



## Town of Waynesville, NC

### Board of Aldermen Regular Meeting

Town Hall, 9 South Main Street, Waynesville, NC 28786

Date: June 9, 2020 Time: 6:30 p.m.

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#### A. CALL TO ORDER - Mayor Gary Caldwell

1. Welcome/Calendar/Announcements
2. Adoption of Minutes

***Motion: To approve the minutes of the May 26th, 2020 special meeting as presented (or as corrected)***

#### B. PUBLIC COMMENT

#### C. NEW BUSINESS

3. Historic Preservation Commission's design process of the intersection at South Main Street, Virginia Avenue, and Country Club Drive.
  - Byron Hickox, Land Use Administrator

***Motion: To support the Conceptual Design***

#### D. PUBLIC HEARING

4. Public Hearing to consider the adoption of the Fiscal Year 2019-2020 budget.

***Motion: To approve Budget Ordinance O-09-20 for the Fiscal Year 2020-2021***

***Motion: To approve Resolution R-02-20 on Financial Operating Plan for Two Internal Service Funds.***

***Motion: To adopt the Fiscal Year 2020-2021 Budget***

5. Plott Heights Landslide
  - Preston Gregg, Town Engineer

***Motion: To direct staff to repair the slide with internal forces***

**E. COMMUNICATIONS FROM STAFF**

6. Manager's Report
  - Manager Rob Hites

Haywood Waterways Phase II Stormwater Management Plan Implementation, Education and Outreach

***Motion: To approve the annual contract with Phase II Stormwater Management Plan***

7. Town Attorney Report
  - Town Attorney, Bill Cannon

**F. COMMUNICATIONS FROM THE MAYOR AND BOARD**

**G. ADJOURN**



# TOWN OF WAYNESVILLE

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## CALENDAR June 2020

<b>2020</b>	
<b>Tuesday June 23</b>	Board of Aldermen Meeting – Regular Session
<b>Friday July 3</b>	Town Offices Closed – Independence Day
<b>Tuesday July 14</b>	Board of Aldermen Meeting – Regular Session
<b>Tuesday July 28</b>	Board of Aldermen Meeting – Regular Session
<b>Saturday August 1</b>	Sarge’s 15 <sup>th</sup> Annual Downtown Dog Walk
<b>Tuesday August 11</b>	Board of Aldermen Meeting – Regular Session
<b>Sunday August 23</b>	First UMC Back to School Bash
<b>Sunday August 23</b>	Drug Epidemic Awareness Walk – Walk Across America
<b>Tuesday August 25</b>	Board of Aldermen Meeting – Regular Session
<b>Monday September 7</b>	Town Offices Closed – Labor Day
<b>Tuesday September 8</b>	Board of Aldermen Meeting – Regular Session
<b>Tuesday September 22</b>	Board of Aldermen Meeting – Regular Session
<b>Tuesday October 13</b>	Board of Aldermen Meeting – Regular Session
<b>Tuesday October 27</b>	Board of Aldermen Meeting – Regular Session
<b>Thursday October 31</b>	First UMC Trunk or Treat
<b>Tuesday November 10</b>	Board of Aldermen Meeting – Regular Session
<b>Wednesday November 11</b>	Town Offices Closed – Veterans Day
<b>Tuesday November 24</b>	Board of Alderman Meeting- Regular Session
<b>November 26 &amp; 27th</b>	Town Offices Closed – Thanksgiving Holidays
<b>Tuesday December 8</b>	Board of Aldermen Meeting – Regular Session
<b>December 24, 25 &amp; 28th</b>	Town Closed – Christmas Holidays
<b>Saturday June 5, 2021</b>	Oasis Shriners Spring Celebration Parade

## Board and Commission Meetings – June 2020

ABC Board	ABC Office – 52 Dayco Drive	<b>June 16th</b> 3 <sup>rd</sup> Tuesdays 10:00 AM
Board of Adjustment	Town Hall – 9 S. Main Street	<b>June 2nd</b> 1 <sup>st</sup> Tuesdays 5:30 PM
Downtown Waynesville Association	UCB Board Room – 165 North Main	<b>June 25th</b> 4 <sup>th</sup> Thursdays 12 Noon
Firefighters Relief Fund Board	Fire Station 1 – 1022 N. Main Street	<b>Meets as needed;</b> <i>No meeting currently scheduled</i>
Historic Preservation Commission	Town Hall – 9 S. Main Street	<b>June 3rd</b> 1 <sup>st</sup> Wednesdays 2:00 PM
Planning Board	Town Hall – 9 S. Main Street	<b>June 15th</b> 3 <sup>rd</sup> Mondays 5:30 PM
Public Art Commission	Town Hall – 9 S. Main Street	<b>June 11th</b> 2 <sup>nd</sup> Thursdays 4:00 PM
Recreation & Parks Advisory Commission	Rec Center Office – 550 Vance Street	<b>June 17th</b> 3 <sup>rd</sup> Wednesdays 5:30 PM
Waynesville Housing Authority	Waynesville Towers – 65 Church Street	<b>June 9th</b> 2 <sup>nd</sup> Tuesday 3:30 PM

## BOARD/STAFF SCHEDULE

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**MINUTES OF THE TOWN OF WAYNESVILLE BOARD OF ALDERMEN**  
**Special Meeting**  
**May 26, 2020**

**THE WAYNESVILLE BOARD OF ALDERMEN** held a special called meeting on Tuesday, May 26, 2020 at 3:00 p.m. in the training room of Public Services, 129 Legion Drive, Waynesville, NC.

**A. CALL TO ORDER SPECIAL MEETING**

Mayor Gary Caldwell called the meeting to order at 3:02 pm with the following members present:

Mayor Gary Caldwell  
Alderman Anthony Sutton  
Mayor Pro Tem Julia Freeman  
Alderman Jon Feichter  
Alderman Chuck Dickson

The following staff members were present:

Rob Hites, Town Manager  
Amie Owens, Assistant Town Manager  
Eddie Ward, Town Clerk  
Town Attorney William Cannon  
Ben Turnmire, Finance Director  
Jeff Stines, Interim Public Services Director  
Jesse Fowler, Planner  
Preston Gregg, Town Engineer  
Police Chief David Adams  
Lt Chris Chandler  
Lt. Tyler Trantham  
Lt. Brandon Gilmore  
Rhett Langston, Recreation Director  
Fire Chief Joey Webb

The following media representatives were present:

Becky Johnson, The Mountaineer

1. Welcome/Calendar/Announcements

Mayor Caldwell welcomed everyone. The only item on the calendar that has not been cancelled at this point due to the Coronavirus is the June 2, 2020 UMC Pig Picking.

2. Adoption of Minutes

***A motion was made by Alderman Anthony Sutton, seconded by Alderman Chuck Dickson to approve the minutes of the May 12<sup>th</sup>, 2020 regular meeting as presented. The motion carried unanimously***

**B. PUBLIC COMMENT**

**Wanda Brooks  
Hazelwood**

Ms. Brooks stated she owned a building located near the Pathways Center in Hazelwood. She said she does not feel that Hazelwood is properly represented on the Homelessness Task Force. She told the Board that there are representatives from many non-profits, the Pathways Center, elected officials and the Open Door. She stated there is not enough people who represent the residents.

She also spoke about the pre-trial release pilot program implemented by Judge Letts, and how it is not working in Haywood and Jackson Counties.

**Peggy Hannah  
268 Hemlock Street  
Waynesville**

Ms. Hannah read the following statement:

Thank you for allowing me to speak to each of you. I am not sure if you are aware that the Open Door/Salvation Army have partnered to do a mobile kitchen. According to Town regulations to do this they have to have landowners written permission to park on property. The County owns property that is leased to others. I am asking that each of you contact the County and ask them to not give permission for this to take place. I understand that WPD's hands are pretty much tied when it comes to dealing with homeless/vagrants. WPD can arrest them yet that person is back on the street before the ink dries on the paperwork.

I ask each of you to contact the Commissioners and do what is necessary to get the no bail/bond requirement changed. It is not fair for citizens to be subjected to petty crimes, nudity, trash etc. that it is for someone to be kept in jail just because they can't make bond. I am asking that you all step up and represent the citizens being most affected by this issue. I agree that the unsightly buildings entering the Town are an eyesore, but are you aware of how many vacant dilapidated houses are near Pathways? There are eight. Can the Town not enforce the laws? They must get something done because this would greatly improve the West Waynesville area. Drugs are sold in my neighborhood daily, and I pick up needles, condoms, razor blade, trash Styrofoam containers on a regular basis. Do you feel it is fair to me and other citizens and business owners to be forced to do this?

I think it is only fair to ask the Aldermen to use their ordinance powers to regulate homeless shelters, drug clinics, as they do strip clubs.

05-Supplemental Use Standards-Commercial. Sec. 26-31. Creation of public nuisances unlawful. (a) It shall be unlawful for the owner, lessee, or occupant of any property to create, maintain, permit or fail to abate any activity upon, construction upon, condition existing upon, or use of, any

property that is detrimental dangerous, or prejudicial to the public health and safety. Such activity, construction, condition, or use shall constitute a public nuisance.

**Janet Metzger  
2771 Old Balsam Road  
Waynesville**

Ms. Metzger stated she owned the Moose Crossing Burl Wood Gallery on Main Street. She said that now that the Town is opening again, she would like to see that during the recovery, Main Street be made a one-way street. She asked the Aldermen to see if that is possible with the North Carolina Department of Transportation. Ms. Metzger explained to the Board that if there was one lane of traffic, preferably the north bound lane, this would expand the other lane to allow for the restaurants to have a fair shot at being able to expand their outside seating.

**C. NEW BUSINESS**

3. Police Department Forfeiture Funds be used to purchase VIPER Radios
- Lt. Chris Chandler

Lt. Chandler read the following statement:

Over the course of the past several weeks it has become more and more evident that the Waynesville Police Department is very much in need of VIPER radio capability. As you are probably aware, the current communications' era is rapidly moving toward the VIPER radio system being the standard for emergency communications. At this current time, the Police Department does not have VIPER capability, and to be honest we don't want to follow the trend and start converting currently. However, we do feel we have reached the point that obtaining a limited VIPER capability is a critical need. Currently, the North Carolina State Emergency Management System operates on VIPER, which gives them the ability to communicate across the entire state during an emergency operation, (e.g. COVID 19). The Haywood County Sheriff's Office, Haywood County EMS, almost all the Fire Departments, and certainly Emergency Management have limited VIPER capabilities. This need perhaps became the most apparent to us last year when the Jonathan Creek Fire Department experienced a line of duty death. In the days that followed that tragedy, multiple outside Law Enforcement, Fire and EMS units were assigned to assist with county coverage during the funeral events. The Waynesville Police Department had to borrow VIPER radios from the Buncombe County Emergency Management Team in order to be able to communicate during these events. As you are probably aware, these VIPER radios are not cheap, and quite intimidating to borrow, with the "you break it you bought agreement" required.

During this continuing COVID 19 response, the entire State of North Carolina is facing a time unlike we have not experienced previously. I have heard many historians compare this experience to that of World War II, which we often refer to as the greatest generation. Realizing now that we must be the next great generation in order to pull through this historic event, we are humbly asking permission to purchase four VIPER radios, in order to best serve the citizens of Waynesville. The

addition of these VIPER radios would at least give us the ability to communicate with the other emergency service providers across the County and State as necessary. We have been blessed beyond measure up to this point during this crisis with such a limited number of people experiencing this virus in Haywood County , but we must be prepared for what the potential impact could be for the future .

I am also curious what the possibilities could be for this purchase to be eligible for Federal reimbursement due to it being necessary for our continued COVID 19 response. I have attached a copy of a Quotation from WCCS , our current communications provider for one VIPER radio. The price per radio does not change from 1 (\$1,832.91) to 4 which would total (\$7,331.64). We know this is an extraordinarily difficult time to predict our financial future but upon review of our current operating budget, we feel the funds for this purchase would be available from line item 10 4310 532920 (Materials and Supplies) if in fact the purchase would not be available for Federal reimbursement.

Thank you for your consideration in this matter, and please let me know if any additional information is necessary .

***A motion was made by Alderman Jon Feichter, seconded by Alderman Anthony Sutton, to approve the request for purchase four (4) VIPER radios from Federal Forfeiture Funds. The motion passed unanimously.***

***A motion was made by Alderman Chuck Dickson, seconded by Alderman Anthony Sutton to approve Ordinance O-08-20, Amendment 13 for the purchase of four (4) VIPER Radios in the amount of \$7331.64. The motion carried unanimously.***

4. Request to fill vacant patrol officer position
  - Chief David Adams

Chief David Adams told the Board that the Police Department has an open patrol officer position that needs to be filled as soon as possible. D-Squad has been working short for several months, and this results in overtime to help cover their shifts on that Squad. He said that calls for service are up this year compared to the same time period in 2019. Even with most of the businesses being shut down during the COVID-19 Pandemic, our officers are responding to more calls for service.

***A motion was made by Alderman Anthony Sutton, seconded by Alderman Julia Freeman, to approve a request from Chief David Adams to fill a vacant patrol position. The motion carried unanimously.***

5. Fiscal Year 2020 – 2021 Budget Overview

- Finance Director Ben Turnmire

Finance Director Ben Turnmire presented an overview of the Fiscal Year 20-21 budget. He began by explaining that the budget in front of the Board was not the same budget as he will be presenting and will most likely not be the same budget that is adopted in June. The reasoning for these changes has to do with uncertainty related to revenues (projections across the state are anywhere from a 10 to 25% decrease) including non-payments of utilities and taxes and a lag in collection of motor vehicle and municipal vehicle taxes. There have also been some large expenditures from the fund balance in all funds that have coincided with already decreased revenues during the current fiscal year COVID-19 crisis. Adjustments will have to be made once the sales tax numbers for March are received. Mr. Turnmire noted that the budget team worked on reducing operational expenditures and were looking at utilizing \$509,000 from the general fund balance to balance the budget. However, due to the extenuating circumstances, the amount that will need to be appropriated is closer to \$1 Million. The goal is to continue to reduce expenditures without reducing services and hope for a rebound in revenues in the future.

Mr. Turnmire explained that in the General Fund, the largest expense (73%) is personnel, which includes salaries and fringe benefits. For the upcoming year, there is no planned cost of living adjustment (COLA) and no funding of the career track program. The newly revised longevity program and Christmas bonus has been left in the budget for employees. There were no new capital items approved, a reduction in the special appropriations for non-profits and no tax increases. The General Fund is projected to show a 3% loss in overall revenue.

The Water Fund has been a stable enterprise fund; however, given the change in the revenue projections, a 3% increase in rates is proposed and use of the fund balance will be necessary. Mr. Turnmire added that this increase was less than a dollar for an average residential user. He expressed that he was assuming the same collection rate as in previous years, knowing that this rate may decrease based on the decline in collections currently. Personnel and fringe are the greatest expenditures in the water fund.

Mr. Turnmire continued to the Sewer Fund explaining that a requirement for the State Revolving Loan (SRL) was that the Town had to ensure it would have collections that would allow for coverage of the debt service each year. There is a projected increase of 10% in the sewer charges that relates directly to the renovations to the Wastewater Treatment Plant (WWTP) and the inflow and infiltration (I&I) repairs. For an average residential customer this is approximately a \$2.50. The sewer fund is the source for the improvements to the WWTP and its maintenance. As with other funds, personnel and fringe are the largest expense.

The Electric Fund is the only fund where personnel and fringe are not the largest expense. Wholesale purchase of power is the largest expense in this fund. Mr. Turnmire reiterated that a decrease in collections will impact this fund and there is expected use of the fund balance for large capital projects related to utility relocation for DOT and other projects such as the Mountain Plaza (BI-LO) apartment complex. There is a proposed 5% increase in the electric rate; for an average

residential customer, this is less than \$5.00. Mr. Turnmire reminded the Board that the replacement of the Dectron unit at the Recreation Center had been funded via a loan from the Electric Fund's fund balance that was started in the current fiscal year and will continue into FY 20-21.

Alderman Anthony Sutton clarified that with the increases in all enterprise funds the average residential increase would be approximately \$8.00 per month or \$72.00 per year. Mr. Turnmire confirmed and noted that not all citizens received all three services from the Town so for many, the amount would be less than that.

Mr. Turnmire provided an explanation of the Asset Services and Garage budgets noting that these were internal service funds that are allocated back to departments based on an allocation formula. There is no revenue that is recorded here, but expenditures can be tracked by department to allow for items such as vehicle maintenance, gas, janitorial and copier contracts and building maintenance. The two projects requested for the upcoming year include a roof repair at the Waynesville Recreation Center and the replacement of the fuel island at Public Services.

To illustrate the actions taken to balance the budget, Mr. Turnmire highlighted the increases in expenses such as a 3% increase in health insurance costs, a 1.2% mandatory retirement contribution increase by NCLGRS and the increase due to change in the longevity program and annual bonus. These totaled \$302,000. The reductions made to operating line items and the reduction in Overtime and Part-time pay equaled \$303,000; this is a balanced expenditure budget. The deficit issue is revenues received. With the loss of motor vehicle taxes, municipal vehicle taxes, reduction in Powell Bill funding, a loss due to the Recreation Center being closed and a projected annualized sales tax loss of 7% the short fall of conservatively \$369,460 in the General Fund requires borrowing from the fund balance. The borrowing to cover this deficit, coupled with the already necessary borrowing (\$509,000) to balance the budget, leads to a greater withdrawals and potential for the Local Government Commission (LGC) review.

Mr. Turnmire reviewed the enterprise fund themes noting that there would be:

- proposed increases in all funds
- assumes that all collection rates will remain flat (even though there is a greater potential for it to be reduced)
- there will continue to be bad debt due to COVID-19 non-payments
- the rate increases will help to offset uncollectable amounts

He also reiterated that all the enterprise funds (water, sewer and electric) must continue to operate as an enterprise no matter what the crisis and in order to be eligible to receive federal/state grants or loans.

Mr. Turnmire presented the following as takeaways from his presentation:

- There will continue to be high levels of uncertainty moving forward
- We are facing a large decline in sales tax revenue
- There will be delays in collections of motor vehicle taxes

- There is a possibility of a decrease in ad valorem tax collections
- There will be utility rate increases
- The goal is to continue with all current operations without any cuts to service
- There will be higher and longer periods of customer utility delinquency
- If projections do not meet expectations, the Town will have to consider personnel reductions

## 6. Board Review of Budget

There were various questions from Board members related to department specific line items. Each were addressed by the department head or by Mr. Turnmire.

Alderman Anthony Sutton inquired about the classification and compensation study. Assistant Town Manager Amie Owens explained that there had been 11 respondents to the RFP for the Classification and Compensation Study. This number has been reduced to three (3) who will be interviewed. Once a recommendation is made, a presentation will occur at the Board of Aldermen meeting and a contract would begin July 1. The study should take approximately three months to complete and funds have been set aside for some immediate adjustments that are recommended. The study costs have been budgeted in the Administrative Services Professional Services line item.

Alderman Sutton said that his goal is not to have to lay any employee off. He reminded everyone that for every dollar spent in each department could cost an employee later.

Alderman Dickson had some questions concerning the Recreation Department and reassigning employees to other departments. Mr. Rhett Langston, Recreation Director said that he hoped that the center could be opened in about five weeks. He said as of the next week, he was utilizing most of the employees for cleaning the areas that will be opening June 1<sup>st</sup>. He described the procedures that will be in place for the pool area. He said that summer camp was still up in the air because of the social distancing of children.

Assistant Town Manager Amie Owens explained that since the Town had opened the public restrooms, staff from the Recreation Center would be cleaning them every hour according to CDC guidelines. She also explained that at the beginning of the state-wide closures, the Town employees were given administrative pay during March 22<sup>nd</sup> – May 27<sup>th</sup>. This consisted of 80 hours for regular employees and 84 hours for police and fire that could be used if they did need to be home. She said that the Town wanted to make sure that employees had the ability to pay their bills as well. If employees did not use the administrative pay, 40 hours were credited to their vacation time and 40 hours were credited to their sick time.

Alderman Chuck Dickson inquired as to whether Travel and Training budgets were decreased and how could they be further decreased. There are some positions that have required certifications that would still be necessary, and Travel and Training would be where the costs associated with these certifications would be recorded. Finance Director Turnmire had already reduced the line

item in each budget; however, Assistant Town Manager Owens explained that this could be a pool of money to draw from in the future, if the need arises.

Alderman Chuck Dickson addressed Recreation Director Rhett Langston and asked why the Advertising line item for the Recreation Department was \$55,000. This seems high in comparison with other departments and during the time when we are asked to make cuts. Recreation Director Langston noted that they publish an 8-page guide which is inserted into the local newspapers monthly. Since there are a multitude of seniors in the county, even with online and social media offerings, printed materials are also necessary. Becky Johnson, reporter from the Mountaineer interjected that you cannot do less than an 8 page insert and that the Mountaineer does not do free advertising. Alderman Chuck Dickson asked if this line item could be reduced. Ultimately, Mr. Langston said he would review and make reductions.

Alderman Dickson asked if there was anything in the Budget to fix the stormwater that is entering the sewer system at Georgia and Hazelwood Avenue. Manager Hites said there was \$300,000.00 budgeted. Interim Public Service Director Jeff Stines said that most of it could be fixed with that money.

Another question from Alderman Dickson was about the \$100,000.00 that was going toward capital improvement for the Bi-Lo 210-unit apartment complex. Town Engineer Preston Gregg stated that it was for electric meters that is supplied by the Town. Manager Hites said that a building permit had not been issued for that complex.

Alderman Dickson encouraged Mayor Caldwell to write to Senator Richard Burr and Senator Thom Tillis and ask them to pass the Health and Economic Recovery Omnibus Emergency Solutions (HEROES) Act which provides replacement revenue to municipalities.

7. Review of Capital Projects
  - Preston Gregg, Town Engineer
    - a. Discussion of Plott Heights Slope Repair

Mr. Gregg stated that the slide on Plott Heights occurred as a result of a broken water line going to the Test Farm. The area where the line was broken is on a private property utility easement that the Town has. He explained the options concerning the repair of the road. One option was moving the road, and another was not moving the road and building it back up. From a cost perspective he said that building the road back up with rock was the best option. Mr. Gregg had contact WNC paving to give an estimate of the cost and their estimate was \$343,000.00. The Town has met with the property owners and talked to them about the work and the impact on them. He told the Board that it was and estimated 250 loads of rock that would need to be hauled to the site for the project. Because of a previous slide there is concern for the truck traffic causing road failure between the two slides. Mr. Gregg said that something needed to be done soon because the failure is getting larger, and the property owners need safe access to their home.

Manager Hites said one of the problems of moving the road would be that it would cut the property owners property in half, and they have a travel trailer that they need to have room to store. He has been in contact with Mr. and Ms. Wes Lee about the different options, including the Town purchasing their property.

#### **Wes and Jane Lee**

Mr. and Mrs. Lee stated they had lived in their home located on Plott Heights for thirty-five years. Ms. Lee said that they are not totally against the Town buying their property, but they had done a lot of renovations to their house over the years, had planned to retire soon, and that would not be their first choice. She said the house meant more to them than it would anyone else.

There was discussion concerning the Town's insurance that might cover some of the repair. Town Attorney Bill Cannon said that due to a change in the language regarding soil subsidence in the insurance policy, there was nothing allowed. Assistant Manager Owens said the Town had changed insurance companies on July 1, 2019, and the prior company will not revisit anything before the change.

The Board discussed the options available help Mr. and Mr. Lee save their home with the current lack of revenue due to the COVID-19. This included bonds, loans, and emergency funds.

Manager Hites asked Mr. Gregg, and Mr. Turnmire to work together to come up with a workable plan and bring it to the Board at the June 9<sup>th</sup> Board meeting.

#### **b. Review of Pigeon Street utility relocation and repaving**

Town Engineer Preston Gregg said he had been in contact the North Carolina Department of Transportation concerning Pigeon Street. He said he was told that their budget was at a standstill as of now, so they cannot enter into any kind of agreement with the Town for the paving of that street. He told the Board that there are three scenarios that could play out for this project. The first scenario was for the full-blown repair of the street which includes the moving of the utilities was about two million dollars. The second scenario was just to fix the utilities was \$600,000.00. The third scenario was to mill and fill the street for about \$20,000.00. He said any option with the NCDOT, the answer would still be no. Mr. Gregg said it would be at least November before there would be any discussion of the Pigeon Street project.

Interim Public Service Director Jeff Stines said that patching of manholes has already started, and some areas in the pavement will be repacked and resurfaced. He said that these patches are where the Town has repaired leaks.

The consensus of the Board was for Mr. Stines and his staff to continue with the patching until a time when NCDOT can proceed with the project.

Alderman Feichter asked about the NCDOT tearing down the buildings that had been vacated for the roundabout construction on North Main Street. Mr. Gregg said that they should be demolished in a couple of weeks.

8. Special Appropriations

Assistant Manager Owens explained that Alderman Dickson had made some suggested changes to the Special Appropriations that reduced the amounts from \$218,500.00 to \$66,000.00. Previously the board had allowed up to 1 cent on the tax rate to the non-profits. Last year the amount granted was 128,000.00.

Mayor Caldwell asked each Alderman to go through each Special Appropriation suggestions and return their suggestions to Assistant Manager Owens by June 2, 2020 so they can be discussed at the June 9<sup>th</sup> Board meeting. He asked that the proposed amount be capped at \$75,000.00.

***A motion was made by Alderman Anthony Sutton, seconded by Alderman Jon Feichter to place a cap on the proposed Special Appropriations at \$75,000.00. The motion carried unanimously.***

***A motion was made by Alderman Anthony Sutton, seconded by Alderman Julia Freeman to call for a public hearing on Tuesday, June 9, 2020 at 6:30 p.m. or as closely thereafter as possible in the Town Hall Board Room, 9 South Main Street, Waynesville, to consider the Budget for the FY 2020/2021. The motion carried unanimously.***

Assistant Manager Owens reminded the Board that there could be a second Budget Public Hearing held if there are additional changes at the June 9<sup>th</sup> meeting.

**D. COMMUNICATIONS FROM STAFF**

9. Manager's Report
- Manager Rob Hites

Manager Hites discussed the operational plan that has evolved between the Open Door and the Salvation Army. He said he had many calls from the public asking about the Town's food truck policy and the Salvation Army mobile unit. The Open Door will be preparing meals, and the Salvation Army will be distributing food in their mobile unit. He asked Town Attorney Cannon if the Food Truck Ordinance was applicable because it refers to vendors and how it applies in this situation. Attorney Cannon said that the common definition of vendor implies that a person is getting compensation for their services. He questioned if the person handing out the food is even regulated by the Food Truck Ordinance.

Attorney Cannon said that his initial thought is that the Ordinance is not applicable to the situation as it has been described. The Food Truck Ordinance addresses food that is being sold, not given away.

Jesse Fowler, Planner, stated that the Salvation Army's intention is to operate a Soup Kitchen. The Ordinance does not define a soup kitchen outside the context of religious institutions which grant the operation of soup kitchens along with other accessory uses. The prevents them from having to acquire a permit.

### **Bill Hollingsed**

Mr. Hollingsed, representing the Salvation Army, stated that they would not be any food prepared in the vehicle. It will all be prepared at the Open Door Kitchen, and distributed from the vehicle, like Meals on Wheels. He said that the Open Door was not aware of any application that needed to be made, and he would be happy to apply if needed. He said that currently St John's has given permission for the truck to be placed in their parking lot, and if that is not the best location, consult with the Town and Police department to find a place that is agreeable to the community.

Alderman Feichter asked about the removal of the Porta-Johns now that the Town's public restrooms will be reopened. Manager Hites said that they would be in place for a while longer because the public restrooms are closed during the evenings.

#### 10. Town Attorney Report

- Town Attorney, Bill Cannon

There was no further report from the Town Attorney.

***A motion was made by Alderman Anthony Sutton, seconded by Alderman Julia Freeman to recess for 10 minutes at 5:20 pm. The motion carried unanimously.***

***A motion was made by Alderman Anthony Sutton, seconded by Alderman Julia Freeman to resume the meeting at 5:30pm. The motion carried unanimously.***

### **E. COMMUNICATIONS FROM THE MAYOR AND BOARD**

#### **Buffy Phillips – Downtown Waynesville Association**

Ms. Buffy Phillips, Downtown Waynesville Association Executive Director gave an update on the issue of outdoor dining on Main Street. She said she had talked with various retail merchants and restaurants before a Downtown Waynesville Board meeting. She said that staffing for the restaurants would be hard if there is dining on the sidewalks. The restaurants on the side streets would probably not be interested in expanding their seating area. The primary issue on Main Street is the space available on the sidewalks that can be used. Ms. Phillips said that the issue of closing Main Street or converting it to a one-way street was brought up, and that her Board was against this idea.

Manager Hites said he had been in contact with NCDOT, and they said the issue of a one-way Main Street would be something that the Town and NCDOT would have to study, possibly in two or three years from now.

Ms. Janet Metzger said there would still be parking on Main Street, and emergency access if the street was changed to one way. A very nice atmosphere would be created with a one-way direction, and most of the restaurants she has been in contact with is in favor of the change. She said there needs to be more encouragement of utilization of the parking structure other than at festivals. She said her thoughts were to make people comfortable being downtown now that we are in situation of the COVID-19. She told the Board that this type of thing would speed up the recovery and reopening of the Town. The promotion of the main street dining would be very beneficial to the merchants on the Main Street.

Alderman Feichter said that Hazelwood and Frog Level needed to be considered in any dining adjustments along with Main Street. He applauded Ms. Metzger for trying to find ways to improve our downtown. He said he realized there are legal requirements that the Town needs to follow, but at this time we need to look outside the box. We need to find a way to support these businesses. He said the Town needs to be creative in finding ways to help our businesses. He asked that a survey be conducted among the merchants to see how they feel about these ideas. Ms. Phillips said a survey had been sent to the restaurants and will be sent to the merchants and would get back to the Board at the next meeting.

Recreation Director Rhett Langston happily informed everyone that the second step of the CAPRA Certification had been passed.

**F. ADJOURN**

***With no further business, a motion was made by Alderman Anthony Sutton, seconded by Alderman Julia Freeman to adjourn the meeting at 6:06 pm. The motion carried unanimously.***

**ATTEST:**

\_\_\_\_\_  
Gary Caldwell, Mayor

\_\_\_\_\_  
Robert W. Hites, Jr. Town Manager

\_\_\_\_\_  
Eddie Ward, Town Clerk

**TOWN OF WAYNESVILLE BOARD OF ALDERMEN  
REQUEST FOR BOARD ACTION  
Meeting Date: June 9, 2020**

**SUBJECT:**

To give information to the Board of Aldermen regarding the Historic Preservation Commission's role in advising the North Carolina Department of Transportation during the design process of the intersection at South Main Street, Virginia Avenue, and Country Club Drive.

**AGENDA INFORMATION:**

**Agenda Location:** New Business  
**Item Number:** C3  
**Department:** Development Services  
**Contact:** Byron Hickox  
**Presenter:** Byron Hickox

**BRIEF SUMMARY:**

The Historic Preservation Commission has provided the NCDOT with input regarding the intersection at South Main Street, Virginia Avenue, and Country Club Drive. Specifically, the HPC suggested the possibility of replacing the original design of a traditional lighted intersection with a traffic circle.

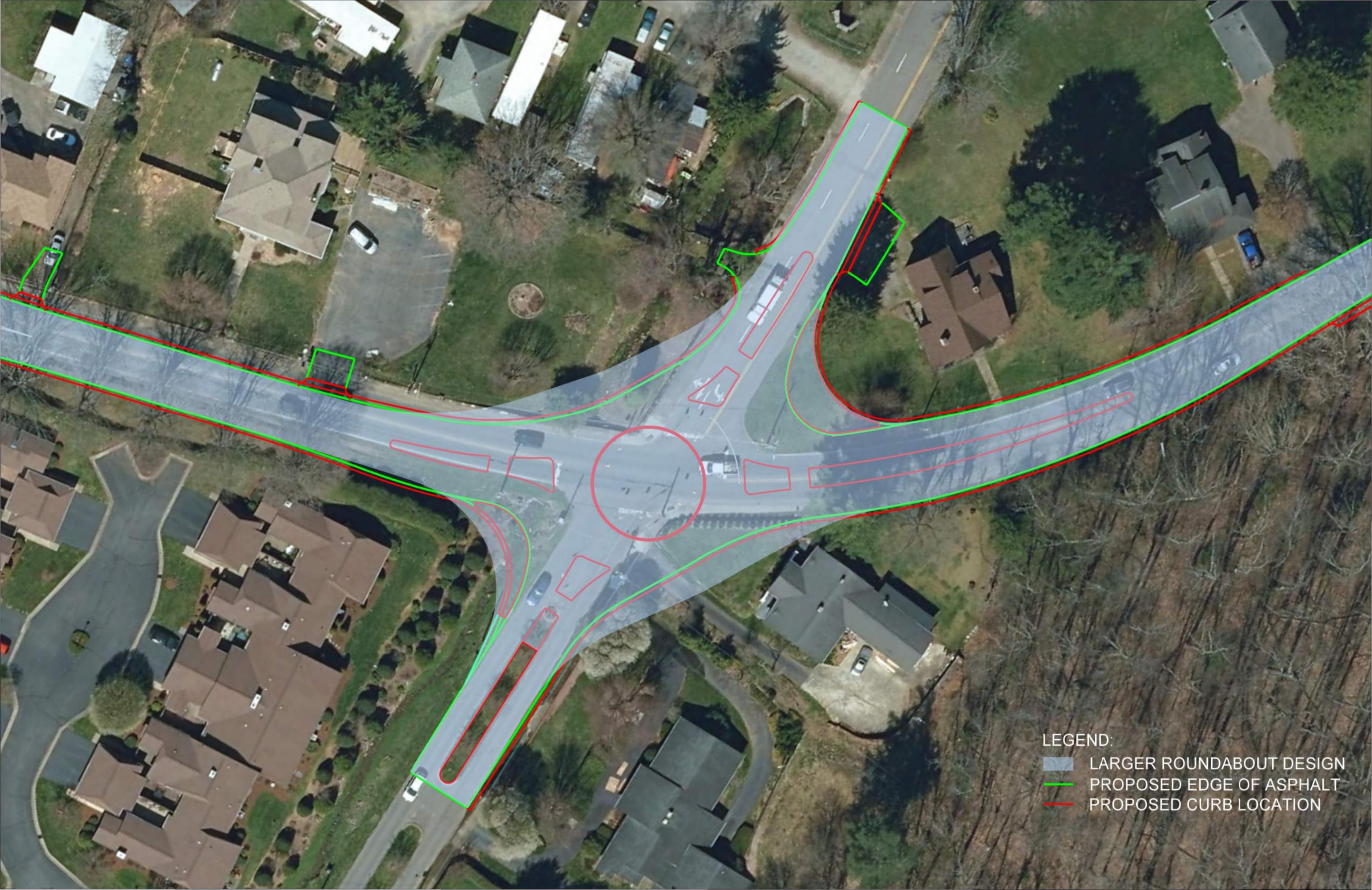
**MOTION FOR CONSIDERATION:**

**FUNDING SOURCE/IMPACT:**

**ATTACHMENTS:**

Site plan showing the original larger traffic circle design overlaid on the smaller traffic circle design suggested by the HPC.

**MANAGER'S COMMENTS AND RECOMMENDATIONS:**



LEGEND:  
LARGER ROUNDABOUT DESIGN  
PROPOSED EDGE OF ASPHALT  
PROPOSED CURB LOCATION

# Budget Presentation

Ben Turnmire, Finance Director

# Fund Overview

	2018-19 Budget	2018-19 Actual	2019-20 Estimate	2020-21 Budget
<b>Revenues</b>				
General Fund	\$15,249,290	\$14,858,809	\$15,000,295	\$15,649,530
Water Fund	\$3,944,850	\$3,277,874	\$3,376,685	\$3,629,310
Sewer Fund	\$3,301,840	\$2,915,178	\$3,126,568	\$3,410,465
Electric Fund	\$9,740,730	\$9,532,593	\$9,574,170	\$10,091,715
<b>Total</b>	<b>\$32,236,710</b>	<b>\$30,584,454</b>	<b>\$31,077,718</b>	<b>\$32,781,020</b>
<b>Expenditures</b>				
General Fund	\$15,249,290	\$13,957,832	\$15,230,090	\$15,649,530
Water Fund	\$3,944,850	\$3,215,663	\$3,665,105	\$3,629,310
Sewer Fund	\$3,301,840	\$2,966,922	\$3,150,435	\$3,410,465
Electric Fund	\$9,740,730	\$8,641,639	\$9,201,115	\$10,091,715
<b>Total</b>	<b>\$32,236,710</b>	<b>\$28,782,056</b>	<b>\$31,246,745</b>	<b>\$32,781,020</b>

	2018-19 Budget	2018-19 Actual	2019-20 Estimate	2020-21 Budget
<b>Revenues</b>				
Asset Services	\$1,967,530	\$2,005,680	\$1,685,350	\$1,688,445
Garage	\$680,930	\$633,350	\$647,780	\$736,130
<b>Total</b>	<b>\$2,648,460</b>	<b>\$2,639,030</b>	<b>\$2,333,130</b>	<b>\$2,424,575</b>
<b>Expenditures</b>				
Asset Services	\$1,967,530	\$2,063,182	\$1,692,580	\$1,688,445
Garage	\$680,930	\$616,228	\$656,320	\$736,130
<b>Total</b>	<b>\$2,648,460</b>	<b>\$2,679,410</b>	<b>\$2,348,900</b>	<b>\$2,424,575</b>

# FY 20-21 General Fund Overview

No General Fund tax increases

\$1.35 M Fund Balance - \$0.615 M net of current year transfers

7% annualized sales tax decrease

15-25% decrease in Powell Bill Funding

Reduction in total special appropriations budget

No COLA or Career Track

Detailed focus to reduce operational budgets without reduction in services

3% loss in overall revenue

# Budgeted Personnel Changes

Two Police Captains

Fire Inspector for half year (position taken from Streets)

Additional reduction of one position in Streets

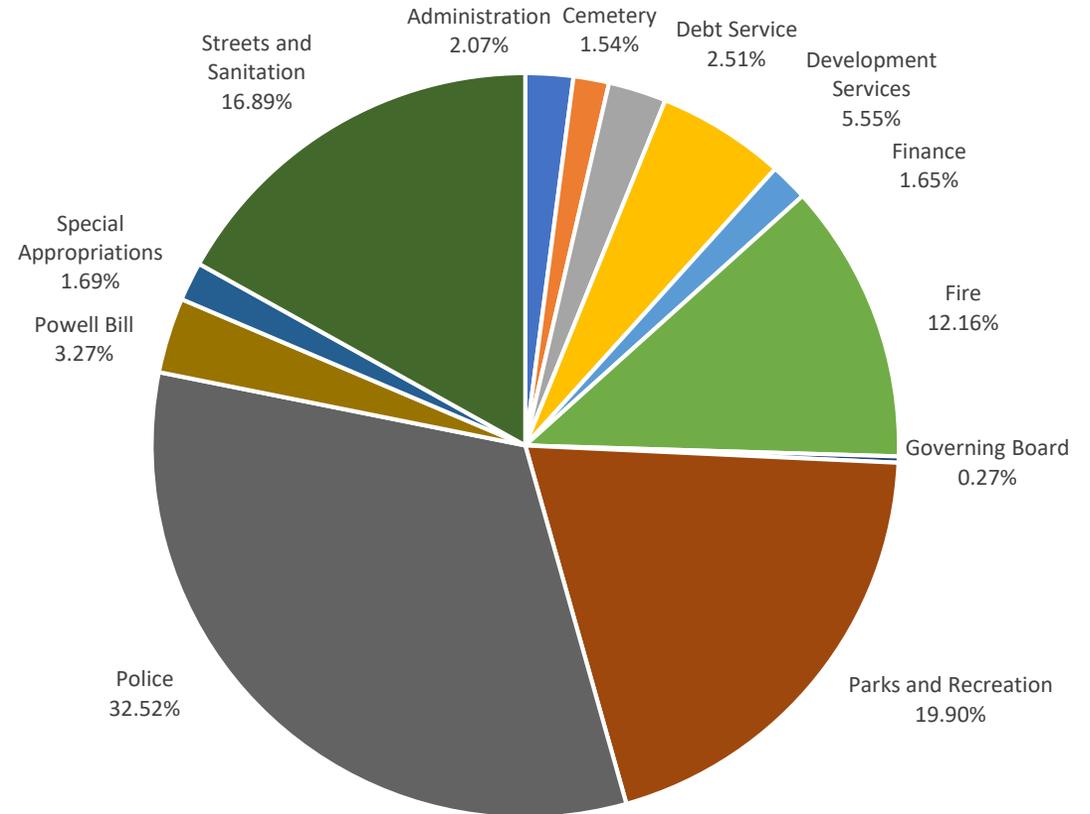
Classification and compensation study included with funds for adjustments

Continued hiring freeze

Board approved filling of one patrol position at Budget Retreat 05/23/2020

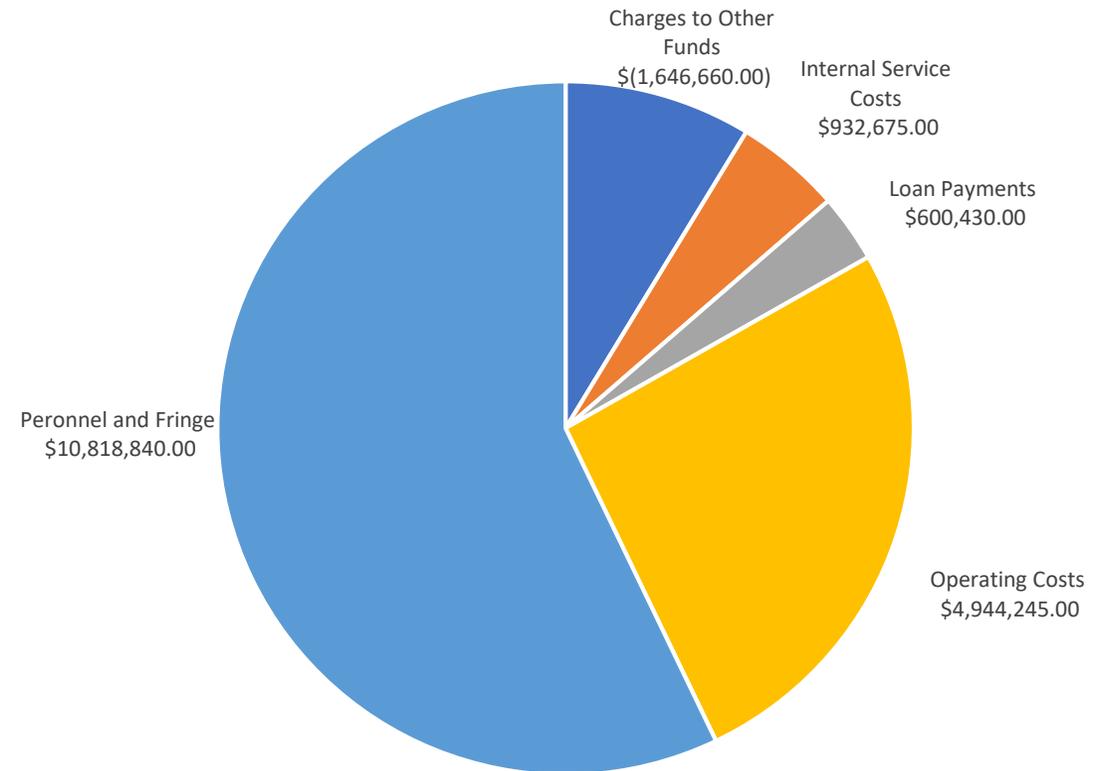
# General Fund Summary

Department	Amount	Percent of Total
Governing Board	\$42,490	0.27%
Administration	\$323,380	2.07%
Finance	\$257,440	1.65%
Police	\$5,089,325	32.52%
Fire	\$1,902,870	12.16%
Streets and Sanitation	\$2,643,165	16.89%
Powell Bill	\$511,500	3.27%
Cemetery	\$240,790	1.54%
Development Services	\$868,550	5.55%
Special Appropriations	\$263,750	1.69%
Parks and Recreation	\$3,113,570	19.90%
Debt Service	\$392,700	2.51%
<b>Total</b>	<b>\$15,649,530</b>	<b>100.00%</b>



# General Fund Summary

Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$10,818,840	69.13%
Operating Costs	\$4,944,245	31.59%
Loan Payments	\$600,430	3.84%
Charges to Other Funds	\$(1,646,660)	-10.52%
Internal Service Costs	\$932,675	5.96%
<b>Total</b>	<b>\$14,909,070</b>	<b>100.00%</b>



# FY 20 -21 Water Fund Overview

Proposed 3% rate increase

Standard capital funding

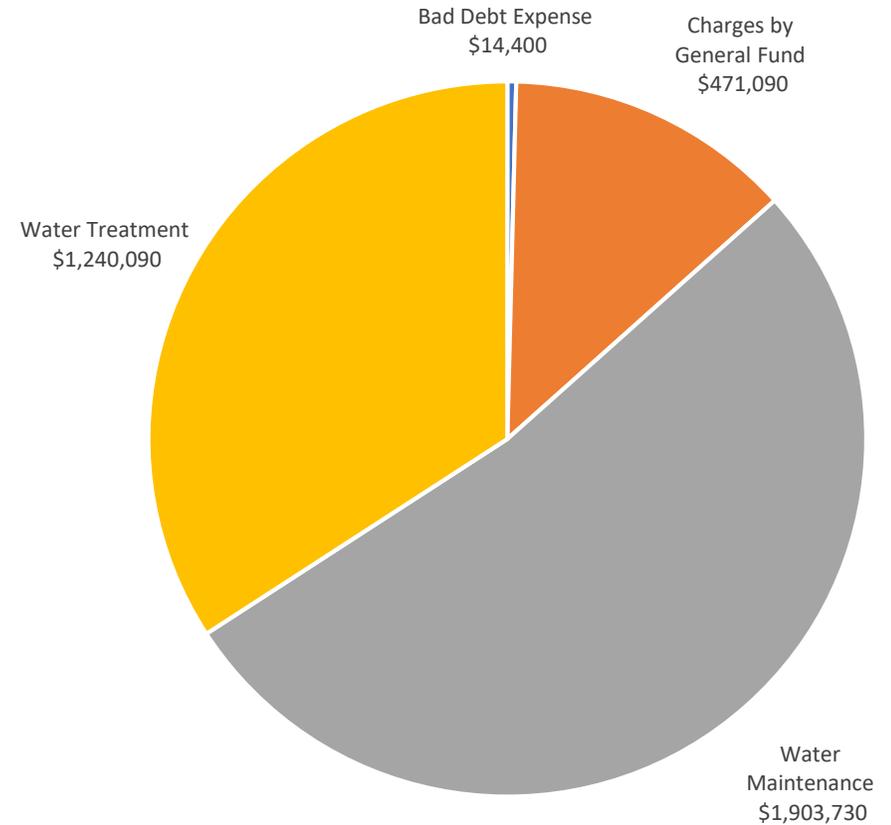
Expected increase in customer bad debt

Continued uptick in nonpayment's through Q3 due to COVID-19

\$0.207 M Fund Balance Appropriation

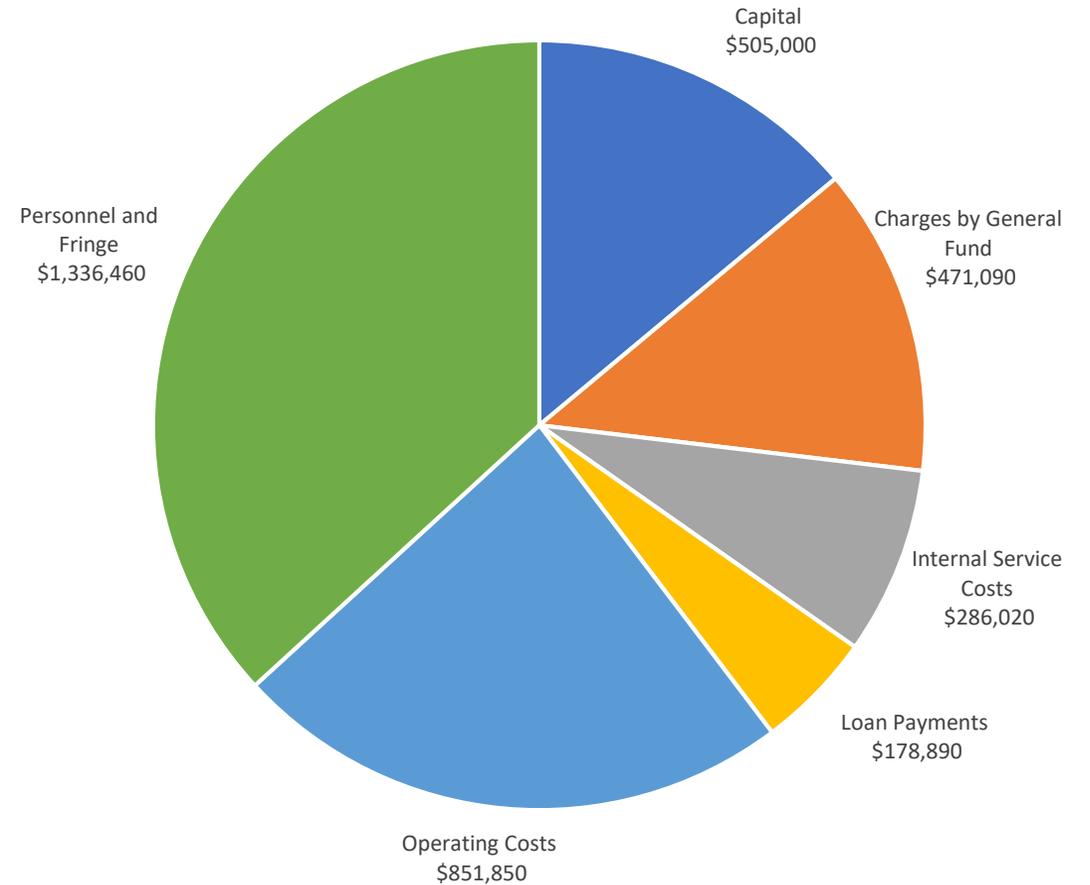
# Water Fund Summary

Department	Amount	Percent of Total
Water Maintenance	\$1,903,730	52.45%
Water Treatment	\$1,240,950	34.17%
Charges by General Fund	\$471,090	12.98%
Bad Debt Expense	\$14,400	0.40%
<b>Total</b>	<b>\$3,629,310</b>	<b>100%</b>



# Water Fund Summary

Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$1,336,460	36.82%
Operating Costs	\$851,850	23.47%
Loan Payments	\$178,890	4.93%
Capital	\$505,000	13.91%
Charges by General Fund	\$471,090	12.98%
Internal Service Costs	\$286,020	7.88%
<b>Total</b>	<b>\$3,629,310</b>	<b>100.00%</b>



# FY 20-21 Sewer Fund Overview

Proposed 10% rate increase

Continued work on WWTP upgrade

Capital funding for I&I program

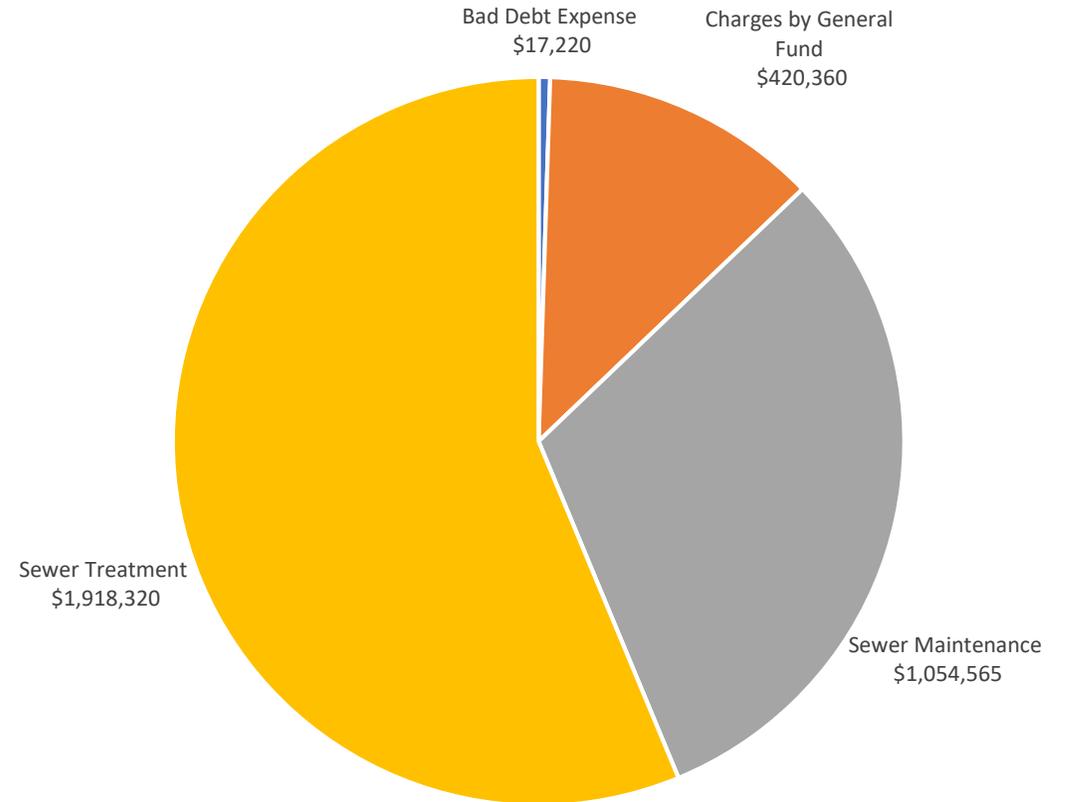
Expected increase in customer bad debt

Continued uptick in nonpayment's through Q3 due to COVID-19

\$0.08 M Fund Balance Appropriation

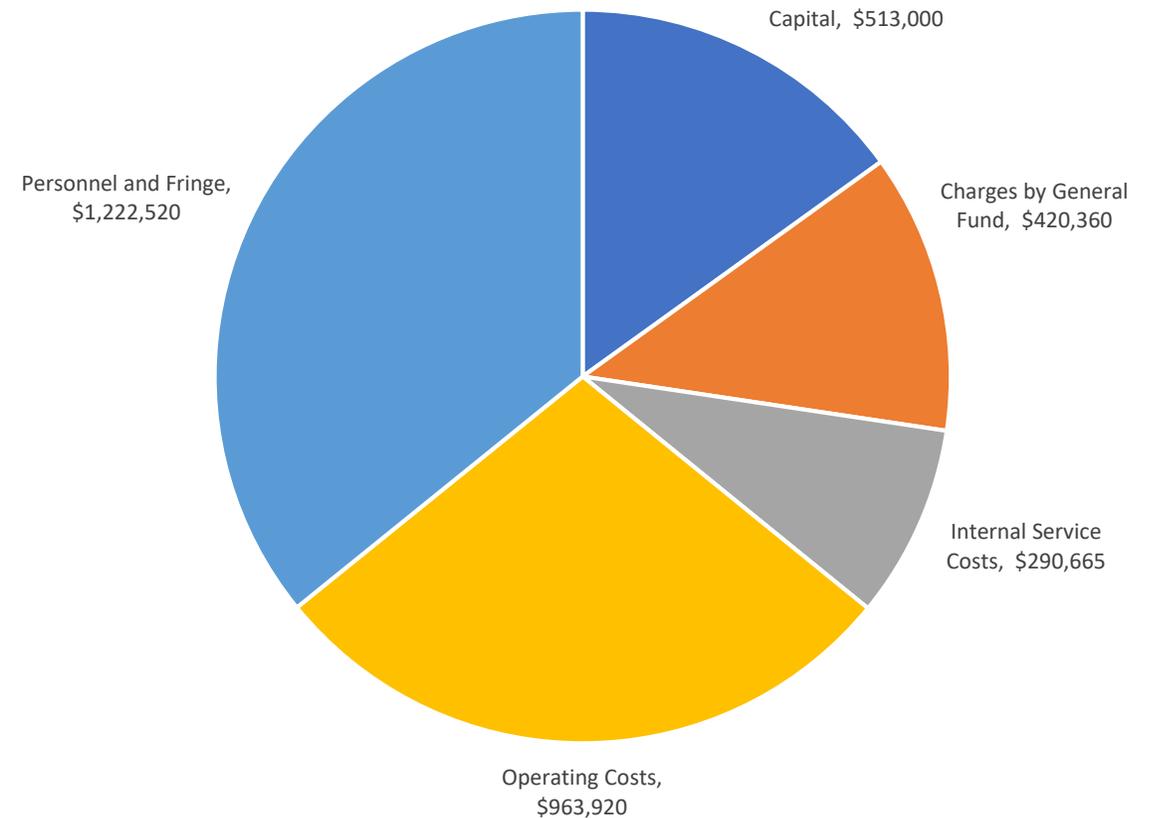
# Sewer Fund Summary

Department	Amount	Percent of Total
Sewer Maintenance	\$1,054,565	30.92%
Sewer Treatment	\$1,918,320	56.25%
Charges by General Fund	\$420,360	12.33%
Bad Debt Expense	\$17,220	0.50%
<b>Total</b>	<b>\$3,410,465</b>	<b>100%</b>



# Sewer Fund Summary

Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$1,222,520	35.85%
Operating Costs	\$963,920	28.26%
Capital	\$513,000	15.04%
Charges by General Fund	\$420,360	12.33%
Internal Service Costs	\$290,665	8.52%
<b>Total</b>	<b>\$3,410,465</b>	<b>100.00%</b>



# FY 20 -21 Electric Fund Overview

Proposed 5% rate increase

Capital funding for “Bi-Lo” apartment infrastructure

Capital funding for Russ Ave/Walnut St. DOT relocation

Expected increase in customer bad debt

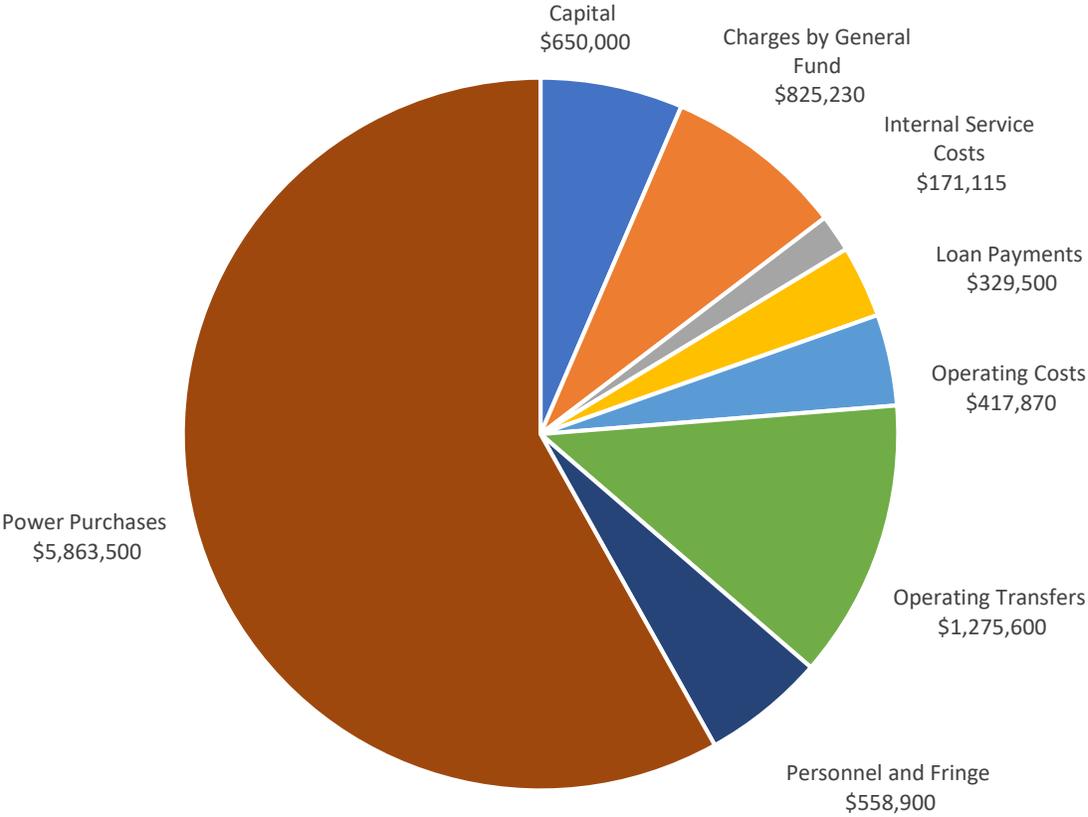
Continued uptick in nonpayment's through Q3 due to COVID-19

\$0.2 M Fund Balance Appropriation

\*Dectron – dehumidification system (\$630,000 transfer)

# Electric Fund Summary

Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$558,900	5.54%
Operating Costs	\$417,870	4.14%
Loan Payments	\$329,500	3.27%
Power Purchases	\$5,863,500	58.10%
Capital	\$650,000	6.44%
Charges by General Fund	\$825,230	8.18%
Operating Transfers	\$1,275,600	12.64%
Internal Service Costs	\$171,115	1.70%
<b>Total</b>	<b>\$10,091,715</b>	<b>100.00%</b>



# Asset Services & Garage Overview

Allocation remains the same

Increase in Copier and Janitorial contracts

Roof repair at Waynesville Rec Center

Garage allocation increased to account for higher maintenance costs

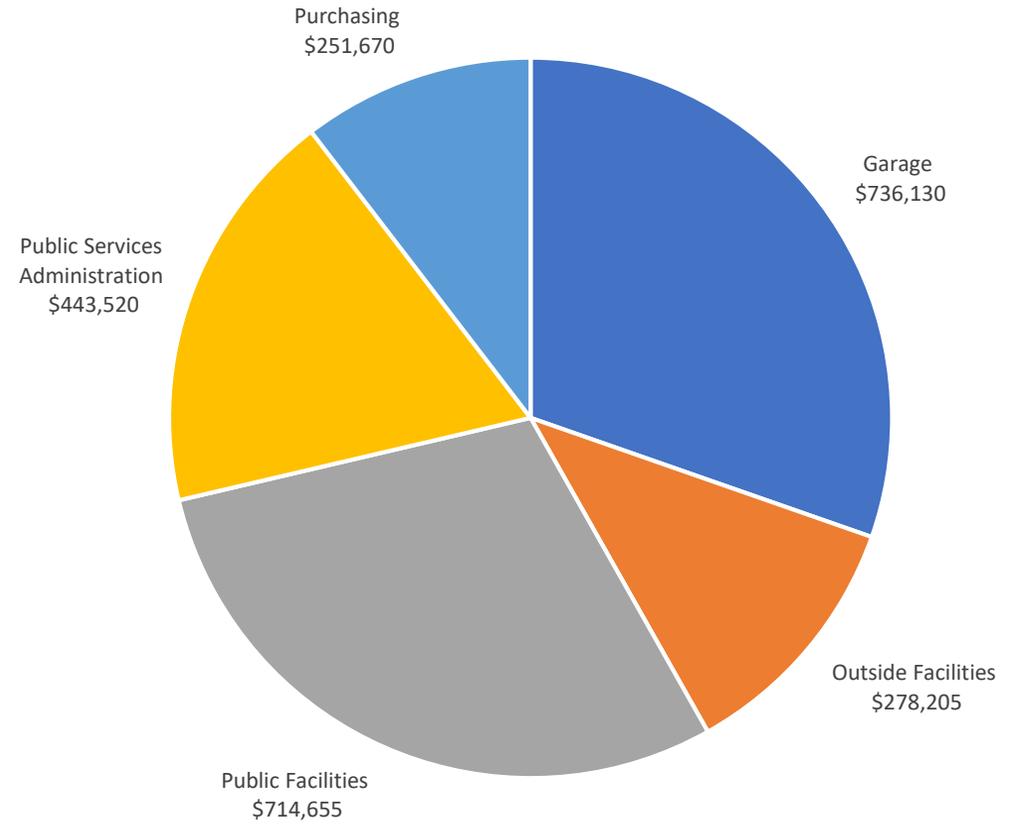
Decrease in Gas due to lower costs

Increase in Vehicle R&M allocation due to increasing costs and replacement deferment

Fuel Island replacement at Garage

# Asset Services and Garage Summary

Department	Amount	Percent of Total
Public Services Administration	\$443,520	18.30%
Public Facilities	\$714,655	29.48%
Outside Facilities	\$278,205	11.48%
Purchasing	\$251,670	10.38%
Garage	\$736,130	30.37%
<b>Total</b>	<b>\$2,424,180</b>	<b>100.00%</b>



# Expense Themes Throughout All Funds

Increases	Amount
3% Healthcare	\$160,000
1.2% NCLGERS	\$115,000
Longevity and Bonus is Funded	\$27,000



\$302,000

Reductions	Amount
OT & PT Pay	(\$73,000)
Operating Line Item Reductions	(\$230,000)



\$303,000

\*note – line item reductions are net of required increases and current year transfers

# General Fund Revenue Themes

Losses	Amount
Motor Vehicle Tax	\$34,460
Sales Tax	\$205,000
All other Revenues	\$130,000



\$369,460

- Assumes flat property tax collection rate and decrease in Powell Bill funding
- 7% annualized loss in sales tax revenue
- Assumed loss in MV Tax and Municipal Vehicle tax due to deferment of payments
- Assumes 7% loss in recreation revenue

# Enterprise Fund Revenue Themes

Proposed rate increases in all Funds

Assumes collection rates remain flat

Understanding that delinquency/bad debt will continue to increase well into Q3

Rate increases help offset uncollectable amounts due to COVID

Water, Sewer, and Electric Funds must operate as an enterprise regardless of COVID

Enterprise Fund financial positions impact ability to receive state/federal grants/loans

# Budget Takeaways

High levels of continued uncertainty

Large decline in sales tax revenue

Delayed MV Tax collection

Possible decrease in Ad Valorem Tax collections

Utility rate increases

Higher level and longer periods of customer utility delinquency

Baseline operations without cutting services

If projections do not meet expectations must look to personnel reductions



# BUDGET MESSAGE

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## 2020-2021

June 9, 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 \$604,860 net of current year transfers and a total fund balance appropriation of \$1,349,860. 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. We do not recommend any salary adjustments during the first six-months of the fiscal year. That includes cost-of-living adjustments (COLA) or career track until the mid-year numbers are known. We do 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 \$604,860 in 2020-21, that percentage will drop to roughly 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 the local economy bounces back and we have a healthy leaf season we may be able to adjust the budget upward and award some of the employee COLA or career track increases. 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 \$31,349,690 net of current year transfers a (0.2%) decrease over 2019-20, and \$32,781,020 including current year transfers.

General Fund	\$ 15,649,530
Water Fund	\$ 3,629,310
Sewer Fund	\$ 3,410,465
Electric Fund	\$ <u>10,091,715</u>
Total	\$ 32,781,020

Asset Management Fund	\$ 1,688,445
Garage Fund	\$ <u>736,130</u>
Total	\$ 2,424,575

## 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 also recommend that the Police Department be permitted to reclassify a Police Lieutenant's position into that of a Captain. Chief Adams recommends that he create a Captain of Administration and a Captain of Patrol and CID.

Due to the loss of revenue from our response to the Covid-19 virus we can recommend only that the staff receive a Christmas and Longevity Bonus. Should we discover in February that our revenues are stronger than we estimated during this budget preparation, we may recommend a staff bonus or COLA for the final six months of the budget year.

### **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 \$15,649,530 including current year transfers, and \$14,909,070 net of current year transfers, a 1.6% 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 \$3,629,310 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 \$10,091,715 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 \$1,688,445 which represents a (4.3%) 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 \$736,130 for 2020-21, a (9.3%) 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 \$1,349,860 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 \$4,300,000 in unappropriated fund balance after \$1,349,860 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:

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Amie Owens  
Assistant Town Manager

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Ben Turnmire  
Finance Director

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Rob Hites  
Town Manager

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## FY 2019 – 20 Budget Highlights

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### 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**

- Relocation of N. Main Roundabout lines.
- Delivery and Install of Regulators.
- Installation of Squirrel Guards.

**Development Services**

- Draft Comprehensive Plan completed.
- Began implementation of Building Permit module.
- Processed record number of development/construction permits.

**Streets and Sanitation**

- Ordered new Garbage Truck – waiting delivery.
- Pavement Condition Study implementation.
- Paved 4,983 linear feet of streets.

## Budget Summary

### Operating Funds

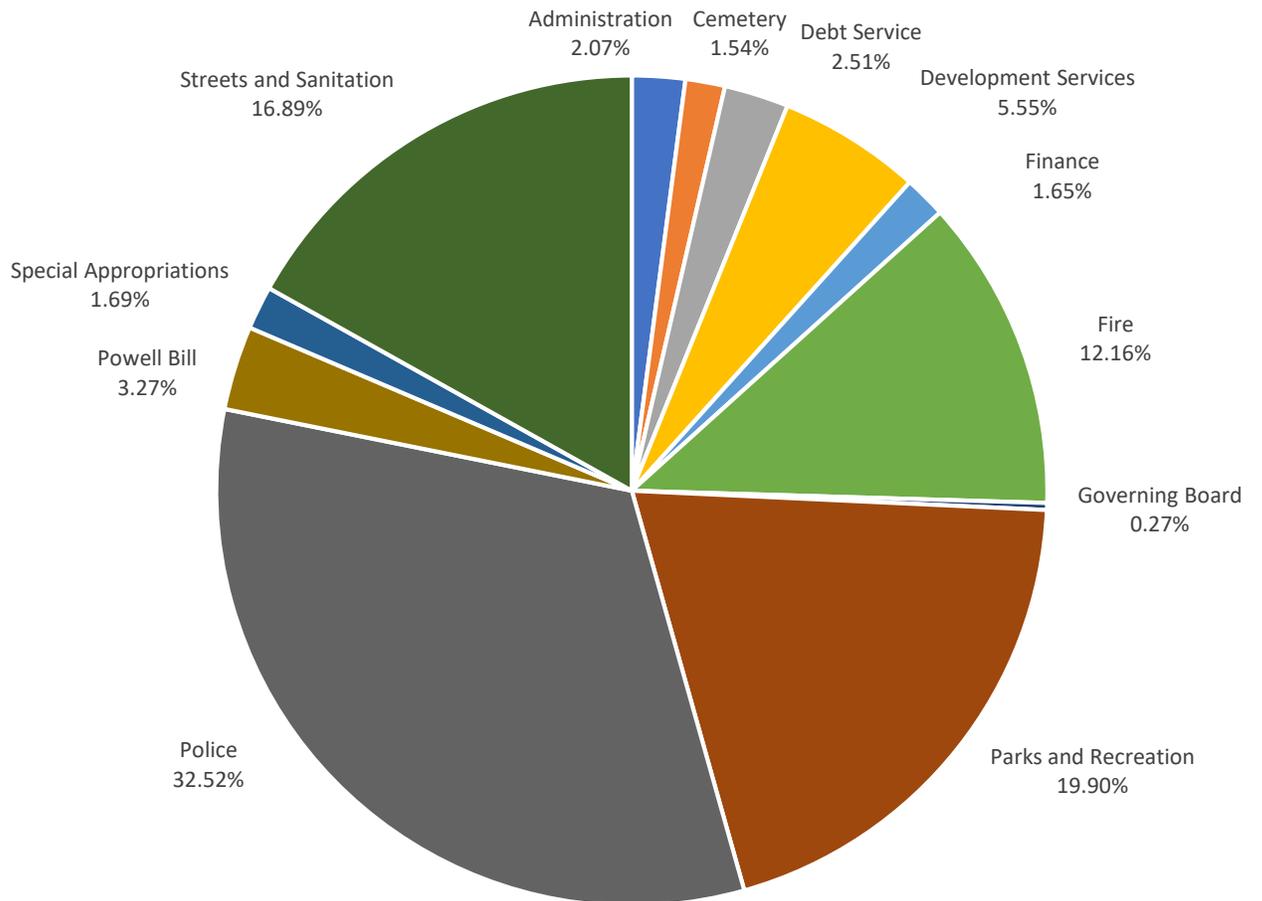
	2018-19 Budget	2018-19 Actual	2019-20 Estimate	2020-21 Budget
<b>Revenues</b>				
General Fund	\$15,249,290	\$14,858,809	\$15,000,295	\$15,649,530
Water Fund	\$3,944,850	\$3,277,874	\$3,376,685	\$3,629,310
Sewer Fund	\$3,301,840	\$2,915,178	\$3,126,568	\$3,410,465
Electric Fund	\$9,740,730	\$9,532,593	\$9,574,170	\$10,091,715
<b>Total</b>	<b>\$32,236,710</b>	<b>\$30,584,454</b>	<b>\$31,077,718</b>	<b>\$32,781,020</b>
<b>Expenditures</b>				
General Fund	\$15,249,290	\$13,957,832	\$15,230,090	\$15,649,530
Water Fund	\$3,944,850	\$3,215,663	\$3,665,105	\$3,629,310
Sewer Fund	\$3,301,840	\$2,966,922	\$3,150,435	\$3,410,465
Electric Fund	\$9,740,730	\$8,641,639	\$9,201,115	\$10,091,715
<b>Total</b>	<b>\$32,236,710</b>	<b>\$28,782,056</b>	<b>\$31,246,745</b>	<b>\$32,781,020</b>

### Internal Service Funds

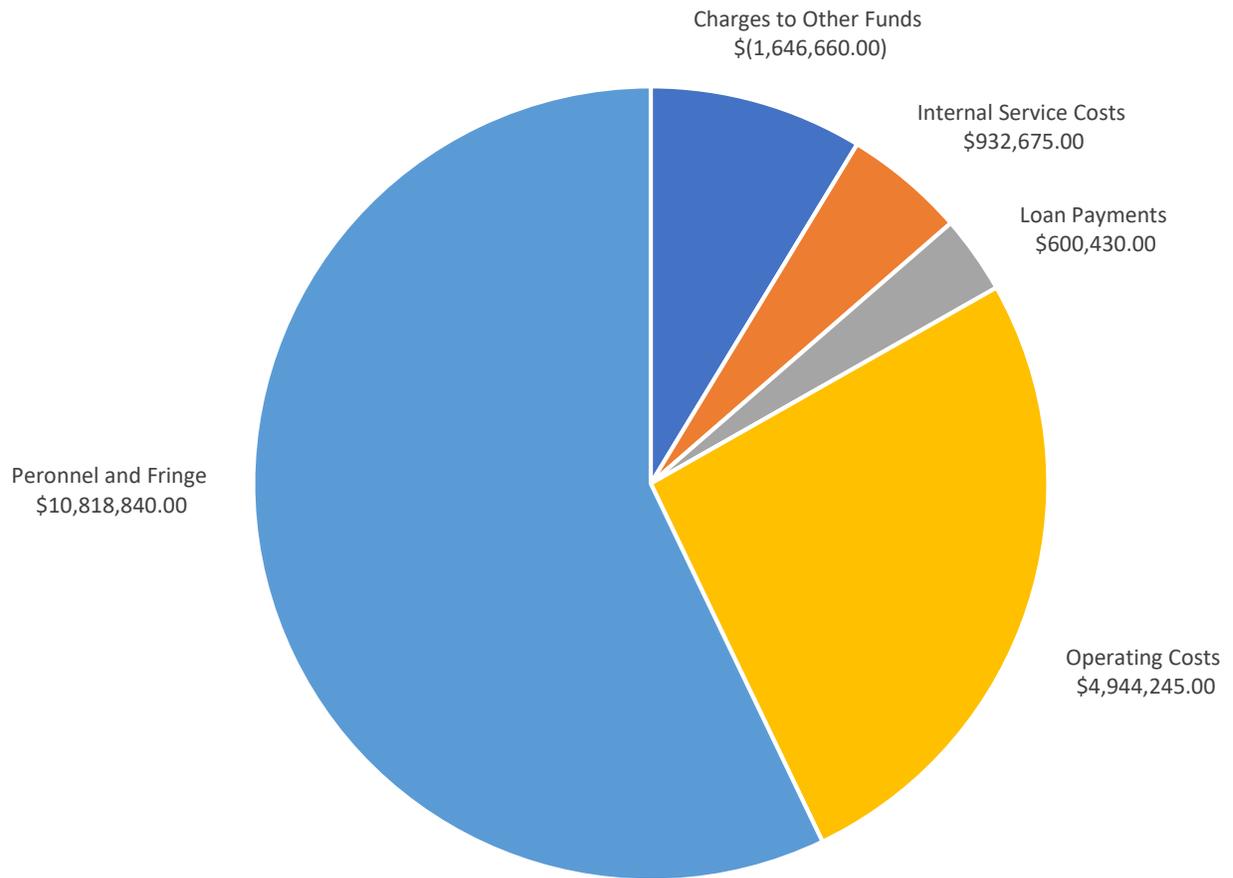
	2018-19 Budget	2018-19 Actual	2019-20 Estimate	2020-21 Budget
<b>Revenues</b>				
Asset Services	\$1,967,530	\$2,005,680	\$1,685,350	\$1,688,445
Garage	\$680,930	\$633,350	\$647,780	\$736,130
<b>Total</b>	<b>\$2,648,460</b>	<b>\$2,639,030</b>	<b>\$2,333,130</b>	<b>\$2,424,575</b>
<b>Expenditures</b>				
Asset Services	\$1,967,530	\$2,063,182	\$1,692,580	\$1,688,445
Garage	\$680,930	\$616,228	\$656,320	\$736,130
<b>Total</b>	<b>\$2,648,460</b>	<b>\$2,679,410</b>	<b>\$2,348,900</b>	<b>\$2,424,575</b>

## General Fund

Department	Amount	Percent of Total
Governing Board	\$42,490	0.27%
Administration	\$323,380	2.07%
Finance	\$257,440	1.65%
Police	\$5,089,325	32.52%
Fire	\$1,902,870	12.16%
Streets and Sanitation	\$2,643,165	16.89%
Powell Bill	\$511,500	3.27%
Cemetery	\$240,790	1.54%
Development Services	\$868,550	5.55%
Special Appropriations	\$263,750	1.69%
Parks and Recreation	\$3,113,570	19.90%
Debt Service	\$392,700	2.51%
<b>Total</b>	<b>\$15,649,530</b>	<b>100.00%</b>



Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$10,818,840	69.13%
Operating Costs	\$4,944,245	31.59%
Loan Payments	\$600,430	3.84%
Charges to Other Funds	\$(1,646,660)	-10.52%
Internal Service Costs	\$932,675	5.96%
<b>Total</b>	<b>\$14,909,070</b>	<b>100.00%</b>



<b>General Fund Revenues</b>	<b>FY19 Budget</b>	<b>FY19 Actual</b>	<b>FY20 Budget</b>	<b>FY21 Budget</b>
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)	(\$2,756,860)
<b>Total</b>	<b>(\$15,249,290)</b>	<b>(\$14,858,809)</b>	<b>(\$15,147,270)</b>	<b>(\$15,649,530)</b>

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

## Department Expenditures

Department Expenditures	FY18 Actual	FY19 Actual	FY20 Budget	FY21 Budget
<b>Governing Board</b>				
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)
<b>Total</b>	<b>\$52,040</b>	<b>\$34,762</b>	<b>\$45,040</b>	<b>\$42,490</b>
<b>Administration</b>				
PERSONNEL & FRINGE	\$416,553	\$434,695	\$463,640	\$525,760
OPERATING	\$207,695	\$240,090	\$242,960	\$422,230
ADMIN. AND FINANCE	(\$373,645)	(\$519,070)	(\$521,210)	(\$624,610)
<b>Total</b>	<b>\$250,603</b>	<b>\$155,715</b>	<b>\$185,390</b>	<b>\$323,380</b>
<b>Finance</b>				
PERSONNEL & FRINGE	\$606,707	\$646,680	\$845,610	\$824,790
OPERATING	\$249,204	\$216,223	\$229,880	\$325,160
ADMIN. AND FINANCE	(\$529,232)	(\$705,900)	(\$832,950)	(\$892,510)
<b>Total</b>	<b>\$326,679</b>	<b>\$157,003</b>	<b>\$242,540</b>	<b>\$257,440</b>
<b>Police</b>				
PERSONNEL & FRINGE	\$3,373,392	\$3,572,153	\$3,993,060	\$4,133,060
OPERATING	\$527,080	\$611,377	\$679,940	\$694,190
CAPITAL OUTLAY	\$255,568	\$288,422	\$80,000	\$8,000
ADMIN. AND FINANCE	\$312,876	\$333,520	\$233,070	\$254,075
<b>Total</b>	<b>\$4,468,916</b>	<b>\$4,805,472</b>	<b>\$4,986,070</b>	<b>\$5,089,325</b>
<b>Fire</b>				
PERSONNEL & FRINGE	\$1,234,343	\$1,233,404	\$1,436,160	\$1,424,380
OPERATING	\$220,703	\$263,497	\$301,720	\$383,400
CAPITAL OUTLAY	\$116,219	\$166,319	\$94,230	\$ -
ADMIN. AND FINANCE	\$119,201	\$124,130	\$90,210	\$95,090
<b>Total</b>	<b>\$1,690,466</b>	<b>\$1,787,350</b>	<b>\$1,922,320</b>	<b>\$1,902,870</b>
<b>Streets and Sanitation</b>				
PERSONNEL & FRINGE	\$1,216,410	\$1,144,424	\$1,453,610	\$1,404,720
OPERATING	\$821,950	\$867,562	\$896,000	\$954,165
CAPITAL OUTLAY	\$63,040	\$228,193	\$228,810	\$ -
ADMIN. AND FINANCE	\$336,792	\$334,460	\$292,750	\$284,280
<b>Total</b>	<b>\$2,438,192</b>	<b>\$2,574,639</b>	<b>\$2,871,170</b>	<b>\$2,643,165</b>
<b>Powell Bill</b>				
OPERATING & CAPITAL	\$562,722	\$483,247	\$505,000	\$511,500
<b>Total</b>	<b>\$562,722</b>	<b>\$483,247</b>	<b>\$505,000</b>	<b>\$511,500</b>

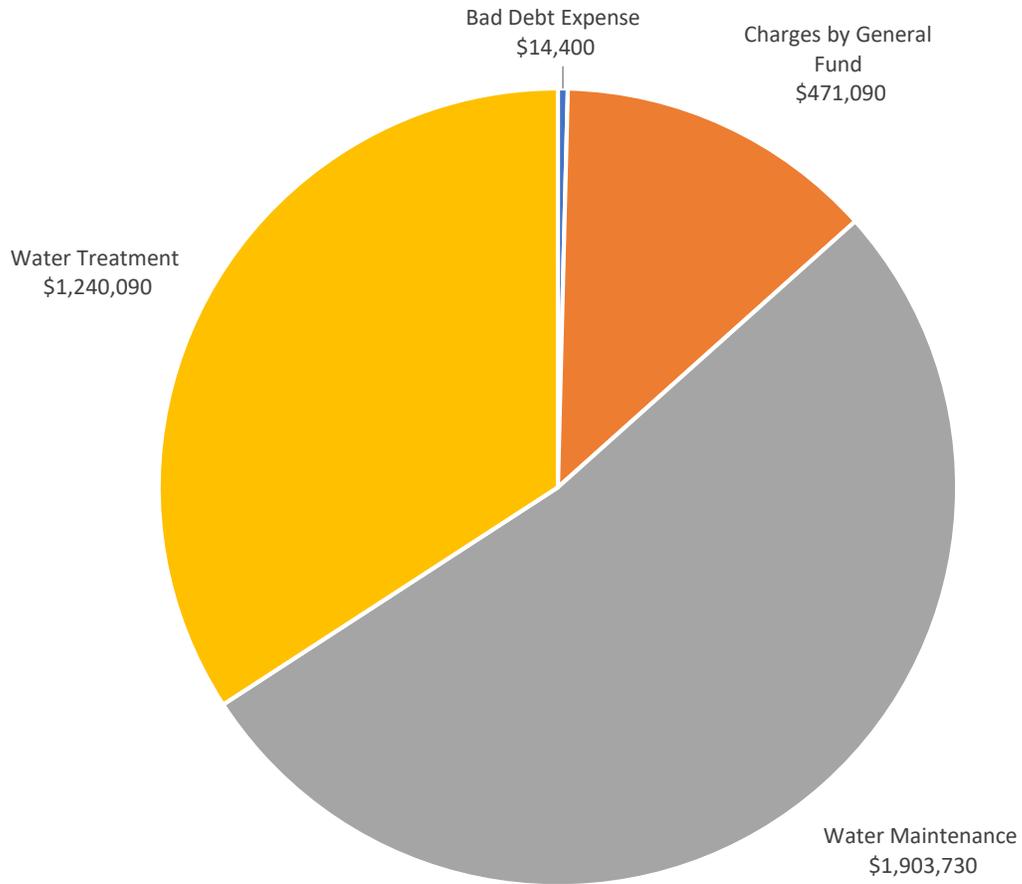
<b>Cemetery</b>				
PERSONNEL & FRINGE	\$133,971	\$117,938	\$151,470	\$170,580
OPERATING	\$26,280	\$30,599	\$54,220	\$48,340
CAPITAL OUTLAY	\$0.00	\$107,024	\$10,000	\$ -
ADMIN. AND FINANCE	\$19,474	\$21,850	\$20,590	\$21,870
<b>Total</b>	<b>\$179,725</b>	<b>\$277,411</b>	<b>\$236,280</b>	<b>\$240,790</b>
<b>Development Services</b>				
PERSONNEL & FRINGE	\$428,514	\$500,827	\$569,960	\$572,200
OPERATING	\$108,109	\$214,830	\$193,330	\$252,730
CAPITAL OUTLAY	\$0.00	\$52,163	\$0.00	\$ -
ADMIN. AND FINANCE	\$40,092	\$55,130	\$37,720	\$43,620
<b>Total</b>	<b>\$576,715</b>	<b>\$822,950</b>	<b>\$801,010</b>	<b>\$868,550</b>
<b>Special Appropriations</b>				
OPERATING	\$229,103	\$227,032	\$273,750	\$263,750
<b>Total</b>	<b>\$229,103</b>	<b>\$227,032</b>	<b>\$273,750</b>	<b>\$263,750</b>
<b>Parks And Recreation</b>				
PERSONNEL & FRINGE	\$1,172,154	\$1,330,850	\$1,621,670	\$1,610,450
OPERATING	\$503,212	\$535,114	\$673,870	\$657,130
CAPITAL OUTLAY	\$510,450	\$216,570	\$266,850	\$720,000
ADMIN. AND FINANCE	\$168,162	\$157,060	\$125,110	\$125,990
<b>Total</b>	<b>\$2,353,978</b>	<b>\$2,239,594</b>	<b>\$2,687,500</b>	<b>\$3,113,570</b>
<b>Debt Service</b>				
CAPITAL OUTLAY	\$611,812	\$392,654	\$391,200	\$392,700
<b>Total</b>	<b>\$611,812</b>	<b>\$392,654</b>	<b>\$391,200</b>	<b>\$392,700</b>
<b>GRAND TOTAL</b>	<b>\$13,740,951</b>	<b>\$13,957,829</b>	<b>\$15,147,270</b>	<b>\$15,649,530</b>

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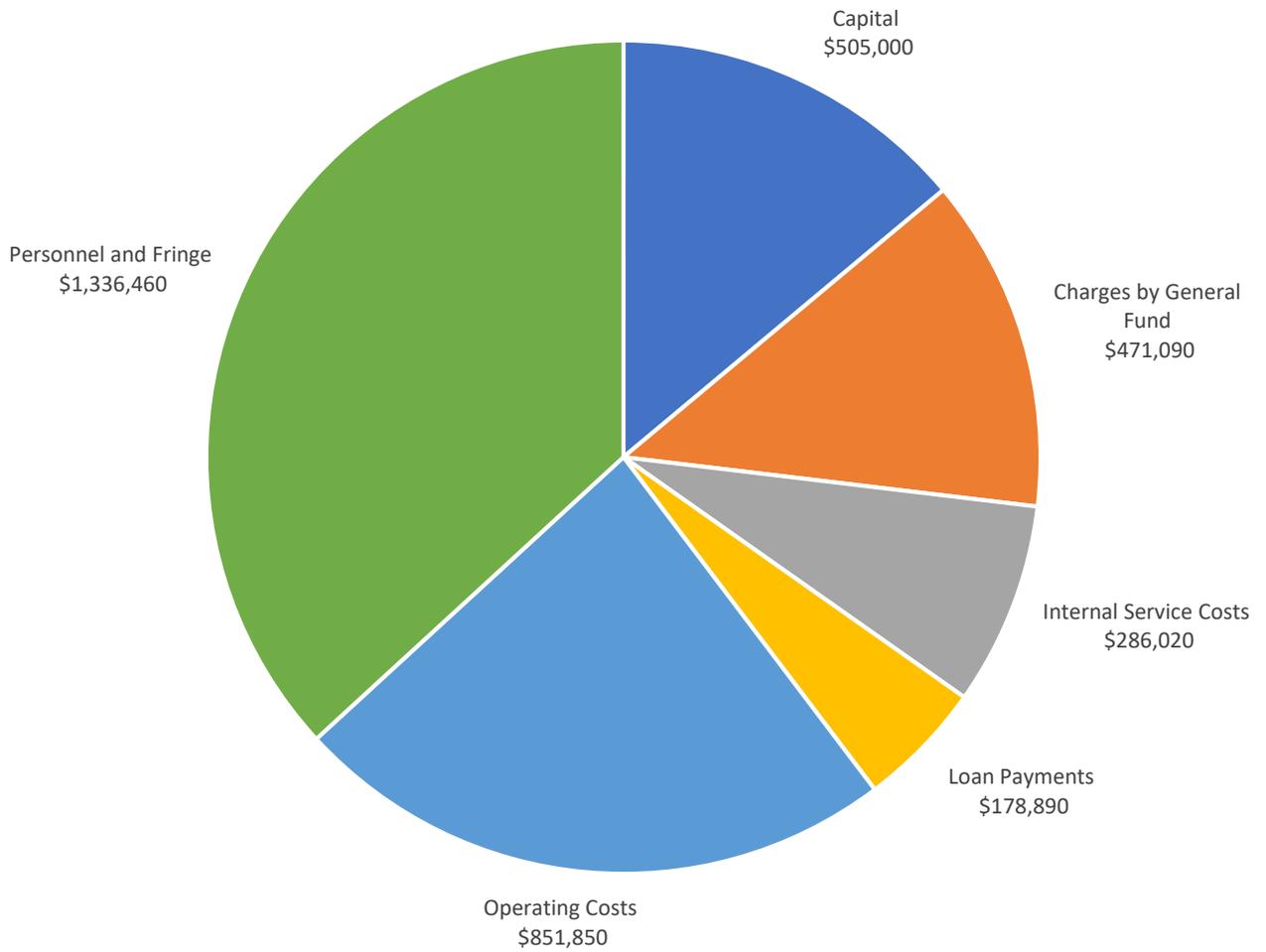
## Water Fund

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Department	Amount	Percent of Total
Water Maintenance	\$1,903,730	52.45%
Water Treatment	\$1,240,950	34.17%
Charges by General Fund	\$471,090	12.98%
Bad Debt Expense	\$14,400	0.40%
<b>Total</b>	<b>\$3,629,310</b>	<b>100%</b>



Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$1,336,460	36.82%
Operating Costs	\$851,850	23.47%
Loan Payments	\$178,890	4.93%
Capital	\$505,000	13.91%
Charges by General Fund	\$471,090	12.98%
Internal Service Costs	\$286,020	7.88%
<b>Total</b>	<b>\$3,629,310</b>	<b>100.00%</b>



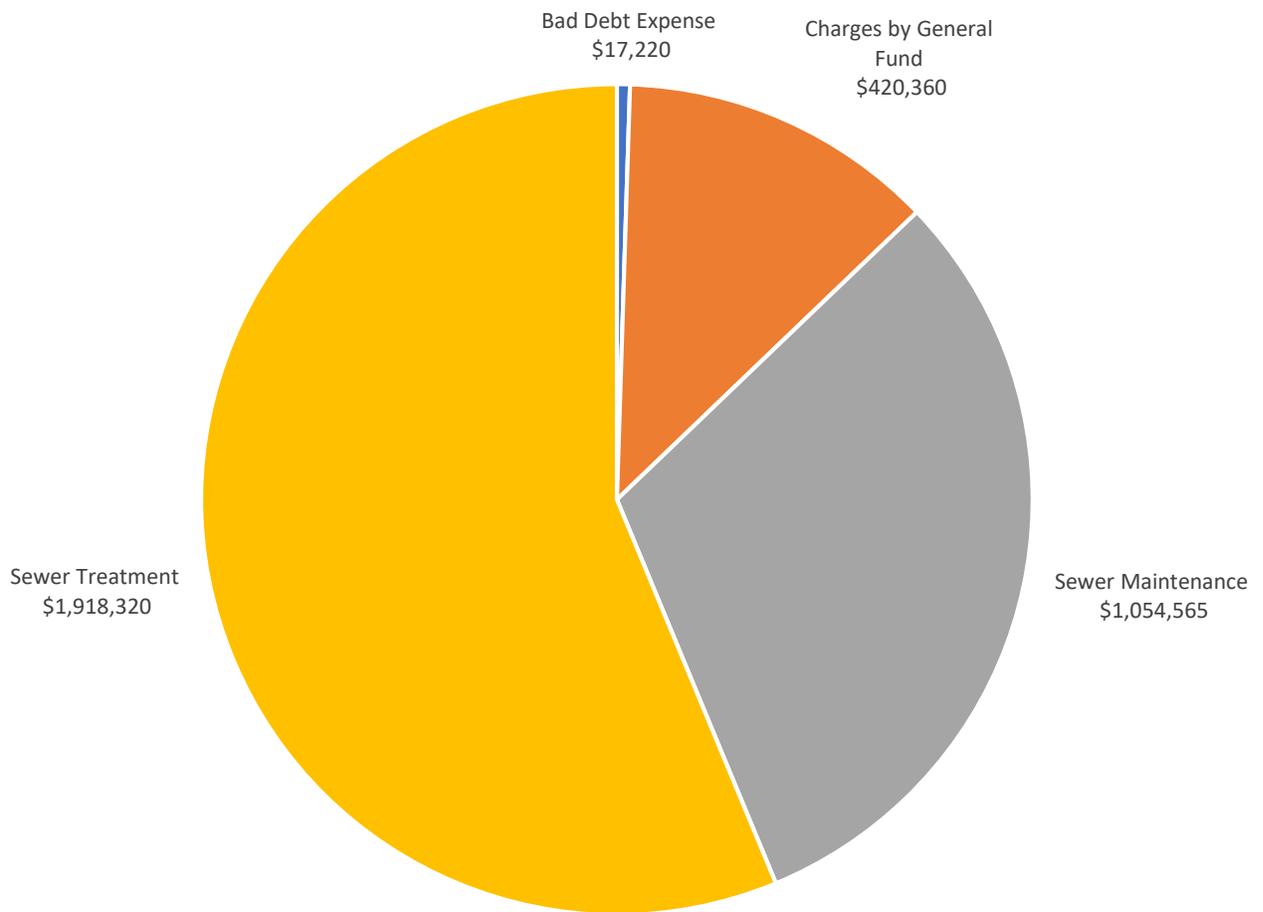
<b>Water Fund Revenues</b>	<b>FY19 Budget</b>	<b>FY19 Actual</b>	<b>FY20 Budget</b>	<b>FY21 Budget</b>
Customer Charges	(\$3,395,300)	(\$3,229,054)	(\$3,390,600)	(\$3,405,000)
All Other Revenue	(\$10,420)	(\$48,817)	(\$27,300)	(\$16,500)
Fund Balance Appropriation	(\$539,130)	(\$0.00)	\$69,240	(\$207,810)
<b>Total</b>	<b>(\$3,944,850)</b>	<b>(\$3,277,874)</b>	<b>(\$3,348,660)</b>	<b>(\$3,629,310)</b>

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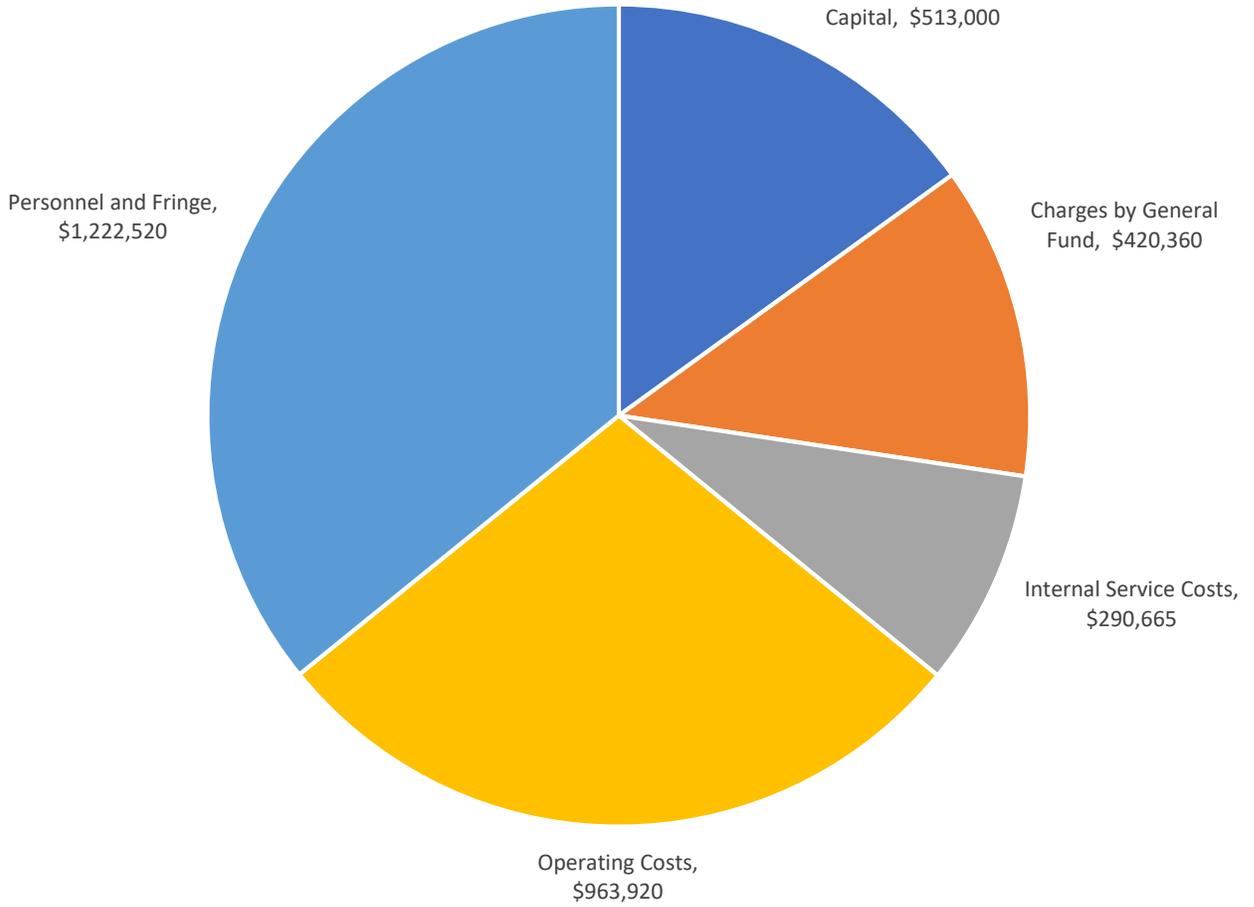
## Sewer Fund

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Department	Amount	Percent of Total
Sewer Maintenance	\$1,054,565	30.92%
Sewer Treatment	\$1,918,320	56.25%
Charges by General Fund	\$420,360	12.33%
Bad Debt Expense	\$17,220	0.50%
<b>Total</b>	<b>\$3,410,465</b>	<b>100%</b>



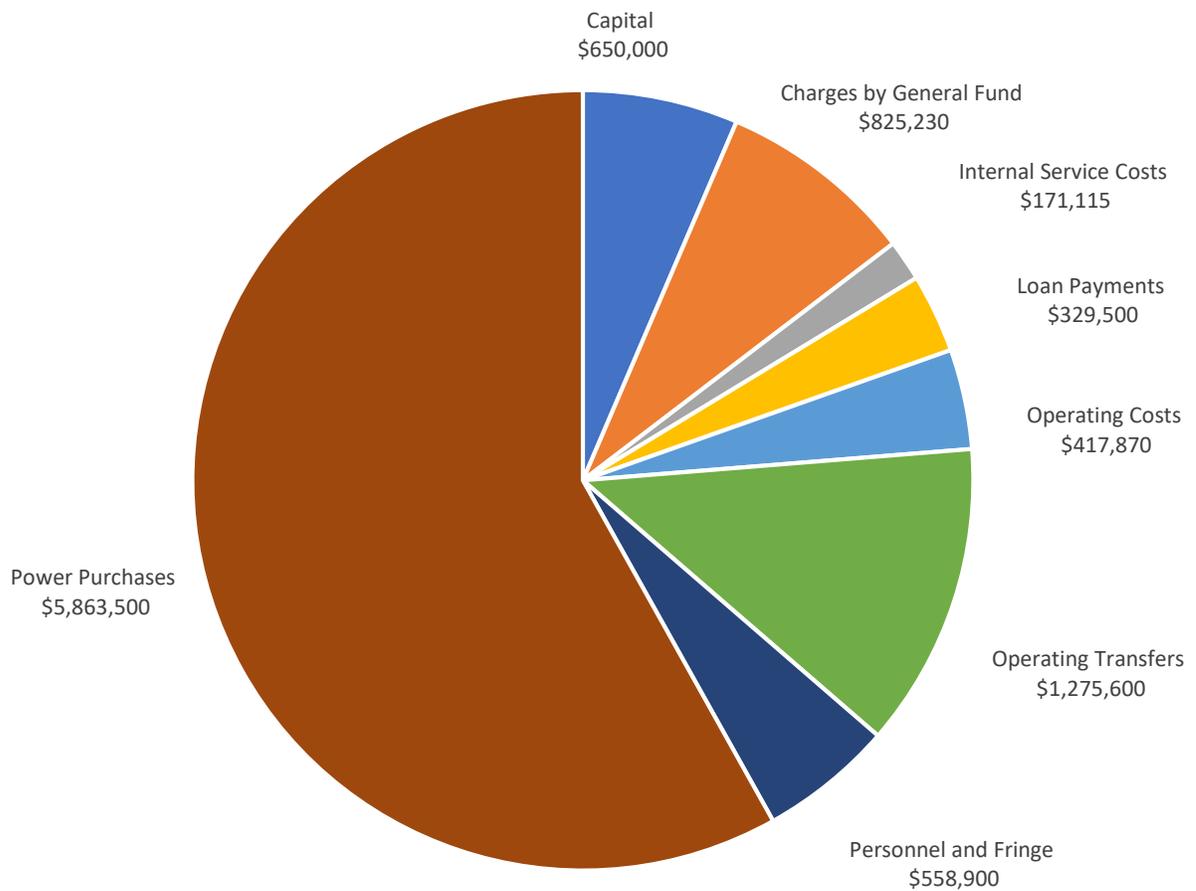
Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$1,222,520	35.85%
Operating Costs	\$963,920	28.26%
Capital	\$513,000	15.04%
Charges by General Fund	\$420,360	12.33%
Internal Service Costs	\$290,665	8.52%
<b>Total</b>	<b>\$3,410,465</b>	<b>100.00%</b>



<b>Sewer Fund Revenues</b>	<b>FY19 Budget</b>	<b>FY19 Actual</b>	<b>FY20 Budget</b>	<b>FY21 Budget</b>
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)	(\$82,465)
<b>Total</b>	<b>(\$3,301,840)</b>	<b>(\$2,915,178)</b>	<b>(\$3,353,310)</b>	<b>(\$3,410,465)</b>

## Electric Fund

Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$558,900	5.54%
Operating Costs	\$417,870	4.14%
Loan Payments	\$329,500	3.27%
Power Purchases	\$5,863,500	58.10%
Capital	\$650,000	6.44%
Charges by General Fund	\$825,230	8.18%
Operating Transfers	\$1,275,600	12.64%
Internal Service Costs	\$171,115	1.70%
<b>Total</b>	<b>\$10,091,715</b>	<b>100.00%</b>



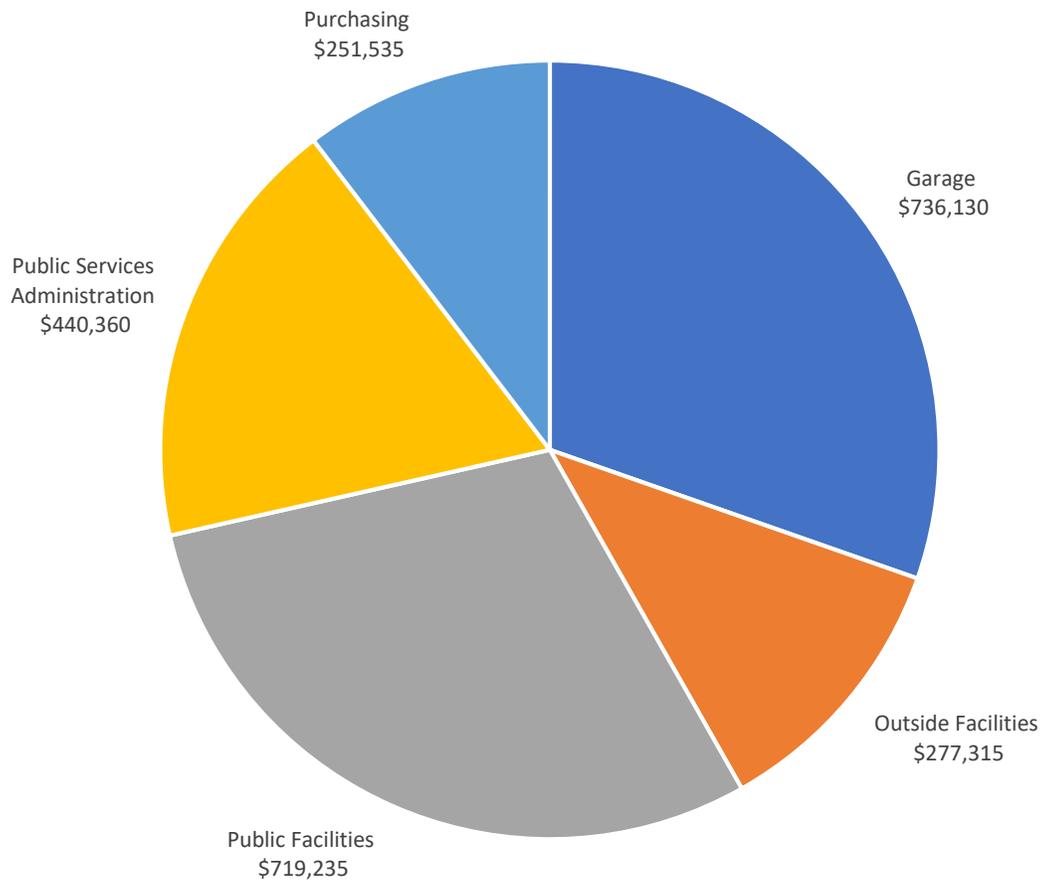
<b>Electric Fund Revenues</b>	<b>FY19 Budget</b>	<b>FY19 Actual</b>	<b>FY20 Budget</b>	<b>FY21 Budget</b>
Customer Charges	(\$9,582,840)	(\$9,501,062)	(\$9,495,190)	(\$9,867,150)
All Other Revenue	(\$12,690)	(\$31,530)	(\$25,270)	(\$17,000)
Fund Balance Appropriation	(\$145,200)	(\$0.00)	(\$48,470)	(\$207,565)
<b>Total</b>	<b>(\$9,740,730)</b>	<b>(\$9,532,592)</b>	<b>(\$9,568,930)</b>	<b>(\$10,091,715)</b>

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## Internal Service Funds

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Department	Amount	Percent of Total
Public Services Administration	\$440,360	18.16%
Public Facilities	\$719,235	29.66%
Outside Facilities	\$277,315	11.44%
Purchasing	\$251,535	10.37%
Garage	\$736,130	30.36%
<b>Total</b>	<b>\$2,424,575</b>	<b>100.00%</b>



Department Expenditures	FY18 Actual	FY19 Actual	FY20 Budget	FY21 Budget
<b>Public Services Admin.</b>				
PERSONNEL & FRINGE	\$366,548	\$395,605	\$400,570	\$398,770
OPERATING	\$34,428	\$33,708	\$43,160	\$41,590
<b>Total</b>	<b>\$400,976</b>	<b>\$429,313</b>	<b>\$443,730</b>	<b>\$440,360</b>
<b>Public Facilities</b>				
PERSONNEL & FRINGE	\$124,528	\$127,410	\$78,920	\$84,125
OPERATING	\$583,431	\$831,118	\$484,160	\$526,210
LOAN PAYMENTS	\$25,381	\$23,569	108,900	\$108,900
<b>Total</b>	<b>\$733,340</b>	<b>\$982,097</b>	<b>\$671,980</b>	<b>\$719,235</b>
<b>Outside Facilities</b>				
PERSONNEL & FRINGE	\$237,790	\$233,767	\$142,290	\$148,290
OPERATING	\$138,606	\$154,919	\$111,590	\$129,025
<b>Total</b>	<b>\$376,396</b>	<b>\$388,686</b>	<b>\$253,880</b>	<b>\$277,315</b>
<b>Purchasing</b>				
PERSONNEL & FRINGE	\$162,571	\$181,949	\$183,760	\$189,195
OPERATING	\$76,558	\$81,133	\$62,580	\$62,340
<b>Total</b>	<b>\$239,129</b>	<b>\$263,082</b>	<b>\$246,340</b>	<b>\$251,535</b>
<b>Garage</b>				
PERSONNEL & FRINGE	\$128,914	\$146,737	\$185,500	\$197,405
OPERATING	\$415,230	\$463,222	\$475,170	\$530,755
ADMIN. & FINANCE	\$5,322	\$6,270	\$7,000	\$7,970
<b>Total</b>	<b>\$549,466</b>	<b>\$616,229</b>	<b>\$667,670</b>	<b>\$736,130</b>
<b>GRAND TOTAL</b>	<b>\$2,299,307</b>	<b>\$2,679,410</b>	<b>\$2,283,600</b>	<b>\$2,424,575</b>

## Line Item Budgets – General Fund

### Revenues

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
<b>AD Valorem Taxes</b>					
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)
<b>Total</b>	<b>\$(5,870,765)</b>	<b>\$(6,044,550)</b>	<b>\$(6,311,423)</b>	<b>\$(6,051,700)</b>	<b>\$(6,052,310)</b>
<b>Other Taxes</b>					
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)
<b>Total</b>	<b>\$(2,909,692)</b>	<b>\$(3,000,970)</b>	<b>\$(3,082,937)</b>	<b>\$(3,102,530)</b>	<b>\$(2,893,650)</b>
<b>Unrestrict. Intergov.</b>					
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)
<b>Total</b>	<b>\$(871,220)</b>	<b>\$(842,010)</b>	<b>\$(876,794)</b>	<b>\$(886,800)</b>	<b>\$(884,250)</b>
<b>Restricted Intergov.</b>					
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)
<b>Total</b>	<b>\$(533,194)</b>	<b>\$(586,760)</b>	<b>\$(462,686)</b>	<b>\$(639,690)</b>	<b>\$(637,160)</b>
<b>Permits &amp; Fees</b>					

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)
<b>Total</b>	<b>\$(213,282)</b>	<b>\$(213,250)</b>	<b>\$(293,233)</b>	<b>\$(232,250)</b>	<b>\$(233,000)</b>
<b>Sales and Service</b>					
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)
<b>Total</b>	<b>\$(1,953,628)</b>	<b>\$(2,061,610)</b>	<b>\$(2,034,797)</b>	<b>\$(2,027,500)</b>	<b>\$(2,008,300)</b>
<b>All Other Revenues</b>					
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)	\$(1,349,860)
<b>Total</b>	<b>\$(1,745,070)</b>	<b>\$(2,500,140)</b>	<b>\$(1,796,938)</b>	<b>\$(2,206,800)</b>	<b>\$(2,940,860)</b>
<b>Grand Total</b>	<b>\$(14,096,851)</b>	<b>\$(15,249,290)</b>	<b>\$(14,858,808)</b>	<b>\$(15,147,270)</b>	<b>\$(15,649,530)</b>

## Expenditures

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
<b>Governing Board</b>					
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
<b>Total</b>	<b>\$52,022</b>	<b>\$57,350</b>	<b>\$34,762</b>	<b>\$45,040</b>	<b>\$42,490</b>
<b>Administration</b>					
Regular Pay	\$284,951	\$292,020	\$295,788	\$299,340	\$311,000
Overtime Pay	\$ -	\$ -	\$ -	\$ -	\$ -
Temporary and PT	\$3,470	\$10,000	\$36	\$2,000	\$2,000
FICA	\$21,017	\$23,090	\$21,724	\$23,000	\$24,050
Retirement Expense	\$21,680	\$22,930	\$23,167	\$27,090	\$32,050
401K	\$14,291	\$14,610	\$14,794	\$14,970	\$15,680
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
<b>Total</b>	<b>\$250,603</b>	<b>\$271,470</b>	<b>\$155,715</b>	<b>\$185,390</b>	<b>\$323,380</b>
<b>Finance</b>					
Regular Pay	\$417,304	\$470,760	\$441,153	\$497,040	\$486,000
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	\$38,550
Retirement Expense	\$32,483	\$37,770	\$33,478	\$45,980	\$51,500
401K	\$21,426	\$24,060	\$21,201	\$25,400	\$25,150
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
<b>Total</b>	<b>\$326,679</b>	<b>\$347,690</b>	<b>\$157,003</b>	<b>\$242,540</b>	<b>\$257,440</b>
<b>Police</b>					
Regular Pay	\$2,033,348	\$2,173,140	\$2,132,739	\$2,221,290	\$2,280,000
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	\$200,700
Retirement Expense	\$178,463	\$201,380	\$191,965	\$235,590	\$274,000
401K	\$106,019	\$119,930	\$110,674	\$122,320	\$125,800
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	\$73,590
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	\$254,075
Materials and Supplies	\$521	\$ -	\$648	\$ -	\$ -
Swat Team Training	\$1,100	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$80,000	\$ -	\$80,000	\$ -
<b>Total</b>	<b>\$4,468,916</b>	<b>\$5,097,260</b>	<b>\$4,805,472</b>	<b>\$4,986,070</b>	<b>\$5,089,325</b>
<b>Fire</b>					
Regular Pay	\$785,567	\$843,670	\$769,404	\$847,210	\$820,000
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	\$67,900
Retirement Expense	\$62,972	\$71,250	\$63,377	\$81,090	\$87,900
401K	\$40,335	\$43,090	\$38,868	\$43,150	\$43,000
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	\$17,530
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	\$95,090
Volunteer Pay	\$ -	\$ -	\$5,225	\$ -	\$ -
FICA	\$ -	\$ -	\$400	\$ -	\$ -
<b>Total</b>	<b>\$1,690,466</b>	<b>\$1,923,680</b>	<b>\$1,787,350</b>	<b>\$1,922,320</b>	<b>\$1,902,870</b>
<b>Streets / Sanitation</b>					
Regular Pay	\$738,593	\$826,370	\$706,660	\$835,140	\$766,000
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	\$62,300
Retirement Expense	\$57,684	\$66,840	\$56,818	\$77,840	\$83,000
401K	\$37,995	\$42,580	\$36,214	\$43,010	\$40,600
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	\$73,220
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	\$284,280
<b>Total</b>	<b>\$2,438,192</b>	<b>\$2,882,660</b>	<b>\$2,574,639</b>	<b>\$2,871,170</b>	<b>\$2,643,165</b>
<b>Powell Bill</b>					
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	\$ -	\$ -
<b>Total</b>	<b>\$562,722</b>	<b>\$505,000</b>	<b>\$483,247</b>	<b>\$505,000</b>	<b>\$511,500</b>
<b>Cemetery</b>					
Regular Pay	\$78,857	\$91,060	\$73,791	\$92,940	\$92,500
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	\$7,720
Retirement Expense	\$6,037	\$7,230	\$5,814	\$8,510	\$10,300
401K	\$3,982	\$4,610	\$3,713	\$4,700	\$5,050
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
<b>Total</b>	<b>\$179,725</b>	<b>\$220,710</b>	<b>\$277,411</b>	<b>\$236,280</b>	<b>\$240,790</b>
<b>Development Services</b>					
Regular Pay	\$286,840	\$349,430	\$340,517	\$366,100	\$362,000
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	\$28,100
Retirement Expense	\$21,760	\$27,600	\$26,594	\$33,230	\$37,500
401K	\$14,354	\$17,580	\$16,982	\$18,360	\$18,300
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	\$3,440
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
<b>Total</b>	<b>\$576,715</b>	<b>\$866,030</b>	<b>\$822,950</b>	<b>\$801,010</b>	<b>\$868,550</b>
<b>Special Appropriations</b>					
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
<b>Total</b>	<b>\$229,103</b>	<b>\$266,920</b>	<b>\$227,032</b>	<b>\$273,750</b>	<b>\$263,750</b>
<b>Parks &amp; Rec.</b>					
Regular Pay	\$517,153	\$632,620	\$618,974	\$740,460	\$736,000
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	\$87,800
Retirement Expense	\$45,561	\$58,310	\$57,252	\$81,060	\$91,600
401K	\$26,038	\$31,790	\$30,989	\$37,780	\$42,200
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	\$5,210
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	\$35,000
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	\$125,990
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
<b>Total</b>	<b>\$2,353,978</b>	<b>\$2,417,740</b>	<b>\$2,239,594</b>	<b>\$2,687,500</b>	<b>\$3,113,570</b>
<b>Debt Service</b>					
<b>Loan Payments</b>	<b>\$611,812</b>	<b>\$392,780</b>	<b>\$392,654</b>	<b>\$391,200</b>	<b>\$392,700</b>
<b>Grand Total</b>	<b>\$13,740,951</b>	<b>\$15,249,290</b>	<b>\$13,957,829</b>	<b>\$15,147,270</b>	<b>\$15,649,530</b>

## Line Item Budgets – Water Fund

### Revenues

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
<b>Utility Revenue</b>					
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	\$(207,810)
<b>Grand Total</b>	<b>\$(3,370,605)</b>	<b>\$(3,944,850)</b>	<b>\$(3,277,874)</b>	<b>\$(3,348,660)</b>	<b>\$(3,629,310)</b>

### Expenditures

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
<b>Water Maintenance</b>					
Regular Pay	\$338,922	\$396,370	\$394,867	\$405,390	\$428,500
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	\$35,950
Retirement Expense	\$30,575	\$32,700	\$43,207	\$38,500	\$47,950
401K	\$17,788	\$20,830	\$20,830	\$21,270	\$23,450
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
<b>Total</b>	<b>\$1,105,677</b>	<b>\$2,063,620</b>	<b>\$1,205,457</b>	<b>\$1,719,990</b>	<b>\$1,903,730</b>
<b>Water Treatment</b>					
Regular Pay	\$324,123	\$344,400	\$339,609	\$381,490	\$372,000
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	\$28,950
Retirement Expense	\$26,751	\$27,280	\$38,575	\$34,800	\$38,700
401K	\$16,309	\$17,380	\$17,080	\$19,230	\$18,900
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
<b>Total</b>	<b>\$930,284</b>	<b>\$1,462,880</b>	<b>\$970,265</b>	<b>\$1,180,000</b>	<b>\$1,240,090</b>
<b>Admin. &amp; Finance</b>					
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	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$1,010,869</b>	<b>\$418,350</b>	<b>\$1,039,941</b>	<b>\$448,670</b>	<b>\$485,490</b>
<b>Grand Total</b>	<b>\$3,046,830</b>	<b>\$3,944,850</b>	<b>\$3,215,663</b>	<b>\$3,348,660</b>	<b>\$3,629,310</b>

## Line Item Budgets – Sewer Fund

### Revenues

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
<b>Utility Revenue</b>					
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)	\$(82,465)
<b>Grand Total</b>	<b>\$(2,677,729)</b>	<b>\$(3,301,840)</b>	<b>\$(2,915,178)</b>	<b>\$(3,353,310)</b>	<b>\$(3,410,465)</b>

### Expenditures

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
<b>Sewer Maintenance</b>					
Regular Pay	\$233,466	\$229,020	\$221,716	\$231,860	\$238,000
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	\$20,950
Retirement Expense	\$19,511	\$19,750	\$ 24,196	\$22,800	\$27,950
401K	\$12,326	\$12,580	\$11,553	\$12,600	\$13,650
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
<b>Total</b>	<b>\$585,111</b>	<b>\$1,203,280</b>	<b>\$626,982</b>	<b>\$878,930</b>	<b>\$1,054,565</b>
<b>Sewer Treatment</b>					
Regular Pay	\$414,959	\$480,590	\$410,490	\$462,820	\$438,000
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	\$36,700
Retirement Expense	\$40,483	\$38,370	\$42,554	\$43,700	\$48,900
401K	\$21,216	\$24,440	\$21,540	\$24,140	\$23,900
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	\$ -
Internal Service Costs	\$167,488	\$187,620	\$190,300	\$195,590	\$188,280
<b>Total</b>	<b>\$1,259,705</b>	<b>\$1,772,090</b>	<b>\$1,534,670</b>	<b>\$2,076,050</b>	<b>\$1,918,320</b>
<b>Admin. &amp; Finance</b>					
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	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$715,545</b>	<b>\$326,470</b>	<b>\$805,270</b>	<b>\$398,330</b>	<b>\$437,580</b>
<b>Grand Total</b>	<b>\$2,560,361</b>	<b>\$3,301,840</b>	<b>\$2,966,922</b>	<b>\$3,353,310</b>	<b>\$3,410,465</b>

## Line Item Budgets – Electric Fund

### Revenues

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
<b>Utility Revenue</b>					
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)	\$(206,525)
<b>Grand Total</b>	<b>\$(9,245,977)</b>	<b>\$(9,740,730)</b>	<b>\$(9,532,592)</b>	<b>\$(9,568,930)</b>	<b>\$(10,091,715)</b>

### Expenditures

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	
<b>Electric Maintenance</b>					
Regular Pay	\$189,885	\$310,020	\$207,911	\$310,580	\$317,000
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	\$25,500
Retirement Expense	\$14,822	\$25,450	\$23,787	\$29,380	\$33,970
401K	\$10,125	\$16,210	\$11,102	\$16,230	\$16,600
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
<b>Total</b>	<b>\$767,748</b>	<b>\$1,780,000</b>	<b>\$859,673</b>	<b>\$1,577,390</b>	<b>\$2,088,985</b>
<b>Power Purchases</b>					
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
<b>Total</b>	<b>\$5,602,669</b>	<b>\$5,918,530</b>	<b>\$5,508,920</b>	<b>\$5,915,500</b>	<b>\$5,863,500</b>
<b>Admin. &amp; Finance</b>					
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
<b>Total</b>	<b>\$2,257,204</b>	<b>\$2,042,200</b>	<b>\$2,273,047</b>	<b>\$2,076,040</b>	<b>\$2,139,230</b>
<b>Grand Total</b>	<b>\$8,627,621</b>	<b>\$9,740,730</b>	<b>\$8,641,639</b>	<b>\$9,568,930</b>	<b>\$10,091,715</b>

## Line Item Budgets – Internal Service Funds

### Revenues

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
<b>Sales and Service – Asset Services</b>					
Charges to General	\$(1,122,462)	\$(1,118,260)	\$(1,148,120)	\$(896,140)	\$(932,675)
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)	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$(1,967,570)</b>	<b>\$(1,967,530)</b>	<b>\$(2,005,680)</b>	<b>\$(1,615,930)</b>	<b>\$(1,688,445)</b>

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
<b>Sales and Service – Garage</b>					
Charges to General	\$(442,195)	\$(537,090)	\$(487,950)	\$(526,420)	\$(581,190)
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)	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$(553,862)</b>	<b>\$(680,930)</b>	<b>\$(633,350)</b>	<b>\$(667,670)</b>	<b>\$(736,130)</b>

## Expenditures

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
<b>Public Services Admin.</b>					
Regular Pay	\$257,265	\$268,020	\$266,675	\$271,420	\$257,000
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	\$20,300
Retirement Expense	\$21,998	\$21,080	\$26,529	\$24,590	\$27,100
401K	\$12,857	\$13,420	\$13,312	\$13,590	\$13,225
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
<b>Total</b>	<b>\$400,976</b>	<b>\$423,000</b>	<b>\$429,313</b>	<b>\$443,730</b>	<b>\$440,360</b>
<b>Public Facilities</b>					
Regular Pay	\$88,043	\$94,250	\$86,150	\$49,460	\$50,500
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	\$4,070
Retirement Expense	\$7,765	\$7,640	\$9,179	\$4,750	\$5,450

401K	\$4,537	\$4,880	\$4,360	\$2,630	\$2,650
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
<b>Total</b>	<b>\$733,340</b>	<b>\$913,890</b>	<b>\$982,097</b>	<b>\$671,980</b>	<b>\$719,235</b>
<b>Outside Facilities</b>					
Regular Pay	\$138,173	\$143,620	\$127,241	\$80,880	\$82,000
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	\$6,650
Retirement Expense	\$11,829	\$11,520	\$13,981	\$7,590	\$8,600
401K	\$6,933	\$7,340	\$6,464	\$4,200	\$4,325

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	\$ -
<b>Total</b>	<b>\$376,396</b>	<b>\$396,890</b>	<b>\$388,686</b>	<b>\$253,880</b>	<b>\$277,315</b>
<b>Purchasing</b>					
Regular Pay	\$109,101	\$114,460	\$113,506	\$116,130	\$118,000
Overtime Pay	\$42	\$800	\$214	\$800	\$500
FICA	\$8,189	\$8,820	\$8,452	\$8,950	\$9,100
Retirement Expense	\$9,437	\$9,060	\$11,282	\$10,590	\$12,200
401K	\$5,456	\$5,770	\$5,674	\$5,850	\$5,925
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
<b>Total</b>	<b>\$239,129</b>	<b>\$233,750</b>	<b>\$263,082</b>	<b>\$246,340</b>	<b>\$251,535</b>
<b>Garage</b>					
Regular Pay	\$83,375	\$106,580	\$100,232	\$119,440	\$126,000
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	\$9,850
Retirement Expense	\$7,111	\$8,540	\$11,253	\$10,990	\$13,400
401K	\$4,222	\$5,440	\$5,003	\$6,080	\$6,875
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
<b>Total</b>	<b>\$549,466</b>	<b>\$680,930</b>	<b>\$616,229</b>	<b>\$667,670</b>	<b>\$736,130</b>
<b>Grand Total</b>	<b>\$2,299,307</b>	<b>\$2,648,460</b>	<b>\$2,679,410</b>	<b>\$2,283,600</b>	<b>\$2,424,575</b>

## Capital Budget

Project	Request	Amount Funded
<b>General Fund</b>		
<b>Cemetery</b>		
Entrance Signage	\$8,000	\$ -
House Improvements	\$20,000	\$ -
Software Upgrade	\$25,000	\$ -
<b>Fire</b>		
Replace 1992 Tanker	\$ 325,000	\$ -
Replace 2001 SUV	\$40,000	\$ -
<b>Parks</b>		
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
<b>Planning</b>		
Vehicle	\$27,000	\$ -
<b>Police</b>		
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	\$ -
<b>Powell Bill</b>		
One Ton Truck - Asphalt	\$60,000	\$ -
<b>Streets</b>		
Asphalt Hot Box	\$27,000	\$ -
Capital Slide Improvements	\$200,000	\$ -
Ditch Packers (2)	\$6,000	\$ -
Replace Dump Truck	\$135,000	\$ -
Sign Trailer	\$5,000	\$ -
<b>Total General Fund</b>	<b>\$2,641,355</b>	<b>\$98,000</b>
<b>Sewer Maintenance</b>		
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	\$ -
<b>Sewer Treatment</b>		
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	\$ -
<b>Total Sewer Fund</b>	<b>\$645,000</b>	<b>\$513,000</b>
<b>Water Maintenance</b>		
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
<b>Water Treatment</b>		
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
<b>Total Water Fund</b>	<b>\$636,000</b>	<b>\$505,000</b>
<b>Electric</b>		
210 Apartment Complex	\$100,000	\$100,000
High Overhang mitigation 110 ft bucket	\$100,000	\$ -
N. Main/Walnut	\$ -	\$550,000
<b>Total Electric Fund</b>	<b>\$200,000</b>	<b>\$650,000</b>
<b>Garage</b>		
Fuel Island	\$13,000	\$14,700
<b>Asset Services</b>		
<b>Outside Facilities</b>		
Misc.	\$5,000	\$ -
<b>Public Facilities</b>		
Waynesville Rec. – Roof Repairs	\$70,000	\$70,000
<b>Total All Funds</b>	<b>\$4,210,355</b>	<b>\$1,850,700</b>

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## Debt Payments

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

<b>SPECIAL APPROPRIATIONS CONTRIBUTIONS</b>						
	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 21</b>
<b>IN-KIND SERVICES</b>					<b>Requested</b>	<b>APPRV'D</b>
<b>UTILITY ASSISTANCE</b>						
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
<b>CONTRIBUTIONS/PROGRAM FUNDING</b>						
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
<b>CONTRIBUTIONS TOTAL</b>	<b>\$157,500</b>	<b>\$115,000</b>	<b>\$114,000</b>	<b>\$124,000</b>	<b>\$214,500</b>	<b>\$72,000</b>
<b>CONTRIBUTIONS BY RECREATION</b>						
Mountaineer/Babe Ruth Little League	\$1,500	\$ -	\$ -	\$ -	\$ -	\$ -
Mountain Projects-Elderly Nutrition	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
<b>RECREATION TOTAL</b>	<b>\$3,500</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>
<b>CONTRIBUTIONS BY STREET DEPT.</b>						
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
<b>STREET DEPARTMENT TOTAL</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$1,000</b>
<b>GRAND TOTAL CONTRIBUTIONS</b>	<b>\$163,000</b>	<b>\$119,000</b>	<b>\$118,000</b>	<b>\$128,000</b>	<b>\$218,500</b>	<b>\$75,000</b>

## Fee Schedule

### **Town of Waynesville 2020 - 2021 Fee Schedule - Proposed**

Effective July 1, 2020 - June 30, 2021

<b>GENERAL FUND</b>	
<b>Utility Accounts</b>	
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>	
<b>Miscellaneous</b>	
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
<b>SANITATION &amp; SOLID WASTE COLLECTION (monthly fees)</b>	
Residential Garbage (1 weekly pickup)	\$9.00
Commercial Garbage (1 weekly pickup)	\$22.97
<b><i>Dumpster Lease (requires Dumpster Collection Service)</i></b>	
4 yard	\$17.00

6 yard	\$20.00
8 yard	\$22.50
<b>Dumpster Collection Service (requires Dumpster Lease)</b>	
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	

<b>CEMETERY</b>	
Call Out (weekends, holidays, outside normal operating hours)	\$200.00
<b>John Taylor and Shook Survey Sections</b>	
Traditional Burial Space	\$1,500.00
<b>(\$1,000 to perpetual care fund/\$500 to General Fund)</b>	
<b>Columbarium Area</b>	
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.	
<b>POLICE DEPARTMENT</b>	
Police Reports (per report)	\$2.00
Off Duty Security (4 hour minimum)	\$25.00 per hour
<b>Parking Violations</b>	
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.	
<b>Business Licenses</b>	
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.	
<b>PLANNING DEPARTMENT</b>	
<b>Planning &amp; Zoning Permits</b>	
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
<b>Minor Site Plan Review</b>	
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
<b>Major Site Plan Review</b>	
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
<b>Special Use Permits</b>	
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
<b>Historic Preservation Commission</b>	
Local Landmark Designation	\$200.00
Designation of Historic District	No charge
Certificate of Appropriateness (Minor)	\$25.00
Certificate of Appropriateness (Major)	\$25.00
<b>Board of Adjustment</b>	
Appeal of Administrative Decision	\$250.00
Variance Request	\$250.00
<b>Text Amendment</b>	
	\$500.00
<b>Map Amendment (Rezoning)</b>	
1 acre or less	\$500.00
Each additional acre	\$50.00
Conditional District - 1 acre or less	\$500.00
Each additional acre	\$100.00
<b>Vested Right</b>	\$200.00
<b>Sign Permits</b>	\$4.00 per sq. ft. - \$40 min.
<b>Voluntary Annexation</b>	\$200.00

<b>Inspections</b>	
<b>New Single Family Dwelling/Single Family Additions (Crawl Space or Slab on Grade)</b>	
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

<b>Single Family Alterations</b>	
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.
<b>Deck Permit</b>	
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.
<b>Manufactured Homes</b>	
Single wide	\$150.00
Double wide	\$250.00
Triple wide	\$300.00
(Deck permit required over 35 sq. ft. of deck)	
<b>Accessory Building (does not include trades)</b>	
Includes Electric, Plumbing and A/C	\$50.00 each and \$.30 per sq. ft.
<b>Miscellaneous Residential &amp; Commercial</b>	
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
<b>Other Permits and Fees</b>	
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
<b>Commercial Building</b>	
	\$.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			
<p><b>Corporate Membership Rate</b> (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.</p>							
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
<b>Memberships (Regular and Corporate)</b>		
<p>1 Month memberships expire one month from date of purchase.  1 and 3 Month memberships must be paid in full.  Consecutive monthly payment options are available for 6 Month and 12 Month Memberships. If a member fails to make the required payments, any future memberships must be paid in full <b>or pay 1 month in full then can go back to regular payments.</b></p>		
<b>Admission Passes</b>		
<p>Daily, 6 Visit and 12 Visit passes are not considered memberships.  12 visit passes expire one calendar year from date of purchase.  6 visit passes expire 6 months from date of purchase.</p>		
<p><b>Family:</b> 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>		

<b>Group Rate</b> (Daily visit for groups of 15 or more non-members. Available only with advance notice.)		
Individual Adult (18 - 59 yrs)		<b>\$7.00</b>
Individual Child (5 - 11 yrs)		<b>\$3.00</b>
Individual Youth (12 - 17 yrs)		<b>\$5.00</b>
<b>Recreation Center Rental Rates</b>		
<b>Groups visiting pool (12 - 2 pm; 2 - 4 pm; 4 - 6 pm on Saturdays) (1 - 3 pm; 3 - 5 pm on Sundays)</b>		
up to 20 participants		<b>\$55.00</b>
21-30 participants		<b>\$80.00</b>
31-40 participants		<b>\$100.00</b>
41-50 participants		<b>\$140.00</b>
<b>Private Pool Parties on Saturdays &amp; Sundays (6 - 8 pm)</b>		
Up to 50 participants		<b>\$175.00</b>
51 - 75 participants		<b>\$230.00</b>
76 - 100 participants		<b>\$300.00</b>
<b>Multi-purpose Rooms</b>		
<i>*Rates are Based on Two Hour Minimum</i>		
Kitchen		<b>\$88.00</b>
1 Room		<b>\$52.00</b>

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.	
<b>Gymnasium (Capacity 709) (10 am - 12 noon; 1 - 3 pm; 4 - 6 pm) - applicable to operating hours</b>	
Entire Gym	\$140.00
1/2 of the Gym	\$70.00
Volleyball Setup	No Charge
<b>Athletic Programs</b>	
<b>Softball Field Rental</b>	
All day	\$115.00
Night only	\$55.00
<b>Other Fees and Charges</b>	
Bleacher Rental (5 row, for 24 hours)	\$40.00
Shelter Rental (8 am - 12 noon; 1 - 5 pm)	\$50.00
<b>Child Care</b>	
Members	No Charge
Non-Members	\$7.00 / hour
Rental of greenspace - no shelter	\$50.00 min or \$2.00 per person
<b>Old Armory</b>	
<b>Daily Admission</b>	
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
<b>Gymnasium (10 am - 12 noon; 1 - 3 pm; 4 - 6 pm) - applicable to operating hours</b>	
(\$400 maximum for 24 hr period)	\$84.00
<b>Cafeteria (10 am - 12 noon; 1 - 3 pm; 4 - 6 pm) - applicable to operating hours</b>	
(\$265 maximum for 24 hr period)	\$56.00
<b>Base Camp on the Go Festival Fees (2 hour minimum)</b>	
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

<b>Water Fund (Proposed Rates effective 08-01-2020)</b>		
<b>Water Rates</b>		
	<b>Inside</b>	<b>Outside</b>
<b>Bulk Sales</b> (contract)	\$1.52/100 cf.	\$2.61/100 cf.
<b>Industrial Sales</b>	\$1.58/100 cf.	\$2.74/100 cf.
<b>Retail Sales</b> (Residential and Commercial)		
(Base Charge) 0-275 cubic foot	\$16.66	\$30.04
> 275 cubic foot	\$1.77/100 cf.	\$3.15/100 cf.
<b>Irrigation Only Meter</b>	<b>Inside</b>	<b>Outside</b>
(Base Charge) 0-275 cubic foot	\$16.66	\$30.04
> 275 cubic foot	\$2.66/100 cf.	\$3.91/100 cf.
<b>Pump Fee</b> (per pump)	\$7.17	\$11.20
<b>Sales From Fire Hydrant</b>		\$.02331/gallon
<b>Illegal Hydrant Connection/Use</b>		\$75.00
<b>Barber's Orchard Water System</b>		
3/4" meter		\$5.00 + Town outside rate
1" meter		\$10.00 + Town outside rate
1 - 1/2" meter		\$50.00 + Town outside rate
<b>Maggie Valley Sanitary District (Rate effective 8-1-20)</b>		
0 - 10,000 gallons		\$2,791.20
All over 10,000 gallons (per 1,000 gal.)		\$11.41/1,000 gal.
<b>Fire Line Connection (monthly)</b>	<b>Inside</b>	<b>Outside</b>
<2 inch	\$2.70	\$6.08
<4 inch	\$10.80	\$24.30
<6 inch	\$21.66	\$48.71
>6 inch	\$37.92	\$85.28
	<b>Inside</b>	<b>Outside</b>
<b>Deposits</b> (tenant-occupied accounts only)	\$40.00	\$60.00
Refund, transfer and application of deposit policies are the same as for electric deposits.		
<b>Late Payment Penalty</b> (applied to any arrears balance)		1.0% per month
<b>Reconnection Fee</b>		\$50.00
<b>Reconnection Fee After 4 PM or on Weekends</b>		\$100.00
<b>Tampering Fee</b>		

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
<b>Meter Testing Fee</b> (reimbursable if beyond 2.5% off)		\$75.00
<b>Meter Relocation Fee</b>		\$200.00 plus cost of specialized equipment, if nec
<b>Water Tap</b>		
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
<b>Water Capacity Fees - effective July 1, 2018</b>		
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>		
<b>Sewer Fund (Proposed Rates effective 08-01-2020)</b>		
<b>Sewer Rates</b> (Based on water consumption unless separately metered)		
<b>Late Payment Penalty</b> (applied to any arrears balance)		1.0% per month
	<b>Inside</b>	<b>Outside</b>
<b>Bulk Sales</b> (Industrial, min. 5,000 gpd)	\$2.201/100 cf.	\$3.7485/100 cf.
<b>Industrial Waste Surcharges</b>		
	BOD	\$122.71/1,000 lbs.
	COD	\$61.35/1,000 lbs.
	TSS	\$61.35/1,000 lbs.
<b>Retail Sales</b> (Residential and Commercial)		
	<b>Inside</b>	<b>Outside</b>
(Base Charge) 0-275 cubic foot	\$21.44	\$38.74
>275 cubic foot	\$2.83/100 cf.	\$5.17/100 cf.

<b>Flat Rate</b>		
	Full Time Resident	\$59.43
	Part Time Resident	\$38.72
<b>Connection Fee</b>		
		\$25.00
<b>After Hours Connection Fee</b>		
		\$75.00
<b>Industrial User Permits</b>		
	<b>Inside</b>	<b>Outside</b>
	Annual Fee	\$1,000.00 \$2,000.00
	Application Fee	\$200.00 \$400.00
<b>Hauled Wastewater</b>		
	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		
<b>Grease Blockage</b>		\$207.83/minimum on callout
<b>Sewer Tap</b>		
	4"	\$1,250.00
	6" and larger	\$1,562.00
<b>Sewer Capacity Fee - effective July 1, 2018</b>		
	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>		

*It is the policy of the Town of Waynesville to establish a schedule of “System Development Fees in accordance with Article 8 of Chapter 162 of the North Carolina General Statutes. The fees are intended to defray the cost of the water and sewer infrastructure as calculated in a report by McGill Associates dated March 2018 and titled “Cost-Justified Water and Wastewater System Development Fees Report”. \*Equivalent flow rates will be per the North Carolina Administrative Code 15A: NCAC 18C.0409 and NCAC 02T.0114 (Authority NCGS 130A-315; 103A-317)*

**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.

<b>Late Payment Penalty</b> (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>	
<b>Area Lighting Fixture</b>	
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
<b>Special Area Lighting Pole</b>	
If other than distribution pole, add monthly charge per pole	
Wood	\$3.62
Or, a one-time pole charge	\$181.00
<b>Underground service for area lighting</b>	
Monthly	\$3.62
Or a one-time charge	\$181.00
<b>Underground Service for New Homes (Up to 4/0 wire)</b>	
0 - 100 feet of wire from pole to house	\$200.00
All wire over 100 feet	\$2.00/ft.
<b>Underground Service for Existing Homes That Change from Overhead (Up to 4/0 wire)</b>	
Opening and Closing of Ditch	\$70.00/hr
All wire	\$2.00/ft.
<b>3 Phase Underground Service</b>	
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.	
<b>Reconnection Fee</b>	\$50.00
<b>Reconnection Fee After 4 PM or on Weekends</b>	\$100.00
<b>Broken Seal on Electric Meter</b>	\$50.00
<b>Tampering Fee</b>	
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
<b>Meter Testing Fee (reimbursable if beyond 2.5% off)</b>	\$75.00
<b>Meter Relocation Fee</b>	\$200.00 plus cost of specialized equipment

**ORDINANCE NO. O-09-20**

**BUDGET ORDINANCE 2020-2021**

**SECTION I:** The following amounts are hereby appropriated for the operation of the Town of Waynesville and its activities for the fiscal year beginning July 1, 2020 and ending June 30, 2021 according to the following summary and schedules.

<u>SUMMARY</u>	<u>ESTIMATED REVENUES</u>	<u>APPROPRIATIONS</u>
General Fund	\$15,649,530	\$15,649,530
Water Fund	3,629,310	3,629,310
Sewer Fund	3,410,465	3,410,465
Electric Fund	<u>10,091,715</u>	<u>10,091,715</u>
<b>TOTAL BUDGET</b>	<b>\$32,781,020</b>	<b>\$32,781,020</b>

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

<u>GENERAL FUND - 10</u>	<u>CODE</u>	<u>AMOUNT</u>
Governing Board	4110-0000	\$ 42,490
Administration	4120-0000	323,380
Finance	4130-0000	257,440
Police	4310-0000	5,089,325
Fire & Emergency Responders	4340-0000	1,902,870
Streets and Sanitation	4510-0000	2,643,165
Powell Bill	4560-0000	511,500
Cemetery	4740-0000	240,790
Planning, Code Enforcement & Inspections	4910-0000	868,550
Special Appropriations	6000-0000	263,750
Parks & Recreation	6120-0000	3,058,570
Recreation - Special Projects	6125-0000	55,000
Loan Payments Public Facilities	9100-0000	<u>392,700</u>
<b>TOTAL APPROPRIATIONS</b>		<b><u>\$15,649,530</u></b>

**SECTION III:** It is estimated that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the foregoing General Fund Appropriations:

<u>ESTIMATED REVENUES - GENERAL FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Ad Valorem Taxes	3000	\$5,954,110
Tax Refunds	3000	(3,500)
Tax Penalties, Interests and Advertising	3000	41,000
Motor Vehicle Rental Tax	3000	27,700
Motor Vehicle Taxes	3000-3350	100,000
1 cent County Sales Tax	3200	1,095,150
2 half cents Local Sales Tax	3200	1,113,000
Additional ½ cent Sales Tax (Hold Harmless)	3200	576,000
CATV Gross Receipts Tax	3200	109,500
Utilities Franchise Tax	3300	836,400
Wine and Beer	3300	45,600
Court Costs and Fees	3300	2,250
Powell Bill & 80% Reimbursement	3350	286,960
Grants/Restricted Revenues	3350	283,200
Interest Earned	3350-3850	50,000
Building Permits and Fees	3500	132,850
Reconnect Fees	3500	75,000
Late Fees	3500	25,000
Fire Protection	3600	375,000
Cemetery Revenues	3600	26,100
Recreation Department Revenues	3600	713,200
Police Contract Services	3600	120,000
Garbage Sanitation Fees	3600	774,000
Donations	3800	45,000
Miscellaneous Income	3800	79,150
Sale of Fixed Assets and Materials	3350-3800	10,000
Operating Transfer from Other Funds	3900	1,275,600
A B C Revenues	3900	131,400
Fund Balance Appropriated	3900	1,349,860
<b>TOTAL ESTIMATED REVENUES</b>		<b><u>\$15,649,530</u></b>

**SECTION IV:** That for said fiscal year there is hereby appropriated out of the Water Fund the following:

<u>WATER FUND - 61</u>	<u>CODE</u>	<u>AMOUNT</u>
Water Maintenance	7121	\$1,903,730
Water Treatment	7122	1,240,090
Charges by General Fund & Bad Debt	7125	<u>485,490</u>
<b>TOTAL APPROPRIATIONS</b>		<b><u>\$3,629,310</u></b>

**SECTION V:** It is estimated that the following Water Fund Revenues will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the foregoing Water Fund Appropriations:

<u>ESTIMATED REVENUES - WATER FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Utility Revenue	3700	\$3,345,500
Taps and Connections	3700	35,000
Capacity Fees	3700	25,000
Miscellaneous	3800	1,000
Contributed Capital	3800	000
Interest Earned	3850	15,000
Fund Balance Appropriated /(Add)	3900	<u>207,810</u>

TOTAL ESTIMATED REVENUES: \$3,629,310

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

<u>SEWER FUND - 62</u>	<u>CODE</u>	<u>AMOUNT</u>
Maintenance	7121	\$1,054,565
Treatment and Operations	7122	1,918,320
Charges by General Fund & Bad Debts	7125	<u>437,580</u>

TOTAL APPROPRIATIONS: \$3,410,465

**SECTION VII:** It is estimated that the following Sewer Fund Revenues will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the foregoing Sewer Fund Appropriations:

<u>ESTIMATED REVENUES - SEWER FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Utility Revenue	3700	\$3,266,100
Taps and Connections	3700	20,000
Industrial Discharge Permits	3700	500
Flow Letter	3700	2,000
Capacity Fees	3700	25,000
Miscellaneous Revenue	3800	400
Contributed Capital	3800	00
Interest Earned	3850	14,000
Fund Balance Appropriated	3900	<u>82,465</u>

TOTAL ESTIMATED APPROPRIATED: \$3,410,465

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

<u>ELECTRIC FUND - 63</u>	<u>CODE</u>	<u>AMOUNT</u>
Maintenance	7121	\$2,088,985
Purchased Power	7123	5,863,500
Charges by General Fund & Bad Debts	7125	863,630
Transfers to General Fund	9800	<u>1,275,600</u>
<b>TOTAL APPROPRIATIONS:</b>		<b><u>\$10,091,715</u></b>

**SECTION IX:** It is estimated that the following Electric Fund Revenues will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the foregoing Electric Fund Appropriations:

<u>ESTIMATED REVENUES - ELECTRIC FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Utility Revenue	3700	\$ 9,158,900
Security Lights	3700	51,200
Street Lights	3700	129,250
Sales Tax Collected	3700	460,000
REPS Charges	3700	52,800
Electric Pole Rents	3700	14,000
Miscellaneous Revenue/Sale of Fixed Assets	3800	5,000
Interest Earned	3850	14,040
Fund Balance Appropriated	3900	<u>206,525</u>
<b>TOTAL ESTIMATED REVENUES:</b>		<b><u>\$10,091,715</u></b>

**SECTION X: Tax Rate Established**

An Ad Valorem tax rate of 49.57 cents per \$100 evaluation on real and personal property billed by the town of \$1,210,786,275 and on motor vehicles billed by the North Carolina Department of Motor Vehicles of \$93,073,844 as of January 1, 2020 with an estimated rate of collection of 95.89 percent is hereby established for the Town of Waynesville and an estimated rate of collection of 99.99 percent is hereby established for motor vehicles collected by the state. A tax rate of \$.20 per \$100 evaluation of \$51,079,230 as of January 1, 2020, with an estimated rate of collection of 97.82 percent is hereby established for the Downtown Waynesville Association, a municipal service district within the Town of Waynesville.

**SECTION XI:** Rates effective for the fiscal year beginning July 1, 2020 are contained in the accompanying Town of Waynesville 2020-2021 Fee Schedule.

**SECTION XII:** 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”.

The fees are established as follows:

Water System Development Fees:	\$2.62 GPD* (Gallons Per Day) <i>With a \$100,000 Cap on residential</i>
Sewer System Development Fees	\$3.05 GPD*

\*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*)

**SECTION XIII: Special Authorization**

Budget Officer

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

**SECTION XIV: Restrictions - Budget Officer**

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

**SECTION XV: Utilization of Budget and Budget Ordinance**

This Ordinance and the Budget Document shall be the basis of the financial plan for the Waynesville Municipal Government during the 2020-2021 fiscal year.

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

Adopted this 9th day of June, 2020.

TOWN OF WAYNESVILLE:

ATTEST:

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Gary Caldwell, Mayor

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Eddie Ward, Town Clerk

APPROVED AS TO FORM:

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William E Cannon Jr, Town Attorney

RESOLUTION NO. R-02-20

Resolution on Financial Operating Plan for Two Internal Service Funds

WHEREAS, the Board of Aldermen of the Town of Waynesville, wishes to establish a financial operating plan for two Internal Service Funds.

NOW, THEREFORE, BE IT ORDAINED by the Board of Aldermen of the Town of Waynesville to adopt a financial operating plan for the 2020-21 year for two Internal Service Funds as follows:

Asset Services Management:

Estimated Revenues:

Charges to User Departments \$ 1,688,445

Total Estimated Revenues \$ 1,688,445

Appropriations:

Public Services Administration \$ 440,360

Public Facilities-Inside 719,235

Public Facilities-Outside 277,315

Purchasing Operations 251,535

Total Asset Services Management \$ 1,688,445

Garage Operations:

Estimated Revenues:

Charges to User Departments \$ 725,770

Other Revenue 10,000

Investment Income 360

Total Estimated Revenues \$ 736,130

Appropriations:

Operations \$ 736,130

Adopted this 9th day of June 2020.

TOWN OF WAYNESVILLE

\_\_\_\_\_  
Gary Caldwell

Mayor

ATTEST:

\_\_\_\_\_  
Eddie Ward  
Town Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
William E Cannon Jr  
Town Attorney

Please Publish on May 31st and June 7th, 2019

**NOTICE OF PUBLIC HEARING**

The Town of Waynesville Board of Aldermen will be holding a public hearing on Tuesday, June 11, 2019 beginning at 6:30 p.m. or as closely thereafter as possible in the Town Hall Board Room located at 9 South Main Street, Waynesville. The purpose of the Public Hearing is to consider the adoption of the Fiscal Year 2019-2020 budget.

Interested persons are encouraged to attend and be heard. For more information please contact Eddie Ward, Town Clerk at 828.452.2491 or via email at [eward@waynesvillenc.gov](mailto:eward@waynesvillenc.gov).

s/Eddie Ward

By: Eddie Ward, Town Clerk

**TOWN OF WAYNESVILLE BOARD OF ALDERMEN  
REQUEST FOR BOARD ACTION  
Meeting Date: June 9, 2020**

**SUBJECT:** Plott Heights Landslide

**AGENDA INFORMATION:**

**Agenda Location:** New Business  
**Item Number:** C4  
**Department:** Public Services Department  
**Contact:** Preston Gregg  
**Presenter:** Preston Gregg

**BRIEF SUMMARY:**

Last board meeting, Town staff discussed repair options for the slide at Plott Heights Rd. From the meeting, the board asked for a cost comparison for the Town to self-perform the repair work vs. hiring out the work for an estimated \$350,000.

Last week, a two man crew was sent out to the site with two small trackhoes to begin excavating at the bottom of the 50' slope to determine existing drainage conditions and to begin moving "Class VII" (3' diameter rock) rock to determine how much rock was actually onsite and could be reused to build the embankment back.

When the bottom of slope was excavated, water poured out of the existing embankment and was graded such that positive drainage was directed away from the slide area. It is estimated that enough large rock is onsite and can be reused towards the repair. Once the large rock has been brought up the embankment to within an elevation of 20' below Plott Heights Rd., road bond will be utilized and hauled from the rock quarry to backfill the cavity that has formed.

Now that the site has been "cleaned up" at the base of the slope and existing conditions have been revealed, staff feels confident that the work of rebuilding the rock embankment and repairing the roadway surface of Plott Heights Rd. can be self-performed 100% by Town forces and can save the Town unexpected costs.

**Estimated Total Costs:**

- Road Bond: \$15,000
  - Misc. Stone: \$15,000
  - Paving: \$10,000
- Total: \$40,000 (Expenses not expected until after July 1, 2020)**

**MOTION FOR CONSIDERATION:**

Direct staff to repair the slide with internal forces

**FUNDING SOURCE/IMPACT:**

S. Ben Turnmire	06/02/20
Ben Turnmire, Finance Director	Date

**ATTACHMENTS:**

- Slide Photo at base of slope taken on 6-2-2020

**MANAGER'S COMMENTS AND RECOMMENDATIONS:** Repair the slide with internal forces

June 2, 2020



May 27, 2020

Rob Hites, Town Manager  
Town of Waynesville  
PO Box 100  
Waynesville, NC 28786

**Re: Phase II Stormwater Management Plan Implementation, Education and Outreach**

Haywood Waterways Association is pleased to submit this proposal to assist the Town of Waynesville with implementing your Phase II Stormwater Management Plan. Haywood Waterways has been contracted to help implement the Public Education and Outreach and Public Participation and Involvement Minimum Control Measures since Fiscal Year 2007. This proposal outlines tasks that would be completed, if accepted, in Fiscal Year 2020.

The tasks listed below would help you distribute education materials to the community and engage citizens in water quality protection work. The tasks and costs are estimates and because Haywood Waterways would be working on a fee basis, we would only charge for the actual hours worked with costs set as “not to exceed”. We would also take advantage of all opportunities to reduce costs, such as using existing material and programs of Haywood Waterways and other organizations. Our current billing rate is \$35.00 per hour, plus travel at the federal standard mileage rate and printing costs, if necessary.

Haywood Waterways currently implements many education, outreach and public participation activities in the community. Haywood Waterways supports Waynesville’s use of those activities to satisfy the town’s Phase II permit. If Haywood Waterways needs to supplement those activities with stormwater related materials to satisfy Waynesville’s permit, Waynesville would only be billed for costs above and beyond those normally required. For example, we would not charge Waynesville for the normal operation of our display at a community event. We would only bill for such tasks as time spent gathering stormwater brochures or obtaining a stormwater poster for display.

**1. Minimum Measure #1: Public Education and Outreach**

Haywood Waterways will implement the following best management practices for this minimum measure:

- Write quarterly press releases and distribute to the press and town officials;
- Distribute education materials through the newspapers, the schools and placement at strategic locations throughout Waynesville, such as in community buildings, realty offices and other businesses;
- Produce stormwater related topic to be mailed as a post card to at least 3,000 residents;
- Setup special displays at community festivals and local library;
- Provide stormwater related information on Town’s website; and
- In addition, Waynesville can support HWA’s premier education event, Kids in the Creek, by purchasing waders and other supplies to replace old and deteriorated waders.

## 2. Minimum Measure #2: Public Involvement and Participation

Haywood Waterways will implement the following best management practices for this minimum measure:

- Support stream clean-up events, such as Big Sweep, and expand the Adopt-A-Stream Program started in FY 2008-2009;
- Work with schools, youth groups and other local organizations to post storm drain markers to inform citizens that dumping into storm sewers can pollute local waterways;
- Through public press releases, promotional giveaways, sign posting and coordinating with local groups, develop or expand community recycling/collection programs for used oil, antifreeze, household hazardous wastes and other potential pollutants;
- Provide ‘Build a Rain Barrel’ workshop for public participation;
- Provide stormwater related information for Town’s website & Facebook;
- Advertise opportunities for public participation and involvement in newspapers, posters around town, in neighborhood newsletters, at civic organization meetings, through mass mailings, promotional giveaway, or any other method; and
- Disseminate the results of the Volunteer Water Information Network Program, a program monitoring the water quality at 13 sites on seven streams in the Waynesville area.

The total costs “not to exceed” for implementing both measures are found in Table 1. Itemized costs are found in Tables 2 and 3

**Table 1. Total Costs for Phase II Assistance**

Task	Cost
Education and Outreach Program	\$2,667.50 (time) + \$3,180.00 (material) = \$5,847.50
Public Participation and Involvement	\$1,330.00 (time) + \$480.00 (material) = \$1,810.00
Quarterly Reports (4 reports @ \$35/hr x 2 hrs)	\$280.00
<b>Total Cost (Not to Exceed)</b>	<b>\$7,657.50</b>

The Haywood Waterways Association thanks you for this opportunity to offer our services. Please contact us any time if you have any questions. If you agree with this proposal, please sign and return the attached agreement page to Haywood Waterways Association, PO Box 389, Waynesville, NC 28786

Sincerely,



Eric Romaniszyn  
Executive Director

**Table 2. Estimated Costs for Implementing Education and Outreach Measures**

Goals	Tasks	Materials & Time Estimate	Total Number of Hours	Total Materials	Cost for 1 year
<b>Press releases</b>	Press releases: stormwater issues	0.5 hrs. x 6 events/yr	3		\$105
<b>Stormwater presentations</b>	Preparation Presentation	.5 hrs x 3 events/yr 2 hrs x 3 events/yr	7.5		\$262.50
<b>Displays at community festivals Stormwater display/ local library</b>	Collect existing materials Display preparation	3 hrs 5 hrs 2 events/yr	13		\$455
	Materials	\$30		\$30	\$30
<b>Provide stormwater information for Town website and Facebook</b>	Update stormwater webpage information monthly	.75 hr. x 12 events/yr	9		\$315
<b>Mail postcards: Stormwater issues</b>	Preparation & mailing (2 events) Coordinate with Stakeholders	21 hrs x 2 events/yr 1 hrs x 2 events/yr	44 hrs		\$1,540
	Materials	3,000 postcards & labels Postage x 2 mailings		\$800 \$2,100	\$2,900
<b>Kids in the Creek supplies</b>	Purchase waders and/or supplies	4 units per year		\$250	\$250
<b>Total Cost for Education and Outreach Program Measure \$2,667.50 (time) + \$3,180.00 (material) =</b>					<b>\$5,847.50</b>

**Table 3. Estimated Costs for Implementing Public Participation and Involvement Measures.**

Goals	Tasks	Materials & Time Estimate	Total Number of Hours	Total Materials	Cost for 1 year
<b>Stream clean-up support</b>	Adopt a Stream tasks (organization, recruitment, stream activity, etc.)	3 hrs 5 x events/yr	18	\$200	\$630
	Event preparation/press releases	1hrs. x 3 events/yr			
	Purchase trash bags, gloves & signs				
<b>Build a rain barrel workshop</b>	Workshop Preparation	3 hrs. x 1 event/yr 2 hrs. x 1 event/yr	5	\$50	\$175
	Supplies				
<b>Storm drain stenciling</b>	Drain prep & marking Stormwater press releases	2.5 hrs. x 2 events/yr .5 hrs. x 2 events/yr	6	\$80	\$210
	Supplies (paint, masks, etc.)				
<b>“Recycle be a Winner” Promote Proper Disposal of Household Hazardous Waste &amp; recycling</b>	Preparation Coordinating w/stakeholders	2.5 hrs. x 2 events/yr 1 hrs. x 2 events/yr	7	\$150	\$245
	Supplies (update banner & handouts) Promotional Giveaways – 2 events				
<b>VWIN program support</b>	Press release & articles	2 hours	2		\$70
<b>Total cost for Public Participation and Involvement Measure = \$1,330.00 (time) + \$480.00 (material) = \$1,810.00</b>					

HAYWOOD WATERWAYS ASSOCIATION, INC.

**Phase II Stormwater Management Plan Implementation  
Agreement Form**

This agreement is made between the Town of Waynesville and the Haywood Waterways Association, Inc. This agreement will be active from July 1, 2020 and will continue in effect through June 30, 2021 (Fiscal Year 2020).

Haywood Waterways, in collaboration with the Town of Waynesville and outside experts, will determine the method, details, and means of performing each task listed in the proposal. Haywood Waterways and the Town of Waynesville understand not all tasks may be completed depending on available resources.

Haywood Waterways agrees to submit quarterly progress reports and invoices within seven days of completion of each three-month quarter between July and March. These dates correspond to October 7, 2020; January 7, 2021; and April 7, 2021. For the fourth quarter ending in June 2021, Haywood Waterways will submit the report and invoice by June 24. The town agrees to pay Haywood Waterways within thirty days after each invoice is submitted.

Haywood Waterways and the Town of Waynesville agree to hold each other harmless and indemnify for all claims of personal injury, illness, disability or death arising out of and in the course of this agreement.

As representative for the Town of Waynesville, I have read, understand and approve of the tasks outlined in the proposal and the above terms.

\_\_\_\_\_  
Signature of Town of Waynesville Representative

\_\_\_\_\_  
Date

For Haywood Waterways Association, Inc.:

\_\_\_\_\_  
Signature of Representative

\_\_\_\_\_  
Date