



Town of Waynesville
PROPOSED
Annual Budget
2021—2022



BUDGET MESSAGE

2021-2022

May 25, 2021

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 2021-22.

INTRODUCTION

From a budgeting perspective 2021-22 is one of the most unusual financial environments that budget teams Statewide have encountered in their careers. Within the time period of twelve months, Municipalities have moved from an extremely pessimistic financial outlook to one that is far more positive. In Waynesville's case, its prediction that the local economy would tank as it did in 2008-09 proved to be overly pessimistic. The Covid-19 pandemic created a boom in travel to the mountains and low interest rates have launched a surge in home renovation and new construction. Waynesville is experiencing an increase in multi-family residential growth as well. In addition to the increase in sales taxes, the real estate industry is experiencing one of the most active years since the real estate boom in the early 2000s.

REVENUE PROJECTIONS AND REVALUATION

During the previous quadrennial revaluation Waynesville's tax base reflected the end of the 2008 recession by experiencing a decrease of 1.59% in its tax base. The 2021 revaluation reflects an estimated increase in the residential tax base of approximately 25% and 15% for commercial real estate. The NC General Assembly adopted a formula for local governments to use in determining a municipality's rate if the new valuation raises a similar amount of revenue to that of the previous year. Waynesville's current tax rate is \$49.57 cents per \$100 of value. Using the State's formula for determining a tax rate that collects approximately the same revenue as last year the "Revenue Neutral" valuation drops Waynesville's rate to \$41.27 cents per \$100.

The Town has been holding off on equipment purchases for several years. This budget

attempts to strike a balance between the need to replace outdated equipment with the need to keep the ad valorem tax as low as possible. The recommended tax rate for the upcoming fiscal year is \$45.45 cents per \$100.

IMPACT OF ARP

The passage of the American Recovery Plan was a surprise for local governments. The Federal Program provides \$2.97 million dollars for the Town to carry out needed projects and purchase certain equipment over a three - year period. The proposed budget that is before you uses these funds to repair and replace sewer lines where storm water is leaking into the lines. It provides funds to lower the water line in Pigeon Street thus permitting NC DOT to repave the damaged pavement. The program also permits the Town to purchase rollout garbage and recycling bins to convert waste pickup to a safer and more attractive process.

IMPLEMENTATION OF NEW PAY PLAN

The increases in the property tax base and increase in sales taxes provides the Town with sufficient revenue to fund a pay plan that takes an important step in placing the Town's salaries in line with its competing municipalities. The study evaluated the pay of eight local governments and placed Waynesville's entry level salaries at the mid-point of the governments in our study. The budget recommends a plan that brings the Town's salaries closer to its competing local governments than in the past. The Town has lost a number of employees to both the private sector and other local governments. The adoption of this plan should increase Waynesville's competitiveness in the market. The proposed budget recommends that \$440,000 be budgeted for salary adjustments in the General Fund, \$138,000 in the Water, \$165,000 in the Wastewater and \$50,000 in the Electric Fund. The increases are designed to bring some employees' salaries up to the minimum salary for their positions among competing local governments and adjust other employee salaries (decompression) according to how long they have worked in their current position. Ex. If an employee has been an Equipment Operator for 29 years their salary would reflect their time in that position. If an employee had been with the Town for 29 years and had been promoted three times with the last promotion being three years ago their salary would be adjusted based on the three years they have spent with in their current position. The logic behind this approach is that every promotion brings the employee to a higher pay grade, so their salary is reset with each promotion.

CAREER TRACK

We have included a 5% Career Track for Police and 2% for all other employees based on the Board's direction last year. This will be in addition to the pay adjustments listed above.

Local Government Retirement System

The State requires that local governments fully fund their retirement systems. In the upcoming year the retirement system has informed local governments that their rates will increase by 1.2% next year. In monetary terms that amounts to \$105,000 for the Town of Waynesville; \$75,000 for the General Fund alone.

BUDGET SUMMARY

Ad Valorem Taxes

Haywood County provides its municipalities with a tax scroll that lists the value of each parcel's real and personal property. The Towns apply their tax rate to those values and determine the taxes due to the Towns. The counties re-assess property at least every eight years. Many choose Haywood's approach to revalue every four years.

The first taxable year after a revaluation local governments must show what the tax rate would be to raise the same revenue as the previous year. For Waynesville the "tax neutral" rate would be \$41.27 cents per \$100. The Town has been deferring a number of expenses to coincide with both the revaluation and increase in tax base due to growth. The staff recommends that the proposed ad valorem tax rate would be \$.4542 per \$100 in valuation. This represents an increase from the tax neutral rate of \$.4127. The State will only permit local governments to budget the percentage of taxes collected the year before. Waynesville's collection rate was 96.44% in 2019-20 and is projected to be 96% for 2020-21. We project the Town will collect \$5,974,840 or 95.89% of the General Fund tax levy for 2021-22.

Municipal Vehicle Fee

The proposal continues the use of a \$15 per vehicle fee paid when citizens renew their tags at the DMV office. The fee is estimated to provide \$130,000 in revenue to the General Fund. The fee is roughly equal to 1 cent on the ad valorem tax rate.

Downtown Municipal Service District

The Town maintains a municipal service district for many Downtown properties. The taxes collected for the district are used to promote the activities of the Downtown, attract customers to Downtown businesses and to help in attracting new business to the district.

The current ad valorem tax on the Downtown Municipal Service District is \$.20 per \$100 of valuation. It yields approximately \$99,000. The new valuation of the district increases the value to \$57,731,449. The tax neutral rate would be \$.1766 per \$100 valuation. Using the same logic as we did with the overall Town tax rate, we recommend a \$.19 cent valuation for the district. This would increase their annual tax income to \$107,300.

Personnel and Insurance

Over 68% of the General Fund’s expenses are related to the hiring and retention of its employees. The pay plan that we mentioned earlier will be the largest monetary change to the General Fund Budget. The Water, Wastewater and Electric Funds have considerable employee related expenses, but the nature of their service reduces the impact that personnel changes have on their overall budgets. We recommend that the Board adopt the \$658,460 in the General, \$153,895 in the Water, \$181,080 in the Wastewater and \$55,845 in the Electric Fund to fund the recommendations in the pay plan and Career Track.

The Fire Department is requesting additional part-time positions to supplement daytime staffing. The Department is finding volunteers who are able to take off of work to answer calls more difficult. The part time staff will fill that need.

Health Insurance

Our health insurance rate is tied to the Town’s “experience rating” the value of the claims submitted by the employees and their families. Our rating for the current year is 94%. The Insurance Companies like the rating to stay in the 70% range. The high experience rating is based on increases in prescription drug prices and claims.

Worker’s Compensation

The Town’s Worker’s Compensation insurance has increased by \$5,902. Its experience rating has only increased .8%. The rates are set by the NC Insurance Commission, not by competing businesses.

Liability Insurance

The Town experienced an increase of \$10,202 in liability insurance. This increase is due to increased property values by 3% as a result of inflation. We are currently looking at adding terrorism coverage which would be an additional \$2,000.

RATES AND FEES

The Town’s fees and rents are outlined on page 51. The major rates and fees are outlined below:

Residential Water Service (based on 5/8 meter), Base Rate	\$16.66
Per 100 cubic feet	\$ 1.77
Residential Wastewater (\$100% of metered water), Base Rate	\$23.58
Per 100 cubic feet	\$ 3.11
Residential Trash Fee (per month)	\$ 9.00

Roll Out Commercial Sanitation Service (per month)	\$22.97
Commercial Sanitation Service (No Longer Provided)	\$ 0.00

Capacity Use Fees

The Town adopted a new schedule of “capacity use fees” in 2018-19 based on a study mandated by the General Assembly (HB 436). We have reviewed our capital needs and weighed them against the Town’s need to keep its cost of service affordable and do not recommend an increase for the 2021-22 fiscal year. As the Town moves into its renovation of the waste treatment plant and repair of areas of inflow and infiltration the staff will recalculate the Capacity Use Fees for sewer treatment to reflect the new debt that will be repaid over the next 26 years beginning in 2024.

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 that the Town Board adopted are below the “upper limit” of fees the Study indicates could be charged. The Capacity Use Fee Schedule that we recommend represent a “single fee system”. In-Town and Out-of-Town Capacity Use Fees are the same. The fee schedule may be found on page 51.

UTILITY AND IN -SERVICE FUNDS

WATER FUND

The staff recommends a budget of \$3,573,200. This represents a 1.9% decrease from FY-2020-21. We do not recommend an increase in Water Rates during the upcoming year.

Several capital items are recommended for the Water Department:

New pumps for the Browning Branch Pump Station	\$ 30,000
Water Line Replacements	\$100,000
Repair/Replacement Costs for Filter Actuators	\$ 20,000
Excavator for Water Construction Crew	\$130,000
<u>Replacement of Water Meters with “Radio Read” meters/ERTs</u>	<u>\$300,000</u>
Total	\$580,000

SEWER FUND

The staff recommends a 10% increase in Sewer Rates beginning with the August billing period. The increase in rates is due to the costs incurred by the upcoming \$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 plans have been submitted to DENR for review. After they are approved the Town will advertise them for bid. If the State’s schedule holds, our engineers should be bidding

the project in late August of 2021. At the time the bids are accepted by the State the Town will pay a one-time loan processing fee of \$380,000 as part of the loan closing.

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

Sewer Maintenance

The operating budget for the Sewer Maintenance Division has increased by 1.74% over FY 2020-21. This cost is mainly due to increases in personnel and health insurance.

The major projects for the Sewer Maintenance Division will be administering extensive Inflow and Infiltration construction projects funded by the ARP. We recommend \$400,000 be budgeted from our ARP funds to rehabilitate the sewer lines in Haywood Street from Church to Depot and a second project to rehabilitate the sewer lines in Hazelwood and Brown from the railroad tracks at Giles Place to the opposite side of the Creek at Georgia Avenue. Additionally, the Division requests the following:

Tag Along Compressor	\$ 25,000
Miscellaneous Line Replacements	\$ 30,000
<u>Total</u>	<u>\$ 55,000</u>

Sewer Plant

We recommend that the Board of Aldermen appropriate \$1,894,803 for operation and capital in the upcoming budget. This amounts to a 1.48% increase in operation and maintenance.

In late 2021 construction on the plant should commence. Over the next two years the Town must operate the plant and meet DENR's standards while the contractor rehabilitates the plant. Among items that are not included in the construction project will be capital items related to replacement of lab equipment and furniture for the rehabilitated lab building. These costs are estimated to cost \$50,000.

Additionally, the Division requests the following:

Dump Truck	\$100,000
Sewer Jetter	\$ 10,000
<u>Total</u>	<u>\$110,000</u>

ELECTRIC FUND

For FY 2021-22 we recommend an Electric Department budget of \$10,730,854. This represents a 6.27% increase over the prior year. The increase in the Electric Fund can be funded through corresponding increases in Electric Revenue due to increases in

the economic growth. The staff does not recommend a change in electric rates during the upcoming year.

The increase in the Electric Operating Budget is primarily due to increases in personnel and insurance costs as well as capital outlay.

Major capital projects in the Electric Fund include:

Bush Hog for Excavator	\$ 15,000
15 Ton Crimping Device	\$ 6,000
Upfit for BiLo Apartments	\$ 100,000
Upfit for Balsam Ridge Apartment (Howell Mill Rd.)	\$ 100,000
Walnut Street DOT Relocation	\$ 700,000
Russ Avenue Relocation Programs	\$ 550,000
<u>Frog Level Replacement Lighting Program</u>	<u>\$ 80,000</u>
Total	\$1,551,000

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 \$148,673 or 6.10% primarily due to the increase in personnel costs, fuel costs, and service and maintenance contracts.

CONCLUSION

The proposal that is before you represent a “program of work” that is experiencing growth for the first time since 2008. Waynesville has been deferring numerous equipment and personnel expenses over the past decade. The revaluation of the Town’s ad valorem tax base and increase in utility revenue provide the opportunity to place employee salaries in competitive positions among their fellow local governments. The budget funds State mandated inflow/infiltration reduction and electric system relocation projects. It provides funds for commercial district beautification in Frog Level and the Downtown. In the early fall the Town will begin its two- year rehabilitation of the waste treatment plant using a \$19,450,00 loan set at “0” percent interest paid over 26 years.

Should several residential and commercial development projects come to fruition the Town would expect moderate to robust growth over the next two years. The proposed budget sets the stage for a four year “work plan” that will carry the Town to the next quadrennial appraisal in 2025.

Thanks to the ARP funds the Town will be able to carry out \$2.97 million in capital spending that would normally rely on use of the fund balances of the four funds or short-term borrowing.

We estimate that the Town will have \$7.8 million in unreserved General Fund Balance as it enters the 2021-22 budget year. It represents 46% of the General Fund budget which is within the percentage recommended by the State Treasurer's office.

The budget has been developed by a new team this year. Except for me this is Autumn Lyvers, Jesse Fowler and Brittany Angel's first experience with Waynesville's budget process. The Team has had extra challenges determining the impact of the personnel pay plan and the American Recovery Plan.

Respectfully submitted:

Autumn Lyvers
Finance Director

Jesse Fowler
Assistant Town Manager

Brittany Angel
Human Resources Coordinator

Rob Hites
Town Manager

FY2020-2021 Department Highlights

Governing Board:

- Continued funding of Career Track pay.

Administration:

- Repairs and renovation of the Municipal Building were completed.

Finance:

- Submitted the FY2020 Audit on time with no findings.
- Upgraded utility bill format from postcard format to full letter bill to provide more information to customers in a user-friendly format.
- Implementation of utility billing software upgrade (UBCIS) to be completed early FY22.

Cemetery:

- Cemetery Committee established and working per ordinances.
- Cemetery Committee working with Citizens as well as BOA to adhere to policies and procedures.
- Repairs to house at cemetery as budgeting allows.

Street and Sanitation:

- Front Loader Container Truck service to be suspended July 1, 2021.
- Staffing moving back to a normal projection
- Powell Bill paving is ongoing. Several other streets to complete before the end of FY21.

Parks and Recreation:

- Received the CAPRA accreditation for the department
- Opened the new Recreation Park restrooms
- Opened the new Kiwanis Playground and kiosk in Recreation Park
- Implemented a new marketing program with text and email blasts
- Submitted a PARTF grant for the bridge, greenway, outdoor exercise equipment and picnic tables at the newly acquired property across from the Waynesville Recreation Center
- Added more lighting at Hazelwood Park
- Opened Obama-King Park

Water/Sewer Department(s):

- WWTP ongoing – Authorization to Construct should be soon.
- Chestnut Walk Tank(s) ongoing – Nearing completion.
- I&I mitigation ongoing.
- WTP Intake tower dissipater beam(s) deflector shield(s) installed.
- Several new large water customers (current and proposed).

Electric:

- Completed High Overhang Mitigation.
- Currently Installing Squirrel Guards on Transformers (reduction in outages).
- New primary wire under Main Street/Church Street to be able to back feed if necessary.
- Frog Level Lighting (ongoing).
- Ped Heads installed on Church/Haywood Street(s).

Development Services

- Completed the Waynesville 2035 Planning with Purpose Comprehensive Land Use Plan which was adopted September, 2020.
- Completed site plan and design on Richland Creek bridge and new park property, developed greenway connection alternatives to Lake Junaluska, and associated grant applications.
- Completed updates to Ordinances for BOA consideration in response to NCGS statute 160D.
- Received Historic Preservation Fund Grant to survey areas likely to be impacted by near-future development; Got the Pigeon Street School (now Community Center) designated on the National Register of Historic Places – <https://files.nc.gov/ncdcr/nr/HW0128.pdf> and local Historic Landmark designation granted for The Charles U. Miller House at 53 Walnut Street.
- Hired new Code Enforcement Officer and new Planner who have improved permit database and nuisance enforcement systems.
- Processed 563 individual permits, 119 Commercial and 444 Residential, representing \$46,766,734.17 in added valuations to property and \$175,799.66 in fee generated revenue (as of May 25).

Fire Department

- COVID 19 response
- Added Fire Marshal position
- Promotion of Captain Darrell Calhoun to Fire Marshal, Cody Parton to Captain, and Jonathan Brooks to Engineer
- Hydraulic modeling completed
- Two members received scholarships from the NC State Firefighters Association.

Budget Summary

Operating Funds

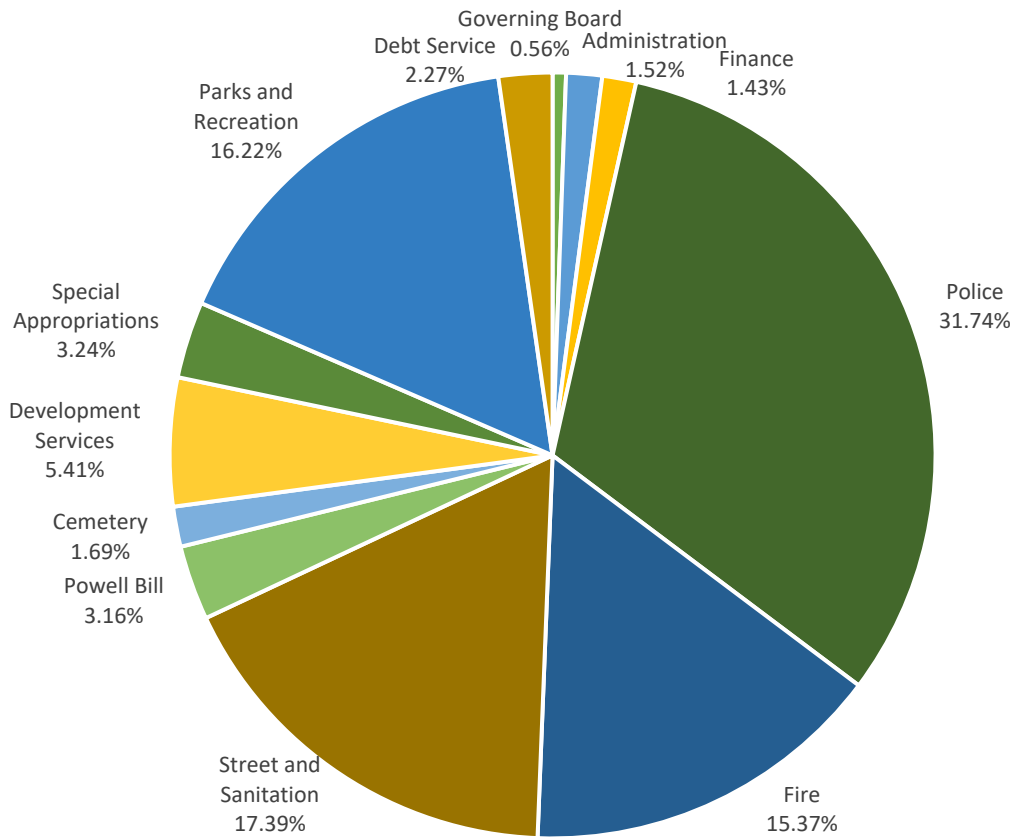
	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget
Revenues				
General Fund	\$ 16,557,431	\$ 15,573,896	\$ 15,750,580	\$ 17,105,053
Water Fund	3,866,175	3,284,051	3,644,830	3,573,200
Sewer Fund	3,358,849	3,034,278	3,523,815	3,831,900
Electric Fund	9,766,865	9,131,786	10,097,795	10,730,854
Total	\$ 33,549,320	\$ 31,024,012	\$ 33,017,020	\$ 35,241,007
Expenditures				
General Fund	\$ 16,557,431	\$ 13,122,099	\$ 15,750,580	\$ 17,105,053
Water Fund	3,866,175	3,326,927	3,644,830	3,573,200
Sewer Fund	3,358,849	3,163,162	3,523,815	3,831,900
Electric Fund	9,766,865	8,210,760	10,097,795	10,730,854
Total	\$ 33,549,320	\$ 27,822,947	\$ 33,017,020	\$ 35,241,007

Internal Service Funds

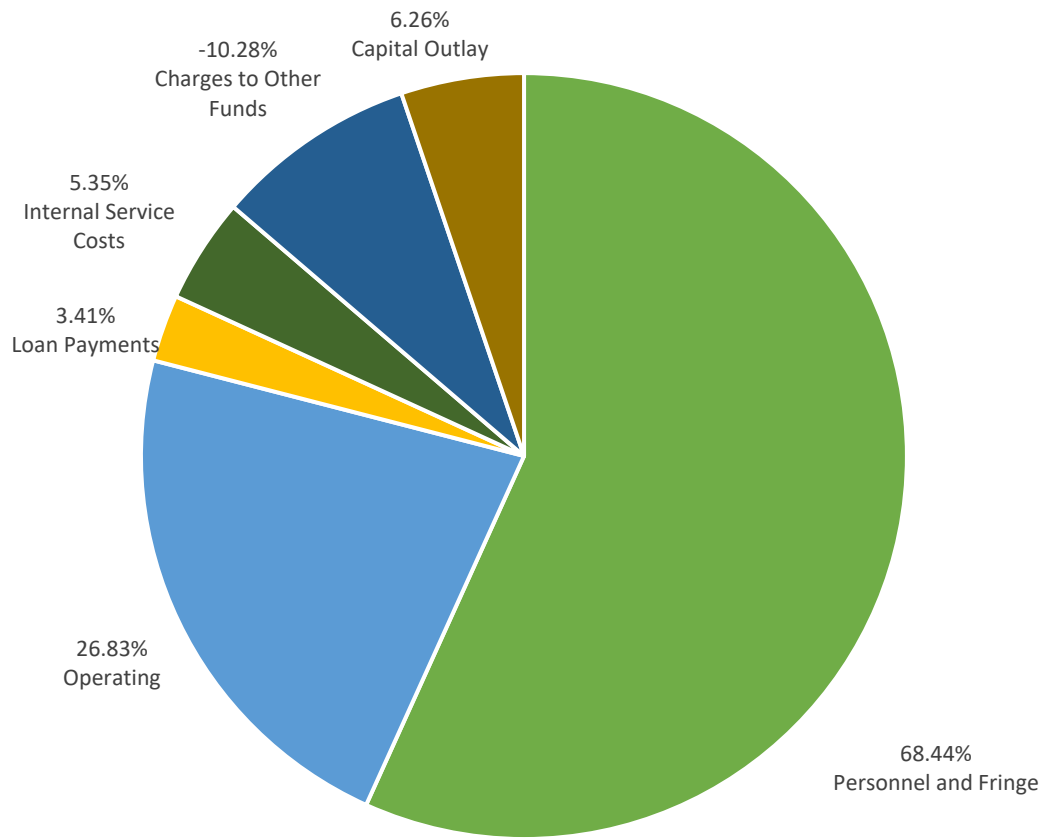
	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget
Revenues				
Asset Services	\$ 1,662,834	\$ 1,392,437	\$ 1,698,570	\$ 1,772,429
Garage	667,670	601,364	738,235	813,049
Total	\$ 2,330,504	\$ 1,993,802	\$ 2,436,805	\$ 2,585,478
Expenditures				
Asset Services	\$ 1,662,834	\$ 1,366,550	\$ 1,698,570	\$ 1,772,429
Garage	667,670	659,979	738,235	813,049
Total	\$ 2,330,504	\$ 2,026,529	\$ 2,436,805	\$ 2,585,478

General Fund

Department	Amount	Percent of Total
Governing Board	\$96,140	0.56%
Administration	\$259,943	1.52%
Finance	\$245,199	1.43%
Police	\$5,429,044	31.74%
Fire	\$2,629,732	15.37%
Street and Sanitation	\$2,973,948	17.39%
Powell Bill	\$540,000	3.16%
Cemetery	\$288,995	1.69%
Development Services	\$926,098	5.41%
Special Appropriations	\$553,502	3.24%
Parks and Recreation	\$2,774,467	16.22%
Debt Service	\$387,985	2.27%
Total	\$17,105,053	100.00%

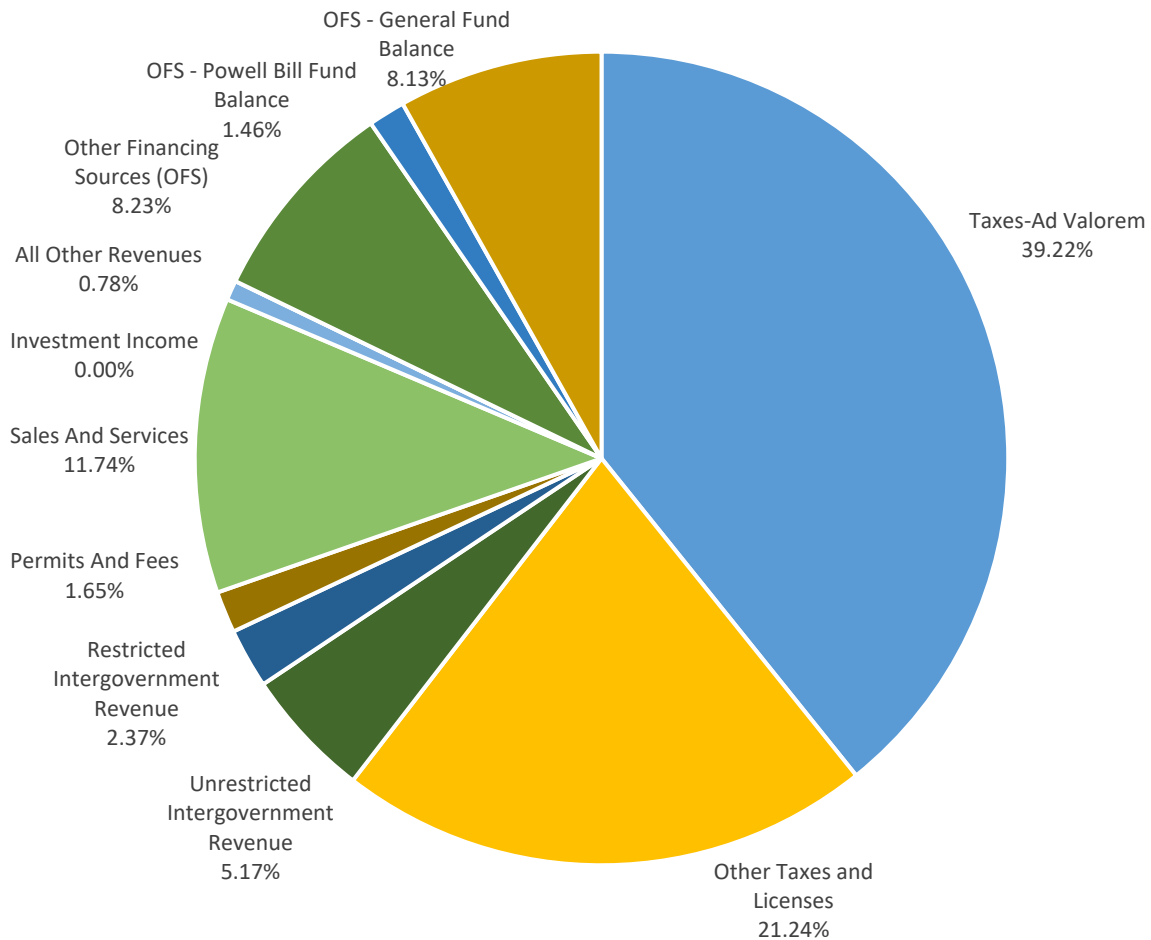


Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$11,705,894	68.44%
Operating	\$4,590,103	26.83%
Loan Payments	\$582,504	3.41%
Internal Service Costs	\$914,362	5.35%
Charges to Other Funds	(\$1,758,810)	-10.28%
Capital Outlay	\$1,071,000	6.26%
Grand Total	\$17,105,053	100.00%



General Fund Revenues	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget
Taxes-Ad Valorem	\$ 6,051,700	\$ 6,107,710	\$ 6,052,310	\$ 6,709,437
Other Taxes and Licenses	3,102,530	3,227,634	2,893,650	3,633,250
Unrestricted Intergovernmental	886,800	824,468	884,250	884,250
Restricted Intergovernmental	731,886	799,088	637,160	405,100
Permits and Fees	232,250	327,482	233,000	283,000
Sales and Services	2,027,500	1,790,268	2,008,300	2,008,300
All Other Revenues	271,540	239,079	134,000	134,000
Investment Income	58,850	76,528	50,000	-
Other Financing Sources	3,194,375	2,181,640	2,857,910	3,047,716
Grand Total	\$ 16,557,431	\$ 15,573,896	\$ 15,750,580	\$ 17,105,053

FY2022 Revenue by Source



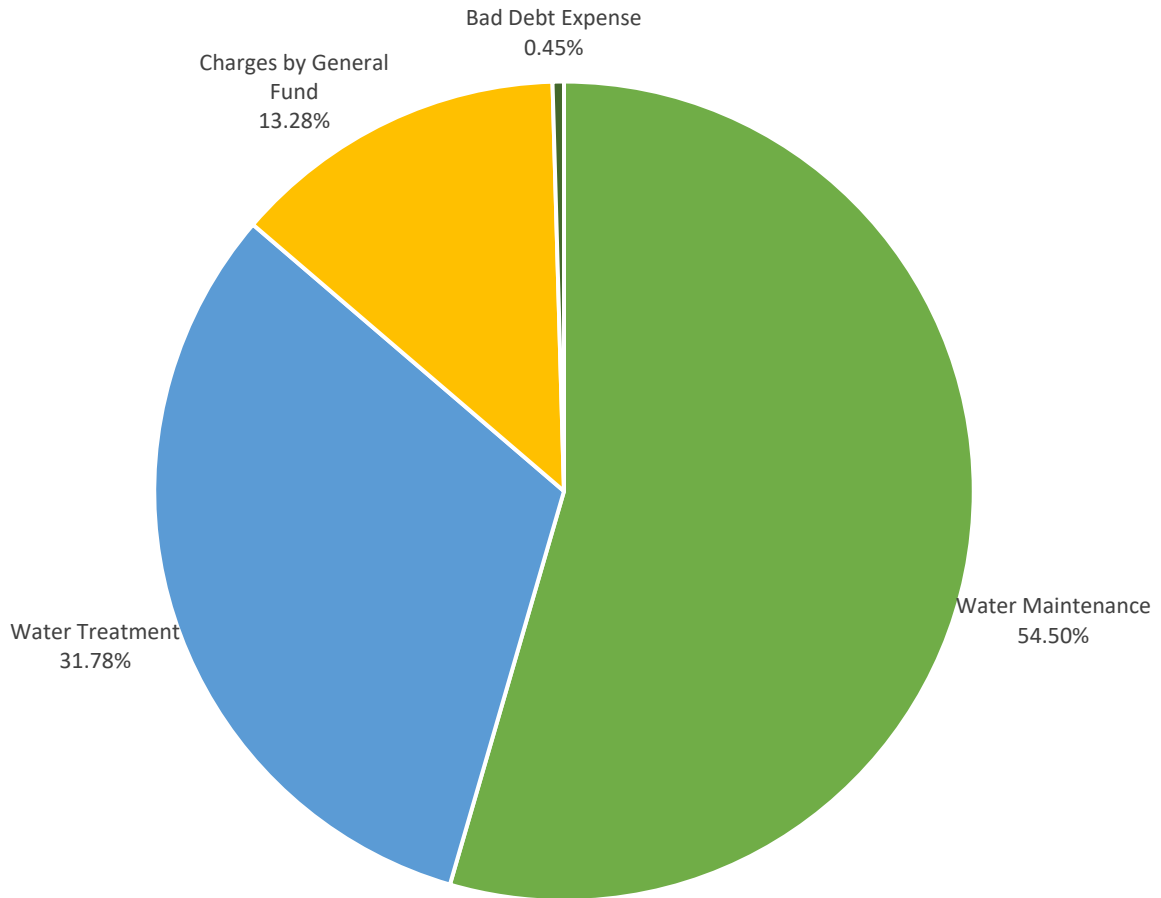
Department Expenditures

Department Expenditures	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Budget
Governing Board				
Personnel and Fringe	97,801	108,907	115,400	114,831
Operating	48,161	48,808	47,920	101,752
Admin and Finance	(111,200)	(127,730)	(120,830)	(120,443)
Total	34,763	29,985	42,490	96,140
Administration				
Personnel and Fringe	434,695	463,098	496,630	496,644
Operating	225,634	501,053	415,300	377,514
Loan Payments	14,456	-	-	-
Capital Outlay	-	-	-	27,000
Admin and Finance	(519,070)	(525,960)	(582,680)	(641,215)
Total	155,715	438,192	329,250	259,943
Finance				
Personnel and Fringe	646,680	677,217	834,460	836,329
Operating	216,223	261,233	268,050	294,088
Capital Outlay	-	19,021	-	-
Admin and Finance	(705,900)	(840,180)	(835,400)	(885,218)
Total	157,004	117,291	267,110	245,199
Police				
Personnel and Fringe	3,572,153	3,656,301	4,191,360	4,411,596
Operating	611,377	511,806	601,440	694,453
Loan Payments	214,486	78,868	78,900	35,197
Capital Outlay	73,936	10,000	8,000	40,000
Admin and Finance	333,520	201,350	258,575	247,798
Total	4,805,472	4,458,325	5,138,275	5,429,044
Fire				
Personnel and Fringe	1,233,404	1,281,182	1,450,630	1,677,069
Operating	263,498	282,518	283,190	317,157
Loan Payments	116,219	94,210	94,230	48,722
Capital Outlay	50,100	10,728	-	495,000
Admin and Finance	124,130	77,940	96,890	91,784
Total	1,787,351	1,746,578	1,924,940	2,629,732
Street and Sanitation				
Personnel and Fringe	1,143,424	1,072,014	1,419,320	1,497,935
Operating	868,562	795,487	920,015	1,136,980
Loan Payments	34,495	34,495	34,600	15,000
Capital Outlay	193,699	257,629	-	38,000
Admin and Finance	334,460	247,726	286,880	286,033
Total	2,574,639	2,407,352	2,660,815	2,973,948
Powell Bill				
Operating	465,945	198,977	511,500	420,000
Capital Outlay	17,303	12,177	-	120,000
Total	483,248	211,153	511,500	540,000

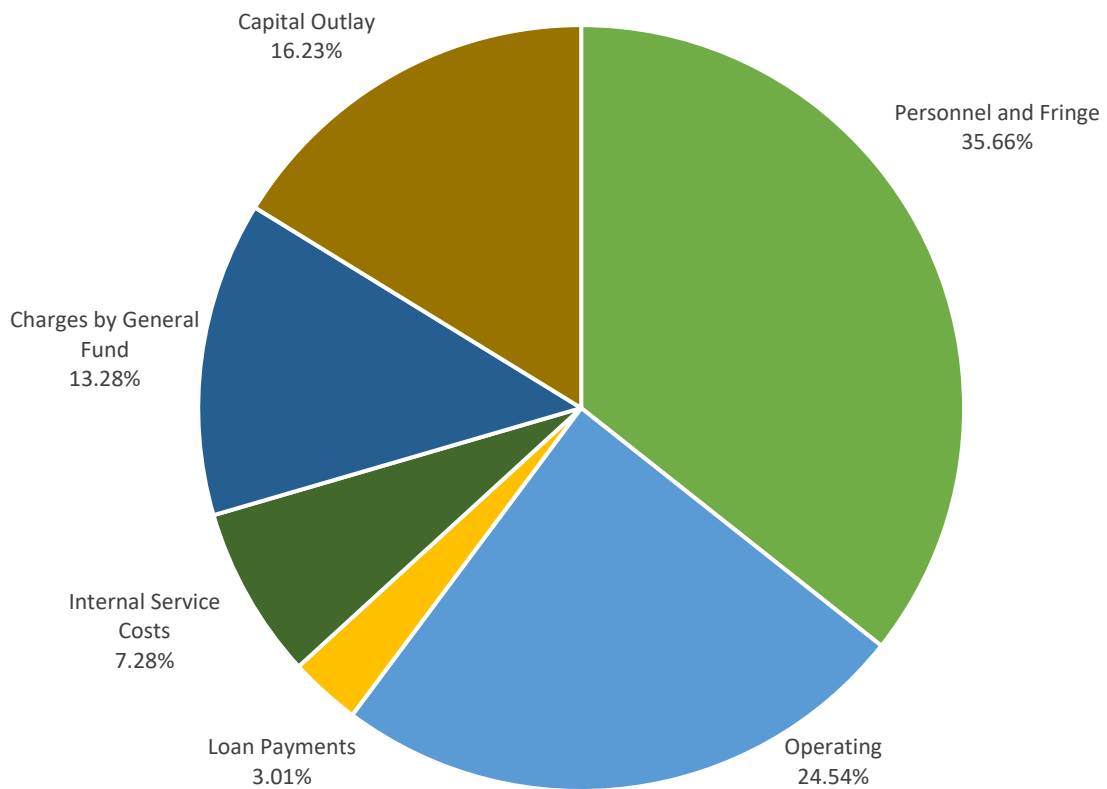
Department Expenditures	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Budget
Cemetery				
Personnel and Fringe	117,938	138,180	172,410	176,314
Operating	30,599	48,387	48,340	80,378
Capital Outlay	107,025	5,153	-	8,000
Admin and Finance	21,850	17,460	21,870	24,303
Total	277,412	209,180	242,620	288,995
Development Services				
Personnel and Fringe	500,827	537,848	579,500	633,358
Operating	214,830	89,046	253,015	224,744
Capital Outlay	52,164	13,620	-	27,000
Admin and Finance	55,130	32,590	43,620	40,996
Total	822,950	673,105	876,135	926,098
Special Appropriations				
Personnel and Fringe	7,064	3,954	7,500	7,500
Operating	219,968	227,803	256,250	546,002
Total	227,031	231,757	263,750	553,502
Parks And Recreation				
Personnel and Fringe	1,330,850	1,388,581	1,626,450	1,604,318
Operating	535,114	462,397	627,330	647,035
Loan Payments	181,244	-	-	95,600
Capital Outlay	35,326	249,008	720,000	316,000
Admin and Finance	157,060	108,130	127,215	111,514
Total	2,239,594	2,208,116	3,100,995	2,774,467
Debt Service				
Loan Payments	392,654	391,067	392,700	387,985
Total	392,654	391,067	392,700	387,985
Grand Total	13,957,833	13,122,099	15,750,580	17,105,053

Water Fund

Department	Amount	Percent of Total
Water Maintenance	\$1,947,225	54.50%
Water Treatment	\$1,135,485	31.78%
Charges by General Fund	\$474,490	13.28%
Bad Debt Expense	\$16,000	0.45%
Total	\$3,573,200	100.00%

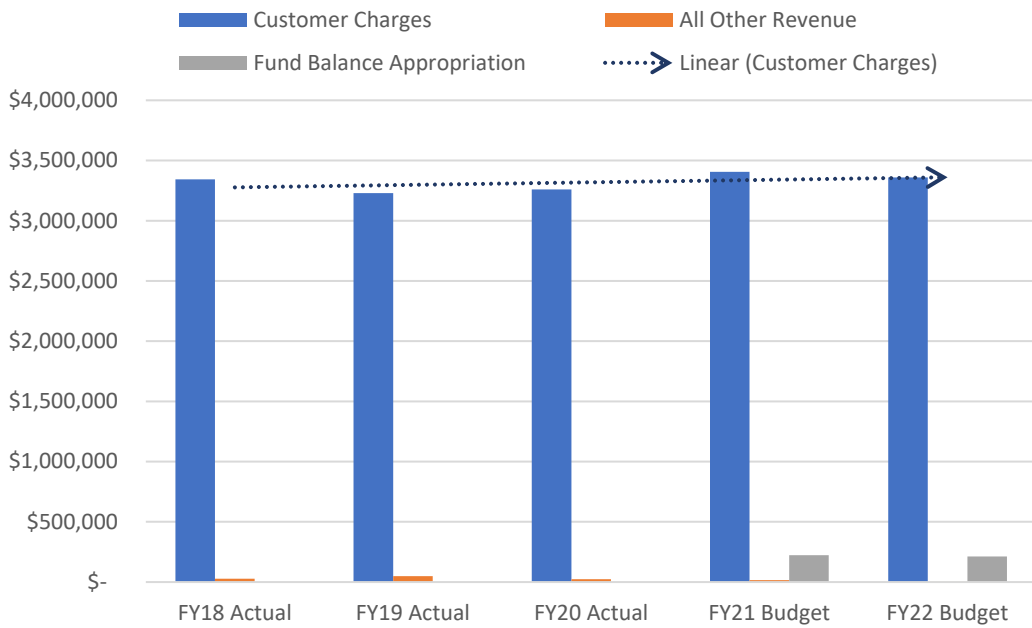


Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$1,274,202	35.66%
Operating	\$876,901	24.54%
Loan Payments	\$107,471	3.01%
Internal Service Costs	\$260,136	7.28%
Charges by General Fund	\$474,490	13.28%
Capital Outlay	\$580,000	16.23%
Grand Total	\$3,573,200	100.00%



Water Fund Revenues	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget
Customer Charges	\$ 3,390,600	\$ 3,260,089	\$ 3,405,500	\$ 3,360,000
All Other Revenue	27,300	23,963	16,000	1,000
Fund Balance Appropriation	448,275	-	223,330	212,200
Grand Total	\$ 3,866,175	\$ 3,284,051	\$ 3,644,830	\$ 3,573,200

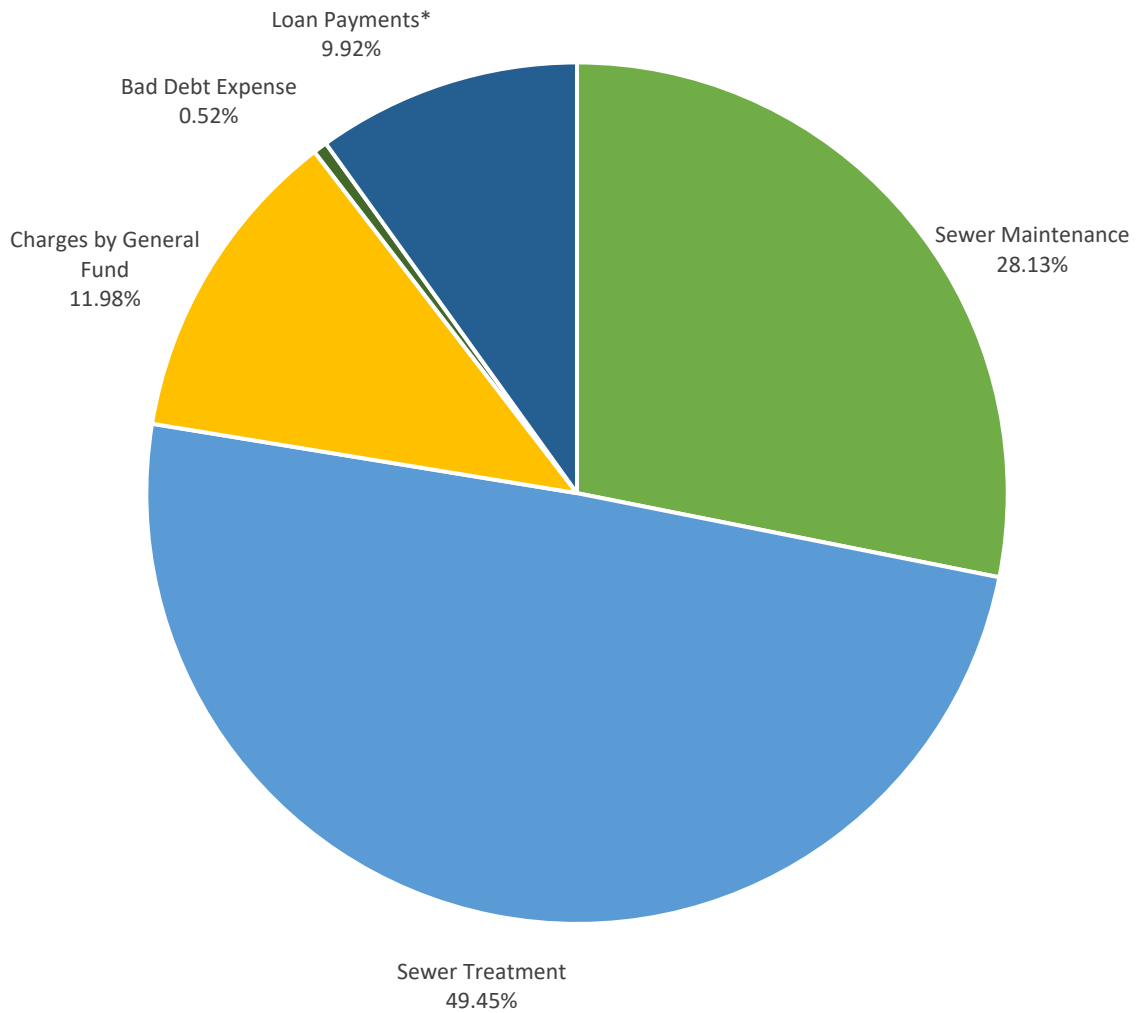
Water Fund Revenue History



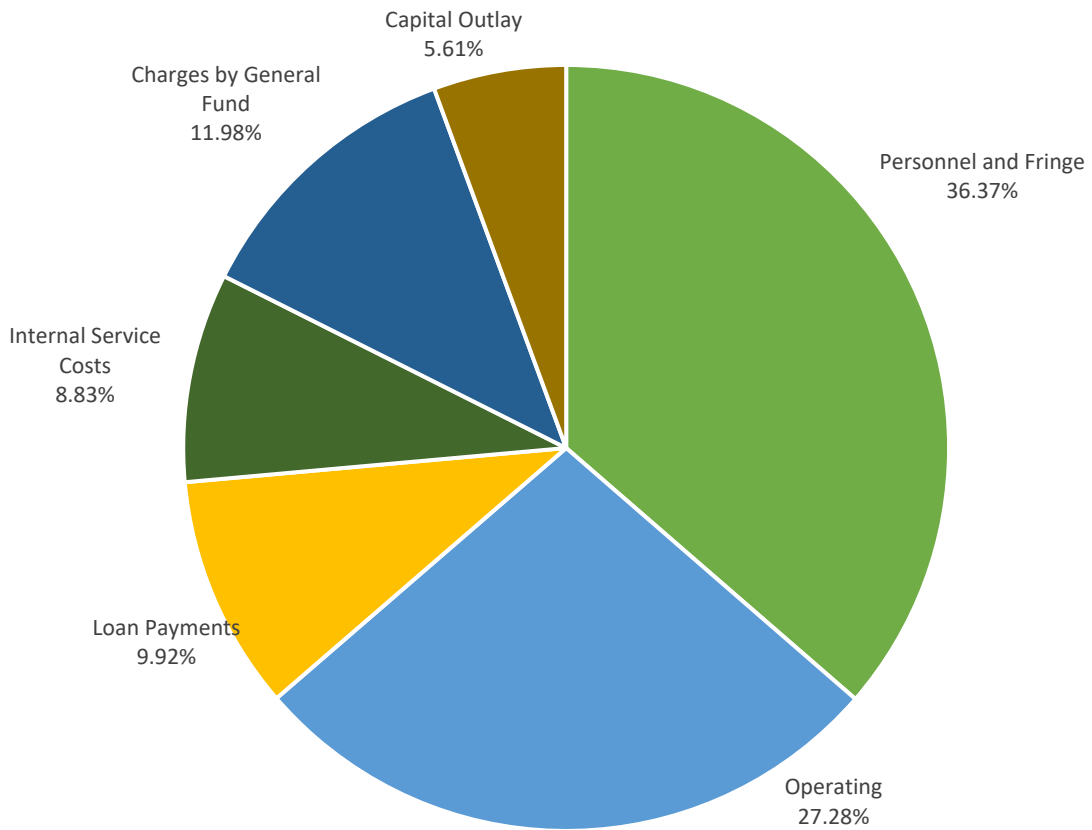
Sewer Fund

Department	Amount	Percent of Total
Sewer Maintenance	\$1,077,867	28.13%
Sewer Treatment	\$1,894,803	49.45%
Charges by General Fund	\$459,230	11.98%
Bad Debt Expense	\$20,000	0.52%
Loan Payments*	\$380,000	9.92%
Total	\$3,831,900	100.00%

*NCDENR Loan Processing Fee

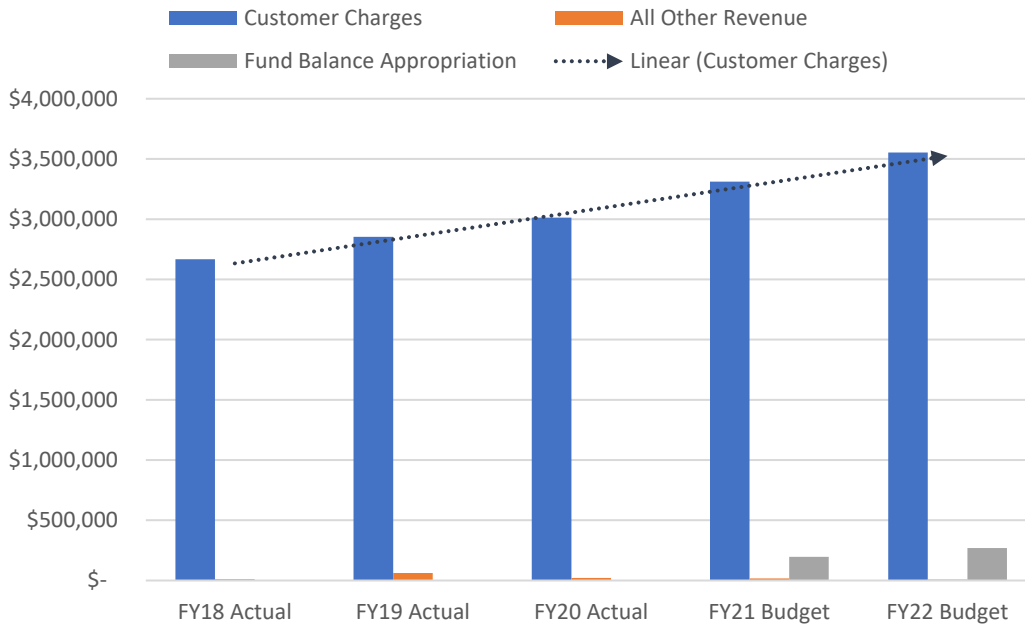


Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$1,393,853	36.37%
Operating	\$1,045,502	27.28%
Loan Payments	\$380,000	9.92%
Internal Service Costs	\$338,315	8.83%
Charges by General Fund	\$459,230	11.98%
Capital Outlay	\$215,000	5.61%
Grand Total	\$3,831,900	100.00%



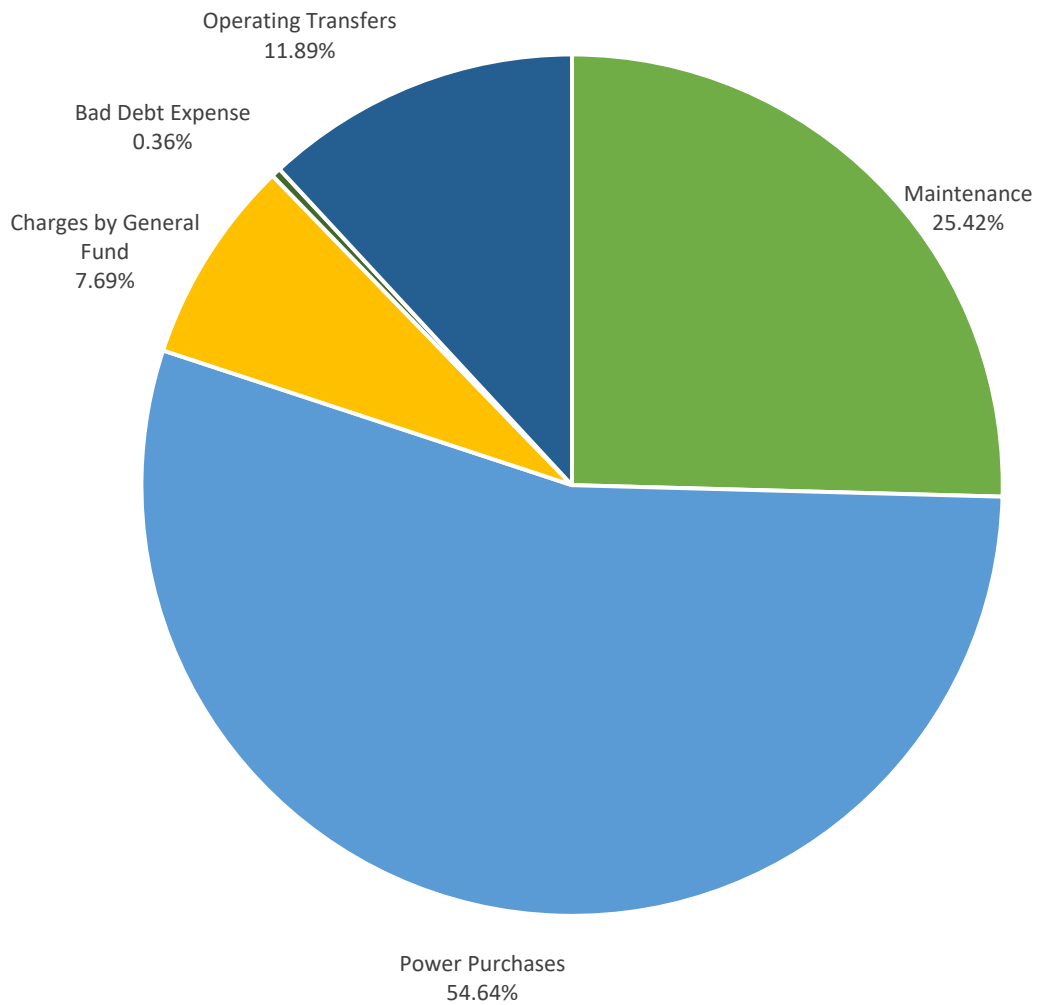
Sewer Fund Revenues	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget
Customer Charges	\$ 3,192,400	\$ 3,013,326	\$ 3,311,100	\$ 3,554,000
All Other Revenue	23,660	20,952	16,900	7,900
Fund Balance Appropriation	142,789	-	195,815	270,000
Grand Total	\$ 3,358,849	\$ 3,034,278	\$ 3,523,815	\$ 3,831,900

Sewer Fund Revenue History

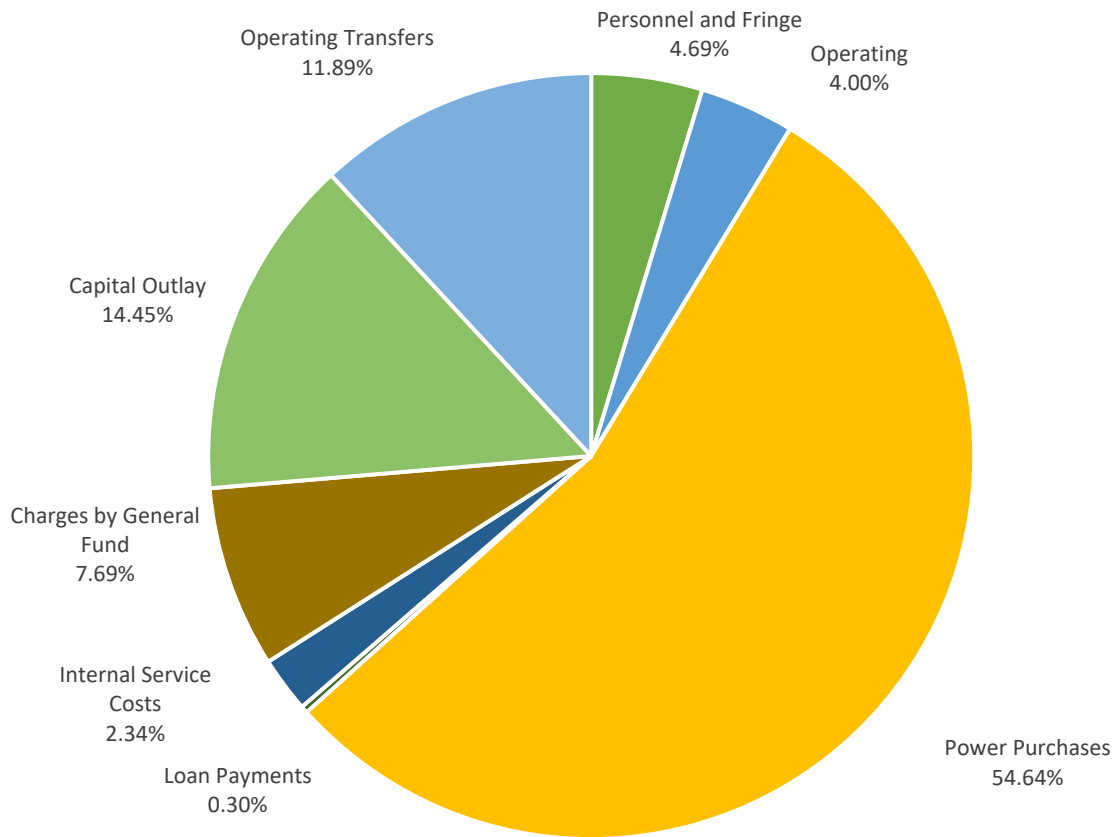


Electric Fund

Department	Amount	Percent of Total
Maintenance	\$2,728,264	25.42%
Power Purchases	\$5,863,500	54.64%
Charges by General Fund	\$825,090	7.69%
Bad Debt Expense	\$38,400	0.36%
Operating Transfers	\$1,275,600	11.89%
Total	\$10,730,854	100.00%

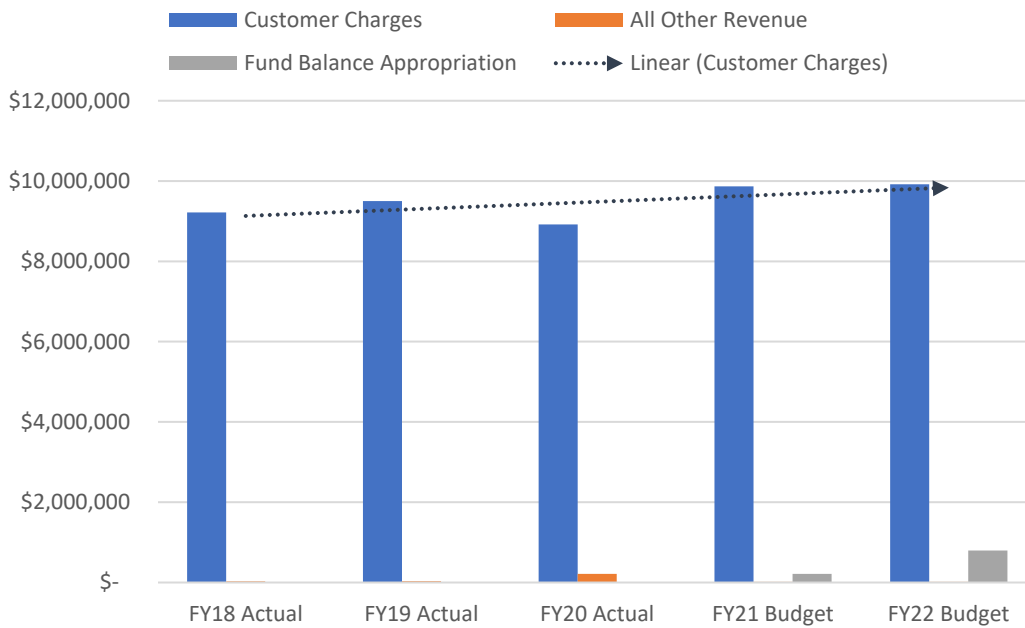


Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$503,336	4.69%
Operating	\$429,285	4.00%
Power Purchases	\$5,863,500	54.64%
Loan Payments	\$32,000	0.30%
Internal Service Costs	\$251,043	2.34%
Charges by General Fund	\$825,090	7.69%
Capital Outlay	\$1,551,000	14.45%
Operating Transfers	\$1,275,600	11.89%
Grand Total	\$10,730,854	100.00%



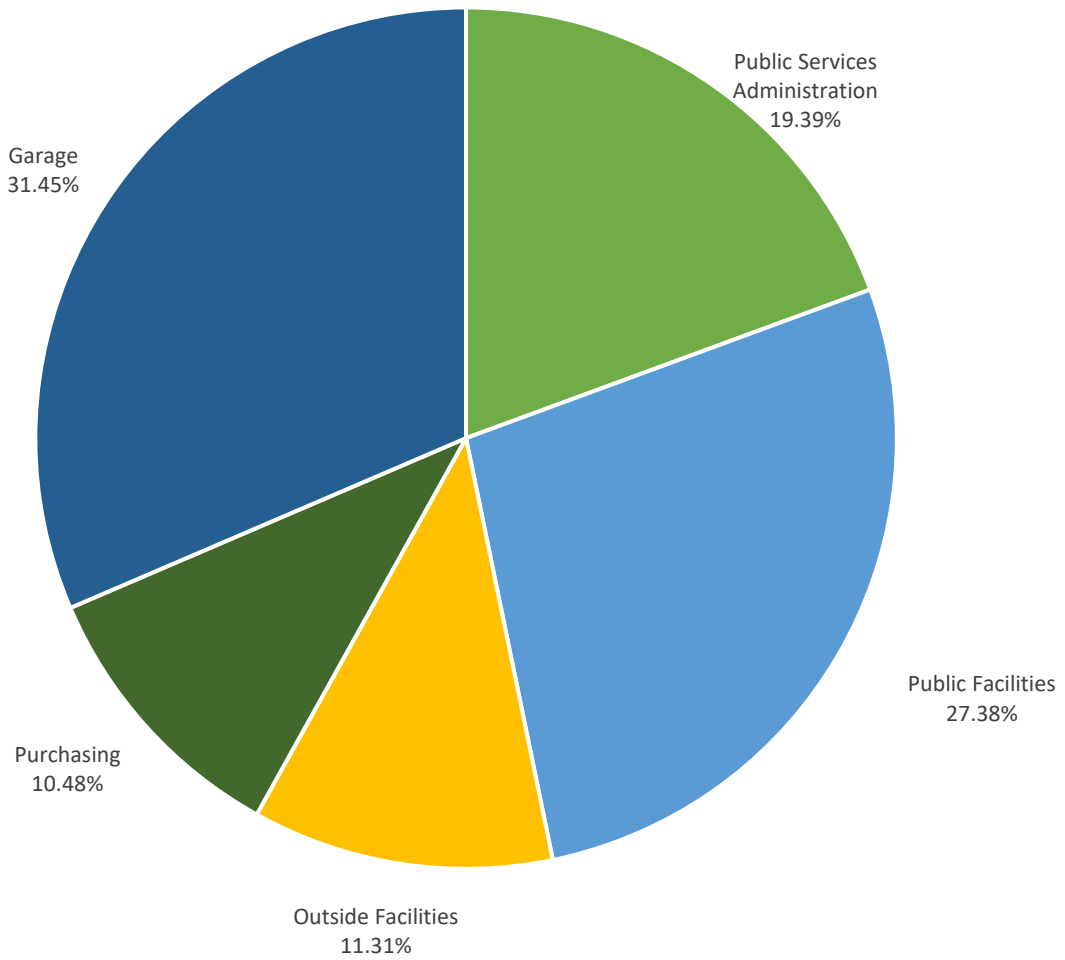
Electric Fund Revenues	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget
Customer Charges	\$ 9,495,190	\$ 8,917,002	\$ 9,868,150	\$ 9,918,150
All Other Revenue	216,270	214,784	17,040	17,040
Fund Balance Appropriation	55,405	-	212,605	795,664
Grand Total	\$ 9,766,865	\$ 9,131,786	\$ 10,097,795	\$ 10,730,854

Electric Fund Revenue History



Internal Service Funds

Department	Amount	Percent of Total
Public Services Administration	\$501,411	19.39%
Public Facilities	\$707,814	27.38%
Outside Facilities	\$292,349	11.31%
Purchasing	\$270,855	10.48%
Garage	\$813,049	31.45%
Total	\$2,585,478	100.00%



Department Expenditures

Department Expenditures	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Budget
Public Services Administration				
Personnel and Fringe	395,606	311,925	403,675	429,777
Operating	30,554	40,999	41,590	41,634
Depreciation	3,154	3,154	-	-
Capital Outlay	-	-	-	30,000
Total	429,314	356,078	445,265	501,411
Public Facilities				
Personnel and Fringe	127,410	70,792	85,095	77,009
Operating	764,642	384,322	436,210	436,905
Loan Payments	23,570	21,758	108,900	108,900
Depreciation	61,868	62,258	-	-
Capital Outlay	4,609	-	90,000	85,000
Total	982,098	539,130	720,205	707,814
Outside Facilities				
Personnel and Fringe	229,683	122,336	150,155	160,482
Operating	127,121	67,887	129,025	131,867
Depreciation	31,883	33,442	-	-
Total	388,687	223,665	279,180	292,349
Purchasing				
Personnel and Fringe	181,949	176,209	191,580	210,785
Operating	51,895	42,229	62,340	60,070
Depreciation	29,239	29,239	-	-
Total	263,083	247,677	253,920	270,855
Garage				
Personnel and Fringe	146,737	232,461	199,510	206,347
Operating	449,765	409,157	516,055	553,129
Depreciation	14,827	12,031	-	-
Capital Outlay	(1,370)	-	14,700	45,000
Admin and Finance	6,270	6,330	7,970	8,573
Total	616,229	659,979	738,235	813,049
Grand Total	2,679,411	2,026,529	2,436,805	2,585,478

Line Item Budgets

General Fund - Revenues

Account Description	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget
AD VALOREM TAXES					
Ad Valorem Taxes	\$ 5,585,653	\$ 5,389,810	\$ 5,413,757	\$ 5,431,680	\$ 6,068,740
DWA Taxes	104,347	113,930	99,905	112,430	119,798
Motor Vehicle Tax	455,604	444,460	448,722	410,000	422,699
MV Rental Tax	30,035	28,000	26,058	27,700	27,700
Municipal Vehicle Tax	70,345	38,000	85,410	33,000	33,000
MSD VEHICLE TX	56	-	-	-	-
Ad Valorem Tax Refunds	(2,816)	(3,500)	(62)	(3,500)	(3,500)
Penalties And Interest	66,061	39,000	32,436	39,000	39,000
Advertising	2,138	2,000	1,484	2,000	2,000
Total	6,311,423	6,051,700	6,107,710	6,052,310	6,709,437
OTHER TAXES					
Sales Tax	2,971,870	2,989,240	3,121,859	2,784,150	3,528,250
Cable Television Tax	110,062	113,290	105,374	109,500	105,000
Business Registration	641	-	223	-	-
Privilege License Tax	364	-	178	-	-
Total	3,082,937	3,102,530	3,227,634	2,893,650	3,633,250
UNRESTRICTED INTERGOVERNMENTAL					
Beer and Wine Tax	43,805	44,580	43,488	45,600	45,600
Court Facilities Fees	1,815	2,250	1,662	2,250	2,250
Franchise Tax	831,175	839,970	779,319	836,400	836,400
Total	876,794	886,800	824,468	884,250	884,250
RESTRICTED INTERGOVERNMENTAL					
Powell Bill Revenue	333,714	329,230	324,886	286,960	290,000
MUNICIPAL VEHICLE TAX-STREETS	35,120	76,000	42,705	67,000	67,000
Other Police Grants	648	66,332	8,582	59,000	40,000
SOLID WASTE DISPOSAL TAX DIST.	7,532	6,990	7,652	7,100	7,100
Investment Earnings-PowellBill	3,955	920	3,164	1,000	1,000
BADGE PROGRAM POL/REC CAMP WAY	1,123	-	-	-	-
FEDERAL MPO FUNDS	-	57,600	-	57,600	-
FEMA REIMBURSEMENTS	-	-	373,370	-	-
Misc. Grant	80,594	173,815	38,729	137,500	-
UNAUTH SUB-TAX DIST. NEW LAW	-	21,000	-	21,000	-
Total	462,687	731,886	799,088	637,160	405,100
PERMITS AND FEES					
Building Permits	131,466	110,000	227,455	115,000	125,000
Connect & Reconnect Fees	92,566	75,000	57,464	75,000	75,000
Late Payment Penalties	25,360	25,000	20,532	25,000	25,000
Sign Permits	9,972	8,000	7,502	7,000	7,000
Planning Fees	7,980	8,000	9,465	5,000	5,000
Occupancy Use Fees	4,100	3,500	2,700	3,250	3,250
Clean Up/Demolition Revenue	-	-	-	-	40,000
Civil Penalties - Ord 14-10	226	1,000	-	1,000	1,000
Rezoning Fees	400	1,000	1,225	1,000	1,000
ABC Inspection	1,000	700	525	700	700
Fire Inspections	300	300	300	300	300
STREET PERFORMER PERMIT	-	150	15	150	150
Compliance Penalties/SWALK	19,900	-	-	-	-
TEMPORARY USE - FOOD TRUCKS	-	-	250	-	-
Homeowners Recovery Fund	(37)	(400)	49	(400)	(400)
Total	293,233	232,250	327,482	233,000	283,000
SALES & SERVICES					
Adult & Children Programs	178,930	170,000	88,108	165,000	165,000
ADULT AND CHILDREN - ARMORY	12,866	12,500	5,364	10,000	10,000
Cemetery After Hours Call Out	400	600	400	600	600
Cemetery Lot Sales	23,500	20,000	20,400	20,000	20,000
CHILD CARE	18	-	36	-	-
COLUMBARIUM SALES	-	2,000	-	2,000	2,000
Commercial Sanitation Fees	-	270,000	290,193	275,000	275,000
Cremation Open / Close	2,800	2,000	2,600	2,000	2,000
CREMATION SPACE - IN GROUND	2,000	2,000	2,000	1,500	1,500

Account Description	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget
DAILY PASSES - RECREATION DEPT	129,503	130,000	76,521	125,000	125,000
FACILITY RENTAL-ARMORY	3,868	5,000	2,765	5,000	5,000
Fire Protection	359,735	347,400	363,496	375,000	375,000
LEASED DUMPSTER FEES	24,917	24,000	25,073	24,000	24,000
Police Contract Services	95,927	121,500	114,303	120,000	120,000
REC- RESALE - VENDING & OTHER	771	1,500	807	1,200	1,200
RECREATION - COMMISSIONS	1,533	2,000	1,131	2,000	2,000
Recreation Dept. Services	-	-	992	-	-
RECREATION MEMBERSHIPS	368,558	390,000	256,436	355,000	355,000
RECREATION RENTAL	55,536	52,000	37,638	50,000	50,000
RESIDENTIAL SANITATION	492,880	475,000	502,005	475,000	475,000
Total	1,753,743	2,027,500	1,790,268	2,008,300	2,008,300
OTHER REVENUES					
Bad Check Charges	3,184	2,800	3,549	3,000	3,000
Cash Over (Short)	(548)	-	432	-	-
Contribution/Donations	3,165	2,650	4,396	-	-
MEMORIAL CONTRIBUTION/DONATION	-	20,000	-	20,000	20,000
Miscellaneous Revenue	7,212	145,000	123,826	7,000	7,000
NOISE ORDINANCE VIOLATION	-	100	-	100	100
Parking Tickets	-	100	90	100	100
PUBLIC ART DONATIONS	1,473	20,000	5,198	20,000	20,000
Rents	68,895	68,890	77,943	68,800	68,800
Sale of Materials/Fixed Assets	64,717	7,000	23,371	10,000	10,000
TOW PUBLIC ART DONATION	5,000	5,000	-	5,000	5,000
WALKING TOUR BOOK SALES WPAC	-	-	275	-	-
Investment Income	80,546	58,850	76,528	50,000	-
Total	233,644	330,390	315,607	184,000	134,000
OTHER FINANCING SOURCES					
ABC Distribution - General	146,420	92,500	61,611	95,000	95,000
ABC Distribution - Law Enf.	23,216	20,460	24,992	19,500	19,500
ABC Distribution - Rehab	18,057	16,790	19,438	16,900	16,900
Fund Balance App. Powell Bill	-	88,720	-	-	250,000
Fund Balance Appropriated	-	900,305	-	1,450,910	1,390,716
Proceeds From Capital Lease	-	800,000	800,000	-	-
TRANSFER FROM CEMETERY FUND	100,000	-	-	-	-
Transfer From Electric Fund	1,275,600	1,275,600	1,275,600	1,275,600	1,275,600
Total	1,563,294	3,194,375	2,181,640	2,857,910	3,047,716
GRAND TOTAL	\$ 14,577,754	\$ 16,557,431	\$ 15,573,896	\$ 15,750,580	\$ 17,105,053

General Fund - Line Item Budgets

Account	Description	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget
GOVERNING BOARD						
10-4110-00-511210	Regular Pay	44,213	46,170	45,947	47,300	44,218
10-4110-00-511810	FICA	2,625	3,500	2,633	3,700	3,382
10-4110-00-511830	Hospital Expense	40,830	52,700	49,045	52,000	55,743
10-4110-00-511832	Life Insurance Expense	401	240	274	350	252
10-4110-00-511833	Dental Insurance	1,962	1,830	1,898	1,950	1,136
10-4110-00-511840	HEALTH REIMBURS EXPENSE - REG	6,904	9,790	8,221	9,000	9,000
10-4110-00-511850	Unemployment Ins. Expense	4	70	27	100	100
10-4110-00-511860	Workers Comp. Expense	863	970	862	1,000	1,000
10-4110-00-521990	Prof. Services/Consultant Fees	18,751	10,500	1,671	15,000	68,500
10-4110-00-532920	Materials And Supplies	712	8,000	7,895	4,000	4,000
10-4110-00-533180	Travel And Training	235	1,500	240	1,500	1,500
10-4110-00-533210	Telephone	7	100	-	100	100
10-4110-00-533990	Election Services Contract	-	15,000	13,004	-	-
10-4110-00-534510	Property And Gen. Liab. Ins.	2,769	3,240	3,602	3,320	3,652
10-4110-00-534580	Other Insurance Costs	5,728	-	-	-	-
10-4110-00-534910	Dues Memberships And Subscript	19,960	18,000	22,396	24,000	24,000
10-4110-00-548000	Charges to other funds	(121,590)	(135,090)	(135,090)	(129,540)	(131,190)
10-4110-00-548100	Internal Service Costs	10,390	8,835	7,360	8,710	10,747
	Total	34,763	45,355	29,985	42,490	96,140
ADMINISTRATION						
10-4120-00-511210	Regular Pay	295,788	299,340	306,790	316,000	311,766
10-4120-00-511230	Temporary And Part Time Pay	36	2,000	-	2,000	2,000
10-4120-00-511810	FICA	21,724	23,000	22,307	24,400	24,003
10-4120-00-511820	Retirement Expense	23,167	27,090	27,520	32,350	35,603
10-4120-00-511825	401K EXPENSE-ADMINISTRATION	14,794	14,970	15,282	15,900	15,588
10-4120-00-511830	Hospital Expense	37,418	45,470	48,855	52,500	56,116
10-4120-00-511831	Retired Employee Ins. Exp	5,666	7,150	7,145	7,370	7,370
10-4120-00-511832	Life Insurance Expense	569	1,560	420	1,570	420
10-4120-00-511833	Dental Insurance	1,424	1,470	1,898	1,520	758
10-4120-00-511840	HEALTH REIMBURS EXPENSE - REG	6,310	8,450	8,221	9,090	9,090
10-4120-00-511841	HEALTH REIMBURS EXP - RET	962	1,330	1,215	1,280	1,280
10-4120-00-511845	HEALTH AND WELLNESS	20,942	25,000	17,668	25,750	25,750
10-4120-00-511850	Unemployment Ins. Expense	25	480	180	500	500
10-4120-00-511860	Workers Comp. Expense	5,871	6,330	5,596	6,400	6,400
10-4120-00-521920	Legal Fees	47,520	45,000	27,969	45,000	45,000
10-4120-00-521930	Deductibles & Medical Fees	43,391	35,000	29,335	35,000	35,000
10-4120-00-521990	Prof. Services/Consultant Fees	15,221	115,000	35,327	75,000	38,780
10-4120-00-532510	Gas	440	630	490	530	584
10-4120-00-532520	Tires	90	110	100	100	110
10-4120-00-532530	Vehicle Repairs/Maintenance	576	750	806	1,000	1,104
10-4120-00-532920	Materials And Supplies	9,070	10,000	10,965	10,000	15,000
10-4120-00-532930	Data Processing Supplies	-	-	-	-	60,000
10-4120-00-533180	Travel And Training	6,719	10,000	6,970	10,000	10,000
10-4120-00-533210	Telephone	4,403	5,400	4,297	5,400	5,400
10-4120-00-533250	Postage	44,057	60,000	44,050	60,000	60,000
10-4120-00-533520	Equipment Repairs/Maintenance	18,478	20,000	12,266	20,000	20,000
10-4120-00-533700	Other Advertising	12,956	9,000	7,340	9,000	9,000
10-4120-00-533910	Legal Notice	5,369	6,500	1,012	6,500	4,500
10-4120-00-534390	Equipment Rentals	1,310	2,000	1,310	2,000	2,000
10-4120-00-534490	Other Contractual Service	106	281,000	329	115,000	50,000
10-4120-00-534510	Property And Gen. Liab. Ins.	2,215	2,600	2,882	2,660	2,926
10-4120-00-534520	Vehicle Insurance	1,859	970	953	1,110	1,110
10-4120-00-534910	Dues Memberships And Subscript	3,974	5,000	2,100	5,000	5,000
10-4120-00-534990	Miscellaneous	7,879	10,000	8,253	12,000	12,000
10-4120-00-545400	Vehicles	-	-	-	-	27,000
10-4120-00-545900	Capital Improvements	-	-	304,301	-	-
10-4120-00-546000	LOAN PAYMENTS	14,456	-	-	-	-
10-4120-00-548000	Charges to other funds	(567,750)	(556,210)	(556,210)	(624,610)	(686,470)
10-4120-00-548100	Internal Service Costs	48,680	36,280	30,250	41,930	45,255
	Total	155,715	562,670	438,192	329,250	259,943

Account	Description	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget
FINANCE						
10-4130-00-511210	Regular Pay	441,153	497,040	432,355	494,000	482,224
10-4130-00-511220	Overtime Pay	19,121	18,500	12,749	6,500	6,500
10-4130-00-511230	Temporary And Part Time Pay	11,210	42,500	15,364	10,000	25,600
10-4130-00-511810	FICA	35,003	42,600	34,034	39,150	39,345
10-4130-00-511820	Retirement Expense	33,478	45,980	39,922	52,200	58,735
10-4130-00-511825	401K EXPENSE-FINANCE	21,201	25,400	22,232	25,520	24,436
10-4130-00-511830	Hospital Expense	54,801	122,790	81,581	140,500	135,749
10-4130-00-511831	Retired Employee Ins. Exp	6,493	7,150	7,145	21,050	21,050
10-4130-00-511832	Life Insurance Expense	1,089	2,590	1,020	2,590	1,260
10-4130-00-511833	Dental Insurance	3,379	4,400	5,089	4,550	3,030
10-4130-00-511840	HEALTH REIMBURS EXPENSE - REG	9,253	22,810	13,690	24,320	24,320
10-4130-00-511841	HEALTH REIMBURS EXP - RET	1,104	1,330	1,215	1,280	1,280
10-4130-00-511850	Unemployment Ins. Expense	40	800	270	800	800
10-4130-00-511860	Workers Comp. Expense	9,355	11,720	10,551	12,000	12,000
10-4130-00-521910	Accounting	51,390	54,000	51,072	54,000	54,000
10-4130-00-521940	County Tax Collection Fees	17,401	17,450	16,852	17,800	17,800
10-4130-00-521990	Prof. Services/Consultant Fees	10,666	10,700	14,067	10,700	10,700
10-4130-00-532120	Uniform Expense	2,125	3,000	2,797	3,000	3,000
10-4130-00-532510	Gas	4,950	5,100	3,980	4,250	4,687
10-4130-00-532520	Tires	960	890	830	800	882
10-4130-00-532530	Vehicle Repairs/Maintenance	6,400	6,010	6,460	8,160	8,999
10-4130-00-532920	Materials And Supplies	16,882	22,000	21,610	24,000	24,000
10-4130-00-533180	Travel And Training	2,284	3,500	1,087	4,500	4,500
10-4130-00-533210	Telephone	2,358	2,400	3,969	5,700	5,700
10-4130-00-533410	Printing	-	-	-	-	30,000
10-4130-00-533520	Equipment Repairs/Maintenance	78,536	144,100	106,215	117,000	110,950
10-4130-00-533700	Other Advertising	3,744	3,090	3,744	3,800	3,800
10-4130-00-534510	Property And Gen. Liab. Ins.	6,081	7,130	8,631	7,300	8,030
10-4130-00-534520	Vehicle Insurance	1,243	650	639	740	740
10-4130-00-534530	BONDS	1,608	1,760	1,188	1,500	1,500
10-4130-00-534910	Dues Memberships And Subscript	1,351	1,300	50	800	800
10-4130-00-534920	Bad Debt Expense	8,245	1,800	18,043	4,000	4,000
10-4130-00-545400	Vehicles	-	10,000	-	-	-
10-4130-00-545500	Equipment	-	-	19,021	-	-
10-4130-00-548000	Charges to other funds	(768,800)	(886,120)	(886,120)	(892,510)	(941,150)
10-4130-00-548100	Internal Service Costs	62,900	55,135	45,940	57,110	55,932
	Total	157,004	309,505	117,291	267,110	245,199
POLICE						
10-4310-00-511210	Regular Pay	2,132,739	2,221,290	2,027,134	2,315,900	2,428,915
10-4310-00-511220	Overtime Pay	114,378	135,000	142,650	125,000	167,748
10-4310-00-511230	Temporary And Part Time Pay	125,790	100,000	100,768	105,000	105,000
10-4310-00-511280	Separation Pay - Police	81,920	91,930	111,401	105,000	119,460
10-4310-00-511290	Police Contract Service Exp.	-	15,000	-	-	-
10-4310-00-511810	FICA	178,038	196,050	171,060	203,500	215,816
10-4310-00-511820	Retirement Expense	191,965	235,590	204,121	277,600	308,563
10-4310-00-511825	401K Expense-Police	110,674	122,320	116,217	127,300	129,833
10-4310-00-511830	Hospital Expense	431,554	591,770	536,864	637,000	656,987
10-4310-00-511831	Retired Employee Ins. Exp	45,278	64,350	64,228	80,990	80,990
10-4310-00-511832	Life Insurance Expense	4,997	11,550	3,647	11,550	4,452
10-4310-00-511833	Dental Insurance	14,359	16,830	17,675	17,400	8,712
10-4310-00-511840	HEALTH REIMBURS EXPENSE - REG	72,917	109,930	90,149	100,500	100,500
10-4310-00-511841	HEALTH REIMBURS EXP - RET	7,640	11,950	10,795	14,020	14,020
10-4310-00-511850	Unemployment Ins. Expense	210	3,560	1,398	3,600	3,600
10-4310-00-511860	Workers Comp. Expense	47,095	51,900	46,013	52,500	52,500
10-4310-00-513920	Laundry & Cleaning Allowance	12,600	14,040	12,180	14,500	14,500
10-4310-00-521990	Prof. Services/Consultant Fees	12,411	42,190	50,157	16,000	16,000
10-4310-00-532120	Uniform Expense	35,523	33,000	20,452	34,000	39,400
10-4310-00-532510	Gas	79,263	90,770	60,041	74,240	81,870
10-4310-00-532520	Tires	17,226	16,490	15,367	24,000	26,467
10-4310-00-532530	Vehicle Repairs/Maintenance	112,183	110,740	125,902	141,135	155,642
10-4310-00-532920	Materials And Supplies	102,287	115,030	73,032	105,000	131,687
10-4310-00-533180	Travel And Training	23,406	28,000	13,540	23,000	37,400
10-4310-00-533210	Telephone	31,955	34,000	35,030	34,700	34,700
10-4310-00-533310	Electricity	788	1,000	714	1,020	1,500
10-4310-00-533520	Equipment Repairs/Maintenance	99,070	67,500	57,621	67,500	75,942

Account	Description	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget
10-4310-00-534390	Equipment Rentals	5,330	11,180	3,330	9,000	13,000
10-4310-00-534510	Property And Gen. Liab. Ins.	24,912	29,170	33,126	29,895	29,895
10-4310-00-534520	Vehicle Insurance	31,037	16,880	16,591	19,250	19,250
10-4310-00-534580	Other Insurance Costs	32,275	11,090	154	11,700	11,700
10-4310-00-534910	Dues Memberships And Subscript	3,064	3,000	2,062	5,000	10,000
10-4310-00-534995	Special Operations Expense	-	10,000	206	6,000	10,000
10-4310-00-545400	Vehicles	73,936	-	-	-	-
10-4310-00-545500	Equipment	-	7,332	-	8,000	-
10-4310-00-546000	LOAN PAYMENTS	214,486	78,900	78,868	78,900	35,197
10-4310-00-548100	Internal Service Costs	333,520	241,740	201,350	258,575	247,798
10-4315-00-532920	Materials And Supplies	-	-	213	-	-
10-4315-00-532920-50013	Materials And Supplies	648	-	150	-	-
10-4315-00-532920-50014	Materials And Supplies	-	-	3,019	-	-
10-4315-00-533180-50013	SWAT TEAM TRAINING	-	-	1,100	-	-
10-4315-00-545500	Equipment	-	80,000	-	-	-
10-4315-00-545500-50014	Equipment	-	13,175	10,000	-	40,000
	Total	4,805,472	5,034,247	4,458,325	5,138,275	5,429,044
FIRE						
10-4340-00-511210	Regular Pay	769,404	847,210	762,732	833,000	899,407
10-4340-00-511220	Overtime Pay	9,223	7,500	882	6,500	6,500
10-4340-00-511230	Temporary And Part Time Pay	32,553	30,000	28,567	32,000	149,936
10-4340-00-511240	Volunteer Pay	18,906	15,300	15,288	26,000	26,000
10-4340-00-511810	FICA	58,657	69,700	56,075	68,850	80,772
10-4340-00-511820	Retirement Expense	63,377	81,090	71,033	91,800	103,454
10-4340-00-511825	401K Expense-FIRE DEPARTMENT	38,868	43,150	38,309	44,900	45,295
10-4340-00-511830	Hospital Expense	174,398	241,460	223,070	257,000	277,972
10-4340-00-511831	Retired Employee Ins. Exp	1,370	7,150	7,896	8,560	8,560
10-4340-00-511832	Life Insurance Expense	1,934	2,140	1,533	2,150	1,596
10-4340-00-511833	Dental Insurance	5,370	6,590	8,106	6,800	4,167
10-4340-00-511840	HEALTH REIMBURS EXPENSE - REG	29,455	44,850	37,461	44,490	44,490
10-4340-00-511841	HEALTH REIMBURS EXP - RET	226	1,330	1,323	1,280	1,280
10-4340-00-511850	Unemployment Ins. Expense	72	1,360	477	1,400	1,400
10-4340-00-511860	Workers Comp. Expense	17,847	19,150	16,919	19,400	19,400
10-4340-00-513920	Laundry & Cleaning Allowance	6,120	6,480	6,480	6,500	6,840
10-4340-00-521990	Prof. Services/Consultant Fees	12,092	41,000	14,808	11,400	25,400
10-4340-00-532120	Uniform Expense	9,566	15,000	13,809	15,000	15,000
10-4340-00-532510	Gas	18,284	20,970	15,943	18,050	19,905
10-4340-00-532520	Tires	3,980	3,920	3,663	4,480	4,940
10-4340-00-532530	Vehicle Repairs/Maintenance	26,620	26,300	28,270	34,740	38,312
10-4340-00-532920	Materials And Supplies	61,101	60,000	40,347	60,000	66,100
10-4340-00-533180	Travel And Training	13,063	12,000	13,234	13,000	15,000
10-4340-00-533210	Telephone	13,001	10,000	11,247	12,500	12,500
10-4340-00-533310	Electricity	18,180	15,000	16,582	15,000	18,000
10-4340-00-533320	Fuel Oil	-	1,000	-	1,000	1,000
10-4340-00-533340	Water	488	470	560	500	700
10-4340-00-533350	SEWER	583	580	723	650	850
10-4340-00-533360	DUMPSTER FEE	1,415	1,360	1,460	1,390	1,390
10-4340-00-533510	Building Repairs & Maintenance	11,962	15,000	11,787	13,000	15,000
10-4340-00-533520	Equipment Repairs/Maintenance	48,214	59,200	66,413	48,200	48,500
10-4340-00-534390	Equipment Rentals	2,250	1,250	1,250	1,250	1,250
10-4340-00-534510	Property And Gen. Liab. Ins.	9,969	21,150	12,968	23,000	23,000
10-4340-00-534520	Vehicle Insurance	7,486	3,910	3,843	4,460	4,460
10-4340-00-534580	Other Insurance Costs	484	760	21,197	770	770
10-4340-00-534910	Dues Memberships And Subscript	4,758	4,550	4,413	4,800	5,080
10-4340-00-545100	Land Purchase	-	-	-	-	495,000
10-4340-00-545400	Vehicles	32,500	-	-	-	-
10-4340-00-545500	Equipment	17,600	-	10,728	-	-
10-4340-00-546000	LOAN PAYMENTS	116,219	94,230	94,210	94,230	48,722
10-4340-00-548100	Internal Service Costs	124,130	93,490	77,940	96,890	91,784
10-4340-02-511240	Volunteer Pay	5,225	-	4,390	-	-
10-4340-02-511810	FICA	400	-	336	-	-
10-4340-02-511820	Retirement Expense	-	-	196	-	-
10-4340-02-511825	401K Expense	-	-	109	-	-
	Total	1,787,351	1,925,600	1,746,578	1,924,940	2,629,732
STREETS AND SANITATION						
10-4510-00-511210	Regular Pay	706,660	835,140	621,636	778,000	828,531

Account	Description	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget
10-4510-00-511220	Overtime Pay	21,676	25,000	14,868	25,000	25,000
10-4510-00-511230	Temporary And Part Time Pay	8,265	25,000	10,043	20,000	20,000
10-4510-00-511810	FICA	53,496	67,700	46,686	63,150	67,145
10-4510-00-511820	Retirement Expense	56,818	77,840	57,236	84,200	97,950
10-4510-00-511825	401K Expense-STREETS AND SANT	36,214	43,010	31,963	41,150	42,885
10-4510-00-511830	Hospital Expense	184,709	267,850	196,544	286,000	296,608
10-4510-00-511831	Retired Employee Ins. Exp	15,393	26,240	28,579	36,850	36,850
10-4510-00-511832	Life Insurance Expense	2,495	2,110	1,631	2,180	2,100
10-4510-00-511833	Dental Insurance	6,628	9,150	8,225	9,500	7,576
10-4510-00-511840	HEALTH REIMBURS EXPENSE - REG	31,210	49,760	32,993	46,370	46,370
10-4510-00-511841	HEALTH REIMBURS EXP - RET	2,603	4,880	4,790	6,390	6,390
10-4510-00-511850	Unemployment Ins. Expense	63	1,340	380	1,380	1,380
10-4510-00-511860	Workers Comp. Expense	17,194	18,590	16,441	19,150	19,150
10-4510-00-521990	Prof. Services/Consultant Fees	78,531	40,000	65,147	50,000	50,000
10-4510-00-532120	Uniform Expense	10,159	15,000	13,993	12,000	20,000
10-4510-00-532510	Gas	74,028	86,870	65,118	73,670	81,242
10-4510-00-532520	Tires	16,680	16,410	15,310	18,000	19,850
10-4510-00-532530	Vehicle Repairs/Maintenance	110,814	110,200	124,716	146,355	161,398
10-4510-00-532920	Materials And Supplies	188,014	165,000	106,605	168,000	341,000
10-4510-00-532920-70097	SIDEWALKS UNDER 1500	25,749	55,000	36,467	50,000	50,000
10-4510-00-533180	Travel And Training	1,589	7,000	3,284	5,500	6,000
10-4510-00-533210	Telephone	2,339	2,400	2,181	2,500	2,500
10-4510-00-533310	Electricity	201,546	220,000	211,881	215,000	215,000
10-4510-00-533330	Propane Gas	-	750	-	750	750
10-4510-00-533515	LANDFILL ROAD MAINTENANCE	-	6,000	1,202	6,000	6,000
10-4510-00-533520	Equipment Repairs/Maintenance	13,359	17,500	16,077	18,000	20,000
10-4510-00-534390	Equipment Rentals	350	1,500	1,820	1,500	3,500
10-4510-00-534440	Grinding	46,535	55,000	27,360	48,000	55,000
10-4510-00-534450	Tipping Fees	59,340	60,000	60,874	64,000	64,000
10-4510-00-534490	Other Contractual Service	1,700	1,500	11,778	3,000	3,000
10-4510-00-534510	Property And Gen. Liab. Ins.	13,846	16,220	18,011	16,620	16,620
10-4510-00-534520	Vehicle Insurance	18,004	9,740	9,573	11,110	11,110
10-4510-00-534580	Other Insurance Costs	4,119	6,410	1,740	6,510	6,510
10-4510-00-534910	Dues Memberships And Subscript	860	1,500	1,072	1,500	1,500
10-4510-00-536910	DONATIONS & CONTRIBUTIONS	1,000	2,000	1,277	2,000	2,000
10-4510-00-545400	Vehicles	149,016	168,215	153,871	-	-
10-4510-00-545500	Equipment	-	11,785	12,035	-	38,000
10-4510-00-545900	Capital Improvements	44,683	14,280	91,723	-	-
10-4510-00-546000	LOAN PAYMENTS	34,495	34,530	34,495	34,600	15,000
10-4510-00-548100	Internal Service Costs	334,460	299,660	247,726	286,880	286,033
	Total	2,574,639	2,878,080	2,407,352	2,660,815	2,973,948
POWELL BILL						
10-4560-00-521990	Prof. Services/Consultant Fees	4,000	17,400	1,044	10,000	10,000
10-4560-00-522000	R/R CROSSING W/GATE ANNUAL COS	2,280	20,000	1,140	15,000	15,000
10-4560-00-532920	Materials And Supplies	5,054	25,000	7,500	25,000	25,000
10-4560-00-534430	Infrastructure/Paving/Improv.	432,548	377,600	189,293	380,000	288,500
10-4560-00-534430-30008	SIDEWALKS - NEW	-	50,000	-	65,000	65,000
10-4560-00-534490	Other Contractual Service	22,063	15,000	-	16,500	16,500
10-4560-00-545500	Equipment	-	-	12,177	-	120,000
10-4560-00-545900	Capital Improvements	17,303	-	-	-	-
	Total	483,248	505,000	211,153	511,500	540,000
CEMETERY						
10-4740-00-511210	Regular Pay	73,791	92,940	86,038	94,000	98,076
10-4740-00-511220	Overtime Pay	569	1,000	318	1,000	1,000
10-4740-00-511230	Temporary And Part Time Pay	4,351	7,500	830	7,000	7,000
10-4740-00-511810	FICA	5,946	7,760	6,533	7,850	8,114
10-4740-00-511820	Retirement Expense	5,814	8,510	7,723	10,450	11,314
10-4740-00-511825	401K Expense-CEMETERY	3,713	4,700	4,288	5,100	4,954
10-4740-00-511830	Hospital Expense	17,706	21,450	25,159	36,900	36,156
10-4740-00-511832	Life Insurance Expense	275	240	183	250	252
10-4740-00-511833	Dental Insurance	831	1,110	949	1,170	758
10-4740-00-511840	HEALTH REIMBURS EXPENSE - REG	2,999	3,980	4,218	6,390	6,390
10-4740-00-511850	Unemployment Ins. Expense	7	150	51	150	150
10-4740-00-511860	Workers Comp. Expense	1,936	2,130	1,888	2,150	2,150
10-4740-00-521990	Prof. Services/Consultant Fees	6,208	7,500	6,011	6,500	34,000
10-4740-00-532120	Uniform Expense	965	2,100	2,186	2,100	3,000

Account	Description	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget
10-4740-00-532510	Gas	2,160	2,400	1,870	2,000	2,206
10-4740-00-532520	Tires	780	420	390	900	992
10-4740-00-532530	Vehicle Repairs/Maintenance	2,790	2,820	3,030	3,310	3,650
10-4740-00-532920	Materials And Supplies	8,825	15,000	18,075	15,000	18,000
10-4740-00-533180	Travel And Training	684	1,000	733	1,000	1,000
10-4740-00-533210	Telephone	213	250	232	250	250
10-4740-00-533310	Electricity	1,532	2,000	1,047	2,000	2,000
10-4740-00-533520	Equipment Repairs/Maintenance	2,812	2,000	2,206	2,400	2,400
10-4740-00-534490	Other Contractual Service	-	15,000	9,500	9,000	9,000
10-4740-00-534510	Property And Gen. Liab. Ins.	1,662	1,950	2,161	1,990	1,990
10-4740-00-534520	Vehicle Insurance	1,243	650	639	740	740
10-4740-00-534580	Other Insurance Costs	727	1,130	307	1,150	1,150
10-4740-00-545500	Equipment	10,979	-	5,153	-	-
10-4740-00-545900	Capital Improvements	96,045	10,000	-	-	8,000
10-4740-00-548100	Internal Service Costs	21,850	21,095	17,460	21,870	24,303
	Total	277,412	236,785	209,180	242,620	288,995

DEVELOPMENT SERVICES

10-4910-00-511210	Regular Pay	340,517	366,100	349,684	368,000	397,228
10-4910-00-511220	Overtime Pay	219	1,000	856	1,500	1,500
10-4910-00-511230	Temporary And Part Time Pay	-	3,000	1,050	2,500	2,500
10-4910-00-511810	FICA	24,449	28,230	25,015	28,550	30,693
10-4910-00-511820	Retirement Expense	26,594	33,230	31,365	38,050	45,534
10-4910-00-511825	401K Expense-PLANNING	16,982	18,360	17,235	18,600	19,936
10-4910-00-511830	Hospital Expense	64,805	84,170	80,169	89,500	103,692
10-4910-00-511831	Retired Employee Ins. Exp	5,666	7,150	7,145	7,370	7,370
10-4910-00-511832	Life Insurance Expense	768	820	588	820	672
10-4910-00-511833	Dental Insurance	1,988	2,560	2,926	2,650	2,273
10-4910-00-511840	HEALTH REIMBURS EXPENSE - REG	10,950	15,640	13,476	12,230	12,230
10-4910-00-511841	HEALTH REIMBURS EXP - RET	962	1,330	1,215	1,280	1,280
10-4910-00-511850	Unemployment Ins. Expense	29	590	206	600	600
10-4910-00-511860	Workers Comp. Expense	6,898	7,780	6,918	7,850	7,850
10-4910-00-521920	Legal Fees	67,857	45,000	15,013	25,000	25,000
10-4910-00-521950	Clean Up/Demolition Expense	-	-	-	-	40,000
10-4910-00-521990	Prof. Services/Consultant Fees	81,594	148,000	23,801	143,000	100,200
10-4910-00-532120	Uniform Expense	1,636	2,000	1,856	2,000	5,500
10-4910-00-532510	Gas	4,189	4,130	3,249	3,725	4,500
10-4910-00-532520	Tires	670	720	680	1,000	1,103
10-4910-00-532530	Vehicle Repairs/Maintenance	5,200	4,860	5,230	6,260	6,511
10-4910-00-532920	Materials And Supplies	9,502	7,000	8,330	7,000	8,000
10-4910-00-532920-10025	Materials And Supplies	13,913	-	-	-	-
10-4910-00-533180	Travel And Training	10,101	7,000	7,146	8,000	8,500
10-4910-00-533210	Telephone	4,695	5,200	5,034	5,200	5,600
10-4910-00-533520	Equipment Repairs/Maintenance	7,084	44,880	7,905	43,000	10,500
10-4910-00-534510	Property And Gen. Liab. Ins.	3,877	4,540	5,043	4,650	4,650
10-4910-00-534520	Vehicle Insurance	2,485	1,300	1,278	1,480	1,480
10-4910-00-534910	Dues Memberships And Subscript	2,026	2,700	2,682	2,700	3,200
10-4910-00-534920	Bad Debt Expense	-	-	1,800	-	-
10-4910-00-545400	Vehicles	52,164	-	-	-	27,000
10-4910-00-545500	Equipment	-	-	13,620	-	-
10-4910-00-548100	Internal Service Costs	55,130	39,110	32,590	43,620	40,996
	Total	822,950	886,400	673,105	876,135	926,098

SPECIAL APPROPRIATIONS

10-5300-00-511830	Hospital Expense	5,666	8,250	3,572	6,960	6,960
10-5300-00-511832	Life Insurance Expense	88	150	(53)	155	155
10-5300-00-511833	Dental Insurance	348	370	(174)	385	385
10-5300-00-511840	HEALTH REIMBURS EXPENSE - REG	962	-	608	-	-
10-5300-00-536910	DONATIONS & CONTRIBUTIONS	102,050	115,000	113,870	75,000	137,184
10-5300-00-536915	R. ECONOMIC DEVELOPMENT	-	25,000	4,700	25,000	25,000
10-5300-00-536920	TRANSFER TO OTHER ORGANIZATION	7,321	4,800	3,078	5,000	5,000
10-5300-00-536930	Taxes Transferd To DWA	104,347	113,930	99,905	115,000	122,568
10-5300-00-536950	INVENTORY REIMB TRANSF TO DWA	6,250	6,250	6,250	6,250	6,250
10-5300-00-536970	PAY STUDY ADJUSTMENTS	-	-	-	30,000	250,000
	Total	227,031	273,750	231,757	263,750	553,502

PARKS AND RECREATION

10-6120-00-511210	Regular Pay	618,974	740,460	702,696	747,500	751,122
10-6120-00-511220	Overtime Pay	24,909	15,000	9,876	8,000	8,000

Account	Description	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget
10-6120-00-511230	Temporary And Part Time Pay	372,691	430,250	287,367	400,000	400,000
10-6120-00-511810	FICA	76,676	90,700	75,033	88,700	88,672
10-6120-00-511820	Retirement Expense	57,252	81,060	69,884	93,100	86,691
10-6120-00-511825	401K Expense-PARKS & REC	30,989	37,780	36,702	44,300	37,956
10-6120-00-511830	Hospital Expense	103,821	163,180	148,692	181,000	169,051
10-6120-00-511832	Life Insurance Expense	1,794	1,800	1,589	1,860	1,596
10-6120-00-511833	Dental Insurance	5,428	6,960	8,857	7,200	6,440
10-6120-00-511840	HEALTH REIMBURS EXPENSE - REG	17,543	28,390	24,986	28,090	28,090
10-6120-00-511850	Unemployment Ins. Expense	87	1,190	587	1,200	1,200
10-6120-00-511860	Workers Comp. Expense	20,685	24,900	22,314	25,500	25,500
10-6120-00-521990	Prof. Services/Consultant Fees	4,199	28,640	1,905	17,500	35,500
10-6120-00-532120	Uniform Expense	7,238	11,350	6,357	11,000	11,000
10-6120-00-532510	Gas	3,803	6,300	4,924	5,410	5,966
10-6120-00-532520	Tires	420	1,120	1,040	1,000	1,103
10-6120-00-532530	Vehicle Repairs/Maintenance	4,525	7,490	8,050	10,180	11,226
10-6120-00-532700	Purchases For Resale	2,475	3,100	2,959	3,100	3,100
10-6120-00-532910	Treatment Chemicals	14,982	27,000	13,897	23,000	23,000
10-6120-00-532920	Materials And Supplies	106,095	134,810	119,393	120,000	120,000
10-6120-00-533180	Travel And Training	16,073	12,300	9,594	12,000	12,000
10-6120-00-533210	Telephone	5,900	18,000	5,826	15,000	15,000
10-6120-00-533310	Electricity	99,404	110,000	82,561	150,000	150,000
10-6120-00-533330	Propane Gas	36,478	46,000	27,059	43,000	43,000
10-6120-00-533340	Water	4,061	10,000	3,517	7,000	7,000
10-6120-00-533350	SEWER	4,841	11,000	4,938	8,500	8,500
10-6120-00-533360	DUMPSTER FEE	7,498	7,500	6,212	7,500	7,500
10-6120-00-533510	Building Repairs & Maintenance	61,049	60,000	49,695	60,000	60,000
10-6120-00-533520	Equipment Repairs/Maintenance	45,258	44,720	43,211	45,720	45,720
10-6120-00-533700	Other Advertising	52,958	53,000	32,523	5,000	5,000
10-6120-00-534390	Equipment Rentals	281	2,550	407	2,550	2,550
10-6120-00-534490	Other Contractual Service	(22)	-	-	-	-
10-6120-00-534510	Property And Gen. Liab. Ins.	8,861	12,330	12,968	12,630	12,630
10-6120-00-534520	Vehicle Insurance	3,102	2,600	2,556	2,960	2,960
10-6120-00-534580	Other Insurance Costs	242	380	102	380	380
10-6120-00-534910	Dues Memberships And Subscript	5,153	5,180	5,417	5,400	5,400
10-6120-00-536910	DONATIONS & CONTRIBUTIONS	-	3,500	2,000	3,500	3,500
10-6120-00-545400	Vehicles	35,326	-	-	-	-
10-6120-00-545500	Equipment	-	14,580	-	-	122,000
10-6120-00-545820	Building Improvements	-	-	8,750	-	-
10-6120-00-545900	Capital Improvements	-	1,069,010	240,258	720,000	194,000
10-6120-00-546000	LOAN PAYMENTS	181,244	-	-	-	95,600
10-6120-00-548100	Internal Service Costs	157,060	129,710	108,130	127,215	111,514
10-6125-00-535000	PLAYGROUND MAINTENANCE	-	10,000	5,680	10,000	10,000
10-6125-00-536230	Adult And Childern Programs	16,088	15,000	9,605	15,000	15,000
10-6125-00-536310	Misc. Grants-Recreation	819	30,000	-	30,000	30,000
10-6125-00-536310-10022	Misc. Grants-Recreation	23,333	-	-	-	-
	Total	2,239,594	3,508,840	2,208,116	3,100,995	2,774,467
DEBT SERVICE						
10-9100-00-546000	LOAN PAYMENTS	392,654	391,200	391,067	392,700	387,985
GRAND TOTAL		13,957,833	16,557,432	13,122,099	15,750,580	17,105,053

Line Item Budgets

Water Fund - Revenues

Account	Description	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget
61-3700-00-453710	Water Charges	3,160,829	3,330,600	3,152,861	3,345,500	3,300,000
61-3700-00-453711	Water Taps And Connections	48,059	40,000	54,061	35,000	35,000
61-3700-00-453727	CAPACITY FEE	20,168	20,000	53,167	25,000	25,000
61-3800-00-463830	Miscellaneous Revenue	447	1,500	-	1,000	1,000
61-3800-00-463835	Sale of Materials/Fixed Assets	18,225	-	681	-	-
61-3850-00-473831	Investment Income	30,146	25,800	23,282	15,000	-
61-3900-00-493992	Fund Balance Appropriated	-	448,275	-	223,330	212,200
GRAND TOTAL		3,277,874	3,866,175	3,284,051	3,644,830	3,573,200

Water Fund - Expenditures

Account	Description	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget
Water Maintenance						
61-7121-00-511210	Regular Pay	394,867	405,390	383,341	435,200	396,116
61-7121-00-511220	Overtime Pay	22,869	20,000	20,591	25,000	25,000
61-7121-00-511230	Temporary And Part Time Pay	730	10,000	13,205	15,000	15,000
61-7121-00-511810	FICA	30,275	33,300	30,073	36,500	29,538
61-7121-00-511820	Retirement Expense	43,207	38,500	40,158	48,650	42,382
61-7121-00-511825	401K Expense-WATER MAINT.	20,830	21,270	19,992	23,800	18,556
61-7121-00-511830	Hospital Expense	91,909	109,240	181,809	116,000	100,028
61-7121-00-511831	Retired Employee Ins. Exp	5,341	-	-	-	-
61-7121-00-511832	Life Insurance Expense	1,138	1,030	770	1,070	672
61-7121-00-511833	Dental Insurance	3,560	3,660	3,875	3,780	2,273
61-7121-00-511840	HEALTH REIMBURS EXPENSE - REG	12,478	20,290	17,408	20,080	20,080
61-7121-00-511841	HEALTH REIMBURS EXP - RET	(0)	-	-	-	-
61-7121-00-511850	Unemployment Ins. Expense	36	650	245	700	700
61-7121-00-511860	Workers Comp. Expense	8,290	9,150	8,114	9,250	9,250
61-7121-00-521990	Prof. Services/Consultant Fees	58,779	60,000	41,593	63,000	63,000
61-7121-00-532120	Uniform Expense	5,579	8,750	7,409	8,750	8,750
61-7121-00-532510	Gas	16,185	16,140	12,872	13,530	14,921
61-7121-00-532520	Tires	3,270	2,930	2,730	5,000	5,514
61-7121-00-532530	Vehicle Repairs/Maintenance	21,770	19,650	22,000	24,310	26,809
61-7121-00-532920	Materials And Supplies	183,946	229,000	210,836	235,000	245,000
61-7121-00-533180	Travel And Training	3,453	8,000	7,435	8,000	9,000
61-7121-00-533210	Telephone	3,172	2,800	3,079	2,900	2,900
61-7121-00-533310	Electricity	44,324	46,000	49,779	47,000	47,000
61-7121-00-533520	Equipment Repairs/Maintenance	11,237	20,000	18,712	20,000	25,000
61-7121-00-534390	Equipment Rentals	221	4,200	3,640	4,200	4,200
61-7121-00-534490	Other Contractual Service	3,849	16,000	1,500	18,000	20,000
61-7121-00-534510	Property And Gen. Liab. Ins.	5,538	6,490	7,204	6,650	6,650
61-7121-00-534520	Vehicle Insurance	6,203	2,600	2,556	2,960	2,960
61-7121-00-534580	Other Insurance Costs	2,181	3,400	922	3,440	3,440
61-7121-00-534910	Dues Memberships And Subscript	880	1,000	370	1,200	1,200
61-7121-00-545400	Vehicles		65,000	-	-	-
61-7121-00-545500	Equipment		13,000	-	-	130,000
61-7121-00-545900	Capital Improvements		350,833	-	370,000	430,000
61-7121-00-546000	LOAN PAYMENTS	23,099	179,940	9,574	178,890	107,471
61-7121-00-548100	Internal Service Costs	176,240	165,780	139,680	164,170	133,815
	Total	1,205,457	1,893,993	1,261,471	1,912,030	1,947,225
Water Treatment						
61-7122-00-511210	Regular Pay	339,609	381,490	348,438	377,800	393,564
61-7122-00-511220	Overtime Pay	2,611	3,000	591	3,000	3,000
61-7122-00-511230	Temporary And Part Time Pay		3,000	-	3,000	3,000
61-7122-00-511810	FICA	25,210	29,600	25,730	29,500	26,742

Account	Description	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget
61-7122-00-511820	Retirement Expense	38,575	34,800	34,733	39,270	39,578
61-7122-00-511825	401K Expense-WATER TREATMENT	17,080	19,230	17,318	19,200	17,329
61-7122-00-511830	Hospital Expense	79,257	98,470	141,227	105,000	92,205
61-7122-00-511831	Retired Employee Ins. Exp		4,790	0	7,370	7,370
61-7122-00-511832	Life Insurance Expense	1,024	970	784	1,000	756
61-7122-00-511833	Dental Insurance	2,492	3,300	3,440	3,400	2,653
61-7122-00-511840	HEALTH REIMBURS EXPENSE - REG	10,752	18,290	13,404	18,180	18,180
61-7122-00-511841	HEALTH REIMBURS EXP - RET		890	(0)	1,280	1,280
61-7122-00-511850	Unemployment Ins. Expense	29	610	205	650	650
61-7122-00-511860	Workers Comp. Expense	6,828	8,140	7,286	8,300	8,300
61-7122-00-521990	Prof. Services/Consultant Fees	27,091	62,000	21,701	40,000	40,000
61-7122-00-532120	Uniform Expense	3,011	5,500	5,054	5,500	5,500
61-7122-00-532510	Gas	1,710	2,960	1,950	2,410	2,658
61-7122-00-532520	Tires	470	530	500	1,000	1,103
61-7122-00-532530	Vehicle Repairs/Maintenance	3,090	3,580	3,850	4,340	4,786
61-7122-00-532910	Treatment Chemicals	103,493	141,000	123,466	141,000	141,000
61-7122-00-532920	Materials And Supplies	44,577	40,800	25,217	45,000	45,000
61-7122-00-533180	Travel And Training	782	3,500	1,849	2,500	2,500
61-7122-00-533210	Telephone	2,879	2,750	3,142	2,950	3,200
61-7122-00-533310	Electricity	19,125	21,500	19,376	21,500	21,500
61-7122-00-533320	Fuel Oil	616	1,500	560	1,500	1,500
61-7122-00-533510	Building Repairs & Maintenance	7,166	10,000	3,284	10,000	10,000
61-7122-00-533520	Equipment Repairs/Maintenance	15,876	23,000	23,761	23,000	23,000
61-7122-00-534390	Equipment Rentals		20,000	-	-	-
61-7122-00-534490	Other Contractual Service	49,991	80,000	61,930	60,000	60,000
61-7122-00-534510	Property And Gen. Liab. Ins.	4,431	5,190	5,763	5,320	5,320
61-7122-00-534520	Vehicle Insurance	1,859	970	953	1,110	1,110
61-7122-00-534580	Other Insurance Costs	242	380	102	380	380
61-7122-00-534910	Dues Memberships And Subscript	5,410	6,000	5,606	6,000	6,000
61-7122-00-545500	Equipment		16,500	-	120,000	-
61-7122-00-545900	Capital Improvements		355,167	-	15,000	20,000
61-7122-00-548100	Internal Service Costs	154,980	114,105	96,010	121,850	126,321
	Total	970,265	1,523,512	997,232	1,247,310	1,135,485
Administration and Finance						
61-7125-00-554920	Bad Debt Expense	8,178	14,400	-	14,400	16,000
61-7125-00-554970	Charges By General Fund	406,630	434,270	434,270	471,090	474,490
61-9200-00-574600	Depreciation	625,133	-	633,955	-	-
	Total	1,039,941	448,670	1,068,224	485,490	490,490
GRAND TOTAL		3,215,663	3,866,175	3,326,927	3,644,830	3,573,200

Line Item Budgets

Sewer Fund - Revenues

Account	Description	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget
62-3700-00-453720	Sewer Charges	2,819,240	3,084,400	2,923,463	3,266,100	3,509,000
62-3700-00-453721	Sewer Taps And Connections	19,250	20,000	39,370	20,000	20,000
62-3700-00-453727	CAPACITY FEE	14,666	85,500	50,493	25,000	25,000
62-3800-00-463830	Miscellaneous Revenue	23,000	400	-	2,900	2,900
62-3800-00-463835	Sale of Materials/Fixed Assets	12,252	-	-	-	-
62-3850-00-473831	Investment Income	26,771	23,260	20,952	14,000	5,000
62-3900-00-493992	Fund Balance Appropriated		142,789	-	195,815	270,000
GRAND TOTAL		2,915,178	3,356,349	3,034,278	3,523,815	3,831,900

Sewer Fund - Expenditures

Account	Description	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget
Sewer Maintenance						
62-7121-00-511210	Regular Pay	221,716	231,860	229,239	242,000	351,002
62-7121-00-511220	Overtime Pay	9,729	20,000	10,373	20,000	20,000
62-7121-00-511230	Temporary And Part Time Pay	17,603	15,000	-	15,000	15,000
62-7121-00-511810	FICA	18,462	20,400	17,521	21,250	24,609
62-7121-00-511820	Retirement Expense	24,196	22,800	42,587	28,320	35,023
62-7121-00-511825	401K Expense-SEWER MAINT.	11,553	12,600	11,738	13,850	15,334
62-7121-00-511830	Hospital Expense	14,420	60,460	101,240	63,500	92,203
62-7121-00-511831	Retired Employee Ins. Exp	10,682	-	(0)	7,360	7,360
62-7121-00-511832	Life Insurance Expense	797	590	581	620	672
62-7121-00-511833	Dental Insurance	2,136	2,570	2,807	2,650	3,031
62-7121-00-511840	HEALTH REIMBURS EXPENSE - REG	7,130	11,230	9,615	10,990	10,990
62-7121-00-511841	HEALTH REIMBURS EXP - RET	0	-	0	-	-
62-7121-00-511850	Unemployment Ins. Expense	21	410	141	450	450
62-7121-00-511860	Workers Comp. Expense	5,179	5,600	4,953	5,800	5,800
62-7121-00-521990	Prof. Services/Consultant Fees	52,334	80,000	72,831	80,000	80,000
62-7121-00-532120	Uniform Expense	3,583	6,500	4,796	6,600	6,600
62-7121-00-532510	Gas	12,520	16,200	12,370	13,650	15,053
62-7121-00-532520	Tires	2,700	3,010	2,810	5,000	5,514
62-7121-00-532530	Vehicle Repairs/Maintenance	17,910	20,220	23,174	25,160	27,746
62-7121-00-532920	Materials And Supplies	46,651	50,000	34,054	52,000	80,000
62-7121-00-533180	Travel And Training	508	4,000	2,308	3,500	3,500
62-7121-00-533210	Telephone	1,389	1,500	1,660	1,700	1,700
62-7121-00-533520	Equipment Repairs/Maintenance	4,045	6,000	4,464	6,000	6,000
62-7121-00-534390	Equipment Rentals	2,638	5,000	4,105	5,000	5,000
62-7121-00-534490	Other Contractual Service	5,135	20,000	3,323	18,000	50,000
62-7121-00-534510	Property And Gen. Liab. Ins.	3,877	4,540	5,043	4,650	4,650
62-7121-00-534520	Vehicle Insurance	1,859	970	953	1,110	1,110
62-7121-00-534580	Other Insurance Costs	-	190	-	190	190
62-7121-00-534910	Dues Memberships And Subscript	2,010	2,500	4,810	2,700	2,700
62-7121-00-545500	Equipment		52,000	-	-	25,000
62-7121-00-545900	Capital Improvements		120,000	-	300,000	30,000
62-7121-00-548100	Internal Service Costs	126,200	84,499	71,080	102,385	151,630
	Total	626,982	880,649	678,577	1,059,435	1,077,867
Sewer Treatment						
62-7122-00-511210	Regular Pay	410,490	462,820	411,938	444,900	473,580
62-7122-00-511220	Overtime Pay	20,877	20,000	30,132	25,000	25,000
62-7122-00-511230	Temporary And Part Time Pay	18,610	10,000	-	15,000	15,000
62-7122-00-511810	FICA	32,812	37,600	31,542	37,200	34,368
62-7122-00-511820	Retirement Expense	42,554	43,700	82,709	49,600	49,592
62-7122-00-511825	401K Expense-SEWER TREATMENT	21,540	24,140	21,740	24,280	21,713

Account	Description	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget
62-7122-00-511830	Hospital Expense	26,609	119,620	202,484	126,000	112,126
62-7122-00-511831	Retired Employee Ins. Exp	19,152	35,750	0	36,900	36,900
62-7122-00-511832	Life Insurance Expense	1,101	1,170	863	1,190	840
62-7122-00-511833	Dental Insurance	3,355	4,030	4,441	4,160	3,410
62-7122-00-511840	HEALTH REIMBURS EXPENSE - REG	13,157	22,220	19,052	21,810	21,810
62-7122-00-511841	HEALTH REIMBURS EXP - RET	0	6,640	(0)	6,390	6,390
62-7122-00-511850	Unemployment Ins. Expense	39	740	260	750	750
62-7122-00-511860	Workers Comp. Expense	9,923	10,350	9,110	10,900	10,900
62-7122-00-521990	Prof. Services/Consultant Fees	132,903	100,000	169,517	100,000	100,000
62-7122-00-532120	Uniform Expense	10,329	11,500	10,883	11,700	13,000
62-7122-00-532510	Gas	2,547	2,630	2,050	2,190	2,415
62-7122-00-532520	Tires	490	460	430	500	551
62-7122-00-532530	Vehicle Repairs/Maintenance	3,280	3,090	3,330	4,120	4,543
62-7122-00-532910	Treatment Chemicals	60,676	64,000	53,323	66,000	66,000
62-7122-00-532920	Materials And Supplies	51,744	62,000	76,567	52,000	55,000
62-7122-00-533180	Travel And Training	4,354	5,000	2,909	4,700	5,000
62-7122-00-533210	Telephone	2,212	2,600	2,348	2,600	2,600
62-7122-00-533310	Electricity	133,356	145,000	121,020	145,000	145,000
62-7122-00-533320	Fuel Oil	2,283	2,500	4,305	2,800	2,800
62-7122-00-533330	Propane Gas	29,387	27,000	13,281	24,000	24,000
62-7122-00-533340	Water	1,366	3,000	500	2,500	2,500
62-7122-00-533510	Building Repairs & Maintenance	8,973	19,000	7,033	15,000	15,000
62-7122-00-533520	Equipment Repairs/Maintenance	37,948	50,000	40,554	52,000	52,000
62-7122-00-533540	Operating Plant Repairs/Maint.	225,412	200,000	119,496	200,000	200,000
62-7122-00-534450	Tipping Fees	74	10,000	18,993	16,000	25,000
62-7122-00-534510	Property And Gen. Liab. Ins.	6,092	7,140	7,925	7,310	7,310
62-7122-00-534520	Vehicle Insurance	1,859	970	953	1,110	1,110
62-7122-00-534580	Other Insurance Costs	1,211	1,890	512	1,910	1,910
62-7122-00-534910	Dues Memberships And Subscript	7,655	10,000	9,312	10,000	10,000
62-7122-00-545400	Vehides	-	32,000	-	-	-
62-7122-00-545500	Equipment	-	121,900	-	213,000	110,000
62-7122-00-545900	Capital Improvements	-	200,000	-	100,000	50,000
62-7122-00-548100	Internal Service Costs	190,300	199,410	168,010	188,280	186,685
	Total	1,534,670	2,079,870	1,647,520	2,026,800	1,894,803
Administration and Finance						
62-7125-00-554920	Bad Debt Expense	9,672	17,220	-	17,220	20,000
62-7125-00-554970	Charges By General Fund	360,510	381,110	381,110	420,360	459,230
62-9100-00-567510	Service Charges	-	-	-	-	380,000
62-9200-00-574600	Depreciation	435,088	-	455,955	-	-
	Total	805,270	398,330	837,065	437,580	859,230
GRAND TOTAL		2,966,922	3,358,849	3,163,162	3,523,815	3,831,900

Line Item Budgets

Electric Fund - Revenues

Account	Description	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget
63-3700-00-453730	Electric Charges	8,792,663	8,774,900	8,250,721	9,158,900	9,208,900
63-3700-00-453731	Security Lights	51,054	51,200	49,510	51,200	51,200
63-3700-00-453732	Street Lights	129,252	129,250	129,252	129,250	129,250
63-3700-00-453733	Underground Service Install	1,930	2,000	1,080	2,000	2,000
63-3700-00-453735	Renewable Energy Portf. Stand.	53,157	52,800	53,243	52,800	52,800
63-3700-00-453737	Electric Pole Rent	12,992	19,970	8,011	14,000	14,000
63-3700-00-453739	Sales Tax Charges	460,014	465,070	425,185	460,000	460,000
63-3800-00-463830	Miscellaneous Revenue	2,215	3,000	7,990	3,000	3,000
63-3800-00-463835	Sale of Materials/Fixed Assets	703	-	3,126	-	-
63-3800-00-463840	CONTRIBUTED CAPITAL		191,000	180,465	-	-
63-3850-00-473831	Investment Income	28,612	22,270	23,204	14,040	14,040
63-3900-00-493992	Fund Balance Appropriated		55,405	-	212,605	795,664
GRAND TOTAL		9,532,593	9,766,865	9,131,786	10,097,795	10,730,854

Account	Description	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget
Electric Maintenance						
63-7121-00-511210	Regular Pay	207,911	310,580	239,698	321,950	309,575
63-7121-00-511220	Overtime Pay	14,369	14,000	9,513	15,000	15,000
63-7121-00-511810	FICA	17,131	24,800	16,946	25,860	21,005
63-7121-00-511820	Retirement Expense	23,787	29,380	45,197	34,480	31,357
63-7121-00-511825	401K Expense-ELECTRIC MAINT.	11,102	16,230	12,101	16,860	13,729
63-7121-00-511830	Hospital Expense	50,336	98,140	64,909	104,500	68,000
63-7121-00-511831	Retired Employee Ins. Exp	5,341	14,300	8,514	14,800	14,800
63-7121-00-511832	Life Insurance Expense	518	790	483	800	800
63-7121-00-511833	Dental Insurance	1,382	2,570	2,214	2,660	1,000
63-7121-00-511840	HEALTH REIMBURS EXPENSE - REG	7,979	18,200	9,580	18,060	18,060
63-7121-00-511841	HEALTH REIMBURS EXP - RET	0	2,660	1,443	2,560	2,560
63-7121-00-511850	Unemployment Ins. Expense	19	500	146	500	500
63-7121-00-511860	Workers Comp. Expense	6,493	6,820	6,008	6,950	6,950
63-7121-00-521990	Prof. Services/Consultant Fees	35,112	30,000	9,016	65,000	65,000
63-7121-00-532120	Uniform Expense	13,198	12,000	14,219	14,000	20,000
63-7121-00-532510	Gas	8,216	10,510	8,131	8,880	9,793
63-7121-00-532520	Tires	1,770	1,980	1,850	3,000	3,308
63-7121-00-532530	Vehicle Repairs/Maintenance	14,377	13,290	14,982	16,830	18,560
63-7121-00-532920	Materials And Supplies	128,730	125,000	12,987	127,000	128,464
63-7121-00-532950	Transformers	11,798	45,000	22,114	28,000	28,000
63-7121-00-533180	Travel And Training	4,900	10,000	2,722	6,000	6,000
63-7121-00-533210	Telephone	2,711	1,800	3,842	3,000	4,000
63-7121-00-533520	Equipment Repairs/Maintenance	41,962	38,000	24,927	40,000	40,000
63-7121-00-534390	Equipment Rentals		5,000	3,478	7,000	7,000
63-7121-00-534490	Other Contractual Service	16,795	266,000	67,331	40,000	40,000
63-7121-00-534510	Property And Gen. Liab. Ins.	3,898	4,560	5,071	4,680	4,680
63-7121-00-534520	Vehicle Insurance	4,344	2,270	2,231	2,590	2,590
63-7121-00-534580	Other Insurance Costs	1,576	2,460	666	2,490	2,490
63-7121-00-534910	Dues Memberships And Subscript	9,828	12,000	10,159	11,000	11,000
63-7121-00-545500	Equipment		-	-	-	21,000
63-7121-00-545900	Capital Improvements		160,000	-	650,000	1,530,000
63-7121-00-546000	LOAN PAYMENTS	14,599	329,500	7,900	329,500	32,000
63-7121-00-548100	Internal Service Costs	199,490	166,985	139,103	171,115	251,043
	Total	859,673	1,775,325	767,482	2,095,065	2,728,264

Power Purchases						
63-7123-00-582700	Wholesale Purchased Power	4,968,890	5,347,700	4,566,328	5,290,500	5,290,500
63-7123-00-582710	REPS - Renewable Energy Charge	78,623	120,000	142,366	125,000	125,000
63-7123-00-582750	Sales Tax Paid-Purchased Power	461,407	447,800	424,305	448,000	448,000
	Total	5,508,920	5,915,500	5,132,998	5,863,500	5,863,500

Account	Description	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget
Administration and Finance						
63-7125-00-554920	Bad Debt Expense	35,906	38,400	-	38,400	38,400
63-7125-00-554970	Charges By General Fund	691,000	762,040	762,040	825,230	825,090
63-9200-00-574600	Depreciation	270,541	-	272,639	-	-
63-9800-00-599100	Transfer To General Fund	1,275,600	1,275,600	1,275,600	1,275,600	1,275,600
	Total	2,273,047	2,076,040	2,310,280	2,139,230	2,139,090
GRAND TOTAL		8,641,639	9,766,865	8,210,760	10,097,795	10,730,854

Line Item Budgets

Internal Service Funds - Revenues

Account	Description	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget
Sales and Service - Asset Services						
81-3650-00-453610	Charges To General Fund	1,148,120	925,055	768,746	942,800	914,362
81-3650-00-453661	Charges to Water Fund	331,220	279,885	235,690	286,020	260,136
81-3650-00-453662	Charges to Sewer Fund	316,500	283,909	239,090	290,665	338,315
81-3650-00-453663	Charges to Electric Fund	199,490	166,985	139,103	171,115	251,043
81-3650-00-453682	Charges To Garage	6,270	7,000	6,330	7,970	8,573
81-3850-00-473831	Investment Income	4,080	-	3,479	-	-
GRAND TOTAL		2,005,680	1,662,834	1,392,437	1,698,570	1,772,429

Sales and Service - Garage						
82-3650-00-453610	Charges To General Fund	487,950	526,420	477,247	583,295	643,249
82-3650-00-453661	Charges to Water Fund	46,300	45,790	40,780	50,590	55,791
82-3650-00-453662	Charges to Sewer Fund	39,430	45,610	42,730	50,620	55,822
82-3650-00-453663	Charges to Electric Fund	21,610	25,780	24,150	28,710	31,661
82-3650-00-453681	Charges to Asset Management	17,290	13,360	13,810	14,660	16,166
82-3800-00-463830	Miscellaneous Revenue	19,866	10,000	2,055	10,000	10,000
82-3800-00-463835	Sale of Materials/Fixed Assets	(161)	-	2	-	-
82-3850-00-473831	Investment Income	1,065	710	590	360	360
GRAND TOTAL		633,350	667,670	601,364	738,235	813,049

Internal Service Funds - Expenditures

Account	Description	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget
Public Services Administration						
81-4120-00-511210	Regular Pay	266,675	271,420	222,053	261,000	271,189
81-4120-00-511220	Overtime Pay	8	300	-	500	500
81-4120-00-511230	Temporary And Part Time Pay	4,699	7,000	1,600	7,000	7,000
81-4120-00-511810	FICA	19,292	21,300	15,707	20,600	21,320
81-4120-00-511820	Retirement Expense	26,529	24,590	17,359	27,480	31,027
81-4120-00-511825	401K Expense	13,312	13,590	11,195	13,450	13,585
81-4120-00-511830	Hospital Expense	51,625	45,470	30,385	48,000	59,811
81-4120-00-511831	Retired Employee Ins. Exp	-	-	0	7,380	7,380
81-4120-00-511832	Life Insurance Expense	569	690	385	720	420
81-4120-00-511833	Dental Insurance	1,424	1,470	1,700	1,520	1,520
81-4120-00-511840	HEALTH REIMBURS EXPENSE - REG	6,083	8,450	6,220	8,310	8,310
81-4120-00-511841	HEALTH REIMBURS EXP - RET	-	-	(0)	1,280	1,280
81-4120-00-511850	Unemployment Ins. Expense	23	430	131	435	435
81-4120-00-511860	Workers Comp. Expense	5,366	5,860	5,189	6,000	6,000
81-4120-00-521920	Legal Fees	-	5,000	585	5,000	5,000
81-4120-00-521990	Prof. Services/Consultant Fees	7,882	8,000	6,874	8,000	8,000
81-4120-00-532120	Uniform Expense	512	1,000	879	2,000	2,000
81-4120-00-532510	Gas	130	170	130	140	154
81-4120-00-532520	Tires	20	30	30	100	110
81-4120-00-532530	Vehicle Repairs/Maintenance	170	200	210	190	210
81-4120-00-532920	Materials And Supplies	7,601	6,500	3,992	6,500	6,500
81-4120-00-533180	Travel And Training	2,998	10,000	1,509	7,000	7,000
81-4120-00-533210	Telephone	4,227	4,500	3,633	4,500	4,500
81-4120-00-533310	Electricity	(83)	-	-	-	-
81-4120-00-533520	Equipment Repairs/Maintenance	-	1,000	-	1,000	1,000
81-4120-00-534510	Property And Gen. Liab. Ins.	2,215	2,600	2,882	2,660	2,660
81-4120-00-534520	Vehicle Insurance	1,859	970	953	1,110	1,110
81-4120-00-534580	Other Insurance Costs	-	190	-	190	190
81-4120-00-534600	Depreciation	3,154	-	3,154	-	-
81-4120-00-534910	Dues Memberships And Subscript	3,023	19,104	19,322	3,200	3,200

Account	Description	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget
81-4120-00-545400	Vehicles	-	-	-	-	30,000
	Total	429,314	459,834	356,078	445,265	501,411
Public Facilities						
81-4260-00-511210	Regular Pay	86,150	49,460	46,971	51,290	43,925
81-4260-00-511220	Overtime Pay	1,860	3,000	1,331	1,000	1,000
81-4260-00-511230	Temporary And Part Time Pay	-	-	-	1,500	1,500
81-4260-00-511810	FICA	6,500	4,000	3,720	4,130	3,552
81-4260-00-511820	Retirement Expense	9,179	4,750	3,820	5,520	5,131
81-4260-00-511825	401K Expense	4,360	2,630	2,438	2,700	2,247
81-4260-00-511830	Hospital Expense	14,807	7,150	5,956	7,400	8,099
81-4260-00-511831	Retired Employee Ins. Exp	(0)	4,150	3,305	7,650	7,650
81-4260-00-511832	Life Insurance Expense	218	130	87	150	150
81-4260-00-511833	Dental Insurance	683	370	491	385	385
81-4260-00-511840	HEALTH REIMBURS EXPENSE - REG	1,754	1,330	1,215	1,280	1,280
81-4260-00-511841	HEALTH REIMBURS EXP - RET	(0)	770	566	740	740
81-4260-00-511850	Unemployment Ins. Expense	8	80	28	150	150
81-4260-00-511860	Workers Comp. Expense	1,890	1,100	864	1,200	1,200
81-4260-00-521990	Prof. Services/Consultant Fees	102	5,000	374	5,000	5,000
81-4260-00-532120	Uniform Expense	1,347	700	1,207	700	1,000
81-4260-00-532510	Gas	1,640	710	310	550	607
81-4260-00-532520	Tires	420	130	120	340	375
81-4260-00-532530	Vehicle Repairs/Maintenance	2,770	900	970	1,000	1,103
81-4260-00-532920	Materials And Supplies	18,811	25,000	12,216	25,000	25,000
81-4260-00-532920-10012	Materials And Supplies	1,303	9,775	15,222	2,500	2,500
81-4260-00-533180	Travel And Training	700	1,000	130	1,000	1,000
81-4260-00-533180-10012	Travel And Training	-	2,500	-	2,500	2,500
81-4260-00-533210	Telephone	4,354	3,960	3,919	4,000	4,200
81-4260-00-533310	Electricity	57,957	58,500	45,593	58,500	58,500
81-4260-00-533340	Water	866	900	884	1,000	1,000
81-4260-00-533350	SEWER	1,023	1,000	10,873	1,100	1,100
81-4260-00-533510	Building Repairs & Maintenance	23,433	35,000	22,807	35,000	35,000
81-4260-00-533520	Equipment Repairs/Maintenance	13,948	1,000	-	1,000	1,000
81-4260-00-534490	Other Contractual Service	632,879	314,200	268,012	295,000	295,000
81-4260-00-534510	Property And Gen. Liab. Ins.	1,108	650	720	660	660
81-4260-00-534520	Vehicle Insurance	1,243	320	314	370	370
81-4260-00-534580	Other Insurance Costs	121	190	51	190	190
81-4260-00-534600	Depreciation	61,868	-	62,258	-	-
81-4260-00-534910	Dues Memberships And Subscript	617	800	600	800	800
81-4260-00-545500	Equipment	4,609	-	-	-	-
81-4260-00-545900	Capital Improvements	-	40,000	-	70,000	65,000
81-4260-00-545900-10012	Capital Improvements	-	12,725	-	20,000	20,000
81-4260-00-546000	LOAN PAYMENTS	23,570	108,900	21,758	108,900	108,900
	Total	982,098	702,780	539,130	720,205	707,814
Outside Facilities						
81-4261-00-511210	Regular Pay	127,241	80,880	78,812	83,300	90,041
81-4261-00-511220	Overtime Pay	1,454	3,000	1,172	3,000	3,000
81-4261-00-511230	Temporary And Part Time Pay	13,976	-	-	1,500	1,500
81-4261-00-511810	FICA	10,600	6,400	5,581	6,750	7,232
81-4261-00-511820	Retirement Expense	13,981	7,590	6,144	8,990	10,625
81-4261-00-511825	401K Expense	6,464	4,200	3,909	4,400	4,652
81-4261-00-511830	Hospital Expense	45,407	24,380	20,077	25,900	27,685
81-4261-00-511831	Retired Employee Ins. Exp	-	7,150	-	7,380	7,380
81-4261-00-511832	Life Insurance Expense	436	200	220	350	168
81-4261-00-511833	Dental Insurance	1,335	740	933	765	379
81-4261-00-511840	HEALTH REIMBURS EXPENSE - REG	5,348	4,530	4,111	4,480	4,480
81-4261-00-511841	HEALTH REIMBURS EXP - RET	-	1,330	-	1,280	1,280
81-4261-00-511850	Unemployment Ins. Expense	12	130	47	160	160
81-4261-00-511860	Workers Comp. Expense	3,429	1,760	1,331	1,900	1,900
81-4261-00-521990	Prof. Services/Consultant Fees	1,752	2,000	-	4,000	4,000
81-4261-00-532120	Uniform Expense	3,919	2,250	1,899	2,250	2,850

Account	Description	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget
81-4261-00-532510	Gas	4,690	4,710	3,330	3,880	4,279
81-4261-00-532520	Tires	980	850	800	1,000	1,103
81-4261-00-532530	Vehicle Repairs/Maintenance	6,470	5,660	6,090	7,460	8,225
81-4261-00-532920	Materials And Supplies	48,213	37,500	13,674	50,000	50,000
81-4261-00-532920-10021	Materials And Supplies	817	-	-	-	-
81-4261-00-533180	Travel And Training	901	2,800	1,736	2,600	3,500
81-4261-00-533210	Telephone	1,330	1,300	1,094	1,300	1,300
81-4261-00-533330	Propane Gas	-	1,000	-	1,000	1,000
81-4261-00-533520	Equipment Repairs/Maintenance	354	750	105	3,000	3,000
81-4261-00-534110	Lease Parking	18,264	18,500	20,721	23,125	23,200
81-4261-00-534490	Other Contractual Service	29,160	25,000	15,875	25,000	25,000
81-4261-00-534510	Property And Gen. Liab. Ins.	2,215	1,300	1,441	1,330	1,330
81-4261-00-534520	Vehicle Insurance	1,859	650	639	740	740
81-4261-00-534580	Other Insurance Costs	848	1,320	358	1,340	1,340
81-4261-00-534600	Depreciation	31,883	-	33,442	-	-
81-4261-00-534910	Dues Memberships And Subscript	1,265	1,000	125	1,000	1,000
81-4261-00-535000	PLAYGROUND MAINTENANCE	4,084	-	-	-	-
81-4261-00-545900	Capital Improvements	-	5,000	-	-	-
	Total	388,687	253,880	223,665	279,180	292,349
Purchasing						
81-8100-00-511210	Regular Pay	113,506	116,130	117,658	120,000	129,317
81-8100-00-511220	Overtime Pay	214	800	147	500	500
81-8100-00-511810	FICA	8,452	8,950	8,649	9,240	9,918
81-8100-00-511820	Retirement Expense	11,282	10,590	8,909	12,350	14,805
81-8100-00-511825	401K Expense-PUB. OPERATIONS	5,674	5,850	5,737	6,020	6,482
81-8100-00-511830	Hospital Expense	35,040	31,530	25,856	33,500	39,851
81-8100-00-511832	Life Insurance Expense	341	300	252	310	252
81-8100-00-511833	Dental Insurance	1,068	1,100	1,423	1,150	1,150
81-8100-00-511840	HEALTH REIMBURS EXPENSE - REG	4,131	5,860	5,326	5,800	5,800
81-8100-00-511850	Unemployment Ins. Expense	10	190	69	210	210
81-8100-00-511860	Workers Comp. Expense	2,232	2,460	2,181	2,500	2,500
81-8100-00-521990	Prof. Services/Consultant Fees	102	-	-	-	-
81-8100-00-532120	Uniform Expense	1,864	2,100	1,727	2,100	2,100
81-8100-00-532920	Materials And Supplies	7,774	13,000	7,199	13,000	13,000
81-8100-00-533180	Travel And Training	600	2,200	1,316	2,400	2,400
81-8100-00-533210	Telephone	2,409	2,380	2,524	2,550	2,550
81-8100-00-533310	Electricity	12,317	12,000	11,441	12,000	12,000
81-8100-00-533330	Propane Gas	12,247	12,500	8,125	12,500	11,000
81-8100-00-533340	Water	267	400	246	400	400
81-8100-00-533350	SEWER	312	500	309	500	500
81-8100-00-533360	COMMERCIAL FEE/OR DUMPSTE	1,696	1,700	1,696	1,700	1,700
81-8100-00-533510	Building Repairs & Maintenance	2,907	4,700	1,812	4,500	4,200
81-8100-00-533520	Equipment Repairs/Maintenance	6,332	8,000	2,896	7,500	7,000
81-8100-00-534510	Property And Gen. Liab. Ins.	1,662	1,950	2,161	1,990	1,990
81-8100-00-534520	Vehicle Insurance	616	320	314	370	370
81-8100-00-534580	Other Insurance Costs	242	380	102	380	380
81-8100-00-534600	Depreciation	29,239	-	29,239	-	-
81-8100-00-534910	Dues Memberships And Subscript	548	450	360	450	480
	Total	263,083	246,340	247,677	253,920	270,855
Garage						
82-8200-00-511210	Regular Pay	100,232	119,440	122,746	127,600	130,875
82-8200-00-511220	Overtime Pay	1,149	2,000	826	2,000	2,000
82-8200-00-511810	FICA	7,347	9,290	8,971	9,920	10,165
82-8200-00-511820	Retirement Expense	11,253	10,990	27,659	13,720	15,175
82-8200-00-511825	401K Expense-GARAGE	5,003	6,080	5,943	6,990	6,644
82-8200-00-511830	Hospital Expense	13,516	28,300	51,375	29,800	32,089
82-8200-00-511831	Retired Employee Ins. Exp	2,671	-	5,666	-	-
82-8200-00-511832	Life Insurance Expense	266	300	252	320	252
82-8200-00-511833	Dental Insurance	356	1,100	949	1,150	1,137
82-8200-00-511840	HEALTH REIMBURS EXPENSE - REG	2,830	5,260	4,754	5,160	5,160

Account	Description	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget
82-8200-00-511841	HEALTH REIMBURS EXP - RET	0	-	962	-	-
82-8200-00-511850	Unemployment Ins. Expense	9	190	73	200	200
82-8200-00-511860	Workers Comp. Expense	2,107	2,550	2,287	2,650	2,650
82-8200-00-521990	Prof. Services/Consultant Fees	2,762	-	-	-	-
82-8200-00-532120	Uniform Expense	1,313	2,100	1,942	2,500	3,200
82-8200-00-532500	OIL	3,356	5,000	4,368	8,000	8,000
82-8200-00-532510	Gas	202,167	231,000	177,431	225,000	225,000
82-8200-00-532520	Tires	50,333	50,000	46,637	54,955	60,000
82-8200-00-532920	Materials And Supplies	151,872	130,000	148,184	149,420	177,969
82-8200-00-533180	Travel And Training	75	2,000	195	2,000	2,000
82-8200-00-533210	Telephone	1,741	2,000	1,960	2,000	2,000
82-8200-00-533330	Propane Gas	26,315	40,200	13,719	47,220	50,000
82-8200-00-533520	Equipment Repairs/Maintenance	7,554	10,000	12,246	22,000	22,000
82-8200-00-534510	Property And Gen. Liab. Ins.	1,662	1,950	2,161	1,990	1,990
82-8200-00-534520	Vehicle Insurance	616	320	314	370	370
82-8200-00-534600	Depreciation	14,827	-	12,031	-	-
82-8200-00-534910	Dues Memberships And Subscript		600	-	600	600
82-8200-00-545500	Equipment	(1,370)	-	-	14,700	10,000
82-8200-00-545900	Capital Improvements		-	-	-	35,000
82-8200-00-548100	Internal Service Costs	6,270	7,000	6,330	7,970	8,573
	Total	616,229	667,670	659,979	738,235	813,049
GRAND TOTAL		2,679,411	2,330,504	2,026,529	2,436,805	2,585,478

Capital Budget - General Fund

Type	Description	Request	Amount Funded	Account/Source
Administration				
Vehicles	Admin Vehicle	27,000	27,000	104120-545400
Technology	Board Room A/V	65,000	65,000	ARP (Grant Proj. Fund)
	Total	92,000	92,000	
Police				
Vehicles	Dodge Charger (x5)	172,010	172,010	ARP (Grant Proj. Fund)
Vehicles	Dodge Durango (x3)	131,607	131,607	ARP (Grant Proj. Fund)
Vehicles	Jeep Grand Cherokee (x3)	89,505	89,505	ARP (Grant Proj. Fund)
Equipment	Ballistic Vest (x13)	11,687	11,687	104310-532920
Improvements	Building expansion for SRT Room and Investigations	65,000	-	
Technology	Technology Enhancement for Telecommunications Center	115,000	-	
Technology	HigherGround Hardware & Software Refresh	15,439	15,439	104120-532930
	Total	600,248	420,248	
Fire				
Technology	First Due Reporting Software Renewal	14,000	14,000	104340-521990
Land	Land for Fire Station 2	495,000	495,000	104340-545100
Vehicles	2001 SUV	40,000	40,000	ARP (Grant Proj. Fund)
Vehicles	2013 SUV	40,000	40,000	ARP (Grant Proj. Fund)
Building	Station 2.1 Construction	4,000,000	-	Future Debt Financing
Vehicles	1992 Tanker	325,000	-	Future Debt Financing
	Total	4,914,000	589,000	
Street and Sanitation				
Vehicles	Recycle Truck	145,000	-	
Equipment	Asphalt Hot Box	27,000	27,000	104510-545500
Equipment	Sign Trailer	5,000	5,000	104510-545500
Equipment	Ditch Packers (2)	6,000	6,000	104510-545500
Equipment	New Boom for Knuckle Boom Truck	90,000	-	
Improvements	Storm Sewer upgrade on Kentucky Ave	90,000	90,000	ARP (Grant Proj. Fund)
Misc Project	Recycling/Garbage Can Replacements	161,000	161,000	104510-532920
Misc Project	Recycling/Garbage Can Replacements	289,000	289,000	ARP (Grant Proj. Fund)
	Total	813,000	578,000	
Powell Bill				
Vehicles	Dump Truck (2.5 Ton)	180,000	-	
Equipment	Excavator	120,000	120,000	104560-545500
	Total	300,000	120,000	
Cemetery				
Technology	Cemetery Software Upgrade	27,500	27,500	104740-521990
Improvements	Entrance Signage (Both Cemeteries)	8,000	8,000	104740-545900
	Total	35,500	35,500	
Planning				
Vehicles	Code Enforcement Vehicle	27,000	27,000	104910-545400
Greenways	Greenway Bridge PARTF Match	210,000	210,000	ARP (Grant Proj. Fund)
	Total	237,000	237,000	
Parks and Recreation				
Technology	RecTrac online/credit card payment system	18,000	18,000	106120-521990
Vehicles	Vehicles	32,000	-	
Equipment	Security Camera Upgrade	27,000	27,000	106120-545500
Equipment	Fire Alarm Control Panel at WRC	19,000	19,000	106120-545500
Equipment	Replace Generator at WRC	28,000	28,000	106120-545500
Equipment	HVAC system at WRC	11,000	11,000	106120-545500
Equipment	New Mower	10,000	10,000	106120-545500
Equipment	Grates in pool	27,000	27,000	106120-545500
Improvements	Drainage improvement at Rec Park	25,000	25,000	106120-545900
Improvements	Roof repair at WRC	99,000	99,000	106120-545900
Improvements	Air Conditioning in aquatic office	10,000	10,000	106120-545900
Improvements	Roof repair at Old Armory	60,000	60,000	106120-545900
	Total	366,000	334,000	
Grand Total		7,357,748	2,405,748	

Summary by Funding Source:	
General Fund Balance	1,158,626
Powell Bill Funds	120,000
American Rescue Plan (ARP) Act Funding	1,127,122
Total Amount Funded	2,405,748

Capital Budget - Other Funds

Type	Description	Request	Amount Funded	Account/Source
Water Maintenance				
Equipment	Excavator for construction crew	130,000	130,000	617121-545500
Improvements	Install New Pumps for Browning Branch Pump Station	30,000	30,000	617121-545900
Improvements	Miscellaneous Line Replacements	100,000	100,000	617121-545900
Improvements	Replacement of Water Meters with "Radio Read" meters/ERTs	300,000	300,000	617121-545900
	Total	560,000	560,000	
Water Treatment				
Equipment	Repaint CT Chamber & backwash tanks	250,000	-	
Improvements	Increased repair/replacement costs for filter actuators	20,000	20,000	617122-545900
	Total	270,000	20,000	
Sewer Maintenance				
Vehicles	Sewer Vac Truck	450,000	-	
Equipment	Tag Along Air Compressor	25,000	25,000	627121-545500
Improvements	Building for Sewer Truck	30,000	-	
Improvements	Inflow & Infiltration (I&I) Mitigation	120,000	120,000	ARP (Grant Proj. Fund)
Improvements	Manhole rehab for I&I	30,000	30,000	ARP (Grant Proj. Fund)
Improvements	Misc Line Replacements	30,000	30,000	627121-545900
	Total	685,000	205,000	
Sewer Treatment				
Equipment	Polaris Ranger	20,000	-	
Equipment	Z-Track Mower	13,000	-	
Equipment	Dump Truck	100,000	100,000	627122-545500
Equipment	Rubber Tire Loader	160,000	-	
Equipment	Sewer Jetter	10,000	10,000	627122-545500
Improvements	Office/Lab Upgrades	50,000	50,000	627122-545900
	Total	353,000	160,000	
Electric				
Equipment	Bush hog for Excavator	15,000	15,000	637121-545500
Equipment	15 Ton Crimper for Large Services	6,000	6,000	637121-545500
Improvements	210 unit apartment complex old BILO site	100,000	100,000	637121-545900
Improvements	Balsam Edge 85 Apartments	100,000	100,000	637121-545900
Improvements	Walnut Street DOT project	700,000	700,000	637121-545900
Improvements	Russ Ave DOT project	550,000	550,000	637121-545900
Improvements	Additional Frog level lighting	80,000	80,000	637121-545900
	Total	1,551,000	1,536,000	
Asset Services				
Vehicles	Passenger Van	30,000	30,000	814120-545400
	Total	30,000	30,000	
Garage				
Equipment	Diagnostic Machine for Large Trucks	10,000	10,000	828200-545500
Improvements	Fuel Pump System	35,000	35,000	828200-545900
	Total	45,000	45,000	
Grand Total		3,494,000	2,556,000	

Debt Payments

Description	Amount	Account
Police		
Vehicles and Equipment	35,196	104310-546000
Fire		
Fire Truck	48,722	104340-546000
Streets and Sanitation		
Vehicles - Power Broom	13,141	104510-546000
Parks and Recreation		
Dectron Dehumidification Unit	95,600	106120-546000
General Debt Service (Public Buildings & Parking)		
Fire Station	176,557	109100-546000
Police Station	211,337	109100-546000
TOTAL GENERAL FUND	580,553	
Water Maintenance		
Water Meters	16,493	617121-546000
Vehicles	34,692	617121-546000
Various Water Lines	56,284	617121-546000
TOTAL WATER FUND	107,469	
Electric		
Vehicles (Bucket Truck)	31,181	637121-546000
TOTAL ELECTRIC FUND	31,181	
Asset Services Management		
Public Services Additions and Improvements	105,233	814260-546000
TOTAL ASSET SERVICES FUND	105,233	
GRAND TOTAL	824,436	

**TOWN OF WAYNESVILLE
SPECIAL APPROPRIATIONS CONTRIBUTIONS**

REQUESTED

Applicant	FY8	FY19	FY20	FY21	FY22	Score
Arc of Haywood County	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	14
Big Brothers Big Sisters	1,500	1,500	1,500	500	2,000	14
Downtown Way Assoc - Events and Promotions	12,000	12,000	12,000	7,000	12,000	27
DWA-Christmas Parade	2,000	2,000	2,000	2,000	2,000	16
Folkmoor USA - annual festival support	10,000	10,000	10,000	10,000	5,000	16
HART Theater	4,000	4,000	3,500	4,250	41,450	16
Haywood Co. Arts Council	3,000	3,000	3,000	1,500	4,999	16
Haywood Co. Chamber of Commerce	-	-	-	-	5,000	22
Haywood Co. Meals on Wheels	3,000	3,000	3,000	1,500	3,720	17
Helping Hands of Haywood					10,000	18
Historic Frog Level Merchant Association	4,000	5,000	-	2,500	5,000	18
KARE	4,500	4,500	4,500	2,500	12,000	16
Haywood County Dr. Martin Luther King Jr. Committee	500	500	-	500	1,000	18
Mountain Projects - Elderly Nutrition	2,000	2,000	2,000	2,000	2,000	16
Mountain Projects - Senior Resource Center	6,000	6,000	6,000	1,500	6,500	18
Mountain Projects - SHIP Program	2,000	2,000	2,000	750	2,500	16
Museum of NC Handicrafts/Shelton House - capital request	3,000	4,000	4,000		10,000	16
Pigeon Community MDC	5,000	5,000	5,000	5,000	10,000	18
REACH	10,000	10,000	10,000	6,000	10,000	22
Smoky Mountain District Justice and Reconciliation Team					1,000	18
Tuscola AFJROTC	1,500	1,500	1,500	1,500	1,500	14
United Way of Haywood County	500	500	500	500	1,000	16
Waynesville Civilian Police Volunteers			5,000	5,000	4,000	23
Waynesville Public Art Commission	4,000	5,000	3,000	4,000	4,500	14
Undesignated-Future Usage	5,000	14,500	15,000	7,500		
CONTRIBUTIONS TOTAL	\$ 115,000	\$ 100,000	\$ 97,500	\$ 70,000	\$ 161,169	

FY2022 Town of Waynesville Revenue-Neutral Tax Rate Calculation

In a property reappraisal year, the North Carolina General Statute 159-11 (e) requires local governments to calculate the revenue-neutral property tax rate for comparative purposes.

- Step 1:** Determine a rate that would produce revenues equal to those produced for the current fiscal year.
Step 2: Increase the rate by a growth factor equal to the average annual percentage increase in the tax base due to improvements since the last general reappraisal.
Step 3: Adjust the rate to account for any annexation, deannexation, merger, or similar event.

N.C.G.S 159-11 (e) In each year in which a general reappraisal of real property has been conducted, the budget officer shall include in the budget, for comparison purposes, a statement of the revenue-neutral property tax rate for the budget. The revenue-neutral property tax rate is the rate that is estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred. To calculate the revenue-neutral tax rate, the budget officer shall first determine a rate that would produce revenues equal to those produced for the current fiscal year and then increase the rate by a growth factor equal to the average annual percentage increase in the tax base due to improvements since the last general reappraisal. This growth factor represents the expected percentage increase in the value of the tax base due to improvements during the next fiscal year. The budget officer shall further adjust the rate to account for any annexation, deannexation, merger, or similar event.

- Step 1: Determine a rate that would produce revenues equal to those produced for the current fiscal year.**

FY2021 projected total valuation before reappraisal	\$ 1,212,392,986
FY2021 tax rate	0.4957
Tax levy at FY2021 rate without reappraisal = (\$1,212,392,986/100) x 0.4957	\$ 6,009,832
FY2022 projected total valuation after reappraisal (excludes growth due to improvements)	\$ 1,464,921,330
Tax rate that would produce revenue equal to FY2021 = \$6,009,832/(1,459,701,568/100)	0.4102

- Step 2: Increase the rate by a growth factor equal to the average annual percentage increase in the tax base due to improvements since the last general reappraisal.**

Fiscal Year	Assessed Value	Annual Percent Increase
2018	1,191,137,403	
2019	1,206,383,936	1.28%
2020	1,208,875,350	0.21%
2021 (projected)	1,212,392,986	0.29%
Average annual growth since 2017 reappraisal		0.59%

FY2022 revenue-neutral rate (with 0.59% growth factor applied) = 0.4117 x 1.0059	0.4127
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- Step 3:** Adjusting for annexations or similar events is not applicable this year.

Note: The property tax rate is the amount of tax charged per \$100 of assessed property valuation.

Town of Waynesville 2021 - 2022 Fee Schedule - Proposed

Effective July 1, 2021 - June 30, 2022

GENERAL FUND	
Utility Accounts	
New Account Fee	\$25.00
Reconnection Fee	\$50.00
After Hours	\$100.00
Return Check Fee (Insufficient Funds)	\$25.00
Theft investigation charge (meter tampering)	\$ 75.00 per occurrence
Fire Protection Charges (per month, per meter)	
Residential	\$8.00
Commercial	\$12.80
Mobile Home Parks	\$8.00
Motels, Hotels, Cottages	\$ 3.20 per unit, \$160 maximum
<p>Fire protection charges are billed to all water accounts located outside the city limits, unless the area has been designated as a fire district subject to a tax imposed by Haywood County. A fire district may contract for fire protection with the Town of Waynesville. Should a fire protection contract be executed with the Town of Waynesville, the tax collected by Haywood County will be remitted to the Town of Waynesville in lieu of the per month charges stated above.</p>	
Miscellaneous	
Copies - Black and White, per page	\$0.10
Copies - Color, per page	\$0.20
Copies- 24"-48" plot map copy - Black and White, per page	\$3.00
Copies- 24"-48" plot map - Color, per page	\$10.00
Weed, Brush Removal, or Mowing	\$150.00 for the first hour
Each Additional Hour	\$100.00/hour
SANITATION & SOLID WASTE COLLECTION (monthly fees)	
Residential Garbage (1 weekly pickup)	\$9.00
Commercial Garbage (1 weekly pickup)	\$22.97
<i>Dumpster Lease 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)	
Urn Garden (in-ground inurnment) includes excavating and filling burial space by Town personnel, placement and engraving of granite marker to include the addition of date of death.	
POLICE DEPARTMENT	
Police Reports (per report)	\$2.00
Off Duty Security (4 hour minimum)	\$25.00 per hour
Parking Violations	
Overtime Parking	\$5.00
Parking in Restricted Area	\$10.00
Double Parking	\$10.00
Parking in Handicapped Space	\$100.00
Parking in Prohibited Area	\$10.00
Parking Too Close to Intersection	\$10.00
Parking in Wrong Direction	\$10.00
Parking in Alley Way	\$10.00
Obstructing Traffic Lane	\$10.00
Improper Parking	\$10.00
Parking in Loading Area	\$10.00
Parking in No Parking Zone	\$10.00
Parking in Fire Zone	\$50.00
Parking Too Close to Fire Hydrant	\$10.00
Parking Too Close to Stop Sign	\$10.00
Parking Across Lines	\$10.00
Parking in Crosswalk	\$10.00
Blocking Private Driveway	\$10.00
Persons violating parking regulations shall be subject to the above schedule of civil penalties to be recovered by the Town of Waynesville in civil action.	
Business Licenses	
Schedule B (State Regulated)	
Maximum penalty is 25% of the privilege license tax due	
Penalties are automatic, and may be recovered using the same collection methods available for the collection of privilege license taxes.	

PLANNING DEPARTMENT	
Planning & Zoning Permits	
All new development and redevelopment requires a Land Development (Zoning) Permit	No charge
Certificate of LDS Compliance Zoning Verification/Zoning Letter	\$25.00
Temporary Use Permit other than mobile food vendors	No charge
Temporary Use Permit for mobile food vendors	\$50.00
Land Disturbing Permit	\$25.00
Floodplain Development Permit	\$25.00
Operating without a Land Disturbance, Zoning or Occupancy Permit	\$200.00
Minor Site Plan Review	
Single family or duplex residence	\$25.00
Multi-family with less than 8 units	\$100.00
Non-residential development or expansion up to 1,000 sq ft	\$100.00
Bed and Breakfast or Inns	\$100.00
Major Site Plan Review	
Multi-family residential	\$100.00 for up to 8 units and \$20/unit greater than 8
Non-residential development or expansion over 1,000 sq ft	\$200.00
Hotel/Motel	\$400.00
Subdivision (Minor)	\$50 + \$10/lot
Subdivision (Major)	\$200 + \$10/lot
Special Use Permits	
General Commercial - Greater than 100,000 sf	\$750.00
Monopole Wireless Communications Tower	\$1,000.00
First Layer Parking Increase	\$500.00
All Others, in addition to site plan review fees	\$200.00
Historic Preservation Commission	
Local Landmark Designation	\$200.00
Designation of Historic District	No charge
Certificate of Appropriateness (Minor)	\$25.00
Certificate of Appropriateness (Major)	\$25.00
Board of Adjustment	
Appeal of Administrative Decision	\$250.00
Variance Request	\$250.00
Text Amendment	
	\$500.00
Map Amendment (Rezoning)	
1 acre or less	\$500.00

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

Inspections	
New Single Family Dwelling/Single Family Additions (Crawl Space or Slab on Grade)	
0 to 1,000 square feet	\$.40 per sq. ft.
1,001 to 1,500 square feet	\$.45 per sq. ft.
1,501 to 2,000 square feet	\$.50 per sq. ft.
Over 2,000 square feet	\$.50 per sq. ft. and \$50.00 for each increase of 500 sq. ft.
Minimum	\$75.00 per trade
Unfinished Basement	\$100.00
Attached Garage	\$75.00
Homeowners Recovery Fund (per G.S. 87-15.6)	\$10.00
Single Family Alterations	
SQUARE FOOTAGE	
0-1000	\$.25 per sq. ft. - minimum \$75.00
1001 - 1500	\$.25 per sq. ft.
1501 - 2000	\$.25 per sq. ft.
2001 - 2500	\$.25 per sq. ft.
2501 - 3000	\$.25 per sq. ft.
3001-up	\$.25 per sq. ft. and \$50.00 for each increase of 500 sq. ft.
Deck Permit	
Up to 36 sq. ft.	No charge
Larger than 36 sq. ft.	\$25.00 + \$.20 per sq. ft.
Covered Deck larger than 36 sq. ft.	\$25.00 + \$.25 per sq. ft.
Manufactured Homes	
Single wide	\$150.00
Double wide	\$250.00
Triple wide	\$300.00
(Deck permit required over 35 sq. ft. of deck)	
Accessory Building (does not include trades)	
Includes Electric, Plumbing and A/C	\$50.00 each and \$.30 per sq. ft.
Miscellaneous Residential & Commercial	
Service Change	\$75.00
Demolition permit	\$100.00
Furnace changeout	\$75.00

Gas Line	\$75.00
Retaining wall	\$100.00
Permit renewal fee	\$50.00
Plumbing, electric, and mechanical not covered elsewhere (\$75.00 minimum charge per trade)	\$75.00 per trade
Other Permits and Fees	
Day Care & Home Care	\$75.00
ABC Inspection	\$200.00
Starting construction without permit	Double the Permit Fee
Residential Re-roof	\$0.00
Commercial Re-roof	\$100.00
Occupancy use inspection	\$50.00
Plan Review - Commercial	\$.05 per sq ft
Special Events Permit	\$50.00
Tent Inspection	\$50.00
Additional / Re-Inspection (each) after first fail	\$50.00
Pre-permit inspection (walk through commercial)	\$50.00
Commercial Building	
	\$.50/sq. ft.
Minimum	\$75.00 per trade

RECREATION DEPARTMENT							
Recreation Center	Admission			Memberships			
Category	Daily	6 Visits	12 Visits	1 Month	3 Months	6 Months	Yearly
Family of 4**	\$ 20.00	\$ 87.00	\$ 161.00	\$ 79.00	\$ 195.00	\$ 376.00	\$ 726.00
(Additional family members are \$12.70 per month)							
Family of 2**	\$ 11.00	\$ 47.00	\$ 80.00	\$ 65.00	\$ 156.00	\$ 297.00	\$ 568.00
Individual Adult (18 - 59 yrs)	\$ 8.00	\$ 37.00	\$ 59.00	\$ 52.00	\$ 116.00	\$ 218.00	\$ 409.00
Individual Child (5 - 11 yrs)	\$ 4.00	\$ 19.00	\$ 24.00	\$ 34.00	\$ 64.00	\$ 112.00	\$ 198.00
Individual Youth (12 - 17 yrs)	\$ 6.00	\$ 24.00	\$ 34.00	\$ 39.00	\$ 76.00	\$139.00	\$ 251.00
OR Full-Time Student (College or High School) with valid ID) OR Special (Senior Citizen (60 + yrs) OR Handicapped)							
Individual Spectator (5-99 yrs)	\$ 2.00						
Children (0 - 4 yrs)				\$1.00			
Corporate Membership Rate (available to businesses with five (5) or more employees as members) If total Corporate Membership drops below the 5 employee minimum, a 30 day grace period is allowed to obtain a 5th member. Proof of business may be required to obtain this rate.							
Category	Daily	6 Visits	12 Visits	1 Month	3 Months	6 Months	Yearly
Family of 4**		N/A		\$ 64.00	\$ 156.00	\$ 301.00	\$ 576.00
(Additional family members are \$10.40 per month)							
Family of 2**		N/A		\$ 52.00	\$124.00	\$ 237.00	\$ 449.00
Individual Adult (18 - 59 yrs)		N/A		\$ 42.00	\$ 84.00	\$ 173.00	\$ 320.00
Individual Youth (12 - 17 yrs)		N/A		\$ 31.00	\$ 62.00	\$110.00	\$ 193.00
OR Full-Time Student (College or High School) with valid ID) OR Special (Senior Citizen (60 + yrs) OR Handicapped)							
Individual Spectator (5-99 yrs)	\$ 2.00						
Children (0 - 4 yrs)				FREE			
Memberships (Regular and Corporate)							
1 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		
Groups visiting pool (12 - 2 pm; 2 - 4 pm; 4 - 6 pm on Saturdays) (1 - 3 pm; 3 - 5 pm on Sundays)		
up to 20 participants		\$55.00
21-30 participants		\$80.00
31-40 participants		\$100.00
41-50 participants		\$140.00
Private Pool Parties on Saturdays & Sundays (6 - 8 pm)		
Up to 50 participants		\$175.00
51 - 75 participants		\$230.00
76 - 100 participants		\$300.00
Multi-purpose Rooms		
<i>*Rates are Based on Two Hour Minimum</i>		
Kitchen		\$88.00
1 Room		\$52.00
2 Rooms		\$120.00
Kitchen + 1 Room		\$135.00
Kitchen + 2 Rooms		\$200.00
If utilizing for more than two hours (i.e. 3 hours or more) will be charged for an additional block of time.		
Gymnasium (Capacity 709) (10 am - 12 noon; 1 - 3 pm; 4 - 6 pm) - applicable to operating hours		
Entire Gym		\$140.00
1/2 of the Gym		\$70.00
Volleyball Setup		No Charge
Athletic Programs		
Softball Field Rental		
All day		\$115.00
Night only		\$55.00
Other Fees and Charges		
Bleacher Rental (5 row, for 24 hours)		\$40.00
Shelter Rental (8 am - 12 noon; 1 - 5 pm)		\$50.00
Child Care		
Members		No Charge
Non-Members		\$7.00 / hour
Rental of greenspace - no shelter		\$50.00 min or \$2.00 per person

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

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

Water Fund		
Water Rates		
	Inside	Outside
Bulk Sales (contract)	\$1.52/100 cf.	\$2.61/100 cf.
Industrial Sales	\$1.58/100 cf.	\$2.74/100 cf.
Retail Sales (Residential and Commercial)		
(Base Charge) 0-275 cubic foot	\$16.66	\$30.04
> 275 cubic foot	\$1.77/100 cf.	\$3.15/100 cf.
Irrigation Only Meter	Inside	Outside
(Base Charge) 0-275 cubic foot	\$16.66	\$30.04
> 275 cubic foot	\$2.66/100 cf.	\$3.91/100 cf.
Pump Fee (per pump)	\$7.17	\$11.20
Sales From Fire Hydrant		\$.02331/gallon
Illegal Hydrant Connection/Use		\$75.00
Barber's Orchard Water System		
3/4" meter		\$5.00 + Town outside rate
1" meter		\$10.00 + Town outside rate
1 - 1/2" meter		\$50.00 + Town outside rate
Maggie Valley Sanitary District		
0 - 10,000 gallons		\$2,791.20
All over 10,000 gallons (per 1,000 gal.)		\$11.41/1,000 gal.
Fire Line Connection (monthly)	Inside	Outside
<2 inch	\$2.70	\$6.08
<4 inch	\$10.80	\$24.30
<6 inch	\$21.66	\$48.71
>6 inch	\$37.92	\$85.28
	Inside	Outside
Deposits (tenant-occupied accounts only)	\$40.00	\$60.00
Refund, transfer and application of deposit policies are the same as for electric deposits.		
Late Payment Penalty (applied to any arrears balance)		1.0% per month
Reconnection Fee		\$50.00
Reconnection Fee After 4 PM or on Weekends		\$100.00
Tampering Fee		
First offense		\$200.00
Second offense (or if service is disconnected)		\$500.00
Third offense (meter will be removed)		Full cost of tap and connection fee
Meter Testing Fee (reimbursable if beyond 2.5% off)		\$75.00
Meter Relocation Fee		\$200.00 plus cost of specialized equipment, if nec

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

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

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

Sewer Fund (Proposed Rates effective 08-01-2021)		
Sewer Rates (Based on water consumption unless separately metered)		
Late Payment Penalty (applied to any arrears balance)		1.0% per month
	Inside	Outside
Bulk Sales (Industrial, min. 5,000 gpd)	\$2.201/100 cf.	\$3.7485/100 cf.
Industrial Waste Surcharges		
	BOD	\$122.71/1,000 lbs.
	COD	\$61.35/1,000 lbs.
	TSS	\$61.35/1,000 lbs.
Retail Sales (Residential and Commercial)		
	Inside	Outside
(Base Charge) 0-275 cubic foot	\$23.58	\$42.62
>275 cubic foot	\$3.11/100 cf.	\$5.69/100 cf.
Flat Rate		
Full Time Resident		\$65.38
Part Time Resident		\$42.62
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)		\$0.0311/gallon \$44.82 minimum
Industrial Waste (non-domestic)		\$0.0311/gallon \$90.02 minimum
Industrial Waste (out of county)		\$0.06275/gallon \$135.25 minimum
All unit prices are applied to tanker capacity without regard to fill percentage		
Grease Blockage		\$207.83/minimum on callout
Sewer Tap		
4"		\$1,250.00
6" and larger		\$1,562.00
Sewer Capacity Fee - effective July 1, 2018		
Per Gallon per Day		\$3.05
<p>In addition to the tap fee, new connections to the sewage system of the Town of Waynesville shall pay a sewer capacity fee based on wastewater design flow rate determined from the table of minimum allowable design daily flow in 15A NCAC, 02T.0114 of the Environmental Management regulations contained in the North Carolina Administrative Code.</p> <p>For the tributary sewer systems of Junaluska Sanitary District, Town of Clyde or Maggie Valley, wastewater flow allocation letters will be charged the sewer capacity fee at the outside rate. Lake Junaluska Assembly will be charged the sewer capacity fee for flow allocation letters at the inside rate (in consideration of their participation between 1942 and 1990 in the costs of sewer trunk and treatment plant facilities). The minimum flow rate is 240 GPD.</p> <p><i>It is the policy of the Town of Waynesville to establish a schedule of "System Development Fees in accordance with Article 8 of Chapter 162 of the North Carolina General Statutes. The fees are intended to defray the cost of the water and sewer infrastructure as calculated in a report by McGill Associates dated March, 2018 and titled "Cost-Justified Water and Wastewater System Development Fees Report". *Equivalent flow rates will be per the North Carolina Administrative Code 15A: NCAC 18C.0409 and NCAC 02T.0114 (Authority NCGS 130A-315; 103A-317)</i></p>		

Electric Fund	
Electric Rates	
Waynesville's electric rates are reviewed and adjusted monthly based on power costs billed by town's supplier for wholesale rates. Monthly reviews will determine fuel adjustments to be added to based rates shown below. All rates are effective August 1, 2021.	
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)	\$0.11233/kWh
Residential-Solar	
Base Charge	\$38.22
All kWh(s)	\$0.06552/kWh
Commercial, Single Phase (No Demand)	
Base Charge	\$13.86
1 - 700 kWh	\$0.132505/kWh
701 - 4,000 kWh	\$0.106397/kWh
All over 4,000 kWh	\$0.101649/kWh
Commercial, Three Phase (No Demand)	
Base Charge	\$21.36
1 - 700 kWh	\$0.132505/kWh
701 - 4,000 kWh	\$0.106397/kWh
All over 4,000 kWh	\$0.101649/kWh
Demand Accounts	
Demand meters are placed on all commercial accounts with an actual or anticipated 12 month average consumption of at least 5,000 kWh per month.	
Accounts will be removed from demand service rates when the calendar year average declines below a 5,000 kWh per month average or the nature of the operation is changed to the extent that the average consumption will be less than 5,000 kWh per month.	
Three Phase	
Base Charge	\$15.90
Usage	\$0.077915/kWh
Single Phase	
Base Charge	\$13.86
Usage	\$0.077915/kWh
In addition to the kilowatt hours charges, peak metered demand is billed at \$6.77 per kilowatt of peak demand per month.	

Industrial Accounts	
Industrial rates are used on all industrial accounts with an actual or anticipated 12 month average consumption of at least 1,500,000 kWh per month.	
Industrial fuel adjustment added to base rate as of January 1, 2018 is \$ 0.00000 per kWh.	
Three Phase	
Base Charge	\$15.90
Usage	\$0.057265/kWh
In addition to the kilowatt hours charges, peak metered demand is billed at \$15.17 per kilowatt of peak demand per month.	
Renewable Energy and Efficiency Portfolio Standards (REPS)	
In 2007, the North Carolina General Assembly passed legislation that requires utility companies to develop an increasing supply of alternative energy resources, with 3% of their total supply coming from renewable by 2013 and 12% from renewable by 2021. Utility companies are charging their customers to recover the cost of the renewable energy they purchase. In turn the Town is passing along these costs to its customers. These charges (REPS) are set each December by our power supplier.	
Residential	\$0.56
Commercial	\$4.50
Industrial	\$35.00
Deposits (tenant-occupied accounts only)	
Residential (with Electric Heat)	\$170.00
Residential (without Electric Heat)	\$120.00
Commercial	\$200.00
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	\$11.94
Sodium Vapor, 150w/16,000 lumen Semi-Enclosed	\$14.11
150 to 215 LED/Sodium Vapor, 400w/50,000 lumen Enclosed	\$25.08
Sodium Vapor, 400w/50,000 lumen Flood	\$28.08
220 to 280 LED/Metal Halide, 400w/40,000 lumen Flood	\$29.08
Mercury, 175w/ 7,000 lumen Semi-Enclosed	\$9.99
Special Area Lighting Pole	
If other than distribution pole, add monthly charge per pole	
Wood	\$3.62
Or, a one-time pole charge	\$181.00

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