



Town of Waynesville

Annual Budget

2023—2024



BUDGET MESSAGE

2023-2024

May 9, 2023

The Honorable Mayor and Members of the Town Council

In accordance with the provisions of the North Carolina General Statutes, your staff presents the proposed Municipal Operating and Capital Budget for Fiscal Year 2023-24.

INTRODUCTION

The FY 2023-24 proposed budget is influenced by significant increases in the cost of materials and supplies, a need to provide a cost-of-living increase to employees and a lack of significant revenue growth across all funds. While the Town has approved a number of commercial and residential developments, the majority have not broken ground. We estimate that the Town will only experience an increase of \$102,900 in ad valorem tax revenue over last year's estimate. We estimate the Town will experience a \$280,000 increase in sales taxes and \$195,500 in investment income. The increase in revenue is offset by a \$955,989 decrease in appropriated General Fund Balance (savings account). The Local Government Commission requires that the Town to retain 45% of its General Fund Operating Budget in reserve. The Town may not receive approval for a loan to fund Fire Station #2 should the LGC note that the Town has reduced its General Fund Balance below the average for municipalities of 10,000-50,000.

After all adjustments to revenue, we estimate that the General Fund will only increase by \$366,061 over last year. There is a \$400,000 stormwater grant in the budget so if it is taken out of the equation, there is a decrease of \$33,939 from the current year budget. The result of this small decrease in General Fund growth is a proposed General Fund budget that is almost totally devoted to the "Operating Budget". Only two Capital Items are recommended to be funded with General Fund revenue, a new roof for the Armory and replacement of HVAC units.

The Town is very fortunate to have received \$3,231,911 million dollars in American Rescue Plan (ARP) funds. We have been able to fund a number of Capital Requests

over the past two years. Last year we retained \$553,238.78 in ARP funds to help fund our 2023-24 capital needs. Since the Town must encumber the remaining ARP funds by December of 2024, we recommend the Council encumber the remaining funds in this budget year.

The Cost of Living (CPI) shows an increase of 5.0% and the Employment Cost Index for State and Local Employees shows a 4.6% increase in over the past twelve months. In order to hire and retain employees, we recommend The Council approve a 2% Cost of Living Adjustment (COLA) in addition to the Town's "Career Development Program". We are completing a three-year process of reclassification and market-based pay adjustments for employees. In some cases, the market analysis that we carried out

two years ago, has been negated by demand for skilled employees. We have experienced a 25% turnover rate in Street/Sanitation and Water and Sewer Maintenance over the past twelve months due to salary pressure from the private sector. When the Town loses employees due to pay issues, we study the market and determine if a change in pay-range is in order. If we determine that the Town is in line with the market and we are able to attract qualified applicants, then we consider the pay-range to be within the market.

BUDGET SUMMARY

Salaries and Benefits

Forty-Five percent of the Town's Budget is dedicated to the employment and retention of its workforce. Once hired, it takes between six months and a year to properly train an employee. The nationwide demand for employees is no less critical in Waynesville. We are experiencing a significant loss of line level employees to the private market. Over the past year, we have witnessed a 25% attrition rate in the Streets/Sanitation and Water/Sewer Maintenance Divisions. Regardless of the Town's superb benefits program, the vast majority of employees that have resigned cite pay as the reason for their departure. To attract new employees, we have instituted a bonus program for critical positions, increased the salaries of positions such as lifeguards and provided compensation for police officers who are attending BLET.

In 2020 the Town conducted a pay and classification plan that established a "market rate" for our workforce based on the wage scales for eight Western NC local governments. The plan established higher starting salaries for entry level employees and a pay plan that would place employees at a level of compensation based on their tenure in their current position (not with their entire tenure in local government). In two years, the demand for public employees has increased for many of the positions. In areas where we are experiencing significant resignations, we have studied salary surveys for Western NC local governments to ensure that our salary scales are competitive. The budget proposal that is before you incorporate several market related changes. The budgetary impact of the market related changes and a 2% COLA awarded to all employees amounts to \$273,750 in the General Fund, \$71,198.86 in the Water and Sewer Funds and \$40,000 in the Electric Fund.

Career Track

We recommend that Career Track be funded at 2.5% for all employees except police. We recommend that the Police Department be funded at the same level as the current fiscal year.

New and Reclassified Positions

The proposal includes the addition of an entry level position in the garage. Their principal duties will be to provide routine maintenance such as oil changes and tire rotation. We are requesting the funding of a part-time position in the Downtown department. This position was filled by the non-profit DWA, and we are requesting that it be reinstated as part of the Town's workforce. The budget also funds the Human Resources Director and Grants Manager positions that the Council previously approved.

Health Insurance

Our health insurance rate is tied to the Town's "medical loss ratio", the cost of the claims submitted by the employees and their families. The Town's experience rating and rate increases are evaluated annually. The insurance companies like "medical loss ratios stay less than 70%. Thanks to a healthy workforce our insurance rating is 61.7%. In light of our rating our health insurance carrier is NOT requesting an increase in insurance premiums for the upcoming year.

Worker's Compensation Insurance

The Town's worker's compensation insurance rates are set by the NC Insurance Commission, not by the insurance industry. The Town's worker's compensation claims have been in the acceptable range for the past year however the increases in the salaries of the workforce have caused an increase of \$17,654.

Liability Insurance

We have not received a quote on property and liability insurance. We have budgeted a 2% increase as a projected expense for the upcoming year.

FUND SUMMARIES

General Fund

We recommend a \$17,445,800 General Fund operating budget for FY 2023-24. This represents a 2% increase from the FY 2022-23 budget. A stormwater grant accounts for \$400,000 of the increase. We do not recommend that the Council appropriate funds from the General Fund Balance. This represents a significant departure from previous years. In order to preserve a fund balance that will permit the Town to borrow funds for the Fire Station, it is critical that we remain within the average percentage of General Fund Balance for municipalities of our size (10,00-50,000).

Ad Valorem Taxes

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

The staff recommends no increase in the current ad valorem tax rate of \$.04392 per \$100 in value. The State requires that local governments budget the percentage of taxes collected in the previous year. Waynesville's collection rate was 97.12% in 2021-22. We project the Town will collect \$6,333,900 in current year property tax in 2023-24.

General Funds Fees

The Town operated a commercial sanitation service which generated \$275,000 in revenue per year. The number of customers using the service diminished over the years due to competition from private haulers. In 2020-21, the Town ceased to provide this service due to the cost of replacing two overhead hauler (\$450,000). The Town lost over \$150,000 in General Fund revenue when it ceased providing commercial sanitation service. In order to recover some of the lost revenue from our sanitation operation, we recommend that the Council increase residential fees by \$1.00 per month and commercial service fees by \$1.03 per month. This will generate approximately \$45,000 to help augment the cost of providing the new roll-out service introduced last year.

Fire District Tax

The County Commissioners instituted a \$.06 cent fire district tax for the Town in 1979. Since that time, the Town has been designated to serve nine districts. In 2016, the Town increased its ad valorem tax rate \$.05 per \$100 in order to employ eight additional full time fire fighters. In the past twelve months the Town ordered two fire engines to replace engines that are experiencing frequent mechanical problems. In the near future, the Town will design and construct a new Fire Station to replace the obsolescent Hazelwood Station. Last year Waynesville's Fire Department was reviewed by the State Fire Marshall and received a "4" rating. This rating will provide a reduction in fire insurance premiums for the fire districts served by the Town. The Town Council has requested the Board of County Commissioners to increase the Fire District Tax from \$.06 to \$.08 cents per \$100 valuation in order to aid the Town in funding replacement apparatus and the new fire station. This would mark the first increase in the Fire District tax since 1979. We estimate that the tax will raise \$168,750 in revenue.

Downtown Municipal Service District

The Town established a "Downtown Municipal Service District" in 1986 in order to provide redevelopment and promotion of the Town's traditional central business district. The revenue

derived from the MSD also funds the district's membership in the State and US Mainstreet program. Properties within the district pay an additional ad valorem tax in addition to the ad valorem taxes paid by the rest of the Town.

The current ad valorem tax on the Downtown Municipal Service District is \$.19 per \$100 of valuation. We estimate that the district will yield \$106,400 in 2023-24 for current and past year taxes.

In early 2022 the Board of Alderman reorganized the administration of the district by placing the staff, programming and accounting functions within the Town's organization. The Board created a 13-member committee that serves to advise the staff and Board on programs and policies of the Downtown Service District. The governing and administration of the Downtown Municipal Service District has been a tremendous success. The MSD has retained its certification as a "Mainstreet Community". The proposal that is before you request the funding of a part-time employee to supplement the duties of the Director. This position was previously funded by the non-profit DWA.

Water Fund

The staff recommends a budget of \$3,862,497. This represents a 4.43% decrease from FY 2022-23. The reduction in the overall budget is due to lower capital improvement requests. The majority of the capital improvement projects were funded through the Water Fund Balance. Recommended Fund Balance appropriations have been reduced 31% over the previous year. While capital project spending has been reduced, the cost of chemicals and power have increased significantly. Based on our revenue projections, we are requesting a 7% increase in water rates effective with the August billing cycle. The increase will also be assessed to the base rate which includes 2,000 gallons of consumption.

Water Treatment

We recommend a \$1,263,530 budget to fund the operation of the Water Treatment Plant. This represents a 26% decrease from last year's budget. The decrease is due to a reduction in capital improvement projects as well as the elimination of the Division's contribution to the Asset Services Fund. That contribution will be made in the Water Fund Administration and Finance Division. It is important to note that we are experiencing a considerable increase in chemical and power prices (Water plant is served by Duke Power). These operational increases are driving the request for a rate increase.

Water Collection Line Service and Maintenance

We recommend a \$1,703,735 budget for FY 2023-24. This represents a 4.6% decrease from the previous year. The decrease is due to completion of several capital projects that were funded through operating revenue in the previous year as well as the elimination of a contribution to Asset Services. That contribution will be made in the Water Fund Administration Division. The

Division is experiencing a significant increase in materials, especially pipe, valves and fuel. As with Water Treatment, these costs are driving our request for a rate increase.

Water Fund Administration and Finance

The Water Fund contributes a portion of its revenue to the meter reading, billing, collection and accounting of its operation. The staff estimates the percentage of the Finance Department's operation dedicated to the Water Fund. For the upcoming FY 2023-24 budget year we recommend a \$895,232 budget. This represents an increase of 94% from the previous year. While this appears to be a large increase, it is due to a change in the manner in which we account for payments to asset services. Rather than charge individual departments for asset services we are charging the entire fund.

SEWER FUND

Sewer Plant Financing and Construction

The staff recommends a 10% increase in Sewer Rates beginning with the August billing cycle. The increase in rates is due to requirement of the State Revolving Loan program that a Town's rate structure be set to pay the interest and principal on the loan at the time of loan closing. We will close the State Revolving Loan in the Spring. In addition to the \$24,545,900 State Revolving Loan, the Town must obtain a \$5,000,000 loan from a private lender to fund the entire \$29,423,000 sewer plant renovation project. The increase will be applied to the "base rate" which includes 2,000 gallons of flow.

The Sewer Fund is made up of two operating divisions. Details of their major budget items are listed below.

Sewer Maintenance

We recommend a \$1,655,015 operating budget for this Division. The recommended budget represents a 21% increase over FY 2022-23. This increase is mainly due to the purchase of a sewer vac truck.

Sewer Plant

We recommend that the Town Council appropriate \$1,593,110 for operation and maintenance of the plant. This amounts to a 17% decrease from last year's budget. As with the other utility operating divisions, the move of Asset Services from the individual divisions to the Administrative and Finance Division reduce the budgets while increasing the Asset Services line item in the Administration and Services budget.

Operating expenditures for the sewer plant follow those for the water plant, increases in chemicals and power.

Capacity Use Fees

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

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

In order to ensure that user/developers reserve their capacity in the Waste Treatment Plant they must receive approval for their development in accordance with the Town's Comprehensive Plan AND pay the system development fees at the time of approval of the development. Should an owner/developer choose to abandon their project within three years of approval, the Town will refund their "Capacity Use Fees". Failure to pay the fees may result in the user/developer not being guaranteed the capacity necessary to develop their project.

We have not increased the Town's Capacity Use Fees since 2019 and do not recommend an increase for the 2023-24 fiscal year. In 2018-19 the Council capped the Town's "Capacity Use Fees" at \$100,000 for the combined Water and Sewer Fees. This was done to encourage investment in Waynesville after a decade of near zero growth. The Town is starting a \$29,450,000 waste treatment renovation that was not factored into the "Capacity Use Study" carried out in 2018. As we complete the project, it would be appropriate to carry out a new study and establish "Capacity Use Fees" that reflect the cost of that project.

The Town has approximately 2.91 million gallons of capacity in its six-million-gallon waste treatment plant. When the plant is renovated and placed online the Town will, once again, be open to new investment. Until we complete a new "Capacity Use Study" we recommend that the Council increase the cap on combined Capacity Use Fees from \$100,000 to \$150,000. We will recommend that the Council fund a new study during the 2024-25 Fiscal Year.

ELECTRIC FUND

For FY 2023-24 we recommend an Electric Department budget of \$11,402,059. This represents a 13.7% increase in the operating budget. We recommend a 5% increase in electric rates across all rate classes. This increase will also be applied to the base charges. The increase is due to an increase in the base rate for electricity set by the Town's contract with Santee Cooper, "fuel adjustment charges" added to the Town's wholesale power bills, costs associated with moving

the Town's electric infrastructure from the right of way of Russ Avenue and constructing the distribution system in Allison Acres.

In addition to the cost of wholesale power, the Electric Division is facing tremendous increases in the cost of wire and transformers.

The Finance staff is "up to date" on past due accounts created by the Covid pandemic. While we have been very successful in collecting our past due accounts, we will have to write-off approximately \$200,000 in electric charges due to customers moving without forwarding addresses.

ASSET MANAGEMENT AND GARAGE FUNDS

The Asset Management Fund has been eliminated as a separate fund. It will be treated as a division of the Public Services Department. In the past each operating department was charged separately for Asset Services. The proposed budget moves the contribution to the asset services department to the individual funds rather than the operating division.

We are recommending a budget of \$1,117,900 for the Garage Fund. This represents an increase of 27.5% over the current year. The addition of an entry level employee and large increases in gas and tire prices is driving the increase in the garage.

CONCLUSION

The proposal that is before you represents a "program of work" that is experiencing both the positive and negative impact of a growing local economy, inflation, and rapid changes in public employee compensation. These impacts are affecting all areas of the Town's operations, employee recruitment and retention, prices for fuel and supplies and waiting time for orders to be delivered. Ms. Hagood has studied the spending trends in the Town's organization and has produced departmental budgets that reflect the changes in our local economy. While the Town has reached the maximum allotment of sewer capacity permitted under the Special Order of Consent (SOC), only one of the developments approved under the Special Order of Consent has commenced construction. With the price of materials decreasing, we hope that some of these developments will come to fruition. We have requested an increase in our waste treatment allotment justified by the reduction in inflow/infiltration in our system. This request was turned down by the Western Division of DWQ. Their decision effectively shuts down growth in the Waynesville, Lake Junaluska, Junaluska Sanitary District and the Town of Clyde. This will create a "lull" in new development over the next two years. Single family homes may still be tapped into an existing lines located on subdivided lots will not be impacted by this action of DEQ but development requiring the subdivision of land will be restricted until the plant is completed in late 2024.

Thanks to the ARP funds, the Town will be able to carry out \$838,044 in capital spending that it would normally rely on use of the fund balances in the four funds or short-term borrowing.

One of the Board's principal goals is to design, fund and construct a new fire station in Hazelwood. Observing the construction bids that public sector projects are receiving, it would be prudent to wait until the construction environment cools down before designing and bidding Fire Station #2. We have recommended that the meeting room in Hazelwood be converted into an ADA compatible bunk room and office space for the Finance Office. Thanks to the new Fire Engine being compatible with the bays in the old station, we will be able to use it longer than we anticipated.

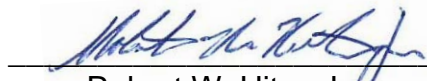
The proposal that is before you represents a detailed analysis of spending patterns in the Town. As Ms. Hagood refines the budget, less funds will be available to increase the Town's savings accounts than in the past. In short, we will not be able to "reach-into" the savings accounts when we have an unbudgeted project. This assures that public that their taxes and revenues are being spent on current expenses, but it forces the Town to budget more carefully.

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

Respectfully submitted:


Misty Hagood.
Finance Director


Jesse Fowler
Assistant Town Manager


Robert W. Hites Jr.
Town Manager

Budget Summary

Operating Funds

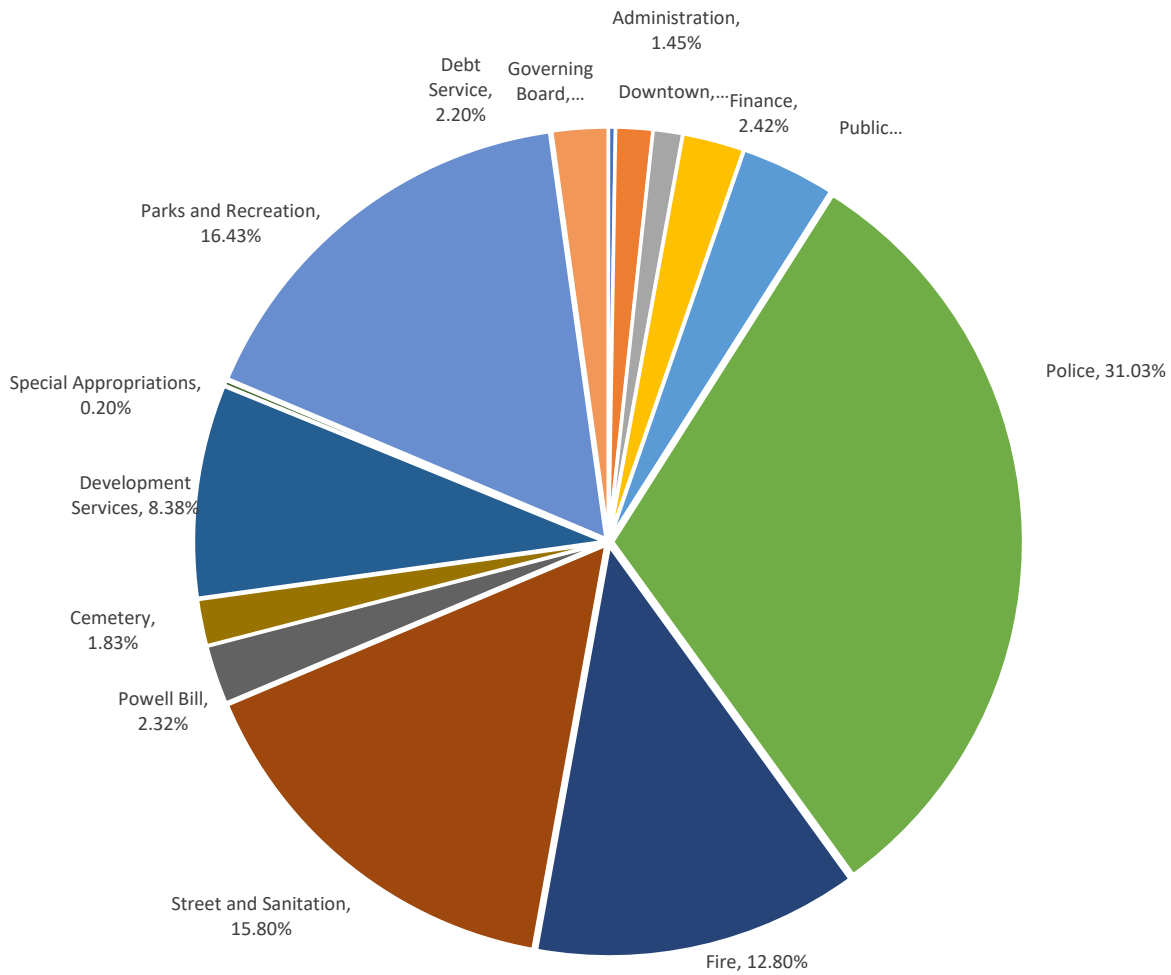
	FY22 Budget	FY23 Budget	FY24 Budget
Revenues			
General Fund	\$ 17,135,053	\$ 17,079,739	\$ 17,452,975
Water Fund	\$ 3,753,200	\$ 4,041,353	\$ 3,862,497
Sewer Fund	\$ 3,981,900	\$ 3,736,565	\$ 4,161,074
Electric Fund	\$ 10,730,854	\$ 10,029,179	\$ 11,402,059
Total	\$ 35,601,007	\$ 34,886,836	\$ 36,878,605
Expenditures			
General Fund	\$ 17,135,053	\$ 17,079,739	\$ 17,452,975
Water Fund	\$ 3,753,200	\$ 4,041,353	\$ 3,862,497
Sewer Fund	\$ 3,981,900	\$ 3,736,565	\$ 4,161,074
Electric Fund	\$ 10,730,854	\$ 10,029,179	\$ 11,402,059
Total	\$ 35,601,007	\$ 34,886,836	\$ 36,878,605

Internal Service Fund

	FY22 Budget	FY23 Budget	FY24 Budget
Revenues			
Garage	\$ 813,049	\$ 876,612	\$ 1,117,900
Total	\$ 813,049	\$ 876,612	\$ 1,117,900
Expenditures			
Garage	\$ 813,049	\$ 876,612	\$ 1,117,900
Total	\$ 813,049	\$ 876,612	\$ 1,117,900

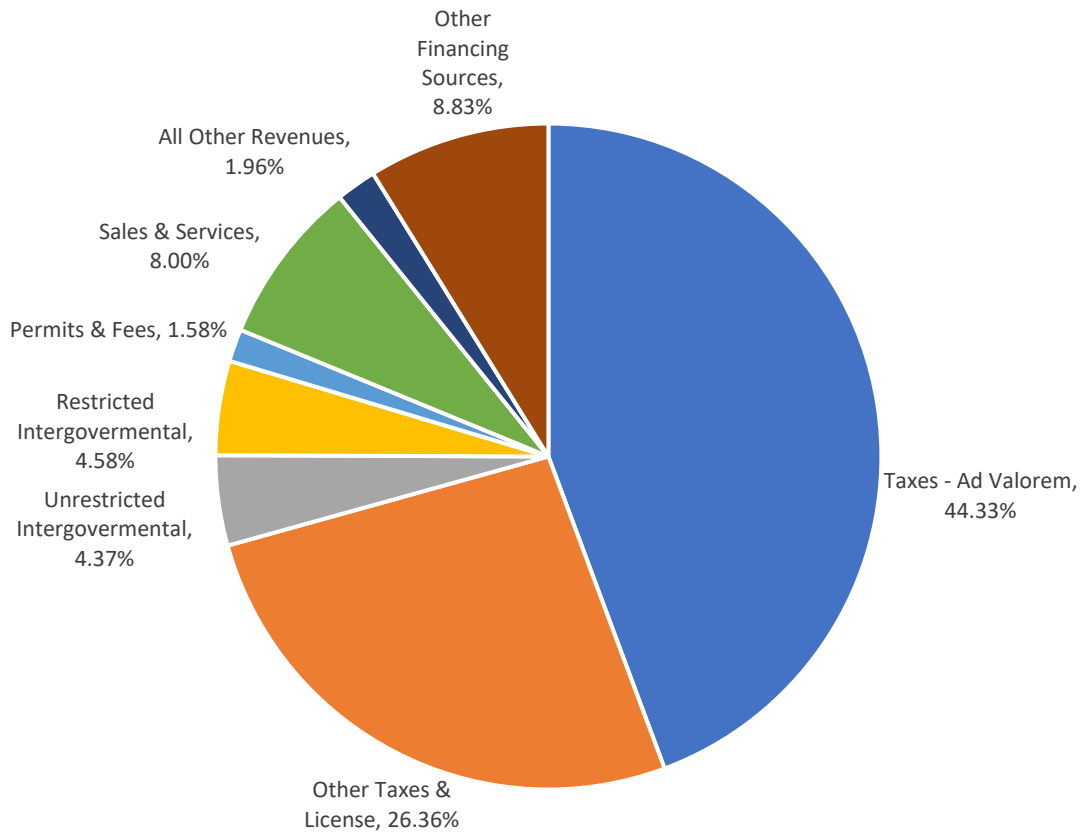
General Fund

Department	Amount	Percent of Total
Governing Board	\$46,649	0.27%
Administration	\$253,135	1.45%
Downtown	\$201,010	1.15%
Finance	\$422,808	2.42%
Public Works	\$648,608	3.72%
Police	\$5,415,725	31.03%
Fire	\$2,234,620	12.80%
Street and Sanitation	\$2,757,960	15.80%
Powell Bill	\$405,000	2.32%
Cemetery	\$318,640	1.83%
Development Services	\$1,462,025	8.38%
Special Appropriations	\$35,000	0.20%
Parks and Recreation	\$2,868,295	16.43%
Debt Service	\$383,500	2.20%
Total	\$17,452,975	100.00%



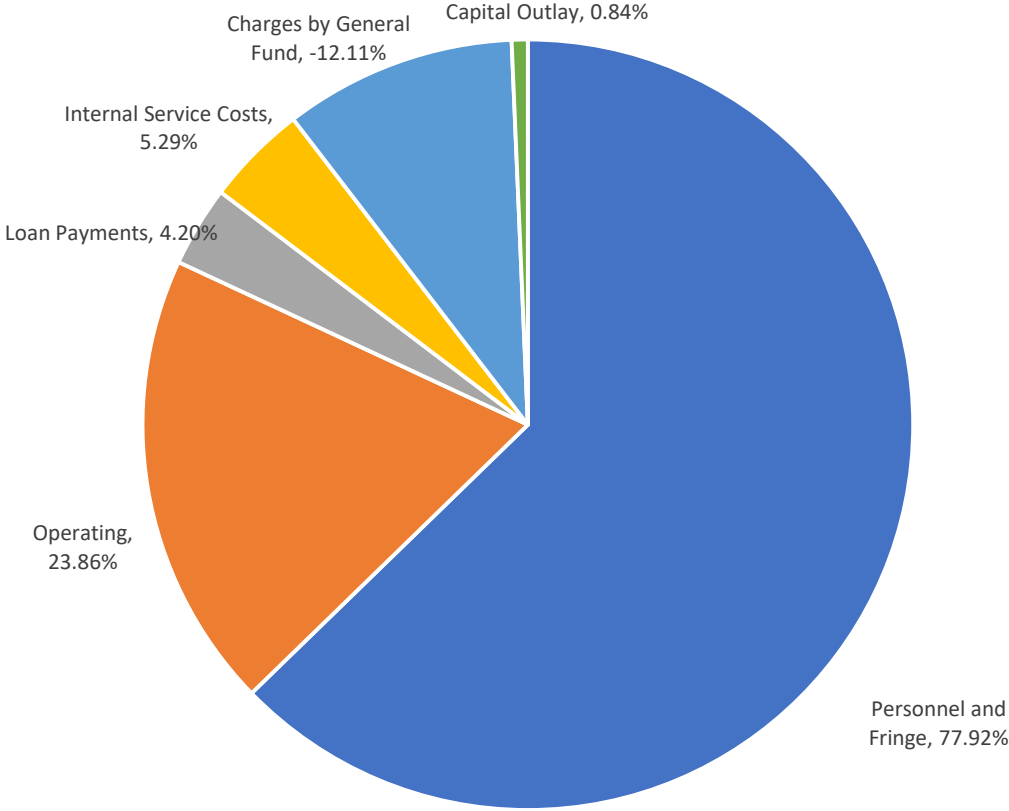
General Fund Revenues

Revenues	Amount	Percent of Total
Taxes - Ad Valorem	\$7,736,550	44.33%
Other Taxes & License	\$4,600,150	26.36%
Unrestricted Intergovernmental	\$763,500	4.37%
Restricted Intergovernmental	\$798,500	4.58%
Permits & Fees	\$275,150	1.58%
Sales & Services	\$1,395,750	8.00%
All Other Revenues	\$342,100	1.96%
Other Financing Sources	\$1,541,275	8.83%
Grand Total	\$17,452,975	100.00%



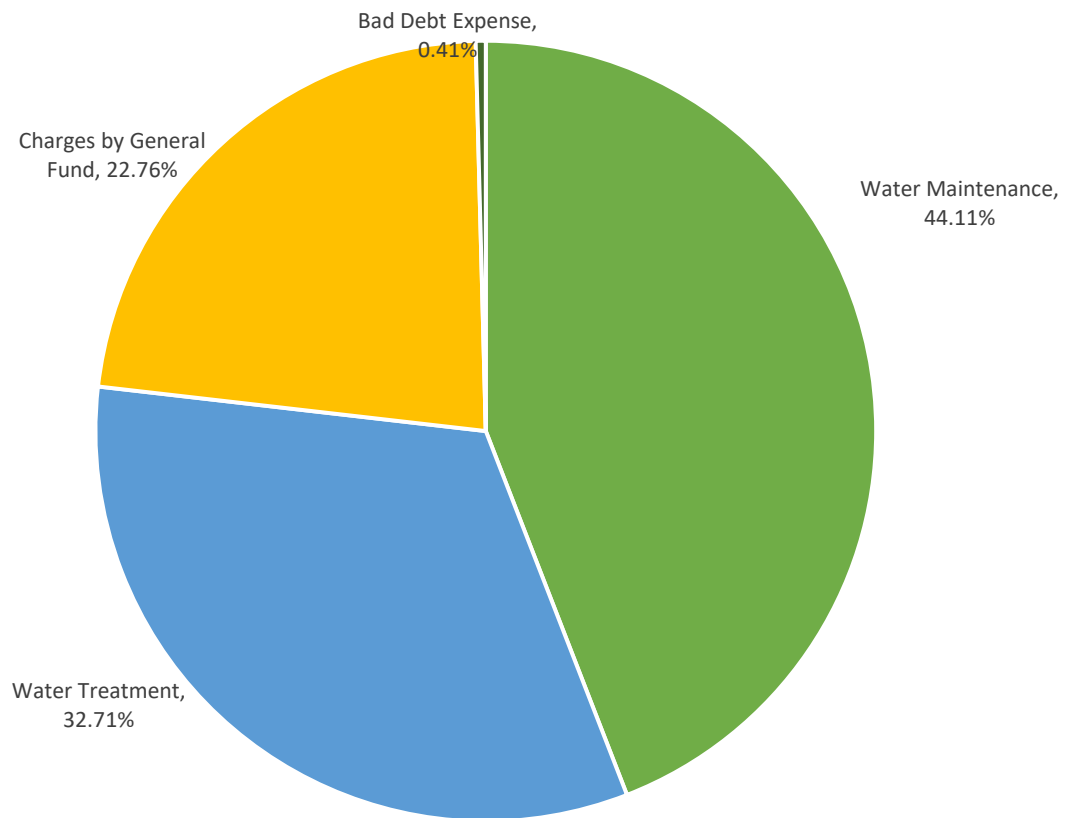
General Fund Expenditures

Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$13,598,884	77.92%
Operating	\$4,164,669	23.86%
Loan Payments	\$732,965	4.20%
Internal Service Costs	\$923,595	5.29%
Charges by General Fund	(\$2,113,138)	-12.11%
Capital Outlay	\$146,000	0.84%
Grand Total	\$17,452,975	100.00%



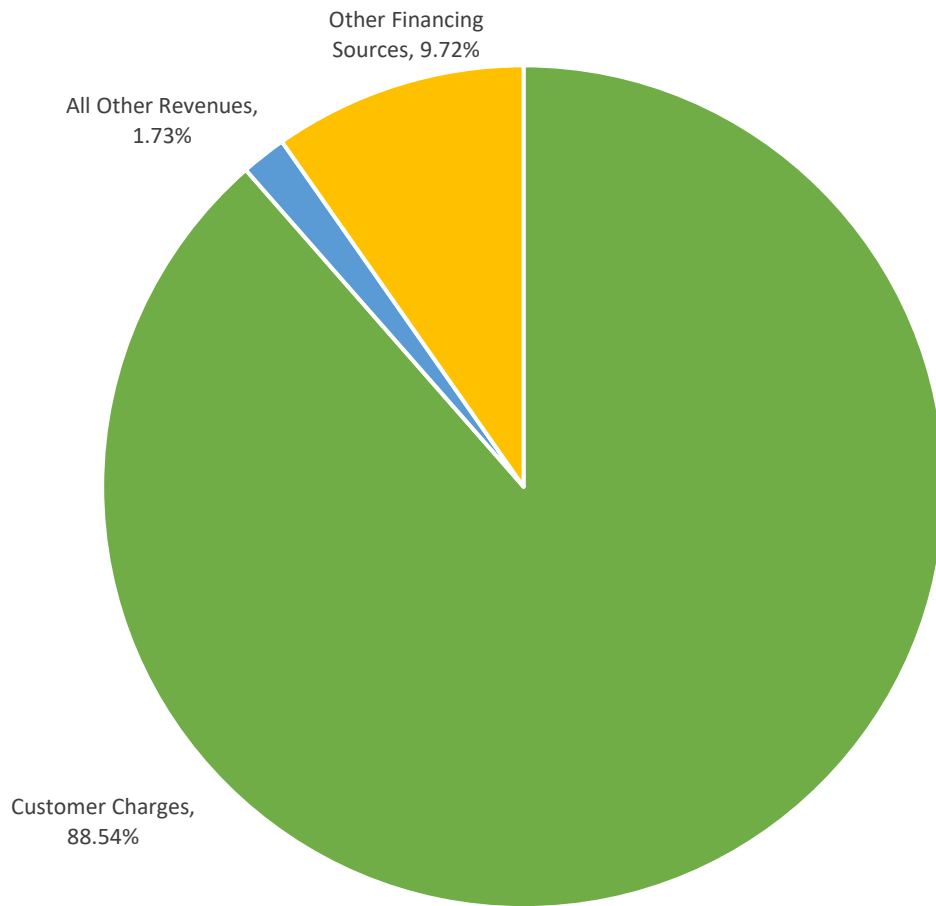
Water Fund

Department	Amount	Percent of Total
Water Maintenance	\$1,703,735	44.11%
Water Treatment	\$1,263,530	32.71%
Charges by General Fund	\$879,232	22.76%
Bad Debt Expense	\$16,000	0.41%
Total	\$3,862,497	100.00%



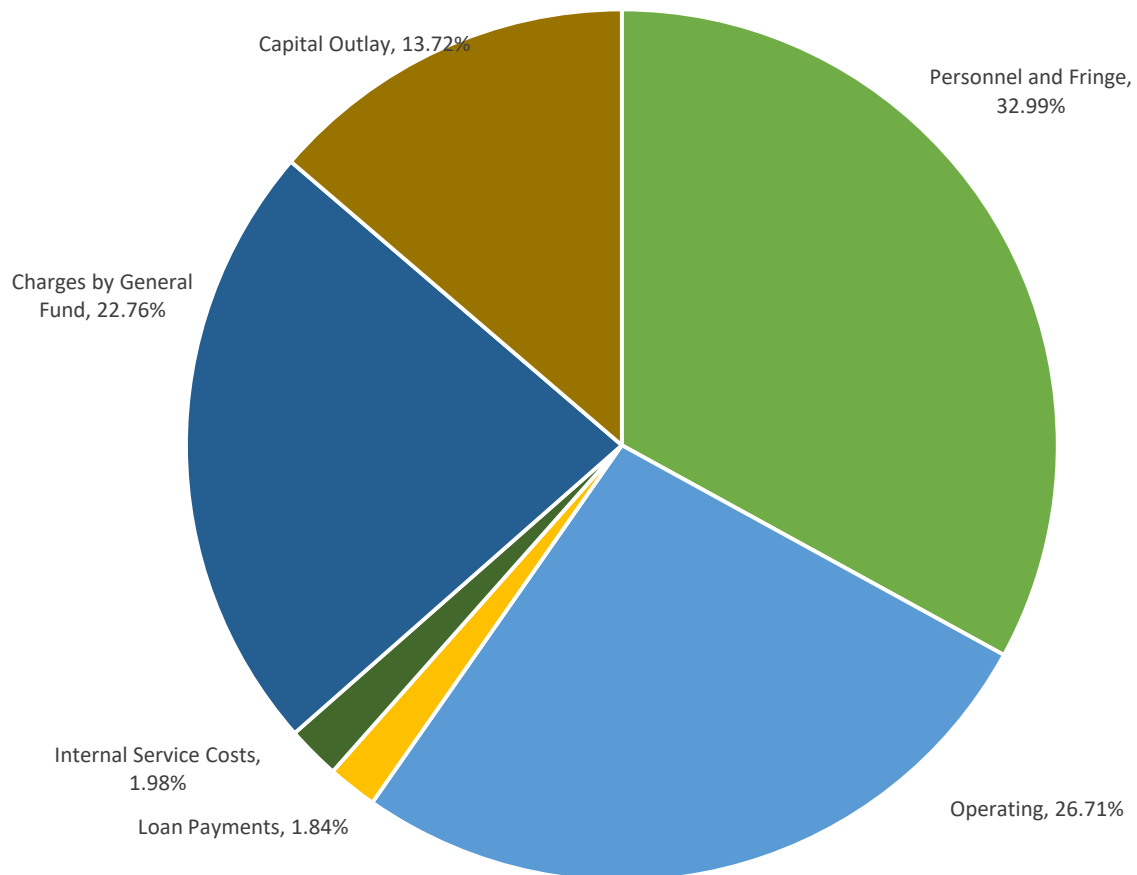
Water Fund Revenues

Revenues	Amount	Percent of Total
Customer Charges	\$3,420,000	88.54%
All Other Revenues	\$67,000	1.73%
Other Financing Sources	\$375,497	9.72%
Grand Total	\$3,862,497	100.00%



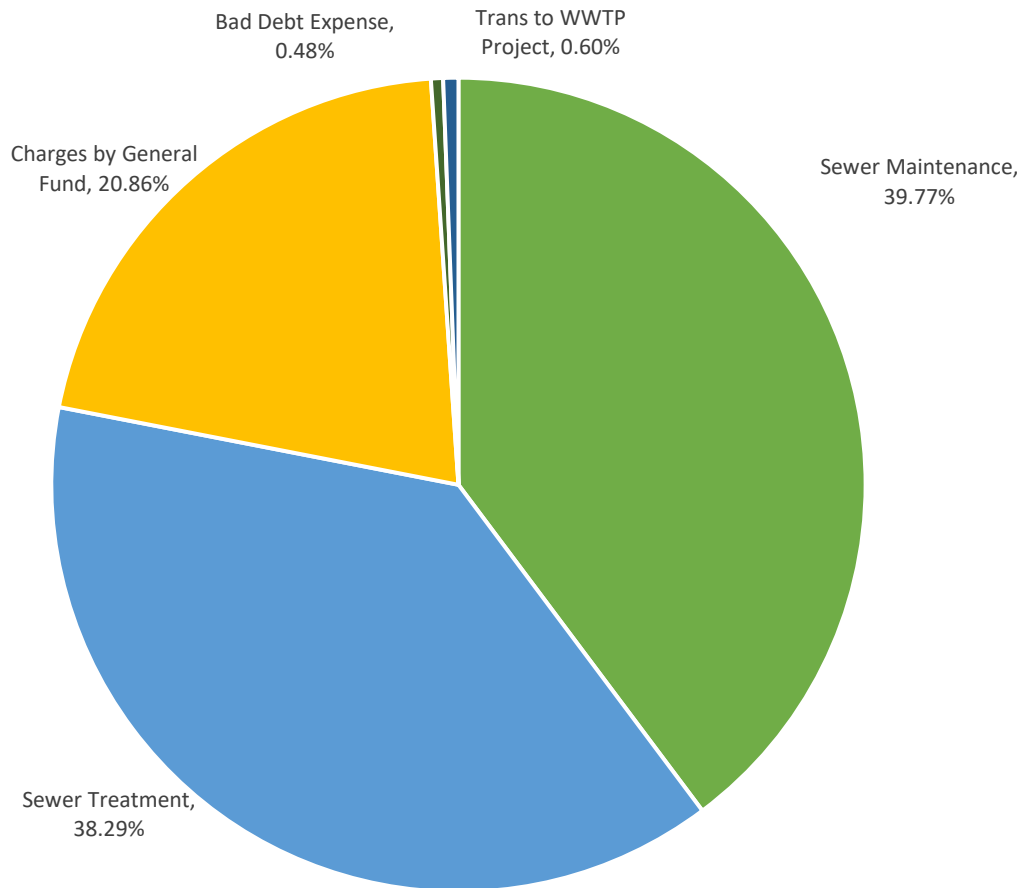
Water Fund Expenditures

Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$1,274,280	32.99%
Operating	\$1,031,700	26.71%
Loan Payments	\$71,000	1.84%
Internal Service Costs	\$76,285	1.98%
Charges by General Fund	\$879,232	22.76%
Capital Outlay	\$530,000	13.72%
Grand Total	\$3,862,497	100.00%



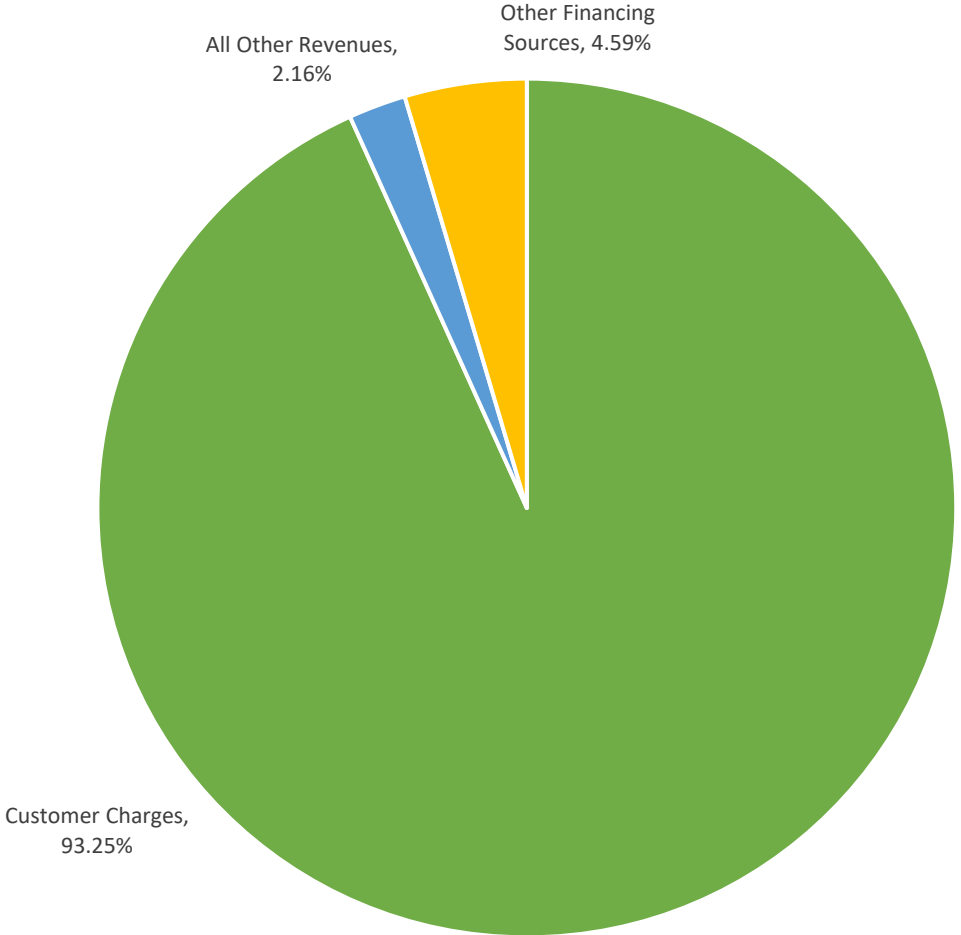
Sewer Fund

Department	Amount	Percent of Total
Sewer Maintenance	\$1,655,015	39.77%
Sewer Treatment	\$1,593,110	38.29%
Charges by General Fund	\$867,949	20.86%
Bad Debt Expense	\$20,000	0.48%
Trans to WWTP Project	\$25,000	0.60%
Total	\$4,161,074	100.00%



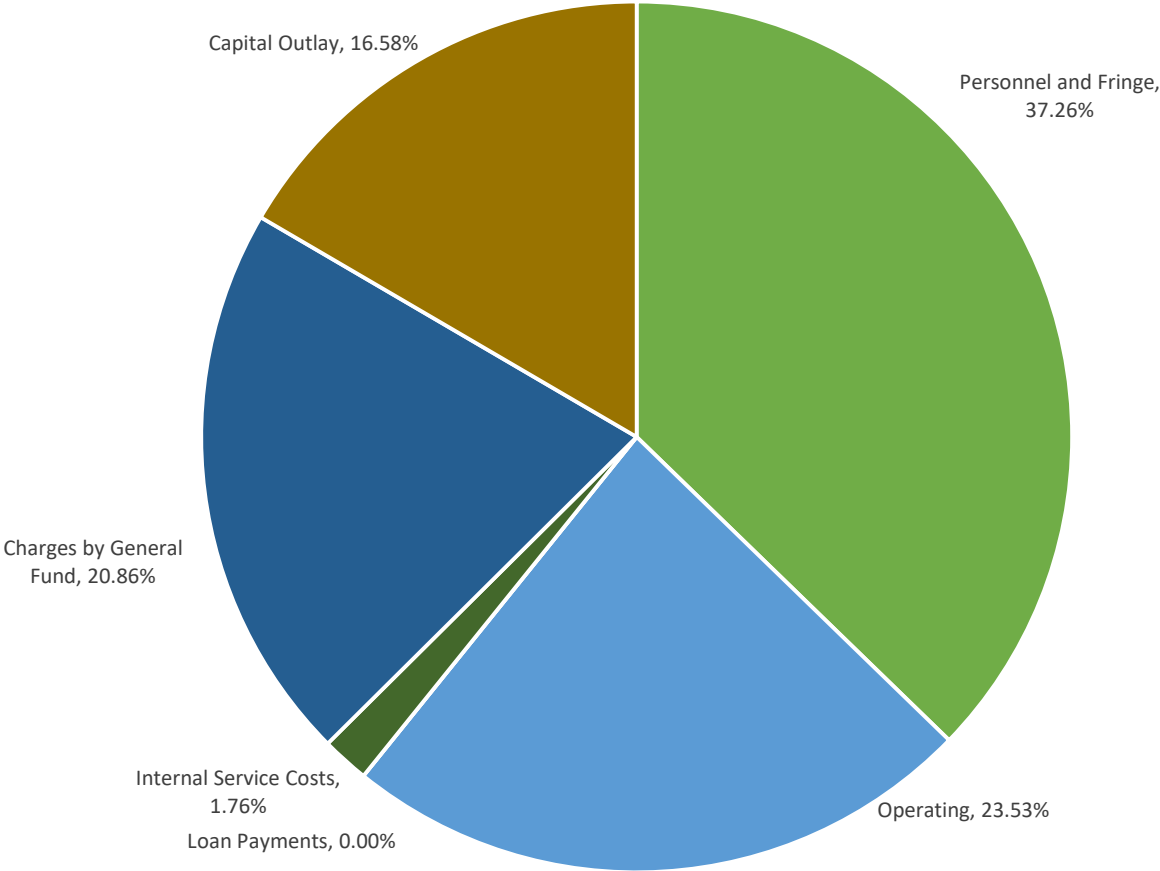
Sewer Fund Revenues

Revenues	Amount	Percent of Total
Customer Charges	\$3,880,000	93.25%
All Other Revenues	\$90,000	2.16%
Other Financing Sources	\$191,074	4.59%
Grand Total	\$4,161,074	100.00%



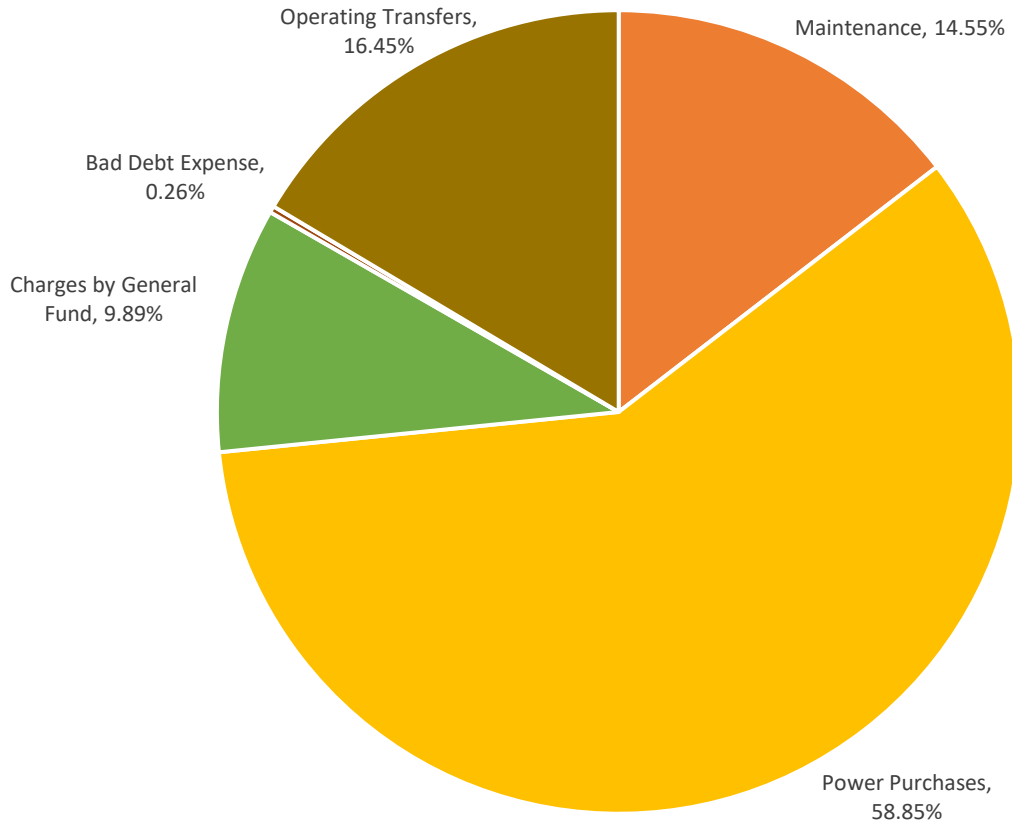
Sewer Fund Expenditures

Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$1,550,545	37.26%
Operating	\$979,300	23.53%
Loan Payments	\$0	0.00%
Internal Service Costs	\$73,280	1.76%
Charges by General Fund	\$867,949	20.86%
Capital Outlay	\$690,000	16.58%
Grand Total	\$4,161,074	100%



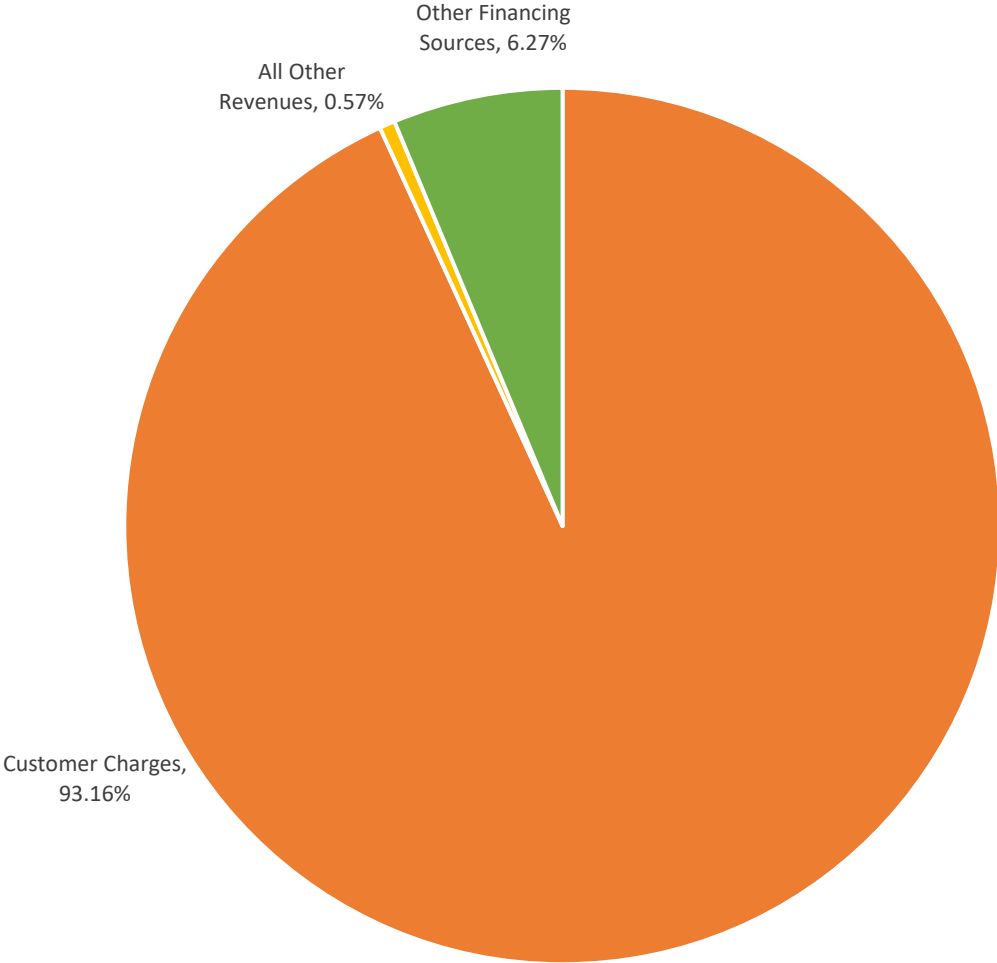
Electric Fund

Department	Amount	Percent of Total
Maintenance	\$1,659,145	14.55%
Power Purchases	\$6,710,000	58.85%
Charges by General Fund	\$1,127,314	9.89%
Bad Debt Expense	\$30,000	0.26%
Operating Transfers	\$1,875,600	16.45%
Total	\$11,402,059	100.00%



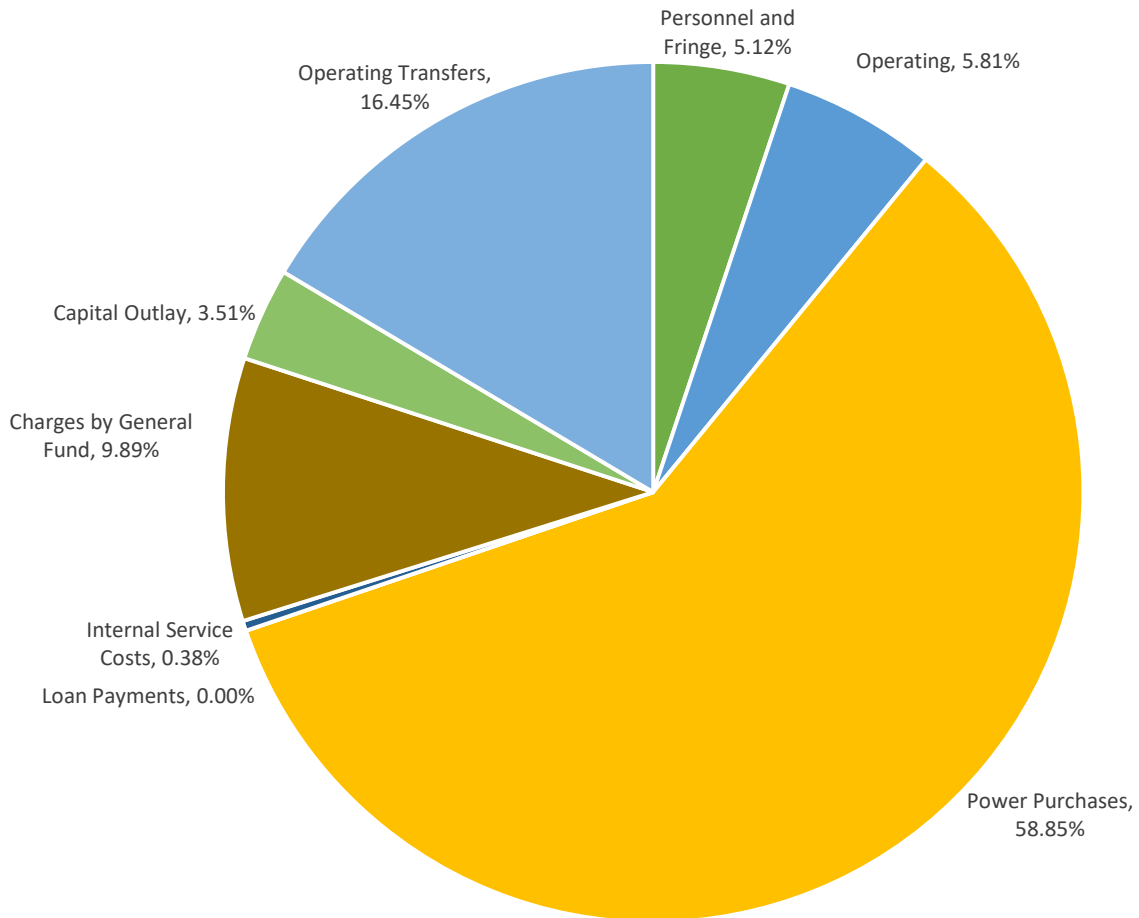
Electric Fund Revenues

Revenues	Amount	Percent of Total
Customer Charges	\$10,621,800	93.16%
All Other Revenues	\$65,500	0.57%
Other Financing Sources	\$714,759	6.27%
Grand Total	\$11,402,059	100.00%



Electric Fund Expenditures

Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$584,135	5.12%
Operating	\$662,150	5.81%
Power Purchases	\$6,710,000	58.85%
Loan Payments	\$0	0.00%
Internal Service Costs	\$42,860	0.38%
Charges by General Fund	\$1,127,314	9.89%
Capital Outlay	\$400,000	3.51%
Operating Transfers	\$1,875,600	16.45%
Grand Total	\$11,402,059	100.00%



Line Item Budgets

General Fund - Revenues

Account Description	FY23 Budget	FY24 Recommended
AD VALOREM TAXES		
Ad Valorem Taxes	\$ 6,364,000	\$ 6,426,400
DWA Taxes	106,350	106,400
Motor Vehicle Tax	466,000	500,000
MV Rental Tax	20,000	20,000
Municipal Vehicle Tax	-	-
Fire Tax	467,000	635,750
Ad Valorem Tax Refunds	(3,500)	(3,500)
Penalties And Interest	50,000	50,000
Advertising	1,500	1,500
Total	7,471,350	7,736,550
OTHER TAXES		
Sales Tax	4,220,000	4,500,000
Cable Television Tax	100,000	100,000
Business Registration	150	150
Privilege License Tax	-	0
Total	4,320,150	4,600,150
UNRESTRICTED INTERGOVERNMENTAL		
Beer and Wine Tax	42,000	40,000
Court Facilities Fees	1,500	1,500
Franchise Tax	742,000	722,000
Total	785,500	763,500
RESTRICTED INTERGOVERNMENTAL		
Powell Bill Revenue	325,000	390,000
MUNICIPAL VEHICLE TAX-STREETS	-	-
Other Police Grants	40,000	-
SOLID WASTE DISPOSAL TAX DIST.	7,500	7,500
Investment Earnings-PowellBill	-	1,000
Stormwater Grant	-	400,000
Misc Grant	17,500	-
UNAUTH SUB-TAX DIST. NEW LAW	-	-
Total	390,000	798,500
PERMITS AND FEES		
Building Permits	200,000	175,000
Connect & Reconnect Fees	50,000	50,000
Late Payment Penalties	20,000	30,000
Sign Permits	3,500	4,000
Planning Fees	7,500	10,000
Occupancy Use Fees	3,000	3,000
Clean Up/Demolition Revenue	1,000	1,000

Civil Penalties - Ord 14-10	250	-
Rezoning Fees	1,000	1,000
ABC Inspection	750	750
Fire Inspections	300	300
STREET PERFORMER PERMIT	-	-
TEMPORARY USE - FOOD TRUCKS	300	500
Homeowners Recovery Fund	(400)	(400)
Total	287,200	275,150

SALES & SERVICES

Adult & Children Programs	80,000	115,000
ADULT AND CHILDREN - ARMORY	10,000	10,000
Cemetery After Hours Call Out	600	500
Cemetery Lot Sales	20,000	22,000
CHILD CARE	-	-
COLUMBARIUM SALES	2,000	2,000
Commercial Sanitation Fees	125,000	115,000
Cremation Open / Close	3,000	1,000
CREMATION SPACE - IN GROUND	1,500	1,750
DAILY PASSES - RECREATION DEPT	70,000	70,000
DWC Revenue	20,000	30,000
FACILITY RENTAL-ARMORY	1,000	1,500
Police Contract Services	105,000	170,000
REC- RESALE - VENDING & OTHER	750	1,500
RECREATION - COMMISSIONS	500	500
RECREATION MEMBERSHIPS	250,000	255,000
RECREATION RENTAL	25,000	25,000
RESIDENTIAL SANITATION	520,000	575,000
Total	1,234,350	1,395,750

OTHER REVENUES

Bad Check Charges	1,500	2,000
Cash Over (Short)	-	-
Contribution/Donations	-	-
MEMORIAL CONTRIBUTION/DONATION	-	-
Miscellaneous Revenue	30,000	30,000
NOISE ORDINANCE VIOLATION	-	-
Parking Tickets	100	100
PUBLIC ART DONATIONS	7,500	5,000
Rents	80,000	80,000
Sale of Materials/Fixed Assets	30,000	25,000
TOW PUBLIC ART DONATION	-	-
Investment Income	4,500	200,000
Total	153,600	342,100

OTHER FINANCING SOURCES

ABC Distribution - General	87,000	100,000
ABC Distribution - Law Enf.	36,000	36,000
ABC Distribution - Rehab	28,000	30,000

Fund Balance App. Powell Bill	55,000	15,000
Fund Balance Appropriated	955,989	14,675
Proceeds From Capital Lease	-	-
TRANSFER FROM CEMETERY FUND	-	70,000
Transfer From Electric Fund	1,275,600	1,275,600
Total	2,437,589	1,541,275
General Fund Total	\$ 17,079,739	\$ 17,452,975

General Fund - Expenditures

ACCOUNT ID	Description	FY23 Budget	FY24 Recommended
Governing Board			
10-4110-00-511210	Regular Pay	\$ 44,218	\$ 44,215
10-4110-00-511810	FICA	\$ 3,382	\$ 3,382
10-4110-00-511830	Hospital Expense	\$ 62,750	\$ 55,000
10-4110-00-511832	Life Insurance Expense	\$ 252	\$ 252
10-4110-00-511833	Dental Insurance	\$ 1,136	\$ 2,400
10-4110-00-511840	HEALTH REIMBURS EXPENSE - REG	\$ 9,000	\$ 6,800
10-4110-00-511850	Unemployment Ins. Expense	\$ 100	\$ 50
10-4110-00-511860	Workers Comp. Expense	\$ 1,000	\$ 1,000
10-4110-00-521920	Legal Fees	\$ -	\$ 15,000
10-4110-00-521990	Prof. Services/Consultant Fees	\$ 15,000	\$ 1,500
10-4110-00-532920	Materials And Supplies	\$ 8,000	\$ 8,000
10-4110-00-533180	Travel And Training	\$ 2,000	\$ 2,000
10-4110-00-533210	Telephone	\$ 110	\$ -
10-4110-00-533990	Election Services Contract	\$ -	\$ 15,000
10-4110-00-534510	Property And Gen. Liab. Ins.	\$ 3,652	\$ 6,000
10-4110-00-534580	Other Insurance Costs	\$ -	\$ -
10-4110-00-534910	Dues Memberships And Subscript	\$ 24,000	\$ 26,000
10-4110-00-548000	Charges to other funds	\$ (130,950)	\$ (139,950)
10-4110-00-548100	Internal Service Costs	\$ 7,893	
	Governing Board Total	\$ 51,543	\$ 46,649
Administration			
10-4120-00-511210	Regular Pay	\$ 330,800	\$ 440,400
10-4120-00-511220	Overtime Pay	\$ -	\$ -
10-4120-00-511230	Temporary And Part Time Pay	\$ 2,000	\$ 2,000
10-4120-00-511810	FICA	\$ 25,459	\$ 33,850
10-4120-00-511820	Retirement Expense	\$ 40,225	\$ 53,545
10-4120-00-511825	401K EXPENSE-ADMINISTRATION	\$ 16,540	\$ 22,025
10-4120-00-511830	Hospital Expense	\$ 63,250	\$ 60,000
10-4120-00-511831	Retired Employee Ins. Exp	\$ 7,370	\$ 16,200
10-4120-00-511832	Life Insurance Expense	\$ 420	\$ 750
10-4120-00-511833	Dental Insurance	\$ 758	\$ 2,500
10-4120-00-511840	HEALTH REIMBURS EXPENSE - REG	\$ 9,090	\$ 6,800
10-4120-00-511841	HEALTH REIMBURS EXP - RET	\$ 1,280	\$ 2,725
10-4120-00-511845	HEALTH AND WELLNESS	\$ 15,000	\$ 10,000
10-4120-00-511850	Unemployment Ins. Expense	\$ 500	\$ 500
10-4120-00-511860	Workers Comp. Expense	\$ 6,400	\$ 6,500
10-4120-00-521920	Legal Fees	\$ 45,000	\$ 30,000
10-4120-00-521930	Deductibles & Medical Fees	\$ 35,000	\$ 30,000
10-4120-00-521990	Prof. Services/Consultant Fees	\$ 25,000	\$ 40,000
10-4120-00-532120	Uniform Expense	\$ -	\$ 1,500
10-4120-00-532510	Gas	\$ 900	\$ 1,050
10-4120-00-532520	Tires	\$ 170	\$ 230
10-4120-00-532530	Vehicle Repairs/Maintenance	\$ 1,100	\$ 1,460
10-4120-00-532920	Materials And Supplies	\$ 15,000	\$ 15,000
10-4120-00-532930	Data Processing Supplies	\$ 15,000	\$ 15,000
10-4120-00-533180	Travel And Training	\$ 15,000	\$ 20,000
10-4120-00-533210	Telephone	\$ 5,000	\$ 14,500

10-4120-00-533250	Postage	\$ 50,000	\$ 55,000
10-4120-00-533520	Equipment Repairs/Maintenance	\$ 20,000	\$ 15,000
10-4120-00-533700	Other Advertising	\$ 9,000	\$ 5,000
10-4120-00-533910	Legal Notice	\$ 4,500	\$ 4,000
10-4120-00-534390	Equipment Rentals	\$ 1,500	\$ 1,600
10-4120-00-534490	Other Contractual Service	\$ 40,000	\$ 25,000
10-4120-00-534510	Property And Gen. Liab. Ins.	\$ 2,954	\$ 5,000
10-4120-00-534520	Vehicle Insurance	\$ 1,110	\$ 500
10-4120-00-534910	Dues Memberships And Subscript	\$ 5,000	\$ 10,000
10-4120-00-534990	Miscellaneous	\$ 10,000	\$ 10,000
10-4120-00-545400	Vehicles	\$ -	\$ -
10-4120-00-545500	Equipment	\$ -	\$ -
10-4120-00-545900	Capital Improvements	\$ -	\$ -
10-4120-00-546000	LOAN PAYMENTS	\$ -	\$ -
10-4120-00-548000	Charges to other funds	\$ (622,390)	\$ (704,500)
10-4120-00-548100	Internal Service Costs	\$ 37,503	\$ -
	Administration Total	\$ 235,439	\$ 253,135
Downtown			
10-4125-00-511210	Regular Pay	\$ 51,600	\$ 55,000
10-4125-00-511230	Temporary And Part Time Pay	\$ -	\$ 16,000
10-4125-00-511810	FICA	\$ 3,947	\$ 5,450
10-4125-00-511820	Retirement Expense	\$ 6,244	\$ 6,690
10-4125-00-511825	401K Expense	\$ 2,580	\$ 2,750
10-4125-00-511830	Hospital Expense	\$ 8,100	\$ 8,100
10-4125-00-511831	Retired Employee Ins. Exp	\$ -	\$ -
10-4125-00-511832	Life Insurance Expense	\$ 120	\$ 170
10-4125-00-511833	Dental Insurance	\$ -	\$ 650
10-4125-00-511840	HEALTH REIMBURS EXPENSE - REG	\$ -	\$ 1,400
10-4125-00-511841	HEALTH REIMBURS EXP - RET	\$ -	\$ -
10-4125-00-511850	Unemployment Ins. Expense	\$ 250	\$ 100
10-4125-00-511860	Workers Comp. Expense	\$ 250	\$ 200
10-4125-00-521920	Legal Fees	\$ -	\$ 1,500
10-4125-00-521990	Prof. Services/Consultant Fees	\$ 15,000	\$ 27,000
10-4125-00-532120	Uniform Expense		\$ 400
10-4125-00-532920	Materials And Supplies	\$ 15,000	\$ 18,000
10-4125-00-533180	Travel And Training	\$ 10,000	\$ 10,000
10-4125-00-533210	Telephone	\$ -	\$ 1,600
10-4125-00-533520	Equipment Repairs/Maintenance	\$ -	\$ -
10-4125-00-533700	Other Advertising	\$ 15,000	\$ 20,000
10-4125-00-534390	Equipment Rentals	\$ 5,000	\$ 8,000
10-4125-00-534490	Other Contractual Service	\$ 15,000	\$ 15,000
10-4125-00-534910	Dues Memberships And Subscript	\$ 20,000	\$ 2,000
10-4125-00-534990	Miscellaneous	\$ 3,589	\$ 1,000
10-4125-00-545400	Vehicles	\$ -	\$ -
10-4125-00-545500	Equipment	\$ -	\$ -
10-4125-00-545900	Capital Improvements	\$ 17,500	\$ -
	Downtown Total	\$ 189,180	\$ 201,010
Finance			
10-4130-00-511210	Regular Pay	\$ 532,000	\$ 789,570
10-4130-00-511220	Overtime Pay	\$ 6,500	\$ 13,000
10-4130-00-511230	Temporary And Part Time Pay	\$ 20,000	\$ 33,000

10-4130-00-511810	FICA	\$ 42,725	\$ 63,925
10-4130-00-511820	Retirement Expense	\$ 65,482	\$ 96,010
10-4130-00-511825	401K EXPENSE-FINANCE	\$ 26,925	\$ 39,480
10-4130-00-511830	Hospital Expense	\$ 111,000	\$ 170,000
10-4130-00-511831	Retired Employee Ins. Exp	\$ 21,050	\$ 16,200
10-4130-00-511832	Life Insurance Expense	\$ 1,260	\$ 1,500
10-4130-00-511833	Dental Insurance	\$ 3,030	\$ 5,200
10-4130-00-511840	HEALTH REIMBURS EXPENSE - REG	\$ 24,320	\$ 23,100
10-4130-00-511841	HEALTH REIMBURS EXP - RET	\$ 1,280	\$ 2,725
10-4130-00-511850	Unemployment Ins. Expense	\$ 800	\$ 1,000
10-4130-00-511860	Workers Comp. Expense	\$ 12,000	\$ 14,000
10-4130-00-521910	Accounting	\$ 65,000	\$ 65,000
10-4130-00-521940	County Tax Collection Fees	\$ 17,800	\$ 18,000
10-4130-00-521990	Prof. Services/Consultant Fees	\$ 18,000	\$ 20,000
10-4130-00-532120	Uniform Expense	\$ 3,000	\$ 7,400
10-4130-00-532510	Gas	\$ 6,150	\$ 7,175
10-4130-00-532520	Tires	\$ 1,360	\$ 1,900
10-4130-00-532530	Vehicle Repairs/Maintenance	\$ 9,080	\$ 12,000
10-4130-00-532920	Materials And Supplies	\$ 24,000	\$ 44,700
10-4130-00-533180	Travel And Training	\$ 10,000	\$ 17,400
10-4130-00-533210	Telephone	\$ 5,700	\$ 8,600
10-4130-00-533310	Electricity	\$ -	\$ 12,000
10-4130-00-533330	Propane Gas	\$ -	\$ 10,000
10-4130-00-533340	Water	\$ -	\$ 500
10-4130-00-533350	Sewer	\$ -	\$ 600
10-4130-00-533410	Printing	\$ 30,000	\$ 30,000
10-4130-00-533510	Building Repairs & Maintenance	\$ -	\$ 4,500
10-4130-00-533520	Equipment Repairs/Maintenance	\$ 110,950	\$ 127,500
10-4130-00-533700	Other Advertising	\$ 3,800	\$ 4,000
10-4130-00-534390	Equipment Rentals	\$ -	\$ 1,500
10-4130-00-534510	Property And Gen. Liab. Ins.	\$ 8,030	\$ 16,200
10-4130-00-534520	Vehicle Insurance	\$ 740	\$ 1,811
10-4130-00-534530	Bonds	\$ 1,500	\$ 6,000
10-4130-00-534910	Dues Memberships And Subscript	\$ 800	\$ 1,000
10-4130-00-534920	Bad Debt Expense	\$ 4,000	\$ 5,000
10-4130-00-545400	Vehicles	\$ -	\$ -
10-4130-00-545500	Equipment	\$ -	\$ -
10-4130-00-546000	LOAN PAYMENTS		\$ -
10-4130-00-548000	Charges to other funds	\$ (940,520)	\$ (1,268,688)
10-4130-00-548100	Internal Service Costs	\$ 53,055	\$ -
	Finance Total	\$ 300,817	\$ 422,808
Public Works			
10-4260-00-511210	Regular Pay	\$ -	\$ 411,700
10-4260-00-511220	Overtime Pay	\$ -	\$ 3,500
10-4260-00-511230	Temporary And Part Time Pay	\$ -	\$ 1,000
10-4260-00-511810	FICA	\$ -	\$ 31,850
10-4260-00-511820	Retirement Expense	\$ -	\$ 50,055
10-4260-00-511825	401K-EXPENSE-PUBLIC BUILDINGS	\$ -	\$ 20,600
10-4260-00-511830	Hospital Expense	\$ -	\$ 84,000
10-4260-00-511831	Retired Employee Ins. Exp	\$ -	\$ 8,100
10-4260-00-511832	Life Insurance Expense	\$ -	\$ 1,000

10-4260-00-511833	Dental Insurance	\$ -	\$ 2,000
10-4260-00-511840	HEALTH REIMBURS EXPENSE - REG	\$ -	\$ 9,500
10-4260-00-511841	HEALTH REIMBURS EXP - RET	\$ -	\$ 1,400
10-4260-00-511850	Unemployment Ins. Expense	\$ -	\$ 750
10-4260-00-511860	Workers Comp. Expense	\$ -	\$ 9,000
10-4260-00-521920	Legal Fees	\$ -	\$ 5,000
10-4260-00-521990	Prof. Services/Consultant Fees	\$ -	\$ 19,000
10-4260-00-532120	Uniform Expense	\$ -	\$ 8,000
10-4260-00-532510	Gas	\$ -	\$ 7,000
10-4260-00-532520	Tires	\$ -	\$ 2,120
10-4260-00-532530	Vehicle Repairs/Maintenance	\$ -	\$ 13,390
10-4260-00-532920	Materials And Supplies	\$ -	\$ 70,000
10-4260-00-533180	Travel And Training	\$ -	\$ 11,500
10-4260-00-533210	Telephone	\$ -	\$ 12,000
10-4260-00-533310	Electricity	\$ -	\$ 65,000
10-4260-00-533330	Propane Gas	\$ -	\$ -
10-4260-00-533340	Water	\$ -	\$ 1,000
10-4260-00-533350	SEWER	\$ -	\$ 1,100
10-4260-00-533360	COMMERCIAL FEE/OR DUMPSTE	\$ -	\$ -
10-4260-00-533510	Building Repairs & Maintenance	\$ -	\$ 35,000
10-4260-00-533520	Equipment Repairs/Maintenance	\$ -	\$ 10,500
10-4260-00-534110	Lease Parking	\$ -	\$ 26,000
10-4260-00-534120	Lease Bldg.	\$ -	\$ -
10-4260-00-534490	Other Contractual Service	\$ -	\$ 335,000
10-4260-00-534510	Property And Gen. Liab. Ins.	\$ -	\$ 5,000
10-4260-00-534520	Vehicle Insurance	\$ -	\$ 2,500
10-4260-00-534910	Dues Memberships And Subscript	\$ -	\$ 12,600
10-4260-00-545400	Vehicles	\$ -	\$ -
10-4260-00-545900	Capital Improvements	\$ -	\$ 25,000
10-4260-00-546000	LOAN PAYMENTS	\$ -	\$ 108,800
10-4260-00-548000	Charges to other funds	\$ -	\$ (761,357)
	Public Works Total	\$ -	\$ 648,608
Police Dept			
10-4310-00-511210	Regular Pay	\$ 2,340,000	\$ 2,594,000
10-4310-00-511220	Overtime Pay	\$ 150,000	\$ 175,000
10-4310-00-511230	Temporary And Part Time Pay	\$ 105,000	\$ 125,000
10-4310-00-511280	Separation Pay - Police	\$ 111,000	\$ 97,000
10-4310-00-511290	Police Contract Service Exp.	\$ -	\$ -
10-4310-00-511810	FICA	\$ 207,009	\$ 228,800
10-4310-00-511820	Retirement Expense	\$ 326,190	\$ 338,260
10-4310-00-511825	401K Expense-Police	\$ 124,500	\$ 129,700
10-4310-00-511830	Hospital Expense	\$ 655,000	\$ 600,000
10-4310-00-511831	Retired Employee Ins. Exp	\$ 80,990	\$ 105,280
10-4310-00-511832	Life Insurance Expense	\$ 4,452	\$ 6,500
10-4310-00-511833	Dental Insurance	\$ 8,712	\$ 14,000
10-4310-00-511840	HEALTH REIMBURS EXPENSE - REG	\$ 100,500	\$ 67,800
10-4310-00-511841	HEALTH REIMBURS EXP - RET	\$ 14,020	\$ 17,650
10-4310-00-511850	Unemployment Ins. Expense	\$ 3,600	\$ 3,500
10-4310-00-511860	Workers Comp. Expense	\$ 50,000	\$ 60,000
10-4310-00-513920	Laundry & Cleaning Allowance	\$ 14,500	\$ 14,500
10-4310-00-521990	Prof. Services/Consultant Fees	\$ 16,000	\$ 20,000

10-4310-00-532120	Uniform Expense	\$ 46,600	\$ 46,000
10-4310-00-532510	Gas	\$ 102,000	\$ 119,000
10-4310-00-532520	Tires	\$ 24,670	\$ 34,530
10-4310-00-532530	Vehicle Repairs/Maintenance	\$ 164,980	\$ 218,030
10-4310-00-532920	Materials And Supplies	\$ 130,000	\$ 130,000
10-4310-00-532940	PD Civilian Volunteers	\$ -	\$ 4,000
10-4310-00-533180	Travel And Training	\$ 30,000	\$ 36,000
10-4310-00-533210	Telephone	\$ 34,700	\$ 34,000
10-4310-00-533310	Electricity	\$ 1,500	\$ 1,500
10-4310-00-533520	Equipment Repairs/Maintenance	\$ 60,000	\$ 60,000
10-4310-00-534390	Equipment Rentals	\$ 13,000	\$ 13,500
10-4310-00-534510	Property And Gen. Liab. Ins.	\$ 29,895	\$ 49,000
10-4310-00-534520	Vehicle Insurance	\$ 19,250	\$ 10,000
10-4310-00-534580	Other Insurance Costs	\$ 11,700	\$ 10,000
10-4310-00-534910	Dues Memberships And Subscript	\$ 25,000	\$ 26,000
10-4310-00-534995	Special Operations Expense	\$ 6,000	\$ 10,000
10-4310-00-545400	Vehicles	\$ 252,210	\$ -
10-4310-00-545500	Equipment	\$ 20,865	\$ 7,175
10-4310-00-545900	Capital Improvements	\$ 105,000	\$ -
10-4310-00-546000	LOAN PAYMENTS	\$ -	\$ -
10-4310-00-548100	Internal Service Costs	\$ 240,199	\$ -
10-4315-545500-50014	Equipment - K9 grant	\$ -	\$ 10,000
	Police Total	\$ 5,629,042	\$ 5,415,725
Fire Dept			
10-4340-00-511210	Regular Pay	\$ 907,000	\$ 961,870
10-4340-00-511220	Overtime Pay	\$ 10,000	\$ 10,000
10-4340-00-511230	Temporary And Part Time Pay	\$ 125,000	\$ 100,000
10-4340-00-511240	Volunteer Pay	\$ 25,000	\$ 20,000
10-4340-00-511810	FICA	\$ 81,626	\$ 83,530
10-4340-00-511820	Retirement Expense	\$ 111,507	\$ 116,970
10-4340-00-511825	401K Expense-FIRE DEPARTMENT	\$ 45,850	\$ 48,100
10-4340-00-511830	Hospital Expense	\$ 310,400	\$ 250,000
10-4340-00-511831	Retired Employee Ins. Exp	\$ 8,560	\$ 8,100
10-4340-00-511832	Life Insurance Expense	\$ 1,596	\$ 2,500
10-4340-00-511833	Dental Insurance	\$ 4,167	\$ 7,200
10-4340-00-511840	HEALTH REIMBURS EXPENSE - REG	\$ 44,490	\$ 25,800
10-4340-00-511841	HEALTH REIMBURS EXP - RET	\$ 1,280	\$ 1,360
10-4340-00-511850	Unemployment Ins. Expense	\$ 1,400	\$ 1,400
10-4340-00-511860	Workers Comp. Expense	\$ 19,400	\$ 30,000
10-4340-00-513920	Laundry & Cleaning Allowance	\$ 6,840	\$ 6,840
10-4340-00-521940	Tax Collection & Advertising Fees	\$ -	\$ 1,500
10-4340-00-521990	Prof. Services/Consultant Fees	\$ 27,400	\$ 29,670
10-4340-00-532120	Uniform Expense	\$ 17,000	\$ 18,000
10-4340-00-532510	Gas	\$ 24,000	\$ 28,000
10-4340-00-532520	Tires	\$ 5,900	\$ 8,260
10-4340-00-532530	Vehicle Repairs/Maintenance	\$ 39,480	\$ 52,170
10-4340-00-532920	Materials And Supplies	\$ 95,500	\$ 99,500
10-4340-00-533180	Travel And Training	\$ 17,000	\$ 17,000
10-4340-00-533210	Telephone	\$ 12,500	\$ 12,500
10-4340-00-533310	Electricity	\$ 18,000	\$ 19,000
10-4340-00-533320	Fuel Oil	\$ 1,000	\$ 1,000

10-4340-00-533340	WATER	\$ 700	\$ 500
10-4340-00-533350	SEWER	\$ 850	\$ 800
10-4340-00-533360	DUMPSTER FEE	\$ 2,000	\$ 2,800
10-4340-00-533510	Building Repairs & Maintenance	\$ 15,000	\$ 15,000
10-4340-00-533520	Equipment Repairs/Maintenance	\$ 49,500	\$ 51,000
10-4340-00-534390	Equipment Rentals	\$ 1,250	\$ 1,250
10-4340-00-534510	Property And Gen. Liab. Ins.	\$ 23,000	\$ 38,000
10-4340-00-534520	Vehicle Insurance	\$ 4,460	\$ 4,000
10-4340-00-534580	Other Insurance Costs	\$ 770	\$ 500
10-4340-00-534910	Dues Memberships And Subscript	\$ 5,895	\$ 8,500
10-4340-00-545100	Land Purchase	\$ -	\$ -
10-4340-00-545400	Vehicles	\$ -	\$ -
10-4340-00-545500	Equipment	\$ 75,000	\$ -
10-4340-00-545900	Capital Improvements	\$ 400,000	\$ -
10-4340-00-546000	LOAN PAYMENTS	\$ 125,147	\$ 152,000
10-4340-00-548100	Internal Service Costs	\$ 119,697	\$ -
	Fire Total	\$ 2,785,165	\$ 2,234,620
Streets & Sanitation			
10-4510-00-511210	Regular Pay	\$ 840,000	\$ 955,000
10-4510-00-511220	Overtime Pay	\$ 25,000	\$ 30,000
10-4510-00-511230	Temporary And Part Time Pay	\$ 20,000	\$ 10,000
10-4510-00-511810	FICA	\$ 67,703	\$ 76,000
10-4510-00-511820	Retirement Expense	\$ 105,184	\$ 117,450
10-4510-00-511825	401K Expense-STREETS AND SANT	\$ 43,250	\$ 48,100
10-4510-00-511830	Hospital Expense	\$ 328,600	\$ 295,000
10-4510-00-511831	Retired Employee Ins. Exp	\$ 36,850	\$ 24,300
10-4510-00-511832	Life Insurance Expense	\$ 2,100	\$ 2,500
10-4510-00-511833	Dental Insurance	\$ 7,576	\$ 10,500
10-4510-00-511840	HEALTH REIMBURS EXPENSE - REG	\$ 46,370	\$ 33,900
10-4510-00-511841	HEALTH REIMBURS EXP - RET	\$ 6,390	\$ 4,100
10-4510-00-511850	Unemployment Ins. Expense	\$ 1,380	\$ 1,000
10-4510-00-511860	Workers Comp. Expense	\$ 18,000	\$ 25,000
10-4510-00-521990	Prof. Services/Consultant Fees	\$ 50,000	\$ 50,000
10-4510-00-532120	Uniform Expense	\$ 18,000	\$ 25,000
10-4510-00-532510	Gas	\$ 96,000	\$ 112,000
10-4510-00-532520	Tires	\$ 24,530	\$ 34,340
10-4510-00-532530	Vehicle Repairs/Maintenance	\$ 164,030	\$ 216,770
10-4510-00-532920	Materials And Supplies	\$ 250,000	\$ 285,000
10-4510-00-532920-70097	SIDEWALKS UNDER 1500	\$ 50,000	\$ 25,000
10-4510-00-533180	Travel And Training	\$ 6,000	\$ 6,000
10-4510-00-533210	Telephone	\$ 2,500	\$ 2,500
10-4510-00-533310	Electricity	\$ 215,000	\$ 220,000
10-4510-00-533330	Propane Gas	\$ 750	\$ -
10-4510-00-533515	LANDFILL ROAD MAINTENANCE	\$ 6,000	\$ 7,500
10-4510-00-533520	Equipment Repairs/Maintenance	\$ 25,000	\$ 20,000
10-4510-00-534390	Equipment Rentals	\$ 2,000	\$ 3,500
10-4510-00-534430	Infrastructure/Paving/Improv.	\$ -	\$ -
10-4510-00-534440	Grinding	\$ 30,000	\$ 35,000
10-4510-00-534450	Tipping Fees	\$ 40,000	\$ 40,000
10-4510-00-534490	Other Contractual Service	\$ 3,000	\$ 3,000
10-4510-00-534510	Property And Gen. Liab. Ins.	\$ 16,620	\$ 28,000

10-4510-00-534520	Vehicle Insurance	\$ 11,110	\$ 5,000
10-4510-00-534580	Other Insurance Costs	\$ 6,510	\$ 5,000
10-4510-00-534910	Dues Memberships And Subscript	\$ 1,500	\$ 1,500
10-4510-00-545400	Vehicles	\$ 145,000	\$ -
10-4510-00-545500	Equipment	\$ 90,000	\$ -
10-4510-00-545900	Capital Improvements	\$ -	\$ -
10-4510-00-546000	LOAN PAYMENTS	\$ -	\$ -
10-4510-00-548100	Internal Service Costs	\$ 232,805	\$ -
	Streets & Sanitation Total	\$ 3,034,758	\$ 2,757,960
Powell Bill			
10-4560-00-521990	Prof. Services/Consultant Fees	\$ 10,000	\$ 10,000
10-4560-00-522000	R/R CROSSING W/GATE ANNUAL COS	\$ 5,000	\$ 5,000
10-4560-00-532920	Materials And Supplies	\$ 25,000	\$ 25,000
10-4560-00-534430	Infrastructure/Paving/Improv.	\$ 200,000	\$ 300,000
10-4560-00-534430-30008	SIDEWALKS - NEW	\$ 75,000	\$ 50,000
10-4560-00-534490	Other Contractual Service	\$ 50,000	\$ 15,000
10-4560-00-534520	Vehicle Insurance	\$ -	\$ -
10-4560-00-545400	Vehicles	\$ -	\$ -
10-4560-00-545500	Equipment	\$ 15,000	\$ -
10-4560-00-545900	Capital Improvements	\$ -	\$ -
	Powell Bill Total	\$ 380,000	\$ 405,000
Cemetery			
10-4740-00-511210	Regular Pay	\$ 114,000	\$ 107,400
10-4740-00-511220	Overtime Pay	\$ 1,000	\$ 1,000
10-4740-00-511230	Temporary And Part Time Pay	\$ 7,000	\$ -
10-4740-00-511810	FICA	\$ 9,333	\$ 8,290
10-4740-00-511820	Retirement Expense	\$ 13,984	\$ 13,060
10-4740-00-511825	401K Expense-CEMETERY	\$ 5,750	\$ 5,370
10-4740-00-511830	Hospital Expense	\$ 30,000	\$ 43,100
10-4740-00-511831	Retired Employee Ins. Exp	\$ -	\$ -
10-4740-00-511832	Life Insurance Expense	\$ 252	\$ 400
10-4740-00-511833	Dental Insurance	\$ 758	\$ 2,500
10-4740-00-511840	HEALTH REIMBURS EXPENSE - REG	\$ 6,390	\$ 4,100
10-4740-00-511841	HEALTH REIMBURS EXP - RET	\$ -	\$ -
10-4740-00-511850	Unemployment Ins. Expense	\$ 150	\$ 150
10-4740-00-511860	Workers Comp. Expense	\$ 2,150	\$ 5,500
10-4740-00-521990	Prof. Services/Consultant Fees	\$ 15,000	\$ 45,000
10-4740-00-532120	Uniform Expense	\$ 3,000	\$ 3,000
10-4740-00-532510	Gas	\$ 2,700	\$ 3,150
10-4740-00-532520	Tires	\$ 640	\$ 890
10-4740-00-532530	Vehicle Repairs/Maintenance	\$ 4,260	\$ 5,630
10-4740-00-532920	Materials And Supplies	\$ 17,000	\$ 20,000
10-4740-00-533180	Travel And Training	\$ 1,000	\$ 1,000
10-4740-00-533210	Telephone	\$ 700	\$ 1,100
10-4740-00-533310	Electricity	\$ 2,000	\$ 2,000
10-4740-00-533520	Equipment Repairs/Maintenance	\$ 2,400	\$ 5,000
10-4740-00-534390	Equipment Rentals	\$ -	\$ -
10-4740-00-534490	Other Contractual Service	\$ 6,000	\$ 6,000
10-4740-00-534510	Property And Gen. Liab. Ins.	\$ 1,990	\$ 3,500
10-4740-00-534520	Vehicle Insurance	\$ 740	\$ 500
10-4740-00-534580	Other Insurance Costs	\$ 1,150	\$ 1,000

10-4740-00-545400	Vehicles	\$ -	\$ -
10-4740-00-545500	Equipment	\$ 15,000	\$ -
10-4740-00-545900	Capital Improvements	\$ -	\$ 30,000
10-4740-00-548100	Internal Service Costs	\$ 34,543	\$ -
	Cemetery Total	\$ 298,890	\$ 318,640
Development Services			
10-4910-00-511210	Regular Pay	\$ 488,500	\$ 520,600
10-4910-00-511220	Overtime Pay	\$ 500	\$ 500
10-4910-00-511230	Temporary And Part Time Pay	\$ 3,000	\$ 3,000
10-4910-00-511810	FICA	\$ 37,638	\$ 40,100
10-4910-00-511820	Retirement Expense	\$ 59,462	\$ 63,325
10-4910-00-511825	401K Expense-PLANNING	\$ 24,450	\$ 26,050
10-4910-00-511830	Hospital Expense	\$ 123,500	\$ 115,000
10-4910-00-511831	Retired Employee Ins. Exp	\$ 7,370	\$ 8,100
10-4910-00-511832	Life Insurance Expense	\$ 672	\$ 1,500
10-4910-00-511833	Dental Insurance	\$ 2,273	\$ 5,000
10-4910-00-511840	HEALTH REIMBURS EXPENSE - REG	\$ 12,230	\$ 12,200
10-4910-00-511841	HEALTH REIMBURS EXP - RET	\$ 1,280	\$ 1,400
10-4910-00-511850	Unemployment Ins. Expense	\$ 600	\$ 500
10-4910-00-511860	Workers Comp. Expense	\$ 7,850	\$ 7,500
10-4910-00-521920	Legal Fees	\$ 25,000	\$ 25,000
10-4910-00-521950	Clean Up/Demolition Expense	\$ 40,000	\$ 30,000
10-4910-00-521990	Prof. Services/Consultant Fees	\$ 130,000	\$ 82,000
10-4910-00-521990-1023	Prof. Services/Consultant Fees	\$ -	\$ 440,000
10-4910-00-532120	Uniform Expense	\$ 3,500	\$ 6,500
10-4910-00-532510	Gas	\$ 5,700	\$ 6,650
10-4910-00-532520	Tires	\$ 1,130	\$ 1,590
10-4910-00-532530	Vehicle Repairs/Maintenance	\$ 7,570	\$ 10,010
10-4910-00-532920	Materials And Supplies	\$ 13,000	\$ 14,000
10-4910-00-533180	Travel And Training	\$ 9,500	\$ 15,000
10-4910-00-533210	Telephone	\$ 6,000	\$ 6,000
10-4910-00-533520	Equipment Repairs/Maintenance	\$ 10,500	\$ 7,000
10-4910-00-534510	Property And Gen. Liab. Ins.	\$ 4,650	\$ 8,000
10-4910-00-534520	Vehicle Insurance	\$ 1,480	\$ 1,500
10-4910-00-534910	Dues Memberships And Subscript	\$ 4,600	\$ 4,000
10-4910-00-545400	Vehicles	\$ 40,000	\$ -
10-4910-00-545500	Equipment	\$ -	\$ -
10-4910-00-545900	Capital Improvements	\$ -	\$ -
10-4910-00-548100	Internal Service Costs	\$ 48,881	\$ -
	Development Services Total	\$ 1,120,836	\$ 1,462,025
Special Appropriations			
10-5300-00-536910	DONATIONS & CONTRIBUTIONS	\$ 100,000	\$ 30,000
10-5300-00-536915	R. ECONOMIC DEVELOPMENT	\$ 25,000	\$ -
10-5300-00-536920	TRANSFER TO OTHER ORGANIZATION	\$ 5,000	\$ 5,000
10-5300-00-536960	HOMEOWNERS RECOVERY FUND TRANS	\$ -	\$ -
10-5300-00-545900	Capital Improvements	\$ -	\$ -
	Special Appropriations Total	\$ 130,000	\$ 35,000
Parks & Recreation			
10-6120-00-511210	Regular Pay	\$ 933,000	\$ 1,036,000
10-6120-00-511220	Overtime Pay	\$ 10,000	\$ 15,000
10-6120-00-511230	Temporary And Part Time Pay	\$ 250,000	\$ 275,000

10-6120-00-511810	FICA	\$ 91,265	\$ 101,800
10-6120-00-511820	Retirement Expense	\$ 114,103	\$ 125,975
10-6120-00-511825	401K Expense-PARKS & REC	\$ 47,150	\$ 51,800
10-6120-00-511830	Hospital Expense	\$ 220,000	\$ 275,000
10-6120-00-511831	Retired Employee Ins. Exp	\$ -	\$ 16,200
10-6120-00-511832	Life Insurance Expense	\$ 1,596	\$ 3,000
10-6120-00-511833	Dental Insurance	\$ 6,440	\$ 12,000
10-6120-00-511840	HEALTH REIMBURS EXPENSE - REG	\$ 28,090	\$ 30,000
10-6120-00-511841	HEALTH REIMBURS EXP - RET	\$ -	\$ 2,725
10-6120-00-511850	Unemployment Ins. Expense	\$ 1,200	\$ 1,000
10-6120-00-511860	Workers Comp. Expense	\$ 23,000	\$ 25,000
10-6120-00-521990	Prof. Services/Consultant Fees	\$ 15,000	\$ 35,000
10-6120-00-532120	Uniform Expense	\$ 10,000	\$ 10,000
10-6120-00-532510	Gas	\$ 7,500	\$ 8,750
10-6120-00-532520	Tires	\$ 1,710	\$ 2,390
10-6120-00-532530	Vehicle Repairs/Maintenance	\$ 11,440	\$ 15,110
10-6120-00-532700	Purchases For Resale	\$ 2,900	\$ -
10-6120-00-532910	Treatment Chemicals	\$ 20,000	\$ 17,000
10-6120-00-532920	Materials And Supplies	\$ 120,000	\$ 135,000
10-6120-00-533180	Travel And Training	\$ 12,000	\$ 20,000
10-6120-00-533210	Telephone	\$ 10,000	\$ 10,000
10-6120-00-533310	Electricity	\$ 150,000	\$ 160,000
10-6120-00-533330	Propane Gas	\$ 43,000	\$ 80,000
10-6120-00-533340	Water	\$ 5,000	\$ 5,000
10-6120-00-533350	SEWER	\$ 7,000	\$ 7,000
10-6120-00-533360	DUMPSTER FEE	\$ 7,500	\$ 7,500
10-6120-00-533510	Building Repairs & Maintenance	\$ 60,000	\$ 60,000
10-6120-00-533520	Equipment Repairs/Maintenance	\$ 45,000	\$ 50,000
10-6120-00-533700	Other Advertising	\$ 5,000	\$ 8,000
10-6120-00-534390	Equipment Rentals	\$ 2,550	\$ 2,550
10-6120-00-534510	Property And Gen. Liab. Ins.	\$ 12,630	\$ 21,000
10-6120-00-534520	Vehicle Insurance	\$ 2,960	\$ 2,500
10-6120-00-534580	Other Insurance Costs	\$ 380	\$ 300
10-6120-00-534910	Dues Memberships And Subscript	\$ 6,000	\$ 6,030
10-6120-00-545400	Vehicles	\$ -	\$ -
10-6120-00-545500	Equipment	\$ 14,000	\$ -
10-6120-00-545820	Building Improvements	\$ -	\$ -
10-6120-00-545900	Capital Improvements	\$ 25,000	\$ 121,000
10-6120-00-546000	LOAN PAYMENTS	\$ 88,665	\$ 88,665
10-6120-00-548100	Internal Service Costs	\$ 108,490	\$ -
10-6125-00-535000	PLAYGROUND MAINTENANCE	\$ 10,000	\$ 10,000
10-6125-00-536230	Adult And Childern Programs	\$ 7,500	\$ 15,000
10-6125-00-536310	Misc. Grants-Recreation		\$ -
	Parks & Recreation Total	\$ 2,537,069	\$ 2,868,295
Debt Service			
10-9100-00-546000	LOAN PAYMENTS	\$ 387,000	\$ 383,500
General Fund Total		\$ 17,079,739	\$ 17,452,975

Water Fund - Revenues

Account Description	FY23 Budget	FY24 Recommended
Intergov Revenue - Federal	\$ 330,000	\$ -
Water Charges	\$ 3,090,000	\$ 3,350,000
Water Taps And Connections	\$ 45,000	\$ 45,000
CAPACITY FEE	\$ 25,000	\$ 25,000
Miscellaneous Revenue	\$ 1,000	\$ 1,000
Rents	\$ -	\$ -
Sale of Materials/Fixed Assets	\$ -	\$ 1,000
Investment Income	\$ 1,000	\$ 65,000
Proceeds From Capital Lease	\$ -	\$ -
Fund Balance Appropriated	\$ 549,353	\$ 375,497
Water Fund Total	\$ 4,041,353	\$ 3,862,497

Water Fund - Expenditures

ACCOUNT ID	Description	FY23 Budget	FY24 Recommended
Water Maintenance			
61-7121-00-511210	Regular Pay	\$390,000	\$388,650
61-7121-00-511220	Overtime Pay	\$25,000	\$5,000
61-7121-00-511230	Temporary And Part Time Pay	\$5,000	\$0
61-7121-00-511810	FICA	\$32,130	\$32,025
61-7121-00-511820	Retirement Expense	\$50,464	\$47,260
61-7121-00-511825	401K Expense-WATER MAINT.	\$20,750	\$19,440
61-7121-00-511830	Hospital Expense	\$90,000	\$90,000
61-7121-00-511831	Retired Employee Ins. Exp	\$0	\$0
61-7121-00-511832	Life Insurance Expense	\$672	\$1,200
61-7121-00-511833	Dental Insurance	\$2,500	\$4,500
61-7121-00-511840	HEALTH REIMBURS EXPENSE - REG	\$20,000	\$13,690
61-7121-00-511841	HEALTH REIMBURS EXP - RET	\$0	\$0
61-7121-00-511850	Unemployment Ins. Expense	\$700	\$500
61-7121-00-511860	Workers Comp. Expense	\$9,250	\$9,500
61-7121-00-521920-70021	Legal Fees	\$0	\$0
61-7121-00-521990	Prof. Services/Consultant Fees	\$63,000	\$61,000
61-7121-00-532120	Uniform Expense	\$8,750	\$9,000
61-7121-00-532510	Gas	\$16,500	\$19,250
61-7121-00-532520	Tires	\$4,420	\$6,180
61-7121-00-532530	Vehicle Repairs/Maintenance	\$29,540	\$39,040
61-7121-00-532920	Materials And Supplies	\$275,000	\$350,000
61-7121-00-533180	Travel And Training	\$9,000	\$8,000
61-7121-00-533210	Telephone	\$5,000	\$7,000
61-7121-00-533310	Electricity	\$50,000	\$60,000
61-7121-00-533520	Equipment Repairs/Maintenance	\$25,000	\$20,000
61-7121-00-534390	Equipment Rentals	\$2,500	\$4,500
61-7121-00-534490	Other Contractual Service	\$5,000	\$18,000
61-7121-00-534510	Property And Gen. Liab. Ins.	\$6,650	\$11,000
61-7121-00-534520	Vehicle Insurance	\$2,960	\$1,500
61-7121-00-534580	Other Insurance Costs	\$3,440	\$3,500
61-7121-00-534910	Dues Memberships And Subscript	\$1,000	\$15,000
61-7121-00-545400	Vehicles	\$0	\$0
61-7121-00-545500	Equipment	\$30,000	\$38,000
61-7121-00-545900	Capital Improvements	\$430,000	\$350,000
61-7121-00-546000	LOAN PAYMENTS	\$73,000	\$71,000
61-7121-00-548100	Internal Service Costs	\$180,491	\$0
		\$1,867,717	\$1,703,735
Water Treatment			
61-7122-00-511210	Regular Pay	\$390,000	\$402,600
61-7122-00-511220	Overtime Pay	\$4,500	\$30,000
61-7122-00-511230	Temporary And Part Time Pay	\$3,000	\$0
61-7122-00-511810	FICA	\$30,179	\$31,200
61-7122-00-511820	Retirement Expense	\$47,971	\$49,000

61-7122-00-511825	401K Expense-WATER TREATMENT	\$19,725	\$20,150
61-7122-00-511830	Hospital Expense	\$96,000	\$90,000
61-7122-00-511831	Retired Employee Ins. Exp	\$0	\$8,100
61-7122-00-511832	Life Insurance Expense	\$1,000	\$1,400
61-7122-00-511833	Dental Insurance	\$2,500	\$4,500
61-7122-00-511840	HEALTH REIMBURS EXPENSE - REG	\$18,180	\$13,690
61-7122-00-511841	HEALTH REIMBURS EXP - RET	\$0	\$1,375
61-7122-00-511850	Unemployment Ins. Expense	\$650	\$500
61-7122-00-511860	Workers Comp. Expense	\$8,300	\$10,000
61-7122-00-521990	Prof. Services/Consultant Fees	\$40,000	\$60,000
61-7122-00-532120	Uniform Expense	\$7,000	\$7,000
61-7122-00-532510	Gas	\$3,150	\$3,675
61-7122-00-532520	Tires	\$800	\$1,110
61-7122-00-532530	Vehicle Repairs/Maintenance	\$5,320	\$7,030
61-7122-00-532910	Treatment Chemicals	\$141,000	\$185,000
61-7122-00-532920	Materials And Supplies	\$45,000	\$45,000
61-7122-00-533180	Travel And Training	\$3,000	\$3,000
61-7122-00-533210	Telephone	\$3,200	\$3,500
61-7122-00-533310	Electricity	\$21,500	\$23,000
61-7122-00-533320	Fuel Oil	\$1,500	\$1,500
61-7122-00-533510	Building Repairs & Maintenance	\$10,000	\$10,000
61-7122-00-533520	Equipment Repairs/Maintenance	\$23,000	\$23,000
61-7122-00-533540	Operating Plant Repairs/Maint.	\$15,000	\$20,000
61-7122-00-534390	Equipment Rentals	\$0	\$0
61-7122-00-534490	Other Contractual Service	\$50,000	\$50,000
61-7122-00-534510	Property And Gen. Liab. Ins.	\$5,320	\$9,000
61-7122-00-534520	Vehicle Insurance	\$1,110	\$1,000
61-7122-00-534580	Other Insurance Costs	\$380	\$200
61-7122-00-534910	Dues Memberships And Subscript	\$6,000	\$6,000
61-7122-00-545400	Vehicles	\$0	\$0
61-7122-00-545500	Equipment	\$150,000	\$0
61-7122-00-545900	Capital Improvements	\$420,000	\$142,000
61-7122-00-546000	LOAN PAYMENTS	\$0	\$0
61-7122-00-548100	Internal Service Costs	\$139,061	\$0
		\$1,713,346	\$1,263,530
Water Admin & Fin			
61-7125-00-554920	Bad Debt Expense	\$16,000	\$16,000
61-7125-00-554970	Charges By General Fund	\$444,290	\$879,232
61-9100-00-567100	Principal Payments	\$0	\$0
61-9100-00-567200	Interest Payments	\$0	\$0
		\$460,290	\$895,232

Water Fund Total

\$ 4,041,353 \$

3,862,497

Sewer Fund - Revenues

Account Description	FY23 Budget	FY24 Recommended
Intergov Revenue - Federal	\$ 240,000	\$ -
Sewer Charges	\$ 3,432,000	\$ 3,825,000
Sewer Taps And Connections	\$ 20,000	\$ 30,000
CAPACITY FEE	\$ 25,000	\$ 25,000
Miscellaneous Revenue	\$ 1,000	\$ -
Sale of Materials/Fixed Assets	\$ -	\$ -
Investment Income	\$ 1,000	\$ 90,000
Proceeds From Capital Lease	\$ -	\$ -
Fund Balance Appropriated	\$ 17,565	\$ 191,074
Sewer Fund Total	\$ 3,736,565	\$ 4,161,074

Sewer Fund - Expenditures

ACCOUNT ID	Description	FY23	FY24 Recommended
Sewer Maintenance			
62-7121-00-511210	Regular Pay	\$375,000	\$415,200
62-7121-00-511220	Overtime Pay	\$20,000	\$25,000
62-7121-00-511230	Temporary And Part Time Pay	\$5,000	\$0
62-7121-00-511810	FICA	\$30,600	\$33,675
62-7121-00-511820	Retirement Expense	\$48,032	\$50,490
62-7121-00-511825	401K Expense-SEWER MAINT.	\$19,750	\$20,760
62-7121-00-511830	Hospital Expense	\$125,000	\$125,000
62-7121-00-511831	Retired Employee Ins. Exp	\$0	\$16,200
62-7121-00-511832	Life Insurance Expense	\$660	\$1,200
62-7121-00-511833	Dental Insurance	\$2,400	\$4,400
62-7121-00-511840	HEALTH REIMBURS EXPENSE - REG	\$10,990	\$13,575
62-7121-00-511841	HEALTH REIMBURS EXP - RET	\$0	\$2,725
62-7121-00-511850	Unemployment Ins. Expense	\$450	\$500
62-7121-00-511860	Workers Comp. Expense	\$5,800	\$11,000
62-7121-00-521990	Prof. Services/Consultant Fees	\$110,000	\$75,000
62-7121-00-532120	Uniform Expense	\$8,750	\$7,000
62-7121-00-532510	Gas	\$16,500	\$19,250
62-7121-00-532520	Tires	\$4,520	\$6,320
62-7121-00-532530	Vehicle Repairs/Maintenance	\$30,210	\$39,920
62-7121-00-532920	Materials And Supplies	\$100,000	\$120,000
62-7121-00-533180	Travel And Training	\$5,000	\$4,200
62-7121-00-533210	Telephone	\$1,900	\$2,500
62-7121-00-533310	Electricity	\$0	\$0
62-7121-00-533520	Equipment Repairs/Maintenance	\$6,000	\$7,000
62-7121-00-534390	Equipment Rentals	\$5,000	\$5,000
62-7121-00-534490	Other Contractual Service	\$20,000	\$20,000
62-7121-00-534510	Property And Gen. Liab. Ins.	\$4,650	\$8,000
62-7121-00-534520	Vehicle Insurance	\$1,110	\$1,000
62-7121-00-534580	Other Insurance Costs	\$190	\$100
62-7121-00-534910	Dues Memberships And Subscript	\$10,000	\$5,000
62-7121-00-545400	Vehicles	\$0	\$475,000
62-7121-00-545500	Equipment	\$0	\$0
62-7121-00-545900	Capital Improvements	\$280,000	\$140,000
62-7121-00-546000	LOAN PAYMENTS	\$0	\$0
62-7121-00-548100	Internal Service Costs	\$114,817	\$0
		\$1,362,329	\$1,655,015
Sewer Treatment			
62-7122-00-511210	Regular Pay	\$475,000	\$499,520
62-7122-00-511220	Overtime Pay	\$10,000	\$10,000
62-7122-00-511230	Temporary And Part Time Pay	\$5,000	\$0
62-7122-00-511810	FICA	\$37,485	\$38,975
62-7122-00-511820	Retirement Expense	\$58,976	\$60,750
62-7122-00-511825	401K Expense-SEWER TREATMENT	\$24,250	\$24,975
62-7122-00-511830	Hospital Expense	\$121,000	\$130,000

62-7122-00-511831	Retired Employee Ins. Exp	\$8,100	\$24,300
62-7122-00-511832	Life Insurance Expense	\$1,000	\$1,400
62-7122-00-511833	Dental Insurance	\$4,000	\$6,200
62-7122-00-511840	HEALTH REIMBURS EXPENSE - REG	\$21,810	\$17,600
62-7122-00-511841	HEALTH REIMBURS EXP - RET	\$6,390	\$4,100
62-7122-00-511850	Unemployment Ins. Expense	\$750	\$500
62-7122-00-511860	Workers Comp. Expense	\$10,900	\$12,500
62-7122-00-521990	Prof. Services/Consultant Fees	\$75,000	\$100,000
62-7122-00-532120	Uniform Expense	\$14,500	\$12,500
62-7122-00-532510	Gas	\$2,100	\$2,190
62-7122-00-532520	Tires	\$710	\$600
62-7122-00-532530	Vehicle Repairs/Maintenance	\$4,720	\$5,000
62-7122-00-532910	Treatment Chemicals	\$75,000	\$50,000
62-7122-00-532920	Materials And Supplies	\$60,000	\$70,000
62-7122-00-533180	Travel And Training	\$6,000	\$7,000
62-7122-00-533210	Telephone	\$2,600	\$3,700
62-7122-00-533310	Electricity	\$145,000	\$160,000
62-7122-00-533320	Fuel Oil	\$3,000	\$3,500
62-7122-00-533330	Propane Gas	\$20,000	\$2,000
62-7122-00-533340	Water	\$2,500	\$3,000
62-7122-00-533360	COMMERCIAL FEE/OR DUMPSTE	\$0	\$3,300
62-7122-00-533510	Building Repairs & Maintenance	\$20,000	\$20,000
62-7122-00-533520	Equipment Repairs/Maintenance	\$47,000	\$55,000
62-7122-00-533540	Operating Plant Repairs/Maint.	\$200,000	\$100,000
62-7122-00-534390	Equipment Rentals	\$0	\$0
62-7122-00-534450	Tipping Fees	\$23,000	\$40,000
62-7122-00-534490	Other Contractual Service	\$0	\$0
62-7122-00-534510	Property And Gen. Liab. Ins.	\$7,310	\$12,000
62-7122-00-534520	Vehicle Insurance	\$1,110	\$1,000
62-7122-00-534580	Other Insurance Costs	\$1,910	\$1,500
62-7122-00-534910	Dues Memberships And Subscript	\$35,000	\$35,000
62-7122-00-545400	Vehicles	\$0	\$0
62-7122-00-545500	Equipment	\$173,000	\$25,000
62-7122-00-545900	Capital Improvements	\$23,419	\$50,000
62-7122-00-546000	LOAN PAYMENTS	\$0	\$0
62-7122-00-548100	Internal Service Costs	\$191,386	\$0
		\$1,918,926	\$1,593,110
Admin & Finance			
62-7125-00-554920	Bad Debt Expense	\$20,000	\$20,000
62-7125-00-554970	Charges By General Fund	\$435,310	\$867,949
		\$455,310	\$887,949
Debt Service			
62-9100-00-567100	Principal Payments	\$0	\$0
62-9100-00-567200	Interest Payments	\$0	\$0
		\$0	\$0
Contingency			
62-9200-00-574600	Depreciation	\$0	\$0
62-9200-00-579910	Contingency Appropriated	\$0	\$0

	Transfer to WWTP Project	\$0	\$25,000
		\$0	\$25,000
Sewer Fund Total		\$ 3,736,565	\$ 4,161,074

Electric Fund - Revenues

Account Description	FY23 Budget	FY24 Recommended
Electric Charges	\$ 8,910,000	\$ 9,916,800
Security Lights	\$ 50,000	\$ 52,000
Street Lights	\$ 115,000	\$ 115,000
Underground Service Install	\$ 2,000	\$ 1,000
Renewable Energy Portf. Stand.	\$ 50,000	\$ 55,000
Electric Pole Rent	\$ 14,000	\$ 22,000
Sales Tax Charges	\$ 460,000	\$ 460,000
Miscellaneous Revenue	\$ 12,000	\$ 15,000
Sale of Materials/Fixed Assets	\$ 500	\$ 500
Investment Income	\$ 2,000	\$ 50,000
Proceeds From Capital Lease	\$ -	\$ -
Fund Balance Appropriated	\$ 413,679	\$ 714,759
Electric Fund Total	\$ 10,029,179	\$ 11,402,059

Electric Fund - Expenditures

ACCOUNT ID	Description	FY23 Budget	FY24 Recommended
Electric Maintenance			
63-7121-00-511210	Regular Pay	\$ 315,000	\$ 352,850
63-7121-00-511220	Overtime Pay	\$ 15,000	\$ 15,000
63-7121-00-511230	Temporary And Part Time Pay	\$ -	\$ -
63-7121-00-511810	FICA	\$ 25,245	\$ 28,150
63-7121-00-511820	Retirement Expense	\$ 40,128	\$ 42,910
63-7121-00-511825	401K Expense-ELECTRIC MAINT.	\$ 16,500	\$ 17,650
63-7121-00-511830	Hospital Expense	\$ 73,000	\$ 90,000
63-7121-00-511831	Retired Employee Ins. Exp	\$ 14,800	\$ 16,200
63-7121-00-511832	Life Insurance Expense	\$ 800	\$ 1,000
63-7121-00-511833	Dental Insurance	\$ 1,000	\$ 2,000
63-7121-00-511840	HEALTH REIMBURS EXPENSE - REG	\$ 18,060	\$ 8,150
63-7121-00-511841	HEALTH REIMBURS EXP - RET	\$ 2,560	\$ 2,725
63-7121-00-511850	Unemployment Ins. Expense	\$ 500	\$ 500
63-7121-00-511860	Workers Comp. Expense	\$ 6,950	\$ 7,000
63-7121-00-521990	Prof. Services/Consultant Fees	\$ 140,000	\$ 140,000
63-7121-00-532120	Uniform Expense	\$ 25,000	\$ 20,000
63-7121-00-532510	Gas	\$ 10,800	\$ 12,600
63-7121-00-532520	Tires	\$ 2,960	\$ 4,150
63-7121-00-532530	Vehicle Repairs/Maintenance	\$ 19,760	\$ 26,110
63-7121-00-532920	Materials And Supplies	\$ 200,000	\$ 225,000
63-7121-00-532950	Transformers	\$ 40,000	\$ 80,000
63-7121-00-533180	Travel And Training	\$ 10,000	\$ 5,000
63-7121-00-533210	Telephone	\$ 4,000	\$ 3,000
63-7121-00-533360	COMMERCIAL FEE/OR DUMPSTE	\$ 1,500	\$ 1,500
63-7121-00-533520	Equipment Repairs/Maintenance	\$ 40,000	\$ 30,000
63-7121-00-534390	Equipment Rentals	\$ 5,000	\$ 5,000
63-7121-00-534490	Other Contractual Service	\$ 78,500	\$ 90,000
63-7121-00-534510	Property And Gen. Liab. Ins.	\$ 4,680	\$ 7,500
63-7121-00-534520	Vehicle Insurance	\$ 2,590	\$ 2,150
63-7121-00-534580	Other Insurance Costs	\$ 2,500	\$ 3,000
63-7121-00-534910	Dues Memberships And Subscript	\$ 16,000	\$ 20,000
63-7121-00-545400	Vehicles		\$ -
63-7121-00-545500	Equipment		\$ -
63-7121-00-545900	Capital Improvements	\$ 550,000	\$ 400,000
63-7121-00-546000	LOAN PAYMENTS		\$ -
63-7121-00-548100	Internal Service Costs	\$ 186,486	\$ -
		\$ 1,869,319	\$ 1,659,145
Power Purchases			
63-7123-00-582700	Wholesale Purchased Power	\$ 5,350,000	\$ 6,000,000
63-7123-00-582710	REPS - Renewable Energy Charge	\$ 200,000	\$ 210,000
63-7123-00-582750	Sales Tax Paid-Purchased Power	\$ 480,000	\$ 500,000
		\$ 6,030,000	\$ 6,710,000

Admin & Finance			
63-7125-00-554920	Bad Debt Expense	\$ 40,000	\$ 30,000
63-7125-00-554970	Charges By General Fund	\$ 814,260	\$ 1,127,314
		\$ 854,260	\$ 1,157,314
Operating Transfers			
63-9800-00-599100	Transfer To General Fund	\$ 1,275,600	\$ 1,275,600
	Transfer to Russ/Walnut Project	\$ -	\$ 600,000
		\$1,275,600	\$1,875,600
Electric Fund Total		\$ 10,029,179	\$ 11,402,059

Garage Fund - Revenues

ACCOUNT ID	Description	FY23 Budget	FY24 Recommended
82-3650-00-453610	Charges To General Fund	\$ 702,488.00	\$ 923,595.00
82-3650-00-453661	Charges To Water Fund	\$ 60,928.00	\$ 76,285.00
82-3650-00-453662	Charges To Sewer Fund	\$ 60,964.00	\$ 75,160.00
82-3650-00-453663	Charges To Electric Fund	\$ 34,577.00	\$ 42,860.00
82-3650-00-453681	Charges to Asset Management	\$ 17,655.00	\$ -
82-3800-00-463830	Miscellaneous Revenue	\$ -	\$ -
82-3800-00-463835	Sale of Materials/Fixed Assets	\$ -	\$ -
82-3850-00-473831	Investment Income	\$ -	\$ -
Total		\$ 876,612	\$ 1,117,900

Garage Fund - Expenditures

ACCOUNT ID	Description	FY23 Budget	FY24 Recommended
82-8200-00-511210	Regular Pay	\$ 144,800	\$ 181,200
82-8200-00-511220	Overtime Pay	\$ 2,500	\$ 2,500
82-8200-00-511230	Temporary And Part Time Pay	\$ -	\$ -
82-8200-00-511810	FICA	\$ 11,268	\$ 14,600
82-8200-00-511820	Retirement Expense	\$ 17,912	\$ 22,900
82-8200-00-511825	401K Expense-GARAGE	\$ 7,365	\$ 9,400
82-8200-00-511830	Hospital Expense	\$ 36,000	\$ 43,000
82-8200-00-511831	Retired Employee Ins. Exp	\$ -	\$ -
82-8200-00-511832	Life Insurance Expense	\$ 400	\$ 500
82-8200-00-511833	Dental Insurance	\$ 1,500	\$ 3,000
82-8200-00-511840	HEALTH REIMBURS EXPENSE - REG	\$ 6,450	\$ 7,000
82-8200-00-511841	HEALTH REIMBURS EXP - RET	\$ -	\$ -
82-8200-00-511850	Unemployment Ins. Expense	\$ 200	\$ 200
82-8200-00-511860	Workers Comp. Expense	\$ 2,650	\$ 3,000
82-8200-00-521990	Prof. Services/Consultant Fees	\$ -	\$ -
82-8200-00-532120	Uniform Expense	\$ 4,000	\$ 5,400
82-8200-00-532500	OIL	\$ 12,000	\$ 15,000
82-8200-00-532510	Gas	\$ 275,000	\$ 350,000
82-8200-00-532520	Tires	\$ 75,000	\$ 105,000
82-8200-00-532920	Materials And Supplies	\$ 210,000	\$ 250,000
82-8200-00-533180	Travel And Training	\$ 4,000	\$ 4,000
82-8200-00-533210	Telephone	\$ 2,000	\$ 2,100
82-8200-00-533330	Propane Gas	\$ 25,000	\$ 25,000
82-8200-00-533520	Equipment Repairs/Maintenance	\$ 26,000	\$ 39,000
82-8200-00-534390	Equipment Rentals	\$ -	\$ -
82-8200-00-534490	Other Contractual Service	\$ -	\$ -
82-8200-00-534510	Property And Gen. Liab. Ins.	\$ 2,100	\$ 3,500
82-8200-00-534520	Vehicle Insurance	\$ 400	\$ 400
82-8200-00-534580	Other Insurance Costs	\$ -	\$ 200

82-8200-00-534910	Dues Memberships And Subscript	\$ 600	\$ 1,000
82-8200-00-545400	Vehicles	\$ -	\$ 20,000
82-8200-00-545500	Equipment	\$ -	\$ -
82-8200-00-545900	Capital Improvements	\$ -	\$ -
82-8200-00-548100	Internal Service Costs	\$ 9,467	\$ 10,000
Total		\$ 876,612	\$ 1,117,900

General Fund - Capital Budget

Capital Outlay	FY24-Dept Requests	FY24 Recommended	ARP Recommended
Finance Department			
SUV for meter readers to replace 2007 Durango	\$40,000		\$40,000
Hazelwood renovation offices/FD bunks	\$150,000		\$150,000
Meter reading devices/new software	\$50,000		
Total Finance Department:	\$240,000	\$0	\$190,000
Public Works			
HVAC replacement	\$25,000	\$25,000	
Public works paving	\$50,000		
Public Works Total:	\$75,000	\$25,000	\$0
Police Department			
Police rated sedan	\$37,519		\$37,519
Equipment for sedan	\$12,500		\$12,500
Ford Interceptor	\$43,384		
Equipment for Ford Interceptor	\$14,040		
Fire Arm replacement	\$10,025		\$10,025
Axon car and body worn camera system	\$88,000		\$88,000
Total Police Department:	\$205,468	\$0	\$148,044
Fire Department			
Total Fire Department:	\$0	\$0	\$0
Streets and Sanitation			
Trash Truck	\$360,000		\$360,000
Replace truck #427 - 1991 GMC 7500	\$130,000		
Water Street RR Crossing (1)	\$75,000		
Scates Street RR Crossing	\$75,000		
Boyd Avenue RR Crossing	\$75,000		
Traffic Calming	\$80,000		
Total Street and Sanitation:	\$795,000	\$0	\$360,000
Powell Bill			
Paving	\$300,000	\$300,000	
Oakdale Road bridge replacement	\$400,000		
Brook Side Court bridge	\$400,000		
Total Powell Bill:	\$1,100,000	\$300,000	\$0
Cemetery			
Arch Repair	\$30,000	\$30,000	
Total Cemetery:	\$30,000	\$30,000	\$0
Planning and Code Enforcement			
Truck for code enforcement	\$40,000		
Total Planning and Code Enforcement:	\$40,000	\$0	\$0
Parks And Recreation			
Outside Maintenance truck	\$60,000		\$60,000
Z-turn mower	\$12,000		
Roof repair dugouts and press box	\$50,000		
Armory office wing roof & waterproofing front columns	\$121,000	\$121,000	
Obama King Park Bathroom	\$80,000		\$80,000
East St Park Improvments	\$72,000		
Sulphur Springs Park Improvements	\$25,000		
Tennis Courts	\$600,000		
Total Parks And Recreation:	\$1,020,000	\$121,000	\$140,000
Downtown			
Total Downtown:	\$0	\$0	\$0
Total General Fund Capital:	\$3,505,468	\$476,000	\$838,044

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

Department	Capital Outlay	FY24-Dept Requests	FY24 Recommended
Garage	Garage		
	Utility bed for truck purchased in 22-23	\$20,000	\$20,000
	Tire changer and balancer	\$30,000	
	Total Garage:	\$50,000	\$20,000
Electric Fund	Electric Fund		
63-7121-00-545400	Bucket Truck	\$350,000	
63-7121-00-545400	Line/Pole Truck	\$350,000	
63-7121-00-545900	Allison Acres Subdivision	\$400,000	\$400,000
	Electric Fund Total:	\$1,100,000	\$400,000
Water Fund	Water Fund		
61-7121-00-545500	High track skid steer	\$75,000	
61-7121-00-545500	Automated Flagging Machine	\$38,000	\$38,000
61-7121-00-545900	Install New Pumps for Browning Branch Pump Station	\$60,000	
61-7121-00-545900	Misc Line Replacements	\$150,000	\$150,000
61-7121-00-545900	Pump Station Upgrade (Eagles Nest)	\$200,000	\$200,000
61-7122-00-545900	Maintenance/Shop Building	\$50,000	\$50,000
61-7122-00-545900	Telemetry for backwash tank	\$12,000	\$12,000
61-7122-00-545900	HFS-Caustic Bulk Tanks (2 Tanks)	\$80,000	\$80,000
61-7122-00-545900	Vertical Turbine Pumps 500 GPM (2 pumps) backwash pumps	\$120,000	
Water Fund Total:	Water Fund Total:	\$785,000	\$530,000
Sewer Fund	Sewer Fund		
62-7121-00-545400	Sewer Vac Truck	\$475,000	\$475,000
62-7121-00-545500	Building for Sewer Truck	\$50,000	
62-7121-00-545900	Upgraded Sewer Camera	\$90,000	\$90,000
62-7121-00-545900	Misc Line Replacement	\$50,000	\$50,000
62-7122-00-545400	SUV	\$35,000	
62-7122-00-545500	Polaris Ranger	\$25,000	\$25,000
62-7122-00-545900	Lab equipment	\$50,000	\$50,000
Sewer Fund Total:	Sewer Fund Total:	\$775,000	\$690,000

ARP FUNDS

Project Description	Appropriation of ARP Funds	Status
Law Enforcement for Police Department vehicles	\$247,815	complete
Fire Service for fire vehicles	\$81,119	complete
Sanitation service garbage cans	\$304,953	complete
Storm sewer on Kentucky Avenue	\$54,367	complete
Greenway & pedestrian bridge	\$265,911	waiting on paving design/bids
Water project Pigeon Street	\$419,213	complete
I&I mitigation/slip lining	\$425,609	\$58,958.03 spent
Column Lifts for Garage	\$43,745	complete
F350 for Garage	\$62,000	ordered
Small Excavator	\$29,300	complete
Repaint CT Chamber & backwash tanks at water plant	\$300,000	waiting on bids
Tractor with snow removal equipment	\$34,965	complete
Dispatch Center Upgrade	\$124,870	equipment in-waiting on install
Finance Dept SUV	\$40,000	
Hazelwood Offices/FD Bunks	\$150,000	
Police sedan & equipment	\$50,019	
Police Fire Arms	\$10,025	
Axon car and body worn camera system	\$88,000	
Trash Truck	\$360,000	
Parks & Rec Maint. Truck	\$60,000	
Obama King Park Bathroom	\$80,000	
Total	\$3,231,911	
Future Capital	(\$0)	
TOTAL RECEIVED	\$3,231,911	

Debt Payments

Description	Amount
Fire	
New Fire Truck estimate (delivery in July)	\$ 75,500
Land/Truck	\$ 76,457
Parks and Recreation	
Dectron Dehumidification Unit	\$ 88,665
Public Works	
Public Services Additions and Improvements	\$ 108,703
General Debt Service (Public Buildings & Parking)	
Fire Station	\$ 172,120
Police Station	\$ 211,337
TOTAL GENERAL FUND	\$ 732,782
Water Maintenance	
Water Meters	\$ 16,447
Various Water Lines	\$ 54,275
TOTAL WATER FUND	\$ 70,722
GRAND TOTAL	\$ 803,505

Town of Waynesville 23-24 Fee Schedule

Effective July 1, 2023 - June 30, 2024

GENERAL FUND	
Utility Accounts	
New Account Fee	\$25.00
Reconnection Fee	\$50.00
After Hours	\$100.00
Return Check Fee (Insufficient Funds)	\$25.00
Theft investigation charge (meter tampering)	\$ 75.00 per occurrence
Miscellaneous	
Copies - Black and White, per page	\$0.10
Copies - Color, per page	\$0.20
Copies- 24"-48" plot map copy - Black and White, per page	\$3.00
Copies- 24"-48" plot map - Color, per page	\$10.00
Weed, Brush Removal, or Mowing	\$150.00 for the first hour
Each Additional Hour	\$100.00/hour
SANITATION & SOLID WASTE COLLECTION (monthly fees)	
Residential Garbage (1 weekly pickup)	\$11.00
Commercial Garbage (1 weekly pickup)	\$24.00
CEMETERY	
Administrative Fee-Research Graves	\$50.00
Administrative Fee-Deed Transfer	\$100.00
Call Out (weekends, holidays, outside normal operating hours)	\$300.00
John Taylor and Shook Survey Sections	
Traditional Burial Space	\$2,000.00
(\$1,250 to perpetual care fund/\$750 to General Fund)	
Opening/Closing-Cremation	\$300.00
Columbarium Area	
Columbarium Niche	\$1,500.00
(\$1,000 to perpetual care fund/\$500 to General Fund, includes partial engraving of door.)	
Opening/Closing of Columbarium Area	\$300.00
(Includes completion of engraving of granite door, Town staff removing & replacing door.)	
In Ground Space for Cremations (Urn Garden)	\$1,500.00
(\$750 to perpetual care fund/\$550 to General Fund/ \$200 for flat granite stone)	
Urn Garden (in-ground inurnment) includes excavating and filling burial space by Town personnel, placement and engraving of granite marker to include the addition of date of death.	
POLICE DEPARTMENT	
Police Reports (per report)	\$2.00
Off Duty Security (4 hour minimum)	\$25.00 per hour
Parking Violations	
Overtime Parking	\$5.00
Parking in Restricted Area	\$10.00
Double Parking	\$10.00

Parking in Handicapped Space	\$100.00
Parking in Prohibited Area	\$10.00
Parking Too Close to Intersection	\$10.00
Parking in Wrong Direction	\$10.00
Parking in Alley Way	\$10.00
Obstructing Traffic Lane	\$10.00
Improper Parking	\$10.00
Parking in Loading Area	\$10.00
Parking in No Parking Zone	\$10.00
Parking in Fire Zone	\$50.00
Parking Too Close to Fire Hydrant	\$10.00
Parking Too Close to Stop Sign	\$10.00
Parking Across Lines	\$10.00
Parking in Crosswalk	\$10.00
Blocking Private Driveway	\$10.00
Persons violating parking regulations shall be subject to the above schedule of civil penalties to be recovered by the Town of Waynesville in civil action.	
DOWNTOWN MSD	
Festival Vendor Fees	
Booth Space	\$175.00
Double Booth Space	\$290.00
Commercial Food Vendor Booth Space	\$185.00
Commercial Food Vendor Double Booth Space	\$295.00
Non-profit Food Vendor Booth Space	\$125.00
Non-profit Food Vendor Double Booth Space	\$190.00
Parade Entry Fees	
Parade Entry Fee (per space)	\$40.00
Business Licenses	
Schedule B (State Regulated)	
Maximum penalty is 25% of the privilege license tax due	
Penalties are automatic, and may be recovered using the same collection methods available for the collection of privilege license taxes.	
PLANNING DEPARTMENT	
Planning & Zoning Permits	
Stand alone Land Dev Permit or Zoning Verification Letter	\$25.00
Certificate of LDS Compliance Zoning Verification/Zoning Letter	\$25.00
Temporary Use Permit other than mobile food vendors	\$20.00
Temporary Use Permit for mobile food vendors	\$50.00
Local Land Disturbing Permit (1000 sf < 1 acre)	\$75.00
Floodplain Development Permit	\$25.00

Operating without a Land Disturbance, Zoning or Occupancy Permit	\$200.00
Minor Site Plan Review	
Single family or duplex residence	\$25.00
Multi-family with less than 8 units	\$100.00
Non-residential development or expansion up to 1,000 sq ft	\$100.00
Bed and Breakfast or Inns	\$100.00
Major Site Plan Review	
Multi-family residential	\$100.00 for up to 8 units and \$20/unit greater than 8
Non-residential development or expansion over 1,000 sq ft	\$200.00
Hotel/Motel	\$400.00
Subdivision (Minor)	\$50 + \$10/lot
Subdivision (Major)	\$350 + \$10/lot
Monopole Wireless Communications Tower	\$1,000.00
First Layer Parking Increase	\$500.00
All Others, in addition to site plan review fees	\$200.00
Stormwater Review Fee	
≤ 3 acres	\$750 + engineering review fee minimum \$200
> 3 acres	\$1200 + engineering review fee minimum \$200
Historic Preservation Commission	
Local Landmark Designation	\$200.00
Designation of Historic District	No charge
Certificate of Appropriateness (Minor)	\$25.00
Certificate of Appropriateness (Major)	\$50.00
Board of Adjustment	
Appeal of Administrative Decision	\$300.00
Variance Request	\$300.00
Text Amendment	
	\$500.00
Map Amendment (Rezoning)	
1 acre or less	\$500.00
Each additional acre	\$50.00
Conditional District - 1 acre or less	\$500.00
Each additional acre	\$100.00
Sign Permits	\$4.00 per sq. ft. - \$40 min.
Voluntary Annexation	\$250.00
Unopened right-of-way or platted street closure	\$250.00

Inspections

New Single Family Dwelling/Single Family Additions (Crawl Space or Slab on Grade)	
0 to 1,000 square feet	\$.40 per sq. ft.
1,001 to 1,500 square feet	\$.45 per sq. ft.
1,501 to 2,000 square feet	\$.50 per sq. ft.
Over 2,000 square feet	\$.50 per sq. ft. and \$50.00 for each increase of 500 sq. ft.
Minimum	
	\$75.00 per trade
Unfinished Basement	\$100.00
Attached Garage	\$75.00
Homeowners Recovery Fund (per G.S. 87-15.6)	\$10.00
Single Family Alterations	
SQUARE FOOTAGE	
0-1000	\$.25 per sq. ft. - minimum \$75.00
1001 - 1500	\$.25 per sq. ft.
1501 - 2000	\$.25 per sq. ft.
2001 - 2500	\$.25 per sq. ft.
2501 - 3000	\$.25 per sq. ft.
3001-up	\$.25 per sq. ft. and \$50.00 for each increase of 500 sq. ft.
Deck Permit	
Uncovered Deck	\$100.00
additional trades are \$75 per trade	
Covered Deck	\$150.00
additional trades are \$75 per trade	
Modular Home	\$400.00
Manufactured Homes	
Single wide	\$200.00
Double wide	\$300.00
Triple wide	\$400.00
(Deck permit required over 35 sq. ft. of deck)	
Accessory Building (does not include trades)	
Includes Electric, Plumbing and A/C	\$75.00 each and \$.40 per sq. ft.
Miscellaneous Residential & Commercial	
Electric Service Change	\$75.00
Demolition permit	\$100.00
HVAC changeout	\$75.00
Gas Line	\$75.00
Water/Sewer line Replacement	\$75.00

Retaining wall	\$100.00
Swimming Pool	\$150.00
Permit renewal fee	\$50.00
Plumbing, electric, and mechanical not covered elsewhere (\$75.00 minimum charge per trade)	\$75.00 per trade
Other Permits and Fees	
Day Care & Home Care	\$75.00
ABC Inspection	\$200.00
Driveway Permit	\$150.00
Solar Panel	\$150.00
Starting construction without permit	Double the Permit Fee
Residential Re-roof	\$0.00
Commercial Re-roof	\$100.00
Occupancy Use	\$75.00
Plan Review - Commercial	\$.05 per sq ft
Fire Sprinkler and Fire Alarm Plan Review	\$150.00
Fire Sprinkler and Fire Alarm Permit Fee - no permit fee if submitted at time of application and part of the approved plans	\$150.00
Special Events Permit	\$50.00
Tent Inspection	\$50.00
Additional / Re-Inspection (each) after first fail	\$50.00
Pre-permit inspection (walk through commercial)	\$50.00
Commercial Building	
	\$.50/sq. ft.
Minimum	\$75.00 per trade

RECREATION DEPARTMENT										
Recreation Center Category	Admission				Memberships					
	Daily	6 Visits	1 Month		3 Months		6 Months		Yearly	
			Res	N-Res	Res	N-Res	Res	N-Res	Res	N-Res
Family of 4**	\$ 25.00	\$ 125.00	\$ 83.00	\$ 90.00	\$ 205.00	\$ 215.00	\$395 (65.83)	\$415 (\$69.16)	\$765 (63.75)	\$805 (\$67.08)
(Additional family members are \$14.00 per month)										
Family of 2**	\$ 15.00	\$ 75.00	\$ 69.00	\$ 72.00	\$ 165.00	\$ 172.00	\$308 (\$51.33)	\$325 (\$54.16)	\$595 (\$49.58)	\$625 (\$2.08)
Individual Adult (18 - 59 yrs)	\$ 10.00	\$ 52.00	\$ 55.00	\$ 57.00	\$ 122.00	\$ 128.00	\$228 (\$38)	\$240 (\$40)	\$422 (\$35.16)	\$445 (\$37.08)
Individual Child (5 - 11 yrs)	\$ 5.00	\$ 25.00	\$ 35.00	\$ 37.00	\$ 67.00	\$ 70.00	\$115 (\$19.16)	\$120 (\$20)	\$205 (\$17.08)	\$216 (\$18)
Individual Youth (12 - 17 yrs)	\$ 8.00	\$ 40.00	\$ 41.00	\$ 43.00	\$ 79.80	\$ 84.00	\$145 (\$24.16)	\$150 (\$25)	\$263 (\$21.91)	\$276 (\$23)
OR Full-Time Student (College or High School) with valid ID) OR Special (Senior Citizen (60 + yrs) OR Handicapped)										
Individual Spectator (5-99 yrs)	\$ 4.00									
Children (0 - 4 yrs)	\$2.00									
Corporate Membership Rate (available to businesses with five (5) or more employees as members)										
If total Corporate Membership drops below the 5 employee minimum, a 30 day grace period is allowed to obtain a 5th member. Proof of business may be required to obtain this rate.										
Category	Daily	6 Visits	1 Month	3 Months	6 Months	Yearly				
Family of 4**		N/A	\$ 70.00	\$ 172.00	\$330 (\$55)	\$635 (\$52.91)				
(Additional family members are \$11.00 per month)										
Family of 2**		N/A	\$ 57.00	\$136.00	\$260 (\$43.33)	\$495 (\$41.25)				
Individual Adult (18 - 59 yrs)		N/A	\$ 46.00	\$ 92.00	\$190 (\$32)	\$355 (\$29.58)				
Individual Youth (12 - 17 yrs)		N/A	\$ 34.00	\$ 68.00	\$120 (\$20)	\$215 (\$17.91)				
OR Full-Time Student (College or High School) with valid ID) OR Special (Senior Citizen (60 + yrs) OR Handicapped)										
Individual Spectator (5-99 yrs)	\$ 4.00									
Children (0 - 4 yrs)							FREE			
Memberships (Regular and Corporate)										
1 Month memberships expire one month from date of purchase.										
1 and 3 Month memberships must be paid in full.										
Consecutive monthly payment options are available for 6 Month and 12 Month Memberships. If a member fails to make the required payments, any future memberships must be paid in full or pay 1 month in full then can go back to regular payments.										
Admission Passes										
Daily, 6 Visit and 12 Visit passes are not considered memberships.										
6 visit passes expire 6 months from date of purchase.										
Family: an individual, spouse, or dependent children that can be claimed on taxes. Step-children and adopted children qualify. Court documentation is required to include foster children on a family membership. Anyone age 25 or over (other than parents), engaged couples, couples living together, older siblings, aunts, cousins, or grandchildren DO NOT qualify for the family rate.										
Group Rate (Daily visit for groups of 15 or more non-members. Available only with advance notice.)										
										Individual Adult (18 - 59 yrs) \$9.00
										Individual Child (5 - 11 yrs) \$7.00
										Individual Youth (12 - 17 yrs) \$5.00

Recreation Center Rental Rates			
Multi-purpose Rooms			
<i>*Rates are Based on Two Hour Minimum</i>		Res	N-Res
1 Room		\$75.00	\$90.00
Kitchen + 1 Room		\$150.00	\$175.00
Kitchen + 2 Rooms		\$220.00	\$250.00
If utilizing for more than two hours (i.e. 3 hours or more) will be charged for an additional block of time.			
Gymnasium (Capacity 709) (10 am - 12 noon; 1 - 3 pm; 4 - 6 pm) - applicable to operating hours			
Entire Gym		\$150.00	\$200.00
1/2 of the Gym		\$100.00	\$125.00
Custom Rental Per Estimate		\$250.00	\$300.00
Table Rental		\$7 per table	
Volleyball/Pickleball Setup		No Extra Charge	
Pickleball Tournaments Held Only at the Armory			
Athletic Programs			
Softball Field Rental		Res	N-Res
All day 8:00am-10:00pm		\$200.00	\$225.00
Night only 5:00pm-10:00pm		\$100.00	\$125.00
Other Fees and Charges			
		Res	N-Res
Bleacher Rental (1-2 sets,5 row, for 24 hours)		\$125.00	\$250.00
(3-4 sets, 5 row, for 24 hours)		\$225.00	\$250.00
Shelter Rental (8 am - 12 noon; 1 - 5 pm)		\$80.00	\$100.00
Rental of greenspace - no shelter		Res	N-Res
		0-50 \$ 125.00	\$ 150.00
Contract rental priced by activity		51-100 \$ 200.00	\$ 225.00
		101+ \$ 250.00	\$ 275.00
Old Armory			
Daily Admission		Res	N-Res
		\$4.00	\$6.00
Current Recreation Center members		No Charge	
Individuals ages 17 and under, 60 and above, special needs, or involved with a program at the Armory		No Charge	
Old Armory Rental Rates (2 hour blocks)			
24 hour max, 8 hours per day plus \$7 per table rental		Res	N-Res
Gymnasium - applicable to operating hours		\$220.00	\$250.00
Cafeteria		\$100.00	\$150.00
Camp Fees (per week per child)			
		Res	N-Res
Summer Camp		\$140.00	\$150.00
After School (\$10 additional child fee)		\$40.00	\$50.00
Home School (\$10 additional child fee)		\$5.00	\$10.00
Base Camp on the Go Festival Fees (2 hour minimum)			
Up to 50 participants		\$125 per hour	
51 to 100 participants		\$225 per hour	
101 plus participants		\$275 per hour	
Refundable damage deposit		\$275.00	
* Renter responsible for additional fees if crowd exceeds the anticipated number			

Water Fund		
Water Rates		
	Inside	Outside
Bulk Sales (contract)	\$1.68/100 cf.	\$2.88/100 cf.
Industrial Sales	\$1.74/100 cf.	\$3.02/100 cf.
Retail Sales (Residential and Commercial)		
(Base Charge) 0-275 cubic foot	\$17.83	\$32.14
> 275 cubic foot	\$1.95/100 cf.	\$3.47/100 cf.
Irrigation Only Meter	Inside	Outside
(Base Charge) 0-275 cubic foot	\$17.83	\$32.14
> 275 cubic foot	\$2.93/100 cf.	\$4.31/100 cf.
Pump Fee (per pump)	\$8.39	\$12.54
Sales From Fire Hydrant		\$.02569/gallon
Illegal Hydrant Connection/Use		\$500 plus any damages
Maggie Valley Sanitary District		
0 - 10,000 gallons		\$3,076.19
All over 10,000 gallons (per 1,000 gal.)		\$12.57/1,000 gal.
Fire Line Connection (monthly)	Inside	Outside
<2 inch	\$3.12	\$7.03
<4 inch	\$12.48	\$28.08
<6 inch	\$25.03	\$56.29
>6 inch	\$43.82	\$97.48
	Inside	Outside
Deposits (tenant-occupied accounts only)	\$60.00	\$100.00
Refund, transfer and application of deposit policies are the same as for electric deposits.		
Late Payment Penalty (applied to any arrears balance)		2% per month
Reconnection Fee		\$50.00
Reconnection Fee After 4 PM or on Weekends		\$100.00
Tampering Fee		
First offense		\$200.00
Second offense (or if service is disconnected)		\$500.00
Third offense (meter will be removed)		Full cost of tap and connection fee
Meter Testing Fee (reimbursable if beyond 2.5% off)		\$75.00
At-fault damage to fire hydrant		\$100 per hour plus cost of equipment
Meter Relocation Fee		\$200.00 plus cost of specialized equipment, if necessary
Water Tap		
Residential (5/8" x 3/4")		\$1,450.00

Special (3/4" x 3/4")	\$1,500.00
1"	\$1,750.00
1 1/2"	\$2,250.00
2"	\$3,250.00
Greater than 2"	\$1,500 + Costs
Water Capacity Fees - effective July 1, 2018	
Per gallon per day	\$2.62

Residential Water and Sewer Capacity Fees are capped at \$150,000 combined

It is the policy of the Town of Waynesville to establish a schedule of "System Development Fees in accordance with Article 8 of Chapter 162 of the North Carolina General Statutes. The fees are intended

Sewer Fund		
Sewer Rates (Based on water consumption unless separately metered)		
Late Payment Penalty (applied to any arrears balance)		2% per month
	Inside	Outside
Bulk Sales (Industrial, min. 5,000 gpd)	\$2.9294/100 cf.	\$4.9892/100 cf.
Industrial Waste Surcharges		
	BOD	\$151.98/1,000 lbs.
	COD	\$80.98/1,000 lbs.
	TSS	\$80.98/1,000 lbs.
Retail Sales (Residential and Commercial)		
	Inside	Outside
(Base Charge) 0-275 cubic foot	\$25.94	\$46.88
>275 cubic foot	\$3.76/100 cf.	\$6.89/100 cf.
Flat Rate Sewer Only		\$60.00
Connection Fee		\$25.00
After Hours Connection Fee		\$75.00

Industrial User Permits	Inside	Outside
Annual Fee	\$1,000.00	\$2,000.00
Application Fee	\$200.00	\$400.00

Hauled Wastewater	
Septic Tank (domestic only)	\$0.0414/gallon \$54.23 minimum
Industrial Waste (non-domestic)	\$0.0414/gallon \$108.92 minimum
Industrial Waste (out of county)	\$0.0835/gallon \$163.66 minimum

All unit prices are applied to tanker capacity without regard to fill percentage

Grease Blockage	\$250.00/minimum on callout
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Sewer Tap	
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4"	\$1,450.00
6" and larger	\$1,700.00
Sewer Capacity Fee - effective July 1, 2018	
Per Gallon per Day	\$3.05

Residential Water and Sewer Capacity Fees are capped at \$150,000 combined

In addition to the tap fee, new connections to the sewage system of the Town of Waynesville shall pay a sewer capacity fee based on wastewater design flow rate determined from the table of minimum allowable design daily flow in 15A NCAC, 02T.0114 of the Environmental Management regulations contained in the North Carolina Administrative Code.

For the tributary sewer systems of Junaluska Sanitary District, Town of Clyde or Maggie Valley, wastewater flow allocation letters will be charged the sewer capacity fee at the outside rate. Lake Junaluska Assembly will be charged the sewer capacity fee for flow allocation letters at the inside rate (in consideration of their participation between 1942 and 1990 in the costs of sewer trunk and treatment plant facilities). The minimum flow rate is 240 GPD.

*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

Electric Rates

Waynesville's electric rates are reviewed and adjusted monthly based on power costs billed by town's supplier for wholesale rates. Monthly reviews will determine fuel adjustments to be added to base rates shown below.

All electric sales are subject to a 7% sales tax imposed by the State of North Carolina, with the exception of electric sales to the State of North Carolina or United States government, which are exempt from the sales tax.

Residential & Commercial fuel adjustment added to base rate as of January 1, 2018 is \$ 0.00000 per kWh.

Late Payment Penalty (applied to any arrears balance)	2% per month
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Residential

Base Charge	\$14.55
All kWh(s)	\$0.13128/kWh

Residential Solar (Accounts established prior to 4/26/22)

Base Charge	\$40.13
All kWh(s)	0.0729238/kWh

Net Meter Residential Solar Rate Rider (20kW Max. Sized to Existing Consumption)

Base Charge in addition to residential base rate	\$10.50
Residential Rate	\$0.13128/kWh
Solar Power Credit	\$.0125 less than residential rate

Commercial, Single Phase (No Demand)		
	Base Charge	\$15.42
	1 - 700 kWh	\$0.15485/kWh
	701 - 4,000 kWh	\$0.12434/kWh
	All over 4,000 kWh	\$0.11879/kWh
Commercial, Three Phase (No Demand)		
	Base Charge	\$23.77
	1 - 700 kWh	\$0.15485/kWh
	701 - 4,000 kWh	\$0.12434/kWh
	All over 4,000 kWh	\$0.11879/kWh
Net Metering Commercial Solar Rate Rider (150 kW max. Sized to Existing Consumption)		
	Base Charge in addition to commercial base rate	\$11.13
	1 - 700 kWh	\$0.15485/kWh
	701 - 4,000 kWh	\$0.12434/kWh
	All over 4,000 kWh	\$0.11879/kWh
	Solar Power Credit	\$0.08
Net Metering Governmental Solar Rate Rider (150 kW max. Sized to Existing Consumption)		
	Base Charge in addition to commercial base rate	\$11.13
	1 - 700 kWh	\$0.15485/kWh
	701 - 4,000 kWh	\$0.12434/kWh
	All over 4,000 kWh	\$0.11879/kWh
	Solar Power Credit	\$0.08
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	\$17.70
	Usage	\$0.091054/kWh
Single Phase		
	Base Charge	\$15.42
	Usage	\$0.091054/kWh
In addition to the kilowatt hours charges, peak metered demand is billed at \$8.3073 per kilowatt of peak demand per month.		
Industrial Accounts		
Industrial rates are used on all industrial accounts with an actual or anticipated 12 month average consumption of at least 1,500,000 kWh per month.		
Industrial fuel adjustment added to base rate as of January 1, 2018 is \$ 0.00000 per kWh.		
Three Phase		

Base Charge	\$17.70
Usage	\$0.066921/kWh
In addition to the kilowatt hours charges, peak metered demand is billed at \$17.72 per kilowatt of peak demand per month.	
Renewable Energy and Efficiency Portfolio Standards (REPS)	
In 2007, the North Carolina General Assembly passed legislation that requires utility companies to develop an increasing supply of alternative energy resources, with 3% of their total supply coming from renewable by 2013 and 12% from renewable by 2021. Utility companies are charging their customers to recover the cost of the renewable energy they purchase. In turn the Town is passing along these costs to its customers. These charges (REPS) are set each December by our power supplier.	
Residential	\$0.62
Commercial	\$5.01
Industrial	\$38.96
Deposits (tenant-occupied accounts only)	
Residential	\$170.00
Commercial	\$200.00
Deposits may be refunded at customer request if the most recent twelve months of billings have been paid before a late-payment penalty has been added. Deposits available at termination of service are applied to unpaid utility balances and any excess deposit is refunded to customer.	
Deposits may be transferred to a new account when customer is moving if the current account is paid in full. The final bill at the current location will be transferred to the new location if not paid in full within thirty (30) days of billing.	
Area Lighting Fixture	
30 to 140 LED/Sodium Vapor, 100w/ 9,500 lumen Semi-Enclosed	\$15.00
150 to 215 LED/Sodium Vapor, 400w/50,000 lumen Enclosed	\$30.00
220 to 280 LED/Metal Halide, 400w/40,000 lumen Flood	\$45.00
Lighting Fixtures (no longer available to new customers)	
Sodium Vapor, 150w/16,000 lumen Semi-Enclosed	\$19.00
Sodium Vapor, 400w/50,000 lumen Flood	\$33.00
Mercury, 175w/ 7,000 lumen Semi-Enclosed	\$13.00
Special Area Lighting Pole	
If other than distribution pole, add monthly charge per pole	
Wood	\$7.00
Or, a one-time pole charge	\$250.00
Underground service for area lighting	
Monthly	\$5.00
Or a one-time charge	\$200.00
Underground Service for New Homes (Up to 4/0 wire)	
0 - 100 feet of wire from pole to house	\$250.00
All wire over 100 feet	\$3.00/ft

Underground Service for Existing Homes That Change from Overhead (Up to 4/0 wire)	
Opening and Closing of Ditch	\$100.00/hr
All wire	\$3.00/ft
3 Phase Underground Service	
4/0 wire	\$3.00/ft
350 mcm	\$4.00/ft
500 mcm	\$5.50/ft
Opening and Closing of Ditch	\$100.00/hr
If a customer digs his own ditch, the ditch must meet electrical code before the Town will put wire into the ditch.	
Reconnection Fee	\$50.00
Reconnection Fee After 4 PM or on Weekends	\$100.00
Demand Account Reconnection Fee	\$100 per hour plus cost of supplies/equipment
Broken Seal on Electric Meter	\$100.00
Tampering Fee	
First offense	\$400.00
Second offense (or if service is disconnected)	\$1,000.00
Third offense (meter will be removed)	Full cost of tap and connection fee
Meter Testing Fee (reimbursable if beyond 2.5% off)	\$100.00
Meter Relocation Fee	\$200.00 plus cost of specialized equipment, if nec
At Fault damage to power pole/equipment	\$100 per hour plus cost of equipment

ORDINANCE NO. O-28-23
BUDGET ORDINANCE 2023-2024

SECTION 1: The following amounts are hereby appropriated for the operation of the Town of Waynesville and its activities for the fiscal year beginning July 1, 2023 and ending June 30, 2024 according to the following summary and schedules.

SUMMARY	Estimated Revenues	Appropriations
General Fund	\$ 17,452,975	\$ 17,452,975
Water Fund	\$ 3,862,497	\$ 3,862,497
Sewer Fund	\$ 4,161,074	\$ 4,161,074
Electric Fund	\$ 11,402,059	\$ 11,402,059
TOTAL BUDGET	\$ 36,878,605	\$ 36,878,605

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

Estimated Expenditures	Amount
Town Council	\$ 46,649
Administration	\$ 253,135
Downtown	\$ 201,010
Finance	\$ 422,808
Public Works	\$ 648,608
Police	\$ 5,415,725
Fire	\$ 2,234,620
Street and Sanitation	\$ 2,757,960
Powell Bill	\$ 405,000
Cemetery	\$ 318,640
Development Services	\$ 1,462,025
Special Appropriations	\$ 35,000
Parks and Recreation	\$ 2,868,295
Debt Service	\$ 383,500
Total	\$ 17,452,975

SECTION 3: It is estimated that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing General Fund Appropriations:

Estimated Revenues	Amount
Ad Valorem Taxes-current and previous years	\$ 7,100,800
Fire Tax	\$ 635,750
Sales Tax	\$ 4,500,000
Utilities Franchise Tax	\$ 822,000
Wine and Beer	\$ 40,000
Other Taxes	\$ 7,650
Court Costs and Fees	\$ 1,500
Powell Bill	\$ 390,000
Grants/Restricted Revenues	\$ 400,000
DWC Event Fees	\$ 30,000
Building Permits and Fees	\$ 195,150
Reconnect and Late Fees	\$ 80,000
Cemetery Revenues	\$ 27,250
Recreation Department Revenues	\$ 478,500
Police Contract Services	\$ 170,000
Garbage Sanitation Fees	\$ 690,000
Investment Income	\$ 200,000
Miscellaneous Income	\$ 118,100
Sale of Fixed Assets and Materials	\$ 25,000
Operating Transfer from Other Funds	\$ 1,345,600
A B C Revenues	\$ 166,000
Fund Balance Appropriated -- Powell Bill	\$ 15,000
Fund Balance Appropriated	<u>\$ 14,675</u>

Total \$ **17,452,975**

SECTION 4: That for said fiscal year there is hereby appropriated out of the Water Fund the following:

Estimated Expenditures

Water Maintenance	\$	1,703,735
Water Treatment	\$	1,263,530
Charges by General Fund	\$	895,232
Total	\$	3,862,497

SECTION 5: It is estimated that the following Water Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Water Fund Appropriations:

Estimated Revenues

Water Charges	\$	3,350,000
Water Taps And Connections	\$	45,000
Capacity Fee	\$	25,000
Miscellaneous Revenue	\$	2,000
Investment Income	\$	65,000
Fund Balance Appropriated	\$	375,497
Total	\$	3,862,497

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

Estimated Expenditures

Sewer Maintenance	\$	1,655,015
Sewer Treatment	\$	1,593,110
Charges by General Fund	\$	887,949
Operating Transfer	\$	25,000
Total	\$	4,161,074

SECTION 7: It is estimated that the following Sewer Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Sewer Fund Appropriations:

Estimated Revenues

Sewer Charges	\$	3,825,000
Sewer Taps And Connections	\$	30,000
Capacity Fee	\$	25,000
Miscellaneous Revenue	\$	-
Investment Income	\$	90,000
Fund Balance Appropriated	\$	191,074
Total	\$	4,161,074

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

Estimated Expenditures

Maintenance	\$	1,659,145
Power Purchases	\$	6,710,000
Charges by General Fund	\$	1,157,314
Bad Debt Expense	\$	-
Operating Transfers	\$	1,875,600
Total	\$	11,402,059

SECTION 9: It is estimated that the following Electric Fund Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing Electric Fund Appropriations:

Estimated Revenues

Electric Charges	\$	9,916,800
Security Lights	\$	52,000
Street Lights	\$	115,000

Underground Service Install	\$	1,000
Renewable Energy Portf. Stand.	\$	55,000
Electric Pole Rent	\$	22,000
Sales Tax Charges	\$	460,000
Miscellaneous Revenue	\$	15,000
Sale of Materials/Fixed Assets	\$	500
Investment Income	\$	50,000
Fund Balance Appropriated	\$	714,759
Total	\$	11,402,059

SECTION 10: Tax Rate Established

An Ad Valorem tax rate of 43.92 cents per \$100 on real and personal property billed by the town is hereby established for the Town of Waynesville. The total real and personal property valuation is \$1,484,458,571 as of January 1, 2023 with an estimated rate of collection of 97.15 percent and on motor vehicles billed by the North Carolina Department of Motor Vehicles with a value of \$117,246,569 with an estimated rate of collection of 99.99 percent for motor vehicles collected by the state. A tax rate of 19 cents per \$100 is hereby established for the Downtown Waynesville MSD with a valuation of \$56,698,216 as of January 1, 2023, with an estimated rate of collection of 97.15 percent.

SECTION 11: Rates effective for the fiscal year beginning July 1, 2021 are contained in the accompanying Town of Waynesville 2022-2023 Fee Schedule.

SECTION 12: Special Authorization

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

SECTION 13: Restrictions - Budget Officer

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

SECTION 14: Encumbrances at Year End

Funds encumbered by the Town of Waynesville as of June 30, 2023 are hereby appropriated to this budget.

SECTION 15: 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 2023-2024 fiscal year.

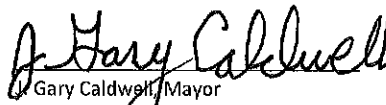
The Budget Officer shall administer the budget and ensure that departments are provided guidance and sufficient information to implement their appropriate portion of the budget. The Finance Department shall establish records which are in consonance with the budget and this ordinance and the appropriate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

Adopted this 13th day of June, 2023.

ATTEST:


Candace Poolton, Town Clerk

TOWN OF WAYNESVILLE:


Gary Caldwell, Mayor

APPROVED AS TO FORM:


Martha Sharpe Bradley, Town Attorney

RESOLUTION NO. R-12-23

Resolution on Financial Operating Plan for the Garage Internal Service Fund

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

NOW, THEREFORE, BE IT ORDAINED by the Town Council of the Town of Waynesville to adopt a financial operating plan for the 2023-2024 year for the Garage Internal Service Fund as follows:

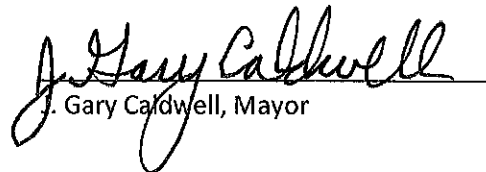
Garage Operations:	
Estimated Revenues:	
Charges to User Departments	\$ 117,900
Total	\$ 117,900
Appropriations:	
Operations	
	\$ 117,900
Total	\$ 117,900

Adopted this 13th day of June, 2023.

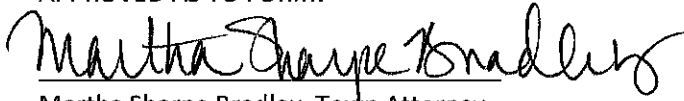
ATTEST:


Candace Poolton, Town Clerk

TOWN OF WAYNESVILLE:


Gary Caldwell, Mayor

APPROVED AS TO FORM:


Martha Sharpe Bradley, Town Attorney

Grant Project Ordinance No. O-29-23 for the Town of Waynesville American Rescue Plan Act of 2021: Coronavirus State and Local Fiscal Recovery Funds

BE IT ORDAINED by the town council of the Town of Waynesville, North Carolina that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following grant project ordinance is hereby adopted:

Section 1: This ordinance is to establish a budget for a project to be funded by the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF). The Town of Waynesville (Town) has received the first and second tranches in the amount of \$3,231,910.78 of CSLFRF funds. These funds may be used for the following categories of expenditures, to the extent authorized by state law.

1. Support public health expenditures, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

Section 2: The Town has elected to take the standard allowance, as authorized by 31 CFR Part 35.6(d)(1) and expend all its ARP/CSLFRF funds for the provision of government services.

Section 3: The following amounts are appropriated for the project and authorized for expenditure:

Project Description	Expenditure Category (EC)	Appropriation of ARP Funds
Law Enforcement for Police Department vehicles	6.1	\$247,815
Fire Service for fire vehicles	6.1	\$81,119
Sanitation service garbage cans	6.1	\$304,953
Storm sewer on Kentucky Avenue	6.1	\$54,367
Greenway & pedestrian bridge	6.1	\$265,911
Water project Pigeon Street	6.1	\$419,213
I&I mitigation/slip lining	6.1	\$425,609
Column Lifts for Garage	6.1	\$43,745
F350 for Garage	6.1	\$62,000
Small Excavator	6.1	\$29,300
Repaint CT Chamber & backwash tanks at water plant	6.1	\$300,000
Tractor with snow removal equipment	6.1	\$34,965
Dispatch Center Upgrade	6.1	\$124,870
Finance Dept SUV	6.1	\$40,000
Hazelwood Offices/FD Bunks	6.1	\$150,000
Police sedan & equipment	6.1	\$50,019
Police Fire Arms	6.1	\$10,025
Axon car and body worn camera system	6.1	\$88,000
Trash Truck	6.1	\$360,000
Parks & Rec Maint. Truck	6.1	\$60,000
Obama King Park Bathroom	6.1	\$80,000
Total		\$3,231,911

Section 4: The following revenues are anticipated to be available to complete the projects:

ARP/CSLFRF Funds: \$3,231,910.78

Total: \$3,231,910.78

Section 5: The Finance Officer is hereby directed to maintain sufficient specific detailed accounting records to satisfy the requirements of the grantor agency and the grant agreements, including payroll documentation and effort certifications, in accordance with 2 CFR 200.430 & 2 CFR 200.431 and the Town's Uniform Guidance Allowable Costs and Cost Principles Policy.

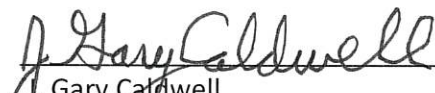
Section 6: The Finance Officer is hereby directed to report the financial status of the project to the town council on a quarterly basis.

Section 7: Copies of this grant project ordinance shall be furnished to the Budget Officer, the Finance Officer and to the Town Clerk.

Section 8: This grant project ordinance expires on December 31, 2026, or when all the ARP/CSLFRF funds have been obligated and expended by the Town, whichever occurs sooner.


Adopted this 13th day of June, 2023.

Town of Waynesville

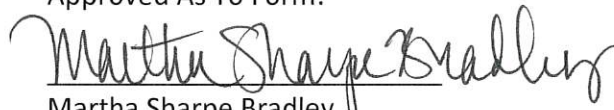

J. Gary Caldwell
Mayor



Attest:


Candace Poolton
Town Clerk

Approved As To Form:


Martha Sharpe Bradley
Town Attorney

