



Town of Waynesville

Annual Budget

2022—2023



BUDGET MESSAGE

2022-2023

May 10, 2022

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

In accordance with the provisions of the North Carolina General Statutes, your staff presents the proposed Municipal Operating and Capital Budget for Fiscal Year 2022-23.

INTRODUCTION

The 2022-23 proposed budget is heavily influenced by three financial trends, (1) the impact of the Covid Epidemic on the Town's user fees (recreation fees), utility collections and employee recruitment, (2) the dramatic increases in fuels and maintenance supplies as well as the rising cost of living and (3) growth in the regional economy including sales tax and final adjustments to the ad valorem tax base.

The approval of several medium size commercial and residential projects gives one the impression that the Town tax base and resulting revenues are growing. In fact, no project that has been approved since the Special Order of Consent (SOC) was executed on December 31st of 2020 has yet to break ground. As July approaches, we see very little chance that any of these projects will be far enough along to benefit Waynesville's tax base in 2023.

The Town's ability to hire and retain employees is being impacted by competition for jobs in the region. The market analysis that we carried out two years ago has been negated by inflation. Last year, the Town was only able to fund 40% of the market adjustment for all employees except Police. We are having problems recruiting service and maintenance related employees. The staff recommends that the Town bring its employees to the market salaries established in 2021. To ease the impact of inflation we also recommend a 2% cost of living increase for all employees.

The Town is very fortunate to have received \$3,231,911 in American Rescue Plan (ARP) funds. The stimulus has provided capital to replace a number of vehicles, carry out the Pigeon Street water line replacement and other projects that the

Town would not have been able to afford without a considerable increase in ad valorem taxes. We will not get this type of revenue in the future. Ms. Hagood recommends that we reserve \$486,630 of our August/September allotment of ARP funds for next year's capital needs.

On a more positive note, the final ad valorem tax values provided by the County Tax Assessor are higher than we projected in the last budget year. Ms. Hagood estimates that our ad valorem revenue will increase by 13.1% over last year's estimate. Based on impressive increases in the Town's Sales Tax receipts we are estimating a 5% increase over current year actuals for FY 2022-23. On the negative side Ms. Hagood estimates a \$275,950 loss in Recreation Fees and \$129,000 loss in Commercial Garbage revenue. When we total the increases and decreases in the General Fund, we result in only a 1.4% increase in revenue over the past year.

BUDGET SUMMARY

Salaries and Benefits

45% of the Town's Budget is dedicated to the employment and retention of the Town's workforce. Once hired, it takes approximately six months to thoroughly train an employee. Properly training, compensating and retaining that employee increases the productivity of the entire workforce. The impact of the Covid Epidemic and demand for employees is forcing local governments across the State to increase their pay scales and benefit packages in order to attract and retain new employees.

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 local governments. The plan established higher starting salaries for entry level employees and a pay plan that would place employees at a proper level of compensation based on their tenure in their current position (not with their entire tenure in local government). The Board brought employees' positions to the level they would be paid when they enter their new position, brought the Police Department to 100% of the recommended tenure in their current positions and funded the remaining employees at 40% of the recommended rate based on their tenure.

For 2022-23 we recommend that the Board adopt pay adjustments that would provide a 2% cost of living adjustment (COLA) for ALL employees and complete the pay adjustments based on tenure in an employee's current position. This would increase employee's tenure adjustment from the 40% employees received in 2021-22 to 100% recommended in the pay plan. (The Police Department will not receive this increase since the Board adjusted their salaries to the 100% level in the current year's budget. We recommend that the market increases take effect on the first pay period in January of 2023. The impact of the COLA and market adjustment will increase the General Fund

\$252,600, the Water Fund \$45,168, the Sewer Fund \$38,135, and the Electric Fund \$14,250 including benefits.

Career Track

We recommend that Career Track be funded at the same level as the current year with no modifications.

New and Reclassified Positions

The staff is not requesting any new positions or reclassifications within the Town workforce.

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 64%. 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 so NO increase in Worker's Compensation rates will be necessary.

Liability Insurance

We have not received a quote on property and liability insurance. We have budgeted no increase for the upcoming year.

FUND SUMMARIES

General Fund

Ad Valorem Taxes

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

The staff recommends an ad valorem tax rate of \$0.4592 per \$100 in value based on a tax base of \$1,355,268,987 in real and \$101,322,695 in personal property. This represents an increase of 2 cents from the current rate of \$0.4395. The State requires that local governments budget the percentage of taxes collected in the previous year. Waynesville's collection rate was 97.4% in 2021-22. We project the Town will collect \$6,514,000 or 97.4% of the Ad Valorem Tax Levy.

We recommend a \$17,377,874 General Fund operating budget for FY 2022-23. This represents a 1.4% increase from the FY 2021-22 budget. We have reduced our dependence on General Fund Balance (Savings) by \$222,742.

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. It is based on a tax base of \$56,012,316 and yields \$103,656.

In early 2022 the Board of Alderman reorganized the administration of the district by placing the staff, programing and accounting functions within the Town's organization. The Board created a 13- member committee that serves to advise the staff and Board on programs and policies of the Downtown Service District.

Water Fund

The staff recommends a budget of \$4,054,300 This represents an 8% increase from FY 2021-22. Due to decreases in both collections and consumption we recommend a 3% increase in Water Rates. The increase on an average water user's bill (5000 gallons per month) will amount to an estimated \$0.20 per month. The increase does not affect the base rate.

Water Treatment

We recommend a \$1,718,972 budget to fund the operation of the Water Treatment Plant. This represents a \$583,487 increase from last year's budget. These increases are due to price increases in chemicals, supplies, salaries, and capital improvements.

Water Collection Line Service and Maintenance

We recommend a \$1,872,038 budget for FY 2022-23. This represents a \$252,187 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.

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 2022-23 budget year we recommend a \$460,290 budget. This represents a decrease of \$30,200 from the current year.

SEWER FUND

Sewer Plant Financing and Construction

The staff recommends a 10% increase in Sewer Rates beginning with the August billing period. The increase in rates is due to rate increases required as conditions to \$19,454,000 State Revolving Loan recently awarded to the Town. The loan carries a "0" percent interest rate over a 26- year period with \$500,000 in loan forgiveness.

The construction bids were opened in December. The low bid was \$28,440,000, \$8,980,000 over the \$19,454,000 loan. Since the bids were opened, our engineers have worked with the low bidder to reduce the bid by altering the design plans. They have been able to reduce the bid price to \$23,600,000. We are negotiating several alternatives that must be acceptable to two different divisions of DENR, the Division of Water Infrastructure (DEI) and the Division of Environmental Quality (DEQ). The 1st alternative is to request that both divisions accept the value engineering redesign and project cost, award the Town a 10% increase in the \$19,454,000 loan amount and recommend an additional sum from the LGC that would fund the reduced construction bid. The 2nd alternative is to request that the State use its ARP allotment to fund the increased price of the redesigned plant and leave the \$19,454,000 loan in place. The 3rd path is to request DENR to use ARP funds to permit the Town to accept the original bid of \$28,440,000 and fund that amount over the Town's SRF loan.

One of our major efforts has been to convince DENR to change our funding status to a “distressed facility” This change would move the Town from a group that has been allocated \$59 million to one that has been allocated \$159 million in ARP funds. The “distressed” designation would move the Town from a maximum \$5 million dollar grant to \$15 million. DENR has reviewed our status and agreed to change the Town to “distressed”. We applied for the entire \$15 million dollar grant for the grant cycle that closed May 2nd. It is our goal to be capable of awarding a construction bid by mid-summer using one of these alternatives. If we can achieve one of the three alternatives the impact on our rate payers should be a sewer bill of between \$45 and \$49 in 2029 for 5,000 gallons of use per month.

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

Sewer Maintenance

We recommend a \$1,362,329 operating budget for this Division. The recommended budget represents a 10% increase over FY 2021-22. This increase is mainly due to inflow/infiltration projects and capital equipment that will be purchased. We are recommending \$540,000 in ARP funds to be used to remediate inflow and infiltration of storm water into the sewer collection system.

Sewer Plant

We recommend that the Board of Aldermen appropriate \$1,922,499 for operation and maintenance of the plant. This amounts to a 1.5% increase from last year’s budget.

In late 2022 construction on the plant should commence. In the meantime, we have to maintain the present plant and meet the limits stated in our NPDES permit. The recommended budget is estimated to achieve these goals while not funding equipment that will be modified or replaced by the renovation of the plant.

ELECTRIC FUND

For FY 2022-23 we recommend an Electric Department budget of \$10,045,862. This represents a 6.4% decrease in the operating budget. We recommend at 5% increase in electric rates across all rate classes. This increase will not be applied to the base charges. The increase is due to reduction in electric consumption and losses due to the freeze on electric disconnects during the Covid epidemic. Many of the customers that have balances on their accounts have moved outside our service area and we will not be able to collect their prior balances resulting in an unrecoverable loss.

The Board of Aldermen has recently amended the Fee schedule to create three new “rate riders” that provide incentives for customers to convert to solar technology. We recommend that the current “Residential Solar” rate be discontinued for customers that wish to connect after April 26th, 2022. Existing customers using the “Residential Solar” rate may continue with that rate or they may change their account to the new “Solar Residential Rate Rider”. Should they transfer their account, they will not be permitted to return to the old account. The specifics of the new “Solar Rate Riders can be found in the “Electric Section” of the “Rates and Fee Schedule.”

ASSET MANAGEMENT AND GARAGE FUNDS

The Asset Management Fund is an internal service fund that charges the various operating departments for services such as building maintenance, garage, and fuel purchase and distribution. We recommend a budget increase of \$95,376 or 3.7% primarily due to the increase in fuel costs and service and maintenance contracts.

RATES AND FEES

The budget proposal recommends a 3% increase in water rates across all rate schedules. It also recommends a 10% increase to Sewer rates in order to establish a fee schedule that will be able to fund the first year of debt service when the Sewer Plant is complete. This series of increases in the sewer rates are a requirement of our “State Revolving Loan Agreement”. The proposed Electric Fund contains a 5% rate increase across all schedules. The increases above do not impact the “Base Rates” of the customer classes. The “Schedule of Rates and Fees” contains a number of changes to individual fees in all funds. Many have not been increased for over a decade. One such increase is a \$1 per month increase in Solid Waste pickup. Additions to the Electric Fund schedule of rate and fees are mentioned above.

Capacity Use Fees

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 needs and weighed them against the Town’s goal to keep its cost of service affordable. We have not increased the Town’s Capacity Use Fees since 2019 and do not recommend an increase for the 2022-23 fiscal year.

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 Board. 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 order to insure 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. 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.

As the Town completes its renovation of the waste treatment plant and repairs areas of inflow and infiltration, the staff will request a consultant to recalculate the Capacity Use Fees for sewer treatment and collection system that will reflect the cost of repairing and replacing lines to reduce inflow/infiltration as well as the new debt that will be repaid over the next 26 years beginning in 2024.

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, rebound from the Covid Epidemic, Inflation and changes in the use of Town facilities. 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 actual spending trends in the Town’s organization and has produced departmental budgets that reflect the spending patterns of the last three years. This approach has helped limit the impacts of increased salaries and benefits, fuel and supplies. The proposed budget sets the stage for a two-year period of low to moderate growth as the Town absorbs the impact of both the growth as developments are completed and the rapid price increases in the local and national economy. The largest financial impact Waynesville will face in the upcoming year is the resolution of the funding of the Waste Treatment Plant and the Town’s ability to satisfy the Western Office of DEQ that we have substantially reduced our inflow/infiltration issues. We have reached the maximum allotment of sewer capacity permitted under the Special Order of Consent (SOC) and the Western Office has notified us that they will not permit additional flows. This has the impact of a moratorium on new development in Waynesville, Lake Junaluska, Junaluska Sanitary District and the Town of Clyde. Single family houses on established 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 \$3,231,911 in capital spending that would normally rely on use of the fund balances in the four funds or short-term borrowing. We are recommending that \$486,629 of this summer's payment of ARP funds be reserved for the capital needs of the FY 2023-24 budget.

One of the Board's principal goals is to design, fund and construct a new fire station in Hazelwood. The proposal appropriates \$400,000 to retain an architect to begin the design process. As we move through the design, bidding and borrowing process it is vital that we retain a General Fund Balance that keeps the Town in the average range of its peer municipalities in order to qualify for the most favorable loan possible for our size Town. This will require that we retain approximately 42% of the operating budget of the General Fund. Since we will be financing the fire department it is critical that we set a limit on the project budget so that we can set a design budget for the architect and plan for the impact of the borrowing before we launch into the design process.

The budget has been drafted by our finance director Misty Hagood. She has brought over a decade of experience in municipal budgeting for Towns our size. The proposal that is before you represents a more refined approach to funding departments which has resulted in lower departmental budgets. We appreciate the time you provided us in our "Pre-Budget Workshop". We have taken your input and adjusted our proposal in line as per your instructions. We look forward to presenting the budget and providing any input you and the public wish to request.

Respectfully submitted:



Robert W. Hites Jr.
Town Manager



Misty Hagood
Finance Director

Budget Summary

Operating Funds

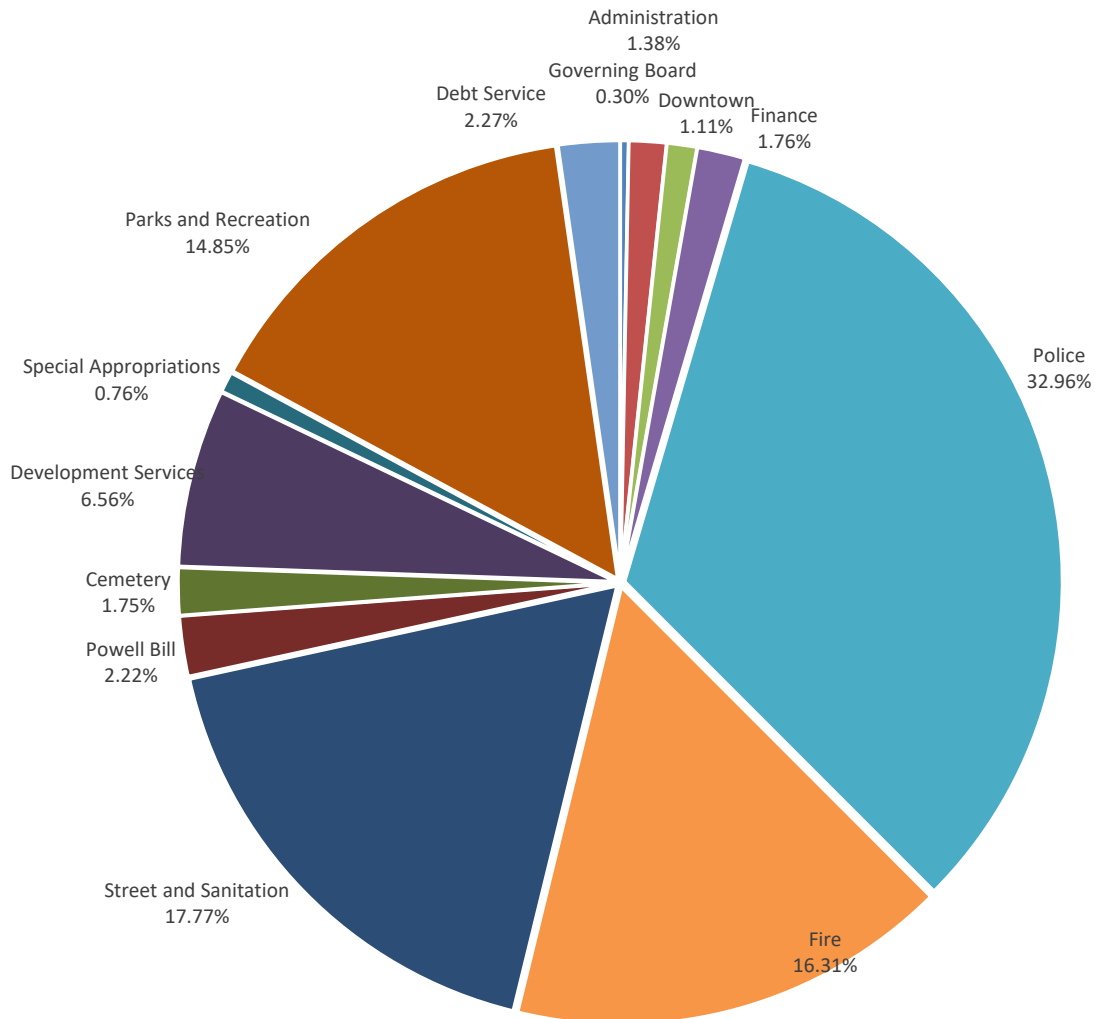
	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget
Revenues				
General Fund	\$ 15,750,580	\$ 14,657,706	\$ 17,135,053	\$ 17,079,739
Water Fund	\$ 3,644,830	\$ 3,211,870	\$ 3,753,200	\$ 4,041,353
Sewer Fund	\$ 3,523,815	\$ 3,172,512	\$ 3,981,900	\$ 3,736,565
Electric Fund	\$ 10,097,795	\$ 9,362,669	\$ 10,730,854	\$ 10,029,179
Total	\$ 33,017,020	\$ 30,404,757	\$ 35,601,007	\$ 34,886,836
Expenditures				
General Fund	\$ 15,750,580	\$ 14,030,678	\$ 17,135,053	\$ 17,079,739
Water Fund	\$ 3,644,830	\$ 2,717,980	\$ 3,753,200	\$ 4,041,353
Sewer Fund	\$ 3,523,815	\$ 2,330,341	\$ 3,981,900	\$ 3,736,565
Electric Fund	\$ 10,097,795	\$ 8,541,638	\$ 10,730,854	\$ 10,029,179
Total	\$ 33,017,020	\$ 27,620,637	\$ 35,601,007	\$ 34,886,836

Internal Service Funds

	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget
Revenues				
Asset Services	\$ 1,698,570	\$ 1,484,004	\$ 1,772,429	\$ 1,704,242
Garage	\$ 738,235	\$ 693,952	\$ 813,049	\$ 876,612
Total	\$ 2,436,805	\$ 2,177,956	\$ 2,585,478	\$ 2,580,854
Expenditures				
Asset Services	\$ 15,750,580	\$ 1,475,176	\$ 1,772,429	\$ 1,704,242
Garage	\$ 3,644,830	\$ 691,760	\$ 813,049	\$ 876,612
Total	\$ 19,395,410	\$ 2,166,936	\$ 2,585,478	\$ 2,580,854

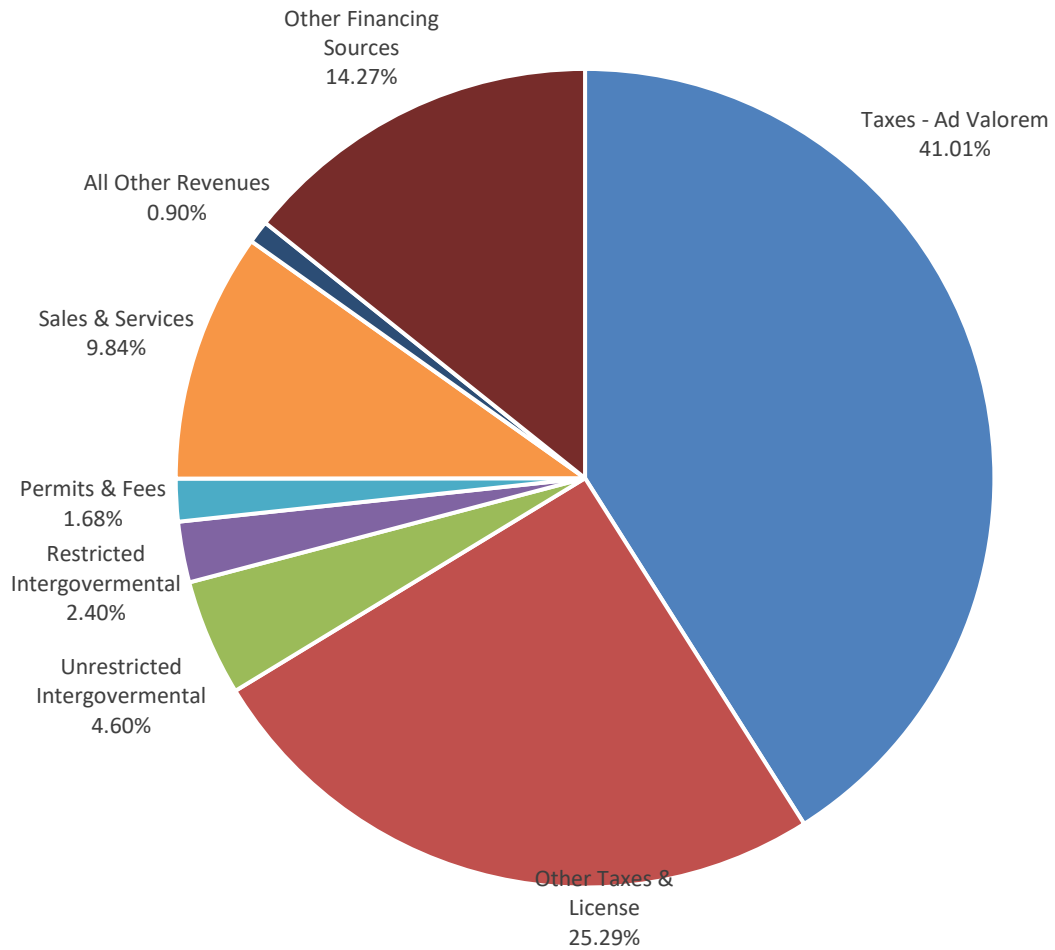
General Fund

Department	Amount	Percent of Total
Governing Board	\$51,543	0.30%
Administration	\$235,439	1.38%
Downtown	\$189,180	1.11%
Finance	\$300,817	1.76%
Police	\$5,629,042	32.96%
Fire	\$2,785,165	16.31%
Street and Sanitation	\$3,034,758	17.77%
Powell Bill	\$380,000	2.22%
Cemetery	\$298,890	1.75%
Development Services	\$1,120,836	6.56%
Special Appropriations	\$130,000	0.76%
Parks and Recreation	\$2,537,069	14.85%
Debt Service	\$387,000	2.27%
Total	\$17,079,739	100.00%



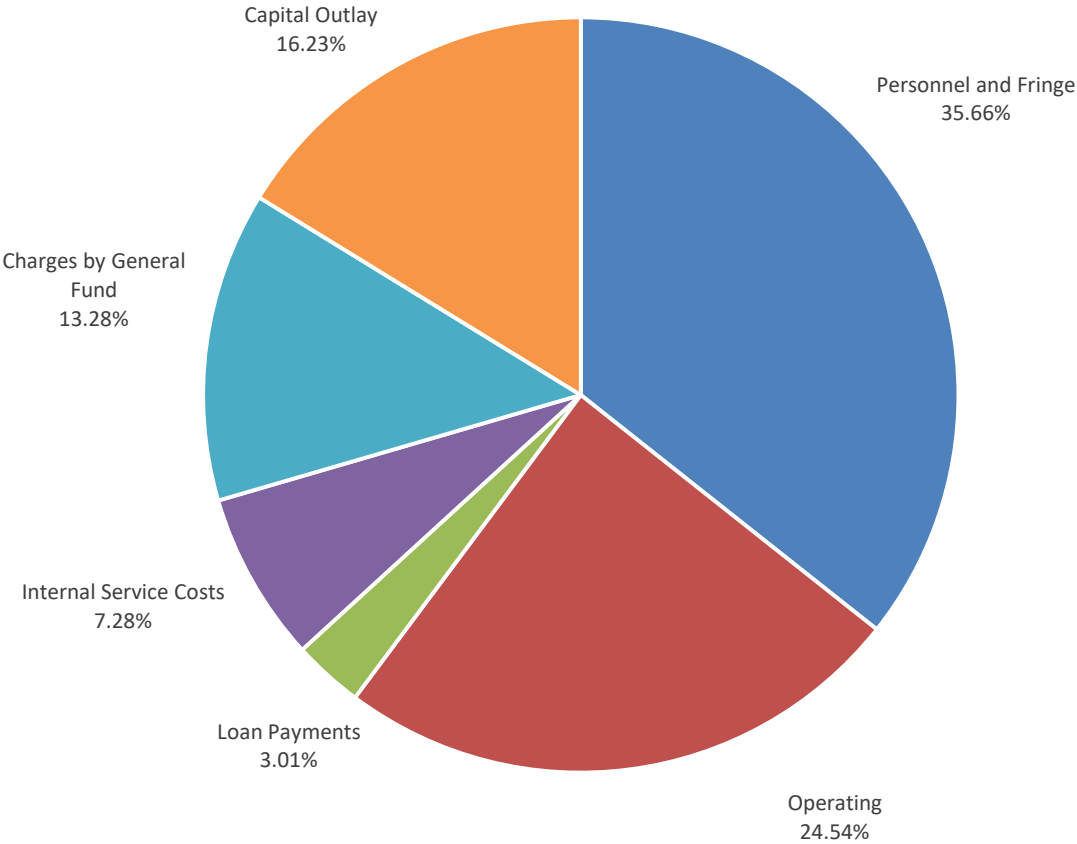
General Fund Revenues

Revenues	Amount	Percent of Total
Taxes - Ad Valorem	\$7,004,350	41.01%
Other Taxes & License	\$4,320,150	25.29%
Unrestricted Intergovernmental	\$785,500	4.60%
Restricted Intergovernmental	\$410,000	2.40%
Permits & Fees	\$287,200	1.68%
Sales & Services	\$1,681,350	9.84%
All Other Revenues	\$153,600	0.90%
Other Financing Sources	\$2,437,589	14.27%
Grand Total	\$17,079,739	100.00%



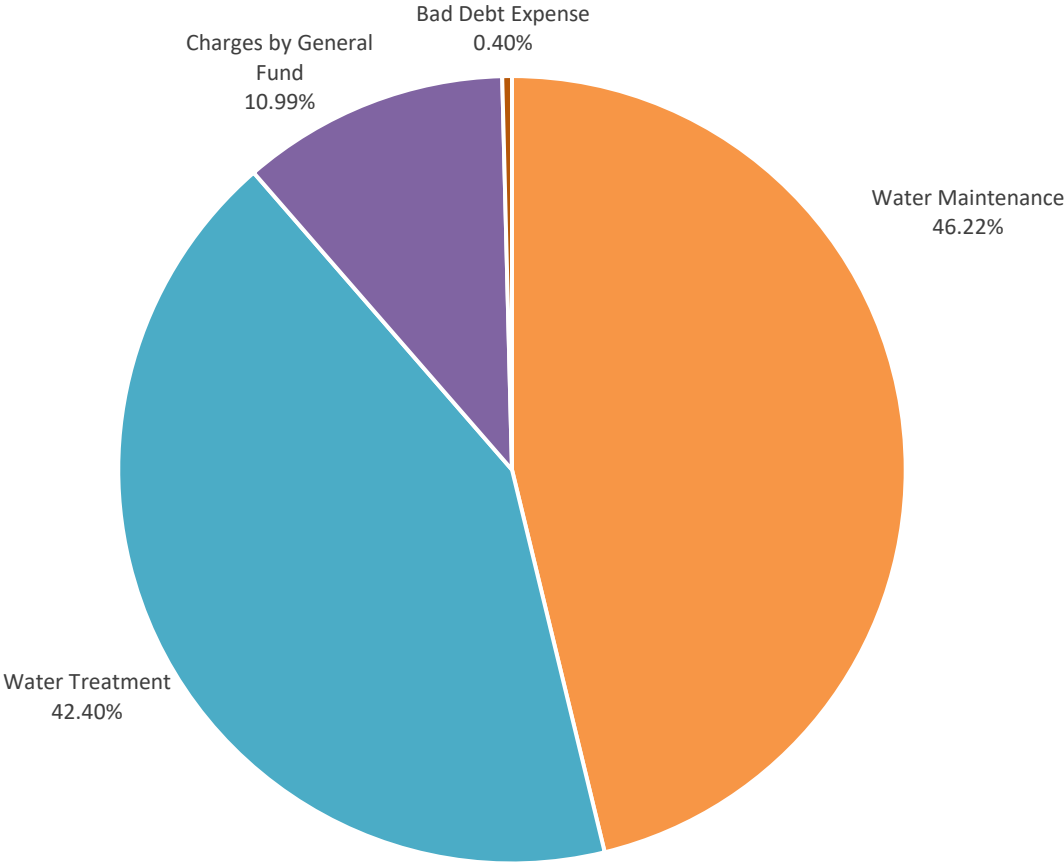
General Fund Expenditures

Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$11,794,981	69.06%
Operating	\$3,388,165	19.84%
Loan Payments	\$600,812	3.52%
Internal Service Costs	\$1,590,066	9.31%
Charges by General Fund	(\$1,693,860)	-9.92%
Capital Outlay	\$1,399,575	8.19%
Grand Total	\$17,079,739	100.00%



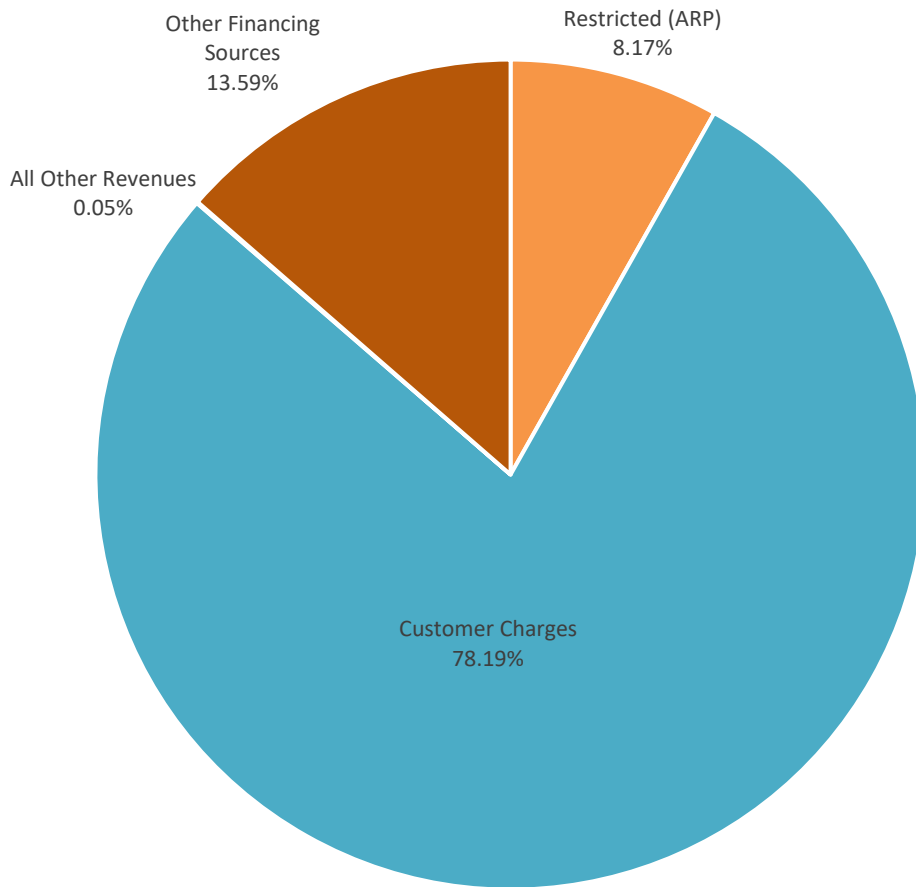
Water Fund

Department	Amount	Percent of Total
Water Maintenance	\$1,867,717	46.22%
Water Treatment	\$1,713,346	42.40%
Charges by General Fund	\$444,290	10.99%
Bad Debt Expense	\$16,000	0.40%
Total	\$4,041,353	100.00%



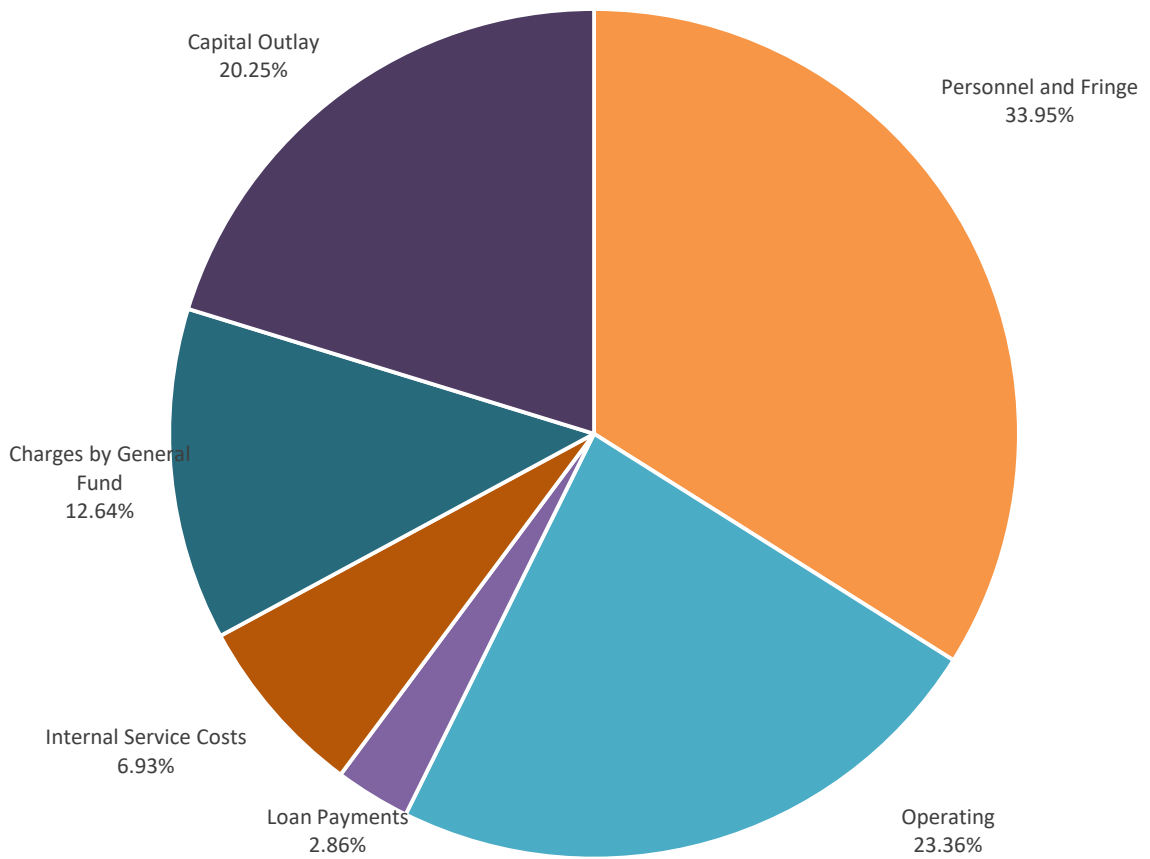
Water Fund Revenues

Revenues	Amount	Percent of Total
Restricted (ARP)	\$330,000	8.17%
Customer Charges	\$3,160,000	78.19%
All Other Revenues	\$2,000	0.05%
Other Financing Sources	\$549,353	13.59%
Grand Total	\$4,041,353	100.00%



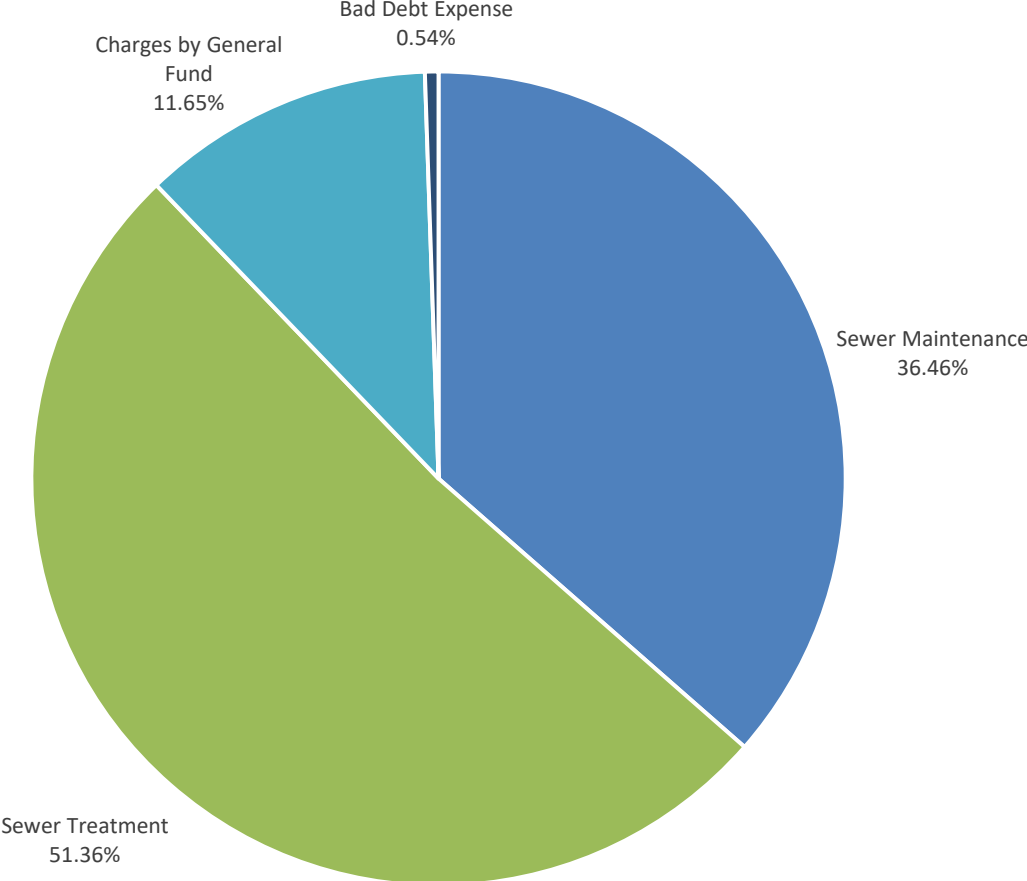
Water Fund Expenditures

Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$1,268,471	31.39%
Operating	\$890,040	22.02%
Loan Payments	\$73,000	1.81%
Internal Service Costs	\$319,552	7.91%
Charges by General Fund	\$460,290	11.39%
Capital Outlay	\$1,030,000	25.49%
Grand Total	\$4,041,353	100.00%



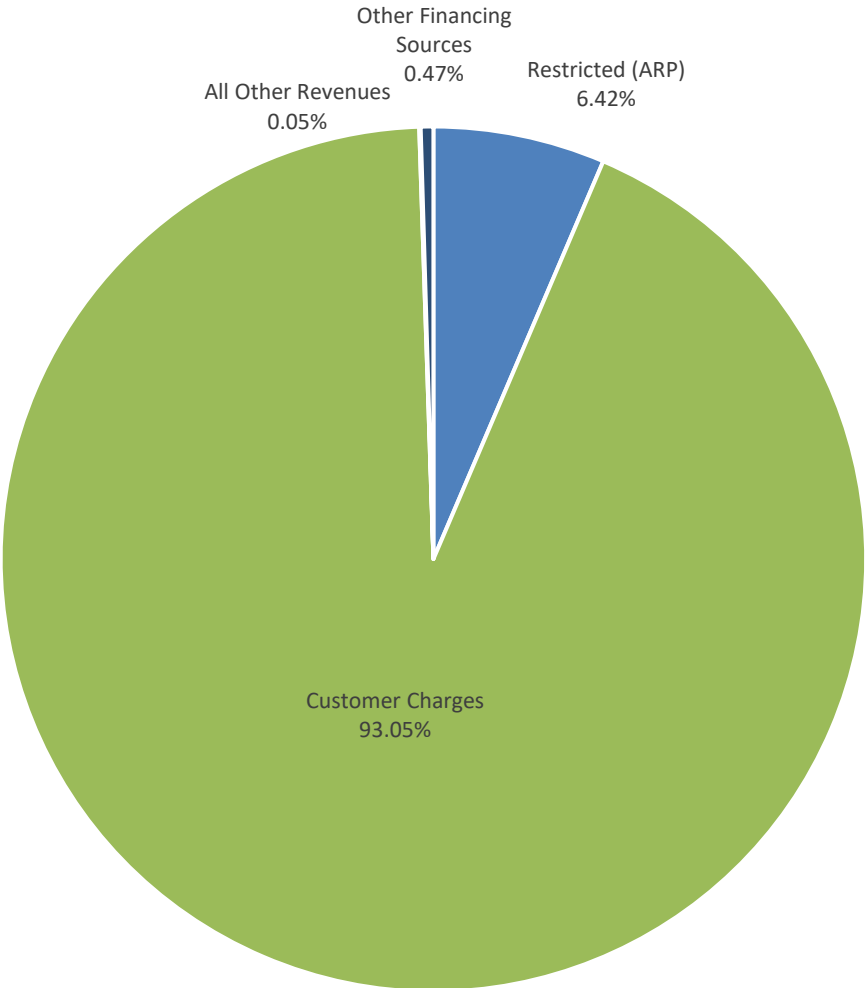
Sewer Fund

Department	Amount	Percent of Total
Sewer Maintenance	\$1,362,329	36.46%
Sewer Treatment	\$1,918,926	51.36%
Charges by General Fund	\$435,310	11.65%
Bad Debt Expense	\$20,000	0.54%
Total	\$3,736,565	100.00%



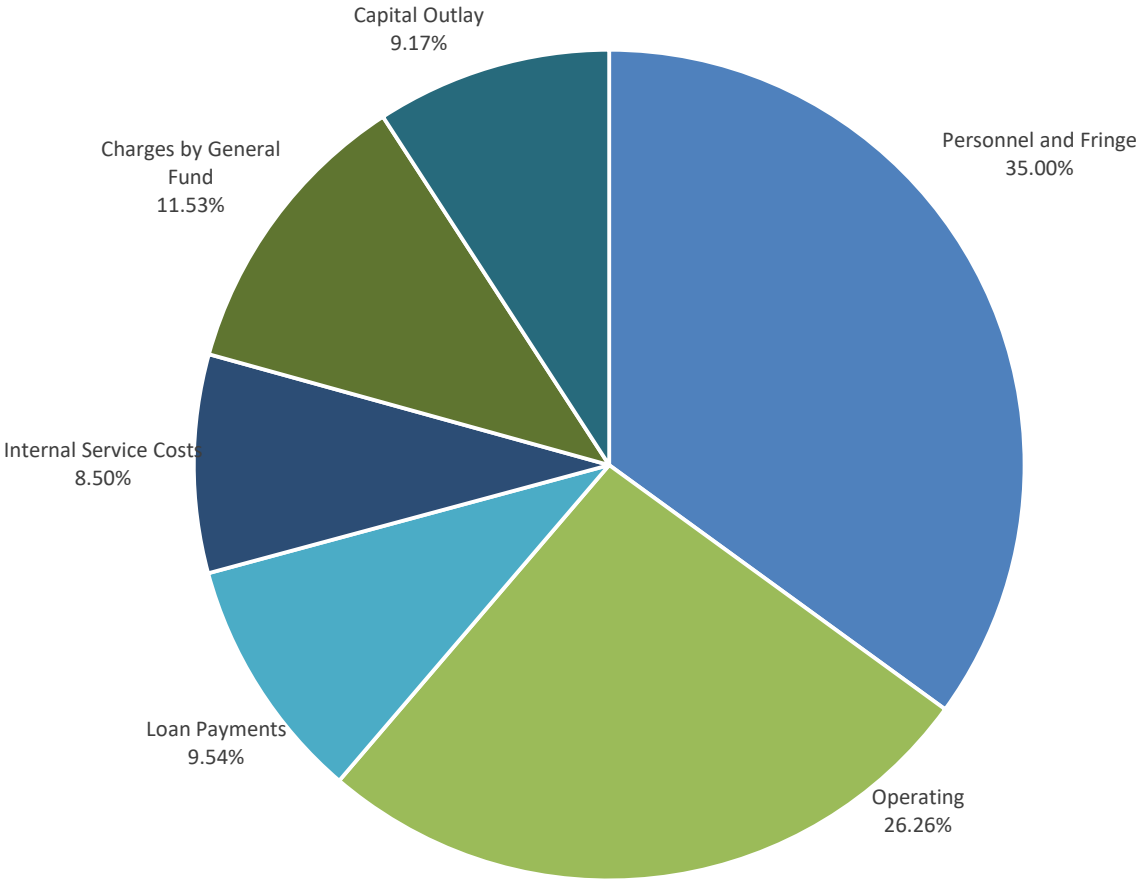
Sewer Fund Revenues

Revenues	Amount	Percent of Total
Restricted (ARP)	\$240,000	6.42%
Customer Charges	\$3,477,000	93.05%
All Other Revenues	\$2,000	0.05%
Other Financing Sources	\$17,565	0.47%
Grand Total	\$3,736,565	100.00%



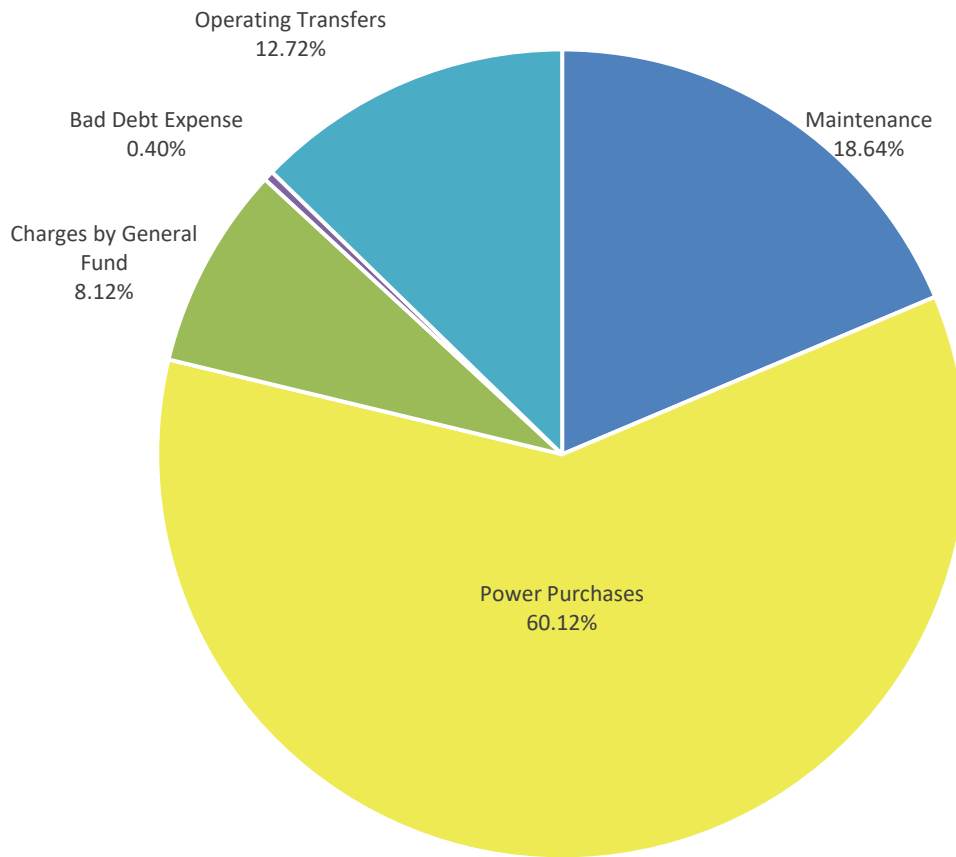
Sewer Fund Expenditures

Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$1,478,343	39.56%
Operating	\$1,020,290	27.31%
Loan Payments	\$0	0.00%
Internal Service Costs	\$306,203	8.19%
Charges by General Fund	\$455,310	12.19%
Capital Outlay	\$476,419	12.75%
Grand Total	\$3,736,565	100%



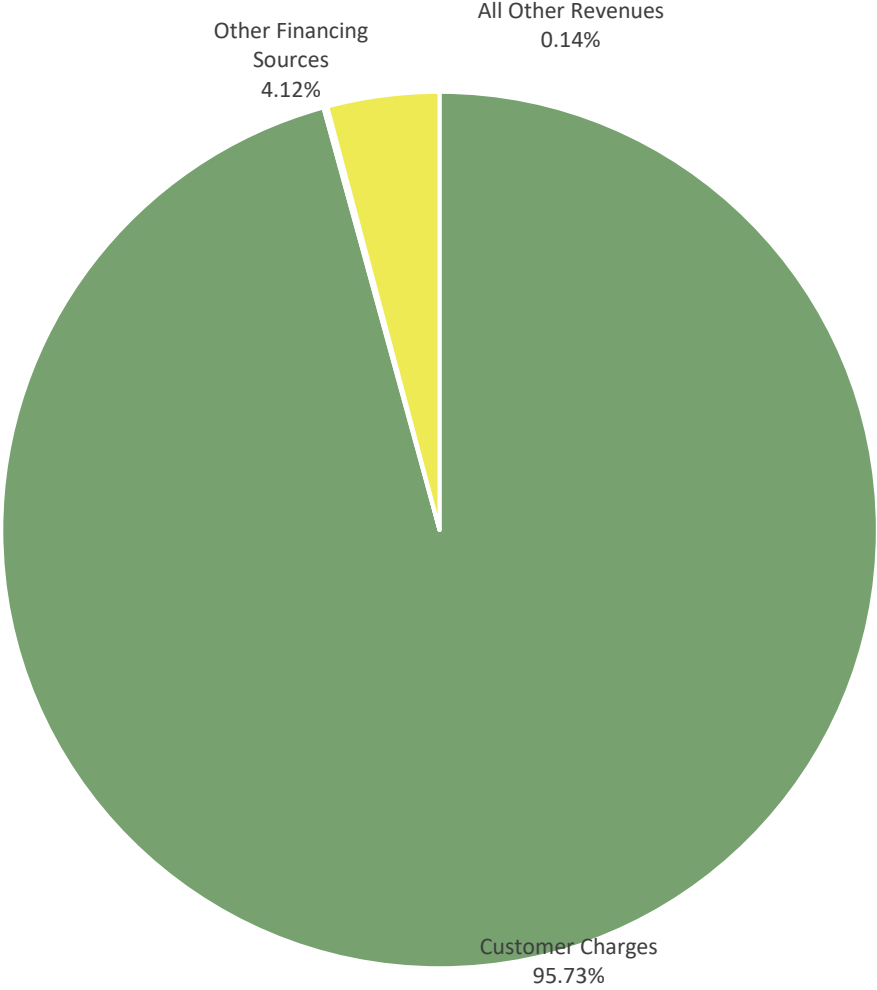
Electric Fund

Department	Amount	Percent of Total
Maintenance	\$1,869,319	18.64%
Power Purchases	\$6,030,000	60.12%
Charges by General Fund	\$814,260	8.12%
Bad Debt Expense	\$40,000	0.40%
Operating Transfers	\$1,275,600	12.72%
Total	\$10,029,179	100.00%



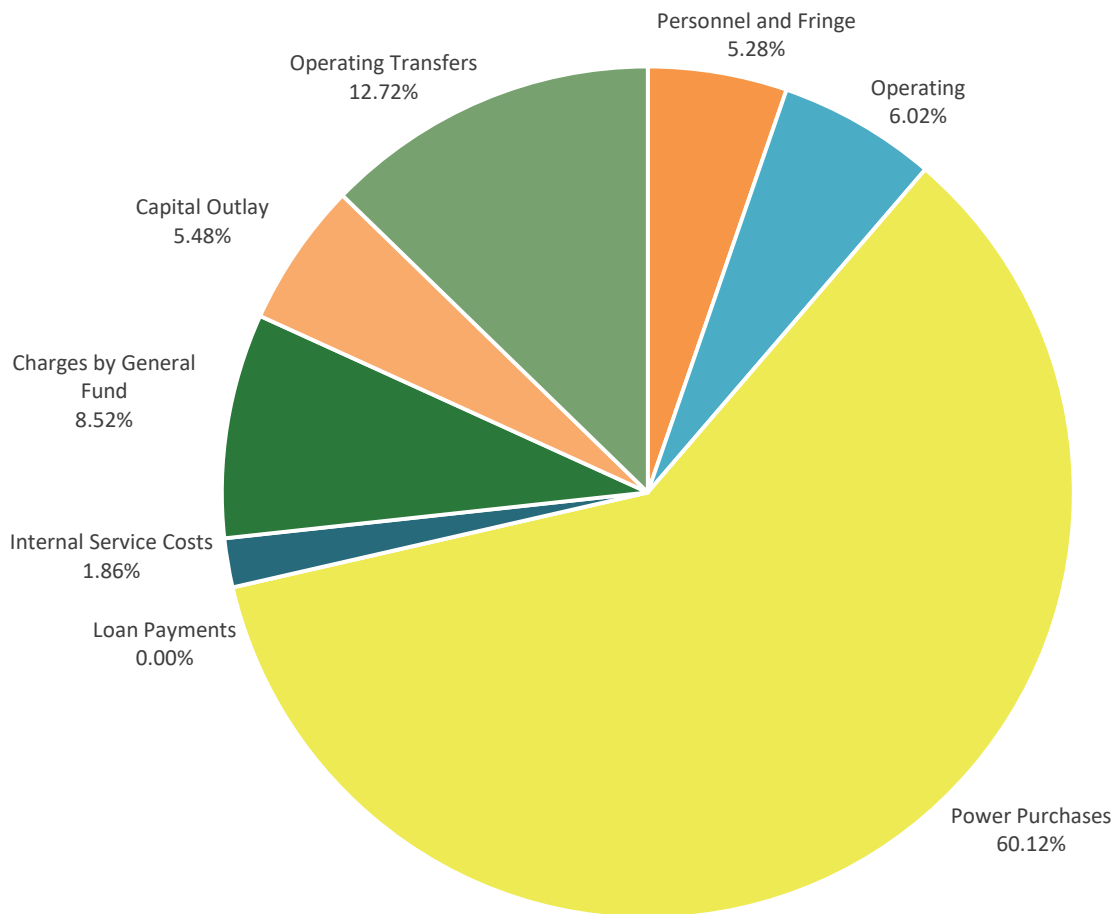
Electric Fund Revenues

Revenues	Amount	Percent of Total
Customer Charges	\$9,601,000	95.73%
All Other Revenues	\$14,500	0.14%
Other Financing Sources	\$413,679	4.12%
Grand Total	\$10,029,179	100.00%



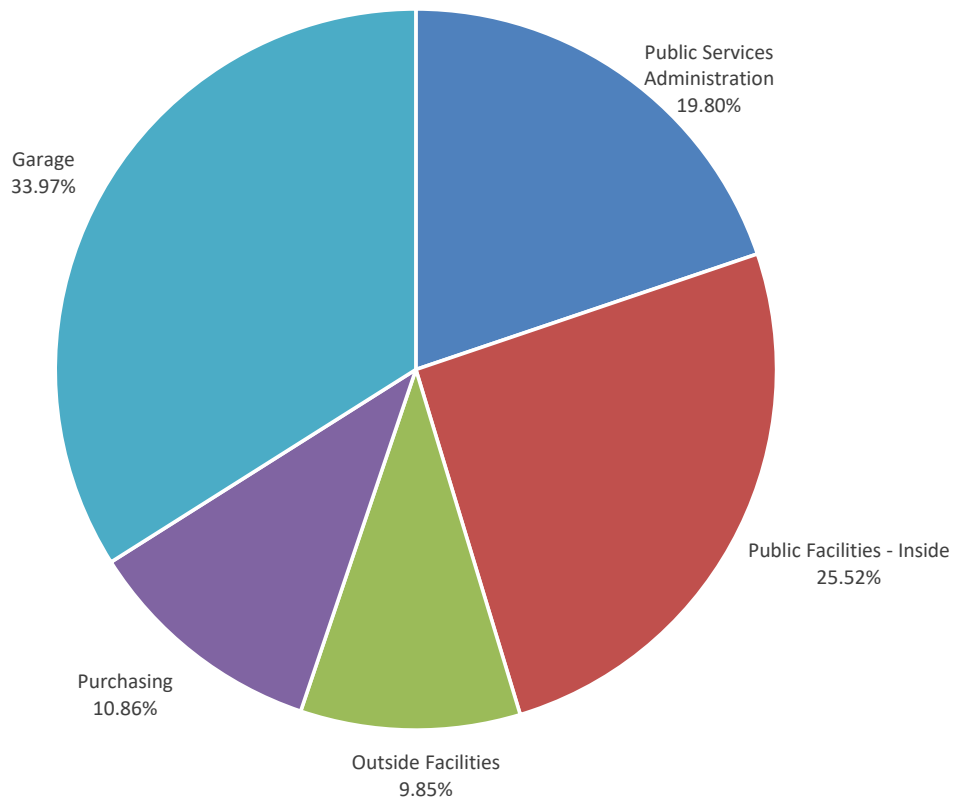
Electric Fund Expenditures

Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$529,543	5.28%
Operating	\$603,290	6.02%
Power Purchases	\$6,030,000	60.12%
Loan Payments	\$0	0.00%
Internal Service Costs	\$186,486	1.86%
Charges by General Fund	\$854,260	8.52%
Capital Outlay	\$550,000	5.48%
Operating Transfers	\$1,275,600	12.72%
Grand Total	\$10,029,179	100.00%



Internal Service Funds

Department	Amount	Percent of Total
Public Services Administration	\$511,132	19.80%
Public Facilities - Inside	\$658,657	25.52%
Outside Facilities	\$254,197	9.85%
Purchasing	\$280,256	10.86%
Garage	\$876,612	33.97%
Total	\$2,580,854	100.00%



Line Item Budgets

General Fund - Revenues

Account Description	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget
AD VALOREM TAXES				
Ad Valorem Taxes	\$ 5,431,680	\$ 5,673,643	\$ 5,871,420	\$ 6,364,000
DWA Taxes	112,430	100,282	119,798	106,350
Motor Vehicle Tax	410,000	498,609	408,739	466,000
MV Rental Tax	27,700	30,964	27,700	20,000
Municipal Vehicle Tax	33,000	91,410	-	-
MSD VEHICLE TX	-	-	-	-
Ad Valorem Tax Refunds	(3,500)	(2,042)	(3,500)	(3,500)
Penalties And Interest	39,000	64,595	39,000	50,000
Advertising	2,000	916	2,000	1,500
Total	6,052,310	6,458,377	6,465,157	7,004,350
OTHER TAXES				
Sales Tax	2,784,150	3,655,787	3,651,380	4,220,000
Cable Television Tax	109,500	103,320	105,000	100,000
Business Registration	-	150	-	150
Privilege License Tax	-	275	-	-
Total	2,893,650	3,759,532	3,756,380	4,320,150
UNRESTRICTED INTERGOVERNMENTAL				
Beer and Wine Tax	45,600	42,312	45,600	42,000
Court Facilities Fees	2,250	1,359	2,250	1,500
Franchise Tax	836,400	764,890	836,400	742,000
Total	884,250	808,561	884,250	785,500
RESTRICTED INTERGOVERNMENTAL				
Powell Bill Revenue	286,960	305,384	290,000	325,000
MUNICIPAL VEHICLE TAX-STREETS	67,000	45,705	-	-
Other Police Grants	59,000	26,977	40,000	40,000
SOLID WASTE DISPOSAL TAX DIST.	7,100	7,583	7,100	7,500
Investment Earnings-PowellBill	1,000	79	1,000	-
DWAC Event Fees	-	-	-	20,000
FEDERAL MPO FUNDS	57,600	-	-	-
Misc. Grant	137,500	-	130,000	17,500
UNAUTH SUB-TAX DIST. NEW LAW	21,000	-	-	-
Total	637,160	385,728	468,100	410,000
PERMITS AND FEES				
Building Permits	115,000	184,151	125,000	200,000
Connect & Reconnect Fees	75,000	26,433	75,000	50,000
Late Payment Penalties	25,000	(12)	25,000	20,000
Sign Permits	7,000	3,702	7,000	3,500
Planning Fees	5,000	8,227	5,000	7,500
Occupancy Use Fees	3,250	3,600	3,250	3,000
Clean Up/Demolition Revenue	-	1,600	40,000	1,000
Civil Penalties - Ord 14-10	1,000	-	1,000	250
Rezoning Fees	1,000	970	1,000	1,000
ABC Inspection	700	875	700	750
Fire Inspections	300	375	300	300
STREET PERFORMER PERMIT	150	50	150	-
TEMPORARY USE - FOOD TRUCKS	-	400	-	300
Homeowners Recovery Fund	(400)	(613)	(400)	(400)
Total	233,000	229,758	283,000	287,200
SALES & SERVICES				
Adult & Children Programs	165,000	16,376	165,000	80,000
ADULT AND CHILDREN - ARMORY	10,000	2,485	10,000	10,000
Cemetery After Hours Call Out	600	400	600	600
Cemetery Lot Sales	20,000	18,500	20,000	20,000
CHILD CARE	-	-	-	-
COLUMBARIUM SALES	2,000	7,500	2,000	2,000
Commercial Sanitation Fees	275,000	267,263	275,000	125,000
Cremation Open / Close	2,000	4,800	2,000	3,000

CREMATION SPACE - IN GROUND	1,500	2,000	1,500	1,500
DAILY PASSES - RECREATION DEPT	125,000	40,786	125,000	70,000
FACILITY RENTAL-ARMORY	5,000	572	5,000	1,000
Fire Protection	375,000	369,437	375,000	467,000
LEASED DUMPSTER FEES	24,000	22,774	24,000	-
Police Contract Services	120,000	107,703	120,000	105,000
REC- RESALE - VENDING & OTHER	1,200	163	1,200	750
RECREATION - COMMISSIONS	2,000	530	2,000	500
RECREATION MEMBERSHIPS	355,000	128,871	355,000	250,000
RECREATION RENTAL	50,000	1,742	50,000	25,000
RESIDENTIAL SANITATION	475,000	473,561	475,000	520,000
Total	2,008,300	1,465,463	2,008,300	1,681,350
OTHER REVENUES				
Bad Check Charges	3,000	983	3,000	1,500
Cash Over (Short)	-	899	-	-
Contribution/Donations	-	500	-	-
MEMORIAL CONTRIBUTION/DONATION	20,000	1,950	20,000	-
Miscellaneous Revenue	7,000	86,311	7,000	30,000
NOISE ORDINANCE VIOLATION	100	-	100	-
Parking Tickets	100	20	100	100
PUBLIC ART DONATIONS	20,000	4,750	20,000	7,500
Rents	68,800	80,365	68,800	80,000
Sale of Materials/Fixed Assets	10,000	60,189	10,000	30,000
TOW PUBLIC ART DONATION	5,000	-	5,000	-
WALKING TOUR BOOK SALES WPAC	-	463	-	-
Investment Income	50,000	4,103	-	4,500
Total	184,000	240,533	134,000	153,600
OTHER FINANCING SOURCES				
ABC Distribution - General	95,000	73,020	95,000	87,000
ABC Distribution - Law Enf.	19,500	40,011	19,500	36,000
ABC Distribution - Rehab	16,900	31,120	16,900	28,000
Fund Balance App. Powell Bill	-	-	250,000	55,000
Fund Balance Appropriated	1,450,910	-	983,866	955,989
Proceeds From Capital Lease	-	-	495,000	-
TRANSFER FROM CEMETERY FUND	-	-	-	-
Transfer From Electric Fund	1,275,600	1,275,600	1,275,600	1,275,600
Total	2,857,910	1,419,751	3,135,866	2,437,589
GRAND TOTAL	\$ 15,750,580	\$ 14,767,703	\$ 17,135,053	\$ 17,079,739

General Fund - Expenditures

Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
GOVERNING BOARD				
Regular Pay	45,947	44,213	44,218	44,218
FICA	2,633	2,571	3,382	3,382
Hospital Expense	49,045	50,121	55,743	62,750
Life Insurance Expense	274	252	252	252
Dental Insurance	1,898	1,736	1,136	1,136
HEALTH REIMBURS EXPENSE - REG	8,221	7,265	9,000	9,000
Unemployment Ins. Expense	27	10	100	100
Workers Comp. Expense	862	717	1,000	1,000
Prof. Services/Consultant Fees	1,671	2,812	15,000	15,000
Materials And Supplies	7,895	857	4,000	8,000
Travel And Training	240	-	1,500	2,000
Telephone	-	-	100	110
Election Services Contract	13,004	-	-	-
Property And Gen. Liab. Ins.	3,602	3,641	3,652	3,652
Other Insurance Costs	-	-	-	-
Dues Memberships And Subscript	22,396	21,182	24,000	24,000
Charges to other funds	(135,090)	(108,060)	(131,190)	(130,950)
Internal Service Costs	7,360	8,698	10,747	7,893
Total	29,985	36,017	42,640	51,543
ADMINISTRATION				
Regular Pay	306,790	307,865	311,766	330,800
Temporary And Part Time Pay	-	0	2,000	2,000
FICA	22,307	22,296	24,003	25,459
Retirement Expense	27,520	31,450	35,603	40,225
401K EXPENSE-ADMINISTRATION	15,282	15,372	15,588	16,540
Hospital Expense	48,855	50,067	56,116	63,250
Retired Employee Ins. Exp	7,145	7,359	7,370	7,370
Life Insurance Expense	420	413	420	420
Dental Insurance	1,898	1,109	758	758
HEALTH REIMBURS EXPENSE - REG	8,221	7,265	9,090	9,090
HEALTH REIMBURS EXP - RET	1,215	1,069	1,280	1,280
HEALTH AND WELLNESS	17,668	15,644	25,750	15,000
Unemployment Ins. Expense	180	70	500	500
Workers Comp. Expense	5,596	4,592	6,400	6,400
Legal Fees	27,969	41,233	45,000	45,000
Deductibles & Medical Fees	29,335	22,141	35,000	35,000
Prof. Services/Consultant Fees	35,327	22,517	38,780	25,000
Gas	490	535	584	900
Tires	100	110	110	170
Vehicle Repairs/Maintenance	806	960	1,104	1,100
Materials And Supplies	10,965	16,755	15,000	15,000
Data Processing Supplies	-	0	143,500	15,000
Travel And Training	6,970	4,140	10,000	15,000

Telephone	4,297	4,331	5,400	5,000
Postage	44,050	33,595	60,000	50,000
Equipment Repairs/Maintenance	12,266	12,355	20,000	20,000
Other Advertising	7,340	6,164	9,000	9,000
Legal Notice	1,012	3,541	4,500	4,500
Equipment Rentals	1,310	1,320	2,000	1,500
Other Contractual Service	329	40,442	50,000	40,000
Property And Gen. Liab. Ins.	2,882	2,917	2,926	2,954
Vehicle Insurance	953	1,328	1,110	1,110
Dues Memberships And Subscript	2,100	4,338	5,000	5,000
Miscellaneous	8,253	3,537	12,000	10,000
Vehicles	-	0	27,000	-
Capital Improvements	304,301	56,211	-	-
LOAN PAYMENTS	-	0	-	-
Charges to other funds	(556,210)	-587,050	(686,470)	(622,390)
Internal Service Costs	30,250	39,671	45,255	37,503
Total	438,192	195,662	343,443	235,439

DOWNTOWN

Regular Pay	-	-	-	51,600
Temporary And Part Time Pay	-	-	-	-
FICA	-	-	-	3,947
Retirement Expense	-	-	-	6,244
401K EXPENSE-ADMINISTRATION	-	-	-	2,580
Hospital Expense	-	-	-	8,100
Retired Employee Ins. Exp	-	-	-	-
Life Insurance Expense	-	-	-	120
Dental Insurance	-	-	-	-
HEALTH REIMBURS EXPENSE - REG	-	-	-	-
HEALTH REIMBURS EXP - RET	-	-	-	-
HEALTH AND WELLNESS	-	-	-	-
Unemployment Ins. Expense	-	-	-	250
Workers Comp. Expense	-	-	-	250
Legal Fees	-	-	-	-
Deductibles & Medical Fees	-	-	-	-
Prof. Services/Consultant Fees	-	-	-	15,000
Gas	-	-	-	-
Tires	-	-	-	-
Vehicle Repairs/Maintenance	-	-	-	-
Materials And Supplies	-	-	-	15,000
Data Processing Supplies	-	-	-	-
Travel And Training	-	-	-	10,000
Telephone	-	-	-	-
Postage	-	-	-	-
Equipment Repairs/Maintenance	-	-	-	-
Other Advertising	-	-	-	15,000
Legal Notice	-	-	-	-
Equipment Rentals	-	-	-	5,000
Other Contractual Service	-	-	-	15,000
Property And Gen. Liab. Ins.	-	-	-	-

Vehicle Insurance	-	-	-	-
Dues Memberships And Subscript	-	-	-	20,000
Miscellaneous	-	-	-	3,589
Vehicles	-	-	-	-
Capital Improvements	-	-	-	17,500
LOAN PAYMENTS	-	-	-	-
Charges to other funds	-	-	-	-
Internal Service Costs	-	-	-	-
Total	-	-	-	189,180

FINANCE

Regular Pay	432,355	431,633	482,224	532,000
Overtime Pay	12,749	1,453	6,500	6,500
Temporary And Part Time Pay	15,364	11,495	25,600	20,000
FICA	34,034	32,755	39,345	42,725
Retirement Expense	39,922	44,154	58,735	65,482
401K EXPENSE-FINANCE	22,232	21,603	24,436	26,925
Hospital Expense	81,581	88,916	135,749	111,000
Retired Employee Ins. Exp	7,145	11,039	21,050	21,050
Life Insurance Expense	1,020	910	1,260	1,260
Dental Insurance	5,089	3,713	3,030	3,030
HEALTH REIMBURS EXPENSE - REG	13,690	12,927	24,320	24,320
HEALTH REIMBURS EXP - RET	1,215	1,604	1,280	1,280
Unemployment Ins. Expense	270	110	800	800
Workers Comp. Expense	10,551	8,610	12,000	12,000
Accounting	51,072	51,000	54,000	65,000
County Tax Collection Fees	16,852	19,743	17,800	17,800
Prof. Services/Consultant Fees	14,067	7,938	10,700	18,000
Uniform Expense	2,797	3,360	3,000	3,000
Gas	3,980	4,196	4,687	6,150
Tires	830	890	882	1,360
Vehicle Repairs/Maintenance	6,460	7,730	8,999	9,080
Materials And Supplies	21,610	32,399	24,000	24,000
Travel And Training	1,087	573	4,500	10,000
Telephone	3,969	4,990	5,700	5,700
Printing	-	3,496	30,000	30,000
Equipment Repairs/Maintenance	106,215	106,233	110,950	110,950
Other Advertising	3,744	0	3,800	3,800
Property And Gen. Liab. Ins.	8,631	8,006	8,030	8,030
Vehicle Insurance	639	885	740	740
BONDS	1,188	962	1,500	1,500
Dues Memberships And Subscript	50	70	800	800
Bad Debt Expense	18,043	23,777	4,000	4,000
Vehicles	-	-	-	-
Equipment	19,021	-	-	-
Charges to other funds	(886,120)	(778,500)	(941,150)	(940,520)
Internal Service Costs	45,940	44,426	55,932	53,055
Total	117,291	213,094	245,199	300,817

POLICE

Regular Pay	2,027,134	2,180,093	2,428,915	2,340,000
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Overtime Pay	142,650	154,124	167,748	150,000
Temporary And Part Time Pay	100,768	122,856	105,000	105,000
Separation Pay - Police	111,401	119,460	119,460	111,000
Police Contract Service Exp.	-	0	-	-
FICA	171,060	186,855	215,816	207,009
Retirement Expense	204,121	249,027	308,563	326,190
401K Expense-Police	116,217	116,105	129,833	124,500
Hospital Expense	536,864	550,610	656,987	655,000
Retired Employee Ins. Exp	64,228	76,658	80,990	80,990
Life Insurance Expense	3,647	3,906	4,452	4,452
Dental Insurance	17,675	11,861	8,712	8,712
HEALTH REIMBURS EXPENSE - REG	90,149	79,951	100,500	100,500
HEALTH REIMBURS EXP - RET	10,795	11,134	14,020	14,020
Unemployment Ins. Expense	1,398	539	3,600	3,600
Workers Comp. Expense	46,013	39,008	52,500	50,000
Laundry & Cleaning Allowance	12,180	13,260	14,500	14,500
Prof. Services/Consultant Fees	50,157	20,637	16,000	16,000
Uniform Expense	20,452	25,073	39,400	46,600
Gas	60,041	59,900	81,870	102,000
Tires	15,367	16,510	26,467	24,670
Vehicle Repairs/Maintenance	125,902	146,835	155,642	164,980
Materials And Supplies	73,032	112,826	131,687	130,000
Travel And Training	13,540	27,398	37,400	30,000
Telephone	35,030	37,985	34,700	34,700
Electricity	714	1,643	1,500	1,500
Equipment Repairs/Maintenance	57,621	60,700	75,942	60,000
Equipment Rentals	3,330	3,828	13,000	13,000
Property And Gen. Liab. Ins.	33,126	32,784	29,895	29,895
Vehicle Insurance	16,591	23,033	19,250	19,250
Other Insurance Costs	154	2,495	11,700	11,700
Dues Memberships And Subscript	2,062	3,437	10,000	25,000
Special Operations Expense	206	497	10,000	6,000
Vehicles	-	95,677	-	252,210
Equipment	-	0	-	20,865
Capital Improvements	-	0	82,246	105,000
LOAN PAYMENTS	78,868	78,868	35,197	-
Internal Service Costs	201,350	207,753	247,798	240,199
Materials And Supplies	213	20,155	-	-
Materials And Supplies	150	-	-	-
Materials And Supplies	3,019	-	-	-
SWAT TEAM TRAINING	1,100	-	-	-
Equipment	-	-	-	-
Equipment	10,000	6,822	40,000	-
Total	4,458,325	4,900,303	5,511,290	5,629,042
FIRE				
Regular Pay	762,732	788,407	899,407	907,000
Overtime Pay	882	1,149	6,500	10,000
Temporary And Part Time Pay	28,567	40,060	149,936	125,000
Volunteer Pay	15,288	13,368	26,000	25,000

FICA	56,075	58,348	80,772	81,626
Retirement Expense	71,033	81,911	103,454	111,507
401K Expense-FIRE DEPARTMENT	38,309	39,307	45,295	45,850
Hospital Expense	223,070	233,122	277,972	310,400
Retired Employee Ins. Exp	7,896	7,359	8,560	8,560
Life Insurance Expense	1,533	1,526	1,596	1,596
Dental Insurance	8,106	5,882	4,167	4,167
HEALTH REIMBURS EXPENSE - REG	37,461	33,842	44,490	44,490
HEALTH REIMBURS EXP - RET	1,323	1,069	1,280	1,280
Unemployment Ins. Expense	477	193	1,400	1,400
Workers Comp. Expense	16,919	13,919	19,400	19,400
Laundry & Cleaning Allowance	6,480	6,510	6,840	6,840
Prof. Services/Consultant Fees	14,808	10,321	25,400	27,400
Uniform Expense	13,809	10,301	15,000	17,000
Gas	15,943	15,988	19,905	24,000
Tires	3,663	4,178	4,940	5,900
Vehicle Repairs/Maintenance	28,270	34,750	38,312	39,480
Materials And Supplies	40,347	50,238	66,100	95,500
Travel And Training	13,234	4,180	15,000	17,000
Telephone	11,247	7,492	12,500	12,500
Electricity	16,582	17,107	18,000	18,000
Fuel Oil	-	524	1,000	1,000
Water	560	365	700	700
SEWER	723	524	850	850
DUMPSTER FEE	1,460	1,413	1,390	2,000
Building Repairs & Maintenance	11,787	14,259	15,000	15,000
Equipment Repairs/Maintenance	66,413	57,364	48,500	49,500
Equipment Rentals	1,250	1,250	1,250	1,250
Property And Gen. Liab. Ins.	12,968	25,223	23,000	23,000
Vehicle Insurance	3,843	5,337	4,460	4,460
Other Insurance Costs	21,197	164	770	770
Dues Memberships And Subscript	4,413	4,209	5,080	5,895
Land Purchase	-	0	495,000	-
Vehicles	-	0	-	-
Equipment	10,728	0	-	75,000
Capital Improvements	-	0	-	400,000
LOAN PAYMENTS	94,210	94,210	48,722	125,147
Internal Service Costs	77,940	73,361	91,784	119,697
Volunteer Pay	4,390	1,965	-	-
FICA	336	150	-	-
Retirement Expense	196	8	-	-
401K Expense	109	4	-	-
Total	1,746,578	1,760,856	2,629,732	2,785,165
STREETS AND SANITATION				
Regular Pay	621,636	555,364	777,890	840,000
Overtime Pay	14,868	12,061	25,000	25,000
Temporary And Part Time Pay	10,043	9,777	20,000	20,000
FICA	46,686	41,353	63,271	67,703
Retirement Expense	57,236	57,535	92,167	105,184

401K Expense-STREETS AND SANT	31,963	27,788	40,353	43,250
Hospital Expense	196,544	214,961	277,655	328,600
Retired Employee Ins. Exp	28,579	40,891	36,850	36,850
Life Insurance Expense	1,631	1,533	2,016	2,100
Dental Insurance	8,225	6,847	7,197	7,576
HEALTH REIMBURS EXPENSE - REG	32,993	31,232	46,370	46,370
HEALTH REIMBURS EXP - RET	4,790	5,944	6,390	6,390
Unemployment Ins. Expense	380	178	1,380	1,380
Workers Comp. Expense	16,441	13,740	19,150	18,000
Prof. Services/Consultant Fees	65,147	40,952	50,000	50,000
Uniform Expense	13,993	11,017	20,000	18,000
Gas	65,118	66,890	81,242	96,000
Tires	15,310	16,340	19,850	24,530
Vehicle Repairs/Maintenance	124,716	149,355	161,398	164,030
Materials And Supplies	106,605	174,719	341,000	250,000
SIDEWALKS UNDER 1500	36,467	30,509	50,000	50,000
Travel And Training	3,284	1,764	6,000	6,000
Telephone	2,181	1,554	2,500	2,500
Electricity	211,881	192,277	215,000	215,000
Propane Gas	-	0	750	750
LANDFILL ROAD MAINTENANCE	1,202	4,160	6,000	6,000
Equipment Repairs/Maintenance	16,077	20,326	20,000	25,000
Equipment Rentals	1,820	4,022	3,500	2,000
Grinding	27,360	22,814	55,000	30,000
Tipping Fees	60,874	72,239	64,000	40,000
Other Contractual Service	11,778	400	3,000	3,000
Property And Gen. Liab. Ins.	18,011	18,226	16,620	16,620
Vehicle Insurance	9,573	13,293	11,110	11,110
Other Insurance Costs	1,740	1,388	6,510	6,510
Dues Memberships And Subscript	1,072	1,459	1,500	1,500
DONATIONS & CONTRIBUTIONS	1,277	1,338	2,000	-
Vehicles	153,871	-	-	145,000
Equipment	12,035	-	38,000	90,000
Capital Improvements	91,723	49,188	-	-
LOAN PAYMENTS	34,495	34,495	15,000	-
Internal Service Costs	247,726	247,045	286,033	232,805
Total	2,407,352	2,194,972	2,891,702	3,034,758

POWELL BILL

Prof. Services/Consultant Fees	1,044	23,256	10,000	10,000
R/R CROSSING W/GATE ANNUAL COS	1,140	1,140	15,000	5,000
Materials And Supplies	7,500	20,049	25,000	25,000
Infrastructure/Paving/Improv.	189,293	351,122	288,500	200,000
SIDEWALKS - NEW	-	0	65,000	75,000
Other Contractual Service	-	5,290	16,500	50,000
Equipment	12,177	-	120,000	15,000
Capital Improvements	-	-	-	-
Total	211,153	400,857	540,000	380,000

CEMETERY

Regular Pay	86,038	81,817	98,076	114,000
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Overtime Pay	318	375	1,000	1,000
Temporary And Part Time Pay	830	0	7,000	7,000
FICA	6,533	6,163	8,114	9,333
Retirement Expense	7,723	8,372	11,314	13,984
401K Expense-CEMETERY	4,288	4,092	4,954	5,750
Hospital Expense	25,159	17,977	36,156	30,000
Life Insurance Expense	183	217	252	252
Dental Insurance	949	1,254	758	758
HEALTH REIMBURS EXPENSE - REG	4,218	2,611	6,390	6,390
Unemployment Ins. Expense	51	23	150	150
Workers Comp. Expense	1,888	1,543	2,150	2,150
Prof. Services/Consultant Fees	6,011	1,170	34,000	15,000
Uniform Expense	2,186	2,266	3,000	3,000
Gas	1,870	1,920	2,206	2,700
Tires	390	720	992	640
Vehicle Repairs/Maintenance	3,030	6,260	3,650	4,260
Materials And Supplies	18,075	12,417	18,000	17,000
Travel And Training	733	463	1,000	1,000
Telephone	232	697	250	700
Electricity	1,047	1,134	2,000	2,000
Water	0	184	0	0
SEWER	0	236	0	0
Equipment Repairs/Maintenance	2,206	63	2,400	2,400
Other Contractual Service	9,500	2,746	9,000	6,000
Property And Gen. Liab. Ins.	2,161	7,605	1,990	1,990
Vehicle Insurance	639	2,182	740	740
Other Insurance Costs	307	885	1,150	1,150
Equipment	5,153	245	-	15,000
Capital Improvements	-	0	8,000	-
Internal Service Costs	17,460	17,647	24,303	34,543
Total	209,180	183,283	288,995	298,890

DEVELOPMENT SERVICES

Regular Pay	349,684	357,809	397,228	488,500
Overtime Pay	856	0	1,500	500
Temporary And Part Time Pay	1,050	1,350	2,500	3,000
FICA	25,015	25,731	30,693	37,638
Retirement Expense	31,365	36,395	45,534	59,462
401K Expense-PLANNING	17,235	17,789	19,936	24,450
Hospital Expense	80,169	84,753	103,692	123,500
Retired Employee Ins. Exp	7,145	3,442	7,370	7,370
Life Insurance Expense	588	595	672	672
Dental Insurance	2,926	2,893	2,273	2,273
HEALTH REIMBURS EXPENSE - REG	13,476	12,298	12,230	12,230
HEALTH REIMBURS EXP - RET	1,215	503	1,280	1,280
Unemployment Ins. Expense	206	82	600	600
Workers Comp. Expense	6,918	5,632	7,850	7,850
Legal Fees	15,013	15,001	25,000	25,000
Clean Up/Demolition Expense	-	4,220	40,000	40,000
Prof. Services/Consultant Fees	23,801	115,873	100,200	130,000

Uniform Expense	1,856	2,123	5,500	3,500
Gas	3,249	3,339	4,500	5,700
Tires	680	1,110	1,103	1,130
Vehicle Repairs/Maintenance	5,230	9,640	6,511	7,570
Materials And Supplies	8,330	12,116	8,000	13,000
Travel And Training	7,146	5,536	8,500	9,500
Telephone	5,034	3,816	5,600	6,000
Equipment Repairs/Maintenance	7,905	9,972	10,500	10,500
Property And Gen. Liab. Ins.	5,043	5,099	4,650	4,650
Vehicle Insurance	1,278	1,771	1,480	1,480
Dues Memberships And Subscript	2,682	2,371	3,200	4,600
Bad Debt Expense	1,800	0	-	-
Vehicles	-	0	27,000	40,000
Equipment	13,620	5,890	-	-
Capital Improvements	-	39,325	-	-
Internal Service Costs	32,590	33,475	40,996	48,881
Total	673,105	819,950	926,098	1,120,836

SPECIAL APPROPRIATIONS

Hospital Expense	3,572	4,762	6,960	-
Life Insurance Expense	(53)	-48	155	-
Dental Insurance	(174)	-159	385	-
HEALTH REIMBURS EXPENSE - REG	608	692	-	-
DONATIONS & CONTRIBUTIONS	113,870	75,741	137,184	100,000
R. ECONOMIC DEVELOPMENT	4,700	28,041	25,000	25,000
TRANSFER TO OTHER ORGANIZATION	3,078	3,651	5,000	5,000
Taxes Transferd To DWA	99,905	100,282	122,568	-
INVENTORY REIMB TRANSF TO DWA	6,250	6,250	6,250	-
PAY STUDY ADJUSTMENTS	-	0	250,000	-
Capital Improvements	0	155,406	0	-
Total	231,757	374,618	553,502	130,000

PARKS AND RECREATION

Regular Pay	702,696	725,229	751,122	933,000
Overtime Pay	9,876	12,603	8,000	10,000
Temporary And Part Time Pay	287,367	181,982	400,000	250,000
FICA	75,033	68,697	88,672	91,265
Retirement Expense	69,884	81,651	86,691	114,103
401K Expense-PARKS & REC	36,702	36,526	37,956	47,150
Hospital Expense	148,692	145,162	169,051	220,000
Life Insurance Expense	1,589	1,578	1,596	1,596
Dental Insurance	8,857	9,682	6,440	6,440
HEALTH REIMBURS EXPENSE - REG	24,986	21,073	28,090	28,090
Unemployment Ins. Expense	587	255	1,200	1,200
Workers Comp. Expense	22,314	18,296	25,500	23,000
Prof. Services/Consultant Fees	1,905	2,291	35,500	15,000
Uniform Expense	6,357	7,431	11,000	10,000
Gas	4,924	4,824	5,966	7,500
Tires	1,040	420	1,103	1,710
Vehicle Repairs/Maintenance	8,050	3,630	11,226	11,440
Purchases For Resale	2,959	0	3,100	2,900

Treatment Chemicals	13,897	14,896	23,000	20,000
Materials And Supplies	119,393	97,017	120,000	120,000
Travel And Training	9,594	5,302	12,000	12,000
Telephone	5,826	6,238	15,000	10,000
Electricity	82,561	109,263	150,000	150,000
Propane Gas	27,059	5,304	43,000	43,000
Water	3,517	2,772	7,000	5,000
SEWER	4,938	4,240	8,500	7,000
DUMPSTER FEE	6,212	5,730	7,500	7,500
Building Repairs & Maintenance	49,695	44,330	60,000	60,000
Equipment Repairs/Maintenance	43,211	45,704	45,720	45,000
Other Advertising	32,523	4,801	5,000	5,000
Equipment Rentals	407	200	2,550	2,550
Other Contractual Service	-	0	-	-
Property And Gen. Liab. Ins.	12,968	13,851	12,630	12,630
Vehicle Insurance	2,556	3,542	2,960	2,960
Other Insurance Costs	102	81	380	380
Dues Memberships And Subscript	5,417	5,224	5,400	6,000
DONATIONS & CONTRIBUTIONS	2,000	-	3,500	-
Vehicles	-	-	-	-
Equipment	-	-	122,000	14,000
Building Improvements	8,750	-	-	-
Capital Improvements	240,258	719,712	194,000	25,000
LOAN PAYMENTS	-	-	95,600	88,665
Internal Service Costs	108,130	122,374	111,514	108,490
PLAYGROUND MAINTENANCE	5,680	7,910	10,000	10,000
Adult And Childern Programs	9,605	818	15,000	7,500
Misc. Grants-Recreation	-	20,942	30,000	-
Misc. Grants-Recreation	-	0	-	-
Total	2,208,116	2,561,578	2,774,467	2,537,069
DEBT SERVICE				
LOAN PAYMENTS	391,067	389,481	387,985	387,000
OPERATING TRANSFERS				
Transfer To Sewer Fund	-	110,000	-	-
GRAND TOTAL	13,122,099	14,140,671	17,135,053	17,079,739

Line Item Budgets

Water Fund - Revenues

Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Water Charges	3,152,861	3,057,941	3,300,000	3,090,000
Water Taps And Connections	54,061	45,683	35,000	45,000
CAPACITY FEE	53,167	86,905	25,000	25,000
American Rescue Plan Act	-	-	180,000	330,000
Miscellaneous Revenue	-	20,207	1,000	1,000
Sale of Materials/Fixed Assets	681	-	-	-
Investment Income	23,282	1,127	-	1,000
Fund Balance Appropriated	-	-	212,200	549,353
GRAND TOTAL	3,284,051	3,211,863	3,753,200	4,041,353

Water Fund - Expenditures

Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Water Maintenance				
Regular Pay	383,341	313,387	396,116	390,000
Overtime Pay	20,591	18,437	25,000	25,000
Temporary And Part Time Pay	13,205	-	15,000	5,000
FICA	30,073	24,156	29,538	32,130
Retirement Expense	40,158	43,341	42,382	50,464
401K Expense-WATER MAINT.	19,992	16,725	18,556	20,750
Hospital Expense	181,809	44,528	100,028	90,000
Life Insurance Expense	770	666	672	672
Dental Insurance	3,875	3,450	2,273	2,500
HEALTH REIMBURS EXPENSE - REG	17,408	9,593	20,080	20,000
Unemployment Ins. Expense	245	99	700	700
Workers Comp. Expense	8,114	6,637	9,250	9,250
Prof. Services/Consultant Fees	41,593	16,994	63,000	63,000
Uniform Expense	7,409	4,369	8,750	8,750
Gas	12,872	12,873	14,921	16,500
Tires	2,730	2,910	5,514	4,420
Vehicle Repairs/Maintenance	22,000	25,280	26,809	29,540
Materials And Supplies	210,836	274,911	245,000	275,000
Travel And Training	7,435	622	9,000	9,000
Telephone	3,079	3,490	2,900	5,000
Electricity	49,779	57,802	47,000	50,000
Equipment Repairs/Maintenance	18,712	6,606	25,000	25,000
Equipment Rentals	3,640	-	4,200	2,500
Other Contractual Service	1,500	-	20,000	5,000
Property And Gen. Liab. Ins.	7,204	7,293	6,650	6,650
Vehicle Insurance	2,556	3,542	2,960	2,960

Other Insurance Costs	922	733	3,440	3,440
Dues Memberships And Subscript	370	685	1,200	1,000
Vehicles	-	-	-	-
Equipment	-	-	130,000	30,000
Capital Improvements	-	-	610,000	430,000
LOAN PAYMENTS	9,574	12,933	107,471	73,000
Internal Service Costs	139,680	152,100	133,815	180,491
Total	1,261,471	1,064,160	2,127,225	1,867,717

Water Treatment

Regular Pay	348,438	329,159	393,564	390,000
Overtime Pay	591	2,375	3,000	4,500
Temporary And Part Time Pay	-	-	3,000	3,000
FICA	25,730	24,352	26,742	30,179
Retirement Expense	34,733	43,108	39,578	47,971
401K Expense-WATER TREATMENT	17,318	16,556	17,329	19,725
Hospital Expense	141,227	54,804	92,205	96,000
Retired Employee Ins. Exp	-	-	7,370	-
Life Insurance Expense	784	756	756	1,000
Dental Insurance	3,440	3,472	2,653	2,500
HEALTH REIMBURS EXPENSE - REG	13,404	11,732	18,180	18,180
HEALTH REIMBURS EXP - RET	-	-	1,280	-
Unemployment Ins. Expense	205	84	650	650
Workers Comp. Expense	7,286	5,955	8,300	8,300
Prof. Services/Consultant Fees	21,701	41,562	40,000	40,000
Uniform Expense	5,054	3,254	5,500	7,000
Gas	1,950	2,000	2,658	3,150
Tires	500	955	1,103	800
Vehicle Repairs/Maintenance	3,850	5,017	4,786	5,320
Treatment Chemicals	123,466	124,754	141,000	141,000
Materials And Supplies	25,217	38,780	45,000	45,000
Travel And Training	1,849	1,296	2,500	3,000
Telephone	3,142	3,387	3,200	3,200
Electricity	19,376	18,475	21,500	21,500
Fuel Oil	560	379	1,500	1,500
Building Repairs & Maintenance	3,284	6,154	10,000	10,000
Equipment Repairs/Maintenance	23,761	27,330	23,000	23,000
Operating Plant Repairs/Maint.	-	-	-	15,000
Equipment Rentals	-	50	-	-
Other Contractual Service	61,930	45,587	60,000	50,000
Property And Gen. Liab. Ins.	5,763	5,834	5,320	5,320
Vehicle Insurance	953	1,328	1,110	1,110
Other Insurance Costs	102	81	380	380
Dues Memberships And Subscript	5,606	5,523	6,000	6,000
Equipment	-	-	-	150,000
Capital Improvements	-	-	20,000	420,000
Internal Service Costs	96,010	101,358	126,321	139,061
Total	997,232	925,454	1,135,485	1,713,346

Administration and Finance

Bad Debt Expense	-	-	16,000	16,000
Charges By General Fund	434,270	410,780	474,490	444,290
Depreciation	633,955	640,836	-	-
Total	1,068,224	1,051,616	490,490	460,290
GRAND TOTAL	3,326,927	3,041,231	3,753,200	4,041,353

Line Item Budgets

Sewer Fund - Revenues

Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Sewer Charges	2,923,463	2,960,305	3,509,000	3,432,000
Sewer Taps And Connections	39,370	18,434	20,000	20,000
CAPACITY FEE	50,493	82,942	25,000	25,000
American Rescue Plan Act	-	-	150,000	240,000
Miscellaneous Revenue	-	110,000	2,900	1,000
Sale of Materials/Fixed Assets	-	-	-	-
Investment Income	20,952	831	5,000	1,000
Fund Balance Appropriated	-	-	270,000	17,565
GRAND TOTAL	3,034,278	3,172,512	3,981,900	3,736,565

Sewer Fund - Expenditures

Description	FY20 Actual	FY21 Budget	FY22 Budget	FY23 Budget
Sewer Maintenance				
Regular Pay	229,239	241,739	351,002	375,000
Overtime Pay	10,373	13,310	20,000	20,000
Temporary And Part Time Pay	-	-	15,000	5,000
FICA	17,521	18,696	24,609	30,600
Retirement Expense	42,587	37,144	35,023	48,032
401K Expense-SEWER MAINT.	11,738	12,839	15,334	19,750
Hospital Expense	101,240	55,527	92,203	125,000
Retired Employee Ins. Exp	-	-	7,360	-
Life Insurance Expense	581	608	672	660
Dental Insurance	2,807	3,638	3,031	2,400
HEALTH REIMBURS EXPENSE - REG	9,615	6,573	10,990	10,990
HEALTH REIMBURS EXP - RET	0	0	-	-
Unemployment Ins. Expense	141	56	450	450
Workers Comp. Expense	4,953	4,161	5,800	5,800
Prof. Services/Consultant Fees	72,831	10,558	80,000	110,000
Uniform Expense	4,796	4,180	6,600	8,750
Gas	12,370	12,803	15,053	16,500
Tires	2,810	3,000	5,514	4,520
Vehicle Repairs/Maintenance	23,174	26,223	27,746	30,210
Materials And Supplies	34,054	57,055	80,000	100,000
Travel And Training	2,308	621	3,500	5,000
Telephone	1,660	1,860	1,700	1,900
Equipment Repairs/Maintenance	4,464	410	6,000	6,000

Equipment Rentals	4,105	4,437	5,000	5,000
Other Contractual Service	3,323	660	50,000	20,000
Property And Gen. Liab. Ins.	5,043	5,099	4,650	4,650
Vehicle Insurance	953	1,328	1,110	1,110
Other Insurance Costs	-	41	190	190
Dues Memberships And Subscript	4,810	1,795	2,700	10,000
Equipment	-	-	25,000	-
Capital Improvements	-	-	180,000	280,000
Internal Service Costs	71,080	92,722	151,630	114,817
Total	678,577	617,086	1,227,867	1,362,329

Sewer Treatment

Regular Pay	411,938	383,272	473,580	475,000
Overtime Pay	30,132	12,477	25,000	10,000
Temporary And Part Time Pay	-	-	15,000	5,000
FICA	31,542	28,386	34,368	37,485
Retirement Expense	82,709	61,032	49,592	58,976
401K Expense-SEWER TREATMENT	21,740	18,287	21,713	24,250
Hospital Expense	202,484	127,814	112,126	121,000
Retired Employee Ins. Exp	0	0	36,900	8,100
Life Insurance Expense	863	850	840	1,000
Dental Insurance	4,441	5,159	3,410	4,000
HEALTH REIMBURS EXPENSE - REG	19,052	15,128	21,810	21,810
HEALTH REIMBURS EXP - RET	(0)	0	6,390	6,390
Unemployment Ins. Expense	260	101	750	750
Workers Comp. Expense	9,110	7,821	10,900	10,900
Prof. Services/Consultant Fees	169,517	8,170	100,000	75,000
Uniform Expense	10,883	12,131	13,000	14,500
Gas	2,050	2,110	2,415	2,100
Tires	430	460	551	710
Vehicle Repairs/Maintenance	3,330	3,777	4,543	4,720
Treatment Chemicals	53,323	24,537	66,000	75,000
Materials And Supplies	76,567	50,945	55,000	60,000
Travel And Training	2,909	965	5,000	6,000
Telephone	2,348	2,836	2,600	2,600
Electricity	121,020	127,215	145,000	145,000
Fuel Oil	4,305	2,719	2,800	3,000
Propane Gas	13,281	22	24,000	20,000
Water	500	1,985	2,500	2,500
Building Repairs & Maintenance	7,033	4,628	15,000	20,000
Equipment Repairs/Maintenance	40,554	34,170	52,000	47,000
Operating Plant Repairs/Maint.	119,496	65,019	200,000	200,000
COMMERCIAL FEE/OR DUMPSTE	-	-	-	3,000
Tipping Fees	18,993	26,317	25,000	20,000
Property And Gen. Liab. Ins.	7,925	8,017	7,310	7,310
Vehicle Insurance	953	1,328	1,110	1,110
Other Insurance Costs	512	407	1,910	1,910

Dues Memberships And Subscript	9,312	12,625	10,000	35,000
Vehicles	-	-	-	-
Equipment	-	-	110,000	173,000
Capital Improvements	-	-	50,000	23,419
Internal Service Costs	168,010	160,366	186,685	191,386
Total	1,647,520	1,211,076	1,894,803	1,918,926

Administration and Finance

Bad Debt Expense	-	-	20,000	20,000
Charges By General Fund	381,110	364,080	459,230	435,310
Service Charges	-	-	380,000	-
Depreciation	455,955	473,701	-	-
Total	837,065	837,781	859,230	455,310
GRAND TOTAL	3,163,162	2,665,943	3,981,900	3,736,565

Line Item Budgets

Electric Fund - Revenues

Description	FY20 Actual	FY21 Budget	FY22 Budget	FY23 Budget
Electric Charges	8,250,721	8,661,223	9,208,900	8,910,000
Security Lights	49,510	52,256	51,200	50,000
Street Lights	129,252	118,481	129,250	115,000
Underground Service Install	1,080	-	2,000	2,000
Renewable Energy Portf. Stand.	53,243	50,516	52,800	50,000
Electric Pole Rent	8,011	32,973	14,000	14,000
Sales Tax Charges	425,185	445,920	460,000	460,000
Miscellaneous Revenue	7,990	-	3,000	12,000
Sale of Materials/Fixed Assets	3,126	285	-	500
CONTRIBUTED CAPITAL	180,465	-	700,000	-
Investment Income	23,204	1,015	14,040	2,000
Fund Balance Appropriated	-	-	95,664	413,679
GRAND TOTAL	9,131,786	9,362,669	10,730,854	10,029,179

Electric Fund - Expenditures

Description	FY20 Actual	FY21 Budget	FY22 Budget	FY23 Budget
Electric Maintenance				
Regular Pay	239,698	256,849	309,575	315,000
Overtime Pay	9,513	11,024	15,000	15,000
FICA	16,946	19,339	21,005	25,245
Retirement Expense	45,197	70,047	31,357	40,128
401K Expense-ELECTRIC MAINT.	12,101	13,608	13,729	16,500
Hospital Expense	64,909	84,340	68,000	73,000
Retired Employee Ins. Exp	8,514	-	14,800	14,800
Life Insurance Expense	483	497	800	800
Dental Insurance	2,214	1,157	1,000	1,000
HEALTH REIMBURS EXPENSE - REG	9,580	8,712	18,060	18,060
HEALTH REIMBURS EXP - RET	1,443	-	2,560	2,560
Unemployment Ins. Expense	146	71	500	500
Workers Comp. Expense	6,008	4,987	6,950	6,950
Prof. Services/Consultant Fees	9,016	21,876	65,000	140,000
Uniform Expense	14,219	15,450	20,000	25,000
Gas	8,131	8,248	9,793	10,800
Tires	1,850	1,970	3,308	2,960
Vehicle Repairs/Maintenance	14,982	19,038	18,560	19,760
Materials And Supplies	12,987	126,511	128,464	200,000
Transformers	22,114	25,640	28,000	40,000

Travel And Training	2,722	1,716	6,000	10,000
Telephone	3,842	1,749	4,000	4,000
COMMERCIAL FEE/OR DUMPSTE	-	-	-	1,500
Equipment Repairs/Maintenance	24,927	7,862	40,000	40,000
Equipment Rentals	3,478	-	7,000	5,000
Other Contractual Service	67,331	93,237	40,000	78,500
Property And Gen. Liab. Ins.	5,071	5,132	4,680	4,680
Vehicle Insurance	2,231	3,099	2,590	2,590
Other Insurance Costs	666	531	2,490	2,500
Dues Memberships And Subscript	10,159	256	11,000	16,000
Equipment	-	-	21,000	-
Capital Improvements	-	-	1,530,000	550,000
LOAN PAYMENTS	7,900	998	32,000	-
Internal Service Costs	139,103	176,635	251,043	186,486
Total	767,482	980,578	2,728,264	1,869,319

Power Purchases

Wholesale Purchased Power	4,566,328	4,592,740	5,290,500	5,350,000
REPS - Renewable Energy Charge	142,366	136,355	125,000	200,000
Sales Tax Paid-Purchased Power	424,305	446,316	448,000	480,000
Total	5,132,998	5,175,410	5,863,500	6,030,000

Administration and Finance

Bad Debt Expense	-	-	38,400	40,000
Charges By General Fund	762,040	698,750	825,090	814,260
Depreciation	272,639	281,385	-	-
Transfer To General Fund	1,275,600	1,275,600	1,275,600	1,275,600
Total	2,310,280	2,255,735	2,139,090	2,129,860

GRAND TOTAL	8,210,760	8,411,723	10,730,854	10,029,179
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Line Item Budgets

Internal Service Funds - Revenues

Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Sales and Service - Asset Services				
Charges To General Fund	768,746	794,451	914,362	882,534
Charges to Water Fund	235,690	253,458	260,136	319,552
Charges to Sewer Fund	239,090	253,089	338,315	306,203
Charges to Electric Fund	139,103	176,635	251,043	186,486
Charges To Garage	6,330	6,200	8,573	9,467
Investment Income	3,479	-	-	-
GRAND TOTAL	1,392,437	1,483,833	1,772,429	1,704,242

Sales and Service - Garage

Charges To General Fund	477,247	541,097	643,249	702,488
Charges to Water Fund	40,780	48,130	55,791	60,928
Charges to Sewer Fund	42,730	48,310	55,822	60,964
Charges to Electric Fund	24,150	27,318	31,661	34,577
Charges to Asset Management	13,810	13,590	16,166	17,655
Miscellaneous Revenue	2,055	15,461	10,000	-
Sale of Materials/Fixed Assets	2	-	-	-
Investment Income	590	46	360	-
GRAND TOTAL	601,364	693,952	813,049	876,612

Internal Service Funds - Expenditures

Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Public Services Administration				
Regular Pay	222,053	261,085	271,189	270,000
Overtime Pay	-	-	500	500
Temporary And Part Time Pay	1,600	-	7,000	2,500
FICA	15,707	18,268	21,320	20,885
Retirement Expense	17,359	63,062	31,027	32,893
401K Expense	11,195	12,916	13,585	13,525
Hospital Expense	30,385	97,118	59,811	57,500
Retired Employee Ins. Exp	0	-	7,380	7,380
Life Insurance Expense	385	420	420	500
Dental Insurance	1,700	579	1,520	1,520
HEALTH REIMBURS EXPENSE - REG	6,220	7,832	8,310	8,310
HEALTH REIMBURS EXP - RET	(0)	-	1,280	1,280
Unemployment Ins. Expense	131	59	435	400

Workers Comp. Expense	5,189	4,305	6,000	6,000
Legal Fees	585	203	5,000	5,000
Prof. Services/Consultant Fees	6,874	1,904	8,000	10,000
Uniform Expense	879	1,716	2,000	4,000
Gas	130	160	154	150
Tires	30	30	110	40
Vehicle Repairs/Maintenance	210	2,965	210	290
Materials And Supplies	3,992	6,164	6,500	8,000
Travel And Training	1,509	1,741	7,000	7,000
Telephone	3,633	4,213	4,500	5,000
Electricity	-	4,640	-	1,000
Equipment Repairs/Maintenance	-	858	1,000	6,500
Property And Gen. Liab. Ins.	2,882	2,917	2,660	2,660
Vehicle Insurance	953	1,328	1,110	1,110
Other Insurance Costs	-	41	190	190
Depreciation	3,154	3,154	-	-
Dues Memberships And Subscript	19,322	6,532	3,200	7,000
Vehicles	-	-	30,000	-
Equipment	-	-	-	30,000
Capital Improvements	-	-	-	-
Total	356,078	504,209	501,411	511,132

Public Facilities

Regular Pay	46,971	46,119	43,925	50,500
Overtime Pay	1,331	767	1,000	1,000
Temporary And Part Time Pay	-	-	1,500	-
FICA	3,720	3,549	3,552	3,940
Retirement Expense	3,820	11,234	5,131	6,262
401K Expense	2,438	2,352	2,247	2,575
Hospital Expense	5,956	13,257	8,099	8,100
Retired Employee Ins. Exp	3,305	(0)	7,650	7,650
Life Insurance Expense	87	85	150	150
Dental Insurance	491	588	385	500
HEALTH REIMBURS EXPENSE - REG	1,215	1,069	1,280	1,280
HEALTH REIMBURS EXP - RET	566	(0)	740	740
Unemployment Ins. Expense	28	12	150	150
Workers Comp. Expense	864	861	1,200	1,200
Prof. Services/Consultant Fees	374	374	5,000	5,000
Uniform Expense	1,207	1,204	1,000	1,200
Gas	310	320	607	750
Tires	120	130	375	200
Vehicle Repairs/Maintenance	970	1,160	1,103	1,340
Materials And Supplies	12,216	22,124	25,000	25,000
Materials And Supplies	15,222	-	2,500	2,500
Travel And Training	130	150	1,000	1,000
Travel And Training	-	-	2,500	-
Telephone	3,919	4,308	4,200	4,200

Electricity	45,593	49,253	58,500	58,500
Water	884	859	1,000	1,000
SEWER	10,873	1,080	1,100	1,100
Building Repairs & Maintenance	22,807	24,675	35,000	35,000
Equipment Repairs/Maintenance	-	-	1,000	2,000
Other Contractual Service	268,012	259,564	295,000	300,000
Property And Gen. Liab. Ins.	720	724	660	660
Vehicle Insurance	314	443	370	370
Other Insurance Costs	51	41	190	190
Depreciation	62,258	61,318	-	-
Dues Memberships And Subscript Equipment	600	95	800	800
	-	-	-	-
Capital Improvements	-	-	65,000	25,000
Capital Improvements	-	-	20,000	-
LOAN PAYMENTS	21,758	19,974	108,900	108,800
Total	539,130	527,687	707,814	658,657

Outside Facilities

Regular Pay	78,812	80,601	90,041	68,000
Overtime Pay	1,172	494	3,000	2,000
Temporary And Part Time Pay	-	-	1,500	1,500
FICA	5,581	5,827	7,232	5,470
Retirement Expense	6,144	20,697	10,625	8,512
401K Expense	3,909	4,302	4,652	3,500
Hospital Expense	20,077	57,812	27,685	20,000
Retired Employee Ins. Exp	-	-	7,380	7,380
Life Insurance Expense	220	168	168	350
Dental Insurance	933	579	379	765
HEALTH REIMBURS EXPENSE - REG	4,111	4,686	4,480	4,480
HEALTH REIMBURS EXP - RET	-	-	1,280	1,280
Unemployment Ins. Expense	47	19	160	160
Workers Comp. Expense	1,331	1,363	1,900	1,900
Prof. Services/Consultant Fees	-	3,534	4,000	4,000
Uniform Expense	1,899	1,733	2,850	2,850
Gas	3,330	3,430	4,279	5,100
Tires	800	850	1,103	1,280
Vehicle Repairs/Maintenance	6,090	7,290	8,225	8,460
Materials And Supplies	13,674	15,079	50,000	35,000
Materials And Supplies	-	-	-	-
Travel And Training	1,736	867	3,500	3,500
Telephone	1,094	1,226	1,300	1,300
Propane Gas	-	-	1,000	-
Equipment Repairs/Maintenance	105	146	3,000	2,000
Lease Parking	20,721	23,490	23,200	26,000
Other Contractual Service	15,875	22,656	25,000	35,000
Property And Gen. Liab. Ins.	1,441	1,459	1,330	1,330
Vehicle Insurance	639	885	740	740

Other Insurance Costs	358	286	1,340	1,340
Depreciation	33,442	33,442	-	-
Dues Memberships And Subscript	125	855	1,000	1,000
PLAYGROUND MAINTENANCE	-	-	-	-
Capital Improvements	-	-	-	-
Total	223,665	293,776	292,349	254,197

Purchasing

Regular Pay	117,658	111,628	129,317	136,500
Overtime Pay	147	174	500	500
FICA	8,649	8,216	9,918	10,481
Retirement Expense	8,909	28,177	14,805	16,660
401K Expense-PUB. OPERATIONS	5,737	5,537	6,482	6,850
Hospital Expense	25,856	53,316	39,851	39,250
Life Insurance Expense	252	231	252	310
Dental Insurance	1,423	1,157	1,150	1,225
HEALTH REIMBURS EXPENSE - REG	5,326	4,309	5,800	5,800
Unemployment Ins. Expense	69	26	210	210
Workers Comp. Expense	2,181	1,794	2,500	2,500
Prof. Services/Consultant Fees	-	-	-	-
Uniform Expense	1,727	1,772	2,100	2,400
Materials And Supplies	7,199	12,558	13,000	13,000
Travel And Training	1,316	220	2,400	2,400
Telephone	2,524	2,635	2,550	2,650
Electricity	11,441	12,304	12,000	12,500
Propane Gas	8,125	5,620	11,000	10,000
Water	246	245	400	500
SEWER	309	268	500	600
COMMERCIAL FEE/OR DUMPSTE	1,696	1,272	1,700	-
Building Repairs & Maintenance	1,812	399	4,200	4,200
Equipment Repairs/Maintenance	2,896	2,172	7,000	7,000
Equipment Rentals	-	-	-	1,500
Property And Gen. Liab. Ins.	2,161	2,182	1,990	1,990
Vehicle Insurance	314	443	370	370
Other Insurance Costs	102	81	380	380
Depreciation	29,239	29,239	-	-
Dues Memberships And Subscript	360	290	480	480
Total	247,677	286,264	270,855	280,256
GRAND TOTAL	1,366,550	1,611,935	1,772,429	1,704,242

Garage

Regular Pay	122,746	127,618	130,875	144,800
Overtime Pay	826	776	2,000	2,500
FICA	8,971	9,321	10,165	11,268
Retirement Expense	27,659	22,679	15,175	17,912
401K Expense-GARAGE	5,943	6,586	6,644	7,365
Hospital Expense	51,375	41,728	32,089	36,000

Retired Employee Ins. Exp	5,666	-	-	-
Life Insurance Expense	252	252	252	400
Dental Insurance	949	1,736	1,137	1,500
HEALTH REIMBURS EXPENSE - REG	4,754	4,215	5,160	6,450
HEALTH REIMBURS EXP - RET	962	-	-	-
Unemployment Ins. Expense	73	28	200	200
Workers Comp. Expense	2,287	1,901	2,650	2,650
Prof. Services/Consultant Fees	-	-	-	-
Uniform Expense	1,942	1,782	3,200	4,000
OIL	4,368	4,053	8,000	12,000
Gas	177,431	175,636	225,000	275,000
Tires	46,637	49,780	60,000	75,000
Materials And Supplies	148,184	207,283	177,969	210,000
Travel And Training	195	22	2,000	4,000
Telephone	1,960	2,006	2,000	2,000
Propane Gas	13,719	21,011	50,000	25,000
Equipment Repairs/Maintenance	12,246	15,214	22,000	26,000
Property And Gen. Liab. Ins.	2,161	2,182	1,990	2,100
Vehicle Insurance	314	443	370	400
Depreciation	12,031	12,669	-	-
Dues Memberships And Subscript	-	-	600	600
Equipment	-	-	10,000	-
Capital Improvements	-	-	35,000	-
Internal Service Costs	6,330	6,200	8,573	9,467
GRAND TOTAL	659,979	715,121	813,049	876,612

General Fund - Capital Budget

Capital Outlay	Dept Request	FY23 Funded	FY23 ARP Funded
Police Department			
Dispatch Center Upgrade	\$ 124,869.71	\$ -	\$ 124,870.00
Bldg. Expansion SRT Room	\$ 105,000.00	\$ 105,000.00	\$ -
Tsunami 360 Surveillance	\$ 20,865.00	\$ 20,865.00	\$ -
Refurbished Bearcat G2	\$ 179,725.00	\$ -	\$ -
Dodge Charger Police Rated Sedan - 3	\$ 79,617.00	\$ 79,617.00	\$ -
Dodge Durango Pursuit AWD - 1	\$ 33,198.00	\$ 33,198.00	\$ -
Ford Interceptor - 1	\$ 32,800.27	\$ 32,800.27	\$ -
Ford Police Rated F-150	\$ 33,993.82	\$ 33,993.82	\$ -
Dodge Charger Patrol Ready Package - 3	\$ 36,300.00	\$ 36,300.00	\$ -
SUV Patrol Ready Package - 3	\$ 36,300.00	\$ 36,300.00	\$ -
Total Police Department:	\$ 682,668.80	\$ 378,074.09	\$ 124,870.00
Fire Department			
Station 2	\$ 5,000,000.00	\$ 400,000.00	\$ -
Equipment	\$ 75,000.00	\$ 75,000.00	\$ -
Total Fire Department:	\$ 5,075,000.00	\$ 475,000.00	\$ -
Street and Sanitation			
Recycle Truck	\$ 145,000.00	\$ 145,000.00	\$ -
asphalt roller	\$ 80,000.00	\$ -	\$ -
Wren Way Slide Mitigation	\$ 350,000.00	\$ -	\$ -
Oakdale Rd Bridge Maint. (replacement)	\$ 420,000.00	\$ -	\$ -
Rear Load Garbage Truck	\$ 220,000.00	\$ -	\$ -
Sweeper Truck	\$ 300,000.00	\$ -	\$ -
New Boom for Knuckle Boom Truck	\$ 90,000.00	\$ 90,000.00	\$ -
Total Street and Sanitation:	\$ 1,605,000.00	\$ 235,000.00	\$ -
Powell Bill			
Traffic Calming Devices	\$ 100,000.00	\$ 75,000.00	\$ -
Milling for Paving/Striping	\$ 200,000.00	\$ 200,000.00	\$ -
Dump Truck (2 1/2 Ton)	\$ 180,000.00	\$ -	\$ -
Total Powell Bill:	\$ 480,000.00	\$ 275,000.00	\$ -
Cemetery			
New Stand Mower w/Attachments	\$ 15,000.00	\$ 15,000.00	\$ -
Camera System Upgrade	\$ 30,000.00	\$ -	\$ -
Total Cemetery:	\$ 45,000.00	\$ 15,000.00	\$ -
Planning and Code Enforcement			
Truck for new Inspector	\$ 40,000.00	\$ 40,000.00	\$ -
Total Planning and Code Enforcement:	\$ 40,000.00	\$ 40,000.00	\$ -
Parks And Recreation			
Vehicles	\$ 50,000.00	\$ -	\$ -
HVAC system at WRC	\$ 14,000.00	\$ 14,000.00	\$ -
Fencing at All-Abilities Playground	\$ 25,000.00	\$ 25,000.00	\$ -
Roof repair dugouts and press box	\$ 48,000.00	\$ -	\$ -
Lights at skatepark	\$ 18,000.00	\$ 18,000.00	\$ -
Skatepark Pavilion	\$ 100,000.00	\$ -	\$ -
Playground at East Street Park	\$ 43,000.00	\$ -	\$ -
Storage Unit at WRC	\$ 24,000.00	\$ -	\$ -
Rec Park Site Specific Plan	\$ 2,400,000.00	\$ -	\$ -
WRC pool deck	\$ 250,000.00	\$ -	\$ -
Greenway	unknown	\$ -	\$ -
Solar on Rec Center	\$ 275,400.00	\$ -	\$ -
Total Parks And Recreation:	\$ 3,247,400.00	\$ 57,000.00	\$ -
Downtown			
Bumpouts	\$ 50,000.00	\$ 17,500.00	\$ -
Main St Pavilion	\$ 152,000.00	\$ -	\$ -
Total Downtown:	\$ 202,000.00	\$ 17,500.00	\$ -
Total General Fund Capital:	\$ 11,377,068.80	\$ 1,492,574.09	\$ 124,870.00

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

Capital Outlay		Dept Request		FY23 Funded		FY23 ARP Funded
Garage						
Column Lifts	\$	40,000.00	\$	-	\$	40,000.00
F350 to replace 1004	\$	62,000.00	\$	-	\$	62,000.00
Total Garage:	\$	102,000.00	\$	-	\$	102,000.00
Electric Fund						
Polaris Ranger	\$	27,000.00	\$	-	\$	-
Walnut Street DOT project	\$	950,000.00	\$	-	\$	-
Russ Ave DOT project	\$	600,000.00	\$	-	\$	-
Sunny Side 115 new homes	\$	500,000.00	\$	500,000.00	\$	-
Electric manholes	\$	50,000.00	\$	50,000.00	\$	-
AMI System for meters	\$	-	\$	60,000.00	\$	-
EV Charging Stations	\$	100,000.00	\$	-	\$	-
Electric Fund Total:	\$	2,227,000.00	\$	610,000.00	\$	-
Water Fund						
Small excavator	\$	30,000.00	\$	-	\$	30,000.00
Skid Steer	\$	55,000.00	\$	-	\$	-
Install New Pumps Browning Branch Pump Station	\$	30,000.00	\$	30,000.00	\$	-
Valve insertions	\$	100,000.00	\$	100,000.00	\$	-
Radio Read Meters	\$	300,000.00	\$	300,000.00	\$	-
Misc. line replacements	\$	100,000.00	\$	-	\$	-
Fire Hydrant Replacement	\$	50,000.00	\$	-	\$	-
Repaint CT Chamber & backwash tanks	\$	300,000.00	\$	-	\$	300,000.00
Valves at Water Plant	\$	150,000.00	\$	150,000.00	\$	-
Maintenance Building	\$	50,000.00	\$	-	\$	-
Entry Gates	\$	120,000.00	\$	120,000.00	\$	-
Water Fund Total:	\$	985,000.00	\$	400,000.00	\$	330,000.00
Sewer Fund						
Sewer Vac Truck 2023	\$	450,000.00	\$	-	\$	-
I&I	\$	200,000.00	\$	-	\$	200,000.00
Manholes	\$	40,000.00	\$	-	\$	40,000.00
Line Replacement	\$	40,000.00	\$	40,000.00	\$	-
Polaris Ranger	\$	20,000.00	\$	-	\$	-
Z-Track Mower	\$	13,000.00	\$	13,000.00	\$	-
Rubber Tire Loader	\$	160,000.00	\$	160,000.00	\$	-
Piping for Digester	\$	180,000.00	\$	-	\$	-
Sewer Fund Total:	\$	1,103,000.00	\$	213,000.00	\$	240,000.00
Asset Services						
Truck to replace Volt (Volt becomes travel vehicle)	\$	35,000.00	\$	-	\$	-
Camera Upgrades at Public Works	\$	30,000.00	\$	30,000.00	\$	-
Public Works Paving	\$	30,000.00	\$	-	\$	-
HVAC Replacement	\$	25,000.00	\$	25,000.00	\$	-
New Tractor with snow removal equipment	\$	35,000.00	\$	-	\$	35,000.00
Misc Outside Capital Improvements	\$	10,000.00	\$	-	\$	-
Asset Services Total:	\$	165,000.00	\$	55,000.00	\$	35,000.00

Debt Payments

Description	Amount
Fire	
Fire Truck	\$ 48,722
Land/Truck	\$ 76,425
Parks and Recreation	
Dectron Dehumidification Unit	\$ 88,665
General Debt Service (Public Buildings & Parking)	
Fire Station	\$ 174,930
Police Station	\$ 211,337
TOTAL GENERAL FUND	\$ 600,079
Water Maintenance	
Water Meters	\$ 16,447
Various Water Lines	\$ 56,284
TOTAL WATER FUND	\$ 72,731
Asset Services Management	
Public Services Additions and Improvements	\$ 108,749
TOTAL ASSET SERVICES FUND	\$ 108,749
GRAND TOTAL	\$ 781,559

**TOWN OF WAYNESVILLE
SPECIAL APPROPRIATIONS CONTRIBUTIONS**

Requesting Agency	Requested 22/23	Request Purpose	Funded 22/23
Arc of Haywood County	\$5,000	General operating Funds	\$3,820
Big Brothers Big Sisters	\$2,000	General operating Funds	\$1,620
Folkmoot USA - annual festival support	\$5,000	Sponsorship of the Folkmoot Festival	\$3,420
HART Theater	\$4,500	General operating Funds	\$2,275
Haywood Co. Arts Council	1) \$1,000 2) \$4,000	1) Sponsor: Life in Haywood Exhibit 2) Sponsor: Haywood County Studio tour	\$3,140
Haywood Co. Meals on Wheels	\$5,000	Purchase shelf stable meals	\$3,820
Historic Frog Level Merchant Association	\$5,000	Purchase planters and plants for frog level	\$5,000
KARE	\$4,500	Utility assistance	\$3,620
Mountain Projects - Elderly Nutrition	\$2,000	General operating Funds	\$1,620
Mountain Projects - Senior Resource Center	\$6,500	General operating Funds	\$4,920
Mountain Projects - SHIIP Program	\$2,500	General operating Funds	\$2,020
Museum of NC Handicrafts/Shelton House	1) \$4,500 2) \$5,000	1) Utility assistance 2) Footbridge across Shelton Branch	1) \$4,500 2) \$5,000
Pigeon Community MDC	\$10,000	Utility assistance	\$7,020
REACH	\$10,000	General shelter operations	\$7,520
Tuscola AFJROTC	\$1,500	General operating funds	\$1,220
United Way of Haywood County	\$500	Sponsor "Day of Caring"	\$420
Meridian Behavioral Health Services	\$15,000	Furniture, stove, cooking supplies	\$6,020
Waynesville Historic Preservation Commission	\$2,000	Historic Commercial Districts	\$2,000
Haywood Healthcare Foundation	\$2,500	Sponsor "Power of Pink 5K"	\$1,420
American Red Cross	\$5,000	Disaster Cycle Services	\$2,500
Haywood Pathways Center	\$52,000	General Operating Funds	\$6,020
Waynesville Public Art Commission	\$5,000	General fundraising	\$3,900
Undesignated-Future Usage	\$0	Undesignated-Future Usage	\$13,185
TOTAL	\$ 160,000		\$ 96,000

Town of Waynesville 2022 - 2023 Fee Schedule

Effective July 1, 2022 - June 30, 2023

GENERAL FUND	
Utility Accounts	
New Account Fee	\$25.00
Reconnection Fee	\$50.00
After Hours	\$100.00
Return Check Fee (Insufficient Funds)	\$25.00
Theft investigation charge (meter tampering)	\$ 75.00 per occurrence
Fire Protection Charges (per month, per meter)	
Residential	\$8.00
Commercial	\$12.80
Mobile Home Parks	\$8.00
Motels, Hotels, Cottages	\$ 3.20 per unit, \$160 maximum
<p>Fire protection charges are billed to all water accounts located outside the city limits, unless the area has been designated as a fire district subject to a tax imposed by Haywood County. A fire district may contract for fire protection with the Town of Waynesville. Should a fire protection contract be executed with the Town of Waynesville, the tax collected by Haywood County will be remitted to the Town of Waynesville in lieu of the per month charges stated above.</p>	
Miscellaneous	
Copies - Black and White, per page	\$0.10
Copies - Color, per page	\$0.20
Copies- 24"-48" plot map copy - Black and White, per page	\$3.00
Copies- 24"-48" plot map - Color, per page	\$10.00
Weed, Brush Removal, or Mowing	\$150.00 for the first hour
Each Additional Hour	\$100.00/hour
SANITATION & SOLID WASTE COLLECTION (monthly fees)	
Residential Garbage (1 weekly pickup)	\$10.00
Commercial Garbage (1 weekly pickup)	\$22.97
<i>Dumpster Lease and Dumpster Collection Services no longer offered as of July 1, 2021.</i>	

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

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	\$140.00
Double Booth Space	\$255.00
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	
Non-profit vehicle/float	\$25.00
Commercial vehicle/float	\$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	No charge
Temporary Use Permit for mobile food vendors	\$50.00
Land Disturbing Permit	\$25.00
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)	\$200 + \$10/lot
Stormwater Review Fee	
≤ 3 acres	\$750 + engineering review fee minimum \$200
> 3 acres	\$1200 + engineering review fee minimum \$200
Monopole Wireless Communications Tower	\$1,000.00
First Layer Parking Increase	\$500.00
All Others, in addition to site plan review fees	\$200.00
Historic Preservation Commission	
Local Landmark Designation	\$200.00
Designation of Historic District	No charge
Certificate of Appropriateness (Minor)	\$25.00
Certificate of Appropriateness (Major)	\$25.00
Board of Adjustment	
Appeal of Administrative Decision	\$250.00
Variance Request	\$250.00
Text Amendment	\$500.00

Map Amendment (Rezoning)	
1 acre or less	\$500.00
Each additional acre	\$50.00
Conditional District - 1 acre or less	\$500.00
Each additional acre	\$100.00
Vested Right	\$200.00
Sign Permits	\$4.00 per sq. ft. - \$40 min.
Voluntary Annexation	\$200.00

Inspections	
New Single Family Dwelling/Single Family Additions (Crawl Space or Slab on Grade)	
0 to 1,000 square feet	\$.40 per sq. ft.
1,001 to 1,500 square feet	\$.45 per sq. ft.
1,501 to 2,000 square feet	\$.50 per sq. ft.
Over 2,000 square feet	\$.50 per sq. ft. and \$50.00 for each increase of 500 sq. ft.
Minimum	\$75.00 per trade
Unfinished Basement	\$100.00
Attached Garage	\$75.00
Homeowners Recovery Fund (per G.S. 87-15.6)	\$10.00
Single Family Alterations	
SQUARE FOOTAGE	
0-1000	\$.25 per sq. ft. - minimum \$75.00
1001 - 1500	\$.25 per sq. ft.
1501 - 2000	\$.25 per sq. ft.
2001 - 2500	\$.25 per sq. ft.
2501 - 3000	\$.25 per sq. ft.
3001-up	\$.25 per sq. ft. and \$50.00 for each increase of 500 sq. ft.
Deck Permit	
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	Admission			Memberships			
Category	Daily	6 Visits	12 Visits	1 Month	3 Months	6 Months	Yearly
Family of 4**	\$ 20.00	\$ 87.00	\$ 161.00	\$ 79.00	\$ 195.00	\$ 376.00	\$ 726.00
(Additional family members are \$12.70 per month)							
Family of 2**	\$ 11.00	\$ 47.00	\$ 80.00	\$ 65.00	\$ 156.00	\$ 297.00	\$ 568.00
Individual Adult (18 - 59 yrs)	\$ 8.00	\$ 37.00	\$ 59.00	\$ 52.00	\$ 116.00	\$ 218.00	\$ 409.00
Individual Child (5 - 11 yrs)	\$ 4.00	\$ 19.00	\$ 24.00	\$ 34.00	\$ 64.00	\$ 112.00	\$ 198.00
Individual Youth (12 - 17 yrs)	\$ 6.00	\$ 24.00	\$ 34.00	\$ 39.00	\$ 76.00	\$ 139.00	\$ 251.00
OR Full-Time Student (College or High School) with valid ID) OR Special (Senior Citizen (60 + yrs) OR Handicapped)							
Individual Spectator (5-99 yrs)	\$ 2.00						
Children (0 - 4 yrs)				\$1.00			
Corporate Membership Rate (available to businesses with five (5) or more employees as members) If total Corporate Membership drops below the 5 employee minimum, a 30 day grace period is allowed to obtain a 5th member. Proof of business may be required to obtain this rate.							
Category	Daily	6 Visits	12 Visits	1 Month	3 Months	6 Months	Yearly
Family of 4**		N/A		\$ 64.00	\$ 156.00	\$ 301.00	\$ 576.00
(Additional family members are \$10.40 per month)							
Family of 2**		N/A		\$ 52.00	\$ 124.00	\$ 237.00	\$ 449.00
Individual Adult (18 - 59 yrs)		N/A		\$ 42.00	\$ 84.00	\$ 173.00	\$ 320.00
Individual Youth (12 - 17 yrs)		N/A		\$ 31.00	\$ 62.00	\$ 110.00	\$ 193.00
OR Full-Time Student (College or High School) with valid ID) OR Special (Senior Citizen (60 + yrs) OR Handicapped)							
Individual Spectator (5-99 yrs)	\$ 2.00						
Children (0 - 4 yrs)				FREE			
Memberships (Regular and Corporate)							
1 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. 12 visit passes expire one calendar year from date of purchase. 6 visit passes expire 6 months from date of purchase.							
Family: an individual, spouse, or dependent children that can be claimed on taxes. Step-children and adopted children qualify. Court documentation is required to include foster children on a family membership. Anyone age 25 or over (other than parents), engaged couples, couples living together, older siblings, aunts, cousins, or grandchildren DO NOT qualify for the family rate.							

Group Rate (Daily visit for groups of 15 or more non-members. Available only with advance notice.)	
Individual Adult (18 - 59 yrs)	\$7.00
Individual Child (5 - 11 yrs)	\$3.00
Individual Youth (12 - 17 yrs)	\$5.00
Recreation Center Rental Rates	
Multi-purpose Rooms	
<i>*Rates are Based on Two Hour Minimum</i>	
1 Room	\$52.00
Kitchen + 1 Room	\$135.00
Kitchen + 2 Rooms	\$200.00
If utilizing for more than two hours (i.e. 3 hours or more) will be charged for an additional block of time.	
Gymnasium (Capacity 709) (10 am - 12 noon; 1 - 3 pm; 4 - 6 pm) - applicable to operating hours	
Entire Gym	\$140.00
1/2 of the Gym	\$70.00
Volleyball Setup	No Charge
Athletic Programs	
Softball Field Rental	
All day	\$115.00
Night only	\$55.00
Other Fees and Charges	
Bleacher Rental (5 row, for 24 hours)	\$40.00
Shelter Rental (8 am - 12 noon; 1 - 5 pm)	\$50.00
Child Care	
Members	No Charge
Non-Members	\$7.00 / hour
Rental of greenspace - no shelter	\$50.00 min or \$2.00 per person
Old Armory	
Daily Admission	\$2.00
Current Recreation Center members	No Charge
Individuals ages 17 and under, 60 and above, special needs, or involved with a program at the Armory	No Charge
Base Camp on the Go Festival Fees (2 hour minimum)	
Up to 50 participants	\$100 per hour
51 to 100 participants	\$200 per hour
101 plus participants	\$250 per hour
Refundable damage deposit	\$250.00
* Renter responsible for additional fees if crowd exceeds the anticipated number	

Water Fund		
Water Rates		
	Inside	Outside
Bulk Sales (contract)	\$1.57/100 cf.	\$2.69/100 cf.
Industrial Sales	\$1.63/100 cf.	\$2.82/100 cf.
Retail Sales (Residential and Commercial)		
(Base Charge) 0-275 cubic foot	\$16.66	\$30.04
> 275 cubic foot	\$1.82/100 cf.	\$3.24/100 cf.
Irrigation Only Meter		
(Base Charge) 0-275 cubic foot	\$16.66	\$30.04
> 275 cubic foot	\$2.74/100 cf.	\$4.03/100 cf.
Pump Fee (<i>per pump</i>)		
	\$7.39	\$11.54
Sales From Fire Hydrant		\$.02401/gallon
Illegal Hydrant Connection/Use		\$75.00
Barber's Orchard Water System		
3/4" meter		\$5.00 + Town outside rate
1" meter		\$10.00 + Town outside rate
1 - 1/2" meter		\$50.00 + Town outside rate
Maggie Valley Sanitary District		
0 - 10,000 gallons		\$2,874.94
All over 10,000 gallons (per 1,000 gal.)		\$11.75/1,000 gal.
Fire Line Connection (monthly)		
<2 inch	\$2.92	\$6.57
<4 inch	\$11.66	\$26.24
<6 inch	\$23.39	\$52.61
>6 inch	\$40.95	\$91.10
Deposits		
(tenant-occupied accounts only)	\$40.00	\$60.00
Refund, transfer and application of deposit policies are the same as for electric deposits.		
Late Payment Penalty (applied to any arrears balance)		1.0% per month
Reconnection Fee		\$50.00
Reconnection Fee After 4 PM or on Weekends		\$100.00
Tampering Fee		
First offense		\$200.00
Second offense (or if service is disconnected)		\$500.00
Third offense (meter will be removed)		Full cost of tap and connection fee
Meter Testing Fee (reimbursable if beyond 2.5% off)		\$75.00

Meter Relocation Fee		\$200.00 plus cost of specialized equipment, if necessary
Water Tap		
Residential (5/8" x 3/4")		\$1,250.00
Special (3/4" x 3/4")		\$1,375.00
1"		\$1,562.00
1 1/2"		\$2,125.00
2"		\$3,125.00
Greater than 2"		\$1,300 + Costs
Water Capacity Fees - effective July 1, 2018		
Per gallon per day		\$2.62
Residential Water and Sewer Capacity Fees are capped at \$100,000 combined		

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

*Equivalent

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

Sewer Fund		
Sewer Rates (Based on water consumption unless separately metered)		
Late Payment Penalty (applied to any arrears balance)		1.0% per month
	Inside	Outside
Bulk Sales (Industrial, min. 5,000 gpd)	\$2.6631/100 cf.	\$4.5356/100 cf.
Industrial Waste Surcharges		
	BOD	\$147.25/1,000 lbs.
	COD	\$73.62/1,000 lbs.
	TSS	\$73.62/1,000 lbs.
Retail Sales (Residential and Commercial)		
	Inside	Outside
(Base Charge) 0-275 cubic foot	\$23.58	\$42.62
>275 cubic foot	\$3.42/100 cf.	\$6.26/100 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)	\$0.0376/gallon \$49.30 minimum
Industrial Waste (non-domestic)	\$0.0376/gallon \$99.02 minimum
Industrial Waste (out of county)	\$0.0759/gallon \$148.78 minimum
All unit prices are applied to tanker capacity without regard to fill percentage	
Grease Blockage	\$250.00/minimum on callout
Sewer Tap	
4"	\$1,250.00
6" and larger	\$1,562.00
Sewer Capacity Fee - effective July 1, 2018	
Per Gallon per Day	\$3.05
Residential Water and Sewer Capacity Fees are capped at \$100,000 combined	
<p>In addition to the tap fee, new connections to the sewage system of the Town of Waynesville shall pay a sewer capacity fee based on wastewater design flow rate determined from the table of minimum allowable design daily flow in 15A NCAC, 02T.0114 of the Environmental Management regulations contained in the North Carolina Administrative Code.</p> <p>For the tributary sewer systems of Junaluska Sanitary District, Town of Clyde or Maggie Valley, wastewater flow allocation letters will be charged the sewer capacity fee at the outside rate. Lake Junaluska Assembly will be charged the sewer capacity fee for flow allocation letters at the inside rate (in consideration of their participation between 1942 and 1990 in the costs of sewer trunk and treatment plant facilities). The minimum flow rate is 240 GPD.</p> <p><i>It is the policy of the Town of Waynesville to establish a schedule of "System Development Fees in accordance with Article 8 of Chapter 162 of the North Carolina General Statutes. The fees are intended to defray the cost of the water and sewer infrastructure as calculated in a report by McGill Associates dated March, 2018 and titled "Cost-Justified Water and Wastewater System Development Fees Report". *Equivalent flow rates will be per the North Carolina Administrative Code 15A: NCAC 18C.0409 and NCAC 02T.0114 (Authority NCGS 130A-315; 103A-317)</i></p>	
Electric Fund	
Electric Rates	
Waynesville's electric rates are reviewed and adjusted monthly based on power costs billed by town's supplier for wholesale rates. Monthly reviews will determine fuel adjustments to be added to based rates shown below.	
All electric sales are subject to a 7% sales tax imposed by the State of North Carolina, with the exception of electric sales to the State of North Carolina or United States government, which are exempt from the sales tax.	
Residential & Commercial fuel adjustment added to base rate as of January 1, 2018 is \$ 0.00000 per kWh.	
Late Payment Penalty (applied to any arrears balance)	1.0% per month

Residential		
	Base Charge	\$13.86
	All kWh(s)	\$0.11795/kWh
Residential Solar (Accounts established prior to 4/26/22)		
	Base Charge	\$40.13
	All kWh(s)	\$0.068796/kWh
Net Meter Residential Solar Rate Rider (20kW Max. Sized to Existing Consumption)		
	Base Charge in addition to residential base rate	\$10.00
	Residential Rate	\$0.11795/kWh
	Solar Power Credit	\$.0125 less than residential rate
Commercial, Single Phase (No Demand)		
	Base Charge	\$13.86
	1 - 700 kWh	\$0.139130/kWh
	701 - 4,000 kWh	\$0.111717/kWh
	All over 4,000 kWh	\$0.106731/kWh
Commercial, Three Phase (No Demand)		
	Base Charge	\$21.36
	1 - 700 kWh	\$0.139130/kWh
	701 - 4,000 kWh	\$0.111717/kWh
	All over 4,000 kWh	\$0.106731/kWh
Net Metering Commercial Solar Rate Rider (150 kW max. Sized to Existing Consumption)		
	Base Charge in addition to commercial base rate	\$10.00
	1 - 700 kWh	\$0.139130/kWh
	701 - 4,000 kWh	\$0.111717/kWh
	All over 4,000 kWh	\$0.106731/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	\$10.00
	1 - 700 kWh	\$0.139130/kWh
	701 - 4,000 kWh	\$0.111717/kWh
	All over 4,000 kWh	\$0.106731/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	\$15.90
	Usage	\$0.081811/kWh
Single Phase		
	Base Charge	\$13.86
	Usage	\$0.081811/kWh
In addition to the kilowatt hours charges, peak metered demand is billed at \$7.4639 per kilowatt of peak demand per month.		
Industrial Accounts		
Industrial rates are used on all industrial accounts with an actual or anticipated 12 month average consumption of at least 1,500,000 kWh per month.		
Industrial fuel adjustment added to base rate as of January 1, 2018 is \$ 0.00000 per kWh.		
Three Phase		
	Base Charge	\$15.90
	Usage	\$0.060128/kWh
In addition to the kilowatt hours charges, peak metered demand is billed at \$15.92 per kilowatt of peak demand per month.		
Renewable Energy and Efficiency Portfolio Standards (REPS)		
In 2007, the North Carolina General Assembly passed legislation that requires utility companies to develop an increasing supply of alternative energy resources, with 3% of their total supply coming from renewable by 2013 and 12% from renewable by 2021. Utility companies are charging their customers to recover the cost of the renewable energy they purchase. In turn the Town is passing along these costs to its customers. These charges (REPS) are set each December by our power supplier.		
	Residential	\$0.56
	Commercial	\$4.50
	Industrial	\$35.00
Deposits (tenant-occupied accounts only)		
	Residential (with Electric Heat)	\$170.00
	Residential (without Electric Heat)	\$120.00
	Commercial	\$200.00
Deposits may be refunded at customer request if the most recent twelve months of billings have been paid before a late-payment penalty has been added. Deposits available at termination of service are applied to unpaid utility balances and any excess deposit is refunded to customer.		
Deposits may be transferred to a new account when customer is moving if the current account is paid in full. The final bill at the current location will be transferred to the new location if not paid in full within thirty (30) days of billing.		
Area Lighting Fixture		
	30 to 140 LED/Sodium Vapor, 100w/ 9,500 lumen Semi-Enclosed	\$12.00
	150 to 215 LED/Sodium Vapor, 400w/50,000 lumen Enclosed	\$25.00
	220 to 280 LED/Metal Halide, 400w/40,000 lumen Flood	\$40.00
Lighting Fixtures (no longer available to new customers)		
	Sodium Vapor, 150w/16,000 lumen Semi-Enclosed	\$14.00
	Sodium Vapor, 400w/50,000 lumen Flood	\$28.00

Mercury, 175w/ 7,000 lumen Semi-Enclosed	\$10.00
Special Area Lighting Pole	
If other than distribution pole, add monthly charge per pole	
Wood	\$4.00
Or, a one-time pole charge	\$200.00
Underground service for area lighting	
Monthly	\$3.62
Or a one-time charge	\$181.00
Underground Service for New Homes (Up to 4/0 wire)	
0 - 100 feet of wire from pole to house	\$200.00
All wire over 100 feet	\$2.00/ft.
Underground Service for Existing Homes That Change from Overhead (Up to 4/0 wire)	
Opening and Closing of Ditch	\$70.00/hr
All wire	\$2.00/ft.
3 Phase Underground Service	
4/0 wire	\$2.00/ft.
350 mcm	\$2.50/ft.
500 mcm	\$3.95/ft.
Opening and Closing of Ditch	\$70.00/hr
If a customer digs his own ditch, the ditch must meet electrical code before the Town will put wire into the ditch.	
Reconnection Fee	\$50.00
Reconnection Fee After 4 PM or on Weekends	\$100.00
Broken Seal on Electric Meter	\$50.00
Tampering Fee	
First offense	\$200.00
Second offense (or if service is disconnected)	\$500.00
Third offense (meter will be removed)	Full cost of tap and connection fee
Meter Testing Fee (reimbursable if beyond 2.5% off)	\$75.00
Meter Relocation Fee	\$200.00 plus cost of specialized equipment, if nec

**ORDINANCE NO.
BUDGET ORDINANCE 2022-2023**

SECTION I: The following amounts are hereby appropriated for the operation of the Town of Waynesville and its activities for the fiscal year beginning July 1, 2022 and ending June 30, 2023 according to the following summary and schedules.

SUMMARY	Estimated Revenues	Appropriations
General Fund	\$ 17,079,739	\$ 17,079,739
Water Fund	\$ 4,041,353	\$ 4,041,353
Sewer Fund	\$ 3,736,565	\$ 3,736,565
Electric Fund	\$ 10,029,179	\$ 10,029,179
TOTAL BUDGET	\$ 34,886,836	\$ 34,886,836

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

Estimated Expenditures	Amount
Governing Board	\$ 51,543
Administration	\$ 235,439
Downtown	\$ 189,180
Finance	\$ 300,817
Police	\$ 5,629,042
Fire	\$ 2,785,165
Street and Sanitation	\$ 3,034,758
Powell Bill	\$ 380,000
Cemetery	\$ 298,890
Development Services	\$ 1,120,836
Special Appropriations	\$ 130,000
Parks and Recreation	\$ 2,537,069
Debt Service	\$ 387,000
Total	\$ 17,079,739

SECTION III: It is estimated that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2022 and ending June 30, 2023 to meet the foregoing General Fund Appropriations:

Estimated Revenues	Amount
Ad Valorem Taxes	\$ 6,936,350
Tax Refunds	\$ (3,500)
Tax Penalties, Interests and Advertising	\$ 51,500
Motor Vehicle Rental Tax	\$ 20,000
Sales Tax	\$ 4,220,000
CATV Gross Receipts Tax	\$ 100,000
Utilities Franchise Tax	\$ 742,000
Wine and Beer	\$ 42,000
Other Taxes	\$ 150
Court Costs and Fees	\$ 1,500
Powell Bill	\$ 325,000
Grants/Restricted Revenues	\$ 65,000
DWAC Event Fees	\$ 20,000
Building Permits and Fees	\$ 217,200
Reconnect and Late Fees	\$ 70,000
Fire Protection	\$ 467,000
Cemetery Revenues	\$ 27,100
Recreation Department Revenues	\$ 437,250
Police Contract Services	\$ 105,000

Garbage Sanitation Fees	\$	645,000
Donations	\$	7,500
Investment Income	\$	4,500
Miscellaneous Income	\$	111,600
Sale of Fixed Assets and Materials	\$	30,000
Operating Transfer from Other Funds	\$	1,275,600
A B C Revenues	\$	151,000
Fund Balance Appropriated – Powell Bill	\$	55,000
Fund Balance Appropriated	\$	955,989
Total	\$	17,079,739

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

Estimated Expenditures

Water Maintenance	\$	1,867,717
Water Treatment	\$	1,713,346
Charges by General Fund	\$	444,290
Bad Debt Expense	\$	16,000
Total	\$	4,041,353

SECTION V: It is estimated that the following Water Fund Revenues will be available during the fiscal year beginning July 1, 2022 and ending June 30, 2023 to meet the foregoing Water Fund Appropriations:

Estimated Revenues

Water Charges	\$	3,090,000
Water Taps And Connections	\$	45,000
Capacity Fee	\$	25,000
American Rescue Plan Act	\$	330,000
Miscellaneous Revenue	\$	1,000
Investment Income	\$	1,000
Fund Balance Appropriated	\$	549,353
Total	\$	4,041,353

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

Estimated Expenditures

Sewer Maintenance	\$	1,362,329
Sewer Treatment	\$	1,918,126
Charges by General Fund	\$	435,310
Bad Debt Expense	\$	20,000
Total	\$	3,735,765

SECTION VII: It is estimated that the following Sewer Fund Revenues will be available during the fiscal year beginning July 1, 2022 and ending June 30, 2023 to meet the foregoing Sewer Fund Appropriations:

Estimated Revenues

Sewer Charges	\$	3,432,000
Sewer Taps And Connections	\$	20,000
Capacity Fee	\$	25,000
American Rescue Plan Act	\$	240,000
Sale of Materials/Fixed Assets	\$	-
Investment Income	\$	1,000
Fund Balance Appropriated	\$	17,565
Total	\$	3,735,565

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

Estimated Expenditures

Maintenance	\$	1,869,319
Power Purchases	\$	6,030,000
Charges by General Fund	\$	814,260
Bad Debt Expense	\$	40,000
Operating Transfers	\$	1,275,600
Total	\$	10,029,179

SECTION IX: It is estimated that the following Electric Fund Revenues will be available during the fiscal year beginning July 1, 2021 and ending June 30, 2022 to meet the foregoing Electric Fund Appropriations:

Estimated Revenues

Electric Charges	\$	8,910,000
Security Lights	\$	50,000
Street Lights	\$	115,000
Underground Service Install	\$	2,000
Renewable Energy Portf. Stand.	\$	50,000
Electric Pole Rent	\$	14,000
Sales Tax Charges	\$	460,000
Miscellaneous Revenue	\$	12,000
Sale of Materials/Fixed Assets	\$	500
Investment Income	\$	2,000
Fund Balance Appropriated	\$	413,679
Total	\$	10,029,179

SECTION X: 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 \$1,456,591,682 as of January 1, 2022 with an estimated rate of collection of 97.4 percent and on motor vehicles billed by the North Carolina Department of Motor Vehicles with a value of \$106,117,766 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 \$56,012,316 as of January 1, 2022, with an estimated rate of collection of 97.4 percent.

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

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

The fees are established as follows:

Water System Development Fees	\$2.62 GPD* (Gallons Per Day)
Sewer System Development Fees	\$3.05 GPD* (Gallons Per Day)

Note - There is a \$100,000 cap on water and sewer capacity fees combined.

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

SECTION XIII: Special Authorization

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

SECTION XIV: Restrictions - Budget Officer

- A. The transfer of monies between funds, except as noted in this document, shall be accomplished by Board authorization only.

B. The utilization of any reserve or contingency appropriation shall be accomplished only with Board authorization.

SECTION XV: Utilization of Budget and Budget Ordinance

This Ordinance and the Budget Document shall be the basis of the financial plan for the Waynesville Municipal Government during the 2022-2023 fiscal year.

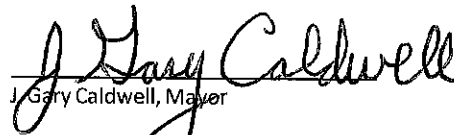
The Budget Officer shall administer the budget and ensure that departments are provided guidance and sufficient information to implement their appropriate portion of the budget. The Finance Department shall establish records which are in consonance with the budget and this ordinance and the appropriate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

Adopted this 14th day of June, 2022.

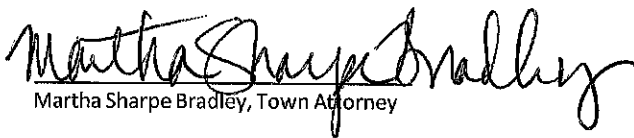
TOWN OF WAYNESVILLE:

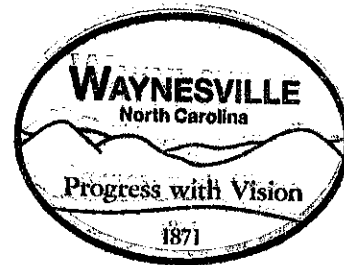
ATTEST:


Eddie Ward, Town Clerk


J. Gary Caldwell, Mayor

APPROVED AS TO FORM:


Martha Sharpe Bradley, Town Attorney



RESOLUTION NO. R-16-22

Resolution on Financial Operating Plan for Two Internal Service Funds

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

NOW, THEREFORE, BE IT ORDAINED by the Board of Aldermen of the Town of Waynesville to adopt a financial operating plan for the 2022-2023 year for two Internal Service Funds as follows:

Asset Services Management:

Estimated Revenues:

Charges to User Departments	\$ 1,704,242
Total	\$ 1,704,242

Appropriations:

Public Services Administration	\$ 511,132
Public Facilities-Inside	\$ 658,657
Public Facilities-Outside	\$ 254,197
Purchasing Operations	\$ 280,256
Total	\$ 1,704,242

Garage Operations:

Estimated Revenues:

Charges to User Departments	\$ 876,612
Total	\$ 876,612

Appropriations:

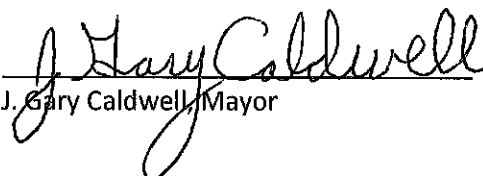
Operations	\$ 876,612
Total	\$ 876,612

Adopted this 14th day of June, 2022.

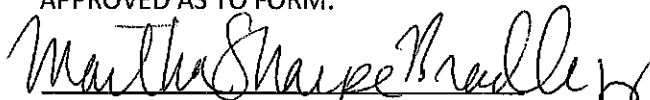
ATTEST:


Eddie Ward, Town Clerk

TOWN OF WAYNESVILLE:


J. Gary Caldwell, Mayor

APPROVED AS TO FORM:


Martha Sharpe Bradley, Town Attorney

Ordinance No. O-22-22

**Grant Project Ordinance 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 tranche in the amount of \$1,615,955.39 of CSLFRF funds. The total allocation is \$3,231,910.78, with the remainder to be distributed to the Town within 12 months. 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:

Internal Project Code	Project Description	Expenditure Category (EC)	Cost Object	Appropriation of ARP/CSLFRF Funds
1	Law Enforcement for Police Department vehicles	6.1	Vehicles	\$250,000
2	Fire Service for fire vehicles	6.1	Vehicles	\$ 82,250
3	Sanitation service garbage cans	6.1	Garbage cans	\$310,141

4	Community assistance Helping Hands	6.1	Community assistance	\$ 35,000
5	Storm sewer on Kentucky Avenue	6.1	stormwater	\$ 90,000
6	Greenways for bridge	6.1	greenways	\$265,911
7	Water project Pigeon Street	6.1	water	\$398,500
8	I&I mitigation 1 st year	6.1	wastewater	\$150,000
9	Column Lifts for Garage	6.1	Govt services	\$ 40,000
10	F350 for Garage	6.1	Govt services	\$ 62,000
11	Small Excavator	6.1	Govt services	\$ 30,000
12	Repaint CT Chamber & backwash tanks at water plant	6.1	water	\$300,000
13	I&I and manholes 2 nd year	6.1	wastewater	\$240,000
14	Tractor with snow removal equipment	6.1	Govt services	\$ 35,000
15	Dispatch Center Upgrade	6.1	Law enforcement	\$124,870
16	Helping Hands year 2	6.1	Community assistance	\$ 35,000
17	Sewer slip lining	6.1	Wastewater	\$300,000
	Future Capital			\$ 483,238.78
	TOTAL			\$3,231,910.78

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

ARP/CSLFRF Funds: \$3,231,910.78
General Fund Transfer: \$0
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 governing board 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 Clerk to the Board of Aldermen.

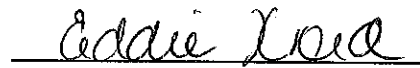
Section 8: This grant project ordinance expires on December 31, 2026, or when all the ARP/CSLFRF funds have been obligated and expended by the Town, whichever occurs sooner.

Adopted this 14th day of June 2022.

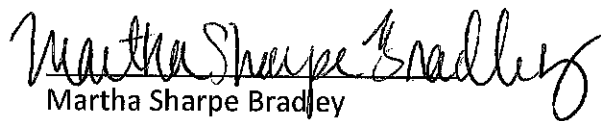
Town of Waynesville


J. Gary Caldwell
Mayor

Attest:


Eddie Ward
Town Clerk

Approved As To Form:


Martha Sharpe Bradley
Town Attorney

