



BUDGET MESSAGE

2020-2021

June 23, 2020

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 2020-21.

In Fiscal Year 2020-21 the budget team has had to revise the original financial plans for the upcoming fiscal year and adjust the Town's finances to reflect a rapid downturn in revenues. The "Shelter in Place" policy and closing of non-essential businesses has severely damaged Waynesville's economy. Based on advice from NC League of Municipalities (NCLM) and attempting to adjust for additional losses to our tourist-based economy, we are projecting that revenues will experience a decrease from the previous year. This reduction in revenue could be equivocal to what the Town experienced during the FY 2008-2009. Waynesville has a fund balance of approximately \$5.8 million which is available for appropriation. Given this limited amount of available savings the budget team has had to cut all but essential spending.

The budget that we recommend is cut to the point that we would need to resort to employee layoffs in order to reduce it further. The presented budget assumes a 3% loss in overall revenue and a 7% loss in annualized sales tax revenue compared to the 2019-2020 budget. After stripping the budget of all but necessary spending, we must still resort to an appropriation of \$735,910 net of current year transfers and a total fund balance appropriation of \$1,450,910. Given the state of Haywood County's economy we do not recommend any tax or fee adjustments within the General Fund. A 10% increase in sewer rates required to fund the first year of debt service for the plant renovation and the inflow/infiltration program and a 3% increase in water rates are recommended. A 5% electric rate increase is also recommended. If economic indicators and assumed trends do not meet expectations within the first half of fiscal year 2021, we will be forced to look at revenue increases (taxes or fees) or staff reductions.

The largest increases in expenditures comes from a 3% health insurance and a mandatory 1.2% increase in employer retirement contributions. Due to the loss of revenue a higher amount of General Fund Balance will be appropriated. Career Track is funded at 1.5%. This equals roughly \$175,000 across all Funds. We also recommend the Town fund its recently modified longevity program and the Christmas bonuses. These benefits amount to \$173,000. We are not recommending any capital spending or increases in General Fund staffing.

We recommend limited capital spending in the Water, Sewer and Electric Funds. The largest capital project is an inflow/infiltration program amounting to \$300,000. NC DENR is holding approval of the Town's grant/loan until we demonstrate significant progress in reducing infiltration and inflow in the wastewater collection system. We have conducted smoke-testing and are in the process of specifically locating sources of inflow/infiltration. In order to keep the project on schedule, we must speed-up the decade long process of locating and correcting ground and storm water intrusion into our sewer system.

The true and total impact of this unexpected and dramatic downturn in our local economy is impossible to predict at this point. We are depending on advice from economists at the NCLM and discussions with regional finance directors. Our goal is to continue with current levels of service while keeping the Town's savings above the minimum standard. Our current fund balance represents 41.78% of last year's expenditures. The statewide average for ElectriCities of our size retains an average of 45%. After we appropriate \$735,910 in 2020-21, that percentage will drop below 30%. If we appropriate the same or close to same amount in 2021-22, we will very likely receive a letter from the State ordering Waynesville to increase its revenues to restore its fund balance to average levels in the 2022-23 budget year.

Our Winter retreat will be critical. By then, we will have collected most of our ad valorem taxes, received the Christmas allocation of sales tax and posted utility revenue that will have been withheld by customers during the Governor's Order. We will have a better idea of the depth of the downturn in our local economy, its impact on the budget, and a sense of the length of the recession.

If we return to a healthier economic picture, we hope to finalize our pay and classification study and recommend that the Board fund the study's most critical recommendations. If the recession lingers, we will need to discuss increases in taxes and fees in the next 2021-22 budget year.

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 20-21 we recommend a total for all funds of \$31,480,740 net of current year transfers, a flat budget over 2019-20, and \$33,017,020 including current year transfers.

General Fund	\$ 15,750,580
Water Fund	\$ 3,644,830
Sewer Fund	\$ 3,523,815
Electric Fund	\$ <u>10,097,795</u>
Total	\$ 33,017,020

Asset Management Fund	\$ 1,698,570
Garage Fund	\$ <u>738,235</u>
Total	\$ 2,436,805

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 workdays performing services for citizens. The face-to-face nature of their work requires 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 wisely supports an employee benefit program that rivals any local government in North Carolina. The challenge for the Town is to continue funding competitive 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 3% 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 \$109,000 to the General Fund. We recommend that a long vacant position in the Public Services Department be transferred to the Fire Department to be used as a Fire Inspector. The Town has fallen behind in its inspection program. We need a full-time position to carry out this State mandated program. This will be budgeted for half a year.

We recommend funding a 1.5% Career Track. We also recommend that the staff receive a Christmas and Longevity Bonus.

Insurance

The Town's medical loss ratio (premiums versus claims paid) decreased from a high of 147% in February 2019 to 76% in February 2020. BCBS requested a 12% increase in rates for the upcoming year. Through our broker, we negotiated with BCBS and were able to reduce their request to a 3% increase. This amounts to a town wide increase of \$207,000 in premiums for 2020-21. We will continue to offer a \$500 out of pocket deductible per employee and \$1,000 for family plans. The Town will continue to provide a \$4,500 health savings account to its employees and 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 96.23%. One penny on the tax rate is estimated to yield \$116,510. Waynesville's tax base (real property, personal property and motor vehicle) is estimated to be \$1,210,786,275, an increase of \$12.04 million dollars compared to 2019-20 estimated actual. The growth in tax base is 1% higher than last year's 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 FY2020-21. 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" in FY 2018-19 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 2020-21 fiscal year. As the Town moves into its renovation of the waste treatment plant and major outfall lines the staff 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 their portion of the plant's six-million-gallon capacity. The fees are based on a table of projected sewer use adopted by the Board. 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". In-Town and Out-of-Town Capacity Use Fees are the same.

General Fund

We recommend a General Fund Budget of \$15,750,580 including current year transfers, and \$14,940,580 net of current year transfers, a 1.4% decrease from the previous year. The Budget Team does not recommend an increase in Ad Valorem Taxes for FY 2020-21. We recommend

continuation of a \$15 Vehicle Fee. \$5 of that Fee will be targeted at funding the Police Department and \$10 will be used to fund Street Maintenance. The Vehicle Fee generates the equivalent of 1 cent on the Ad Valorem Tax Rate. The majority of the decrease in General Fund revenues are losses incurred in the Town's Sales Tax revenue. We anticipate that Sales Tax Revenue will decrease by approximately \$205,090 over the 2019-20 budgeted allotment.

As noted previously, the largest increase in General Fund expenditures are found in the Town's insurance line item and a mandated increase in retirement contributions. In order to reduce the budget to the full extent possible we have reduced the General Fund Operating budget to minimal levels along with a 91% decrease in Capital funding in the General Fund. Some departments may see specific line item decreases of more than 3-5%. We recommend that the Board reduce the Special Appropriations by 35% (\$40,000) from last year. We do not recommend any vehicles or equipment be purchased by the General Fund in order to appropriate as little General Fund Balance as possible.

Water Fund

We recommend a budget of \$3,644,830 with current year transfers, and \$3,401,970 net of current year transfers for the Water Fund. We recommend a rate increase of 3% for the upcoming year; this results in a \$0.68 per month increase in the average bill. Capital projects equal \$105,000 for distribution line replacements and \$60,000 to install gates and cameras at the entrance to the Water Treatment Plant.

Sewer Fund

The Town has experienced a continuous stream of violations of its "National Permit Discharge Elimination System" (NPDES) permit over the past twelve months. The majority are related to overflows along the outfall and at the plant. Our analysis of the wastewater system concludes that on an average day 51% of the plant's flow is generated by inflow and infiltration into our collection system. We have conducted smoke testing of many of our lines, especially in Hazelwood, and have discovered many areas where stormwater is entering the wastewater collection system. The storm sewer system at the intersection of Hazelwood and Georgia Avenue is cross connected so much of Hazelwood's stormwater is flowing directly into the sewer plant. The staff is following up the smoke testing by inspecting the lines with cameras.

We are developing a priority list of major cracks and breaks in the collection lines near creeks. We plan to repair as many of these large breaks as we can in the coming year. You will find a \$240,000 capital allotment and two \$30,000 allotments (\$300,000 total) to fund the repairs. NC DENR has let us know they will not approve further work toward renovating the wastewater treatment plant until the Town shows significant progress locating and repairing the collection system.

In order to fund the repairs to the collection system and create a revenue stream to finance the \$19,400,000 grant/loan offered by the State, we recommend a 10% increase in sewer fees. The

Town must demonstrate that it has a rate structure that will pay the first year of debt service to qualify to the State Revolving Loan that has been awarded the Town. We have a request of both NC DENR and the LGC that they increase the amortization schedule to 30 years. NC DENR grant staff state that they will consider the Town's request after they approve the final "engineering report" (ER). That report is contingent on the Town making significant progress in eliminating its inflow/infiltration.

A 10% increase in sewer rates for 2020-21 will result in a \$2.46 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 four years.

Electric Fund

The Town experienced a mild winter and the Electric Fund revenues reflect that weather pattern. A 5% rate increase is proposed to account for COVID-19 revenue loss and funding of large capital projects. We recommend a \$10,097,795 budget for the 2020-21 budget year. A 5% increase in electric rates for 2020-21 will result in a \$5.20 per month increase in the average bill for a Waynesville customer.

We recommend the Town Board fund the following capital items for the Electric Department:

\$550,000 N Main/Walnut Relocation
\$100,000 for Bi-Lo complex project

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 \$1,698,570 which represents a (5.1%) increase from the previous year.

Garage Fund

The 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 \$738,235 for 2020-21, a (10.5%) increase including capital. The additional employee and scheduling system have reduced repair times and the division is operating with less backup.

Conclusion

The proposal that is before you is a "maintenance of service" budget meant to carry the Town through the first year of a multi-year downturn in the economy. It represents a "decrease" in spending due to a rapid and drastic drop in Sales Tax Revenue. We recommend a \$1,450,910

appropriation from the Town's Fund Balance including current year transfers to permit the Town to continue its current level of service. By the Budget preparation next year, we should have a better idea of the extent and length of the downturn. The results of the revaluation and completion of some major capital projects should help us stabilize our finances though we do not foresee the Town's finances improving over 2018-19. The Town will retain approximately \$4,200,000 in unappropriated fund balance after \$1,450,910 is appropriated in 2020-21. We will have to reduce the size of the staff in coming years if the Town does not bounce back from this economic blow.

I wish to thank Finance Director Ben Turnmire and Assistant Town Manager Amie Owens for their work on the budget. Mr. Turnmire has brought several new formatting ideas to our budget and has worked diligently to find new and innovative ways to share information with the public. He has reduced the length of this budget document while increasing its readability. Ms. Owens has an eagle eye for savings and contract negotiation and has saved the Town hundreds of thousands of dollars over the past three years. I also wish to thank the all of 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 its citizens.

We appreciate the time and consideration of the Board of Aldermen as they review the budget. We look forward to reviewing this budget with you and receiving your instruction.

Respectfully submitted:

Amie Owens
Assistant Town Manager

Ben Turnmire
Finance Director

Rob Hites
Town Manager

FY 2019 – 20 Budget Highlights

Governing Board

- Creation of Homelessness Task Force.
- 1.5% Career Track was funded.

Administration

- Repairs and renovation of the Municipal Building continue. The project will be completed in early August.
- Maintained service levels despite healthcare and insurance costs increasing substantially.

Finance

- Implementation of a new point of sale system. Credit Card implementation will be completed in early FY21.
- Successfully upgraded to Munis version 11.3.
- Submitted the FY2019 Audit on time and with no findings.
- Hired a fiscal analyst to increase operational support.
- Utility Billing upgrade will be complete in early FY21.

Police

- Successful hiring of new Police Chief.
- Purchase of new K9.
- Maintained high level of service with substantial turnover.
- Continued successful response to the COVID-19 pandemic.

Fire

- Various equipment additions.
- First Arriving software implementation.
- First Due software implementation.
- Continued implementation of the Hydraulic Modeling project.

Parks

- Craven Street Park completion.
- Dectron unit install – will be completed early FY21.
- Kiwanis Playground Equipment upgrade.
- Completed various phases for CAPRA certification.

Cemetery

- Update of the Cemetery Ordinance.
- Creation of Cemetery Committee.

Water and Sewer Departments

- Big Cove and Chestnut Walk water tank rehabilitation.
- Continued progress on WWTP rehabilitation.
- Began camera and slip lining program.

Electric
<ul style="list-style-type: none"> • Relocation of N. Main Roundabout lines. • Delivery and Install of Regulators. • Installation of Squirrel Guards.
Development Services
<ul style="list-style-type: none"> • Draft Comprehensive Plan completed. • Began implementation of Building Permit module. • Processed record number of development/construction permits.
Streets and Sanitation
<ul style="list-style-type: none"> • Ordered new Garbage Truck – waiting delivery. • Pavement Condition Study implementation. • Paved 4,983 linear feet of streets.

Budget Summary

Operating Funds

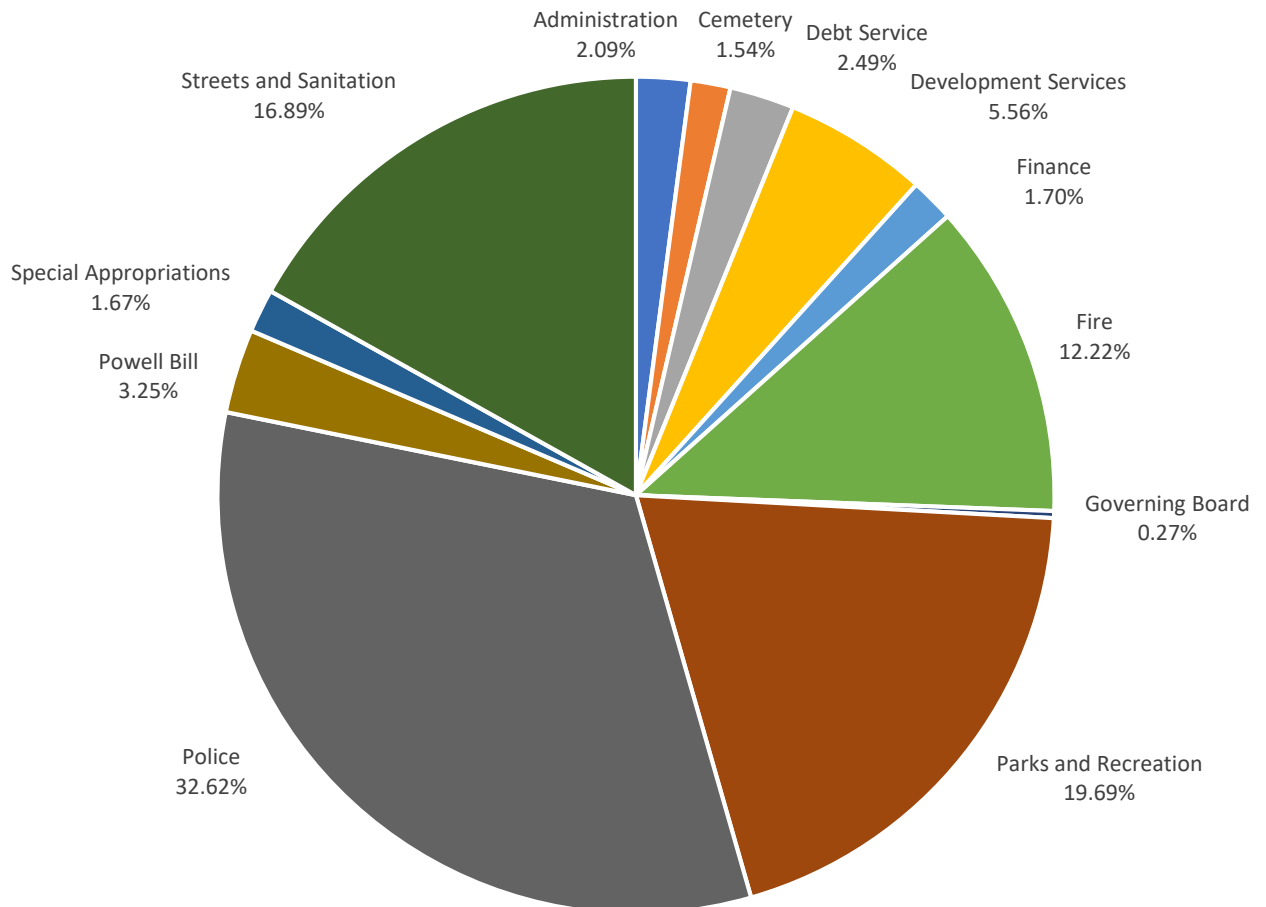
	2018-19 Budget	2018-19 Actual	2019-20 Estimate	2020-21 Budget
Revenues				
General Fund	\$15,249,290	\$14,858,809	\$15,000,295	\$15,750,580
Water Fund	\$3,944,850	\$3,277,874	\$3,376,685	\$3,644,830
Sewer Fund	\$3,301,840	\$2,915,178	\$3,126,568	\$3,523,815
Electric Fund	\$9,740,730	\$9,532,593	\$9,574,170	\$10,097,795
Total	\$32,236,710	\$30,584,454	\$31,077,718	\$33,017,020
Expenditures				
General Fund	\$15,249,290	\$13,957,832	\$15,230,090	\$15,750,580
Water Fund	\$3,944,850	\$3,215,663	\$3,665,105	\$3,644,830
Sewer Fund	\$3,301,840	\$2,966,922	\$3,150,435	\$3,523,815
Electric Fund	\$9,740,730	\$8,641,639	\$9,201,115	\$10,097,795
Total	\$32,236,710	\$28,782,056	\$31,246,745	\$33,017,020

Internal Service Funds

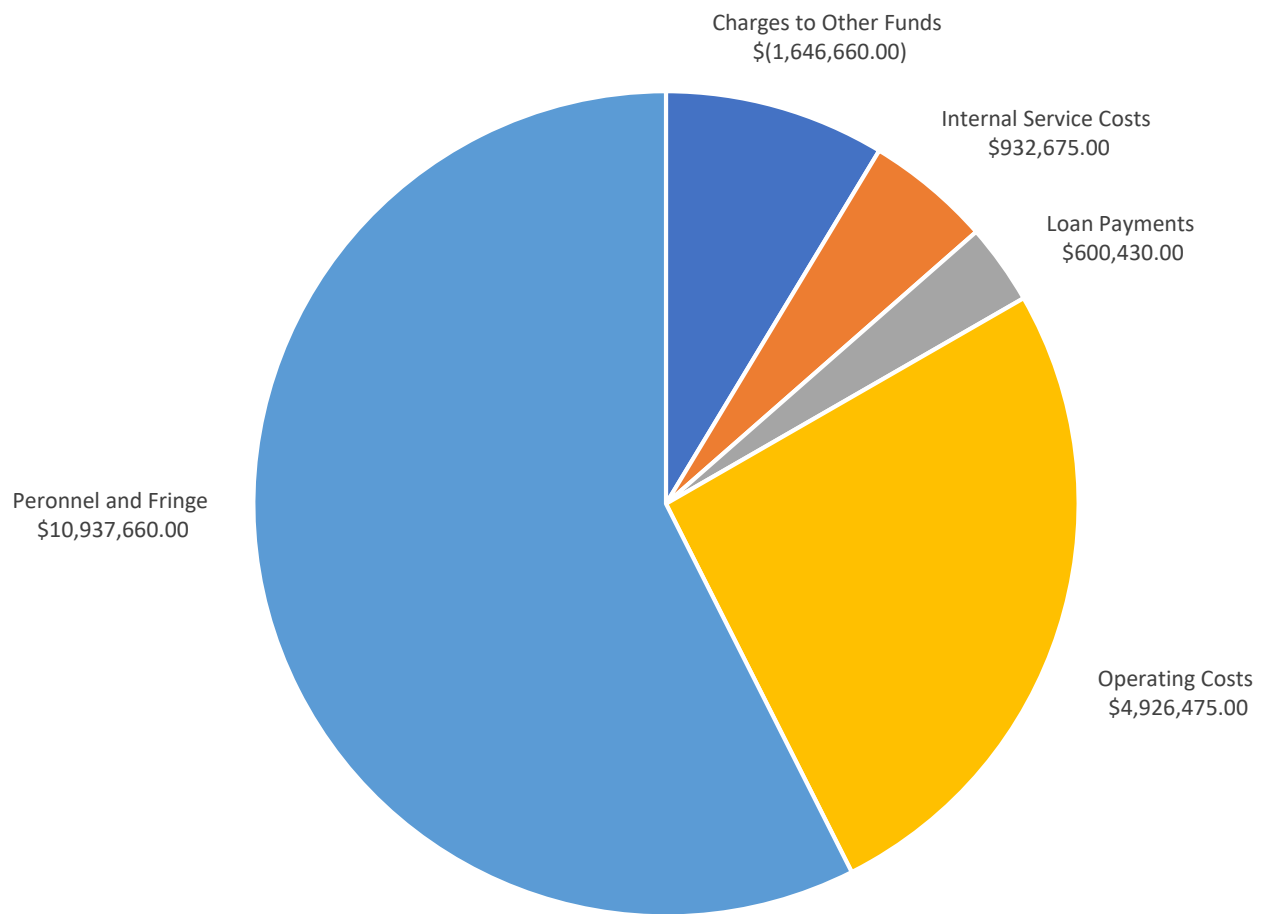
	2018-19 Budget	2018-19 Actual	2019-20 Estimate	2020-21 Budget
Revenues				
Asset Services	\$1,967,530	\$2,005,680	\$1,685,350	\$1,698,570
Garage	\$680,930	\$633,350	\$647,780	\$738,235
Total	\$2,648,460	\$2,639,030	\$2,333,130	\$2,436,805
Expenditures				
Asset Services	\$1,967,530	\$2,063,182	\$1,692,580	\$1,698,570
Garage	\$680,930	\$616,228	\$656,320	\$738,235
Total	\$2,648,460	\$2,679,410	\$2,348,900	\$2,436,805

General Fund

Department	Amount	Percent of Total
Governing Board	\$42,490	0.27%
Administration	\$329,250	2.09%
Finance	\$267,110	1.70%
Police	\$5,138,275	32.62%
Fire	\$1,924,940	12.22%
Streets and Sanitation	\$2,660,815	16.89%
Powell Bill	\$511,500	3.25%
Cemetery	\$242,620	1.54%
Development Services	\$876,135	5.56%
Special Appropriations	\$263,750	1.67%
Parks and Recreation	\$3,100,995	19.69%
Debt Service	\$392,700	2.49%
Total	\$15,750,580	100.00%



Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$10,937,660	69.44%
Operating Costs	\$4,926,475	31.28%
Loan Payments	\$600,430	3.81%
Charges to Other Funds	\$(1,646,660)	-10.45%
Internal Service Costs	\$932,675	5.92%
Total	\$15,750,580	100.00%



General Fund Revenues	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget
Taxes-Ad Valorem	(\$6,142,550)	(\$6,311,422)	(\$6,051,700)	(\$6,052,310)
Other Taxes and Licenses	(\$3,000,970)	(\$3,082,936)	(\$3,102,530)	(\$2,893,650)
Unrestricted Intergovernmental	(\$842,010)	(\$876,794)	(\$886,800)	(\$884,250)
Restricted Intergovernmental	(\$488,760)	(\$462,686)	(\$639,690)	(\$637,160)
Permits And Fees	(\$213,250)	(\$293,233)	(\$232,250)	(\$233,000)
Sales And Services	(\$2,061,610)	(\$2,034,797)	(\$2,027,500)	(\$2,008,300)
All Other Revenues	(\$128,940)	(\$153,098)	(\$130,890)	(\$134,000)
Investment Income	(\$34,210)	(\$80,545)	(\$58,850)	(\$50,000)
Other Financing Sources	(\$2,336,990)	(\$1,563,293)	(\$2,017,060)	(\$2,857,910)
Total	(\$15,249,290)	(\$14,858,809)	(\$15,147,270)	(\$15,750,580)

*Note: Numbers in parentheses represent revenues or charges to other funds.

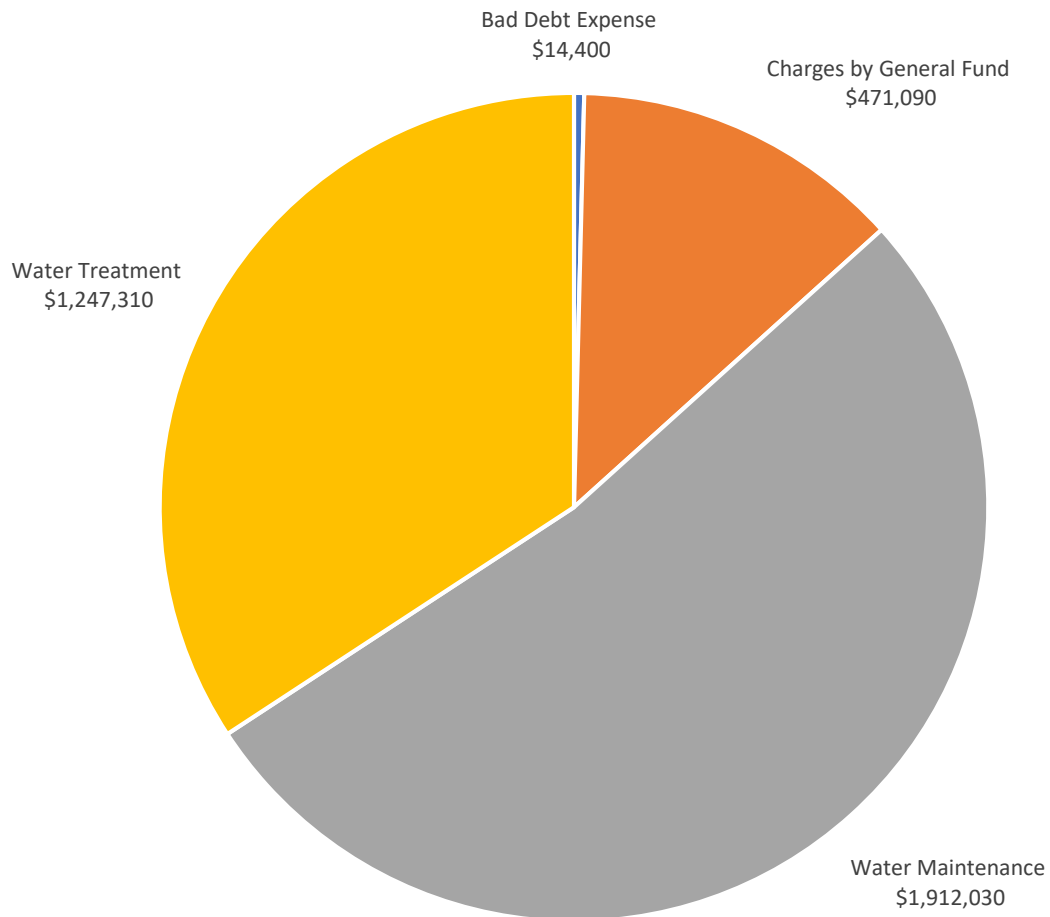
Department Expenditures

Department Expenditures	FY18 Actual	FY19 Actual	FY20 Budget	FY21 Budget
Governing Board				
PERSONNEL & FRINGE	\$91,324	\$97,801	\$115,270	\$115,400
OPERATING	\$37,850	\$48,161	\$56,340	\$56,630
ADMIN. AND FINANCE	(\$77,134)	(\$111,200)	(\$126,570)	(\$129,540)
Total	\$52,040	\$34,762	\$45,040	\$42,490
Administration				
PERSONNEL & FRINGE	\$416,553	\$434,695	\$463,640	\$531,630
OPERATING	\$207,695	\$240,090	\$242,960	\$422,230
ADMIN. AND FINANCE	(\$373,645)	(\$519,070)	(\$521,210)	(\$624,610)
Total	\$250,603	\$155,715	\$185,390	\$329,250
Finance				
PERSONNEL & FRINGE	\$606,707	\$646,680	\$845,610	\$834,460
OPERATING	\$249,204	\$216,223	\$229,880	\$325,160
ADMIN. AND FINANCE	(\$529,232)	(\$705,900)	(\$832,950)	(\$892,510)
Total	\$326,679	\$157,003	\$242,540	\$267,110
Police				
PERSONNEL & FRINGE	\$3,373,392	\$3,572,153	\$3,993,060	\$4,176,860
OPERATING	\$527,080	\$611,377	\$679,940	\$694,840
CAPITAL OUTLAY	\$255,568	\$288,422	\$80,000	\$8,000
ADMIN. AND FINANCE	\$312,876	\$333,520	\$233,070	\$258,575
Total	\$4,468,916	\$4,805,472	\$4,986,070	\$5,138,275
Fire				
PERSONNEL & FRINGE	\$1,234,343	\$1,233,404	\$1,436,160	\$1,444,130
OPERATING	\$220,703	\$263,497	\$301,720	\$383,920
CAPITAL OUTLAY	\$116,219	\$166,319	\$94,230	\$ -
ADMIN. AND FINANCE	\$119,201	\$124,130	\$90,210	\$96,890
Total	\$1,690,466	\$1,787,350	\$1,922,320	\$1,924,940
Streets and Sanitation				
PERSONNEL & FRINGE	\$1,216,410	\$1,144,424	\$1,453,610	\$1,419,320
OPERATING	\$821,950	\$867,562	\$896,000	\$954,615
CAPITAL OUTLAY	\$63,040	\$228,193	\$228,810	\$ -
ADMIN. AND FINANCE	\$336,792	\$334,460	\$292,750	\$286,880
Total	\$2,438,192	\$2,574,639	\$2,871,170	\$2,660,815
Powell Bill				
OPERATING & CAPITAL	\$562,722	\$483,247	\$505,000	\$511,500
Total	\$562,722	\$483,247	\$505,000	\$511,500

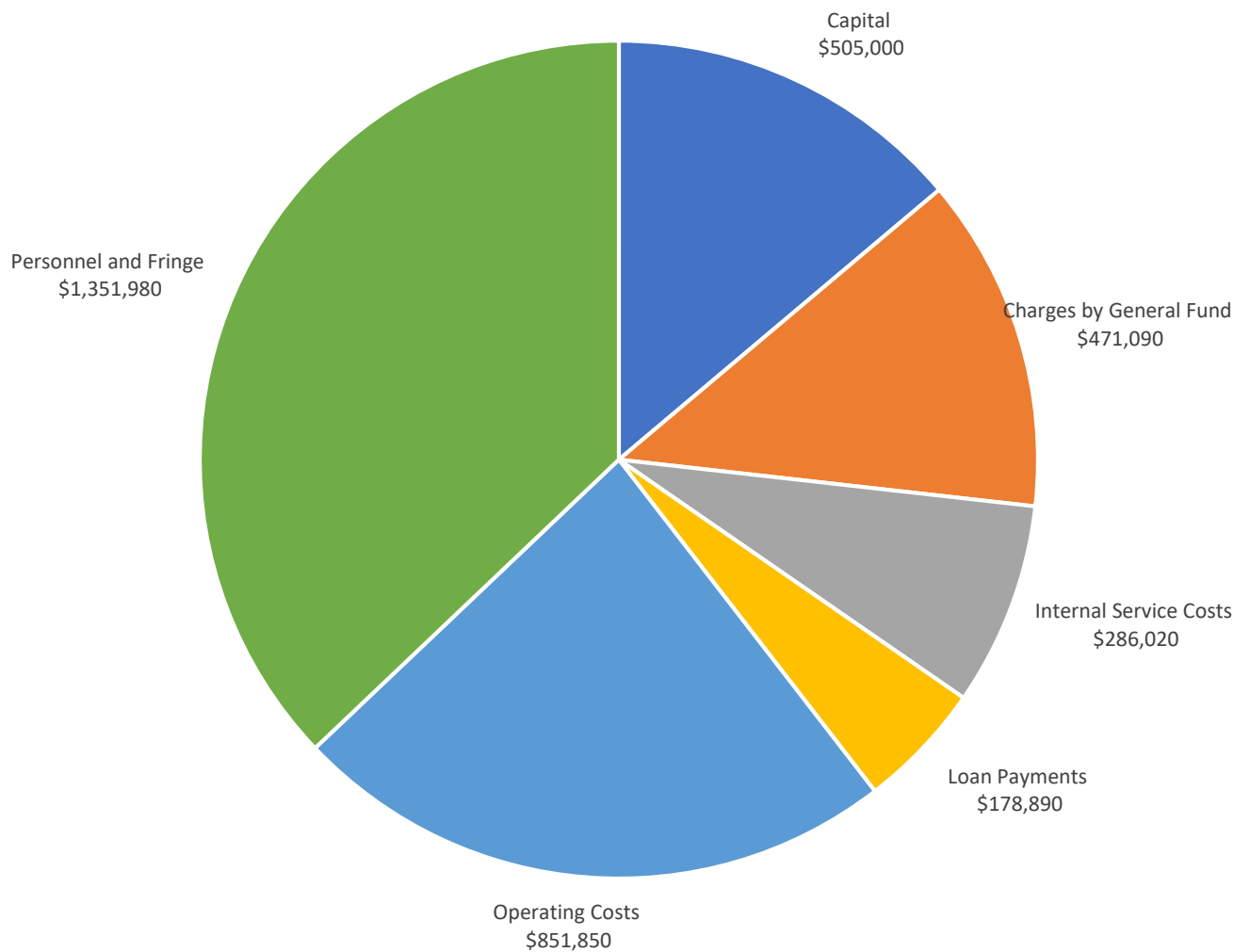
Cemetery				
PERSONNEL & FRINGE	\$133,971	\$117,938	\$151,470	\$172,410
OPERATING	\$26,280	\$30,599	\$54,220	\$48,340
CAPITAL OUTLAY	\$0.00	\$107,024	\$10,000	\$ -
ADMIN. AND FINANCE	\$19,474	\$21,850	\$20,590	\$21,870
Total	\$179,725	\$277,411	\$236,280	\$242,620
Development Services				
PERSONNEL & FRINGE	\$428,514	\$500,827	\$569,960	\$579,500
OPERATING	\$108,109	\$214,830	\$193,330	\$253,015
CAPITAL OUTLAY	\$0.00	\$52,163	\$0.00	\$ -
ADMIN. AND FINANCE	\$40,092	\$55,130	\$37,720	\$43,620
Total	\$576,715	\$822,950	\$801,010	\$876,135
Special Appropriations				
OPERATING	\$229,103	\$227,032	\$273,750	\$263,750
Total	\$229,103	\$227,032	\$273,750	\$263,750
Parks And Recreation				
PERSONNEL & FRINGE	\$1,172,154	\$1,330,850	\$1,621,670	\$1,626,450
OPERATING	\$503,212	\$535,114	\$673,870	\$627,330
CAPITAL OUTLAY	\$510,450	\$216,570	\$266,850	\$720,000
ADMIN. AND FINANCE	\$168,162	\$157,060	\$125,110	\$127,215
Total	\$2,353,978	\$2,239,594	\$2,687,500	\$3,100,995
Debt Service				
CAPITAL OUTLAY	\$611,812	\$392,654	\$391,200	\$392,700
Total	\$611,812	\$392,654	\$391,200	\$392,700
GRAND TOTAL	\$13,740,951	\$13,957,829	\$15,147,270	\$15,750,580

Water Fund

Department	Amount	Percent of Total
Water Maintenance	\$1,912,030	52.46%
Water Treatment	\$1,247,310	34.22%
Charges by General Fund	\$471,090	12.92%
Bad Debt Expense	\$14,400	0.40%
Total	\$3,644,830	100%



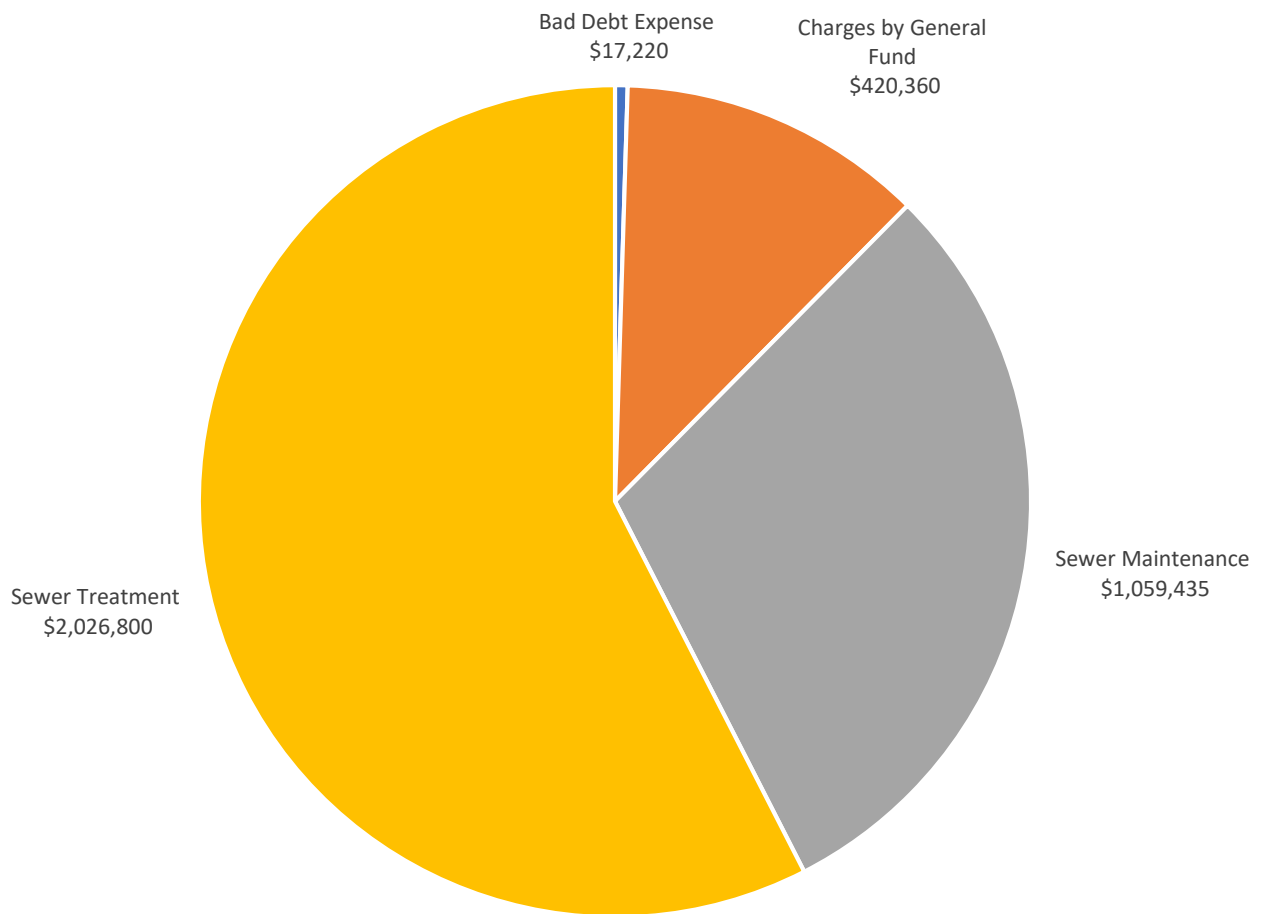
Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$1,351,980	37.09%
Operating Costs	\$851,850	23.37%
Loan Payments	\$178,890	4.91%
Capital	\$505,000	13.86%
Charges by General Fund	\$471,090	12.92%
Internal Service Costs	\$286,020	7.85%
Total	\$3,644,830	100.00%



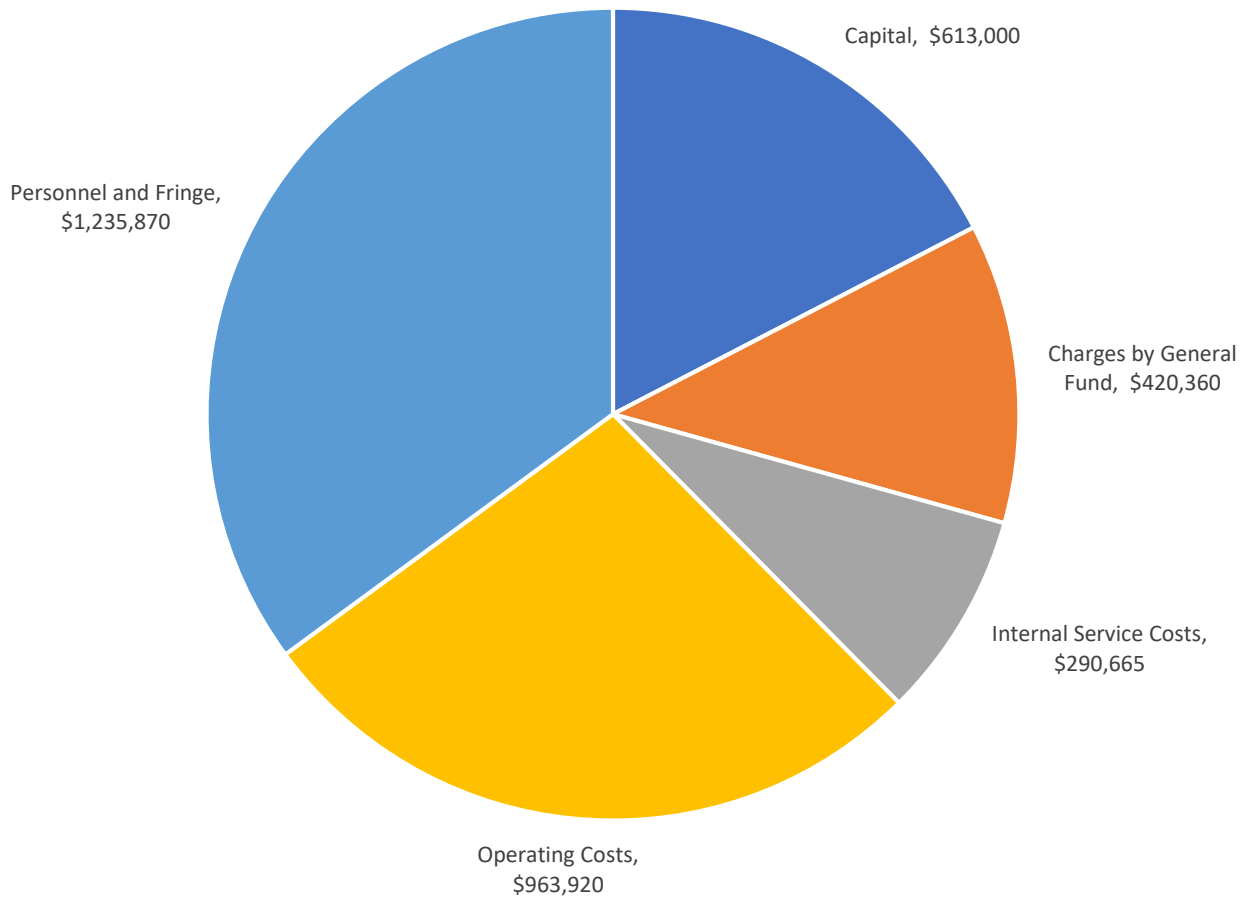
Water Fund Revenues	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget
Customer Charges	(\$3,395,300)	(\$3,229,054)	(\$3,390,600)	(\$3,405,000)
All Other Revenue	(\$10,420)	(\$48,817)	(\$27,300)	(\$16,500)
Fund Balance Appropriation	(\$539,130)	(\$0.00)	\$69,240	(\$223,330)
Total	(\$3,944,850)	(\$3,277,874)	(\$3,348,660)	(\$3,644,830)

Sewer Fund

Department	Amount	Percent of Total
Sewer Maintenance	\$1,059,435	30.07%
Sewer Treatment	\$2,026,800	57.52%
Charges by General Fund	\$420,360	11.93%
Bad Debt Expense	\$17,220	0.49%
Total	\$3,523,815	100%



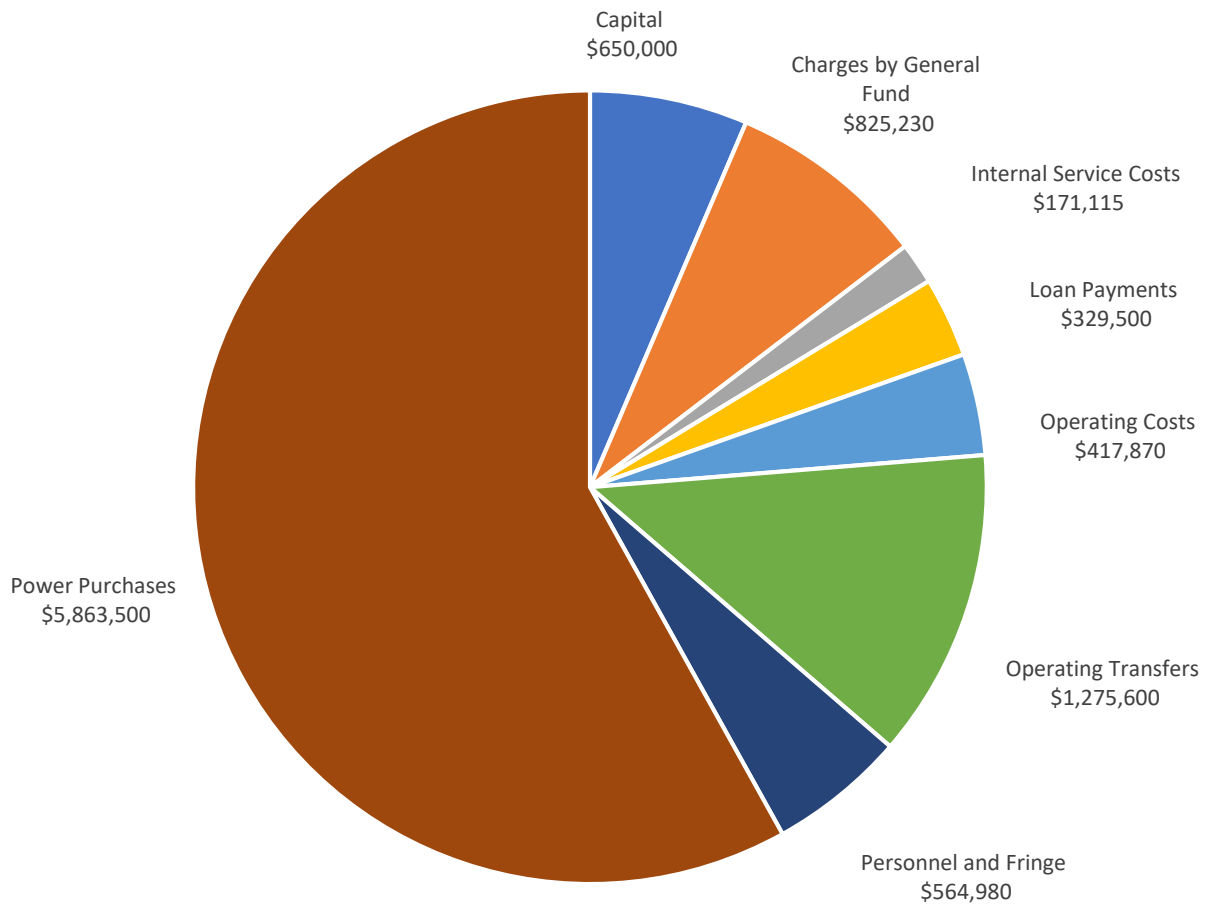
Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$1,235,870	35.07%
Operating Costs	\$963,920	27.35%
Capital	\$613,000	17.40%
Charges by General Fund	\$420,360	11.93%
Internal Service Costs	\$290,665	8.25%
Total	\$3,523,815	100.00%



Sewer Fund Revenues	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget
Customer Charges	(\$2,793,300)	(\$2,853,156)	(\$3,192,400)	(\$3,313,600)
All Other Revenue	(\$10,520)	(\$62,022)	(\$23,660)	(\$14,400)
Fund Balance Appropriation	(\$498,020)	(\$0.00)	(\$137,250)	(\$195,815)
Total	(\$3,301,840)	(\$2,915,178)	(\$3,353,310)	(\$3,523,815)

Electric Fund

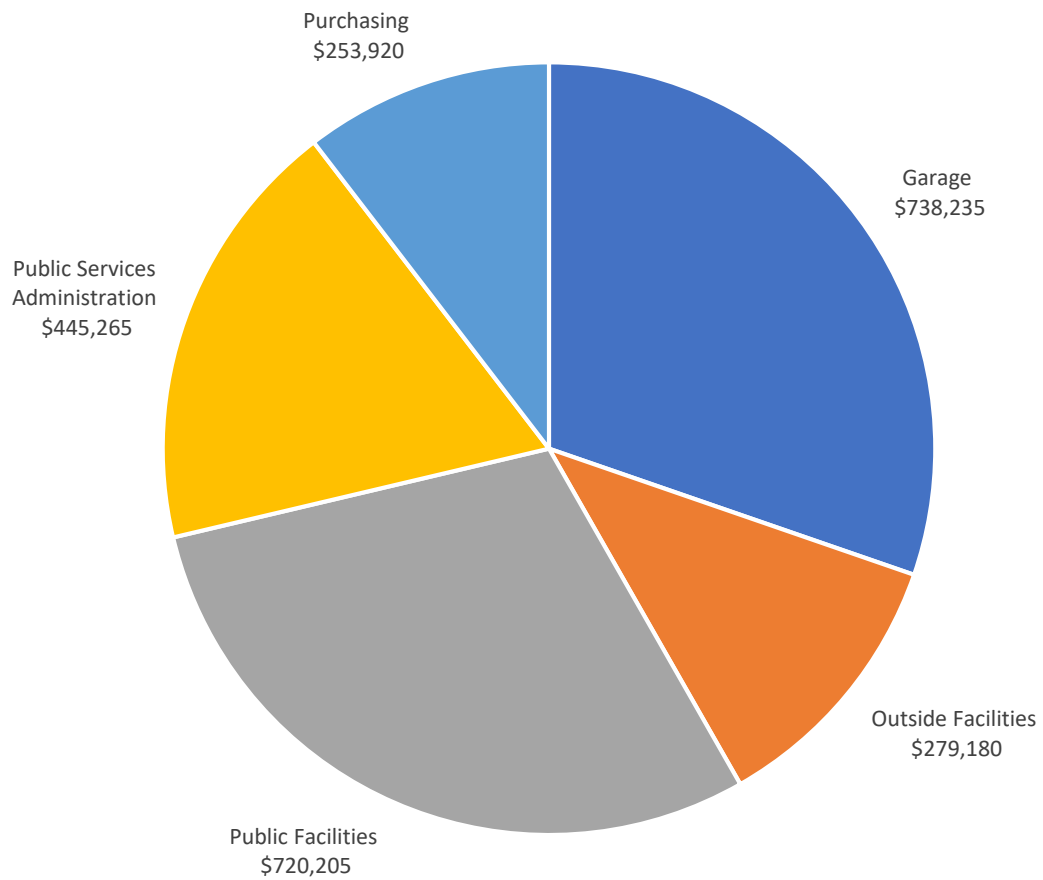
Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$564,980	5.60%
Operating Costs	\$417,870	4.14%
Loan Payments	\$329,500	3.26%
Power Purchases	\$5,863,500	58.07%
Capital	\$650,000	6.44%
Charges by General Fund	\$825,230	8.17%
Operating Transfers	\$1,275,600	12.63%
Internal Service Costs	\$171,115	1.69%
Total	\$10,097,795	100.00%



Electric Fund Revenues	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget
Customer Charges	(\$9,582,840)	(\$9,501,062)	(\$9,495,190)	(\$9,867,150)
All Other Revenue	(\$12,690)	(\$31,530)	(\$25,270)	(\$17,000)
Fund Balance Appropriation	(\$145,200)	(\$0.00)	(\$48,470)	(\$213,645)
Total	(\$9,740,730)	(\$9,532,592)	(\$9,568,930)	(\$10,097,795)

Internal Service Funds

Department	Amount	Percent of Total
Public Services Administration	\$445,265	18.27%
Public Facilities	\$720,205	29.56%
Outside Facilities	\$279,180	11.46%
Purchasing	\$253,920	10.42%
Garage	\$738,235	30.30%
Total	\$2,436,805	100.00%



Department Expenditures	FY18 Actual	FY19 Actual	FY20 Budget	FY21 Budget
Public Services Admin.				
PERSONNEL & FRINGE	\$366,548	\$395,605	\$400,570	\$403,675
OPERATING	\$34,428	\$33,708	\$43,160	\$41,590
Total	\$400,976	\$429,313	\$443,730	\$445,265
Public Facilities				
PERSONNEL & FRINGE	\$124,528	\$127,410	\$78,920	\$85,095
OPERATING	\$583,431	\$831,118	\$484,160	\$526,210
LOAN PAYMENTS	\$25,381	\$23,569	108,900	\$108,900
Total	\$733,340	\$982,097	\$671,980	\$720,205
Outside Facilities				
PERSONNEL & FRINGE	\$237,790	\$233,767	\$142,290	\$150,155
OPERATING	\$138,606	\$154,919	\$111,590	\$129,025
Total	\$376,396	\$388,686	\$253,880	\$279,180
Purchasing				
PERSONNEL & FRINGE	\$162,571	\$181,949	\$183,760	\$191,580
OPERATING	\$76,558	\$81,133	\$62,580	\$62,340
Total	\$239,129	\$263,082	\$246,340	\$253,920
Garage				
PERSONNEL & FRINGE	\$128,914	\$146,737	\$185,500	\$199,510
OPERATING	\$415,230	\$463,222	\$475,170	\$530,755
ADMIN. & FINANCE	\$5,322	\$6,270	\$7,000	\$7,970
Total	\$549,466	\$616,229	\$667,670	\$738,235
GRAND TOTAL	\$2,299,307	\$2,679,410	\$2,283,600	\$2,436,805

Line Item Budgets – General Fund

Revenues

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
AD Valorem Taxes					
AD Valorem Taxes	\$(5,265,198)	\$(5,388,050)	\$(5,585,653)	\$(5,389,810)	\$(5,431,680)
DWA Taxes	\$(101,332)	\$(111,060)	\$(104,347)	\$(113,930)	\$(112,430)
Motor Vehicle Tax	\$(436,503)	\$(435,440)	\$(455,604)	\$(444,460)	\$(410,000)
MV Rental Tax	\$(28,212)	\$(24,500)	\$(30,035)	\$(28,000)	\$(27,700)
Municipal Vehicle Tax	\$ -	\$(49,000)	\$(70,345)	\$(38,000)	\$(33,000)
MSD Vehicle TX	\$ -	\$ -	\$(56)	\$ -	\$ -
Ad Valorem Tax Refund	\$2,772	\$3,500	\$2,816	\$3,500	\$3,500
Abatements	\$ -	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$(40,774)	\$(38,000)	\$(66,061)	\$(39,000)	\$(39,000)
Advertising	\$(1,519)	\$(2,000)	\$(2,138)	\$(2,000)	\$(2,000)
Total	\$(5,870,765)	\$(6,044,550)	\$(6,311,423)	\$(6,051,700)	\$(6,052,310)
Other Taxes					
Sales Tax	\$(2,791,549)	\$(2,883,230)	\$(2,971,870)	\$(2,989,240)	\$(2,784,150)
Privilege Lic. & Cab. TV	\$(118,143)	\$(117,740)	\$(111,067)	\$(113,290)	\$(109,500)
Total	\$(2,909,692)	\$(3,000,970)	\$(3,082,937)	\$(3,102,530)	\$(2,893,650)
Unrestrict. Intergov.					
Beer and Wine Tax	\$(43,594)	\$(42,640)	\$(43,805)	\$(44,580)	\$(45,600)
Court Facilities Fees	\$(1,994)	\$(2,250)	\$(1,815)	\$(2,250)	\$(2,250)
Franchise Tax	\$(825,631)	\$(797,120)	\$(831,175)	\$(839,970)	\$(836,400)
Total	\$(871,220)	\$(842,010)	\$(876,794)	\$(886,800)	\$(884,250)
Restricted Intergov.					
Powell Bill Revenue	\$(360,301)	\$(333,530)	\$(333,714)	\$(329,230)	\$(286,960)
Federal MPO Funds	\$ -	\$ -	\$ -	\$ -	\$(57,600)
Vehicle Tax-Streets	\$ -	\$(98,000)	\$(35,120)	\$(76,000)	\$(67,000)
Solid Waste Disposal	\$(6,687)	\$(6,890)	\$(7,532)	\$(6,990)	\$(7,100)
Investment-Powell Bill	\$(2,694)	\$(960)	\$(3,955)	\$(920)	\$(1,000)
Other Police Grants	\$(1,621)	\$(59,000)	\$(648)	\$(59,000)	\$(59,000)
Badge Program Pol.	\$ -	\$ -	\$(1,123)	\$ -	\$ -
Unauth.-Sub.-Tax.	\$ -	\$(21,000)	\$ -	\$(21,000)	\$(21,000)
Misc. Grant	\$(161,891)	\$(67,380)	\$(80,594)	\$(146,550)	\$(137,500)
Total	\$(533,194)	\$(586,760)	\$(462,686)	\$(639,690)	\$(637,160)
Permits & Fees					

Building Permits	\$(101,525)	\$(105,000)	\$(131,466)	\$(110,000)	\$(115,000)
Planning & Rezoning	\$(4,360)	\$(4,000)	\$(8,380)	\$(9,000)	\$(6,000)
Homeowners Recovery	\$152	\$400	\$37	\$400	\$400
Occupancy Use Fees	\$(3,925)	\$(3,000)	\$(4,100)	\$(3,500)	\$(3,250)
Compliance Penal.	\$ -	\$ -	\$(19,900)	\$ -	\$ -
ABC Inspection	\$(400)	\$ -	\$(1,000)	\$(700)	\$(700)
Sign Permits	\$(5,176)	\$ -	\$(9,972)	\$(8,000)	\$(7,000)
Fire Inspections	\$(225)	\$ -	\$(300)	\$(300)	\$(300)
Civil Penalties	\$ -	\$(1,500)	\$(226)	\$(1,000)	\$(1,000)
Clean Up & Demo.	\$(1,750)	\$ -	\$ -	\$ -	\$ -
Connect & Reconnect	\$(65,080)	\$(75,000)	\$(92,566)	\$(75,000)	\$(75,000)
Late Payment Penalties	\$(30,968)	\$(25,000)	\$(25,360)	\$(25,000)	\$(25,000)
Street Performer	\$(25)	\$(150)	\$ -	\$(150)	\$(150)
Total	\$(213,282)	\$(213,250)	\$(293,233)	\$(232,250)	\$(233,000)
Sales and Service					
Police Contract Svs.	\$(72,077)	\$(117,000)	\$(95,927)	\$(121,500)	\$(120,000)
Fire Protection	\$(347,440)	\$(330,000)	\$(359,735)	\$(347,400)	\$(375,000)
Comm. Sanitation	\$(277,484)	\$(277,880)	\$(281,055)	\$(270,000)	\$(275,000)
Res. Sanitation	\$(482,660)	\$(485,000)	\$(492,880)	\$(475,000)	\$(475,000)
Leased Dumpsters	\$(24,850)	\$(25,100)	\$(24,917)	\$(24,000)	\$(24,000)
Cemetery Lot Sales	\$(13,800)	\$(20,000)	\$(23,500)	\$(20,000)	\$(20,000)
Cemetery Call Out	\$(200)	\$(600)	\$(400)	\$(600)	\$(600)
Columbarium Sales	\$(2,400)	\$(2,000)	\$ -	\$(2,000)	\$(2,000)
Cremation Space	\$(1,400)	\$(1,200)	\$(2,000)	\$(2,000)	\$(1,500)
Cremation Open/Close	\$(1,200)	\$(1,000)	\$(2,800)	\$(2,000)	\$(2,000)
REC. Memberships	\$(383,547)	\$(405,900)	\$(368,558)	\$(390,000)	\$(355,000)
Daily Passes – REC.	\$(127,704)	\$(137,500)	\$(129,503)	\$(130,000)	\$(125,000)
Recreation Rental	\$(50,319)	\$(59,230)	\$(55,536)	\$(52,000)	\$(50,000)
Adult & Child Programs	\$(150,621)	\$(175,000)	\$(178,930)	\$(170,000)	\$(165,000)
Armory-Adult/Child	\$(10,672)	\$(10,000)	\$(12,866)	\$(12,500)	\$(10,000)
Armory Rental	\$(3,667)	\$(9,200)	\$(3,868)	\$(5,000)	\$(5,000)
Child Care	\$(30)	\$ -	\$(18)	\$ -	\$ -
REC. Commissions	\$(2,514)	\$(3,000)	\$(1,533)	\$(2,000)	\$(2,000)
REC- Resale-Vending	\$(1,041)	\$(2,000)	\$(771)	\$(1,500)	\$(1,200)
Total	\$(1,953,628)	\$(2,061,610)	\$(2,034,797)	\$(2,027,500)	\$(2,008,300)
All Other Revenues					
Donations-Police	\$(2,277)	\$ -	\$(3,165)	\$ -	\$ -
Memorial – Cont.	\$ -	\$(20,000)	\$ -	\$(20,000)	\$(20,000)
Public Art Donations	\$(8,067)	\$(20,000)	\$(1,473)	\$(20,000)	\$(20,000)
TOW Public Art	\$(5,000)	\$(5,000)	\$(5,000)	\$(5,000)	\$(5,000)
Historic Preservation	\$(2,045)	\$ -	\$ -	\$ -	\$ -
Misc. Revenue	\$(5,576)	\$(7,000)	\$(7,212)	\$(7,000)	\$(7,000)

Rents	\$(67,742)	\$(67,740)	\$(68,895)	\$(68,890)	\$(68,800)
Sale of Materials	\$(27,273)	\$(7,000)	\$(64,717)	\$(7,000)	\$(10,000)
Parking Tickets	\$(140)	\$(100)	\$ -	\$(100)	\$(100)
Noise Violations	\$ -	\$(100)	\$ -	\$(100)	\$(100)
Cash Over (Short)	\$226	\$ -	\$548	\$ -	\$ -
Bad Check Charges	\$(4,350)	\$(2,000)	\$(3,184)	\$(2,800)	\$(3,000)
Investment Income	\$(33,610)	\$(34,210)	\$(80,546)	\$(58,850)	\$(50,000)
ABC Distribution	\$(99,606)	\$(121,650)	\$(187,694)	\$(129,750)	\$(131,400)
Transfer Water Fund	\$(120,800)	\$(131,430)	\$ -	\$ -	\$ -
Transfer Sewer Fund	\$(93,210)	\$(100,350)	\$ -	\$ -	\$ -
Transfer Elec Fund	\$(1,275,600)	\$(1,275,600)	\$(1,275,600)	\$(1,275,600)	\$(1,275,600)
Transfer Cem. Fund	\$ -	\$ -	\$(100,000)	\$ -	\$ -
Proceeds Capital Lease	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Bal. Powell Bill	\$ -	\$(104,780)	\$ -	\$(88,720)	\$ -
Fund Bal Appropriated	\$ -	\$(603,180)	\$ -	\$(522,990)	\$(1,450,910)
Total	\$(1,745,070)	\$(2,500,140)	\$(1,796,938)	\$(2,206,800)	\$(3,071,910)
Grand Total	\$(14,096,851)	\$(15,249,290)	\$(14,858,808)	\$(15,147,270)	\$(15,750,580)

Expenditures

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
Governing Board					
Regular Pay	\$42,925	\$44,220	\$44,213	\$46,170	\$47,300
FICA	\$2,804	\$3,380	\$2,625	\$3,500	\$3,700
Hospital Expense	\$34,009	\$35,710	\$40,830	\$52,700	\$52,000
Life Insurance	\$404	\$120	\$401	\$240	\$350
Dental Insurance	\$1,905	\$1,740	\$1,962	\$1,830	\$1,950
Health Reimburse - REG	\$8,226	\$7,790	\$6,904	\$9,790	\$9,000
Health Reimburse - RET	\$ -	\$ -	\$ -	\$ -	\$ -
Unemployment Ins.	\$24	\$70	\$4	\$70	\$100
Workers Comp.	\$1,025	\$1,110	\$863	\$970	\$1,000
Prof. Services	\$880	\$17,500	\$18,751	\$17,500	\$15,000
Materials And Supplies	\$4,823	\$3,000	\$712	\$1,000	\$4,000
Travel And Training	\$1,985	\$3,000	\$235	\$ 1,500	\$1,500
Telephone	\$81	\$100	\$ 7	\$100	\$100
Equipment R/M	\$ -	\$ -	\$ -	\$ -	\$ -
Election Services	\$ -	\$ -	\$ -	\$15,000	\$ -
Property and Liab. Ins.	\$2,764	\$2,830	\$2,769	\$ 3,240	\$3,320
Other Insurance Costs	\$6,534	\$7,300	\$5,728	\$ -	\$ -
Dues / Memberships	\$20,765	\$23,500	\$19,960	\$18,000	\$24,000
Charges to other funds	\$(87,864)	\$(104,030)	\$(121,590)	\$(135,090)	\$(129,540)
Internal Service Costs	\$10,729	\$10,010	\$10,390	\$8,520	\$8,710
Total	\$52,022	\$57,350	\$34,762	\$45,040	\$42,490
Administration					
Regular Pay	\$284,951	\$292,020	\$295,788	\$299,340	\$316,000
Overtime Pay	\$ -	\$ -	\$ -	\$ -	\$ -
Temporary and PT	\$3,470	\$10,000	\$36	\$2,000	\$2,000
FICA	\$21,017	\$23,090	\$21,724	\$23,000	\$24,400
Retirement Expense	\$21,680	\$22,930	\$23,167	\$27,090	\$32,350
401K	\$14,291	\$14,610	\$14,794	\$14,970	\$15,900
Hospital Expense	\$33,992	\$35,700	\$37,418	\$45,470	\$52,500
Retired Employee Ins.	\$5,341	\$5,610	\$5,666	\$7,150	\$7,370
Life Insurance Expense	\$603	\$740	\$569	\$1,560	\$1,570
Dental Insurance	\$1,618	\$1,400	\$1,424	\$1,470	\$1,520
Health Reimburse - REG	\$8,226	\$7,780	\$6,310	\$8,450	\$9,090
Health Reimburse - RET	\$1,289	\$1,220	\$962	\$1,330	\$1,280
Health and Wellness	\$12,889	\$25,000	\$20,942	\$25,000	\$25,750
Unemployment Ins.	\$161	\$480	\$25	\$480	\$500
Workers Comp.	\$7,024	\$7,550	\$5,871	\$6,330	\$6,400
Legal Fees	\$26,840	\$32,000	\$47,520	\$45,000	\$45,000

Deductibles & Med. Fees	\$41,418	\$30,000	\$43,391	\$35,000	\$35,000
Prof. Services	\$20,041	\$25,000	\$15,221	\$20,000	\$75,000
Gas	\$376	\$450	\$440	\$630	\$530
Tires	\$69	\$70	\$90	\$110	\$100
Vehicle R & M	\$513	\$620	\$576	\$750	\$1,000
Materials and Supplies	\$10,242	\$20,000	\$9,070	\$10,000	\$10,000
Travel and Training	\$5,551	\$20,000	\$6,719	\$10,000	\$10,000
Telephone	\$5,680	\$5,400	\$4,403	\$5,400	\$5,400
Postage	\$45,094	\$60,000	\$44,057	\$60,000	\$60,000
Equipment R & M	\$11,406	\$20,000	\$18,478	\$20,000	\$20,000
Other Advertising	\$8,015	\$10,000	\$12,956	\$9,000	\$9,000
Legal Notice	\$3,303	\$3,000	\$5,369	\$6,500	\$6,500
Equipment Rentals	\$1,260	\$2,000	\$1,310	\$2,000	\$2,000
Other Contractual Service	\$50	\$ -	\$106	\$ -	\$115,000
Property and Liab. Ins.	\$2,211	\$2,260	\$2,215	\$2,600	\$2,660
Vehicle Insurance	\$1,774	\$1,870	\$1,859	\$970	\$1,110
Dues / Memberships	\$1,341	\$5,000	\$3,974	\$5,000	\$5,000
Miscellaneous	\$8,026	\$10,000	\$7,879	\$10,000	\$12,000
Loan Payments	\$14,456	\$14,460	\$14,456	\$ -	\$ -
Charges to other funds	\$(423,055)	\$(485,720)	\$(567,750)	\$(556,210)	\$(624,610)
Internal Service Costs	\$49,409	\$46,930	\$48,680	\$35,000	\$41,930
Total	\$250,603	\$271,470	\$155,715	\$185,390	\$329,250
Finance					
Regular Pay	\$417,304	\$470,760	\$441,153	\$497,040	\$494,000
Overtime Pay	\$11,531	\$10,300	\$19,121	\$11,000	\$6,500
Temporary & PT	\$ -	\$ -	\$11,210	\$50,000	\$10,000
FICA	\$32,043	\$36,790	\$35,003	\$42,600	\$39,150
Retirement Expense	\$32,483	\$37,770	\$33,478	\$45,980	\$52,200
401K	\$21,426	\$24,060	\$21,201	\$25,400	\$25,520
Hospital Expense	\$61,339	\$82,600	\$54,801	\$122,790	\$140,500
Retired Employee Ins.	\$ -	\$5,610	\$6,493	\$7,150	\$21,050
Life Insurance	\$1,139	\$1,220	\$1,089	\$2,590	\$2,590
Dental Insurance	\$3,713	\$3,830	\$3,379	\$4,400	\$4,550
Health Reimburse - REG	\$14,861	\$19,230	\$9,253	\$22,810	\$24,320
Health Reimburse - RET	\$ -	\$1,220	\$1,104	\$1,330	\$1,280
Unemployment Ins.	\$239	\$ 750	\$40	\$800	\$800
Workers Comp.	\$10,628	\$12,030	\$9,355	\$11,720	\$12,000
Accounting	\$49,981	\$51,000	\$51,390	\$54,000	\$54,000
County Tax Collection	\$15,530	\$17,450	\$17,401	\$17,450	\$17,800
Prof. Services	\$6,581	\$10,600	\$10,666	\$10,700	\$10,700
Uniform Expense	\$2,520	\$2,000	\$2,125	\$3,000	\$3,000
Gas	\$4,436	\$5,010	\$4,950	\$5,100	\$4,250

Tires	\$878	\$770	\$960	\$890	\$800
Vehicle R & M	\$6,180	\$6,920	\$6,400	\$6,010	\$8,160
Materials And Supplies	\$16,456	\$22,800	\$16,882	\$22,000	\$24,000
Travel And Training	\$1,884	\$4,000	\$2,284	\$3,500	\$4,500
Telephone	\$2,275	\$2,400	\$2,358	\$2,400	\$5,700
Equipment R & M	\$75,209	\$74,950	\$78,536	\$79,100	\$117,000
Other Advertising	\$2,780	\$3,090	\$3,744	\$3,090	\$3,800
Property and Liab. Ins.	\$6,070	\$6,210	\$6,081	\$7,130	\$7,300
Vehicle Insurance	\$926	\$1,250	\$1,243	\$650	\$740
Bonds	\$1,170	\$1,230	\$1,608	\$1,760	\$1,500
Dues / Memberships	\$1,272	\$1,300	\$1,351	\$1,300	\$800
Bad Debt Expense	\$7,494	\$1,500	\$8,245	\$1,800	\$4,000
Vehicles	\$ -	\$ -	\$ -	\$10,000	\$ -
Equipment	\$47,562	\$ -	\$ -	\$ -	\$ -
Charges to other funds	\$(594,957)	\$(631,540)	\$(768,800)	\$(886,120)	\$(892,510)
Internal Service Costs	\$65,725	\$60,580	\$62,900	\$53,170	\$57,110
Total	\$326,679	\$347,690	\$157,003	\$242,540	\$267,110
Police					
Regular Pay	\$2,033,348	\$2,173,140	\$2,132,739	\$2,221,290	\$2,315,900
Overtime Pay	\$117,688	\$135,000	\$114,378	\$135,000	\$125,000
Temporary and PT	\$ 79,192	\$100,000	\$125,790	\$100,000	\$105,000
Separation Pay	\$73,913	\$89,110	\$81,920	\$91,930	\$105,000
Police Contract Service	\$ -	\$15,000	\$ -	\$15,000	\$ -
FICA	\$167,503	\$192,170	\$178,038	\$196,050	\$203,500
Retirement Expense	\$178,463	\$201,380	\$191,965	\$235,590	\$277,600
401K	\$106,019	\$119,930	\$110,674	\$122,320	\$127,300
Hospital Expense	\$391,238	\$453,750	\$431,554	\$591,770	\$637,000
Retired Employee Ins.	\$35,591	\$49,070	\$45,278	\$64,350	\$80,990
Life Insurance	\$4,941	\$5,860	\$4,997	\$11,550	\$11,550
Dental Insurance	\$15,716	\$15,630	\$14,359	\$16,830	\$17,400
Health Reimburse - REG	\$94,775	\$ 98,950	\$72,917	\$109,930	\$100,500
Health Reimburse - RET	\$8,606	\$10,700	\$7,640	\$11,950	\$14,020
Unemployment Ins.	\$1,287	\$3,660	\$210	\$3,560	\$3,600
Workers Comp.	\$53,114	\$60,560	\$47,095	\$51,900	\$52,500
Laundry & Cleaning	\$12,000	\$12,600	\$12,600	\$14,040	\$14,500
Prof. Services	\$18,374	\$14,240	\$12,411	\$15,390	\$16,000
Uniform Expense	\$18,611	\$33,000	\$35,523	\$33,000	\$34,000
Gas	\$85,448	\$92,600	\$79,263	\$90,770	\$74,240
Tires	\$13,980	\$13,220	\$17,226	\$16,490	\$24,000
Vehicle R & M	\$98,650	\$119,300	\$112,183	\$110,740	\$141,135
Materials and Supplies	\$92,717	\$103,350	\$102,287	\$119,830	\$105,000
Travel and Training	\$18,716	\$28,000	\$23,406	\$28,000	\$23,000

Telephone	\$35,629	\$34,680	\$31,955	\$34,000	\$34,700
Electricity	\$1,112	\$1,000	\$788	\$1,000	\$1,020
Equipment R & M	\$60,014	\$67,500	\$99,070	\$67,500	\$67,500
Equipment Rentals	\$3,080	\$11,180	\$5,330	\$11,180	\$9,000
Property and Liab. Ins.	\$24,312	\$27,100	\$24,912	\$29,170	\$29,895
Vehicle Insurance	\$26,749	\$31,220	\$31,037	\$16,880	\$19,250
Other Insurance Costs	\$23,924	\$24,920	\$32,275	\$11,090	\$11,700
Dues / Memberships	\$4,143	\$6,000	\$3,064	\$6,000	\$5,000
Special Operations	\$ -	\$10,000	\$ -	\$10,000	\$6,000
Vehicles	\$ 41,082	\$ 76,800	\$73,936	\$ -	\$ -
Equipment	\$ -	\$50,000	\$ -	\$ -	\$8,000
Loan Payments	\$214,486	\$214,530	\$214,486	\$78,900	\$78,900
Internal Service Costs	\$312,876	\$322,110	\$333,520	\$233,070	\$258,575
Materials and Supplies	\$521	\$ -	\$648	\$ -	\$ -
Swat Team Training	\$1,100	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$80,000	\$ -	\$80,000	\$ -
Total	\$4,468,916	\$5,097,260	\$4,805,472	\$4,986,070	\$5,138,275
Fire					
Regular Pay	\$785,567	\$843,670	\$769,404	\$847,210	\$833,000
Overtime Pay	\$5,037	\$7,500	\$9,223	\$7,500	\$6,500
Temporary and PT	\$16,742	\$32,000	\$32,553	\$30,000	\$32,000
Volunteer Pay	\$17,812	\$35,000	\$18,906	\$27,000	\$26,000
FICA	\$58,468	\$70,220	\$58,657	\$69,700	\$68,850
Retirement Expense	\$62,972	\$71,250	\$63,377	\$81,090	\$91,800
401K	\$40,335	\$43,090	\$38,868	\$43,150	\$44,900
Hospital Expense	\$170,020	\$178,520	\$174,398	\$241,460	\$257,000
Retired Employee Ins.	\$ -	\$7,630	\$1,370	\$7,150	\$8,560
Life Insurance	\$2,068	\$2,150	\$1,934	\$2,140	\$2,150
Dental Insurance	\$6,358	\$6,260	\$5,370	\$6,590	\$6,800
Health Reimburse - REG	\$41,208	\$38,920	\$29,455	\$44,850	\$44,490
Health Reimburse - RET	\$ -	\$1,660	\$226	\$1,330	\$1,280
Unemployment Ins.	\$461	\$1,450	\$72	\$1,360	\$1,400
Workers Comp.	\$20,815	\$22,950	\$17,847	\$19,150	\$19,400
Laundry & Cleaning	\$6,480	\$6,480	\$6,120	\$6,480	\$6,500
Prof. Services	\$8,649	\$12,000	\$12,092	\$41,000	\$11,400
Uniform Expense	\$10,686	\$15,000	\$9,566	\$15,000	\$15,000
Gas	\$15,681	\$21,140	\$18,284	\$20,970	\$18,050
Tires	\$3,102	\$3,160	\$3,980	\$3,920	\$4,480
Vehicle R & M	\$21,869	\$28,520	\$26,620	\$26,300	\$34,740
Materials and Supplies	\$63,831	\$60,000	\$61,101	\$60,000	\$60,000
Travel and Training	\$8,674	\$12,000	\$13,063	\$12,000	\$13,000
Telephone	\$5,534	\$14,000	\$13,001	\$10,000	\$12,500

Electricity	\$16,154	\$16,500	\$18,180	\$15,000	\$15,000
Fuel Oil	\$ -	\$1,000	\$ -	\$1,000	\$1,000
Water	\$385	\$420	\$488	\$470	\$500
Sewer	\$450	\$480	\$583	\$580	\$650
Dumpster Fees	\$1,352	\$1,360	\$1,415	\$1,360	\$1,390
Building R & M	\$10,724	\$12,000	\$11,962	\$15,000	\$13,000
Equipment R & M	\$32,180	\$47,500	\$48,214	\$47,500	\$48,200
Equipment Rentals	\$1,000	\$1,000	\$2,250	\$1,250	\$1,250
Property and Liab. Ins.	\$9,950	\$10,170	\$9,969	\$21,150	\$23,000
Vehicle Insurance	\$6,473	\$7,530	\$7,486	\$3,910	\$4,460
Other Insurance Costs	\$423	\$480	\$484	\$760	\$770
Dues / Memberships	\$3,587	\$4,500	\$4,758	\$4,550	\$4,800
Vehicles	\$ -	\$32,500	\$32,500	\$ -	\$ -
Equipment	\$ -	\$17,600	\$17,600	\$ -	\$ -
Loan Payments	\$116,219	\$116,230	\$116,219	\$94,230	\$94,230
Internal Service Costs	\$119,201	\$119,840	\$124,130	\$90,210	\$96,890
Volunteer Pay	\$ -	\$ -	\$5,225	\$ -	\$ -
FICA	\$ -	\$ -	\$400	\$ -	\$ -
Total	\$1,690,466	\$1,923,680	\$1,787,350	\$1,922,320	\$1,924,940
Streets / Sanitation					
Regular Pay	\$738,593	\$826,370	\$706,660	\$835,140	\$778,000
Overtime Pay	\$21,388	\$25,000	\$21,676	\$25,000	\$25,000
Temporary and PT	\$10,581	\$33,000	\$8,265	\$25,000	\$20,000
FICA	\$55,911	\$67,630	\$53,496	\$67,700	\$63,150
Retirement Expense	\$57,684	\$66,840	\$56,818	\$77,840	\$84,200
401K	\$37,995	\$42,580	\$36,214	\$43,010	\$41,150
Hospital Expense	\$197,412	\$215,280	\$184,709	\$267,850	\$286,000
Retired Employee Ins.	\$15,132	\$22,440	\$15,393	\$26,240	\$36,850
Life Insurance	\$2,700	\$2,150	\$2,495	\$2,110	\$2,180
Dental Insurance	\$7,584	\$8,690	\$6,628	\$9,150	\$9,500
Health Reimburse - REG	\$47,805	\$46,930	\$31,210	\$49,760	\$46,370
Health Reimburse - RET	\$3,677	\$4,890	\$2,603	\$4,880	\$6,390
Unemployment Ins.	\$430	\$1,370	\$63	\$1,340	\$1,380
Workers Comp.	\$18,518	\$22,110	\$17,194	\$18,590	\$19,150
Prof. Services	\$55,319	\$50,000	\$78,531	\$40,000	\$50,000
Uniform Expense	\$14,090	\$20,000	\$10,159	\$15,000	\$12,000
Gas	\$66,307	\$87,670	\$74,028	\$86,870	\$73,670
Tires	\$13,616	\$13,260	\$16,680	\$16,410	\$18,000
Vehicle R & M	\$ 95,892	\$119,640	\$110,814	\$110,200	\$146,355
Materials and Supplies	\$179,538	\$175,000	\$188,014	\$165,000	\$168,000
Sidewalks under 1500	\$50,536	\$70,000	\$25,749	\$55,000	\$50,000
Travel and Training	\$3,530	\$7,000	\$1,589	\$7,000	\$5,500

Telephone	\$2,154	\$2,000	\$2,339	\$2,400	\$2,500
Electricity	\$196,515	\$225,500	\$201,546	\$220,000	\$215,000
Propane Gas	\$615	\$750	\$ -	\$750	\$750
Landfill Road Maint.	\$5,772	\$6,000	\$ -	\$6,000	\$6,000
Equipment R & M	\$19,349	\$17,500	\$13,359	\$17,500	\$18,000
Equipment Rentals	\$ 1,590	\$1,500	\$350	\$1,500	\$1,500
Grinding	\$32,250	\$40,000	\$46,535	\$55,000	\$48,000
Tipping Fees	\$49,700	\$65,000	\$59,340	\$60,000	\$64,000
Other Contracted Service	\$750	\$4,000	\$1,700	\$1,500	\$3,000
Property and Liab. Ins.	\$13,820	\$14,130	\$13,846	\$16,220	\$16,620
Vehicle Insurance	\$15,803	\$18,110	\$ 18,004	\$9,740	\$11,110
Other Insurance Costs	\$3,497	\$4,030	\$4,119	\$6,410	\$6,510
Dues / Memberships	\$1,306	\$1,500	\$860	\$1,500	\$1,500
Donations	\$1,000	\$2,000	\$1,000	\$2,000	\$2,000
Vehicles	\$28,546	\$160,000	\$149,016	\$180,000	\$ -
Equipment	\$ -	\$25,000	\$ -	\$ -	\$ -
Capital Improvements	\$ -	\$ -	\$44,683	\$14,280	\$ -
Loan Payments	\$34,495	\$34,530	\$34,495	\$34,530	\$34,600
Internal Service Costs	\$336,792	\$333,260	\$334,460	\$292,750	\$286,880
Total	\$2,438,192	\$2,882,660	\$2,574,639	\$2,871,170	\$2,660,815
Powell Bill					
Prof. Services	\$ -	\$10,000	\$4,000	\$10,000	\$10,000
R/R Crossing	\$139,663	\$20,000	\$2,280	\$20,000	\$15,000
Materials and Supplies	\$3,488	\$24,700	\$5,054	\$25,000	\$25,000
Paving/Improvements	\$347,956	\$385,000	\$432,548	\$385,000	\$380,000
Sidewalks - New	\$ -	\$50,000	\$ -	\$50,000	\$65,000
Other Contractual Service	\$7,530	\$15,300	\$22,063	\$15,000	\$16,500
Capital Improvements	\$64,084	\$ -	\$17,303	\$ -	\$ -
Total	\$562,722	\$505,000	\$483,247	\$505,000	\$511,500
Cemetery					
Regular Pay	\$78,857	\$91,060	\$73,791	\$92,940	\$94,000
Overtime Pay	\$787	\$ 1,000	\$569	\$1,000	\$1,000
Temporary and PT	\$8,735	\$7,500	\$4,351	\$7,500	\$7,000
FICA	\$6,648	\$7,600	\$5,946	\$7,760	\$7,850
Retirement Expense	\$6,037	\$7,230	\$5,814	\$8,510	\$10,450
401K	\$3,982	\$4,610	\$3,713	\$4,700	\$5,100
Hospital Expense	\$20,478	\$22,200	\$17,706	\$21,450	\$36,900
Life Insurance	\$306	\$230	\$275	\$240	\$250
Dental Insurance	\$987	\$1,050	\$831	\$1,110	\$1,170
Health Reimburse - REG	\$4,966	\$4,840	\$2,999	\$3,980	\$6,390
Unemployment Ins.	\$49	\$160	\$7	\$150	\$150
Workers Comp.	\$2,138	\$2,490	\$1,936	\$2,130	\$2,150

Prof. Services	\$4,950	\$7,500	\$6,208	\$7,500	\$6,500
Uniform Expense	\$1,256	\$2,100	\$965	\$2,100	\$2,100
Gas	\$1,637	\$2,180	\$2,160	\$2,400	\$2,000
Tires	\$324	\$330	\$780	\$420	\$900
Vehicle R & M	\$2,280	\$3,020	\$2,790	\$2,820	\$3,310
Materials And Supplies	\$5,439	\$10,000	\$8,825	\$15,000	\$15,000
Travel And Training	\$ -	\$1,000	\$684	\$1,000	\$1,000
Telephone	\$262	\$500	\$213	\$250	\$250
Electricity	\$959	\$1,200	\$1,532	\$2,000	\$2,000
Equipment R & M	\$3,216	\$2,000	\$2,812	\$2,000	\$2,400
Other Contracted Service	\$2,975	\$3,500	\$ -	\$15,000	\$9,000
Property and Liab. Ins.	\$1,106	\$1,700	\$1,662	\$1,950	\$1,990
Vehicle Insurance	\$1,242	\$1,250	\$1,243	\$650	\$740
Other Insurance Costs	\$636	\$710	\$727	\$1,130	\$1,150
Equipment	\$ -	\$12,000	\$10,979	\$ -	\$ -
Capital Improvements	\$ -	\$ -	\$96,045	\$10,000	\$ -
Internal Service Costs	\$19,475	\$21,750	\$21,850	\$20,590	\$21,870
Total	\$179,725	\$220,710	\$277,411	\$236,280	\$242,620
Development Services					
Regular Pay	\$286,840	\$349,430	\$340,517	\$366,100	\$368,000
Overtime Pay	\$458	\$2,000	\$219	\$1,000	\$1,500
Temporary and PT	\$ -	\$3,600	\$ -	\$3,000	\$2,500
FICA	\$20,868	\$27,130	\$24,449	\$28,230	\$28,550
Retirement Expense	\$21,760	\$27,600	\$26,594	\$33,230	\$38,050
401K	\$14,354	\$17,580	\$16,982	\$18,360	\$18,600
Hospital Expense	\$54,435	\$79,860	\$64,805	\$84,170	\$89,500
Retired Employee Ins.	\$5,341	\$5,610	\$5,666	\$7,150	\$7,370
Life Insurance	\$651	\$880	\$768	\$820	\$820
Dental Insurance	\$2,062	\$2,440	\$1,988	\$2,560	\$2,650
Health Reimburse - REG	\$13,193	\$17,410	\$10,950	\$15,640	\$12,230
Health Reimburse - RET	\$1,289	\$1,220	\$962	\$1,330	\$1,280
Unemployment Ins.	\$160	\$560	\$29	\$590	\$600
Workers Comp.	\$7,103	\$8,870	\$6,898	\$7,780	\$7,850
Legal Fees	\$12,251	\$12,500	\$67,857	\$45,000	\$25,000
Prof. Services	\$51,232	\$123,000	\$81,594	\$64,000	\$143,000
Uniform Expense	\$1,605	\$2,500	\$1,636	\$2,000	\$2,000
Gas	\$3,100	\$4,070	\$4,189	\$4,130	\$3,725
Tires	\$602	\$620	\$670	\$720	\$1,000
Vehicle R & M	\$4,249	\$5,620	\$5,200	\$4,860	\$6,260
Materials and Supplies	\$8,704	\$6,000	\$23,415	\$7,000	\$7,000
Travel and Training	\$4,516	\$5,500	\$10,101	\$7,000	\$8,000
Telephone	\$4,027	\$4,500	\$4,695	\$5,200	\$5,200

Equipment R & M	\$9,160	\$40,480	\$7,084	\$44,880	\$43,000
Property and Liab. Ins.	\$3,869	\$3,960	\$3,877	\$4,540	\$4,650
Vehicle Insurance	\$2,158	\$2,500	\$2,485	\$1,300	\$1,480
Dues / Memberships	\$3,581	\$3,000	\$2,026	\$2,700	\$2,700
Vehicles	\$ -	\$54,000	\$52,164	\$ -	\$ -
Internal Service Costs	\$40,092	\$53,590	\$55,130	\$37,720	\$43,620
Total	\$576,715	\$866,030	\$822,950	\$801,010	\$876,135
Special Appropriations					
Hospital Expense	\$4,006	\$5,610	\$5,666	\$8,250	\$6,960
Life Insurance	\$88	\$150	\$88	\$150	\$155
Dental Insurance	\$348	\$350	\$348	\$370	\$385
Health Reimburse - REG	\$986	\$ -	\$962	\$ -	\$ -
Donations/ Contributions	\$112,700	\$115,000	\$102,050	\$115,000	\$75,000
R. Economic Dev.	\$ -	\$25,000	\$ -	\$25,000	\$25,000
Transfer to Other. Org.	\$3,393	\$3,500	\$7,321	\$4,800	\$5,000
Taxes Transferred DWA	\$101,332	\$111,060	\$104,347	\$113,930	\$115,000
Inventory Reim. DWA	\$6,250	\$6,250	\$6,250	\$6,250	\$6,250
Pay Study Adjustments	\$ -	\$ -	\$ -	\$ -	\$30,000
Total	\$229,103	\$266,920	\$227,032	\$273,750	\$263,750
Parks & Rec.					
Regular Pay	\$517,153	\$632,620	\$618,974	\$740,460	\$747,500
Overtime Pay	\$9,536	\$3,000	\$24,909	\$15,000	\$8,000
Temporary and PT	\$372,413	\$428,380	\$372,691	\$430,250	\$400,000
FICA	\$68,081	\$81,360	\$76,676	\$90,700	\$88,700
Retirement Expense	\$45,561	\$58,310	\$57,252	\$81,060	\$93,100
401K	\$26,038	\$31,790	\$30,989	\$37,780	\$44,300
Hospital Expense	\$82,119	\$119,380	\$103,821	\$163,180	\$181,000
Life Insurance	\$1,513	\$1,600	\$1,794	\$1,800	\$1,860
Dental Insurance	\$4,482	\$5,220	\$5,428	\$6,960	\$7,200
Health Reimburse - REG	\$19,903	\$26,030	\$17,543	\$28,390	\$28,090
Unemployment Ins.	\$502	\$1,680	\$87	\$1,190	\$1,200
Workers Comp.	\$22,853	\$26,600	\$20,685	\$24,900	\$25,500
Prof. Services	\$7,701	\$16,500	\$4,199	\$28,640	\$17,500
Uniform Expense	\$5,179	\$11,060	\$7,238	\$11,350	\$11,000
Gas	\$3,835	\$3,550	\$3,803	\$6,300	\$5,410
Tires	\$646	\$530	\$420	\$1,120	\$1,000
Vehicle R & M	\$5,752	\$4,820	\$4,525	\$7,490	\$10,180
Purchases for Resale	\$2,121	\$3,700	\$2,475	\$3,100	\$3,100
Treatment Chemicals	\$16,434	\$27,000	\$14,982	\$27,000	\$23,000
Materials And Supplies	\$91,149	\$109,530	\$106,095	\$134,810	\$120,000
Travel And Training	\$19,048	\$25,550	\$16,073	\$12,300	\$12,000
Telephone	\$6,918	\$18,000	\$5,900	\$18,000	\$15,000

Electricity	\$107,076	\$110,000	\$99,404	\$110,000	\$150,000
Propane Gas	\$40,211	\$45,000	\$36,478	\$46,000	\$43,000
Water	\$3,135	\$10,000	\$4,061	\$10,000	\$7,000
Sewer	\$3,819	\$11,000	\$4,841	\$11,000	\$8,500
Dumpster Fees	\$7,060	\$7,500	\$7,498	\$7,500	\$7,500
Building R & M	\$61,819	\$55,480	\$61,049	\$60,000	\$60,000
Equipment R & M	\$32,812	\$37,000	\$45,258	\$44,720	\$45,720
Other Advertising	\$50,559	\$53,000	\$52,958	\$53,000	\$5,000
Equipment Rentals	\$549	\$2,550	\$259	\$2,550	\$2,550
Property and Liab. Ins.	\$7,186	\$9,040	\$8,861	\$12,330	\$12,630
Vehicle Insurance	\$2,158	\$3,120	\$3,102	\$2,600	\$2,960
Other Insurance Costs	\$212	\$240	\$242	\$380	\$380
Dues / Memberships	\$6,339	\$5,340	\$5,153	\$5,180	\$5,400
Donations	\$2,000	\$3,500	\$ -	\$3,500	\$3,500
Vehicles	\$ -	\$ -	\$35,326	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	\$14,580	\$ -
Capital Improvements	\$147,325	\$58,000	\$ -	\$252,270	\$720,000
Loan Payments	\$363,126	\$181,570	\$181,244	\$ -	\$ -
Internal Service Costs	\$168,162	\$151,190	\$157,060	\$125,110	\$127,215
Playground Maint.	\$5,000	\$5,000	\$ -	\$10,000	\$10,000
Adult and Child Programs	\$10,333	\$18,000	\$16,088	\$15,000	\$15,000
Misc. Grants	\$6,160	\$15,000	\$24,152	\$30,000	\$30,000
Total	\$2,353,978	\$2,417,740	\$2,239,594	\$2,687,500	\$3,100,995
Debt Service					
Loan Payments	\$611,812	\$392,780	\$392,654	\$391,200	\$392,700
Grand Total	\$13,740,951	\$15,249,290	\$13,957,829	\$15,147,270	\$15,750,580

Line Item Budgets – Water Fund

Revenues

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
Utility Revenue					
Water Charges	\$(3,294,335)	\$(3,345,300)	\$(3,160,829)	\$(3,330,600)	\$(3,345,500)
Water Taps	\$(40,775)	\$(40,000)	\$(48,059)	\$(40,000)	\$(35,000)
Capacity Fees	\$(8,400)	\$(10,000)	\$(20,168)	\$(20,000)	\$(25,000)
Misc. Revenue	\$ -	\$(1,500)	\$(447)	\$(1,500)	\$(1,000)
Sale of Materials	\$(16,243)	\$ -	\$(18,225)	\$ -	\$ -
Investment Income	\$(10,852)	\$(8,920)	\$(30,146)	\$(25,800)	\$(15,000)
Fund Balance Appro.	\$ -	\$(539,130)	\$ -	\$69,240	\$(223,330)
Grand Total	\$(3,370,605)	\$(3,944,850)	\$(3,277,874)	\$(3,348,660)	\$(3,644,830)

Expenditures

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
Water Maintenance					
Regular Pay	\$338,922	\$396,370	\$394,867	\$405,390	\$435,200
Overtime Pay	\$17,103	\$20,000	\$22,869	\$20,000	\$25,000
Temporary and PT	\$10,436	\$10,000	\$730	\$10,000	\$15,000
FICA	\$26,617	\$32,580	\$30,275	\$33,300	\$36,500
Retirement Expense	\$30,575	\$32,700	\$43,207	\$38,500	\$48,650
401K	\$17,788	\$20,830	\$20,830	\$21,270	\$23,800
Hospital Expense	\$73,502	\$88,250	\$91,909	\$109,240	\$116,000
Retired Employee Ins.	\$ -	\$3,760	\$5,341	\$ -	\$ -
Life Insurance	\$1,036	\$1,040	\$1,138	\$1,030	\$1,070
Dental Insurance	\$3,441	\$3,480	\$3,560	\$3,660	\$3,780
Health Reimburse - REG	\$17,818	\$19,240	\$12,478	\$20,290	\$20,080
Health Reimburse - RET	\$1,289	\$820	\$ -	\$ -	\$ -
Unemployment Ins.	\$205	\$640	\$36	\$650	\$700
Workers Comp.	\$8,561	\$10,660	\$8,290	\$9,150	\$9,250
Prof. Services	\$43,184	\$95,000	\$58,779	\$60,000	\$63,000
Uniform Expense	\$6,015	\$8,750	\$5,579	\$8,750	\$8,750
Gas	\$12,088	\$17,840	\$16,185	\$16,140	\$13,530

Tires	\$2,410	\$2,600	\$3,270	\$2,930	\$5,000
Vehicle R & M	\$16,970	\$23,450	\$21,770	\$19,650	\$24,310
Materials and Supplies	\$199,831	\$250,000	\$183,946	\$225,000	\$235,000
Travel and Training	\$8,416	\$10,000	\$3,453	\$8,000	\$8,000
Telephone	\$2,154	\$2,020	\$3,172	\$2,800	\$2,900
Electricity	\$40,936	\$46,860	\$44,324	\$46,000	\$47,000
Equipment R & M	\$12,559	\$26,500	\$11,237	\$20,000	\$20,000
Equipment Rentals	\$3,934	\$4,200	\$221	\$4,200	\$4,200
Other Contracted Service	\$2,557	\$20,000	\$3,849	\$20,000	\$18,000
Property and Liab. Ins.	\$5,528	\$5,650	\$5,538	\$6,490	\$6,650
Vehicle Insurance	\$5,331	\$6,240	\$6,203	\$2,600	\$2,960
Other Insurance Costs	\$1,908	\$2,140	\$2,181	\$3,400	\$3,440
Dues / Memberships	\$300	\$1,000	\$880	\$1,000	\$1,200
Vehicles	\$ -	\$ -	\$ -	\$65,000	\$ -
Equipment	\$ -	\$25,000	\$ -	\$13,000	\$ -
Capital Improvements	\$ -	\$520,000	\$ -	\$180,000	\$370,000
Loan Payments	\$19,652	\$180,940	\$23,099	\$179,940	\$178,890
Internal Service Costs	\$174,611	\$175,060	\$176,240	\$162,610	\$164,170
Total	\$1,105,677	\$2,063,620	\$1,205,457	\$1,719,990	\$1,912,030
Water Treatment					
Regular Pay	\$324,123	\$344,400	\$339,609	\$381,490	\$377,800
Overtime Pay	\$2,122	\$3,000	\$2,611	\$3,000	\$3,000
Temporary and PT	\$ -	\$4,000	\$ -	\$3,000	\$3,000
FICA	\$24,233	\$26,850	\$25,210	\$29,600	\$29,500
Retirement Expense	\$26,751	\$27,280	\$38,575	\$34,800	\$39,270
401K	\$16,309	\$17,380	\$17,080	\$19,230	\$19,200
Hospital Expense	\$58,045	\$60,950	\$79,257	\$98,470	\$105,000
Retired Employee Ins.	\$ -	\$ -	\$ -	\$4,790	\$7,370
Life Insurance	\$1,034	\$870	\$1,024	\$970	\$1,000
Dental Insurance	\$2,667	\$2,790	\$2,492	\$3,300	\$3,400
Health Reimburse - REG	\$14,065	\$13,290	\$10,752	\$18,290	\$18,180
Health Reimburse - RET	\$ -	\$ -	\$ -	\$890	\$1,280
Unemployment Ins.	\$182	\$550	\$29	\$610	\$650
Workers Comp.	\$7,580	\$8,780	\$6,828	\$8,140	\$8,300
Prof. Services	\$36,782	\$62,000	\$27,091	\$62,000	\$40,000
Uniform Expense	\$4,867	\$5,500	\$3,011	\$5,500	\$5,500
Gas	\$1,668	\$1,740	\$1,710	\$2,960	\$2,410
Tires	\$327	\$370	\$470	\$530	\$1,000
Vehicle R & M	\$2,301	\$3,340	\$3,090	\$3,580	\$4,340
Treatment Chemicals	\$116,532	\$141,000	\$103,493	\$141,000	\$141,000
Materials And Supplies	\$37,648	\$40,800	\$44,577	\$40,800	\$45,000
Travel and Training	\$2,419	\$3,500	\$782	\$3,500	\$2,500

Telephone	\$2,852	\$2,600	\$2,879	\$2,750	\$2,950
Electricity	\$16,551	\$21,500	\$19,125	\$21,500	\$21,500
Fuel Oil	\$549	\$1,500	\$616	\$1,500	\$1,500
Building R & M	\$5,634	\$10,000	\$7,166	\$10,000	\$10,000
Equipment R & M	\$18,325	\$23,000	\$15,876	\$23,000	\$23,000
Equipment Rentals	\$ -	\$ -	\$ -	\$20,000	\$ -
Other Contracted Service	\$43,430	\$80,000	\$49,991	\$80,000	\$60,000
Property and Liab. Ins.	\$4,422	\$4,520	\$4,431	\$5,190	\$5,320
Vehicle Insurance	\$1,774	\$1,870	\$1,859	\$970	\$1,110
Other Insurance Costs	\$212	\$240	\$242	\$380	\$380
Dues / Memberships	\$6,512	\$6,000	\$5,410	\$6,000	\$6,000
Vehicles	\$ -	\$14,000	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	\$16,500	\$120,000
Capital Improvements	\$ -	\$375,000	\$ -	\$14,000	\$15,000
Internal Service Costs	\$150,368	\$154,260	\$154,980	\$111,760	\$121,850
Total	\$930,284	\$1,462,880	\$970,265	\$1,180,000	\$1,247,310
Admin. & Finance					
Bad Debt Expense	\$17,501	\$12,000	\$8,178	\$14,400	\$14,400
Charges by General Fund	\$239,068	\$274,920	\$406,630	\$434,270	\$471,090
Depreciation	\$633,500	\$ -	\$625,133	\$ -	\$ -
Transfer to General Fund	\$120,800	\$131,430	\$ -	\$ -	\$ -
Total	\$1,010,869	\$418,350	\$1,039,941	\$448,670	\$485,490
Grand Total	\$3,046,830	\$3,944,850	\$3,215,663	\$3,348,660	\$3,644,830

Line Item Budgets – Sewer Fund

Revenues

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
Utility Revenue					
Sewer Charges	\$(2,649,952)	\$(2,755,800)	\$(2,819,240)	\$(3,084,400)	\$(3,266,100)
Sewer Taps	\$(7,375)	\$(20,000)	\$(19,250)	\$(20,000)	\$(20,000)
Capacity Fees	\$(9,750)	\$(15,000)	\$(14,666)	\$(85,500)	\$(25,000)
Misc. Revenue	\$ -	\$(2,900)	\$(23,000)	\$(2,900)	\$(2,900)
Sale of Materials	\$(93)	\$ -	\$(12,252)	\$ -	\$ -
Investment Income	\$(10,559)	\$(10,120)	\$(26,771)	\$(23,260)	\$(14,000)
Fund Balance Appro.	\$ -	\$(498,020)	\$ -	\$(137,250)	\$(195,815)
Grand Total	\$(2,677,729)	\$(3,301,840)	\$(2,915,178)	\$(3,353,310)	\$(3,523,815)

Expenditures

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
Sewer Maintenance					
Regular Pay	\$233,466	\$229,020	\$221,716	\$231,860	\$242,000
Overtime Pay	\$13,296	\$22,500	\$9,729	\$20,000	\$20,000
Temporary and PT	\$4,381	\$15,000	\$17,603	\$15,000	\$15,000
FICA	\$18,580	\$20,360	\$18,462	\$20,400	\$21,250
Retirement Expense	\$19,511	\$19,750	\$ 24,196	\$22,800	\$28,320
401K	\$12,326	\$12,580	\$11,553	\$12,600	\$13,850
Hospital Expense	\$39,769	\$47,430	\$14,420	\$60,460	\$63,500
Retired Employee Ins.	\$ -	\$11,220	\$10,682	\$ -	\$7,360
Life Insurance	\$860	\$630	\$797	\$590	\$620
Dental Insurance	\$2,626	\$2,440	\$2,136	\$2,570	\$2,650
Health Reimburse - REG	\$9,629	\$10,340	\$7,130	\$11,230	\$10,990
Health Reimburse - RET	\$2,578	\$2,450	\$ -	\$ -	\$ -
Unemployment Ins.	\$140	\$390	\$21	\$410	\$450
Workers Comp.	\$5,548	\$6,660	\$5,179	\$5,600	\$5,800
Prof. Services	\$37,930	\$80,000	\$52,334	\$80,000	\$80,000
Uniform Expense	\$3,310	\$6,500	\$3,583	\$6,500	\$6,600
Gas	\$10,921	\$14,110	\$12,520	\$16,200	\$13,650
Tires	\$2,238	\$2,150	\$2,700	\$3,010	\$5,000

Vehicle R & M	\$15,763	\$19,370	\$17,910	\$20,220	\$25,160
Materials and Supplies	\$34,340	\$100,000	\$46,651	\$50,000	\$52,000
Travel and Training	\$ 3,474	\$4,500	\$508	\$4,000	\$3,500
Telephone	\$1,073	\$950	\$1,389	\$1,500	\$1,700
Equipment R & M	\$3,787	\$6,000	\$4,045	\$6,000	\$6,000
Equipment Rentals	\$4,870	\$5,000	\$2,638	\$5,000	\$5,000
Other Contracted Service	\$4,959	\$20,000	\$5,135	\$20,000	\$18,000
Property and Liab. Ins.	\$3,869	\$3,960	\$3,877	\$4,540	\$4,650
Vehicle Insurance	\$1,084	\$1,870	\$1,859	\$970	\$1,110
Other Insurance Costs	\$ -	\$ -	\$ -	\$190	\$190
Dues / Memberships	\$6,464	\$1,000	\$2,010	\$2,500	\$2,700
Vehicles	\$ -	\$45,000	\$ -	\$ -	\$ -
Equipment	\$ -	\$95,000	\$ -	\$52,000	\$ -
Capital Improvements	\$ -	\$270,000	\$ -	\$120,000	\$300,000
Internal Service Costs	\$88,317	\$127,100	\$126,200	\$82,780	\$102,385
Total	\$585,111	\$1,203,280	\$626,982	\$878,930	\$1,059,435
Sewer Treatment					
Regular Pay	\$414,959	\$480,590	\$410,490	\$462,820	\$444,900
Overtime Pay	\$9,111	\$8,000	\$20,877	\$20,000	\$25,000
Temporary and PT	\$26,869	\$22,000	\$18,610	\$10,000	\$15,000
FICA	\$32,930	\$39,050	\$32,812	\$37,600	\$37,200
Retirement Expense	\$40,483	\$38,370	\$42,554	\$43,700	\$49,600
401K	\$21,216	\$24,440	\$21,540	\$24,140	\$24,280
Hospital Expense	\$82,920	\$102,030	\$26,609	\$119,620	\$126,000
Retired Employee Ins.	\$ -	\$18,680	\$19,152	\$35,750	\$36,900
Life Insurance	\$1,197	\$1,230	\$1,101	\$1,170	\$1,190
Dental Insurance	\$3,743	\$3,830	\$3,355	\$4,030	\$4,160
Health Reimburse - REG	\$20,092	\$22,240	\$13,157	\$22,220	\$21,810
Health Reimburse - RET	\$4,625	\$4,070	\$ -	\$6,640	\$6,390
Unemployment Ins.	\$252	\$800	\$39	\$740	\$750
Workers Comp.	\$11,971	\$12,760	\$9,923	\$10,350	\$10,900
Prof. Services	\$25,650	\$100,000	\$132,903	\$100,000	\$100,000
Uniform Expense	\$10,436	\$11,500	\$10,329	\$11,500	\$11,700
Gas	\$2,301	\$2,560	\$2,547	\$2,630	\$2,190
Tires	\$443	\$390	\$490	\$460	\$500
Vehicle R & M	\$3,120	\$3,550	\$3,280	\$3,090	\$4,120
Treatment Chemicals	\$56,791	\$60,000	\$60,676	\$64,000	\$66,000
Materials and Supplies	\$50,242	\$50,000	\$51,744	\$50,000	\$52,000
Travel and Training	\$3,338	\$5,000	\$4,354	\$5,000	\$4,700
Telephone	\$2,275	\$2,600	\$2,212	\$2,600	\$2,600
Electricity	\$118,357	\$170,000	\$133,356	\$145,000	\$145,000
Fuel Oil	\$2,389	\$2,500	\$2,283	\$2,500	\$2,800

Propane Gas	\$30,969	\$26,000	\$29,387	\$27,000	\$24,000
Water	\$1,593	\$3,000	\$1,366	\$3,000	\$2,500
Building R & M	\$12,148	\$10,000	\$8,973	\$19,000	\$15,000
Equipment R & M	\$56,315	\$50,000	\$37,948	\$50,000	\$52,000
Operating Plant R & M	\$16,400	\$200,000	\$225,412	\$200,000	\$200,000
Tipping Fees	\$ -	\$ -	\$74	\$10,000	\$16,000
Other Contracted Service	\$465	\$ -	\$ -	\$ -	\$ -
Property and Liab. Ins.	\$6,081	\$6,220	\$6,092	\$7,140	\$7,310
Vehicle Insurance	\$1,774	\$1,870	\$1,859	\$970	\$1,110
Other Insurance Costs	\$1,060	\$1,190	\$1,211	\$1,890	\$1,910
Dues / Memberships	\$19,705	\$10,000	\$7,655	\$10,000	\$10,000
Vehicles	\$ -	\$ -	\$ -	\$32,000	\$ -
Equipment	\$ -	\$90,000	\$ -	\$133,900	\$213,000
Capital Improvements	\$ -	\$ -	\$ -	\$200,000	\$100,000
Internal Service Costs	\$167,488	\$187,620	\$190,300	\$195,590	\$188,280
Total	\$1,259,705	\$1,772,090	\$1,534,670	\$2,076,050	\$2,026,800
Admin. & Finance					
Bad Debt Expense	\$13,889	\$14,350	\$9,672	\$17,220	\$17,220
Charges by General Fund	\$186,180	\$211,770	\$360,510	\$381,110	\$420,360
Depreciation	\$422,266	\$ -	\$435,088	\$ -	\$ -
Transfer to General Fund	\$93,210	\$100,350	\$ -	\$ -	\$ -
Total	\$715,545	\$326,470	\$805,270	\$398,330	\$437,580
Grand Total	\$2,560,361	\$3,301,840	\$2,966,922	\$3,353,310	\$3,523,815

Line Item Budgets – Electric Fund

Revenues

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
Utility Revenue					
Electric Charges	\$(8,521,781)	\$(8,885,800)	\$(8,792,663)	\$(8,774,900)	\$(9,158,900)
Security Lights	\$(51,424)	\$(51,200)	\$(51,054)	\$(51,200)	\$(51,200)
Street Lights	\$(129,252)	\$(129,250)	\$(129,252)	\$(129,250)	\$(129,250)
Sales Tax Charges	\$(434,648)	\$(447,840)	\$(460,014)	\$(465,070)	\$(460,000)
Misc. Revenue	\$(86,237)	\$(71,750)	\$(70,294)	\$(77,770)	\$(71,800)
Sale of Materials	\$(13,431)	\$ -	\$(703)	\$ -	\$ -
Investment Income	\$(9,204)	\$(9,690)	\$(28,612)	\$(22,270)	\$(14,040)
Fund Balance Appro.	\$ -	\$(145,200)	\$ -	\$(48,470)	\$(212,605)
Grand Total	\$(9,245,977)	\$(9,740,730)	\$(9,532,592)	\$(9,568,930)	\$(10,097,795)

Expenditures

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	
Electric Maintenance					
Regular Pay	\$189,885	\$310,020	\$207,911	\$310,580	\$321,950
Overtime Pay	\$12,897	\$14,000	\$14,369	\$14,000	\$15,000
Temporary and PT	\$ -	\$10,000	\$ -	\$ -	\$ -
FICA	\$14,542	\$25,510	\$17,131	\$24,800	\$25,860
Retirement Expense	\$14,822	\$25,450	\$23,787	\$29,380	\$34,480
401K	\$10,125	\$16,210	\$11,102	\$16,230	\$16,860
Hospital Expense	\$44,839	\$85,210	\$50,336	\$98,140	\$104,500
Retired Employee Ins.	\$ -	\$5,610	\$5,341	\$14,300	\$14,800
Life Insurance Expense	\$460	\$810	\$518	\$790	\$800
Dental Insurance	\$1,524	\$2,440	\$1,382	\$2,570	\$2,660
Health Reimburse - REG	\$10,842	\$18,580	\$7,979	\$18,200	\$18,060
Health Reimburse - RET	\$1,289	\$1,220	\$ -	\$2,660	\$2,560
Unemployment Ins.	\$113	\$510	\$19	\$500	\$500
Workers Comp.	\$7,925	\$8,350	\$6,493	\$6,820	\$6,950
Prof. Services	\$53,004	\$80,000	\$35,112	\$80,000	\$65,000
Uniform Expense	\$7,687	\$16,000	\$13,198	\$12,000	\$14,000

Gas	\$7,219	\$9,220	\$8,216	\$10,510	\$8,880
Tires	\$1,481	\$1,400	\$1,770	\$1,980	\$3,000
Vehicle R & M	\$10,429	\$12,680	\$14,377	\$13,290	\$16,830
Materials and Supplies	\$98,454	\$150,000	\$128,730	\$125,000	\$127,000
Transformers	\$27,688	\$30,000	\$11,798	\$45,000	\$28,000
Travel and Training	\$1,473	\$10,000	\$4,900	\$10,000	\$6,000
Telephone	\$1,594	\$1,800	\$2,711	\$1,800	\$3,000
Equipment R & M	\$15,431	\$40,000	\$41,962	\$38,000	\$40,000
Equipment Rentals	\$581	\$5,000	\$ -	\$5,000	\$7,000
Other Contracted Service	\$1,025	\$25,000	\$16,795	\$25,000	\$40,000
Property and Liab. Ins.	\$3,890	\$3,980	\$3,898	\$4,560	\$4,680
Vehicle Insurance	\$3,773	\$4,370	\$4,344	\$2,270	\$2,590
Other Insurance Costs	\$1,377	\$1,550	\$1,576	\$2,460	\$2,490
Dues / Memberships	\$13,027	\$12,000	\$9,828	\$12,000	\$11,000
Equipment	\$ -	\$25,000	\$ -	\$ -	\$ -
Capital Improvements	\$ -	\$300,000	\$ -	\$160,000	\$650,000
Loan Payments	\$21,177	\$329,500	\$14,599	\$329,500	\$329,500
Internal Service Costs	\$189,176	\$198,580	\$199,490	\$160,050	\$171,115
Total	\$767,748	\$1,780,000	\$859,673	\$1,577,390	\$2,095,065
Power Purchases					
Wholesale Purch. Power	\$5,109,680	\$5,350,690	\$4,968,890	\$5,347,700	\$5,290,500
REPS - Renewable Energy	\$66,663	\$120,000	\$78,623	\$120,000	\$125,000
Sales Tax Paid	\$426,326	\$447,840	\$461,407	\$447,800	\$448,000
Total	\$5,602,669	\$5,918,530	\$5,508,920	\$5,915,500	\$5,863,500
Admin. & Finance					
Bad Debt Expense	\$25,298	\$32,000	\$35,906	\$38,400	\$38,400
Charges by General Fund	\$680,627	\$734,600	\$691,000	\$762,040	\$825,230
Depreciation	\$275,679	\$ -	\$270,541	\$ -	\$ -
Transfer to General Fund	\$1,275,600	\$1,275,600	\$1,275,600	\$1,275,600	\$1,275,600
Total	\$2,257,204	\$2,042,200	\$2,273,047	\$2,076,040	\$2,139,230
Grand Total	\$8,627,621	\$9,740,730	\$8,641,639	\$9,568,930	\$10,097,795

Line Item Budgets – Internal Service Funds

Revenues

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
Sales and Service – Asset Services					
Charges to General	\$(1,122,462)	\$(1,118,260)	\$(1,148,120)	\$(896,140)	\$(942,800)
Charges to Water	\$(324,979)	\$(329,320)	\$(331,220)	\$(274,370)	\$(286,020)
Charges to Sewer	\$(255,805)	\$(314,720)	\$(316,500)	\$(278,370)	\$(290,665)
Charges to Electric	\$(189,176)	\$(198,580)	\$(199,490)	\$(160,050)	\$(171,115)
Charges to Garage	\$(5,322)	\$(6,650)	\$(6,270)	\$(7,000)	\$(7,970)
Investment Income	\$(1,999)	\$ -	\$(4,080)	\$ -	\$ -
Fund Balance Appr.	\$(67,827)	\$ -	\$ -	\$ -	\$ -
Grand Total	\$(1,967,570)	\$(1,967,530)	\$(2,005,680)	\$(1,615,930)	\$(1,698,570)

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
Sales and Service – Garage					
Charges to General	\$(442,195)	\$(537,090)	\$(487,950)	\$(526,420)	\$(583,295)
Charges to Water	\$(35,572)	\$(49,340)	\$(46,300)	\$(45,790)	\$(50,590)
Charges to Sewer	\$(34,674)	\$(42,130)	\$(39,430)	\$(45,610)	\$(50,620)
Charges to Electric	\$(19,087)	\$(23,300)	\$(21,610)	\$(25,780)	\$(28,710)
Charges to Asset Svs.	\$(16,313)	\$(19,070)	\$(17,290)	\$(13,360)	\$(14,660)
Misc. Revenue	\$(3,692)	\$(10,000)	\$(19,866)	\$(10,000)	\$(10,000)
Investment Income	\$(373)	\$ -	\$(1,065)	\$(710)	\$(360)
Fund Balance Appr.	\$(1,956)	\$ -	\$ -	\$ -	\$ -
Grand Total	\$(553,862)	\$(680,930)	\$(633,350)	\$(667,670)	\$(738,235)

Expenditures

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
Public Services Admin.					
Regular Pay	\$257,265	\$268,020	\$266,675	\$271,420	\$261,000
Overtime Pay	\$136	\$300	\$8	\$300	\$500
Temporary and PT	\$6,750	\$8,000	\$4,699	\$7,000	\$7,000
FICA	\$19,177	\$21,130	\$19,292	\$21,300	\$20,600
Retirement Expense	\$21,998	\$21,080	\$26,529	\$24,590	\$27,480
401K	\$12,857	\$13,420	\$13,312	\$13,590	\$13,450
Hospital Expense	\$32,163	\$35,700	\$51,625	\$45,470	\$48,000
Retired Employee Ins.	\$ -	\$ -	\$ -	\$ -	\$7,380
Life Insurance	\$575	\$670	\$569	\$690	\$720
Dental Insurance	\$1,524	\$1,400	\$1,424	\$1,470	\$1,520
Health Reimburse - REG	\$7,772	\$7,780	\$6,083	\$8,450	\$8,310
Health Reimburse – RET	\$ -	\$ -	\$ -	\$ -	\$1,280
Unemployment Ins.	\$148	\$440	\$23	\$430	\$435
Workers Comp.	\$6,184	\$6,900	\$5,366	\$5,860	\$6,000
Legal Fees	\$2,790	\$ -	\$ -	\$5,000	\$5,000
Prof. Services	\$4,197	\$10,000	\$7,882	\$8,000	\$8,000
Uniform Expense	\$766	\$2,000	\$512	\$1,000	\$2,000
Gas	\$58	\$130	\$130	\$170	\$140
Tires	\$11	\$20	\$20	\$30	\$100
Vehicle R & M	\$81	\$180	\$170	\$200	\$190
Materials and Supplies	\$8,134	\$7,000	\$7,601	\$6,500	\$6,500
Travel and Training	\$2,209	\$3,700	\$2,998	\$10,000	\$7,000
Telephone	\$4,501	\$5,000	\$4,227	\$4,500	\$4,500
Electricity	\$83	\$ -	\$(83)	\$ -	\$ -
Equipment R & M	\$1,638	\$2,500	\$ -	\$1,000	\$1,000
Property and Liab. Ins.	\$2,211	\$2,260	\$2,215	\$2,600	\$2,660
Vehicle Insurance	\$1,616	\$1,870	\$1,859	\$970	\$1,110
Other Insurance Costs	\$ -	\$ -	\$ -	\$190	\$190
Depreciation	\$3,154	\$ -	\$3,154	\$ -	\$ -
Dues / Memberships	\$2,979	\$3,500	\$3,023	\$3,000	\$3,200
Total	\$400,976	\$423,000	\$429,313	\$443,730	\$445,265
Public Facilities					
Regular Pay	\$88,043	\$94,250	\$86,150	\$49,460	\$51,290
Overtime Pay	\$2,708	\$3,000	\$1,860	\$3,000	\$1,000
Temporary & PT	\$ -	\$ -	\$ -	\$ -	\$1,500
FICA	\$6,713	\$7,200	\$6,500	\$4,000	\$4,130
Retirement Expense	\$7,765	\$7,640	\$9,179	\$4,750	\$5,520

401K	\$4,537	\$4,880	\$4,360	\$2,630	\$2,700
Hospital Expense	\$9,430	\$13,760	\$14,807	\$7,150	\$7,400
Retired Employee Ins.	\$ -	\$ -	\$ -	\$4,150	\$7,650
Life Insurance	\$230	\$250	\$218	\$130	\$150
Dental Insurance	\$762	\$700	\$683	\$370	\$385
Health Reimburse - REG	\$2,275	\$3,000	\$1,754	\$1,330	\$1,280
Health Reimburse - RET	\$ -	\$ -	\$ -	\$770	\$740
Unemployment Ins.	\$51	\$150	\$8	\$80	\$150
Workers Comp.	\$2,014	\$2,430	\$1,890	\$1,100	\$1,200
Prof. Services	\$2,500	\$5,000	\$102	\$5,000	\$5,000
Uniform Expense	\$1,260	\$1,400	\$1,347	\$700	\$700
Gas	\$2,138	\$2,400	\$1,640	\$710	\$550
Tires	\$407	\$330	\$420	\$130	\$340
Vehicle R & M	\$2,865	\$3,000	\$2,770	\$900	\$1,000
Materials and Supplies	\$18,048	\$28,000	\$18,811	\$25,000	\$25,000
Materials and Supplies - PA	\$2,637	\$2,500	\$1,303	\$2,500	\$2,500
Travel and Training	\$480	\$1,500	\$700	\$1,000	\$1,000
Travel and Training - PA	\$ -	\$2,500	\$ -	\$2,500	\$2,500
Telephone	\$3,732	\$3,650	\$4,354	\$3,960	\$4,000
Electricity	\$50,535	\$58,500	\$57,957	\$58,500	\$58,500
Water	\$836	\$900	\$866	\$900	\$1,000
Sewer	\$805	\$1,000	\$1,023	\$1,000	\$1,100
Building R & M	\$26,951	\$45,000	\$23,433	\$35,000	\$35,000
Equipment R & M	\$699	\$1,000	\$13,948	\$1,000	\$1,000
Other Contracted Service	\$408,307	\$420,000	\$632,879	\$283,400	\$295,000
Property and Liab. Ins.	\$1,106	\$1,130	\$1,108	\$650	\$660
Vehicle Insurance	\$1,084	\$1,250	\$1,243	\$320	\$370
Other Insurance Costs	\$106	\$120	\$121	\$190	\$190
Depreciation	\$58,260	\$ -	\$61,868	\$ -	\$ -
Dues / Memberships	\$675	\$1,200	\$617	\$800	\$800
Equipment	\$ -	\$25,500	\$4,609	\$ -	\$ -
Capital Improvements	\$ -	\$40,000	\$ -	\$40,000	\$70,000
Capital Improvements - PA	\$ -	\$20,000	\$ -	\$20,000	\$20,000
Loan Payments	\$25,381	\$110,750	\$23,570	\$108,900	\$108,900
Total	\$733,340	\$913,890	\$982,097	\$671,980	\$720,205
Outside Facilities					
Regular Pay	\$138,173	\$143,620	\$127,241	\$80,880	\$83,300
Overtime Pay	\$644	\$3,000	\$1,454	\$3,000	\$3,000
Temporary and PT	\$16,130	\$30,000	\$13,976	\$ -	\$1,500
FICA	\$11,488	\$13,500	\$10,600	\$6,400	\$6,750
Retirement Expense	\$11,829	\$11,520	\$13,981	\$7,590	\$8,990
401K	\$6,933	\$7,340	\$6,464	\$4,200	\$4,400

Hospital Expense	\$33,547	\$30,350	\$45,407	\$24,380	\$25,900
Retired Employee Ins.	\$ -	\$ -	\$ -	\$7,150	\$7,380
Life Insurance	\$460	\$370	\$436	\$200	\$350
Dental Insurance	\$1,524	\$1,400	\$1,335	\$740	\$765
Health Reimburse - REG	\$8,113	\$6,620	\$5,348	\$4,530	\$4,480
Health Reimburse - RET	\$ -	\$ -	\$ -	\$1,330	\$1,280
Unemployment Ins.	\$87	\$280	\$12	\$130	\$160
Workers Comp.	\$3,905	\$4,410	\$3,429	\$1,760	\$1,900
Prof. Services	\$2,000	\$2,000	\$1,752	\$2,000	\$4,000
Uniform Expense	\$3,830	\$4,500	\$3,919	\$2,250	\$2,250
Gas	\$4,166	\$5,230	\$4,690	\$4,710	\$3,880
Tires	\$819	\$780	\$980	\$850	\$1,000
Vehicle R & M	\$5,768	\$7,000	\$6,470	\$5,660	\$7,460
Materials and Supplies	\$44,633	\$50,000	\$48,213	\$37,500	\$50,000
Materials and Supplies - AB	\$1,335	\$ -	\$817	\$ -	\$ -
Travel and Training	\$2,742	\$2,800	\$901	\$2,800	\$2,600
Telephone	\$954	\$1,000	\$1,330	\$1,300	\$1,300
Propane Gas	\$383	\$2,000	\$ -	\$1,000	\$1,000
Equipment R & M	\$1,093	\$3,000	\$354	\$750	\$3,000
Lease Parking	\$18,237	\$21,210	\$18,264	\$18,500	\$23,125
Other Contracted Service	\$24,724	\$25,000	\$29,160	\$25,000	\$25,000
Property and Liab. Ins.	\$2,211	\$2,260	\$2,215	\$1,300	\$1,330
Vehicle Insurance	\$1,616	\$1,870	\$1,859	\$650	\$740
Other Insurance Costs	\$742	\$830	\$848	\$1,320	\$1,340
Depreciation	\$22,697	\$ -	\$31,883	\$ -	\$ -
Dues / Memberships	\$655	\$1,000	\$1,265	\$1,000	\$1,000
Playground Maint.	\$4,959	\$5,000	\$4,084	\$ -	\$ -
Equipment	\$ -	\$9,000	\$ -	\$ -	\$ -
Capital Improvements	\$ -	\$ -	\$ -	\$5,000	\$ -
Total	\$376,396	\$396,890	\$388,686	\$253,880	\$279,180
Purchasing					
Regular Pay	\$109,101	\$114,460	\$113,506	\$116,130	\$120,000
Overtime Pay	\$42	\$800	\$214	\$800	\$500
FICA	\$8,189	\$8,820	\$8,452	\$8,950	\$9,240
Retirement Expense	\$9,437	\$9,060	\$11,282	\$10,590	\$12,350
401K	\$5,456	\$5,770	\$5,674	\$5,850	\$6,020
Hospital Expense	\$21,134	\$22,200	\$35,040	\$31,530	\$33,500
Life Insurance	\$345	\$290	\$341	\$300	\$310
Dental Insurance	\$1,143	\$1,050	\$1,068	\$1,100	\$1,150
Health Reimburse - REG	\$5,118	\$4,840	\$4,131	\$5,860	\$5,800
Unemployment Ins.	\$61	\$180	\$10	\$190	\$210
Workers Comp.	\$2,544	\$2,870	\$2,232	\$2,460	\$2,500

Prof. Services	\$ -	\$ -	\$102	\$ -	\$ -
Uniform Expense	\$1,965	\$2,100	\$1,864	\$2,100	\$2,100
Gas	\$51	\$ -	\$ -	\$ -	\$ -
Materials and Supplies	\$9,182	\$13,000	\$7,774	\$13,000	\$13,000
Travel and Training	\$1,751	\$2,200	\$600	\$2,200	\$2,400
Telephone	\$2,373	\$2,380	\$2,409	\$2,380	\$2,550
Electricity	\$11,125	\$12,420	\$12,317	\$12,000	\$12,000
Propane Gas	\$10,162	\$12,000	\$12,247	\$12,500	\$12,500
Water	\$253	\$450	\$267	\$400	\$400
Sewer	\$279	\$500	\$312	\$500	\$500
Commercial Dumpster Fee	\$1,555	\$1,600	\$1,696	\$1,700	\$1,700
Building R & M	\$4,126	\$4,750	\$2,907	\$4,700	\$4,500
Equipment R & M	\$2,007	\$9,000	\$6,332	\$8,000	\$7,500
Property and Liab. Ins.	\$1,658	\$1,700	\$1,662	\$1,950	\$1,990
Vehicle Insurance	\$542	\$620	\$616	\$320	\$370
Other Insurance Costs	\$106	\$240	\$242	\$380	\$380
Depreciation	\$29,239	\$ -	\$29,239	\$ -	\$ -
Dues / Memberships	\$185	\$450	\$548	\$450	\$450
Total	\$239,129	\$233,750	\$263,082	\$246,340	\$253,920
Garage					
Regular Pay	\$83,375	\$106,580	\$100,232	\$119,440	\$127,600
Overtime Pay	\$1,090	\$2,000	\$1,149	\$2,000	\$2,000
Temporary and PT	\$2,961	\$ -	\$ -	\$ -	\$ -
FICA	\$6,384	\$8,300	\$7,347	\$9,290	\$9,920
Retirement Expense	\$7,111	\$8,540	\$11,253	\$10,990	\$13,720
401K	\$4,222	\$5,440	\$5,003	\$6,080	\$6,990
Hospital Expense	\$16,238	\$31,650	\$13,516	\$28,300	\$29,800
Retired Employee Ins.	\$(1)	\$5,610	\$2,671	\$ -	\$ -
Life Insurance	\$220	\$270	\$266	\$300	\$320
Dental Insurance	\$664	\$870	\$356	\$1,100	\$1,150
Health Reimburse - REG	\$3,943	\$6,900	\$2,830	\$5,260	\$5,160
Health Reimburse - RET	\$644	\$1,220	\$ -	\$ -	\$ -
Unemployment Ins.	\$49	\$170	\$9	\$190	\$200
Workers Comp.	\$2,014	\$2,710	\$2,107	\$2,550	\$2,650
Prof. Services	\$ -	\$ -	\$2,762	\$ -	\$ -
Uniform Expense	\$1,596	\$1,800	\$1,313	\$2,100	\$2,500
Oil	\$6,058	\$4,000	\$3,356	\$5,000	\$8,000
Gas	\$177,199	\$222,500	\$202,167	\$231,000	\$225,000
Tires	\$41,353	\$40,000	\$50,333	\$50,000	\$54,955
Materials and Supplies	\$123,799	\$120,000	\$151,872	\$130,000	\$149,420
Travel and Training	\$320	\$2,000	\$75	\$2,000	\$2,000
Telephone	\$285	\$900	\$1,741	\$2,000	\$2,000

Propane Gas	\$38,063	\$47,400	\$26,315	\$40,200	\$47,220
Equipment R & M	\$9,023	\$10,000	\$7,554	\$10,000	\$22,000
Property and Liab. Ins.	\$1,658	\$1,700	\$1,662	\$1,950	\$1,990
Vehicle Insurance	\$542	\$620	\$616	\$320	\$370
Depreciation	\$15,333	\$ -	\$14,827	\$ -	\$ -
Dues / Memberships	\$ -	\$600	\$ -	\$ 600	\$600
Equipment	\$ -	\$42,500	\$(1,370)	\$ -	\$14,700
Internal Service Costs	\$5,322	\$6,650	\$6,270	\$7,000	\$7,970
Total	\$549,466	\$680,930	\$616,229	\$667,670	\$738,235
Grand Total	\$2,299,307	\$2,648,460	\$2,679,410	\$2,283,600	\$2,436,805

Capital Budget

Project	Request	Amount Funded
General Fund		
Cemetery		
Entrance Signage	\$8,000	\$ -
House Improvements	\$20,000	\$ -
Software Upgrade	\$25,000	\$ -
Fire		
Replace 1992 Tanker	\$ 325,000	\$ -
Replace 2001 SUV	\$40,000	\$ -
Parks		
All Abilities- Phase 2	\$175,000	\$ -
Amphitheater	\$150,000	\$ -
Cameras- Hazelwood Park/Armory	\$5,700	\$ -
Cameras- Rec Center	\$25,700	\$ -
Craven Street Playground	\$26,000	\$ -
Rebuild Tennis Courts	\$375,000	\$ -
Roof-Armory	\$40,000	\$ -
Spray Ground/Splash Pad	\$625,000	\$ -
Transfer to FY 21 - Restrooms Rec Park	\$90,000	\$90,000
Planning		
Vehicle	\$27,000	\$ -
Police		
Ballistic Vest Replacement	\$8,000	\$8,000
Body Cams	\$40,000	\$ -
SRT Room Expansion	\$80,000	\$ -
Tsunami Surveillance System	\$6,955	\$ -
Vehicles (4)	\$116,000	\$ -
Powell Bill		
One Ton Truck - Asphalt	\$60,000	\$ -
Streets		
Asphalt Hot Box	\$27,000	\$ -
Capital Slide Improvements	\$200,000	\$ -
Ditch Packers (2)	\$6,000	\$ -
Replace Dump Truck	\$135,000	\$ -
Sign Trailer	\$5,000	\$ -
Total General Fund	\$2,641,355	\$98,000
Sewer Maintenance		
Building at PW for equipment	\$25,000	\$ -
I&I	\$120,000	\$240,000

Manhole Rehab	\$30,000	\$30,000
Misc. Line Replacement	\$30,000	\$30,000
Tag Along Air compressor	\$25,000	\$ -
Sewer Treatment		
10" Secondary return pump and motor	\$75,000	\$75,000
Belt Press Panel	\$30,000	\$30,000
Chlorine Room Electric Rehab	\$15,000	\$15,000
Diesel Portable Air Compressor	\$30,000	\$30,000
Dorr Oliver Sludge Pump	\$18,000	\$18,000
John Deere Gator	\$22,000	\$ -
Lime Equipment Heat Electric Panel	\$35,000	\$35,000
Sampler	\$10,000	\$10,000
Sludge Dump Truck	\$180,000	\$ -
Total Sewer Fund	\$645,000	\$513,000
Water Maintenance		
Excavator	\$130,000	\$ -
Hydrant/Valve Replace	\$60,000	\$60,000
Misc Line Replacement	\$45,000	\$45,000
New Pumps Browning Branch	\$36,000	\$36,000
Water Treatment		
Electric Gates/CCTV	\$60,000	\$60,000
Misc. Plant Repairs	\$15,000	\$15,000
Re paint Big Cove backwash tanks	\$230,000	\$ -
Replace Filter waste Valves	\$60,000	\$60,000
Chestnut Walk Transfer FY 20	\$ -	\$229,000
Total Water Fund	\$636,000	\$505,000
Electric		
210 Apartment Complex	\$100,000	\$100,000
High Overhang mitigation 110 ft bucket	\$100,000	\$ -
N. Main/Walnut	\$ -	\$550,000
Total Electric Fund	\$200,000	\$650,000
Garage		
Fuel Island	\$13,000	\$14,700
Asset Services		
Outside Facilities		
Misc.	\$5,000	\$ -
Public Facilities		
Waynesville Rec. – Roof Repairs	\$70,000	\$70,000
Total All Funds	\$4,210,355	\$1,850,700

Debt Payments

Department	Description	Amount
Police		
	(10) Vehicles and Equipment	\$78,900
Fire		
	(2) Fire Trucks	\$94,230
Streets		
	Garbage Truck/Power Broom	\$34,600
Debt Service		
	Fire Station #1 & Police Dept	\$392,700
Water Maintenance		
	Water Meters	\$16,500
	Eagles Nest	\$26,090
	Vehicles and Dump Trucks	\$79,000
	Water Lines	\$57,300
Electric		
	Substation	\$298,250
	Bucket Truck	\$31,250
Public Facilities		
	Public Services Improvement	\$108,900

SPECIAL APPROPRIATIONS CONTRIBUTIONS						
	FY 17	FY 18	FY 19	FY 20	FY 21	FY 21
IN-KIND SERVICES					Requested	APPRV'D
UTILITY ASSISTANCE						
Folkmoot - Utilities	\$ -	\$ -	\$ -	\$ -	\$5,000	\$3,500
KARE, Inc.	\$ -	\$ -	\$ -	\$ -	\$2,000	\$1,500
Museum of NC Handicrafts/Shelton House	\$2,500	\$2,500	\$2,500	\$2,500	\$7,500	\$3,000
Open Door Kitchen	\$2,500	\$2,500	\$ -	\$ -	\$ -	\$ -
Pigeon Community MDC	\$5,000	\$5,000	\$5,000	\$5,000	\$7,500	\$4,500
CONTRIBUTIONS/PROGRAM FUNDING						
30th Judicial District Domestic Violence	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,000
Alcohol Education			\$ -	\$ -		
American Red Cross	\$3,000	\$3,000	\$ -	\$ -	\$3,000	\$ -
Arc of Haywood County	\$4,500	\$4,000	\$4,000	\$4,000	\$4,000	\$2,500
Big Brothers Big Sisters	\$1,500	\$1,500	\$1,500	\$1,500	\$2,000	\$500
Big Brother Boards - Skate Camp	\$ -	\$ -	\$ -	\$ -	\$3,000	\$1,750
Disabled American Veterans	\$1,000	\$1,000	\$1,000	\$500	\$ -	\$500
Downtown Way Assoc - Events and Promotions	\$15,000	\$12,000	\$12,000	\$12,000	\$12,000	\$7,000
DWA-Christmas Parade	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$1,250
Folkmoot USA - annual festival support	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$3,750
Folkmoot USA - capital campaign	\$25,000	\$ -	\$ -	\$9,000	\$10,000	\$ -
HART - annual season support	\$5,000	\$4,000	\$4,000	\$3,500	\$5,000	\$2,000
HART - capital campaign	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Haywood Co. Arts Council	\$4,000	\$3,000	\$3,000	\$3,000	\$5,000	\$1,500
Haywood Co. Chamber of Commerce	\$ -	\$ -	\$ -	\$ -	\$10,000	\$ -
Haywood Co. Fairgrounds, Inc. - fair sponsorship	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Haywood Co. Fairgrounds, Inc. - capital request	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Haywood Co. Meals on Wheels	\$3,000	\$3,000	\$3,000	\$3,000	\$6,000	\$1,500
Haywood County Toy Run	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Haywood Healthcare Foundation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Haywood Pathways	\$ -	\$4,000	\$4,000	\$4,000	\$10,000	\$1,000
Historic Frog Level Merchant Association	\$4,500	\$4,000	\$5,000	\$ -	\$5,000	\$2,500
Historic Haywood Farmers Market	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
KARE	\$4,500	\$4,500	\$4,500	\$4,500	\$10,000	\$3,000
MLK Breakfast	\$500	\$500	\$500	\$ -	\$1,000	\$500
Maple Leaf Adult Respite	\$ -	\$ -	\$ -	\$ -	\$5,000	\$ -
Mountain Mediation	\$2,500	\$2,000	\$2,000	\$2,000	\$6,000	\$1,000
Mountain Projects - Senior Resource Center	\$6,500	\$6,000	\$6,000	\$6,000	\$6,500	\$1,500
Mountain Projects - SHIP Program	\$2,500	\$2,000	\$2,000	\$2,000	\$2,500	\$750
Mountain Projects - Relocation - capital request	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mountain Projects - Smoky Mtn Housing Partnership	\$ -	\$ -	\$ -	\$ -	\$10,000	\$ -
Museum of NC Handicrafts/Shelton House - capital request	\$4,000	\$3,000	\$4,000	\$4,000	\$5,000	\$1,500
REACH	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$6,000
Salvation Army	\$5,000	\$5,000	\$5,000	\$5,000	\$10,000	\$5,000
Tuscola AFJROTC	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,000
United Way of Haywood County	\$500	\$500	\$500	\$500	\$500	\$500
Waynesville Civilian Police Volunteers	\$ -	\$ -	\$ -	\$5,000	\$5,000	\$2,500
Waynesville Historic Preservation Commission	\$ -	\$4,000	\$ -	\$4,000	\$8,000	\$3,000
Waynesville Public Art Commission	\$5,000	\$4,000	\$5,000	\$3,000	\$5,000	\$2,500
WOW - Women of Waynesville	\$ -	\$ -	\$ -	\$ -	\$3,000	\$ -
Undesignated-Future Usage	\$10,000	\$5,000	\$14,500	\$15,000	\$15,000	\$4,000
CONTRIBUTIONS TOTAL	\$157,500	\$115,000	\$114,000	\$124,000	\$214,500	\$72,000
CONTRIBUTIONS BY RECREATION						
Mountaineer/Babe Ruth Little League	\$1,500	\$ -	\$ -	\$ -	\$ -	\$ -
Mountain Projects-Elderly Nutrition	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
RECREATION TOTAL	\$3,500	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
CONTRIBUTIONS BY STREET DEPT.						
Commission for a Clean County	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$500
Trash Bags, Signs Etc.	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$500
STREET DEPARTMENT TOTAL	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$1,000
GRAND TOTAL CONTRIBUTIONS	\$163,000	\$119,000	\$118,000	\$128,000	\$218,500	\$75,000

Fee Schedule

Town of Waynesville 2020 - 2021 Fee Schedule - Proposed

Effective July 1, 2020 - June 30, 2021

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)	
Residential	\$8.00
Commercial	\$12.80
Mobile Home Parks	\$8.00
Motels, Hotels, Cottages	\$3.20 per unit/\$160 maximum
<p>Fire protection charges are billed to all water accounts located outside the city limits, unless the area has been designated as a fire district subject to a tax imposed by Haywood County. A fire district may contract for fire protection with the Town of Waynesville. Should a fire protection contract be executed with the Town of Waynesville, the tax collected by Haywood County will be remitted to the Town of Waynesville in lieu of the per month charges stated above.</p>	
Miscellaneous	
Copies - Black and White, per page	\$0.10
Copies - Color, per page	\$0.20
Copies- 24"-48" plot map copy - Black and White, per page	\$3.00
Copies- 24"-48" plot map - Color, per page	\$10.00
Weed, Brush Removal, or Mowing	\$150.00 for the first hour
Each Additional Hour	\$100.00/hour
SANITATION & SOLID WASTE COLLECTION (monthly fees)	
Residential Garbage (1 weekly pickup)	\$9.00
Commercial Garbage (1 weekly pickup)	\$22.97
<i>Dumpster Lease (requires Dumpster Collection Service)</i>	
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)		
<p>1 Month memberships expire one month from date of purchase.</p> <p>1 and 3 Month memberships must be paid in full.</p> <p>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.</p>		
Admission Passes		
<p>Daily, 6 Visit and 12 Visit passes are not considered memberships.</p> <p>12 visit passes expire one calendar year from date of purchase.</p> <p>6 visit passes expire 6 months from date of purchase.</p>		
<p>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.</p>		

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		
*Rates are Based on Two Hour Minimum		
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

Water Fund (Proposed Rates effective 08-01-2020)		
Water Rates		
	Inside	Outside
Bulk Sales (contract)	\$1.52/100 cf.	\$2.61/100 cf.
Industrial Sales	\$1.58/100 cf.	\$2.74/100 cf.
Retail Sales (Residential and Commercial)		
(Base Charge) 0-275 cubic foot	\$16.66	\$30.04
> 275 cubic foot	\$1.77/100 cf.	\$3.15/100 cf.
Irrigation Only Meter	Inside	Outside
(Base Charge) 0-275 cubic foot	\$16.66	\$30.04
> 275 cubic foot	\$2.66/100 cf.	\$3.91/100 cf.
Pump Fee (<i>per pump</i>)	\$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 8-1-20)		
0 - 10,000 gallons		\$2,791.20
All over 10,000 gallons (per 1,000 gal.)		\$11.41/1,000 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)
<p>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".</p> <p>*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)</p>		
Sewer Fund (Proposed Rates effective 08-01-2020)		
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)	\$2.201/100 cf.	\$3.7485/100 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	\$21.44	\$38.74
>275 cubic foot	\$2.83/100 cf.	\$5.17/100 cf.

Flat Rate		
Full Time Resident		\$59.43
Part Time Resident		\$38.72
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)		\$0.0282/gallon \$40.74 minimum
Industrial Waste (non-domestic)		\$0.0282/gallon \$81.84 minimum
Industrial Waste (out of county)		\$0.05704/gallon \$122.96 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>		

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Electric Fund (Proposed Rates effective 08-01-2020)

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, 2020.**

All electric sales are subject to a 7% sales tax imposed by the State of North Carolina, except for 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
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Residential

Base Charge	\$13.86
All kWh(s)	\$0.11233/kWh

Residential-Solar

Base Charge	\$38.22
All kWh(s)	\$0.06552/kWh

Commercial, Single Phase (No Demand)

Base Charge	\$13.86
1 - 700 kWh	\$0.132505/kWh
701 - 4,000 kWh	\$0.106397/kWh
All over 4,000 kWh	\$0.101649/kWh

Commercial, Three Phase (No Demand)

Base Charge	\$21.36
1 - 700 kWh	\$0.132505/kWh
701 - 4,000 kWh	\$0.106397/kWh
All over 4,000 kWh	\$0.101649/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	\$15.90
Usage	\$0.077915/kWh

Single Phase

Base Charge	\$13.86
Usage	\$0.077915/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	\$15.90
Usage	\$0.057265/kWh

In addition to the kilowatt hours charges, peak metered demand is billed at \$15.17 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
<p>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.</p> <p>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.</p>	
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 (if have existing overhead service)	\$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