31,980	37,770	37,780	
106120 511830 Hosp. Exp.	85,890	81,131	82,119	105,030	119,380	196,520	163,180	
106120 511831 Ret./Ins.	4,006	-	-	-	-	-	-	
106120 511832 Life Ins.	1,202	1,682	1,513	1,600	1,600	1,870	1,800	
106120 511833 Dental	4,098	3,996	4,482	5,270	5,220	7,330	6,960	
106120 511840 HREIMB EXP	21,695	20,791	19,903	26,030	26,030	31,650	28,390	
106120 511841 HREIMB EXP	1,000	-	-	-	-	-	-	
106120 511850 Unemploy	1,355	1,155	502	90	1,680	1,190	1,190	
106120 511860 W. Comp.	19,348	22,744	22,853	20,750	26,600	29,050	24,900	

Town of Waynesville								
2019-2020 Department Budget Worksheets								
				FYE 2019		FYE 2020	FYE 2020	FYE 2020
	FYE 2016	FYE 2017	FYE 2018	DEPARTMENT	FYE 2019	DEPARTMENT	MANAGER	BOARD
	ACTUAL	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	APPROVED
106120 521990 Prof. Serv	2,000	54,500	7,701	13,000	16,500	28,640	28,640	
106120 532120 Uniform	4,258	5,707	5,179	11,060	11,060	11,350	11,350	
106120 532510 Gas	2,381	3,104	3,835	3,160	3,550	6,300	6,300	
106120 532520 Tires	390	550	646	670	530	1,120	1,120	
106120 532530 Vehicle RM	3,910	4,793	5,752	4,530	4,820	8,310	7,490	
106120 532700 Pur-Resale	1,839	1,507	2,121	3,000	3,700	3,100	3,100	
106120 532910 Treat.Chem	15,530	20,203	16,434	21,000	27,000	27,000	27,000	
106120 532920 Mat./Sup.	98,680	100,715	91,149	112,010	112,015	134,810	134,810	
106120 533180 Trav/Train	19,316	16,944	19,048	25,550	25,550	12,300	12,300	
106120 533210 Phone	7,278	7,192	6,918	8,000	18,000	18,000	18,000	
106120 533310 Elec.	103,414	97,322	107,076	110,000	110,000	110,000	110,000	
106120 533330 Pro.Gas	30,567	32,795	40,211	44,000	45,000	46,000	46,000	
106120 533340 Water	4,102	6,225	3,135	6,500	10,000	10,000	10,000	
106120 533350 SEWER	4,849	7,422	3,819	7,500	11,000	11,000	11,000	

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				FYE 2019		FYE 2020	FYE 2020	FYE 2020
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Town of Waynesville								
2019-2020 Department Budget Worksheets								
	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT	BUDGET	DEPARTMENT	MANAGER	BOARD
				PROJECTION		REQUESTS	RECOMMENDS	APPROVED
Debt Service								
109100 546000 LOAN PYMTS	614,987	613,400	611,813	392,660	392,780	391,200	391,200	
Total Debt Service	614,987	613,400	611,813	392,660	392,780	391,200	391,200	
Contingency				-		-	-	
Total Contingency	-	-	-	-	-	-	-	
Operating Transfers								
109800 599400 Trans Rec.	-	-	-	-	-	-	-	
109800 599410 TRAN. CPRO	-	-	-	-	-	-	-	
109800 599620 Trans. SF	-	-	-	-	-	-	-	
Total Operating Transfers	-	-	-	-	-	-	-	
Total Expenditures	13,069,113	13,809,091	13,741,878	14,642,890	15,449,575	17,094,830	15,147,270	
Total	(27,255)	88,798	(354,968)					
General Fund								

Town of Waynesville								
2019-2020 Department Budget Worksheets								
	FYE 2016	FYE 2017	FYE 2018	FYE 2019		FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT	FYE 2019	DEPARTMENT	MANAGER	BOARD
				PROJECTION	BUDGET	REQUESTS	RECOMMENDS	APPROVED
Water Fund								
Utility Revenue								
613700 453710 Water Chg	(2,978,185)	(3,232,303)	(3,294,335)	(3,305,860)	(3,345,300)	(3,330,600)	(3,330,600)	
613700 453711 Water Taps	(20,300)	(29,206)	(40,775)	(50,000)	(40,000)	(40,000)	(40,000)	
613700 453727 CAP FEE	(9,800)	(11,600)	(8,400)	(20,000)	(10,000)	(20,000)	(20,000)	
Total Utility Revenue	(3,008,285)	(3,273,109)	(3,343,510)	(3,375,860)	(3,395,300)	(3,390,600)	(3,390,600)	
All Other Revenues								
613800 463830 Misc. Rev.	(15)	-	-	(100)	(1,500)	(1,500)	(1,500)	
613800 463835 SI/Mat/FA	(9,186)	(8,654)	(16,243)	(6,000)	-	-	-	
613800 463840 CONT CAP'T	-	-	-	-	-	-	-	
Total All Other Revenues	(9,201)	(8,654)	(16,243)	(6,100)	(1,500)	(1,500)	(1,500)	
Investment Income								
613850 473831 Inv. Inc.	(2,494)	(4,076)	(10,852)	(23,450)	(8,920)	(25,800)	(25,800)	
Total Investment Income	(2,494)	(4,076)	(10,852)	(23,450)	(8,920)	(25,800)	(25,800)	

Town of Waynesville								
2019-2020 Department Budget Worksheets								
				FYE 2019		FYE 2020	FYE 2020	FYE 2020
	FYE 2016	FYE 2017	FYE 2018	DEPARTMENT	FYE 2019	DEPARTMENT	MANAGER	BOARD
	ACTUAL	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	APPROVED
Maintenance								
617121 511210 Wages	320,769	354,108	338,922	395,000	399,270	405,390	405,390	
617121 511220 OT	18,219	16,872	17,103	23,880	20,000	20,000	20,000	
617121 511230 Temp/PT	2,980	4,611	10,436	2,000	10,000	10,000	10,000	
617121 511810 FICA	25,853	27,187	26,617	30,980	32,800	33,300	33,300	
617121 511820 Retirement	18,656	33,500	30,575	32,820	32,950	38,500	38,500	
617121 511825 401K W.MAI	16,987	18,683	17,788	20,950	20,970	21,270	21,270	
617121 511830 Hosp. Exp.	79,911	80,009	73,502	84,030	88,250	126,030	109,240	
617121 511831 Ret./Ins.	23,367	20,877	-	3,780	3,760	-	-	
617121 511832 Life Ins.	776	1,330	1,036	1,040	1,040	1,030	1,030	
617121 511833 Dental	2,382	3,348	3,441	3,480	3,480	3,660	3,660	
617121 511840 HREIMB EXP	20,177	20,512	17,818	19,240	19,240	20,290	20,290	
617121 511841 HREIMB EXP	1,777	1,354	1,289	820	820	-	-	
617121 511850 Unemploy	-	477	205	40	640	650	650	
617121 511860 W. Comp.	8,473	9,397	8,561	8,320	10,660	10,670	9,150	

Town of Waynesville

2019-2020 Department Budget Worksheets

	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
617121 521990 Prof. Serv	75,985	61,787	43,184	95,000	95,000	60,000	60,000	
617121 532120 Uniform	5,596	6,727	6,015	6,000	8,750	8,750	8,750	
617121 532510 Gas	8,692	10,294	12,088	15,750	17,840	16,140	16,140	
617121 532520 Tires	1,580	2,053	2,410	3,250	2,600	2,930	2,930	
617121 532530 Vehicle RM	15,780	18,033	16,970	22,040	23,450	21,790	19,650	
617121 532920 Mat./Sup.	145,532	183,022	199,831	225,000	250,000	225,000	225,000	
617121 533180 Trav/Train	4,301	4,275	8,416	5,000	10,000	8,000	8,000	
617121 533210 Phone	1,709	2,010	2,154	3,000	2,020	2,800	2,800	
617121 533310 Elec.	32,492	38,643	40,936	44,000	46,860	46,000	46,000	
617121 533520 Equip R&M	13,464	7,982	12,559	13,000	26,500	20,000	20,000	
617121 534390 Equip Rent	6,208	-	3,934	1,500	4,200	4,200	4,200	
617121 534490 Cont. Ser.	2,285	1,108	2,557	5,000	20,000	20,000	20,000	
617121 534510 Prop/Gen I	6,019	6,529	5,528	5,570	5,650	5,930	6,490	
617121 534520 Veh. Ins.	4,034	4,179	5,331	6,270	6,240	5,200	2,600	
617121 534580 Other Ins.	1,142	1,170	1,908	2,250	2,140	2,320	3,400	

Town of Waynesville								
2019-2020 Department Budget Worksheets								
	FYE 2016	FYE 2017	FYE 2018	FYE 2019		FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT	FYE 2019	DEPARTMENT	MANAGER	BOARD
				PROJECTION	BUDGET	REQUESTS	RECOMMENDS	APPROVED
Treatment								
617122 511210 Wages	317,979	321,325	324,123	337,000	346,720	381,490	381,490	
617122 511220 OT	2,355	2,451	2,122	2,700	3,000	3,000	3,000	
617122 511230 Temp/PT	-	-	-	-	4,000	3,000	3,000	
617122 511810 FICA	24,537	23,925	24,233	25,300	27,030	29,600	29,600	
617122 511820 Retirement	17,893	28,153	26,751	26,620	27,480	34,800	34,800	
617122 511825 401K W.TRE	16,556	16,125	16,309	16,990	17,490	19,230	19,230	
617122 511830 Hosp. Exp.	60,505	57,824	58,045	63,490	60,950	113,610	98,470	
617122 511831 Ret./Ins.	11,394	11,299	-	-	-	5,530	4,790	
617122 511832 Life Ins.	793	1,125	1,034	870	870	970	970	
617122 511833 Dental	2,713	2,553	2,667	2,780	2,790	3,300	3,300	
617122 511840 HREIMB EXP	15,290	14,817	14,065	13,290	13,290	18,290	18,290	
617122 511841 HREIMB EXP	-	-	-	-	-	890	890	
617122 511850 Unemploy	-	408	182	30	550	610	610	
617122 511860 W. Comp.	7,001	8,039	7,580	6,850	8,780	9,500	8,140	

Town of Waynesville								
2019-2020 Department Budget Worksheets								
				FYE 2019		FYE 2020	FYE 2020	FYE 2020
	FYE 2016	FYE 2017	FYE 2018	DEPARTMENT	FYE 2019	DEPARTMENT	MANAGER	BOARD
	ACTUAL	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	APPROVED
617122 521990 Prof. Serv	23,137	49,249	36,782	45,000	62,000	62,000	62,000	
617122 532120 Uniform	4,437	3,952	4,867	5,500	5,500	5,500	5,500	
617122 532510 Gas	1,540	1,467	1,668	1,580	1,740	2,960	2,960	
617122 532520 Tires	270	278	327	460	370	530	530	
617122 532530 Vehicle RM	3,030	2,425	2,301	3,140	3,340	3,970	3,580	
617122 532910 Treat.Chem	125,453	128,488	116,532	125,000	141,000	141,000	141,000	
617122 532920 Mat./Sup.	39,663	38,297	37,648	39,600	40,800	40,800	40,800	
617122 533180 Trav/Train	2,031	1,616	2,419	2,500	3,500	3,500	3,500	
617122 533210 Phone	2,718	2,713	2,852	2,750	2,600	2,750	2,750	
617122 533310 Elec.	16,565	13,855	16,551	20,000	21,500	21,500	21,500	
617122 533320 Fuel Oil	-	932	549	660	1,500	1,500	1,500	
617122 533510 Bldg. Main	15,470	37,454	5,634	8,500	10,000	10,000	10,000	
617122 533520 Equip R&M	18,561	16,447	18,325	20,000	23,000	23,000	23,000	
617122 534390 Equip Rent	-	-	-	-	-	20,000	20,000	
617122 534490 Cont. Ser.	49,898	52,427	43,430	80,000	80,000	80,000	80,000	

Town of Waynesville 2019-2020 Department Budget Worksheets								
	FYE 2016 ACTUAL	FYE 2017 ACTUAL	FYE 2018 ACTUAL	FYE 2019 DEPARTMENT PROJECTION	FYE 2019 BUDGET	FYE 2020 DEPARTMENT REQUESTS	FYE 2020 MANAGER RECOMMENDS	FYE 2020 BOARD APPROVED
617122 534510 Prop/Gen I	4,817	4,748	4,422	4,450	4,520	4,740	5,190	
617122 534520 Veh. Ins.	1,342	1,396	1,774	1,880	1,870	1,950	970	
617122 534580 Other Ins.	435	442	212	250	240	260	380	
617122 534910 Due/Subscr	4,873	1,596	6,512	5,800	6,000	6,000	6,000	
617122 545400 Vehicles	-	-	-	13,240	14,000	-	-	
617122 545500 Equipment	-	-	-	-	-	16,500	16,500	
617122 545900 Cap. Imp.	-	-	-	375,000	375,000	64,000	14,000	
617122 545900 70093 Cap. Imp.	-	-	-	-	-	-	-	
617122 546000 LOAN PYMTS	51	-	-	-	-	-	-	
617122 548100 I/S Costs	161,977	144,175	150,368	165,650	172,440	106,910	111,760	
Total Treatment	953,284	990,001	930,284	1,416,880	1,483,870	1,243,190	1,180,000	

Town of Waynesville								
2019-2020 Department Budget Worksheets								
	FYE 2016	FYE 2017	FYE 2018	FYE 2019		FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT	FYE 2019	DEPARTMENT	MANAGER	BOARD
				PROJECTION	BUDGET	REQUESTS	RECOMMENDS	APPROVED
Administration and Finance								
617125 554920 Bad Debt	9,524	10,179	17,501	12,000	12,000	14,400	14,400	
617125 554970 Chg By Gen	204,402	207,929	239,068	393,620	406,630	445,960	434,270	
Total Administration and Finance	213,926	218,108	256,569	405,620	418,630	460,360	448,670	
Contingency								
619200 574600 Depr.	595,954	617,172	633,500	-	-	-	-	
619200 579910 Cont. Appr	-	-	-	-	-	-	-	
Total Contingency	595,954	617,172	633,500	-	-	-	-	
Operating Transfers								
619800 599100 Trans. GF	114,190	119,320	120,800	-	-	-	-	
619800 599230 TRANS PW I	-	50,760	-	-	-	-	-	
Total Operating Transfers	114,190	170,080	120,800	-	-	-	-	
Total Expenditures	2,948,261	3,157,210	3,046,830	3,816,710	3,990,330	3,430,550	3,348,660	
Reconciliation from budgetary								
to full accrual	(38,625)	3,548	(197,478)					
Expenditure plus Reconciliation	2,909,636	3,160,758	2,849,352	3,816,710				

Town of Waynesville 2019-2020 Department Budget Worksheets								
	FYE 2016 ACTUAL	FYE 2017 ACTUAL	FYE 2018 ACTUAL	FYE 2019 DEPARTMENT PROJECTION	FYE 2019 BUDGET	FYE 2020 DEPARTMENT REQUESTS	FYE 2020 MANAGER RECOMMENDS	FYE 2020 BOARD APPROVED
Sewer Fund								
Utility Revenue								
623700 453720 Sewer Chgs	(2,315,661)	(2,473,251)	(2,649,952)	(2,812,500)	(2,755,800)	(3,084,400)	(3,084,400)	
623700 453721 Taps/Conn	(8,000)	(11,000)	(7,375)	(20,000)	(20,000)	(20,000)	(20,000)	
623700 453723 ID Permits	-	-	-	-	(500)	(500)	(500)	
623700 453725 CAP FLOW	-	-	-	-	(2,000)	(2,000)	(2,000)	
623700 453727 CAP FEE	(4,125)	(19,400)	(9,750)	(15,000)	(15,000)	(85,500)	(85,500)	
Total Utility Revenue	(2,327,786)	(2,503,651)	(2,667,077)	(2,847,500)	(2,793,300)	(3,192,400)	(3,192,400)	
All Other Revenues								
623800 463830 Misc. Rev.	(15)	(366)	-	-	(400)	(400)	(400)	
623800 463835 SI/Mat/FA	-	(43)	(93)	(12,300)	-	-	-	
623800 463840 CONT CAP'T	-	-	-	-	-	-	-	
Total All Other Revenues	(15)	(409)	(93)	(12,300)	(400)	(400)	(400)	

Town of Waynesville								
2019-2020 Department Budget Worksheets								
	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT	BUDGET	DEPARTMENT	MANAGER	BOARD
				PROJECTION		REQUESTS	RECOMMENDS	APPROVED
Maintenance								
627121 511210 Wages	188,346	182,151	233,466	225,000	231,050	231,860	231,860	
627121 511220 OT	11,040	8,529	13,296	15,000	22,500	20,000	20,000	
627121 511230 Temp/PT	2,410	5,568	4,381	18,700	15,120	15,000	15,000	
627121 511810 FICA	15,099	14,450	18,580	19,300	20,530	20,400	20,400	
627121 511820 Retirement	5,160	16,128	19,511	18,810	19,930	22,800	22,800	
627121 511825 401K S.MAI	9,970	9,482	12,326	12,000	12,680	12,600	12,600	
627121 511830 Hosp. Exp.	41,439	38,380	39,769	47,910	47,430	69,750	60,460	
627121 511831 Ret./Ins.	22,076	21,981	-	11,340	11,220	-	-	
627121 511832 Life Ins.	624	639	860	630	630	590	590	
627121 511833 Dental	2,474	1,869	2,626	2,440	2,440	2,570	2,570	
627121 511840 HREIMB EXP	10,477	9,838	9,629	10,340	10,340	11,230	11,230	
627121 511841 HREIMB EXP	2,703	2,748	2,578	2,450	2,450	-	-	
627121 511850 Unemploy	-	297	140	20	390	410	410	
627121 511860 W. Comp.	5,442	5,845	5,548	5,200	6,660	6,540	5,600	
627121 521990 Prof. Serv	73,066	75,661	37,930	80,000	80,000	80,000	80,000	

Town of Waynesville								
2019-2020 Department Budget Worksheets								
	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
627121 532120 Uniform	3,853	4,192	3,310	4,000	6,500	6,500	6,500	
627121 532510 Gas	8,622	9,102	10,921	12,440	14,110	16,200	16,200	
627121 532520 Tires	1,620	1,907	2,238	2,680	2,150	3,010	3,010	
627121 532530 Vehicle RM	16,180	16,612	15,763	18,210	19,370	22,430	20,220	
627121 532920 Mat./Sup.	16,371	(31,328)	34,340	20,000	100,000	50,000	50,000	
627121 533180 Trav/Train	2,367	3,198	3,474	1,500	4,500	4,000	4,000	
627121 533210 Phone	597	302	1,073	1,300	950	1,500	1,500	
627121 533310 Elec.	130	-	-	-	-	-	-	
627121 533520 Equip R&M	8,060	2,464	3,787	2,500	6,000	6,000	6,000	
627121 534320 Occ. POper	-	-	-	-	-	-	-	
627121 534390 Equip Rent	13,976	2,900	4,870	3,000	5,000	5,000	5,000	
627121 534490 Cont. Ser.	5,515	5,945	4,959	5,000	20,000	20,000	20,000	
627121 534510 Prop/Gen I	3,616	3,561	3,869	3,900	3,960	4,150	4,540	
627121 534520 Veh. Ins.	2,017	1,396	1,084	1,880	1,870	1,950	970	
627121 534580 Other Ins.	-	-	-	-	-	130	190	
627121 5349 je/Subscr	300	1,395	1	2,500	1,000	2,500	2,500	

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Town of Waynesville								
2019-2020 Department Budget Worksheets								
	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
Treatment								
627122 511210 Wages	359,968	416,351	414,959	424,900	483,340	455,980	462,820	
627122 511220 OT	5,815	6,830	9,111	20,000	8,000	20,000	20,000	
627122 511230 Temp/PT	19,392	25,657	26,869	25,000	22,120	10,000	10,000	
627122 511810 FICA	28,883	32,362	32,930	34,700	39,270	37,100	37,600	
627122 511820 Retirement	9,415	38,888	40,483	34,860	38,610	43,080	43,700	
627122 511825 401K S.TRE	18,509	20,752	21,216	22,250	24,580	23,800	24,140	
627122 511830 Hosp. Exp.	86,869	83,114	82,920	80,910	102,030	138,000	119,620	
627122 511831 Ret./Ins.	32,757	41,137	-	18,890	18,680	41,250	35,750	
627122 511832 Life Ins.	964	1,375	1,197	1,230	1,230	1,150	1,170	
627122 511833 Dental	3,226	3,663	3,743	3,360	3,830	4,030	4,030	
627122 511840 HREIMB EXP	21,917	21,309	20,092	22,240	22,240	22,220	22,220	
627122 511841 HREIMB EXP	3,591	5,497	4,625	4,070	4,070	6,640	6,640	
627122 511850 Unemploy	-	586	252	40	800	730	740	
627122 511860 W. Comp.	9,429	11,543	11,971	9,950	12,760	11,910	10,350	
627122 521990 Prof. Serv	26,596	127,430	25,650	100,000	100,000	100,000	100,000	

Town of Waynesville								
2019-2020 Department Budget Worksheets								
				FYE 2019		FYE 2020	FYE 2020	FYE 2020
	FYE 2016	FYE 2017	FYE 2018	DEPARTMENT	FYE 2019	DEPARTMENT	MANAGER	BOARD
	ACTUAL	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	APPROVED
627122 532120 Uniform	8,477	9,232	10,436	11,000	11,500	11,500	11,500	
627122 532510 Gas	3,261	2,014	2,301	2,340	2,560	2,630	2,630	
627122 532520 Tires	320	378	443	490	390	460	460	
627122 532530 Vehicle RM	3,220	3,348	3,120	3,330	3,550	3,430	3,090	
627122 532910 Treat.Chem	42,712	52,175	56,791	61,000	60,000	64,000	64,000	
627122 532920 Mat./Sup.	46,560	49,460	50,242	50,000	50,000	50,000	50,000	
627122 533180 Trav/Train	5,831	5,945	3,338	4,100	5,000	5,000	5,000	
627122 533210 Phone	1,894	1,988	2,275	2,200	2,600	2,600	2,600	
627122 533310 Elec.	140,333	130,441	118,357	142,000	170,000	145,000	145,000	
627122 533320 Fuel Oil	-	3,344	2,389	2,290	2,500	2,500	2,500	
627122 533330 Pro.Gas	22,300	20,903	30,969	31,000	26,000	27,000	27,000	
627122 533340 Water	21,622	18,952	1,593	1,600	3,000	3,000	3,000	
627122 533510 Bldg. Main	10,999	11,732	12,148	10,000	10,000	19,000	19,000	
627122 533510 70015 RoofHouse	-	-	-	-	-	-	-	
627122 533520 Equip R&M	31,140	39,285	56,315	50,000	50,000	50,000	50,000	
627122 533540 Rep/Maint.	12,701	14,158	16,400	200,000	200,000	200,000	200,000	

Town of Waynesville

2019-2020 Department Budget Worksheets

	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
627122 534390 Equip Rent	1,623	-	-	-	-	-	-	
627122-534450 Tip Fees (new)	-	-	-	-	-	10,000	10,000	
627122 534490 Cont. Ser.	-	-	465	-	-	-	-	
627122 534510 Prop/Gen I	6,614	6,529	6,081	6,130	6,220	6,520	7,140	
627122 534520 Veh. Ins.	1,342	1,396	1,774	1,880	1,870	1,950	970	
627122 534580 Other Ins.	435	442	1,060	1,250	1,190	1,290	1,890	
627122 534910 Due/Subscr	11,084	6,159	19,705	10,000	10,000	10,000	10,000	
627122 545400 Vehicles	-	-	-	-	-	182,000	32,000	
627122 545500 Equipment	-	-	-	90,000	90,000	133,900	133,900	
627122 545900 Cap. Imp.	-	-	-	-	-	200,000	200,000	
627122 546000 LOAN PYMTS	-	-	-	-	-	-	-	
627122 548100 I/S Costs	139,208	155,355	167,488	203,220	209,530	190,810	195,590	
Total Treatment	1,139,007	1,369,730	1,259,708	1,686,230	1,797,470	2,238,480	2,076,050	

Town of Waynesville								
2019-2020 Department Budget Worksheets								
	FYE 2016	FYE 2017	FYE 2018	FYE 2019		FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT	FYE 2019	DEPARTMENT	MANAGER	BOARD
				PROJECTION	BUDGET	REQUESTS	RECOMMENDS	APPROVED
Administration and Finance								
627125 554920 Bad Debt	7,198	9,889	13,889	14,350	14,350	17,220	17,220	
627125 554970 Chg By Gen	145,819	148,802	186,180	349,120	360,510	391,000	381,110	
Total Administration and Finance	153,017	158,691	200,069	363,470	374,860	408,220	398,330	
Contingency								
629200 574600 Depr.	413,217	416,531	422,266	-	-	-	-	
629200 579910 Cont. Appr	-	-	-	-	-	-	-	
Total Contingency	413,217	416,531	422,266	-	-	-	-	
Operating Transfers								
629800 599100 Trans. GF	88,310	88,310	93,210	-	-	-	-	
629800 599230 TRANS PW I	-	50,760	-	-	-	-	-	
629800 599630 Trans. EF	-	-	-	-	-	-	-	
Total Operating Transfers	88,310	139,070	93,210	-	-	-	-	
Total Expenditures	2,352,180	2,578,805	2,560,362	3,046,430	3,392,940	3,667,490	3,353,310	
Reconciliation from Budget to Full Accrual	(268,463)	(543,633)	(312,228)					
Expend. Plus Reconciliation	2,083,717	2,035,172	2,248,134					

Town of Waynesville								
2019-2020 Department Budget Worksheets								
				FYE 2019		FYE 2020	FYE 2020	FYE 2020
	FYE 2016	FYE 2017	FYE 2018	DEPARTMENT	FYE 2019	DEPARTMENT	MANAGER	BOARD
	ACTUAL	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	APPROVED
Electric Fund								
Utility Revenue								
633700 453730 Elec. Chgs	(8,259,179)	(8,083,275)	(8,521,781)	(8,874,200)	(8,885,800)	(8,774,900)	(8,774,900)	
633700 453731 Sec. Light	(50,364)	(51,193)	(51,424)	(51,200)	(51,200)	(51,200)	(51,200)	
633700 453732 Str. Light	(129,252)	(129,252)	(129,252)	(129,250)	(129,250)	(129,250)	(129,250)	
633700 453733 Ug Chgs	(1,030)	(1,623)	(2,607)	(2,000)	(2,000)	(2,000)	(2,000)	
633700 453735 REPS Rev.	(52,478)	(52,560)	(52,982)	(52,800)	(52,800)	(52,800)	(52,800)	
633700 453737 Pole Rents	(32,845)	(12,992)	(26,969)	(12,990)	(13,950)	(19,970)	(19,970)	
633700 453739 Sates Tx	(417,263)	(412,254)	(434,648)	(470,300)	(447,840)	(465,070)	(465,070)	
Total Utility Revenue	(8,942,411)	(8,743,149)	(9,219,663)	(9,592,740)	(9,582,840)	(9,495,190)	(9,495,190)	
All Other Revenues								
633800 463830 Misc. Rev.	(16,915)	(8,440)	(3,679)	(3,000)	(3,000)	(3,000)	(3,000)	
633800 463835 SI/Mat/FA	(825)	(16,088)	(13,431)	(710)	-	-	-	
633800 463840 CONT CAP'T	-	-	-	-	-	-	-	
Total All Other Revenues	(17,740)	(24,528)	(17,110)	(3,710)	(3,000)	(3,000)	(3,000)	

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Town of Waynesville								
2019-2020 Department Budget Worksheets								
	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT	DEPARTMENT	DEPARTMENT	MANAGER	BOARD
				PROJECTION	BUDGET	REQUESTS	RECOMMENDS	APPROVED
Maintenance								
637121 511210 Wages	257,448	237,813	189,885	222,270	311,470	310,580	310,580	
637121 511220 OT	10,592	10,588	12,897	15,000	14,000	14,000	14,000	
637121 511230 Temp/PT	-	-	-	-	10,000	-	-	
637121 511810 FICA	20,094	17,728	14,542	17,400	25,620	24,800	24,800	
637121 511820 Retirement	10,464	20,915	14,822	18,600	25,580	29,380	29,380	
637121 511825 401K E.MAI	11,947	15,889	10,125	11,870	16,280	16,230	16,230	
637121 511830 Hosp. Exp.	60,314	56,679	44,839	44,390	85,210	113,220	98,140	
637121 511831 Ret./Ins.	16,735	16,640	-	8,500	5,610	16,500	14,300	
637121 511832 Life Ins.	511	708	460	810	810	790	790	
637121 511833 Dental	1,998	1,887	1,524	1,470	2,440	2,570	2,570	
637121 511840 HREIMB EXP	15,216	14,538	10,842	18,580	18,580	18,200	18,200	
637121 511841 HREIMB EXP	1,333	1,354	1,289	1,220	1,220	2,660	2,660	
637121 511850 Unemploy	-	416	113	30	510	500	500	
637121 511860 W. Comp.	7,379	8,202	7,925	6,510	8,350	7,960	6,820	
637121 521990 Prof. Serv	383,568	306,533	53,004	30,000	80,000	80,000	80,000	

Town of Waynesville
2019-2020 Department Budget Worksheets

	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
637121 532120 Uniform	11,112	9,197	7,687	12,000	16,000	12,000	12,000	
637121 532510 Gas	6,640	6,033	7,219	8,130	9,220	10,510	10,510	
637121 532520 Tires	1,123	1,262	1,481	1,760	1,400	1,980	1,980	
637121 532530 Vehicle RM	9,515	10,991	10,429	11,920	12,680	14,740	13,290	
637121 532920 Mat./Sup.	99,301	133,077	98,454	125,000	150,000	125,000	125,000	
637121 532950 Transform	27,776	17,562	27,688	15,000	30,000	45,000	45,000	
637121 533180 Trav/Train	5,182	5,912	1,473	8,000	10,000	10,000	10,000	
637121 533210 Phone	1,813	1,432	1,594	2,400	1,800	1,800	1,800	
637121 533520 Equip R&M	29,042	30,084	15,431	38,000	40,000	38,000	38,000	
637121 534390 Equip Rent	300	-	581	-	5,000	5,000	5,000	
637121 534490 Cont. Ser.	1,875	6,020	1,025	25,000	25,000	25,000	25,000	
637121 534510 Prop/Gen I	4,200	4,177	3,890	3,920	3,980	4,170	4,560	
637121 534520 Veh. Ins.	4,709	4,877	3,773	4,390	4,370	4,550	2,270	
637121 534580 Other Ins.	525	534	1,377	1,630	1,550	1,670	2,460	
637121 534910 Due/Subscr	10,093	10,988	13,027	12,000	12,000	12,000	12,000	

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Town of Waynesville
2019-2020 Department Budget Worksheets

	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
Power Purchases								
637123 582700 Purch. Pwr	4,927,262	4,930,013	5,109,680	5,093,000	5,350,690	5,347,700	5,347,700	
637123 582710 REPS	24,390	-	66,663	100,000	120,000	120,000	120,000	
637123 582750 Sale Tx-PP	401,162	400,490	426,326	440,000	447,840	447,800	447,800	
Total Power Purchases	5,352,814	5,330,503	5,602,669	5,633,000	5,918,530	5,915,500	5,915,500	
Administration and Finance								
637125 554920 Bad Debt	25,716	23,362	25,298	32,000	32,000	38,400	38,400	
637125 554970 Chg By Gen	634,406	617,217	680,627	668,040	691,000	784,880	762,040	
Total Administration and Finance	660,122	640,579	705,925	700,040	723,000	823,280	800,440	
Contingency								
639200 574600 Depr.	264,380	262,244	275,679	-	-	-	-	
639200 579910 Cont. Appr	-	-	-	-	-	-	-	
Total Contingency	264,380	262,244	275,679	-	-	-	-	

Town of Waynesville								
2019-2020 Department Budget Worksheets								

	FYE 2016 ACTUAL	FYE 2017 ACTUAL	FYE 2018 ACTUAL	FYE 2019 DEPARTMENT PROJECTION	FYE 2019 BUDGET	FYE 2020 DEPARTMENT REQUESTS	FYE 2020 MANAGER RECOMMENDS	FYE 2020 BOARD APPROVED
Investment Income								
813850 473831 Inv. Inc.	(380)	(294)	(1,999)	(1,060)	(1,060)	-	-	
Total Investment Income	(380)	(294)	(1,999)	(1,060)	(1,060)	-	-	
Other Financing Sources								
813900 493992 FdBalAppro	12,714	458,424	(67,772)	-	-	-	-	
(Use Fund Balance) /add Fund Balance	(2)	(102)	(55)					
Total Other Financing Sources	12,712	458,322	(67,827)	-	-	-	-	
Subtotal	(1,927,765)	(1,538,596)	(1,967,570)	(2,169,620)	(2,264,920)	(1,599,630)	(1,615,930)	

Town of Waynesville								
2019-2020 Department Budget Worksheets								
				FYE 2019		FYE 2020	FYE 2020	FYE 2020
	FYE 2016	FYE 2017	FYE 2018	DEPARTMENT	FYE 2019	DEPARTMENT	MANAGER	BOARD
	ACTUAL	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	APPROVED
Public Service Administration								
814120 511210 Wages	252,592	254,142	257,265	268,500	269,180	271,420	271,420	
814120 511220 OT	-	6	136	50	300	300	300	
814120 511230 Temp/PT	3,720	4,090	6,750	6,600	8,000	7,000	7,000	
814120 511810 FICA	19,339	18,646	19,177	19,990	21,220	21,300	21,300	
814120 511820 Retirement	7,575	22,070	21,998	21,040	21,180	24,590	24,590	
814120 511825 401K EXP	12,889	12,662	12,857	13,420	13,480	13,590	13,590	
814120 511830 Hosp. Exp.	27,363	28,631	32,163	36,820	35,700	52,460	45,470	
814120 511831 Ret./Ins.	17,803	11,863	-	-	-	-	-	
814120 511832 Life Ins.	651	625	575	670	670	690	690	
814120 511833 Dental	1,304	1,332	1,524	1,390	1,400	1,470	1,470	
814120 511840 HREIMB EXP	6,923	7,329	7,772	7,780	7,780	8,450	8,450	
814120 511841 HREIMB EXP	2,703	1,195	-	-	-	-	-	
814120 511850 Unemploy	-	326	148	20	440	430	430	
814120 511860 W. Comp.	6,363	6,413	6,184	5,380	6,900	6,830	5,860	

Town of Waynesville
2019-2020 Department Budget Worksheets

	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
814120 521920 Legal Fees	-	-	2,790	2,200	-	5,000	5,000	
814120 521990 Prof. Serv	6,650	3,258	4,197	5,000	10,000	8,000	8,000	
814120 532120 Uniform	972	1,034	766	1,000	2,000	1,000	1,000	
814120 532510 Gas	2,523	171	58	120	130	170	170	
814120 532520 Tires	420	10	11	20	20	30	30	
814120 532530 Vehicle RM	4,150	85	81	170	180	220	200	
814120 532920 Mat./Sup.	5,831	6,468	8,134	6,500	7,000	6,500	6,500	
814120 533180 Trav/Train	3,659	3,938	2,209	3,500	3,700	10,000	10,000	
814120 533210 Phone	4,389	4,765	4,501	4,500	5,000	4,500	4,500	
814120 533310 Elec.	-	-	83	-	-	-	-	
814120 533520 Equip R&M	853	2,796	1,638	-	2,500	1,000	1,000	
814120 534490 Cont. Ser.	1,669	-	-	-	-	-	-	
814120 534510 Prop/Gen l	2,403	2,374	2,211	2,230	2,260	2,370	2,600	
814120 534520 Veh. Ins.	2,017	2,094	1,616	1,970	1,870	1,950	970	

Town of Waynesville

2019-2020 Department Budget Worksheets

	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
Public Facilities								
814260 511210 Wages	84,246	87,109	88,043	94,680	94,830	49,460	49,460	
814260 511220 OT	2,207	2,937	2,708	2,500	3,000	3,000	3,000	
814260 511230 Temp/PT	600	108	-	-	120	-	-	
814260 511810 FICA	6,435	6,642	6,713	7,290	7,250	4,000	4,000	
814260 511820 Retirement	2,594	7,920	7,765	7,610	7,700	4,750	4,750	
814260 511825 401K EXP	4,421	4,483	4,537	4,860	4,910	2,630	2,630	
814260 511830 Hosp. Exp.	14,099	11,568	9,430	13,890	13,760	8,250	7,150	
814260 511831 Ret./Ins.	2,848	2,825	-	-	-	4,790	4,150	
814260 511832 Life Ins.	364	250	230	250	250	130	130	
814260 511833 Dental	1,443	666	762	700	700	370	370	
814260 511840 HREIMB EXP	3,554	2,947	2,275	3,000	3,000	1,330	1,330	
814260 511841 HREIMB EXP	-	-	-	-	-	770	770	
814260 511850 Unemploy	-	112	51	10	150	80	80	
814260 511860 W. Comp.	1,808	2,203	2,014	1,900	2,430	1,290	1,100	
814260 521990 Prof. Serv	-	1,375	2,500	1,000	5,000	5,000	5,000	

Town of Waynesville								
2019-2020 Department Budget Worksheets								
				FYE 2019		FYE 2020	FYE 2020	FYE 2020
	FYE 2016	FYE 2017	FYE 2018	DEPARTMENT	FYE 2019	DEPARTMENT	MANAGER	BOARD
	ACTUAL	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	APPROVED
814260 532120 Uniform	1,039	1,010	1,260	1,400	1,400	700	700	
814260 532510 Gas	2,390	1,824	2,138	1,860	2,400	710	710	
814260 532520 Tires	420	347	407	410	330	130	130	
814260 532530 Vehicle RM	4,150	3,019	2,865	2,820	3,000	1,000	900	
814260 532920 Mat./Sup.	18,775	34,855	18,048	20,000	28,000	25,000	25,000	
814260 532920 10012 Mat./Sup.	2,070	2,953	2,637	2,500	2,500	2,500	2,500	
814260 533180 Trav/Train	100	240	480	700	1,500	1,000	1,000	
814260 533180 10012 Trav/Train	-	-	-	2,500	2,500	2,500	2,500	
814260 533210 Phone	4,019	3,606	3,732	4,400	3,650	3,960	3,960	
814260 533310 Elec.	49,900	45,370	50,535	50,000	58,500	58,500	58,500	
814260 533340 Water	556	637	836	800	900	900	900	
814260 533350 SEWER	599	685	805	900	1,000	1,000	1,000	
814260 533360 CF OR DF	-	-	-	-	-	-	-	
814260 533510 Bldg. Main	60,326	34,810	26,951	35,000	45,000	35,000	35,000	
814260 533520 Equip R&M	1,938	772	699	500	1,000	1,000	1,000	

Town of Waynesville
2019-2020 Department Budget Worksheets

	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
814260 534490 Cont. Ser. (added Microsoft Licenses)	402,533	403,595	408,307	454,800	454,800	245,000	283,400	
814260 534510 Prop/Gen I	1,202	1,781	1,106	1,110	1,130	590	650	
814260 534520 Veh. Ins.	1,342	1,211	1,084	1,260	1,250	650	320	
814260 534580 Other Ins.	-	-	106	130	120	130	190	
814260 534600 Deprec.	7,059	16,510	58,260	-	-	-	-	
814260 534910 Due/Subscr	850	1,200	675	750	1,200	800	800	
814260 545400 Vehicles	-	-	-	-	-	-	-	
814260 545500 Equipment	-	-	-	5,700	25,500	-	-	
814260 545900 Cap. Imp.	-	-	-	260,000	265,000	40,000	40,000	
814260 545900 10012 Cap. Imp.	-	-	-	20,000	20,000	20,000	20,000	
814260 546000 LOAN PYMTS	-	-	25,381	110,670	110,750	108,900	108,900	
814260 548100 I/S Costs	8,243	9,601	-	-	-	-	-	
Total Public Facilities	692,130	695,171	733,340	1,115,900	1,174,530	635,820	671,980	

Town of Waynesville								
2019-2020 Department Budget Worksheets								
				FYE 2019		FYE 2020	FYE 2020	FYE 2020
	FYE 2016	FYE 2017	FYE 2018	DEPARTMENT	FYE 2019	DEPARTMENT	MANAGER	BOARD
	ACTUAL	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	APPROVED
Public Facilities-Outside								
814261 511210 Wages	131,424	135,833	138,173	144,000	144,780	80,880	80,880	
814261 511220 OT	2,356	912	644	1,500	3,000	3,000	3,000	
814261 511230 Temp/PT	29,903	16,924	16,130	22,000	30,120	-	-	
814261 511810 FICA	12,866	11,259	11,488	12,540	13,590	6,400	6,400	
814261 511820 Retirement	4,231	11,683	11,829	11,540	11,630	7,590	7,590	
814261 511825 401K EXP	6,545	7,319	6,933	7,280	7,400	4,200	4,200	
814261 511830 Hosp. Exp.	33,793	38,218	33,547	30,180	30,350	28,130	24,380	
814261 511831 Ret./Ins.	5,697	5,649	-	3,310	-	8,250	7,150	
814261 511832 Life Ins.	140	500	460	370	370	200	200	
814261 511833 Dental	555	1,332	1,524	1,370	1,400	740	740	
814261 511840 HREIMB EXP	8,515	9,798	8,113	6,620	6,620	4,530	4,530	
814261 511841 HREIMB EXP	-	-	-	730	-	1,330	1,330	
814261 511850 Unemploy	-	212	87	20	280	130	130	
814261 511860 W. Comp.	3,263	4,186	3,905	3,440	4,410	2,060	1,760	
814261 521990 Prof. Serv	24,463	-	2,000	2,000	2,000	2,000	2,000	

Town of Waynesville								
2019-2020 Department Budget Worksheets								
	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
814261 532120 Uniform	3,076	3,227	3,830	4,000	4,500	2,250	2,250	
814261 532510 Gas	2,390	3,647	4,166	4,560	5,230	4,710	4,710	
814261 532520 Tires	420	698	819	970	780	850	850	
814261 532530 Vehicle RM	4,150	6,079	5,768	6,580	7,000	6,280	5,660	
814261 532920 Mat./Sup.	46,899	46,574	44,633	50,000	50,000	37,500	37,500	
814261 532920 10021 Mat./Sup.	-	2,612	1,335	2,000	-	-	-	
814261 533180 Trav/Train	2,329	1,819	2,742	1,500	2,800	2,800	2,800	
814261 533210 Phone	548	1,003	954	1,200	1,000	1,300	1,300	
814261 533330 Pro.Gas	-	715	383	800	2,000	1,000	1,000	
814261 533520 Equip R&M	931	2,738	1,093	1,000	3,000	750	750	
814261 534110 Lease Prk.	15,350	23,000	18,237	18,500	21,210	18,500	18,500	
814261 534490 Cont. Ser.	-	24,783	24,724	25,000	25,000	25,000	25,000	
814261 534510 Prop/Gen I	2,403	2,968	2,211	2,230	2,260	1,190	1,300	
814261 534520 Veh. Ins.	1,342	2,280	1,616	1,880	1,870	1,300	650	
814261 534580 Other Ins.	-	-	742	870	830	900	1,320	

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Town of Waynesville
2019-2020 Department Budget Worksheets

	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
Purchasing								
818100 511210 Wages	100,196	107,970	109,101	115,300	115,330	116,130	116,130	
818100 511220 OT	409	103	42	300	800	800	800	
818100 511230 Temp/PT	-	-	-	-	-	-	-	
818100 511810 FICA	7,757	8,050	8,189	8,690	8,890	8,950	8,950	
818100 511820 Retirement	3,036	9,670	9,437	9,060	9,140	10,590	10,590	
818100 511825 401K PUB O	5,198	5,374	5,456	5,790	5,810	5,850	5,850	
818100 511830 Hosp. Exp.	21,338	21,134	21,134	24,330	22,200	36,380	31,530	
818100 511831 Ret./Ins.	4,273	4,237	-	-	-	-	-	
818100 511832 Life Ins.	385	375	345	290	290	300	300	
818100 511833 Dental	971	999	1,143	1,050	1,050	1,100	1,100	
818100 511840 HREIMB EXP	5,368	5,417	5,118	4,840	4,840	5,860	5,860	
818100 511841 HREIMB EXP	-	-	-	-	-	-	-	
818100 511850 Unemploy	-	140	61	10	180	190	190	
818100 511860 W. Comp.	2,540	2,756	2,544	2,240	2,870	2,870	2,460	
818100 521990 Prof. Serv	-	-	-	-	-	-	-	

Town of Waynesville								
2019-2020 Department Budget Worksheets								
	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT	BUDGET	DEPARTMENT	MANAGER	BOARD
	ACTUAL	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	APPROVED
818100 532120 Uniform	1,318	1,870	1,965	2,000	2,100	2,100	2,100	
818100 532510 Gas	-	23	51	-	-	-	-	
818100 532920 Mat./Sup.	11,902	13,539	9,182	12,000	13,000	13,000	13,000	
818100 533180 Trav/Train	2,574	1,887	1,751	-	2,200	2,200	2,200	
818100 533210 Phone	1,862	2,542	2,373	2,380	2,380	2,380	2,380	
818100 533310 Elec.	9,030	9,521	11,125	11,400	12,420	12,000	12,000	
818100 533330 Pro.Gas	9,354	9,975	10,162	12,000	12,000	12,500	12,500	
818100 533340 Water	346	295	253	230	450	400	400	
818100 533350 SEWER	383	343	279	250	500	500	500	
818100 533360 CF OR DF	1,696	1,838	1,555	1,600	1,600	1,700	1,700	
818100 533510 Bldg. Main	4,093	2,495	4,126	2,980	4,750	4,700	4,700	
818100 533520 Equip R&M	8,007	7,496	2,007	7,000	9,000	8,000	8,000	
818100 534490 Cont. Ser.	388	-	-	-	-	-	-	
818100 534510 Prop/Gen l	1,808	1,781	1,658	1,680	1,700	1,780	1,950	
818100 534520 Veh. Ins.	675	698	542	630	620	650	320	

Town of Waynesville
2019-2020 Department Budget Worksheets

	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	DEPARTMENT BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS
							BOARD APPROVED
Garage Fund							
Sales And Service Intern. Serv							
823650 453610 Chgs To GF	(415,716)	(419,252)	(442,195)	(495,620)	(537,090)	(552,580)	(526,420)
823650 453661 Chgs To WF	(30,400)	(34,131)	(35,572)	(46,220)	(49,340)	(48,320)	(45,790)
823650 453662 Chgs To SF	(31,730)	(33,171)	(34,674)	(39,490)	(42,130)	(48,160)	(45,610)
823650 453663 Chgs To EF	(15,459)	(18,186)	(19,087)	(21,810)	(23,300)	(27,230)	(25,780)
823650 453681 Chg to A/M	(20,880)	(15,758)	(16,313)	(17,510)	(19,070)	(17,310)	(13,360)
Total Sales And Service Intern.	(514,185)	(520,498)	(547,841)	(620,650)	(670,930)	(693,600)	(656,960)
All Other Revenues							
823800 463830 Misc. Rev.	(1,200)	(11,407)	(2,206)	(3,000)	(10,000)	(10,000)	(10,000)
823800 463835 SI/Mat/FA	(2,739)	(380)	(1,486)	-	-	-	-
Total All Other Revenues	(3,939)	(11,787)	(3,692)	(3,000)	(10,000)	(10,000)	(10,000)

				FYE 2019		FYE 2020	FYE 2020	FYE 2020
	FYE 2016	FYE 2017	FYE 2018	DEPARTMENT	FYE 2019	DEPARTMENT	MANAGER	BOARD
	ACTUAL	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	APPROVED

[illegible]

Town of Waynesville
2019-2020 Department Budget Worksheets

	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
Garage								
828200 511210 Wages	84,368	85,222	83,375	98,780	107,090	119,440	119,440	
828200 511220 OT	1,785	460	1,090	1,500	2,000	2,000	2,000	
828200 511230 Temp/PT	5,732	7,010	2,961	-	-	-	-	
828200 511810 FICA	7,018	6,603	6,384	7,410	8,340	9,290	9,290	
828200 511820 Retirement	3,251	7,425	7,111	7,860	8,580	10,990	10,990	
828200 511825 401KGARAGE	4,166	4,267	4,222	4,970	5,470	6,080	6,080	
828200 511830 Hosp. Exp.	15,733	15,793	16,238	16,760	31,650	32,650	28,300	
828200 511831 Ret./Ins.	9,614	9,578	(1)	5,670	5,610	-	-	
828200 511832 Life Ins.	168	250	220	270	270	300	300	
828200 511833 Dental	666	666	664	780	870	1,100	1,100	
828200 511840 HREIMB EXP	3,961	4,063	3,943	6,900	6,900	5,260	5,260	
828200 511841 HREIMB EXP	1,333	1,354	644	1,220	1,220	-	-	
828200 511850 Unemploy	-	123	49	10	170	190	190	
828200 511860 W. Comp.	2,058	2,422	2,014	2,120	2,710	2,980	2,550	
828200 521990 Prof. Serv	-	-	-	2,770	-	-	-	

Town of Waynesville								
2019-2020 Department Budget Worksheets								
	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT PROJECTION	BUDGET	DEPARTMENT REQUESTS	MANAGER RECOMMENDS	BOARD APPROVED
828200 532120 Uniform	1,346	826	1,596	1,500	1,800	2,100	2,100	
828200 532500 OIL	6,142	2,961	6,058	4,000	4,000	5,000	5,000	
828200 532510 Gas	142,898	149,697	177,199	197,700	222,500	231,000	231,000	
828200 532520 Tires	31,516	35,235	41,353	50,000	40,000	50,000	50,000	
828200 532920 Mat./Sup.	131,791	130,441	123,799	130,000	120,000	130,000	130,000	
828200 533180 Trav/Train	2,064	140	320	-	2,000	2,000	2,000	
828200 533210 Phone	75	91	285	1,700	900	2,000	2,000	
828200 533330 Pro.Gas	25,736	28,660	38,063	33,600	47,400	40,200	40,200	
828200 533520 Equip R&M	6,964	9,820	9,023	10,000	10,000	10,000	10,000	
828200 534490 Cont. Ser.	220	-	-	-	-	-	-	
828200 534510 Prop/Gen I	1,202	1,781	1,658	1,680	1,700	1,780	1,950	
828200 534520 Veh. Ins.	675	698	542	630	620	650	320	
828200 534580 Other Ins.	-	-	-	-	-	-	-	
828200 534600 Deprec.	11,439	14,499	15,333	-	-	-	-	
828200 534910 Due/Subscr	102	-	-	-	600	600	600	

Town of Waynesville								
2019-2020 Department Budget Worksheets								
				FYE 2019		FYE 2020	FYE 2020	FYE 2020
	FYE 2016	FYE 2017	FYE 2018	DEPARTMENT	FYE 2019	DEPARTMENT	MANAGER	BOARD
	ACTUAL	ACTUAL	ACTUAL	PROJECTION	BUDGET	REQUESTS	RECOMMENDS	APPROVED
828200 545400 Vehicles	-	-	-	-	-	32,000	-	
828200 545500 Equipment	-	-	-	30,000	42,500	-	-	
828200 545900 Cap. Imp.	-	-	-	-	-	-	-	
828200 548100 I/S Costs	5,760	6,297	5,322	6,440	6,650	6,700	7,000	
Total Garage Expenditures	507,783	526,382	549,465	624,270	681,550	704,310	667,670	
Reconcile Budget to								
Full Accrual	9,263	(28,915)	4,397					
	517,046	497,467	553,862					

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Town of Waynesville
Debt Payment Appropriations
Proposed 2019-2020

Department	Description	Department Request	Manager Recommended
Police			
	Loan Payment (5) Vehicles & Equipment	35,210	35,210
	Loan Payment (5) Vehicles & Equipment	43,690	43,690
	Total Debt Payment	78,900	78,900
Fire			
	Loan Payment- Sutphen Pumper	48,730	48,730
	Loan Payment-Fire Pumper Truck	45,500	45,500
	Total Debt Payment	94,230	94,230
Street and Sanitation			
	Loan Payment Power Broom	13,160	13,160
	Loan Payment 2013 Garbage Truck	21,370	21,370
	Total Debt Payment	34,530	34,530
Debt Services (Public Buildings & Parking)			
	Police Dept.-Development Payment	211,400	211,400
	Fire Department Payment-USDA	108,720	108,720
	Fire Department Payment-BB&T	71,080	71,080
	Total Debt Payment	391,200	391,200
	Grand Total Debt Payments	179,940	179,940
Water Maintenance			
	Eagles Nest Homeowners Water System	26,060	26,060
	ARRA Debt Payment-Various Water Lines	58,350	58,350
	Radio Read Water Meters	16,500	16,500
	Debt Payment for Two Vehicles	44,320	44,320
	Debt Payment for Two Dump Trucks	34,710	34,710
	Total Debt Payment	179,940	179,940
	Grand Total Water Fund Debt Payments	179,940	179,940

Town of Waynesville				
Debt Payment Appropriations				
Proposed 2019-2020				
Department	Description	Department Request	Manager Recommended	
Sewer				
Electric Maintenance	SUBSTATION PAYMENT	298,290	298,290	
	BUCKET TRUCK LOAN PAYMENT	31,210	31,210	
	Total Debt Payment	329,500	329,500	
Public Facilities-Inside	Public Services Additions and Improvements			
	- Loan Payment	108,900	108,900	
	Total Debt Payment	108,900	108,900	
	Summary - All Funds (Debt Payments)			
	General Fund Total	598,860	598,860	
	Water Fund Total	179,940	179,940	
	Sewer Fund Total	-	-	
	Electric Fund Total	329,500	329,500	
	Asset Management Total	108,900	108,900	
	Garage Total	-	-	
	Total	1,217,200	1,217,200	

Town of Waynesville
Schedule of Payments for Year Ending June 30, 2020
As of June 30, 2019

								Bal. @ 06/30/19
								Total
Fund	Purpose	Owed To	Date Of Next Payment	Interest Rate	Payment Amount	# Of Payments Remaining	Date Of Last Payment	Princip. & Int. Payments Remaining
General Fund:								
Public Bldgs & Parking								
Annual	Fire Station	Rural Dev.	9/26/2019	4.500%	108,700.00	11 th paymt of 40	9/26/2048	3,261,000.00
Semi annual		BB&T	8/15/2019	2.380%	35,713.33	25 th paymt of 30		
			2/15/2020		35,316.66	26 th paymt of 30	2/15/2022	208,329.98
Semi annual	Police Station	Wachovia	11/13/2019	3.680%	105,668.69	23 th paymt of 40		
			5/13/2020		105,668.69	24 th paymt of 40	5/13/2028	1,902,036.42
Police								
Annual	Vehicles	First Citizen	12/3/2019	1.56%	43,671.75	4 th paymt of 5	12/3/2020	87,343.50
Annual	Vehicles	First Citizen	11/22/2019	1.69%	35,196.30	3 rd paymt of 5	11/22/2021	105,588.90
Fire								
Annual	Fire Truck	BB&T	8/24/2019	2.560%	45,488.09	9 th paymt of 10	8/24/2020	90,976.18
Annual	Fire Truck	SunTrust	2/26/2020	1.835%	48,721.79	7 th paymt of 10	2/26/2023	194,887.16
Street and Sanitation								
Annual	Vehicles	First Citizen	11/22/2019	1.69%	13,140.84	3 rd paymt of 5	11/22/2021	39,422.52
Annual	Vehicles	First Citizen	12/3/2019	1.56%	21,354.07	4 th paymt of 5	12/3/2020	42,708.14
Parks and Recreation								
Total General Fund								5,932,292.80
Water Fund:								
Water Maintenance								
Annual	Eagle Nest Water Sys.	NC State	5/1/2020	0.000%	26,056.30	9 th paymt of 10	5/1/2021	52,112.60
Semi annual	Dayton Dr Water Sys	NC State	11/1/2019	2.220%	6,527.70	15 th paymt of 40	11/1/2031	
Semi annual			5/1/2020		51,764.70	16 th paymt of 40	5/1/2032	679,468.78
Annual	Water Meters	NC State	5/1/2020	0.000%	16,493.40	6 th paymt of 20	5/1/2034	247,401.04
Annual	Vehicles	First Citizen	12/3/2019	1.56%	44,300.04	4 th paymt of 5	12/3/2020	88,600.08
Annual	Vehicles	First Citizen	11/22/2019	1.69%	34,691.85	3 rd paymt of 5	11/22/2021	104,075.55
Water Treatment								
Total Water Fund								1,171,658.05

Town of Waynesville
Schedule of Payments for Year Ending June 30, 2020
As of June 30, 2019

								Bal. @ 06/30/19
								Total
			Date			# Of	Date Of	Princip. & Int.
		Owed	Of Next	Interest	Payment	Payments	Last	Payments
Fund	Purpose	To	Payment	Rate	Amount	Remaining	Payment	Remaining
Sewer Fund:								
Sewer Maintenance								
								-
Sewer Treatment								
								-
					Total Sewer Fund			-
Asset Services Management:								
Annual	Public Works Facility	BB&T	9/1/2019	2.090%	54,654.16	6 th paymt of 30		
			3/1/2020		54,201.33	7 th paymt of 30		1,230,504.18
					Total ASM Fund			1,230,504.18
Electric Fund:								
Annual	Vehicles	First Citizen	11/22/2019	1.69%	31,180.59	3 rd paymt of 5	11/22/2021	93,541.77
Annual	Electric Substation	BB & T	7/17/2019	2.180%	298,253.60	11 th paymt of 12	7/17/2020	596,507.22
					Total Electric Fund			690,048.99
					Rounding			(0.04)
					Total all funds			9,024,503.98
(Not included in above figures or amounts) Estimates are as follows:								
					Estimated	Estimated		
		Present		Interest	Loan	Total		
Loans to be added:		Value	Years	Rate	Repayment	Payout		
Loan from Electric Fund to General Fund:								
Replace Dectron and add air evacuator system for pool-		750,000	10	2.00%	83,500.00	835,000.00		
		-						
		750,000.00			83,500.00	835,000.00		

Town of Waynesville			
Current vs Proposed Sewer Rates			
2019-2020 BUDGET			
Sewer Rates	Current Rates		Same Rates
Residential and Commercial			
Inside			
First 275 Cubic Feet	17.72	First 275 Cubic Feet	19.49
Above 275 Cubic Feet*	2.34	Above 275 Cubic Feet*	2.57
Flat Rate	17.72	Flat Rate	19.49
Outside			
First 275 Cubic Feet	32.02	First 275 Cubic Feet	35.22
Above 275 Cubic Feet*	4.27	Above 275 Cubic Feet*	4.70
Flat Rate-Full Time Resident	49.12	Flat Rate-Full Time Resident	54.03
Flat Rate -Part-Time Resident	32.02	Flat Rate -Part-Time Resident	35.22
Industrial-Contract*			
Inside -All Cubic Feet *	1.8191	All Cubic Feet *	2.0010
Outside -All Cubic Feet *	3.0980	All Cubic Feet *	3.4078
Industrial-No Contract*			
Inside -All Cubic Feet *	1.8191	All Cubic Feet *	2.0010
Outside - All Cubic Feet *	3.0980	All Cubic Feet *	3.4078
* per 100 Cubic foot		* per 100 Cubic foot	
Other Charges			
Connection Fee	\$ 25.00	Connection Fee	\$ 25.00
After Hours Connection Fee	\$ 75.00	After Hours Connection Fee	\$ 75.00

2019-2020

Cost of Living	0.00% cost of living budgeted.
Personnel Development	1.50% of salary set aside for career track /merit pay
Annual Bonus	Christmas bonus remains the same at \$500 to full time employees
Insurance (Health/Dental)	<p><u>Health Insurance</u> Health insurance premiums increased 26.20%. Town maintains high deductible insurance plan of \$5,000. Town reimburses employee \$4,500 of deductible. Town maintains prescription drug plan. Drug copays is \$10 generic / \$100 max Brand name. Town reimburses employee \$60 on \$100 of Brand copay.</p> <p><u>New benefit added:</u> Blue Cross Blue Shield has added a Telehealth Program. Individuals can access a doctor from their home, work or on the go-24/7/365. Employees' share of insurance costs to remain unchanged</p> <p>Employee Contribution: (Employee dependent coverage withheld increase 26.20% to match the health insurance premiums increase.)</p> <ul style="list-style-type: none">- Individual policy and retirees – no assessment of cost- Employee/Child - \$38.24 withheld per pay check- Employee/Spouse - \$76.76 withheld per pay check- Employee/Family - \$122.77 withheld per pay check <p>All employees will complete a tobacco affidavit and employees who use tobacco products will pay a surcharge of \$23.95 per pay period</p> <p><u>Dental Insurance (Currently obtaining quotes for dental plans):</u> No change in dental plans. Individuals who reach the annual maximum amount \$1,000 to receive 30% coinsurance on preventive care, basic, and major services for the rest of the year (excludes orthodontia).</p> <p><u>Wellness</u> The Town continues to fund and supports the goals of the Wellness Committee. The Wellness Committee promotes the health and well being of the Town employees, dependents, and retirees.</p>
Retirement	9.05% of wages for regular employees and fire fighters 9.75% of wages for law enforcement employees 5% contribution to 401k for regular employees 5% contribution to 401k for law enforcement employees

2018-2019

Cost of Living	3.00% cost of living budgeted.
Personnel Development	1.00% of salary set aside for career track /merit pay
Annual Bonus	Christmas bonus remains the same at \$500 to full time employees

Insurance (Health/Dental) Health Insurance
Health insurance premiums increased 6.00%.
Town maintains high deductible insurance plan of \$5,000.
Town reimburses employee \$4,500 of deductible.
Town maintains prescription drug plan. Drug copays is \$10 generic / \$100 max Brand name. Town reimburses employee \$60 on \$100 of Brand copay.

New benefit added:

Blue Cross Blue Shield has added a Telehealth Program. Individuals can access a doctor from their home, work or on the go-24/7/365.
Employees' share of insurance costs to remain unchanged

Employee Contribution: (Employee dependent coverage withheld increase 6.00% to match the health insurance premiums increase.)

- Individual policy and retirees – no assessment of cost
- Employee/Child - \$30.35 withheld per pay check
- Employee/Spouse - \$63.97 withheld per pay check
- Employee/Family - \$97.44 withheld per pay check

All employees will complete a tobacco affidavit and employees who use tobacco products will pay a surcharge of \$21.77 per pay period

Dental Insurance

No change in dental plans. Individuals who reach the annual maximum amount \$1,000 to receive 30% coinsurance on preventive care, basic, and major services for the rest of the year (excludes orthodontia).

Wellness

The Town continues to fund and supports the goals of the Wellness Committee. The Wellness Committee promotes the health and well being of the Town employees, dependents, and retirees.

Retirement

7.83% of wages for regular employees and fire fighters
8.50% of wages for law enforcement employees
5% contribution to 401k for regular employees
5% contribution to 401k for law enforcement employees

2017-2018

Cost of Living

0.00% cost of living budgeted.

Personnel Development

0.00% of salary set aside for career track /merit pay

Annual Bonus

Christmas bonus remains the same at \$500 to full time employees

Insurance (Health/Dental)

Health Insurance

Town maintains high deductible insurance plan of \$5,000.
Town reimburses employee \$4,500 of deductible.

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

New benefit added:

Blue Cross Blue Shield has added a Telehealth Program. Individuals can access a doctor from their home, work or on the go-24/7/365. Employees' share of insurance costs to remain unchanged

Employee Contribution:

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

All employees will complete a tobacco affidavit and employees who use tobacco products will pay a surcharge of \$21.16 per pay period

Dental Insurance

Change in dental plans will allow individuals who reach the annual maximum amount \$1,000 to receive 30% coinsurance on preventive care, basic, and major services for the rest of the year (excludes orthodontia).

Wellness

The Town continues to fund and supports the goals of the Wellness Committee. The Wellness Committee promotes the health and well being of the Town employees, dependents, and retirees.

Retirement

7.58% of wages for regular employees and fire fighters
8.25% of wages for law enforcement employees
5% contribution to 401k for regular employees
5% contribution to 401k for law enforcement employees

2016-2017

Cost of Living

1.00% cost of living budgeted.

Personnel Development

3.00% of salary set aside for career track /merit pay.

Annual Bonus

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

Health Insurance

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

Town reimburses employee \$4,500 of deductible.

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

Employees' share of insurance costs to remain unchanged (if non tobacco user) As follows:

(Employees who use tobacco products will be charge 10% more)

A. Employees: (Non tobacco user)

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

Retirement	<p>7.40% of wages for regular employees</p> <p>8.15% of wages for law enforcement employees</p> <p>5% contribution to 401k for regular employees</p> <p>5% contribution to 401k for law enforcement employees</p>
2015-2016	
Cost of Living	\$735 cost of living budgeted (all employees except police officers).
Personnel Development	3.50% of salary set aside for pay adjustments (Police officers career track started July 1, ever one else went January 1).
Merit Pay Increase	None
Annual Bonus	Christmas bonus remains the same at \$500 to full timers.
Health Insurance	<p>Town maintains high deductible insurance plan \$5,000.</p> <p>Town reimburses employee \$4,500 of deductible.</p> <p>Town maintains prescription drug plan. Drug copays is \$10 generic / \$100 max Brand name. Town reimburses employee \$60 on \$100 of Brand copay.</p> <p>Employees share of insurance costs to remain unchanged as follows:</p> <p>A. Employees (No change)</p> <ul style="list-style-type: none"> - Individual policy and retirees – no assessment of cost - Employee/Child - \$28.63 withheld per pay check - Employee/Spouse - \$60.35 withheld per pay check - Employee/Family - \$91.92 withheld per pay check
Retirement	<p>7.14% of wages for regular employees</p> <p>7.48% of wages for law enforcement employees</p> <p>5% contribution to 401k for regular employees</p> <p>5% contribution to 401k for law enforcement employees</p>
2014-2015	
Cost of Living	1.00% cost of living budgeted.
Personnel Development	2.50% of salary set aside (not given).
Merit Pay Increase	None
Annual Bonus	Christmas bonus remains the same at \$500 to full timers.
Health Insurance	<p>Town maintains high deductible insurance plan \$5,000.</p> <p>Town reimburses employee \$4,500 of deductible.</p> <p>Town maintains prescription drug plan. Drug copays is \$10 generic / \$100 max Brand name. Town reimburses employee \$60 on \$100 of Brand copay.</p> <p>Employees share of insurance costs to change as follows:</p> <p>A. Employees hired prior to January 1, 2006:</p> <ul style="list-style-type: none"> - Individual policy and retirees – no assessment of cost - Employee/Child - \$28.63 withheld per pay check - Employee/Spouse - \$60.35 withheld per pay check - Employee/Family - \$91.92 withheld per pay check <p>B. Employees hired on or after January 1, 2006: (No change)</p> <ul style="list-style-type: none"> - Individual policy and retirees – no assessment of cost - Employee/Child - \$28.63 withheld per pay check - Employee/Spouse - \$60.35 withheld per pay check - Employee/Family - \$91.92 withheld per pay check
Retirement	7.19% of wages for regular employees

7.41% of wages for law enforcement employees
5% contribution to 401k for regular employees
5% contribution to 401k for law enforcement employees

2013-2014

Cost of Living
Personnel Development
Merit Pay Increase
Annual Bonus

Health Insurance

No cost of living budgeted.
Funded \$40,000 for Wellness benefit program.
None
Christmas bonus remains the same at \$500 to full timers.
Granted an additional (one time) \$500 bonus to full timers.
Town maintains high deductible insurance plan \$5,000.
Town reimburses employee \$4,500 of deductible.
Town maintains prescription drug plan. Drug copays is \$10 generic / \$100 max Brand name. Town reimburses employee \$60 on \$100 of Brand copay.
Employees share of insurance costs to change as follows:
A. Employees hired prior to January 1, 2006:
- Individual policy and retirees – no assessment of cost
- Employee/Child - \$28.63 withheld per pay check
- Employee/Spouse - \$46.16 withheld per pay check
- Employee/Family - \$70.16 withheld per pay check
B. Employees hired on or after January 1, 2006:
- Individual policy and retirees – no assessment of cost
- Employee/Child - \$28.63 withheld per pay check
- Employee/Spouse - \$60.35 withheld per pay check
- Employee/Family - \$91.92 withheld per pay check
Retirement
7.07% of wages for regular employees
7.28% of wages for law enforcement employees
5% contribution to 401k for regular employees
5% contribution to 401k for law enforcement employees

2012-2013

Cost of Living
Merit Pay Increase
Annual Bonus
Health Insurance

3.00 % cost of living budgeted.
None
Christmas bonus remains the same at \$500 to full timers.
Town maintains high deductible insurance plan \$5,000.
Town reimburses employee \$4,500 of deductible.
Town is changing prescription drug plan. Drug copays to change to \$10 generic / \$100 max Brand name. Town reimburses employee \$60 on \$100 of Brand copay.
Employees share of insurance costs to change as follows:
A. Employees hired prior to January 1, 2006:
- Individual policy and retirees – no assessment of cost
- Employee/Child - \$28.00 withheld per pay check
- Employee/Spouse - \$40.16 withheld per pay check
- Employee/Family - \$61.16 withheld per pay check
B. Employees hired on or after January 1, 2006:

	<ul style="list-style-type: none"> - Individual policy and retirees – no assessment of cost - Employee/Child - \$28.63 withheld per pay check - Employee/Spouse - \$60.35 withheld per pay check - Employee/Family - \$91.92 withheld per pay check
Retirement	6.74% of wages for regular employees 6.77% of wages for law enforcement employees 5% contribution to 401k for regular employees 5% contribution to 401k for law enforcement employees

2011-2012

Cost of Living	3.00 % cost of living budgeted.
Merit Pay Increase	None
Annual Bonus	Christmas bonus remains the same at \$500 to full timers.
Health Insurance	Town maintains high deductible insurance plan \$5,000. Town reimburses employee \$4,500 of deductible. No change in co pays. Employees share of insurance costs to remain the same as follows: A. Employees hired prior to January 1, 2006: <ul style="list-style-type: none"> - Individual policy and retirees – no assessment of cost - Employee/Child - \$28 withheld per pay check - Employee/Spouse - \$33 withheld per pay check - Employee/Family - \$44 withheld per pay check B. Employees hired on or after January 1, 2006: <ul style="list-style-type: none"> - Individual policy and retirees – no assessment of cost - Employee/Child - \$28.63 withheld per pay check - Employee/Spouse - \$60.35 withheld per pay check - Employee/Family - \$91.92 withheld per pay check
Retirement	6.99% of wages for regular employees 7.04% of wages for law enforcement employees 5% contribution to 401k for regular employees 5% contribution to 401k for law enforcement employees

2010-2011

Cost of Living	No cost of living budgeted.
Merit Pay Increase	None
Annual Bonus	Christmas bonus remains the same at \$500 to full timers. Granted an additional (one time) \$250 bonus to full timers. Granted an additional (one time) \$50 bonus to part-times.
Health Insurance	Changed to a high deductible insurance plan (\$5,000). Town reimburses employee \$4,500 of deductible. No change in co pays. Employees share of insurance costs to remain the same as follows: A. Employees hired prior to January 1, 2006: <ul style="list-style-type: none"> - Individual policy and retirees – no assessment of cost - Employee/Child - \$28 withheld per pay check - Employee/Spouse - \$33 withheld per pay check - Employee/Family - \$44 withheld per pay check B. Employees hired on or after January 1, 2006: <ul style="list-style-type: none"> - Individual policy and retirees – no assessment of cost - Employee/Child - \$28.63 withheld per pay check - Employee/Spouse - \$60.35 withheld per pay check

Retirement

- Employee/Family - \$91.92 withheld per pay check
- 6.46% of wages for regular employees
- 6.41% of wages for law enforcement employees
- 5% contribution to 401k for regular employees
- 5% contribution to 401k for law enforcement employees

2009-2010

Cost of Living
Merit Pay Increase
Annual Bonus

No cost of living budgeted.
None

Christmas bonus remains the same at \$500 to full timers.
Granted an additional (one time) \$200 bonus to full timers.
Granted an additional (one time) \$40 bonus to part-times.

Health Insurance

No increase in Town premiums. No change in co pays.
Employees share of insurance costs to remain the same as follows:

A. Employees hired prior to January 1, 2006:

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

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

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

Retirement

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

2008-2009

Cost of Living

Merit Pay Increase
Annual Bonus
Health Insurance

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

None

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

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

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

A. Employees hired prior to January 1, 2006:

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

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

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

Retirement	- Employee/Family - \$91.92 withheld per pay check 5% of wages for regular employees 5% of wages for law enforcement employees 5% contribution to 401k for regular employees 5% contribution to 401k for law enforcement employees
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2007-2008

Cost of Living	3.50 % effective on payroll checks issued July 13, 2007.
Merit Pay Increase	None
Annual Bonus	Gave extra \$100 increase to Christmas bonus, providing \$500 rather than \$400 to full timers.
Health Insurance	Average 9.7% increase in premiums effective July 1, 2007. Town to absorb a large portion of this increase Employees share of insurance costs to increase as follows: A. Employees hired prior to January 1, 2006: - Individual policy and retirees - no assessment of cost - Employee/Child - \$25 to \$28 withheld per pay check - Employee/Spouse - \$30 to \$33 withheld per pay check - Employee/Family - \$40 to \$44 withheld per pay check B. Employees hired on or after January 1, 2006: - Individual policy and retirees - no assessment of cost - Employee/Child - \$29.31 to \$28.63 withheld per pay check - Employee/Spouse - \$46.04 to \$60.35 withheld per pay check - Employee/Family - \$71.19 to \$91.92 withheld per pay check
Retirement	5% of wages for regular employees 5% of wages for law enforcement employees 5% contribution to 401k for regular employees 5% contribution to 401k for law enforcement employees

2006-2007

Cost of Living	3 % effective on payroll checks issued July 14, 2006
Merit Pay Increase	None
Annual Bonus	Gave extra one time \$200 increase to Christmas bonus, providing \$600 rather than \$400 to full timers
Pay Plan Study	In November, 2005, Town began implementation of pay plan study recommendations which mean an increase of approximately 6% in personnel costs. New budget will require full 12 month funding of this cost rather than for only 7 ½ months.
Health Insurance	9.38% increase in premiums effective July 1, 2006 The Town was quoted and budgeted a 25.00% increase. The Town switched health insurance to Blue Cross Blue Shield. This switched allowed the Town to absorb all of this increase and maintain the employees cost of insurance at 2005-2006 levels. Employees' share of insurance costs follows: A. Employees hired prior to January 1, 2006: - Individual policy and retirees - no assessment of cost - Employee/Child - \$25

- Employee/Spouse - \$30
- Employee/Family - \$40

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

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

Retirement

5% of wages for regular employees

5% of wages for law enforcement employees

5% contribution to 401k for regular employees

5% contribution to 401k for law enforcement employees

2005-2006

Cost of Living

Merit Pay Increase

Pay Plan Study

Combined with Classification and Pay Study Recommendation

None

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

Health Insurance

19% increase in premiums effective July 1, 2005

Town to absorb approximately one-half of this increase

Employees share in hospitalization increase as follows:

A. Employees hired prior to January 1, 2006:

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

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

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

Retirement

5% of wages for regular employees

5% of wages for law enforcement employees

5% contribution to 401k for regular employees

5% contribution to 401k for law enforcement employees

2004-2005

Cost of Living

Merit Pay Increase

Health Insurance

3% effective January 1, 2005

None

Increase deductible from \$400 to \$500

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

Insurance reimbursements from 85% to 80%

Annual Bonus

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

Retirement

5.09% of wages for regular employees

5.09% of wages for law enforcement employees

5.00% contribution to 401(k) for law enforcement employees

Increase contribution to 401(k) for regular employees

From 3% of wages to 5% of wages

2003-2004

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

2002-2003

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

2001-2002

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

2000-2001

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

1999-2000

Cost of Living	2.5%
Merit Pay Increase	2.5%
Health Insurance	14% increase absorbed by town at no cost to employees
Retirement	8.34 % of wages for regular employees 7.99 % of wages for law enforcement officers

1998-1999

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

1997-1998

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

1996-1997

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

1995-1996

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

1994-1995

Cost of Living	2.0%
Merit Pay Increase	0 Taken in order for Town to pay Health insurance increase
Health Insurance	26% increase absorbed by Town at no expense to employees
Retirement	8.43% of wages for other employees

7.68% of wages for law enforcement officers
5.00% contribution to 401k for Law Enforcement Officers only

NOTE: RETIREMENT & 401(k) CONTRIBUTION

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

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

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

NOTE (for comparative purposes):

HEALTH INSURANCE COSTS FOR ALL EMPLOYEES:

1991-1992 \$ 323,688

2019-2020 (Proposed): This proposed budget includes a 26.2% increase in monthly health premiums.

Premium Cost (Employer/Employee) (Proposed Budget)	\$2,467,550
Deductible Cost (set aside to pay deductibles/drug copays)	\$ 409,260
Town's Share	\$2,622,850
Employee's Share	\$ 253,960*

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

2019-2020 (Proposed): (Proposed budget 26.2%)

Retirees Insurance (set aside to pay premiums)	\$ 185,330
(set aside to pay deductibles)	\$ 34,440
(25.92 individual policies)	

EMPLOYMENT LEVELS:

	1993-1994	2019-2020
General Fund	75	134
Water Fund	14	19
Sewer Fund	11	18
Electric Fund	5	7
Asset Mangt	4	10
Garage	1	3
TOTAL EMPLOYEES	110	191

TOWN OF WAYNESVILLE								
SPECIAL APPROPRIATIONS CONTRIBUTIONS								
	APPR 14/15	APPR 15/16	APPR 16/17	APPR 17/18	APPR FY 18/19	REQUESTED FY 19/20	COMMENTS	Board Recommendation
IN-KIND SERVICES								
UTILITY ASSISTANCE								
Museum of NC Handicrafts/Shelton House - Utilities	-	2,500	2,500	2,500	2,500	5,000	Utility Assistance	2,500
Open Door Kitchen - Utilities	2,500	2,500	2,500	2,500	0	No Application Rec'd		
Pigeon Community MDC- Utilities	5,000	5,000	5,000	5,000	5,000		Utility Assistance	5,000
CONTRIBUTIONS/PROGRAM FUNDING								
30th Judicial District Domestic Violence	500	1,595	1,500	1,500	1,500		General Operating Funds	1,500
Alcohol Education					0			
American Red Cross	3,000	3,000	3,000	3,000	0	3,000	Program Funds	
Arc of Haywood County	4,000	4,000	4,500	4,000	4,000	4,500	Program Funds	4,000
Big Brothers Big Sisters	1,500	1,500	1,500	1,500	1,500		General Operating Funds	1,500
Disabled American Veterans	500	1,000	1,000	1,000	1,000	No Application Rec'd		
Downtown Way Assoc - Events and Promotions	12,000	12,000	15,000	12,000	12,000	12,000	General Operating Funds	12,000
DWA-Christmas Parade	2,000	2,000	2,000	2,000	2,000	2,000	Christmas Parade Sponsorship	2,000
Folkmoot USA - annual festival support	10,000	10,000	10,000	10,000	10,000	10,000	Festival Support	10,000
Folkmoot USA - capital campaign	20,000	25,000	25,000	0	0	10,000	Capital Contribution - one year	9,000
Good Samaritan Clinic	4,500	5,000	5,000	4,000	0	0		
HART - annual season support	-	-	5,000	4,000	4,000		General Operating Funds	3,500
HART - capital campaign	25,000	25,000	-		0			
Haywood Co. Arts Council	4,000	4,000	4,000	3,000	3,000	5,000	General Operating Funds	3,000
Haywood Co. Chamber of Commerce	-	-	-	0	0		General Operating and Program Funds	
Haywood Co. Fairgrounds, Inc. - fair sponsorship					0	0		
Haywood Co. Fairgrounds, Inc. - capital request					0	5,000	Capital Contribution - one year	
Haywood Co. Meals on Wheels	3,000	3,000	3,000	3,000	3,000	3,800	Program Funds	3,000
Haywood County Toy Run					0			
Haywood Healthcare Foundation					0	5,000	Event Sponsorship	

Haywood Pathways	20,000	-	-	4,000	4,000		Capital Contribution - one year	4,000
Historic Frog Level Merchant Association	-	-	4,500	4,000	5,000		No application this year per email from FLMA	
Historic Haywood Farmers Market					0	5,000	General Operating Funds	
KARE	4,500	4,500	4,500	4,500	4,500	5,500	General Operating Funds	4,500
MLK Breakfast	500	500	500	500	500		Event Sponsorship	500
Mountain Mediation	2,500	2,500	2,500	2,000	2,000	5,000	General Operating and Program Funds	2,000
Mountain Projects - Senior Resource Center	9,000	6,500	6,500	6,000	6,000	6,500	General Operating Funds	6,000
Mountain Projects - SHIIP Program	-	2,500	2,500	2,000	2,000	2,500	General Operating Funds	2,000
Mountain Projects - Relocation - capital request					0		Relocation - multi year request	
Museum of NC Handicrafts/Shelton House - capital request	3,000	4,000	4,000	3,000	4,000	5,000	Capital Contribution - one year	4,000
REACH	10,000	10,000	10,000	10,000	10,000	10,000	General Operating Funds	10,000
Salvation Army	5,000	5,000	5,000	5,000	5,000		General Operating Funds	5,000
Tuscola AFJROTC	1,500	1,500	1,500	1,500	1,500		General Operating Funds	1,500
United Way of Haywood County	-	500	500	500	500		General Operating Funds - Day of Caring	500
Waynesville Civilian Police Volunteers						5,000	General Operating Funds - First Time Request	5,000
Waynesville Historic Preservation Commission				4,000	0	4,000	Program Funds	4,000
Waynesville Public Art Commission	5,000	5,000	5,000	4,000	5,000	5,000	General Operating Funds	3,000
Undesignated-Future Usage		25,500	10,000	5,000	14,500			15,000
TOTAL								
CONTRIBUTIONS TOTAL	150,500	175,095	157,500	115,000	114,000	118,800		124,000
TOWN OF WAYNESVILLE								
SPECIAL APPROPRIATIONS CONTRIBUTIONS								
	APPR	APPR	APPR	APPR	APPR			
CONTRIBUTIONS BY RECREATION	14/15	15/16	16/17	17/18	FY 18-19			
Mountaineer/Babe Ruth Little League	1,500	1,500	1,500	-	-			
Mountain Projects-Elderly Nutrition	2,000	5,000	2,000	2,000	2,000	2,000	General Operating Funds	2000
RECREATION TOTAL	3,500	5,000	3,500	2,000	2,000	2,000		
CONTRIBUTIONS BY STREET DEPT.								
Commission for a Clean County	1,000	1,000	1000	1000	1000	1,000	Program funds and event sponsorship	1000
Trash Bags, Signs Etc...	1,000	1,000	1000	1000	1000	1,000		1000
STREET DEPARTMENT TOTAL	2,000	2,000	2000	2000	2000	2,000		
						4,000		4,000
GRAND TOTAL CONTRIBUTIONS	156,000	182,095	163,000	119,000	118,000	122,800		128,000

Town of Waynesville 2019 - 2020 Fee Schedule - Proposed

Effective July 1, 2019 - June 30, 2020

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

CEMETERY	
Call Out (weekends, holidays, outside normal operating hours)	\$200.00
John Taylor and Shook Survey Sections	
Traditional Burial Space	\$1,500.00
(\$1,000 to perpetual care fund/\$500 to General Fund)	
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 Niche	\$200.00
(Includes completion of engraving of granite door, Town staff removing & replacing door.)	
In Ground Space for Cremations (Urn Garden)	\$1,000.00
(\$600 to perpetual care fund/\$200 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.	

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

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

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

Accessory Building (does not include trades)	
Includes Electric, Plumbing and A/C	\$50.00 each and \$.30 per sq. ft.
Miscellaneous Residential & Commercial	
Service Change	\$75.00
Demolition permit	\$100.00
Furnace changeout	\$75.00
Gas Line	\$75.00
Retaining wall	\$100.00
Permit renewal fee	\$50.00
Plumbing, electric, and mechanical not covered elsewhere (\$75.00 minimum charge per trade)	\$75.00 per trade
Other Permits and Fees	
Day Care & Home Care	\$75.00
ABC Inspection	\$200.00
Starting construction without permit	Double the Permit Fee
Residential Re-roof	\$0.00
Commercial Re-roof	\$100.00
Occupancy use inspection	\$50.00
Plan Review - Commercial	\$.05 per sq ft
Special Events Permit	\$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	12 Visits	1 Month	3 Months	6 Months	Yearly
Family of 4**	\$ 20.00	\$ 87.00	\$ 161.00	\$ 79.00	\$ 195.00	\$ 376.00	\$ 726.00
(Additional family members are \$12.70 per month)							
Family of 2**	\$ 11.00	\$ 47.00	\$ 80.00	\$ 65.00	\$ 156.00	\$ 297.00	\$ 568.00
Individual Adult (18 - 59 yrs)	\$ 8.00	\$ 37.00	\$ 59.00	\$ 52.00	\$ 116.00	\$ 218.00	\$ 409.00
Individual Child (5 - 11 yrs)	\$ 4.00	\$ 19.00	\$ 24.00	\$ 34.00	\$ 64.00	\$ 112.00	\$ 198.00
Individual Youth (12 - 17 yrs)	\$ 6.00	\$ 24.00	\$ 34.00	\$ 39.00	\$ 76.00	\$ 139.00	\$ 251.00
OR Full-Time Student (College or High School) with valid ID) OR Special (Senior Citizen (60 + yrs) OR Handicapped)							
Individual Spectator (5-99 yrs)	\$ 2.00						
Children (0 - 4 yrs)	\$1.00						

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

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

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

Memberships (Regular and Corporate)	
1	2
3	4
5	6
7	8
9	10
11	12
13	14
15	16
17	18
19	20
21	22
23	24
25	26
27	28
29	30
31	32
33	34
35	36
37	38
39	40
41	42
43	44
45	46
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71	72
73	74
75	76
77	78
79	80
81	82
83	84
85	86
87	88
89	90
91	92
93	94
95	96
97	98
99	100

1 Month memberships expire one month from date of purchase.

1 and 3 Month memberships must be paid in full.

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

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

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

6 visit passes expire 6 months from date of purchase.

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

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

Athletic Programs		
Softball Field Rental		
All day		\$115.00
Night only		\$55.00
Other Fees and Charges		
Bleacher Rental (5 row, for 24 hours)		\$40.00
Shelter Rental (8 am - 12 noon; 1 - 5 pm)		\$50.00
Child Care		
Members		No Charge
Non-Members		\$7.00 / hour
Rental of greenspace - no shelter		\$50.00 min or \$2.00 per person

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

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

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

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

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

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

Sewer Fund (Proposed Rates effective 08-01-2019)		
Sewer Rates (Based on water consumption unless separately metered)		
Late Payment Penalty (applied to any arrears balance)	1.0% per month	
	Inside	Outside
Bulk Sales (Industrial, min. 5,000 gpd)	\$2.0010/100 cf.	\$3.4078/100 cf.
Industrial Waste Surcharges		
	BOD	\$122.71/1,000 lbs.
	COD	\$61.35/1,000 lbs.
	TSS	\$61.35/1,000 lbs.
Retail Sales (Residential and Commercial)		
	Inside	Outside
(Base Charge) 0-275 cubic foot	\$19.49	\$35.22
>275 cubic foot	\$2.57/100 cf.	\$4.70/100 cf.
Flat Rate		
Full Time Resident		\$54.03
Part Time Resident		\$35.22
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)		\$0.0257/gallon \$37.04 minimum	
Industrial Waste (non-domestic)		\$0.0257/gallon \$74.40 minimum	
Industrial Waste (out of county)		\$0.051862/gallon \$111.78 minimum	
All unit prices are applied to tanker capacity without regard to fill percentage			
Grease Blockage			\$207.83/minimum on callout
Sewer Tap			
4"		\$1,250.00	
6" and larger		\$1,562.00	
Sewer Capacity Fee - effective July 1, 2018			
Per Gallon per Day		\$3.05	
<p>In addition to the tap fee, new connections to the sewage system of the Town of Waynesville shall pay a sewer capacity fee based on wastewater design flow rate determined from the table of minimum allowable design daily flow in 15A NCAC, 02T.0114 of the Environmental Management regulations contained in the North Carolina Administrative Code.</p> <p>For the tributary sewer systems of Junaluska Sanitary District, Town of Clyde or Maggie Valley, wastewater flow allocation letters will be charged the sewer capacity fee at the outside rate. Lake Junaluska Assembly will be charged the sewer capacity fee for flow allocation letters at the inside rate (in consideration of their participation between 1942 and 1990 in the costs of sewer trunk and treatment plant facilities). The minimum flow rate is 240 GPD.</p> <p><i>It is the policy of the Town of Waynesville to establish a schedule of "System Development Fees in accordance with Article 8 of Chapter 162 of the North Carolina General Statutes. The fees are intended to defray the cost of the water and sewer infrastructure as calculated in a report by McGill Associates dated March, 2018 and titled "Cost-Justified Water and Wastewater System Development Fees Report". *Equivalent flow rates will be per the North Carolina Administrative Code 15A: NCAC 18C.0409 and NCAC 02T.0114 (Authority NCGS 130A-315; 103A-317)</i></p>			

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

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

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