



## Town of Waynesville

**TO:** Mayor Gavin Brown,  
Alderman Gary Caldwell, Alderman Libba Feichter,  
Alderman Wells Greeley and Alderman LeRoy Roberson  
**FROM:** A. Lee Galloway, Town Manager *A. Lee Galloway*  
**DATE:** May 10, 2011  
**SUBJECT:** Presentation of 2011-2012 Budget for the Town of Waynesville

Presented herein is the proposed budget for the Town of Waynesville for 2011-2012. The document is divided into eight sections, and a Table of Contents follows, color coded to match each section. At present, Section VIII is empty, but when the work sessions are completed, the public hearing held and the Budget Ordinance adopted, we will provide you with Section VIII so you may insert it into your budget book. Section VII is likely incomplete, for during the next several weeks, we may be adding special reports and other data to Section VII. Although we are presenting the budget this evening, our work is by no means done. As you work through this document and move toward adoption, our role is to continue working with you until the budget becomes something you support.

We are now entering our fourth year of budget stress. Although the stock market did not go into a tail spin until the fall of 2008, we began seeing problems on the horizon during early 2008. The Town Board, management, department heads, supervisors and employees, have worked together as a dedicated team over the past three years and I truly believe that today, ours is an organization that is stronger, more efficient and in a more solid position than it was in the past. In our most recent monthly cash report, for March 31, 2011, all of our funds, General, Water, Sewer and Electric, are in a stronger cash position than they were two years ago, on March 31, 2009. In addition, the Town Board established a Capital Projects Fund with proceeds leftover after the construction of the new fire station and the police/development office/town hall, and on March 31, 2011, \$377,436 remained in that fund ready to assist with the next project.

The 2011-2012 budget has been prepared, but there remain a great many questions and uncertainties as we reach the evening when the document is to be presented to the Town Board. The first uncertainty is revaluation, and we do not know what the total valuation figures will be after all the appeals are heard and all the exemptions allowed. This document is based upon our best estimates using the figures provided by Haywood County. Another uncertainty is health insurance, and we do not yet have a premium figure for the 2011-2012 fiscal year. We have been given a "worst case scenario" number and base our budget projections on that number, and we feel we have adequate funds to cover whatever the final premium will be.

**Mayor and Board of Aldermen  
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The North Carolina General Assembly remains in session and appears to be headed toward a showdown with Governor Beverly Perdue over the contents of the final budget. We do not know if the funds collected by the State and returned to municipal governments will be reduced or impacted in any way. We do not know if the State will pass unfunded mandates or if there will be an attempt to shift responsibilities from the State Government to Local Government.

With their decision to close the solid waste transfer station and require us to haul garbage to the White Oak Landfill, Haywood County has already created a major new expense for the Town. The study which will be conducted by the Land of the Sky Regional Council may provide some alternatives for the Town, but those alternatives might require spending more money now to save more money in the future. We do not know how the study will turn out or if there are alternatives for the Town which might result in savings.

With so many uncertainties, it is difficult to move forward; but we move forward, because we must.

We look at the financial position of the Town and feel that it is more solid than in the past. And we are starting to see some positive signs on the horizon. We are starting to see a few more inquiries about development and hope that is a sign that the economy and the job market, the sales taxes and the tax base, will begin growing and expanding again. We are optimistic,,,,, cautiously optimistic, perhaps, but optimistic just the same. We must look to the future.

The future of the Town, I believe, will be based upon our greatest assets, the employees of the Town. As we began preparing the 2011-2012 budget, we were attuned to the needs of our personnel. Our first priority was to find funds to provide an across the board, cost of living raise for all our full time and permanent-part-time employees. I am pleased to report that a 3% adjustment is provided in this document. Our second priority was to maintain a revenue-neutral tax rate as a result of the revaluation of property. According to the formula provided by the State, a revenue-neutral tax rate is 40.82 cents, and that is the rate we are proposing. Our third priority was to maintain the level of services for our citizens, and while there may be some changes coming out of the solid waste study, we feel the budget we are proposing maintains the service levels our citizens now receive. Our fourth priority, as always, was to maintain the financial integrity of the Town. We have been conservative enough in our financial planning to see the fund balances grow in all four major funds, and due to the size of the reserves, we feel comfortable dipping into them to fund the 2011-2012 budget. Finally, we did not want to attempt to achieve "false economies", by eliminating needed capital outlay in the coming year and then need twice as much to catch up in 2012-2013.

The total budgets for the 2011-2012 fiscal year are shown below:

	<u>2011 - 2012</u>
General Fund	\$13,369,440
Water Fund	\$ 2,859,570
Sewer Fund	\$ 2,088,800
Electric Fund	<u>\$ 8,889,350</u>
	\$27,207,160

During the past year, we have completed many important water and sewer projects, making a sizable dent in the \$31,000,000 of needs identified for the water and sewer systems over the next twenty years. We have renovated the Hazelwood Branch Office and combined our finance department at a single location, gaining efficiency and expanding services to the public. We have completed replacement of the Hendrix Street bridge, added sidewalks and resurfaced the entire length of that street. We have added several major new pieces of equipment, including a Pierce Fire Pumper Truck at \$400,000 and a sewer cleaning truck for \$190,000. We experienced financial challenges, but we progressed ahead in the face of those.

The upcoming budget continues to provide funds for making improvements to the water and sewer systems and treatment plants. We will attempt to recondition and resurface more roads next year in response to the severe damage suffered during the past two difficult winters. We will continue to expand the use of the Old Armory, offering more programs and activities for seniors at that facility. There will be capital outlay provided so that our departments may secure various pieces of equipment and vehicles needed to perform work satisfactorily.

The 2011-2012 budget provides funds so that the process of replacing the retiring town manager may be done in a fair and professional manner. The proposed document calls for bringing in an outside consultant to assist the Town Board through the process of soliciting applicants, assessing the finalists and helping the Board select a candidate that best meets the needs of the community. I assure you that I stand ready to assist in this process, ready to play whatever role the Town Board directs me to play for the good of this organization. That is the very least I can do for an employer and community that have meant so much to me over these past 18 years.

**Mayor and Board of Aldermen  
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At the bottom of this introductory letter, you will see the Town Manager's name. It goes without saying that so much of the work contained in this document bears the fingerprints of Finance Director Eddie Caldwell, and he deserves a tremendous amount of credit for the work herein as well as the solid financial position of the Town of Waynesville. We are very fortunate to have Eddie Caldwell overseeing the funds of the Town, and it has been my pleasure to work with him on the development of the financial plan for the Town for 2011-2012 as well as in the preparation of 17 previous budgets.

I would also express appreciation to the staff of the Finance Department who assisted in gathering materials for the budget, to the Department Heads and Supervisors for their role in preparing budget requests and to Assistant Town Manager Alison Melnikova who has participated in meetings with department heads and in the meetings with Mr. Caldwell and me when the final document was discussed and placed into the form presented to you now. And I thank Town Clerk Phyllis McClure for her review of the budget narratives and catching all of those spelling errors I am prone to make.

Is this a perfect document? Unlikely! No matter how hard we work on the development of the budget, there is always room for improvement. Your input and suggestions are needed so that the budget document may be of greater use to you in your work as an elected official. If there are ways we can make changes to improve the process, we would be most appreciative of hearing your suggestions.

As we evaluate, discuss and digest the budget for the upcoming fiscal year, Eddie, Alison and I stand ready to provide whatever information you may need and to answer whatever questions you have. Please call upon us at any time.



**BUDGET PROCEDURES AS SET FORTH IN  
THE LOCAL GOVERNMENT BUDGET AND FISCAL CONTROL ACT  
NORTH CAROLINA GENERAL STATUTE 159**

**CHAPTER 159-10 Budget Requests**

Before **April 30** of each fiscal year, or an earlier date fixed by the budget officer, each department head shall transmit to the budget officer the budget requests and revenues estimates for his department for the budget year.

**CHAPTER 159-11 PREPARATION AND SUBMISSION OF BUDGET MESSAGE**

Upon receipt of the budget requests and revenue estimates and the financial information supplied by the finance officer and department heads, the budget officer shall prepare a budget for consideration by the governing board in such form and detail as may have been prescribed by the budget officer or the governing board. The budget, together with a budget message, shall be transmitted to the governing board not later than **June 1**.

**CHAPTER 159-12 FILING AND PUBLICATION OF THE BUDGET; HEARINGS**

On the same day that he submits the budget to the governing board, the budget officer shall file a copy of it in the office of the Clerk to the Board where it shall remain available for public inspection until the budget ordinance is adopted. The Clerk shall make a copy of the budget available to all news media in the county. She shall also publish a statement that the budget has been submitted to the governing board and is available for public inspection in the office of the Clerk to the Board. The statement shall also give notice of the time and place of the budget hearing required by subsection (b) of this section.

Before adopting the budget ordinance, the board shall hold a public hearing at which time any persons who wish to be heard on the budget may appear.

**CHAPTER 159-13 THE BUDGET ORDINANCE;  
FORM, ADOPTION, LIMITATIONS, TAX LEVY, FILING**

Not earlier than 10 days after the day the budget is presented to the board, and not later than **July 1**, the governing board shall adopt a budget ordinance making appropriations and levying taxes for the budget year in such sums as the board may consider sufficient and proper.

The budget ordinance shall be entered in the minutes of the governing board and within five days after adoption, copies thereof shall be filed with the finance officer, the budget officer and the Clerk to the governing board.

## **CHAPTER 159-17 ORDINANCE PROCEDURES NOT APPLICABLE TO BUDGET OR PROJECT ORDINANCE ADOPTION**

During the period beginning with the submission of the budget to the governing board and ending with the adoption of the budget ordinance, the governing board may hold any special meetings that may be necessary to complete its work on the budget ordinance. Except for the notice requirements of General Statute 143-318.12, which continue to apply, no provision of law concerning the call of special meetings applies during that period so long as: (1) each member of the board has actual notice of each special meeting called for the purpose of considering the budget, and, (2) no business other than consideration of the budget is taken up.

### **TYPICAL BUDGET SCHEDULE**

JANUARY	Department Heads receive budget forms for preparing Regular and Capital Outlay Request;
FEBRUARY 15	Department Heads submit their Capital Outlay Requests;
FEBRUARY 15-28	Finance Director compiles requests and resolves any questions about costs; Finance Director makes preliminary revenue and expenditure estimates for current fiscal year;
MARCH 1	Department Heads submit operating budget requests;
MARCH 1-10	Finance Director compiles requests and resolves any questions about costs;
MARCH 10-15	Finance Director makes revenue estimates for next fiscal year;
MARCH 15-31	Finance Director meets with department heads to resolve issues and compiles all revenues estimates and expenditure requests into draft budget document;
APRIL 1-15	Finance Director and Town Manager meet to review departmental requests and revenue projections for next fiscal year;
APRIL 15-20	Finance Director and Town Manager finalize budget figures and reach agreement on presentation to Board;
APRIL 20-30	Town Manager prepares budget message; Finance Director prepares statistical information and supporting document for budget books;
MAY 1-31	Town Manager and Finance Director present budget to Board of Aldermen. Copies made available to news media and public for review. Work sessions scheduled by Board;
EARLY JUNE	After appropriate public notice, Town Board holds public hearing on proposed budget;
MID-JUNE	Additional work sessions held for adjustments if needed;
LATE JUNE	Board adopts proposed budget for next fiscal year.

**1**

**REVIEW OF TOWN BUDGET  
ALL FUNDS  
2010 - 2011 FISCAL YEAR**

**2**

**REVIEW OF PROPOSED  
GENERAL FUND BUDGET  
2011 - 2012 FISCAL YEAR**

**3**

**REVIEW OF PROPOSED  
ENTERPRISE FUND BUDGETS  
2011 - 2012 FISCAL YEAR**

**4**

**REVIEW OF PROPOSED  
SERVICE FUNDS BUDGETS  
2011 - 2012 FISCAL YEAR**

**5**

**PROPOSED LINE ITEM BUDGET  
ALL FUNDS  
2011 - 2012 FISCAL YEAR**

**6**

**STATISTICAL INFORMATION  
AND EXHIBITS**

**7**

**MISCELLANEOUS ITEMS  
ADDITIONS AND INSERTS  
PERSONNEL INFORMATION**

**8**

**BUDGET ORDINANCE**

**TO: Mayor and Board of Aldermen**  
**SUBJECT: Review of 2010-2011 Budget**

We are now within two months of the completion of the 2010-2011 fiscal year. At this point, we are able to make some pretty good projections as to the amount of the revenues and expenditures we anticipate for the entire year. The 2010-2011 fiscal year is the third in the great recession as it is being called by many. We saw a weakening economy in the spring of 2008, but disaster struck in the fall of that year and continued into the 2009-2010 fiscal year. Although our revenues have not returned to the levels we experienced five years ago, we are starting to see some positive signs in the economy. Hopefully the summer will begin strong so that we may finish the current fiscal year on a strong note.

Many local governments have continued to take firm actions in response to their budget challenges – cutting personnel, furloughing others and continuing to reduce the fringe benefits provided their personnel. The Town of Waynesville has maintained a healthy fund balance in our General, Water, Sewer and Electric Funds, and as a result, we have been able to better survive the current storm. That is not to say that we have not had to take some decisive action, and over the past three years, we have eliminated 8 positions. Fortunately, all were vacant and we were not faced with taking away anyone's job with the Town. We also have been able to maintain the fringe benefits package for our personnel and have not cut back on programs or projects.

As we prepared the 2010-2011 budget, we were conservative in our revenue estimates. While some were saying the recession was over, we were not so sure, and based upon the sales taxes we were receiving on retail sales, others apparently did not think the recession was over either. But we did see some stabilization, and during the year, we actually saw a little growth in the sales tax figures. We were also fortunate that the valuations of some new developments in Waynesville hit the tax scrolls, giving us a boost in our property tax base and collections.

The other side of the equation dealt with expenditures, and once again, we came to realize how fortunate we are to have our current department heads and supervisors. They have been equally conservative in their expenditures and have been very careful in the way they expended the public funds with which they have been entrusted.

In most years we submit budget proposals that call for the town allocating funds from reserves to balance the budget. Typically, it is not necessary for us to use those reserves, for expenditures are far enough below projections that the normal revenues cover the expenditures without depending upon reserves. In 2010-2011, it appears that we will actually use some reserves in the General and Electric Funds, but we do not believe we will have to dip into the reserves of the Water and Sewer Funds.

While we have been cautious with our expenditures, it does mean that the Town has been in a holding pattern. There were a number of utility projects that have been completed this year. More than two miles of water lines along with two new tanks and pump stations were placed into operation in Eagle Nest Estates, and we added approximately 35 new customers to our system. The Town spent over \$1,500,000 on improvements to portions of the water and sewer systems throughout the community. Renovations were completed on the Hazelwood Branch Office and the Finance Department was relocated there to improve efficiency and provide better access to the public. The Hendrix Street bridge was replaced and improvements were made on this street which was entirely resurfaced. Sidewalk was added for its entire length.

New motor vehicles and equipment have been added as we continue efforts to supply employees with the tools they need to perform their jobs. A new Pierce Fire Pumper was added at a cost of \$400,000 and we secured a new Sewer Cleaning Truck for approximately \$190,000. But there were other equipment additions, such as a rear loading garbage truck, dump truck and brush truck. Nearly \$160,000 was spent at the recreation center on replacing the exercise equipment that came with the building when it opened in 2000. As Christmas approached, citizens and visitors to the community found all new Christmas decorations along the streets of the Town, and we received many positive comments on these.

The review and revisions to the Land Development Standards were completed and the Town Board approved the document. At the present time, Town Staff members are reviewing proposals for completing the South Main Street Corridor Study, and this should be a very useful tool in terms of how that busy area develops.

In an attempt to be more responsive to the growing senior population in our community, the recreation department has begun seeking ways to orient the use of the Old Armory more toward senior services and activities. Working with Haywood Community Connections, a computer "Brain Gym" has been established in the Old Armory and we have redirected the operation at that facility. Changes will be ongoing during the upcoming fiscal year as we strive to attract seniors to take advantage of the social activities and socialization that are so important to the well being of the elderly.

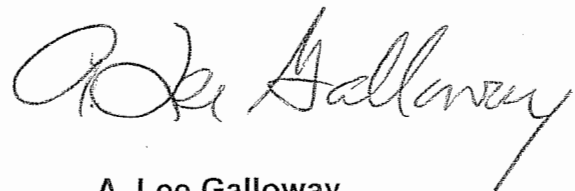
I could go on, but I believe you will agree that it has been an active year and that the community has a great deal to show in terms of what has occurred in Waynesville during 2010-2011.

**Mayor and Board of Aldermen  
Review of 2010-2011 Budget  
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Financially, the Town of Waynesville remains strong. We finished the 2009-2010 fiscal year with a sizable fund balance and felt comfortable pledging a portion of that to balance the 2010-2011 budget. But of the \$1,428,530 pledged from the reserves of the General, Water, Sewer and Electric Funds, we are estimating that we may actually use \$528,690. We will not use any of the reserves of the Water and Sewer Funds.

The following pages show the anticipated results in each fund, comparing the revenues and expenditures budgeted for 2010-2011 with what we believe they will actually be when the year ends. In cases where there are significant differences, an explanation is provided. This will give you a good idea of what our financial results will be for the year and why.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "A. Lee Galloway". The signature is fluid and cursive, with a large initial "A" and "L".

**A. Lee Galloway  
Town Manager**

**PART 1 - 2010-2011 - ESTIMATED BUDGET**

<b>I. GENERAL FUND</b>			
<b>A. REVENUES</b>	<b>BUDGETED 2010-2011</b>	<b>EST. ACTUAL 2010-2011</b>	<b>DIFFERENCE</b>
<b>Real Estate Taxes - Town</b>	4,042,350	4,112,830	70,480
Comment: Our Tax Collector has continued to have success with collecting some older tax payments, and the Debt Setoff Program has been helpful in that regard. In addition, taxes billed and collected in 2010-2011 ran higher than expected.			
<b>Real Estate Taxes - Municipal Service District - Downtown Waynesville</b>	98,620	104,120	5,500
Comment: The Tax Collector was successful in collecting some old taxes in the MSD this past year resulting in higher revenue for the District.			
<b>Motor Vehicle Taxes</b>	244,800	229,690	(15,110)
Comment: As the recession continues, the purchase of new vehicles has remained low, meaning the values and billing for motor vehicles taxes continues to decline.			
<b>Motor Vehicle Taxes - Municipal Service District - Downtown Waynesville</b>	0	0	0
<b>Motor Vehicle Rental Tax</b>	20,000	19,000	(1,000)
Comment: It may be that vehicle rentals have been lower in a slower economy.			
<b>Tax Refunds and Discounts</b>	(3,500)	(1,600)	1,900
Comment: Refunds are issued when people pay property taxes already paid by their mortgage company. This seemed lower than normal in 2010-2011.			
<b>Penalties/Interest/Advertising</b>	28,100	39,400	11,300
Comment: The collection of back taxes was good in 2010-2011, meaning more income from penalties and interest.			
<b>Local Option Sales Tax - 1 %</b>	783,850	800,760	16,910
Comment: We budgeted a very small increase in the local option sales tax for the 2010-2011 fiscal year and it appears that there will be some slight growth.			
<b>Local Option Sales Taxes - 1/2 %</b>	801,940	815,000	13,060
Comment: As with the 1% Local Option sales taxes, we budgeted a very small rise in tax collections for 2010-2011. It appears that there was some slight growth.			
<b>Additional 1/2% Sales Tax to Replace Reimbursements</b>	363,060	369,170	6,110
Comment: The State has continued to manipulate the formula to distribute this sales tax. This particular tax was intended to reimburse and hold harmless the municipalities when the State traded counties the last one-half cent sales tax in exchange for the State taking medicare reimbursements off the Counties.			



**PART 1 - 2010-2011 - ESTIMATED BUDGET**

<b>REVENUES</b>	<b>BUDGETED</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>Privilege License Tax</b>	20,000	19,100	(900)
<b>Cable Television Gross Receipts</b>	149,470	135,970	(13,500)
Comment: Revenues from the State for cablevision and satellite service fell this year, and we suspect it is related to consumer cutbacks in poor economic times.			
<b>Beer and Wine Tax</b>	44,710	42,470	(2,240)
Comment: The State withheld two thirds of our revenue in 2009-2010 but resumed full funding in 2010-2011; however, the proceeds were down.			
<b>Court Facilities Fees</b>	2,800	4,200	1,400
<b>Franchise Taxes</b>			
Comment: These revenue sources used to grow steadily, but in recent years they have been more unpredictable. Competition in telecommunications has driven prices (and taxes) down, and many have given up their land lines and gone solely to cell phones, further reducing revenues. Both electric and gas rates have been dropping, so the taxes have declined as well.			
A. Telecommunications	303,140	272,930	(30,210)
B. Electric	387,660	389,880	2,220
C. Natural Gas	14,840	14,770	(70)
<b>Powell Bill Revenue</b>	305,000	325,500	20,500
Comment: We were advised that with the poor economy, the Powell Bill proceeds would be lower in 2010-2011. The League discovered an error in the DOT's calculations and as a result we received a slight boost in these funds for paving.			
<b>80% Bridge Reimbursements</b>	336,000	409,600	73,600
Comment: Weather challenges in 2009-2010 delayed the completion of the Hendrix Street bridge, pushing more of the construction into the 2010-2011 fiscal year. Our reimbursements were higher in 2010-2011 as well.			
<b>Solid Waste Tax</b>	6,850	6,620	(230)
Comment: This was a new source of revenue in 2009-2010 and results from a \$2.00 per ton charge on everything disposed of at the landfill. The volume of solid waste has declined some and the revenues have dropped as well.			
<b>Payments on Behalf of Firemen for Pensions</b>	15,000	15,000	0
<b>Federal Emergency Management Reimbursements (FEMA)</b>	0	0	0
Note: No disasters and no FEMA reimbursements during 2010-2011.			

**PART 1 - 2010-2011 - ESTIMATED BUDGET**

<b>REVENUES</b>	<b>BUDGETED</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>Powell Bill Interest Earnings</b>	3,530	440	(3,090)
Comment: Interest earnings have remained low, even lower than prior years.			
<b>Police Grant - Others</b>	135,520	86,780	(48,740)
Comment: These are grant funds for the full year in the COPS Program which allowed us to hire two full time officers for the Police Department. Other grants that we had hoped for did not materialize.			
<b>Unauthorized Substance Funds</b>	30,000	30,000	0
Comment: When funds are taken during drug raids or in connection with drug deals/sales, the funds are distributed back to the department involved.			
<b>Richland Creek Grant</b>	0	0	0
<b>Richland Creek Action Committee Grants</b>	0	0	0
<b>Miscellaneous Grants</b>	67,000	1,180	(65,820)
Comment: We had anticipated that the South Main Street Corridor Study would get underway in 2010-2011, but the Land Development Standards Review Process took longer than expected and we were not able to get to the Corridor Study. The grant funds should be forthcoming in 2011-2012,			
<b>Sale of Fixed Assets - Powell Bill Items</b>	0	0	0
Comment: When we sell capital equipment paid from Powell Bill Funds, we must return the money to Powell Bill reserves. We had no sales this year.			
<b>Construction Classes</b>	0	1,700	1,700
Comment: Since he had some extra time this year, Jason Rogers conducted some classes for contractors for a fee. The revenues benefitted the Town and the classes helped contractors to be able to take the classes locally.			
<b>Building Permits</b>	115,000	80,000	(35,000)
Comment: Construction was slow for 2009-2010 and again in 2010-2011.			
<b>Planning Fees</b>	8,000	5,000	(3,000)
Comment: Construction and development projects remained slow in 2010-2011, so planning fees remained low.			
<b>Rezoning and Annexation Fees</b>	1,500	6,000	4,500
Comment: Fees were higher in this category due to the Ingles project.			
<b>Homeowners Recovery Fund</b>	-500	-400	100
Comment: There is a fee charged for each new home to go to a State fund, and construction remained slow in 2010-2011.			

**PART 1 - 2010-2011 - ESTIMATED BUDGET**

<b>REVENUES</b>	<b>BUDGETED</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>Connection and Reconnection Fees</b>	47,000	52,800	5,800
Comment: Unfortunately, these fees remained higher than normal due to the poor economy and the economic conditions for many of our citizens and customers.			
<b>Late Payment Penalties</b>	21,000	24,700	3,700
Comment: A poor economy contributed to higher late payment penalties.			
<b>Charges to the Water Fund</b>	200,000	200,000	0
<b>Charges to the Sewer Fund</b>	171,580	171,580	0
<b>Charges to the Electric Fund</b>	370,500	370,500	0
<b>Police Contract Services</b>	67,000	59,280	(7,720)
Comment: These are revenues for contract police services, including a large sum from the School System for the School Resource Officer at the middle school.			
<b>Fire Protection Charges</b>	234,200	245,000	10,800
Comment: The County expanded fire districts in 2009-2010 and revenues rose. In fact, the proceeds have exceeded our earlier estimates			
<b>Commercial Sanitation Fees</b>	356,230	349,600	(6,630)
Comment: Revenues from commercial customers dropped in 2009-2010 due to a lower volume of garbage, and that volume fell again in 2010-2011.			
<b>Residential Sanitation Fees</b>	344,000	349,430	5,430
Comment: We increased monthly garbage fees by \$1.00 in 2010-2011 and that resulted in revenues slightly higher than we anticipated.			
<b>Solid Waste Containers - Rental</b>	46,000	45,000	(1,000)
Comment: We now rent dumpsters to customers and those were down slightly in 2010-2011 as some businesses were down and reduced the number of collections.			
<b>Cemetery Lot Sales</b>	20,000	20,000	0
Comment: Sales of cemetery lots were about as we anticipated for the year.			
<b>Cemetery After Hours Call Out Fees</b>	100	0	(100)
Comment: This is the charge for call outs on weekends and holidays.			
<b>Columbarium Sales</b>	1,200	1,000	(200)
Comment: We are seeing more interest in the columbarium niches now, though the sales did not quite come up to our estimated budget figure.			

**PART 1 - 2010-2011 - ESTIMATED BUDGET**

<b>REVENUES</b>	<b>BUDGETED</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>Columbarium Openings</b>	600	400	(200)
Comment: A fee is charged for opening columbarium and engraving doors.			
<b>Recreation - Memberships</b>	320,000	320,000	0
Comment: We saw a decline in most recreation revenues last year, but the revenues for memberships seems to be stabilizing in 2010-2011.			
<b>Recreation - Daily Passes</b>	140,000	120,000	(20,000)
Comment: Daily attendance was down in 2009-2010 in the harsh winter months and has been down again in 2010-2011 as people spend less in this economy.			
<b>Recreation - Rentals</b>	42,000	42,000	0
Comment: Rental fees should meet expectations in 2010-2011.			
<b>Recreation - Department Services</b>	60,000	32,000	(28,000)
Comment: Fees for department services dropped in 2010-11, as fewer teams participated, and people cut back spending in a tight economy.			
<b>Recreation - Contribution from Haywood County</b>	0	0	0
Comment: Haywood County no longer supports recreation efforts of the Town.			
<b>Recreation - Adult and Children Recreation Programs</b>	100,000	94,000	(6,000)
Comment: As with some of the other revenues in the recreation department, the revenues in this category will likely see a small decline.			
<b>Recreation - Program Fees at Armory</b>	7,000	7,500	500
<b>Recreation - Rentals Collected at Armory</b>	4,000	10,000	6,000
Comment: We have had some success in renting space at the Armory. A nearby church will begin renting space each Sunday morning for their Sunday School.			
<b>Recreation - Child Care</b>	0	30	30
<b>Recreation - Commissions on Vending Machines</b>	7,000	4,000	(3,000)
Comment: The Town moved out of the vending machine business and collects a share of the profits from the machines placed here by others.			
<b>Recreation - Proceeds from Concessions</b>	2,200	1,000	(1,200)
Comment: We receive a small amount from the sale of items at the center.			
<b>Recreation - Playground</b>	13,000	5,000	(8,000)
Comment: This is the money left over from contributions toward the Community Playground and is used for annual maintenance on the playground.			
We appropriate all that is left in the fund, but we do not use all that money.			

**PART 1 - 2010-2011 - ESTIMATED BUDGET**

<b>REVENUES</b>	<b>BUDGETED</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>Contributions/Donations - Police</b>	0	500	500
Comment: There was a small donation made to the department during the year.			
<b>Contributions/Donations - Recreation</b>	0	300	300
<b>Community Foundation Donation</b>	0	0	0
Comment: These are proceeds from Fund Investments for Recreation Endowment.			
<b>Memorials</b>	10,000	3,000	(7,000)
Comment: This was a new account in 2009-2010 where people donate toward the purchase of memorials for others. There was interest in memorials for items at new buildings, and we anticipated a decrease in contributions in 2010-2011.			
<b>Public Art</b>	22,500	11,500	(11,000)
Comment: These are donations made in support of the Public Art Program			
<b>Public Art - Town of Waynesville</b>	7,500	7,500	0
Comment: This is the Town's contribution to the Public Art Program.			
<b>Public Art - Ticket Sales</b>	0	0	0
<b>Historic Pamphlet Sales</b>	0	2,500	2,500
Comment: Sales of the Historic Homes pamphlets went very well.			
<b>Miscellaneous</b>	5,000	60,000	55,000
Comment: This is an account where we place revenue that does not fit easily in other catagories. The large revenue in 2010-2011 was due to a \$55,000 reimbursement from our insurance carrier for a radio console that was damaged beyond repair from power surges during a snow storm in 2010.			
<b>Rents</b>	28,800	36,000	7,200
Comment: These are primarily the rents from cell tower locations.			
<b>Sale of Materials &amp; Fixed Assets</b>	31,000	70,500	39,500
Comment: We sold some big ticket items in 2010-2011 and received some great prices for several police cars sold.			
<b>Parking Tickets</b>	800	2,500	1,700
Comment: More and more second floor residents are parking on Main Street and we have increased parking enforcement to try and curtail some of that parking.			
<b>Noise Ordinance Violations</b>	200	200	0
Comment: This is an instant ticketing program where an officer may cite a person for a loud radio or boom box and may be paid like a parking ticket.			

**PART 1 - 2010-2011 - ESTIMATED BUDGET**

<b>REVENUES</b>	<b>BUDGETED</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
Cash - Over and Short	0	0	0
Bad Check Charges	600	600	0
Investment Earnings Comment: Interest rates remain very low providing little investment income.	13,650	1,500	(12,150)
ABC Store Sales Distribution Comment: The ABC Store is only allowed to retain a certain percentage of their earnings and they had been exceeding that amount. This year, their auditor told them they would have to send the excess to the Town as required by law.	32,340	174,330	141,990
ABC Distribution - Law Enforcement	8,320	7,030	(1,290)
ABC Distribution - Rehabilitation	4,790	4,400	(390)
Transfer from Water Fund Comment: We transfer a portion of the water revenues after fund balance is deducted to the General Fund.	97,250	97,250	0
Transfer from Sewer Fund Comment: We transfer a portion of the sewer revenues after fund balance is deducted to the General Fund.	81,700	81,700	0
Transfer from Electric Fund Comment: When we entered a new contract with Progress Energy in 2002, we planned to pay for the parking deck payment of \$227,050. The Electric Fund prospered in 2009-2010, and propose that it make that payment in 2010-2011.	1,114,050	1,114,050	0
Fund Balance Appropriated-Powell Bill Comment: Our share of the Hendrix Street Bridge project was primarily spent in the current year, but some of our expenditures for sidewalks was lower than expected.	129,470	38,460	(91,010)
Fund Balance Appropriated Comment: We proposed a large sum from reserves to balance the fund in 2010-2011, but it appears that the actual appropriation will be much less.	906,580	430,520	(476,060)
<b>TOTAL GENERAL FUND REVENUES</b>	<b>13,393,900</b>	<b>13,004,270</b>	<b>(389,630)</b>

**PART 1 - 2010-2011 - ESTIMATED BUDGET**

<b>B. EXPENDITURES</b>	<b>BUDGETED</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>Governing Body</b>	120,240	117,990	(2,250)
Comment: Property and Liability Insurance were less than expected.			
<b>Administration</b>	852,680	838,950	(13,730)
Comment: Wages and fringe benefits exceeded what was anticipated, but these were offset by lower than expected costs for Legal Fees, Deductibles for Insurance Claims, Professional Services and the Materials and Supplies.			
<b>Finance Department</b>	814,260	791,450	(22,810)
Comment: Accounting costs were less than expected and some computer software items had to be delayed until the 2011-2012 budget.			
<b>Public Buildings</b>	979,280	967,310	(11,970)
Comment: Materials and supplies were less than expected and some capital outlay purchases for benches and trash receptacles were not made.			
<b>Horticulturist (excludes wages &amp; fringe which shows in Public Buildings)</b>	40,600	40,600	0
<b>Police Department</b>	3,425,240	3,421,060	(4,180)
Comment: Wages and fringe benefit costs were less than expected as were some insurance premiums, uniform costs, repairs to vehicles, materials and supplies and travel and training. The cost of gasoline was more than budgeted as was the cost for replacement vehicles (Chevy Tahoes). There is also an expense for a new dispatch console at \$55,000 which was reimbursed by our insurance coverage.			
<b>Miscellaneous Police Grants</b>	80,000	30,000	(50,000)
Comment: Grants through the State were not as plentiful this past year and we were not successful with some federal grant applications.			
<b>Fire Department</b>	867,230	850,270	(16,960)
Comment: Wages & Fringe Benefits were less than expected .			
<b>A. Emergency Responders</b>	12,540	11,260	(1,280)
<b>Streets and Sanitation</b>	2,347,610	2,231,480	(116,130)
Comment: Although gasoline exceeded what was appropriated, there were some significant underexpenditures in several areas: Unemployment Reimbursements, Maintenance of the Landfill, Vehicle Repairs, Electricity for Street Lighting, Repairs to Equipment, Landfill Tipping Fees, and Capital Outlay for Sidewalks.			



**PART 1 - 2010-2011 - ESTIMATED BUDGET**

<b>B. EXPENDITURES</b>	<b>BUDGETED</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>Powell Bill</b>	774,000	774,000	0
Comment: Hendrix Street Bridge construction was planned in 2006-2007 budget but was delayed by State. For the most part, the expenditure for the actual construction has come from the 2010-2011 budget.			
<b>Cemetery</b>	114,890	128,910	14,020
Comment: While wages and fringe benefits were under budget, we had Board approval to purchase a concrete storage building for mowers and other equipment.			
<b>Planning and Code Enforcement</b>	304,540	251,610	(52,930)
Comment: With so much time on Land Development Plan Review, staff could not start the South Main Street Corridor Study, for which a grant of \$45,000 was given.			
<b>A. Building Inspectors/Code Enforcement Officer</b>	231,240	212,460	(18,780)
Comment: Personnel changes in this area that resulted in some savings on wages.			
<b>Special Appropriations</b>	233,400	245,500	12,100
Comment: Because the profits of the ABC Store were higher, the required portion going to the Library was higher. Also, taxes in the DWA district came in higher than expected and we had to record the payment to DWA in this section of the budget.			
<b>Parks and Recreation</b>	2,138,150	2,051,620	(86,530)
Comment: The expenses for Referees and Umpires was less than expected since fewer teams participated and there were less games. Also, the cost of electricity at the facility was down quite a bit with the installation of the new dectron unit.			
<b>Recreation - Special Projects</b>	58,000	39,800	(18,200)
Comment: Playground Maintenance costs were less than expected and the cost of programming was down due to fewer participants.			
<b>Operating Transfers to Other Funds</b>			
<b>A. Transfer to Capital Projects Fund - Fire &amp; Police Projects</b>	0	0	0
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>13,393,900</b>	<b>13,004,270</b>	<b>(389,630)</b>
<b>C. GENERAL FUND SUMMARY</b>	<b>BUDGETED</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>REVENUES</b>	<b>13,393,900</b>	<b>13,004,270</b>	<b>389,630</b>
<b>EXPENDITURES</b>	<b>13,393,900</b>	<b>13,004,270</b>	<b>(389,630)</b>
<b>DIFFERENCE</b>	<b>0</b>	<b>0</b>	<b>0</b>

**PART 1 - 2010-2011 - ESTIMATED BUDGET**

<b>II. WATER FUND</b>			
<b>A. REVENUES</b>	<b>BUDGETED 2010-2011</b>	<b>ESTIMATED ACTUAL</b>	<b>DIFFERENCE</b>
<b>Water Charges</b>	2,349,000	2,332,400	(16,600)
Comment: We increased water rates in 2010-2011 by 5%, but as is typical, there are usually cut backs and we do not realize an increase matching the rate increase.			
<b>Water Taps/Connection Fees</b>	40,000	20,000	(20,000)
Comment: Revenues for new taps and connections continue to lag along with the lag in the start of new homes and commercial enterprises.			
<b>Impact Fees - New Connections</b>	20,000	12,000	(8,000)
Comment: Again, the lag in construction means lower capacity fees.			
<b>Miscellaneous Revenues</b>	1,500	1,500	0
<b>Sale of Materials/Supplies/Fixed Assets</b>	75,000	50	(74,950)
Comment: We had planned to proceed with the sale of white pines in the forest management area, but the timber market is bad and it was suggested we delay.			
<b>Contributed Capital</b>	0	0	0
<b>Investment Earnings</b>	2,000	100	(1,900)
Comment: Interest rates remain at historical lows and there are few earnings.			
<b>Transfer from Electric Fund</b>	97,250	97,250	0
Comment: The Electric Fund was in good shape and we had recommended this transfer to assist with undertaking some water system improvements.			
<b>Fund Balance Appropriated</b>	84,390	0	(84,390)
Comment: Although we had recommended the appropriation of \$84,390 from the Water Fund to meet expenditures, it appears that none of that allocation will be needed as the fund had a good year in revenues and lower expenditures.			
<b>TOTAL WATER FUND REVENUES</b>	<b>2,669,140</b>	<b>2,463,300</b>	<b>(205,840)</b>

**PART 1 - 2010-2011 - ESTIMATED BUDGET**

<b>B. EXPENDITURES</b>	<b>BUDGETED</b>	<b>EST.ACTUAL</b>	<b>DIFFERENCE</b>
<b>Water Maintenance</b>	1,283,560	1,176,790	(106,770)
Comment: Expenditures were under what was budgeted for electricity, equipment repair and maintenance and contract services. But the main reason for the lower than expected expenditure relates to debt payments. We did not have to make the budgeted debt payments on either the Eagle Nest Water Improvements or the State Revolving Fund for the \$904,000 loan for water system improvements.			
<b>Water Treatment</b>	1,077,510	947,330	(130,180)
Comment: Expenditures were under what was budgeted for Professional Services, Treatment Chemicals and Electricity. But the primary reason for the savings in this department relate to the delay on the sale of the white pines in the watershed. We had anticipated work on the roads and creek crossings to provide accessibility to the pine harvest area and to prevent erosion and damage to streams.			
<b>Administration and Finance</b>	210,820	210,820	0
<b>Debt Service</b>	0	0	0
<b>Contingency</b>	0	0	0
<b>Transfer to Other Funds:</b>			
To General Fund	97,250	97,250	0
Comment: We transfer a portion of the water fund revenues after fund balance is deducted. We covered this expense with a transfer from the Electric Fund to the Water Fund.			
<b>TOTAL WATER FUND EXPENDITURES</b>	<b>2,669,140</b>	<b>2,432,190</b>	<b>(236,950)</b>
<b>C. WATER FUND SUMMARY</b>	<b>BUDGETED</b>	<b>EST.ACTUAL</b>	<b>DIFFERENCE</b>
<b>REVENUES</b>	<b>2,669,140</b>	<b>2,463,300</b>	<b>(205,840)</b>
<b>EXPENDITURES</b>	<b>2,669,140</b>	<b>2,432,190</b>	<b>236,950</b>
<b>DIFFERENCE</b>	<b>0</b>	<b>31,110</b>	<b>31,110</b>

**PART 1 - 2010-2011 - ESTIMATED BUDGET**

<b>III. SEWER FUND</b>			
<b>A. REVENUES</b>	<b>BUDGETED 2010-2011</b>	<b>ESTIMATED ACTUAL</b>	<b>DIFFERENCE</b>
<b>Sewer Charges</b>	1,909,500	1,904,720	(4,780)
Comment: User charges came very close to meeting budget projections.			
<b>Sewer Taps</b>	20,000	12,000	(8,000)
Comment: The construction slowdown continues and affects the sewer tap fees.			
<b>Industrial Discharge Permits</b>	500	500	0
<b>Impact Fees - Dellwood Area</b>	0	0	0
Comment: Sewer lines were constructed in this area in the late 1990s and the County shared in the cost. We were to split any Impact Fees collected on the system for a ten year period, but that period has now expired.			
<b>Impact Fees - Flow Allowances - Other Systems</b>	2,000	9,350	7,350
Comment: There were a few new developments on the outside systems to which we provide sewer service and we collect some revenue from these to offset demand upon our system and loss of capacity at our wastewater treatment plant.			
<b>Impact Fees - New Connections</b>	20,000	14,000	(6,000)
Comment: The Asset Management Study recommended capacity fees from new customers connecting to the system. Construction remained slow in 2010-11 meaning there were fewer new connections and less capacity fees.			
<b>Miscellaneous Revenue</b>	500	250	(250)
<b>Sale of Materials/Supplies/Fixed Assets</b>	0	0	0
<b>Contributed Capital</b>	0	0	0
Comment: There are no grant funds received from outside sources.			
<b>Investment Earnings</b>	2,440	320	(2,120)
Comment: Interest rates remain historically low as do interest earnings.			
<b>Fund Balance Appropriated</b>	81,330	0	(81,330)
Comment: We had recommended the use of \$81,330 in fund balance but with good revenues and lower expenditures than anticipated, we will not spend any reserves.			
<b>TOTAL SEWER FUND REVENUES</b>	<b>2,036,270</b>	<b>1,941,140</b>	<b>(95,130)</b>

**PART 1 - 2010-2011 - ESTIMATED BUDGET**

<b>B. EXPENDITURES</b>	<b>BUDGETED</b>	<b>EST.ACTUAL</b>	<b>DIFFERENCE</b>
<b>Sewer Maintenance</b>	703,550	687,090	(16,460)
Comment: We were under budget on Professional Services, Equipment Repair and Maintenance and Contract Services.			
<b>Wastewater Treatment</b>	1,067,090	971,590	(95,500)
Comment: This department was under on Wages and fringe benefit costs, Professional Services and Maintenance and Repair of Equipment. There was a big savings on the cost of Treatment Chemicals and the purchase of some equipment was delayed. The expense for electricity was higher than expected.			
<b>Administration and Finance</b>	183,930	183,930	0
<b>Contingency Appropriated</b>	0	0	0
<b>Transfer to Other Funds:</b>			
To General Fund	81,700	81,700	0
Comment: We transferred a portion of the sewer fund revenues, after fund balance is deducted, to the General Fund.			
<b>TOTAL SEWER FUND EXPENDITURES</b>	<b>2,036,270</b>	<b>1,924,310</b>	<b>(111,960)</b>
<b>C. SEWER FUND SUMMARY</b>	<b>BUDGETED</b>	<b>EST.ACTUAL</b>	<b>DIFFERENCE</b>
<b>REVENUES</b>	<b>2,036,270</b>	<b>1,941,140</b>	<b>(95,130)</b>
<b>EXPENDITURES</b>	<b>2,036,270</b>	<b>1,924,310</b>	<b>111,960</b>
<b>DIFFERENCE</b>	<b>0</b>	<b>16,830</b>	<b>16,830</b>

**PART 1 - 2010-2011 - ESTIMATED BUDGET**

<b>IV. ELECTRIC FUND</b>			
<b>A. REVENUES</b>	<b>BUDGETED 2010-2011</b>	<b>ESTIMATED ACTUAL</b>	<b>DIFFERENCE</b>
<b>Electric Charges</b>	7,711,900	7,924,640	212,740
Comment: There were months with higher sales, but most increase is related to higher fuel charges by Progress Energy.			
<b>Security Lights</b>	45,000	45,000	0
<b>Street Lights</b>	88,800	88,800	0
<b>Underground Service Installation</b>	2,000	500	(1,500)
Comment: The slow construction meant fewer requests for underground service.			
<b>Renewable Charge Revenue</b>	47,580	36,500	(11,080)
Comment: This is the charge required under Senate Bill 3 and is paid to Progress Energy to assist them in meeting the 12.5% renewable energy level.			
<b>Electric Pole Rental</b>	13,700	13,700	0
Comment: These are charges made to other utilities for use of Town poles.			
<b>Sales Tax Charges</b>	189,000	196,600	7,600
Comment: With sales up this year, we collected more sales taxes this year.			
<b>Miscellaneous Revenues</b>	3,000	28,050	25,050
Comment: We received an insurance settlement for storm damage to substation.			
<b>Sale of Fixed Assets</b>	0	2,000	2,000
<b>Investment Earnings</b>	4,690	620	(4,070)
Comment: Interest rates have remained low and interest earnings have as well.			
<b>Funds Transferred from Loan Escrow</b>	243,640	256,940	13,300
Comment: After substation construction, there were funds remaining. BB&T gave us leftover funds to be used on loan payment on substation.			
<b>Fund Balance Appropriated</b>	356,230	98,170	(258,060)
Comment: We anticipated the use of a large amount of fund balance in order to balance the budget, but with revenues up and expenses down, it was not required.			
<b>TOTAL ELECTRIC FUND REVENUES</b>	<b>8,705,540</b>	<b>8,691,520</b>	<b>(14,020)</b>

**PART 1 - 2010-2011 - ESTIMATED BUDGET**

<b>B. EXPENDITURES</b>	<b>BUDGETED</b>	<b>EST.ACTUAL</b>	<b>DIFFERENCE</b>
<b>Electric Maintenance</b>	1,259,620	1,239,800	(19,820)
Comment: Professional Services to set up GIS system were more than anticipated as was the Repair and Maintenance of Equipment. These were offset by lower than expected expenditures for capital for equipment and system additions.			
<b>Purchased Power</b>	5,618,000	5,676,420	58,420
Comment: Fuel adjustment charges from Progress Energy led to higher costs. We had a few months with higher sales, but most months had lower than normal sales.			
<b>Renewables Energy Payment:</b>	47,580	36,500	(11,080)
Comment: Under Senate Bill 3, every electric provider must achieve a 12.5% of electric generation from renewable sources by 2021. Waynesville is allowed to pay Progress Energy an amount to expend on that renewable energy. We had expected an increase in 2010-2011, but it was smaller than anticipated.			
<b>Sales Tax on Purchased Power</b>	168,540	127,000	(41,540)
Comment: There is a new taxing system which results in a credit for certain taxes which we normally collect and submit to the State.			
<b>Bad Debt Expense</b>	30,000	30,000	0
<b>Administration and Finance</b>	370,500	370,500	0
Comment: This is the charge to Electric Fund for the cost of services provided the Fund by General Fund personnel.			
<b>Transfer to Water Fund</b>	97,250	97,250	0
Comment: The Electric Fund was healthy and able to donate to Water Fund.			
<b>Transfer to General Fund</b>	1,114,050	1,114,050	0
Comment: The Electric Fund has traditionally subsidized the General Fund, and this was done in 2010-2011. Without this transfer, replacing the amount of money in the General Fund would mean a tax increase close to 9 cents.			
<b>TOTAL ELECTRIC FUND EXPENDITURES</b>	<b>8,705,540</b>	<b>8,691,520</b>	<b>(14,020)</b>
<b>C. ELECTRIC FUND SUMMARY</b>	<b>BUDGETED</b>	<b>EST.ACTUAL</b>	<b>DIFFERENCE</b>
<b>REVENUES</b>	<b>8,705,540</b>	<b>8,691,520</b>	<b>(14,020)</b>
<b>EXPENDITURES</b>	<b>8,705,540</b>	<b>8,691,520</b>	<b>14,020</b>
<b>DIFFERENCE</b>	<b>0</b>	<b>0</b>	<b>0</b>



**PART 1 - 2010-2011 - ESTIMATED BUDGET**

<b>V. PUBLIC WORKS OPERATION</b>			
<b>A. REVENUES</b>	<b>BUDGETED 2010-2011</b>	<b>EST. ACTUAL 2010-2011</b>	<b>DIFFERENCE</b>
<b>Charges to Other Funds</b>	289,540	259,600	(29,940)
Comment: Each department is charged a prorated share of the cost of this department based upon the square footage the department occupies at the public works facility.			
<b>Miscellaneous Revenue</b>	0	0	0
<b>Investment Income</b>	150	20	(130)
<b>TOTAL PUBLIC WORKS REVENUES</b>	<b>289,690</b>	<b>259,620</b>	<b>(30,070)</b>
<b>B. EXPENDITURES</b>	<b>BUDGETED</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>Public Works Operations</b>	289,690	259,620	(30,070)
Comment: Wages and fringe benefits were under budget estimates for year as were Materials and Supplies, Travel, Electricity and Equipment Maintenance and Repair and the cost of Capital Equipment.			
<b>TOTAL PUBLIC WORKS EXPENDITURES</b>	<b>289,690</b>	<b>259,620</b>	<b>(30,070)</b>
<b>C. PUBLIC WORKS SUMMARY</b>	<b>BUDGETED</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>REVENUES</b>	<b>289,690</b>	<b>259,620</b>	<b>(30,070)</b>
<b>EXPENDITURES</b>	<b>289,690</b>	<b>259,620</b>	<b>30,070</b>
<b>DIFFERENCE</b>	<b>0</b>	<b>0</b>	<b>0</b>

**PART 1 - 2010-2011 - ESTIMATED BUDGET**

<b>VI. GARAGE OPERATIONS</b>			
<b>A. REVENUES</b>	<b>BUDGETED 2010-2011</b>	<b>EST. ACTUAL 2010-2011</b>	<b>DIFFERENCE</b>
<b>Charges to Other Funds</b>	596,140	595,950	(190)
Comment: Each department is charged a prorated share of the cost of operating the Garage based upon the number of vehicles and equipment and the mileage placed on the vehicles. With the new gas tracking system, installed in 2009, we are able to assess these charges in a more equitable manner with departments paying for gasoline actually used.			
<b>All Other Revenue</b>	0	0	0
<b>Investment Income</b>	110	0	(110)
<b>TOTAL GARAGE REVENUES</b>	<b>596,250</b>	<b>595,950</b>	<b>(300)</b>
<b>B. EXPENDITURES</b>	<b>BUDGETED</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>Garage Operations</b>	596,250	595,950	(300)
Comment: While the cost of gasoline and diesel fuel exceeded budget, this was offset by lower expenditures for Tires and Materials and Supplies.			
<b>TOTAL GARAGE EXPENDITURES</b>	<b>596,250</b>	<b>595,950</b>	<b>(300)</b>
<b>C. GARAGE SUMMARY</b>	<b>BUDGETED</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>REVENUES</b>	<b>596,250</b>	<b>595,950</b>	<b>(300)</b>
<b>EXPENDITURES</b>	<b>596,250</b>	<b>595,950</b>	<b>300</b>
<b>DIFFERENCE</b>	<b>0</b>	<b>0</b>	<b>0</b>

TO: Mayor and Board of Aldermen

SUBJECT: Proposed 2011 - 2012 General Fund Budget

The proposed General Fund Budget for the 2011-2012 Fiscal Year is hereby submitted for your review. The document calls for expenditures of \$13,369,440, which is an actual decrease of \$24,460 from the initial 2010-2011 General Fund Budget of \$13,393,900. For the fiscal year of 2010-2011, we anticipate expenditures of \$13,004,270, so in reality the next budget will be \$365,170 or 2.8% more than what we expect to spend during the current fiscal year.

I find the comparisons of numbers interesting, sometimes even fascinating. When I look at the proposed General Fund budgets of the past four years, I find the similarities of the numbers almost amazing. In a period when we have seen declining revenues from many of our largest sources of revenues, we have been able to make the adjustments that were necessary to maintain service levels, even when we have eliminated 8 positions and another 1 ½ in the proposed 2011-2012 budget. Over a four year period, the following are the General Fund budgets which are or have been proposed:

2008 – 2009	\$ 13,396,910
2009 – 2010	\$ 13,034,800
2010 – 2011	\$ 13,393,900
2011 – 2012	\$ 13,369,440

As you will see, there has been little change in our proposed spending over the four year period. While we have dealt with increasing costs for hospitalization and other insurances, wildly fluctuating prices for gasoline and diesel fuel and declining revenues in sales taxes, utility franchise taxes, motor vehicles taxes, building permits, Powell Bill revenues and investment income, the Town has maintained the high level of services to which our citizens are accustomed. Under the leadership of the Mayor and Board of Aldermen, we have made the adjustments necessary to live within our means, to continue progressing forward while dealing with the revenue decreases and expenditure increases we faced.

We are beginning to see an upward trend in the economic recovery, one that we hope will be a continuing trend. We have seen the unemployment numbers dropping a bit over previous years and the sales taxes are showing some life once again. The growth of that, our second largest source of revenue, is slight, not robust, but it appears to be leaning in the right direction once again. We are cautiously optimistic, not just for the Town, but for our many corporate citizens which are dependent upon customers who are again buying products and merchandise. They are the ones that create the economic recovery and the ones who will become comfortable enough to start hiring personnel to meet demand.

In the second part of this section, you will find comparisons of estimated revenues and expenditures for the current fiscal year with those proposed for the next fiscal year. There is a brief notation as to the major increases or decreases in various revenue sources or in the expenditures for each department. The budget narrative which follows will give more detail about these changes and attempts to explain any new programs or major differences in the 2011-2012 budget.

## I. REVENUES

In the coming year, it is projected that **General Fund Revenues** will be \$10,948,520 and to meet the anticipated expenditures of \$13,369,440 will require the use of \$810,410 in General Fund reserves, \$151,880 in Powell Bill reserves and the transfer of \$1,456,630 from the Enterprise Funds. While we have used portions of the reserves in General Fund to help construct a new Fire Station and Development Office/Police Department/Town Hall, the fund balance in our General Fund remains strong and we proposed the use of \$810,410 from that source. The past two winters have been more severe, undermining our roads and leaving more pot holes and shoulder problems. We propose the use of \$151,880 in Powell Bill reserves so that we may boost our road resurfacing and maintenance program and return our streets to their typical, above average condition. The fund balance in Electric Fund has grown considerably the past two years, as that enterprise has shown better returns. We are recommending a larger transfer to the General Fund to share those returns with our citizens. We also propose that the Water and Sewer Funds contribute a portion of their revenues to the General Fund.

In the 2006 property revaluation, Town's tax base showed a substantial increase. In the subsequent years, there has been some growth in the tax base with the addition of facilities such as the Great Laurels, Vantage Pointe Apartments and the Waynesville Crossings Shopping Center. Unfortunately, the drop in the national economy and devastating effect upon housing has reached Waynesville and Haywood County and reduced values of homes and land. This was revealed in the 2011 property revaluations. The County Tax Collector indicated that there was only a 4.4% increase in Waynesville's values, but when deductions are made for land use, exemptions for historic properties, brownfield properties, senior citizens and the disabled and for an estimated 5% in new values resulting from appeals to the Board of Equalization and Review, we find the net values are slightly less than in 2006. Some properties have certainly increased in value, but overall, there is a slight decrease. There is a formula used to calculate a "Revenue Neutral Tax Rate" after a revaluation. In our case, using the estimated reductions from the County Tax Collector and the normal growth that is allowed in the formula, the Revenue Neutral Tax rate is 40.82 cents, and that is the rate that we are proposing for the 2011-2012 annual budget.

The second largest source of General Fund revenue is the sales tax. The Town receives four different sales tax revenues. The first is a 1% tax and it is based upon sales in Haywood County. The second and third are two, one-half cent sales taxes, partly based upon sales on a statewide basis and partly based upon local sales. The last is a half-cent passed in 2004 as a compensation for various State-shared taxes which Governor Easley took from local governments when the budget for the State of North Carolina was extremely tight. But the State took back that 2004, half-cent sales tax when it took over the Medicare payments for the counties. There was a compromise to replace the revenues that municipal governments would lose in that exchange, and we were promised a "hold-harmless" arrangement.

Over a three year period, the revenues the Town receives from sales taxes dropped nearly \$350,000. It appears that the sales tax revenues in 2010-2011 will show a slight increase from budget, coming in at \$1,984,930; however, that is still quite a bit below the \$2,327,459 we received in the 2007-2008 fiscal year just before the Great Recession.

We are finally seeing the sales tax collections going in the right direction again after a few years of the downward trend. The League has recommended budgeting an increase in the range of 3 to 4%, but we prefer a more conservative approach and lean toward an increase closer to 2%. We will also be impacted by the new census figures which were released this spring, and a slight decline in Waynesville's estimated population will mean a drop in the portion of sales taxes received. The numbers still fluctuate, with one month being higher than a year ago and the next month being lower; however, the trend is on an upward slant on the graph, so we are cautiously optimistic on further growth, not only for the Town's revenues but for the business climate for our commercial community.

For 2011-2012, major changes in revenue sources in the General Fund would be as follows: Increases are expected in Real Estate Taxes (\$74,520), Sales Taxes (\$37,730), Police Grants (\$55,040), Miscellaneous Grants (\$57,820), Building Permits (\$35,000) and Various Recreation Revenues (\$14,000). There are several revenue sources which we expect to decline in the coming fiscal year, and these include: Late Payment Penalties, Fees and Interest (-\$18,300) (Bridge Construction Reimbursements (-\$409,000), Miscellaneous Revenues (-\$55,000) Surplus Equipment (-\$39,500) and ABC Store Distributions (-\$114,330).

As indicated in the opening, the use of \$812,410 from the General Fund reserves would be necessary to balance the upcoming budget. In the 2010-2011 budget, we estimated using \$906,580 in reserve funds, but we estimate that the actual use will be considerably less, perhaps around \$430,520. We are also suggesting the use of \$151,880 in Powell Bill reserve funds in 2011-2012, which compares with the initial proposal of \$129,470 in 2010-2011. We estimate we will actually use \$38,460 in Powell Bill reserves in the 2010-2011 budget.

Beginning in 2004, the Town began a difficult period with the billings from Progress Energy for the wholesale purchase of electricity. Our rates were set, but there were fuel charges which were tied to the cost of fuel for Progress Energy. We tried to stay ahead of the fuel costs, but they went up so rapidly that at one point, it appeared that we would lose \$600,000. We have become more adept at dealing with the fuel charges from Progress Energy, and in the period of economic recession, their costs for fuel actually declined some. As a result, the Electric Fund has accumulated a large reserve, and we are recommending that the Electric Fund share its wealth with the General Fund by transfer of \$1,275,600 in the 2011-2012 budget. This would be an increase of \$161,550 over what was transferred in 2010-2011, but it is a number we are comfortable recommending.

I would note that during the time I have served as Manager, the Town has negotiated three contracts with Progress Energy for the purchase of wholesale power. In the 1994 contract renewal, the Town saved approximately \$500,000 in reduced rates, and the Town Board in office at that time designated those savings for the construction and operation of the recreation center. In 2002, when we negotiated a new contract with Progress Energy, the town saved approximately \$240,000 in reduced rates, and the Town Board in office at that time designated those savings for contribution to Haywood County toward the cost of the debt payment on the parking deck. So out of the \$1,275,600 being recommended for transfer, \$740,000 is for specific purposes - \$500,000 for recreation and \$240,000 for the parking deck payment. We are also recommending that General Fund receive \$ 103,100 from the Water Fund and \$77,930 from the Sewer Fund.

## II. EXPENDITURES

In the coming year, it is projected that **General Fund Expenditures** will total \$13,369,440, exceeding our anticipated expenditures for 2010-2011 by \$365,170, an increase of 2.8%. In reality, though, the proposed 2011-2012 budget is \$24,460 less than the \$13,393,900 in the initially proposed 2010-2011 budget. We are fortunate to have department heads, supervisors and employees who are good stewards of the public funds with which they are entrusted, and they spent less than what was allocated to their operations. In the 2011-2012 budget, we are eliminating a full time position in recreation and replacing that employee with part-time and contract labor. This position and funding for a part-time position in public works will add to the 8 positions eliminated over the past two years, bringing a total personnel reduction to 9 ½ positions.

As we prepare the budget, there are still a number of uncertainties. The General Assembly has yet to finalize the State budget for the coming year. The State is attempting to address a \$2.7 billion shortfall, and we do not know how cuts will affect municipalities or if unfunded mandates will be passed down to us. Another uncertainty involves our health insurance costs. We have been advised that the Town's health insurance costs could increase by as much as 21% in 2011-2012, which will be around \$300,000. We are continuing to negotiate and to look for alternatives, but in the meantime, we have set aside what we feel will be sufficient funds to handle this increase. Finally, there is the uncertainty of the future of solid waste operations. Haywood County has yet to reach a contract with Santek for the operation of the White Oak Landfill, but we have been notified that the County will close the Transfer Station at Jones Cove Road in February, 2012. With the unpleasant and expensive option of transporting solid waste a 40 mile round trip to White Oak, we have contracted for an analysis of our solid waste system by the Land of Sky Council of Governments. The recommendations from that study, along with actions by the General Assembly and negotiations over health insurance premiums, may require budget amendments during the upcoming fiscal year.

We are starting to see rising prices in various goods and commodities. Notable among these has been the cost of gasoline, but many other increases, particularly in food, have gone up as a result. We have struggled mightily in the 2011-2012 budget to allow a 3% cost of living increase for our full-time and permanent part-time employees, the first since 2008. Our department heads and supervisors pared down their budget requests this year and we reduced them even further, for we wanted to make sure that there would be some way to grant the raise for the coming year. This will amount to an increase of roughly \$216,000 in all funds, and of course, once granted, the cost will be a permanent, year to year expenditure. We feel that with the growing economy and some of the development we see on the horizon, this will be affordable for the Town.

We eliminated 5 full time positions in 2009-2010 and 3 more in 2010-2011. In the 2011-2012 fiscal year, we propose eliminating a full-time position in recreation and to cut funding from full-time to part-time for a position in the public works department. We have been fortunate that all 9 1/2 positions eliminated thus far have been vacant, and we have not had to lay off one employee. And not a single employee has experienced a loss in health care benefits, dental coverage or seen a decline in the Town's contribution to their 401k savings account or the Local Government and Law Enforcement Officers' Retirement Systems. The Town Board has been very fair with our personnel.

With 159 full time and approximately 60 part time employees, a goodly portion of the Town's budget is tied to personnel costs for wages and fringe benefits. Nearly 60% of the General Fund budget is tied to salaries, wages and fringe benefits costs, so even a modest pay increase can have a significant financial impact upon the budget. Our employees need some additional compensation and we have worked hard to find that for them.

In Section 6 of the Budget, you will find comparisons for each of the six funds the Town operates. These show the actual amount of revenues and expenditures we are estimating for 2010-2011 compared with the amount we project for the 2011-2012 fiscal year. These charts may be helpful to the Board in understanding the origin of the money and how it is spent.

### III. APPROPRIATION FROM RESERVES & INTERFUND TRANSFERS

The 2011-2012 General Fund Budget calls for a **Fund Balance appropriation** of \$964,290, with \$812,410 coming from undesignated reserves and \$151,880 coming from Powell Bill funds. The amount coming from Powell Bill reserve funds has been built up over a few years to provide the Town funds to pay its 20% share of costs to replace bridges. But for the next few years, no bridges are on tap for replacement, and we feel we need to give special attention to repairing and resurfacing our streets which have been severely damaged from the harsh winters the past two years. The \$812,410 coming from the undesignated reserves of the General Fund is down a little from 2010-2011, but we seldom spend even half of what is allocated; consequently, we are comfortable recommending this amount.

We have typically viewed fund balance as a "rainy day fund", a resource to use when finances are tight. We also view it as a resource to use to meet special needs. In the case of 2011-2012, we are recommending that the fund balance be used to get the Town through the challenging economic situation in which we find ourselves. We are also recommending that the fund balance from Electric Fund be called upon to assist the General Fund in granting the cost of living increases to employees. In the past, the Electric Fund has received help from the General Fund in difficult years, so we support the reverse of that while the Electric Fund is particularly healthy. As the economy returns to normal or achieves the "new normal", as some have called it, we hope to become less dependent on our reserve funds. But for now, this allocation will still leave General Fund reserves in excess of 25%, and the accumulative total in the Enterprise Funds is significant as well.

In the 2010-2011 budget, we transferred \$1,114,050 from the Electric Fund to the General Fund, with more than one half of that transfer used to support the recreation operation and to meet the contribution to Haywood County toward the parking deck. In the 2011-2012 budget, we are seeking a transfer of \$1,275,600, with \$227,050 being for the parking deck debt and \$370,850 being for the recreation center debt. When those two debts are paid off (Parking Deck in 2017 and Recreation Center in 2018), the Town will have almost \$600,000 in additional funds from the Electric Fund for use in paying off other debts, to upgrade other facilities or to use in a manner the Board feels is needed. As you know, by subsidizing the General Fund, the Town has been able to keep the property tax rates lower than most municipalities. The transfer of \$1,275,600 is the equivalent of approximately 12 cents on the property tax rate.



#### **IV. TAXES AND FEES FOR 2011-2012**

As noted, 2011 is the year in which the County Commissioners have opted to revalue property in Haywood County. The last revaluation was performed in 2006. At that time, rather than select a "revenue neutral" tax rate, the Town Board selected a tax rate that was 4 cents higher. That increase was needed and is being used to pay the debt service on the new fire station and the new Development Office/Police Station/Town Hall. As a result of the fall in home construction, real estate values have declined the past few years, and when the final revaluation figures are in, we anticipate that the total valuation in the Town will be approximately \$2,000,000 less than what the values were in 2010-2011.

When revaluations occur, there is a formula used to determine the "revenue-neutral" tax rate. The formula allows some growth based upon what the community has experienced in recent years. Calculations show that with the growth allowed, a "revenue neutral" tax rate for 2011-2012 would be 40.82 cents, and that is the rate we recommend.

Haywood County has plans to close the transfer station at Jones Cove Road and to contract with a private firm to operate the landfill at White Oak. This will result in higher costs to the Town of Waynesville, other municipalities and private haulers. We initially suggested that additional garbage trucks and personnel would be needed to meet the new system implemented by the County, but a better option would be having an outside source evaluate our solid waste system. This study could result in recommendations for substantial changes in the way the Town delivers solid waste services to our citizens. As we begin the 2011-2012 fiscal year, we are recommending that fees for commercial and residential solid waste services remain the same; however, once the recommendations are presented and the direction is determined, it may require adjustments to all fees and rates.

The Sanitation Department is one of our most expensive operations, and I have not seen a community with a higher level of service. The Town collects garbage and recyclables weekly and also collects yard waste, brush, limbs, leaves, old furniture, appliances and junk. Homeowners using private contractors and individuals paid for their work continue to take advantage of the service we provide, and it is quite a burden. We struggle with the collection of recyclables where we have seen a significant increase in the amount of blue bags placed at curbside by our customers, particularly since glass and plastic are now banned from landfills. In the 2006-2007 fiscal year, the Town collected 171.14 tons of recyclables in blue bags. During 2009-2010, that number climbed to 356 tons, meaning it has increased 108% in 4 years. While recycling is wonderful, it is becoming more difficult to collect all recyclables during the five days of the work week.

Many communities charge for the removal of recyclables, for collection of brush and appliances and old furniture. That may be a recommendation in the future, but at this time, we are not suggesting that any other fees for solid waste be adjusted.

It continues to be a challenge to provide recreation services to so many people who live outside the corporate limits with no assistance from Haywood County. We do not charge residents from outside the town or county any more than we charge citizens from Waynesville. The Department continues to make some adjustments to the fee structure in recreation to try and make it more self-sufficient.

Beginning in 2008, the State of North Carolina mandated a \$2.00 per ton fee on all solid wastes to cover the cost of remediating "orphan" landfills abandoned prior to the implementation of EPA closeout regulations. In 2008-2009, the Town had to pass along that charge to our customers, but at least we receive a very small portion of the fee collected back for use in our sanitation program. In 2011-2012, we estimate that fee will mean an income of \$6,560 to the Town. Maybe we could use those funds to improve our recycling efforts or allow our personnel to expand recyclables they may collect. The State has proposed elimination of the inmate work crews which we have used to collect litter from roadsides, paint buildings, mow, rake, shovel snow and a host of other items. Maybe we should consider using some of those funds to improve the collection of litter from our roadsides, a blight that severely impacts the appearance of our beautiful community.

In 2008-2009, after years of seeking a more equitable way of collecting charges for providing fire service, the Towns and Volunteer Fire Departments convinced Haywood County to place almost all property within the county into some fire district. Beginning in the 2009-2010 budget, the three fire tax districts to which our Fire Department was under contract were merged into the Waynesville Rural District, with all property in the district assessed a 6 cents per \$100 fire district tax. We have seen a significant increase in the revenues collected from this new method. There remain areas outside of the Town which are not in the Waynesville Rural District but which receive fire service from the Waynesville Fire Department. Some of these properties pay \$4.00 per month for this service and others pay nothing. We are very close to seeing a proposal presented to the County Commissioners which will address this situation and may be resolved in the coming year.

## V. HIGHLIGHTS OF EXPENDITURES FOR 2011-2012

### A. Cost of Living Adjustments and Retirement Contributions

The last time Town employees received an across the board pay increase was in summer, 2008, some three years ago. I am pleased to report that the upcoming budget includes funds to allow a cost of living adjustment of 3% for all full-time and permanent part-time employees. For the General Fund, including the added cost of fringe benefits, this will require a total of \$161,540.

Fortunately, all fringe benefits which our employees presently enjoy will continue without interruption or downgrade. As has been done for several years, funds are provided to make a 5% contribution to a **401(k) retirement account** for every full-time employee. Employees may invest that money as they chose and may contribute their own money into the 401(k) account. The funds in the 401(k) account are the property of the employee and goes with them when they retire or when they leave Town employment.

In addition to the 401(k), the Town contributes on behalf of every full time employee to either the **Local Government Employees' Retirement System** or to the **Local Law Enforcement Officers' Retirement System**. With the economic recession in recent years, the Retirement Systems experienced a large decline in the value of stocks and other investments of retirement funds. Another factor affecting the retirement systems is the large number of "baby-boomers" reaching retirement age. An actuary study revealed that a

higher level of funding was needed to meet future retirement payments. As a result, the Town's contribution to the Retirement System increased by 1.55% in 2010-2011, going from 5% to 6.55% of payroll. In 2011-2012, there will be an additional .48% increase, and the Town will now pay 7.03% into retirement. Employees have a mandatory 6% deducted from their paychecks for this retirement system, but the share employees contribute will not be increased this year. This is one of the finest benefits offered to our personnel.

The Town has some of the best employees to be found in any organization. Many of them have struggled during the recession, and granting them a 3% cost of living increase will be a welcomed reward for a job well done.

## **B. Employment Levels**

Over the past three years, as we attempted to respond to the recession with which we were faced, the town has eliminated eight positions from the various funds. In doing this, we did not reduce the level of services provided citizens, as other employees have picked up the load of the employees who have departed. We have attempted to operate more efficiently, and the employees are to be commended for maintaining services. In the 2011-2012 budget, we are proposing the elimination of funding for another 1 ½ employees. One of those employees is in the Parks and Recreation Department where we are eliminating the position of manager of the Armory as part of a reorganization. The armory will be overseen by building attendants, and we will be providing more exercise and other programs, primarily for senior citizens, with existing and contract labor. This change will bring the number of employees funded in the General Fund from 118 to 117.

During the 2009-2010 fiscal year, the Town was awarded a federal grant under the Community Oriented Policing Program. Under this grant, funding is provided for three years for the full cost of two police officers, and then, after the third year, the Town must take on the cost of the two officers. These officers will be fully funded through September, 2012, but at that point, the Town will need to budget them in its personnel costs.

I often use this section of the budget to note the need for additional personnel. We are not in a position to add new employees in 2011-2012, but we are wise to consider future needs. We added a part-time receptionist at the Municipal Building this year and she has been providing clerical assistance to the Human Resources Director, Margaret Langston. We have added several new buildings with more specialized equipment, and it may be wise to hire a building maintenance superintendent to oversee and perform simple repairs and maintenance on these. Another future need may be an employee to oversee Information Technology. Thus far, our investigation into this reveals that our broad contract with a computer maintenance firm is a better and more affordable option for the Town. In the Police Department, we have one employee who handles this type of work for IT, telephone and communication systems.

The 2011-2012 budget provides approximately three month's salary for whomever the Board hires to replace me upon my retirement in June, 2012. Hopefully that individual could be hired and on board around April 1, 2012, participating in the development of the budget document for the 2012-2013 fiscal year. The three month overlap would be very helpful for the next manager in working with me to learn about the organization, the needs and direction and the community.

### C. Fringe Benefits Costs

The greatest fringe benefit provided our employees continues to be health insurance. Over the years, the cost of health insurance has increased far in excess of the inflation rate. In 2006-2007, we changed from the League of Municipalities to Blue Cross-Blue Shield, and we had good experience and maintained stable rates for the first three years. Our group experienced a high level of claims in 2009-2010, and as a result, the health insurance premium was to increase by over 20% for 2010-2011. We made some changes in our policy, raising the deductible from \$500 to \$5,000, with the Town taking on the difference of \$4,500 in the deductibles. This led to a substantial savings over what the increase might have been, and our cost of absorbing the higher deductible has paid off this year. We have seen some higher claims in 2010-2011 and Blue Cross-Blue Shield has suggested that another sizable increase may be likely. We continue to negotiate with our agent, Wells Fargo, and that firm is seeking quotes from other insurance companies. We are also seeking quotes from the League of Municipalities as we search for a way to hold this cost down. Health insurance costs represent approximately 6% of the Town's budget.

At present, there is no charge to employees for their own health insurance, only for that of their dependents. The Town also currently pays the full premium for ten years on a retiree with at least ten years of service. We have two different employee groups in the health insurance program – those employed prior to January 1, 2006 and those hired after January 1, 2006. Those hired prior to January 1, 2006, enjoy lower rates on health insurance costs for dependents and receive free retiree health insurance for ten years if they have at least 10 years of service. Those hired after January 1, 2006, pay a bit more for dependent coverage and will find that retiree health insurance benefits will require varying levels of financial participation for those with less than 25 years of service. The employees in this latter group would have to have 25 years of service to receive free health insurance for up to ten years in retirement.

Our dental and life insurance coverage is provided through the North Carolina League of Municipalities which also provides our **Worker's Compensation, Property, Automotive and Liability Insurance**. Some of these policies will have slight increases and some will have slight decreases, but we were pleased to learn that due to our improved experience with accidents, the Workers' Compensation premium will drop by a significant amount. The Town will receive some credits due to our long term participation in these programs.

In addition to the 401(k) retirement program, the Town offers the opportunities for employees to participate in other retirement programs, to purchase extra life insurance for themselves or their dependents, to establish pre-tax health savings accounts, or special eye care accounts and to take part in a variety of other programs. I would note that the Town of Waynesville has always used a third party administrator to manage the pre-tax health savings account and has never had problems with misuse of funds in this program or with the abuse of these benefits.

The budget includes funds for **Longevity, Safety and Christmas Bonuses**, and as required by federal law, the Town contributes 7.65% of earnings for each employee to Social Security. Our Town employees enjoy a generous fringe benefits program.

#### **D. Capital Outlay/Infrastructure Improvements Costs**

For 2011-2012, we are recommending that the capital outlay appropriation in the General Fund be reduced. This stems from the Board allowing us to make a number of capital purchases during the final quarter of the 2010-2011 fiscal year, almost \$170,000 in total. The actual capital outlay in General Fund for the 2011-2012 budget is \$356,170. The original capital outlay proposed in 2010-2011 was \$408,500, but the Board approved the additional \$170,000 pushing the actual capital outlay to \$578,500. This excludes street paving, bridge work and note payments on the debt on capital projects. We try to hold our expenditures down on capital items and we do our best to maintain the vehicles and equipment, but at some point, these items need to be replaced for the safety and well-being of our personnel or for the satisfactory delivery of services. Too often, agencies will reduce capital outlay during the lean times, but that sometimes results in higher maintenance costs to keep vehicles and equipment in operating condition for too long.

Originally, department heads requested \$1,502,210 in capital outlay items, but with the items purchased out of the 2010-2011 budget and by reducing requests, that number has been cut to \$356,170. I know department heads believe in the capital requests they submitted and feel the items would assist in their ability to perform the work at hand or in maintaining or improving the services to citizens. It would not be possible for us to fund every request, and we are recommending the most critical items. In Section VI of this document, you will find a list of all capital outlay items requested and the amount that is recommended for funding. Each department head is asked to prioritize their requests, and you will see these numbers next to the items in Section VI. We have tried to honor those priorities as much as possible, though that could not be done in every instance.

There are times when we find needs that we are unable to meet with current revenues, and we will often seek to buy that equipment through Lease-Purchase Finance Agreements. In the General Fund, we are not proposing any new equipment, vehicles or facilities for 2011-2012 which would require Lease Purchase Financing. The only item which will be paid off in 2011-2012 is the telephone system at \$18,024.36 annually.

As noted earlier, the County is closing the transfer station at Jones Cove Road and requiring all municipalities and private haulers to transport solid waste to the White Oak Landfill. The Board authorized a study on the best alternatives for the Town in the disposal of solid waste. The results of the study may lead to action by the Town Board that would require more garbage trucks or perhaps the construction of our own transfer station. So it is very possible that we will be recommending additional capital outlay items during the year in the sanitation department.

Since 1995, we have developed and maintained a **Capital Improvements Plan (CIP)**, and we expect department heads to use this document as a planning tool each year in developing budget requests. Considerable time goes into the development of a list of items which need to be replaced over the next five years. We pay close attention to how well departments follow the CIP and we require that it be reviewed and updated annually. Needs and conditions change and new circumstances arise that make us rethink earlier decisions and recommendations. The CIP should cause us to develop replacement schedules for major equipment, and help prevent a situation where all big-ticket items have to be replaced at the same time.

## E. General Operating Expenditures

The recession of the past few years has presented some surprises for us. It would be natural to expect that in a recession, prices would decline in response to decreased demand. But we have actually seen the price of many products rise during the past three years, particularly for asphalt, concrete and now, in the past year, for fuel, oil and tires. One of greatest necessities we have is for gasoline and diesel fuel to operate close to 100 vehicles of various descriptions, and we purchase approximately 105,000 gallons annually. Being tax exempt, the Town pays about 40 to 45 cents less than the price we see posted at the pump, but we still feel the fluctuations in prices. A \$1.00 increase in the price of fuel results in an increased expenditure of \$105,000 for the Town. For the next fiscal year, we are recommending \$3.20 for regular and \$3.50 for diesel, an amount that is slightly less than what we are paying at the present time. We are taking a bit of a gamble that prices will decline over the twelve months beginning July 1, 2011.

In the 2011-2012 budgets, many departments asked for increases in Materials and Supplies. In most cases, we have denied these increases. We know department heads and supervisors have work they want to accomplish, but the funds are limited. We will work with them to develop priorities. Hopefully we can address the higher priorities but we may have to delay work on other issues until more funds are available. This will require a lot of close management on the part of department heads and management personnel. It will also require skills in diplomacy as we explain to citizens why some projects cannot be accomplished in the time frame they might desire. And some patience on the part of the Manager and elected officials as well as citizens might be needed as well.

Appropriations for travel and training are at or near the same level as in prior years. There were some requests for increases but in most cases, we used the amount allowed in the current year. We will assure that our personnel receive the training in skills to perform their jobs well, but training at distant sites will be more limited. The School of Government is using more computer Webinars to conduct training and hold costs down, and we will try to take more advantage of these opportunities.

## F. Miscellaneous Costs

The **Professional and Contract Services** amount will drop quite a bit next year, but that is a bit misleading. The Hendrix Street Bridge was completed during the 2010-2011 fiscal year and a similar large expense will not appear in the next budget. The Land Development Standards was completed this past year, but in 2011-2012, funds have been awarded by the Metropolitan Planning Organization for a Corridor Study of South Main Street. Legal fees may climb a bit next year, for we anticipate that some of the law suits filed in recent years will finally work their way into the court system. We are also expecting that the truss problem on the Fire Station Number 1 will lead to some legal costs and possibly a law suit as we attempt to have that situation corrected.

At the Board Retreat in February, the Board seemed interested in hiring an outside consultant to assist Town with the process of selecting a new Town Manager. With that in mind, funds have been provided to pay the consultant and to handle the travel costs of candidates invited to Waynesville to participate in the interview and assessment process.

In November, 2011, there will be an election for the Mayor and Board of Aldermen, and all five seats will be open. Under State law, the municipal elections are to be conducted by the Haywood County Elections Board, and we have budgeted \$9,500 to pay the expenses of that agency to conduct those elections.

For 2010-2011, the Town budgeted \$120,000 for distributions to various agencies and non-profits to conduct their operations. In the 2011-2012 fiscal year budget, it is our recommendation that these contributions be reduced to \$100,000. We will be glad to work with the Board in gathering information about the agencies to which funding has been supplied. As in the past, we support full funding of the Downtown Waynesville Association but feel allocations to the non-profit agencies should be reduced and that the Town should not make new contributions. As you know, Haywood County dropped funding to all non-profits and the Town may need to move in that direction over a given time frame. I would note that Haywood County ceased funding of the Town's Recreation Program, and point out that there are some agencies on the Town's funding list which are operated by the Haywood County Government. In a separate document, the Board is provided a list of the requests and letters received from various organizations.

The final category in the budget is for **Debt Service**. During 2010-2011, we paid off a loan on three trucks in the Streets and Sanitation Department, and in 2011-2012, we will pay off the loan on the telephone system for all facilities. During the year, we have added debts for a Pierce Fire Pumper Truck, three trucks in Streets and Sanitation and Exercise Equipment at the Recreation Center. The following are debts to be funded in 2011-2012:

1. the thirteenth of twenty years on the Waynesville Recreation Center (\$370,850),
2. the ninth of fifteen payments to Haywood County for a parking deck (\$227,050),
3. the fifth of five years on the telephone system for all town facilities (\$13,520),
4. the fifth of fifteen years on the BB&T loan for the fire station (\$93,700),
5. the third of forty years to Rural Development on the fire station (\$108,700),
6. the fourth of twenty years on the Wachovia loan on the police station (\$211,340),
7. the fourth of five years on the front loading garbage trucks (\$82,900),
8. the second of three years to Sun Trust Bank on police vehicles (\$61,870).

## VI. NOTEWORTHY ITEMS

I continue to read about governmental units that are taking drastic measures to deal with effects of the economy. Many are still responding to the crisis by laying off more workers and reducing benefits to their personnel, and perhaps that is the extent of what they can do to survive these unusual times. I am grateful that our department heads and supervisors, management and staff and elected officials have found a way to confront the recession without placing our employees in a more difficult position than the one in which they already find themselves. We have been able to continue the benefits granted to our employees, maintaining their health, dental and life insurance coverage, assured the contribution to the Retirement Systems and the 401k plan and provided the employees with longevity and year-end bonuses on which they depend.

Now we find the Town is in a solid enough position that we can recommend a 3% pay increase to our full-time and permanent part-time employees. They have maintained the level of services to the citizens while seeing their work load increase as we cut eight positions from Town employment.



I am pleased that the review of the Land Development Standards was completed in the 2010-2011 fiscal year. That work came at a time when development was slow and pressures to change rules and regulations were minimal. There are now more contacts from developers and those who wish to open businesses here. The Waynesville Crossings Shopping Center represented the greatest single commercial project in the community in many years. The economic downturn put plans for the rest of that development on hold, but we are now discussing additional commercial structures on that site. The revised standards and the gradual improvements in the economy may be factors in the upsurge of commercial development on South Main Street and in other portions of the Town. We do hope that the South Main Street corridor study gets underway this summer and can be an influence on the commercial development which will occur in that portion of Town. We are beginning to feel a stronger sense of optimism that the great recession may be drawing to a close and that the local economy will begin to pick up speed once again.

During the recession, we have researched ways in which we can improve the efficiency in our operations. We have invested in new technology to accomplish this as well as maintaining the high level of services to which our citizens are accustomed. The Pin-Point Geo Tech System in the Sanitation Department was one step and the switch to the front-loading garbage trucks and dumpsters was another. During 2010-2011, we added a Geographic Information System (GIS) device which allows us to record the precise location of any power pole, water meter, manhole or catch basin. We will continue gathering and plotting this data in 2011-2012, for having this information on hand will speed our work and allow us to be more responsive to situations that arise.

We merged our financial operations into a renovated building at the former Town Hall of Hazelwood. In doing so, we eliminated one position and the inefficiency of having two offices, the work of which could easily be handled in one. We have heard little in the way of a complaint about this change. I think the public may sometimes be in front of us in seeing and wanting greater efficiencies. We also renovated a 30 year old building and have shown a much stronger presence in the Hazelwood Community. During 2011-2012, we will be working to achieve a greater use of the Old Armory as we attempt to expand recreational services to a growing portion of our population, the more senior group. And we will be making major repairs to our first class recreation center, replacing the roof on the facility and refinishing the two swimming pools.

We have included a large appropriation from fund balance, but the Finance Director and I are comfortable with that number. The funds that we have on hand have grown in recent years, and our three enterprise funds are showing the strongest financial position we have seen in many years. Our General Fund is very healthy as well, and we are comfortable recommending that allocation of some of these resources, particularly when it allows us to recommend that the employees receive a cost of living adjustment for the first time in three years.

The Town Board, management and employees have been good stewards of the funds entrusted to us by the public, and the reserve funds have been returned to the citizens in the form of facilities such as the recreation center, new fire station, new police station/development office or buying the Dayco site out of bankruptcy. Waynesville remains in a much stronger financial position than most local governments, and our fund balances have consistently been high.



During the summer of 2011, a study of the condition of our streets will be completed. This was authorized in the 2010-2011 budget, and we believe the report received will be an excellent tool for us in terms of identifying which streets are in the most need of repair and with suggestions on how those repairs should be made. The Town must make the best use of our Powell Bill funds, for that resource has declined considerably in recent years. In 2007-2008, we received \$398,134 in Powell Bill funding, and in 2010-2011, the level of funding dropped to \$325,505. With the drop in the 2010 Census Figures, we anticipate the Powell Bill funding will fall again in 2011-2012, and we need to get the most we can for the dollars we put into our streets. The past two winters have been severe on our street conditions, and we are dipping into Powell Bill reserves to boost spending for maintenance and repairs of our roads, but we feel the study will help us in this regard.

Haywood County's decision to privatize the landfill and close the transfer station was done without regard for the higher costs to municipalities and private haulers. We look forward to seeing the results of the study of our solid waste system by the Land of the Sky Region and hope that the results will provide information that will allow us to run the sanitation operation more efficiently and without incurring much higher costs. The study may also provide Waynesville with some opportunities for collaboration with our fellow municipalities and private waste haulers in addressing and solving a countywide problem, something that was lacking in the way Haywood County attempted to address the problem.

But the problems of solid waste collections and disposal extend beyond garbage, and we continue to struggle with the cost and the manpower and the equipment needed in the collection of other items – recyclables, old appliances, furniture, carpeting and yard wastes such as limbs, brush, hedge clippings, leaves and grass cuttings. We try to inform our citizens about the ordinances dealing with wastes generated by tree trimmers and landscape companies or those hired to perform that work. Yet mountains of such debris continue to dot our roadsides and plague our workers. When we do catch violators, they often leave the debris for the homeowner to dispose of, and that often leads to complaints from the homeowner to the Town and to Board members. A solution to this problem would be most welcomed by all concerned.

One of the most important things that a group of municipal or county officials do is select the manager for their organization. I do not say that due to any feeling of self-importance on my part. I say it because it is critical that the organization have the right person at the helm to understand the goals and objectives of the elected officials and the ability to carry it out in a satisfactory manner. Funds are included in the 2011-2012 budget for a process to replace me when I retire at the end of June, 2012. These funds call for a consultant to work with the Town Board in analyzing what type manager is needed, in soliciting applicants for the position and in paring down the finalists. There are also funds for the expenses of housing candidates here for interviews. Hopefully this process can be done in a timely manner so that the successful candidate will be on board in early April, able to participate in the budget development process and working with me to learn about the job, the operation and the community. I believe our organization, the citizens and the individual you select would all be well served by having a smooth transition to a new manager who would replace one who has been on the job for 18 years.

## VII. SUMMARY

From my earliest days of childhood, I recall my parents encouraging me to develop more patience. That has been a challenge for me my entire life, and while some of their lessons took, at 61 years old, I still find being patient a challenge. The continuing problems with the economy presents a challenge to our being able to do all the things we would like to do within the organization and in the community. There are things that we know should be done, and there are things that we know it would be nice to see accomplished for our community. In a period of economic difficulty, focusing on the things that absolutely must be done takes center stage and finding a way to see those things to fruition is a priority.

As we began work on the budget in January, I felt the most important thing we needed to do was find a way to provide a cost of living increase for employees. I know the Town Board has provided an excellent fringe benefits program for many years, but I also knew that many employees were in desperate need of simply having more money in their pockets to meet the necessities of life. Being able to grant a cost of living increase in the 2011-2012 budget became a priority, and I am pleased to report that was accomplished in the presented document. In talking with some of our employees, I have sensed a feeling of frustration at getting further behind or at being unable to provide for their families. I believe a cost of living increase will provide a good boost to employee morale. We are blessed with wonderful employees and I believe they should be rewarded for a job well done.

Certainly the cost of living increase is not our only priority, for our goal should always be maintaining and improving the level of services that we offer citizens. We do that by assuring that our employees have the proper training and the necessary equipment and resources to perform their jobs. The proposed budget maintains the training dollars necessary to accomplish this goal, and by some means or another, we continue to secure new vehicles and equipment so that employees may deliver services satisfactorily.

But there is more to be done, there always is, and that is when my impatience sets in. We have department heads, supervisors and employees who consistently find a way to accomplish more with less; but there are things on the "to do" list that simply require more money. Until the economy begins to grow again, that will require patience. I am proud of what the Town has been able to accomplish in recent years – new fire station, new police station/development office/town hall, new electric substation, renovations to the Hazelwood Branch Office, more sidewalks, more technological advances, modernizing equipment and vehicles to get the job done and the completion of planning studies to help our community with traffic control, business development, walkability and infrastructure replacement.

On an evening in January, 1994, Mayor Henry Foy telephoned me to report that the Waynesville Town Board had voted unanimously to appoint me as the Town Manager. Those were some difficult and challenging times for the community and several of the Town's departments were in an uproar. It would be an understatement to say things were somewhat chaotic. A short time after Mayor Foy's call, a reporter from the Mountaineer telephoned for a brief interview about my appointment and acceptance of the job. I will never forget his question – 'Do you know what you are getting yourself into?' I assured the reporter that I was familiar with the situation in Waynesville, though in reality, at that time, I had no idea of the depth of the problems and the degree of effort that would be needed to right the ship.

Now, some 17 years later, I can look back and say that in my 38 year career, things work better in Waynesville than in any other community in which I have served. This is a tribute to the elected officials, to the department heads, supervisors and employees, to various boards and commissions, to management and staff and to the citizens of the community. I commend you for the contribution that everyone makes to accomplish what we are able to accomplish in the Waynesville Town Government. What a team!

While we do see signs that the economy is heading in the right direction again, we need to approach the future with caution. We must continue to make our community one of the most attractive, for that is what attracts visitors to here, and like it or not, tourism and related activities are the biggest components of economic development in Waynesville.

As you review the 2011-2012 budget and as we hold work sessions on the document, Finance Director Eddie Caldwell, Assistant Manager Alison Melnikova and I welcome your questions and your input. We have worked together to prepare a number of budgets, but there is always room for improvement and ways to make the document better, so your suggestions are welcome. If you find a need for additional information, please do not hesitate to ask. We are anxious to work with you in making this a better process and welcome ideas you have.

Respectfully submitted,

A handwritten signature in cursive script that reads "A. Lee Galloway". The signature is fluid and elegant, with a long, sweeping tail on the final "y".

A. Lee Galloway  
Town Manager

**PART 2 - 2011 - 2012 PROPOSED GENERAL FUND BUDGET**

<b>I. GENERAL FUND</b>			
<b>A. REVENUES</b>	<b>EST. ACTUAL 2010-2011</b>	<b>PROPOSED 2011-2012</b>	<b>DIFFERENCE</b>
<b>Real Estate Taxes - Town</b>	4,112,830	4,187,350	74,520
Comment: We anticipate some growth in property tax revenues due to the limited development which has occurred and the reduction in the Brownfield Exemption for the Waynesville Crossings Shopping Center. The taxes are based upon a Revenue Neutral Tax Rate of 40.82 cents per \$100.			
<b>Real Estate Taxes - Municipal Service District - Downtown Waynesville</b>	104,120	107,450	3,330
Comment: The Tax Collector was successful in collecting some old taxes in the MSD this past year, making collections higher than expected. The Revenue Neutral Tax Rate for the MSD is 20 cents per \$100.			
<b>Motor Vehicle Taxes</b>	229,690	237,790	8,100
Comment: The collection percentage was lower in 2010-2011, but we are optimistic that new car sales will pick up and that collection of taxes will increase as well.			
<b>Motor Vehicle Rental Tax</b>	19,000	20,000	1,000
<b>Tax Refunds and Discounts</b>	(1,600)	(3,500)	(1,900)
Comment: Refunds are issued when people pay property taxes already paid by their mortgage company.			
<b>Penalties/Interest/Advertising</b>	39,400	29,100	(10,300)
Comment: The collection of back taxes in 2010-2011 ran a little higher and we saw more late payments. We anticipate a return closer to normal in 2011-2012.			
<b>Local Option Sales Tax - 1 %</b>	800,760	811,290	10,530
Comment: We are conservatively budgeting for a very slight increase in 2011-2012.			
<b>Local Option Sales Taxes - 1/2 %</b>	815,000	831,190	16,190
Comment: As with the 1% Local Option sales taxes, we are budgeting for a slight increase in 2011-2012.			
<b>Additional 1/2% Sales Tax to Replace Reimbursements</b>	369,170	380,180	11,010
Comment: This reimbursement is harder to predict but has shown consistent growth so we are also budgeting a very slight increase in these proceeds.			
<b>Privilege License Tax</b>	19,100	20,000	900
<b>Cable Television Gross Receipts</b>	135,970	134,610	(1,360)
Comment: Revenues for cablevision and satellite service fell in 2010-2011, and we expect another slight decline in 2011-2012.			

**PART 2 - 2011 - 2012 PROPOSED GENERAL FUND BUDGET**

<b>REVENUES</b>	<b>EST. ACTUAL</b>	<b>PROPOSED</b>	<b>DIFFERENCE</b>
<b>Beer and Wine Tax</b>	42,470	41,740	(730)
Comment: This revenue has been on a consistent decline for several years.			
<b>Court Facilities Fees</b>	4,200	2,800	(1,400)
<b>Franchise Taxes</b>			
Comment: These revenue sources used to grow steadily, but in recent years they have been more unpredictable. Competition in telecommunications has driven prices (and taxes) down, and many have given up their land lines and gone solely to cell phones, further reducing revenues. Both electric and gas rates have been dropping, so the taxes for 2011-2012 may remain stable or decline slightly.			
A. Telecommunications	272,930	270,210	(2,720)
B. Electric	389,880	390,080	200
C. Natural Gas	14,770	14,250	(520)
<b>Powell Bill Revenue</b>	325,500	318,820	(6,680)
Comment: Powell Bill revenues are tied to population, and Waynesville's population did not grow as much percentagewise as the rest of the State. In addition, with the price of gasoline, we suspect people will drive less meaning less gas tax collected.			
<b>80% Bridge Reimbursements</b>	409,600	0	(409,600)
Comment: The Hendrix Street Bridge Project was completed in 2011-2012.			
<b>Solid Waste Tax</b>	6,620	6,560	(60)
Comment: This was a new source of revenue in 2009-2010 and results from a \$2.00 per ton charge on everything disposed of at the landfill. The volume of solid waste has declined last year and we expect it to remain stable in 2011-2012.			
<b>Payments on Behalf of Firemen for Pensions</b>	15,000	15,000	0
<b>Federal Emergency Management Reimbursements (FEMA)</b>	0	0	0
Comment: We will hope there are no disasters in 2011-2012.			
<b>Powell Bill Interest Earnings</b>	440	440	0
Comment: Powell Bill fund reserves remain low with little interest earnings.			
<b>Police Grant - Others</b>	86,780	141,820	55,040
Comment: These are grant funds for the full year in the COPS Program which allowed us to hire two full time officers for the Police Department and other grants for the police. We hope to have better success with grants in 2011-2012.			

**PART 2 - 2011 - 2012 PROPOSED GENERAL FUND BUDGET**

<b>REVENUES</b>	<b>EST. ACTUAL</b>	<b>PROPOSED</b>	<b>DIFFERENCE</b>
<b>Unauthorized Substance Funds</b>	30,000	30,000	0
Comment: When funds are taken during drug raids or in connection with drug deals/sales, the funds are distributed back to the department involved in the police actions. This is the typical revenue during most fiscal years.			
<b>Richland Creek Grant</b>	0	0	0
<b>Richland Creek Action Committee Grants</b>	0	0	0
<b>Miscellaneous Grants</b>	1,180	59,000	57,820
Comment: We had anticipated that the South Main Street Corridor Study would get underway in 2010-2011, but it did not. The grant for that study will be received next year and we are hopeful of finding a few other small grants.			
<b>Sale of Fixed Assets - Powell Bill Items</b>	0	20,000	20,000
Comment: We plan to transfer a truck purchased with Powell Bill Funds to the Street Department and must replace the Powell Bill funds just as we would if a private sale.			
<b>Construction Classes</b>	1,700	600	(1,100)
Comment: These are fees collected from individuals who take classes from Jason Rogers in the construction trades.			
<b>Building Permits</b>	80,000	115,000	35,000
Comment: Construction was slow for 2009-2010 and again in 2010-2011. Some projects are coming to the forefront now and we hope to see growth in 2011-2012.			
<b>Planning Fees</b>	5,000	8,000	3,000
Comment: With the new Land Development Standards and an improving economy, we are hoping for more projects to get underway in 2011-2012.			
<b>Rezoning and Annexation Fees</b>	6,000	2,000	(4,000)
Comment: With the LDS just adopted, we do not expect many fees for rezoning.			
<b>Homeowners Recovery Fund</b>	-400	-500	(100)
Comment: There is a fee charged for each new home to go to a State fund, and we do not expect there will be a big increase in home construction next year.			
<b>Connection and Reconnection Fees</b>	52,800	48,000	(4,800)
Comment: Unfortunately, these fees remained higher than normal due to the poor economy and the economic conditions for many of our citizens and customers.			
<b>Late Payment Penalties</b>	24,700	21,500	(3,200)
Comment: As the economy improves, perhaps people will be able to pay on time and avoid the late payment penalties.			

**PART 2 - 2011 - 2012 PROPOSED GENERAL FUND BUDGET**

<b>REVENUES</b>	<b>EST. ACTUAL</b>	<b>PROPOSED</b>	<b>DIFFERENCE</b>
<b>Charges to the Water Fund</b>	200,000	218,610	18,610
<b>Charges to the Sewer Fund</b>	171,580	179,290	7,710
<b>Charges to the Electric Fund</b>	370,500	378,190	7,690
<b>Police Contract Services</b>	59,280	66,000	6,720
Comment: These are revenues for contract police services, including a large sum from the School System for the School Resource Officer at the middle school.			
We do not anticipate many other programs which will hire police officers.			
<b>Fire Protection Charges</b>	245,000	245,000	0
Comment: The County expanded fire districts in 2009-2010 and revenues rose.			
We anticipate these remaining stable in 2011-2012.			
<b>Commercial Sanitation Fees</b>	349,600	349,600	0
Comment: Revenues from commercial customers dropped in 2009-2010 due to a lower volume of garbage. We expect it to remain stable in 2011-2012.			
<b>Residential Sanitation Fees</b>	349,430	349,000	(430)
Comment: We expect the residential sanitation fees to remain stable next year.			
<b>Solid Waste Containers - Sales</b>	0	0	0
Comment: We have switched to a rental system and no longer sell dumpsters.			
<b>Solid Waste Containers - Rental</b>	45,000	46,000	1,000
Comment: Revenue from dumpster rental dropped a little in 2010-2011, but with a better economy, we hope to see a slight increase in 2011-2012.			
<b>Cemetery Lot Sales</b>	20,000	20,000	0
Comment: Sales of cemetery lots remain fairly constant from year to year.			
<b>Cemetery After Hours Call Out Fees</b>	0	100	100
Comment: This is the charge for call outs on weekends and holidays.			
<b>Columbarium Sales</b>	1,000	1,200	200
Comment: We are seeing more interest in the columbarium niches now, and feel the sale of these niches will increase as cremation becomes more popular.			
<b>Columbarium Openings</b>	400	600	200
Comment: A fee is charged for opening columbarium and engraving doors.			

**PART 2 - 2011 - 2012 PROPOSED GENERAL FUND BUDGET**

<b>REVENUES</b>	<b>EST. ACTUAL</b>	<b>PROPOSED</b>	<b>DIFFERENCE</b>
<b>Recreation - Memberships</b>	320,000	320,000	0
Comment: We saw a decline in most recreation revenues last year, but believe the revenues for memberships will stabilize in 2011-2012.			
<b>Recreation - Daily Passes</b>	120,000	120,000	0
Comment: Daily attendance was down the past two years due perhaps to weather conditions and the economy. We are hopeful revenues will stabilize in 2011-1012.			
<b>Recreation - Rentals</b>	42,000	42,000	0
Comment: Rental fees should meet expectations in 2011-2012.			
<b>Recreation - Department Services</b>	32,000	40,000	8,000
Comment: Fees for department services dropped the past two years and there were fewer teams participating. We are hopeful that people will participate more next year.			
<b>Recreation - Contribution from Haywood County</b>	0	0	0
Comment: Haywood County no longer supports recreation efforts of the Town.			
<b>Recreation - Adult and Children Recreation Programs</b>	94,000	95,000	1,000
Comment: As with some of the other revenues in the recreation department, we hope to see some slight growth in these revenues in 2011-2012.			
<b>Recreation - Program Fees at Armory</b>	7,500	7,500	0
<b>Recreation - Rentals Collected at Armory</b>	10,000	15,000	5,000
Comment: We have had some success in renting space at the Armory. A nearby church is renting space on Sundays and we will be pushing for more rentals.			
<b>Recreation - Child Care</b>	30	0	(30)
<b>Recreation - Commissions on Vending Machines</b>	4,000	4,000	0
Comment: The Town moved out of the vending machine business and collects a share of the profits from the machines placed here by others.			
<b>Recreation - Proceeds from Concessions</b>	1,000	1,000	0
Comment: We receive a small amount from the sale of items at the center.			
<b>Recreation - Playground</b>	5,000	13,000	8,000
Comment: This is the money left over from contributions toward the Community Playground and is used for annual maintenance on the playground.			
We appropriate all that is left in the fund, but we do not use all that money.			



**PART 2 - 2011 - 2012 PROPOSED GENERAL FUND BUDGET**

<b>REVENUES</b>	<b>EST. ACTUAL</b>	<b>PROPOSED</b>	<b>DIFFERENCE</b>
<b>Contributions/Donations - Police</b>	500	0	(500)
<b>Contributions/Donations - Recreation</b>	300	0	(300)
<b>Community Foundation Donation</b>	0	0	0
Comment: When the Recreation Center was started, a special fund was established to receive donations. This fund normally provides donations from interest earnings, but in most years there are little if any earnings.			
<b>Memorials</b>	3,000	10,000	7,000
Comment: This was a new account in 2009-2010 where people donate toward the purchase of memorials for others for trees, benches, art work, etc.			
<b>Public Art</b>	11,500	14,800	3,300
Comment: These are donations made in support of the Public Art Program			
<b>Public Art - Town of Waynesville</b>	7,500	5,000	(2,500)
Comment: This is the Town's contribution to the Public Art Program.			
<b>Public Art - Ticket Sales</b>	0	0	0
Comment: This was a one time revenue resulting from the Public Art Program.			
<b>Historic Pamphlet Sales</b>	2,500	0	(2,500)
Comment: Whiles sales of the pamphlet were good in 2010-2011, we are not sure those sales will continue in 2011-2012.			
<b>Miscellaneous</b>	60,000	5,000	(55,000)
Comment: This is an account where we place revenue that does not fit easily in other catagories. It can be erratic from year to year and hard to predict.			
<b>Rents</b>	36,000	32,940	(3,060)
Comment: These are primarily the rents from cell tower locations.			
<b>Sale of Materials &amp; Fixed Assets</b>	70,500	31,000	(39,500)
Comment: We sold some big ticket items in 2010-2011 and received some great prices, but we do not anticipate selling as many items in 2011-2012.			
<b>Parking Tickets</b>	2,500	2,500	0
Comment: More and more second floor residents are parking on Main Street and we have increased parking enforcement to try and curtail some of that parking.			
<b>Noise Ordinance Violations</b>	200	200	0
Comment: This is a fine for excessive noise and may be paid much like a parking ticket. It has been helpful in reducing the loud radios on Main Street.			

**PART 2 - 2011 - 2012 PROPOSED GENERAL FUND BUDGET**

<b>REVENUES</b>	<b>EST. ACTUAL</b>	<b>PROPOSED</b>	<b>DIFFERENCE</b>
Cash - Over and Short	0	0	0
Bad Check Charges	600	600	0
Investment Earnings Comment: Interest rates remain very low providing little investment income.	1,500	1,500	0
ABC Store Sales Distribution Comment: The ABC Store is only allowed to retain a certain percentage of their earnings and they had been exceeding that amount. In 2010-2011, they paid some of the excess to the Town. We expect a return to the normal revenue in 2011-2012.	174,330	60,000	(114,330)
ABC Distribution - Law Enforcement	7,030	8,320	1,290
ABC Distribution - Rehabilitation	4,400	4,790	390
Transfer from Water Fund Comment: We transfer a portion of the water revenues after fund balance is deducted to the General Fund.	97,250	103,100	5,850
Transfer from Sewer Fund Comment: We transfer a portion of the sewer revenues after fund balance is deducted to the General Fund.	81,700	77,930	(3,770)
Transfer from Electric Fund Comment: The Electric Fund has been doing better financially the past two years, and we would recommend a larger transfer to the General Fund than what we typically do. The Electric Fund balance remains healthy and with adequate reserves.	1,114,050	1,275,600	161,550
Fund Balance Appropriated-Powell Bill Comment: we have proposed taking more from our Powell Bill Reserves to allow a larger appropriation for asphalt work in 2011-2012 as we attempt to catch up with the damages from two consecutive severe winters.	38,460	151,880	113,420
Fund Balance Appropriated Comment: The appropriation from General Fund Reserves is actually less than what was originally appropriated in 2010-2011. We feel comfortable with this number.	430,520	812,410	381,890
<b>TOTAL GENERAL FUND REVENUES</b>	<b>13,004,270</b>	<b>13,369,440</b>	<b>365,170</b>

**PART 2 - 2011 - 2012 PROPOSED GENERAL FUND BUDGET**

<b>B. EXPENDITURES</b>	<b>EST. ACTUAL</b>	<b>PROPOSED</b>	<b>DIFFERENCE</b>
<b>Governing Body</b>	117,990	159,330	41,340
Comment: Funds are included for paying the cost of the Town Manager Search Process as well as the expense of the Board elections in November, 2011.			
<b>Administration</b>	838,950	949,320	110,370
Comment: Wages and fringe up considerably in anticipation of a three month overlap between the new manager and retiring manager. In addition, funding is provided for a cost of living increase and higher contributions to the employee retirement system. Legal fees will likely be higher with law suits anticipated and insurance deductibles may climb from the lows experienced in 2010-2011.			
<b>Finance Department</b>	791,450	849,690	58,240
Comment: Wages and Fringe up for cost of living increase and retirement system contribution. Also up are Audit Costs, Gasoline, Equipment Repairs & Maintenance and Capital Outlay for needed computer software.			
<b>Public Buildings</b>	967,310	976,400	9,090
Comment: Wages and fringe up for cost of living increase and retirement system contributions as well as some part time help to assist Horticulturist. Materials & Supplies up as is cost of Contract Services since Janitorial bids are due in July.			
<b>Horticulturist (excludes wages &amp; fringe which shows in Public Buildings)</b>	40,600	42,600	2,000
<b>Police Department</b>	3,421,060	3,445,450	24,390
Comment: Wages and fringe are up considerably for cost of living increase and the contribution to the retirement system. Gasoline, tires and vehicle repairs are up a good bit, but much of the increase is offset by the reduction in the cost of capital outlay expenditures.			
<b>Miscellaneous Police Grants</b>	30,000	80,000	50,000
Comment: Grants through the State were not as plentiful this past year and we hope to be more successful in 2011-2012.			
<b>Fire Department</b>	850,270	929,330	79,060
Comment: Wages & Fringe up for cost of living increase and contribution to retirement system. Debt payments on new fire truck begin in the 2011-2012 budget (\$45,500).			
<b>A. Emergency Responders</b>	11,260	12,240	980
<b>Streets and Sanitation</b>	2,231,480	2,308,030	76,550
Comment: Wages and fringe up considerably for cost of living increase and retirement system contribution. Gasoline, Tires and Vehicle Repairs up significantly but cost of capital outlay for sidewalks is reduced to help offset the increases.			

**PART 2 - 2011 - 2012 PROPOSED GENERAL FUND BUDGET**

<b>B. EXPENDITURES</b>	<b>EST. ACTUAL</b>	<b>PROPOSED</b>	<b>DIFFERENCE</b>
<b>Powell Bill</b>	774,000	490,700	(283,300)
Comment: Hendrix Street Bridge construction ended last year and is shown here.			
For 2011-2012, we propose digging into Powell Bill Reserves to address needed road improvements after two winters when damages have been substantial.			
<b>Cemetery</b>	128,910	119,000	(9,910)
Comment: Wages and fringe will be up due to cost of living and retirement system increases, but capital outlay will be down to offset these increases.			
<b>Planning and Code Enforcement</b>	251,610	289,860	38,250
Comment: Wages and fringe will be up slightly, but the majority of this increase is for the South Main Corridor Study funded primarily by the Metropolitan Planning Organization as an identified transportation need.			
<b>A. Building Inspectors/Code Enforcement Officer</b>	212,460	223,250	10,790
Comment: Wages and Fringe will be up a good bit for the cost of living increase and the contribution to the retirement system.			
<b>Special Appropriations</b>	245,500	223,890	(21,610)
Comment: Because the profits from the ABC Store will be down, the portion to the Library will also decline. We have proposed a reduction in funding to non-profits and other agencies from \$120,000 to \$100,000.			
<b>Parks and Recreation</b>	2,051,620	2,212,350	160,730
Comment: Wages and Fringe will be up due to cost of living increase and retirement system contribution. One full time position was eliminated and replaced with part-time help and contract personnel. There are increases for Chemicals, Electricity and Gas, but the big increase is in Capital Outlay (\$90,000) to resurface the two pools.			
<b>Recreation - Special Projects</b>	39,800	58,000	18,200
Comment: We anticipate a return to higher expenses for Playground Maintenance and some other programming as we attempt to expand the use of the armory.			
<b>Operating Transfers to Other Funds</b>			
<b>A. Transfer to Capital Projects Fund - Fire &amp; Police Projects</b>	0	0	0
While we do not have funds left over from construction projects to transfer into this fund, we do feel we can contribute funds from Public Buildings designated for Municipal Building Improvements.			
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>13,004,270</b>	<b>13,369,440</b>	<b>365,170</b>

**PART 2 - 2011 - 2012 PROPOSED GENERAL FUND BUDGET**

<b>C. GENERAL FUND SUMMARY</b>	<b>EST. ACTUAL</b>	<b>PROPOSED</b>	<b>DIFFERENCE</b>
<b>REVENUES</b>	<b>13,004,270</b>	<b>1,369,440</b>	<b>365,170</b>
<b>EXPENDITURES</b>	<b>13,004,270</b>	<b>1,369,440</b>	<b>(365,170)</b>
<b>DIFFERENCE</b>	<b>0</b>	<b>0</b>	<b>0</b>

TO: Mayor and Board of Aldermen

SUBJECT: Proposed 2011 - 2012 Budgets for Enterprise Funds

The proposed budgets for the Town's Enterprise Funds for 2011-2012 are hereby submitted for your review. These Funds include the Water, Sewer and Electric Funds and represent a combined total of \$13,837,720. That reflects an increase of \$789,700 or about 6.05% more than the \$13,048,020 we expect to spend in the 2010-2011 fiscal year. I would note that the original 2010-2011 budgets for the Enterprise Funds were \$13,410,950, so the increase from the original budget in 2010-2011 is \$426,770 or 3.27%. A comparison of the estimated expenditures with the proposed budget follows:

	<u>ESTIMATED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
Water Fund	\$2,432,190	\$2,859,570	\$ 427,380
Sewer Fund	\$1,924,310	\$2,088,800	\$ 164,490
Electric Fund	\$8,691,520	\$8,889,350	\$ 197,830

#### I. REVENUES

During 2010-2011, revenues in the **WATER FUND** did not meet expectations. Income from water sales will be \$16,600 below budget, but revenues from water taps and capacity fees will be an estimated \$28,000 less than what we anticipated. For much of 2010-2011, rainfall was above average, and people probably watered lawns and gardens less. The poor economy has had some effect, we are sure, with the closing of several restaurants and some businesses. Certainly the continuing slowdown in home construction affected us in the revenues from taps and capacity fees. Fortunately, expenditures will be much lower than expected as well. For the 2011-2012 budget, we are recommending a 5% increase in rates we charge for water use as well as on pump fees. This should result in an increase of approximately \$100,000 in revenues, money that is needed as we continue to address the infrastructure needs of the water system. We propose that fees for water taps and capacity fees remain the same.

For 2010-2011, revenues from sewer customers should only be \$4,780 under budget. In the **SEWER FUND**, we also experienced a shortfall in tap and capacity fees, but only by an estimated \$6,650. Much of the revenue from capacity fees came from development along U. S. Route 19 or in the Junaluska Sanitary District. The continued depression in the housing market and general economy meant fewer taps. As with the Water Fund, estimated expenditures in the Sewer Fund will be lower than anticipated. But the Sewer Fund is in a healthier condition than the Water Fund, and we are not recommending any increase in sewer rates or for tap or capacity fees for the 2011-2012 fiscal year budget.

Fuel charges by Progress Energy continue to play havoc with the **ELECTRIC FUND**. In 2010-2011, fuel cost rose as Progress Energy experienced problems at nuclear facilities and used the more expensive coal and gas generation to meet demand. Higher fuel costs were passed along to us, and we in turn passed them along to our electric customers. Our electric revenues are higher than estimated as a result. The fund continues to do well. The Town entered a new wholesale supply contract with Progress Energy on January 1, 2010, and we planned a 5.5% rate increase to handle the higher charges under the new contract. But our overall costs have been lower and we have not had to assess that increase to customers. We are not recommending a rate increase to customers in 2011-2012, but will continue the monthly reviews of fuel charges assessed by Progress Energy and adjust Town's rates as needed. Other revenues in this fund have come close to projections, though Miscellaneous revenues are higher than normal due to a reimbursement from our insurance carrier for damages to the substation during a storm.

The new contract with Progress Energy runs to December 31, 2015, and base rates charged will remain the same. Fuel charges will vary during that time as will the Charge for Renewables, explained below, but the base rate for demand and kilowatts will be the same. Progress Energy has presented a proposal for extending the contract beyond the December 31, 2015 termination date. Our electrical consultant, Kevin O'Donnell, is reviewing that proposal and weighing if it would be best to deal with Progress Energy on this extension or to wait until after Progress and Duke Energy have merged to finalize a new contract.

During 2009-2010, under Senate Bill 3 of the North Carolina General Assembly, the Town was required to add a charge to electric bills to help fund renewable energy sources. Under that legislation, by the year 2021, all utility companies must secure at least 12% of their energy from renewable sources – wind, solar, animal wastes, hydro or other sources. The Town may delegate this responsibility to Progress Energy, which will assess us a monthly fee to provide the renewable sources. The Town may then assess a similar amount to its electric customers to recover this charge. In 2009-2010, the renewable fee for a partial year was \$18,173, and it should rise to \$36,500 in 2010-2011. We are proposing a figure of \$47,580 in 2011-2012. The fee is adjusted annually based upon the percentage Waynesville's consumption is of the overall consumption on the Progress Energy system.

## **II. EXPENDITURES**

**Water Fund** expenditures for 2011-2012 will grow by \$427,380. These increases can be narrowed to several specific areas. The proposed cost of living increase and the projected increase in health insurance and retirement for employees in water maintenance and at the water treatment plant will play a big part in the increase. But the largest increases will fall into debt service on loans on the system and at the water plant. We will begin making a \$30,000 annual payment on a \$300,000 loan for the Eagle Nest Water System and a \$67,400 annual payment on the \$904,740 loan on new water lines. At the water treatment plant, we will make a down payment of \$81,000 on concrete repairs on the treatment basins and on the dam's spillway. We budgeted an expense of \$75,000 related to implementation of the Watershed Management Plan. That Plan calls for treatment of the white pine plantation, and this will require work on some of the roads and hiring professionals to oversee the process. The work had been planned for the spring of 2011, but with the demand for timber low, it was suggested that we delay action for now.

In the **Sewer Fund**, expenses will rise by \$164,490. The increases can be narrowed to a few areas. The proposed cost of living increase and the projected increase in health insurance and retirement for employees in sewer maintenance and at the wastewater treatment plant will play a major part. The largest increases will be at the treatment plant with higher costs for treatment chemicals, electricity and propane gas. We are also planning significant work on the bridge and the road surface for Walnut Trail.

In the **Electric Fund**, an expenditure increase of \$197,830 is requested. There will be some increases in personnel costs related to the cost of living adjustment and to the rising cost of hospitalization and retirement. We are recommending some part-time help which will be used to enter the data into the GIS system which was secured in 2010-2011. But the largest increase in this fund relates to a higher transfer of funds to the General Fund, with an increase of \$161,550.

In Section 6 of the Budget, you will find Budget Cost Comparisons for each of the funds the Town operates. These comparisons show the actual amount of revenues and expenditures we estimate for 2010-2011, compared with the amount we anticipate for the 2011-2012 fiscal year. The charts should be very helpful to the Board in understanding the origin of the money in each fund and how that money is spent.

### III. USE OF RESERVES AND INTERFUND TRANSFERS

In order to balance the Water, Sewer and Electric Funds, we typically must allocate various sums from the reserves of each of those funds. The financial position of these funds has varied over the years, depending on major projects or unforeseen events. Of the three funds, the **Electric Fund** is the strongest, the **Sewer Fund** follows and the **Water Fund** is third. Over the next few years, we will be paying off some large debts for water tanks, and the Water Fund should again show progress.

In the **Water Fund**, we have suggested a Fund Balance allocation of \$178,870. In the original budget for 2010-2011, we projected using \$84,390 from Water Fund reserves, but at this point, we do not feel that any reserves will be necessary to achieve a balanced budget. We continue to try and address the infrastructure needs of the water system which were identified in the 2007 Asset Management Study by McGill Associates. Over the next four years, the Town will pay off \$272,000 in debts on water tanks and other improvements, and that will make it easier to push the balance in the Water Fund back toward \$1,000,000.

The **Sewer Fund** has seen an increase in the reserves in the past year, with the fund balance typically at or above \$800,000. We have paid off much of the debt in this fund in recent years, and the last payment on the belt press at the Wastewater Plant was made in the 2010-2011 budget. In the next fiscal year, we are recommending an appropriation of \$140,760 from the reserves of the Sewer Fund to balance the budget. In the initial budget for 2010-2011, we proposed the use of \$81,330 in reserves in the Sewer Fund to achieve a balanced budget, but at this point, we do not anticipate using any of our reserves.



Dealing with the **Electric Fund** has been particularly challenging for several years. Just when we think we have a grasp on the fluctuations of the fuel adjustments, we are surprised by a high fuel adjustment charge. The past year, the fluctuations have related more to problems with the operation of the nuclear plants and not with cold weather, hurricanes or a booming economy in China driving the price of coal higher. We have learned to stay a bit ahead of the curve in projecting fuel adjustments for our own customers, and as a result, the Electric Fund has done much better. In the 2010-2011 budget, we originally estimated that \$356,230 in reserves might be needed to balance the budget. It appears that we will only use approximately \$98,170, and the reserves in this fund have grown and remained healthy during the past year. With the reserves approaching \$2,000,000, we are recommending that the Fund Balance appropriation from Electric Fund be \$512,120 in the 2011-2012 fiscal year.

#### IV. FEES FOR 2011-2012

In presenting the 2011-2012 budget, we recommend a rate increase in the **Water Fund**, proposing that **water rates and pump fees** be increased 5% for all customers inside and outside the town effective August 1, 2011. Connection fees and capacity fees would remain the same. In 2007, the Asset Management Plan identified nearly \$31,000,000 in construction needs in the water and sewer systems, including treatment plants, by the year 2030. This board has been supportive of the increases we have requested in the budget to address these needs. We were fortunate to receive a \$904,740 low interest loan for water system improvements through the State's Revolving Loan Fund and another grant of \$213,333 from the Rural Center. Those help us chip away at the water system needs, and in 2011-2012 we will be asking for \$300,000 toward water system improvements.

We are recommending that there be no increase in **sewer rates** for the 2011-2012 fiscal year. This fund seems to be stable at this point. While we could certainly use additional funds to pay for maintenance work noted in the Asset Management Plan, with the economy still in slow recovery, we would like to leave sewer rates the same next year.

When we entered a new contract with Progress Energy on January 1, 2010, we had anticipated that the higher charges would lead to a 5.5% increase in electric rates. But when the cost of fuel began to fall and we saw slightly lower bills from Progress Energy, the **Electric Fund** became healthier. So we did not follow through on the rate increase and we feel that at this point, we would recommend leaving electric rates the same in 2011-2012.

We are always pleased to brag about the low water and sewer rates for Waynesville. Section 6 of the Budget compares rates charged by municipal systems in our region as well as similar sized municipalities across the State, and our charges remain among the lowest. You will also find a calculation of various bills after the rate increases, and this may be helpful for you as you field questions from citizens about the budget.

Our electric rates are also something to brag about. A study by the North Carolina Utilities Commission reveals that of the 106 electric utilities in North Carolina, the residential rates in Waynesville are the 20<sup>th</sup> lowest. Citizens in Waynesville benefit from low water and sewer rates and from low electric rates also. Even those not on our electric system benefit from the system, as the Electric Fund subsidizes the General Fund and keeps taxes low.

It is possible that the renewable energy charge the Town is required to assess may go up in 2011-2012. This fee is mandated as part of Senate Bill 3 passed by the General Assembly in 2007. Utility companies were authorized to increase rates to their customers to cover the costs of buying alternative energy sources, for they are required to have 12% of their energy coming from renewable sources by 2021. As a wholesale customer of Progress Energy, the Town is authorized to have Progress Energy include the power the Town purchases as part of the 12% renewable sources the investor owned utility must find. Progress is charging all of its customers a renewable charge on their utility bills. The Town is assessed a charge by Progress Energy based upon the ratio that the Town's energy is to that of all Progress Energy customers, and we are empowered to collect that renewable energy from our customers. The charge took effect on December 1, 2009, and we commenced with a monthly fee of 36 cents to cover the charge from Progress Energy. The fee increased to 53 cents in 2010-2011, and we suspect it will increase again in 2011-2012.

## V. HIGHLIGHTS OF EXPENDITURES FOR 2011-2012

### A. Cost of Living Adjustments and Merit Pay Increases

The last time Town employees received an across the board pay increase was in summer, 2008, some three years ago. I am pleased to report that the upcoming budget includes funds to allow a cost of living adjustment of 3% for all full-time and permanent part-time employees. For the three Enterprise Funds, this will require an additional \$46,490, which includes the added cost of fringe benefits.

Fortunately, all fringe benefits which our employees presently enjoy will continue without interruption or downgrade. As has been done for several years, funds are provided to make a 5% contribution to a **401(k) retirement account** for every full-time employee. Employees may invest that money as they chose and may contribute their own money into the 401(k) account. The funds in the 401(k) account are the property of the employee and goes with them when they retire or when they leave Town employment.

In addition to the 401(k), the Town contributes on behalf of every full time employee to either the **Local Government Employees' Retirement System** or to the **Local Law Enforcement Officers' Retirement System**. With the economic recession in recent years, the Retirement Systems experienced a large decline in the value of stocks and other investments of retirement funds. Another factor affecting the retirement systems is the large number of "baby-boomers" reaching retirement age. An actuary study revealed that a higher level of funding was needed to meet future retirement payments. As a result, the Town's contribution to the Retirement System increased by 1.55% in 2010-2011, going from 5% to 6.55% of payroll. In 2011-2012, there will be an additional .48% increase, and the Town will now pay 7.03% into retirement. Employees have a mandatory 6% deducted from their paychecks for this retirement system, but the share employees contribute will not be increased this year. This is one of the finest benefits offered to our personnel.

The Town has some of the best employees to be found in any organization. Many of them have struggled during the recession, and granting them a 3% cost of living increase will be a welcomed reward for a job well done.

## B. Employment Levels

During the 2008-2009 fiscal year, as we began making budget cuts, we eliminated five vacant, full-time positions, one being a maintenance worker in the Sewer Maintenance Section. We enter the fiscal year with 37 positions in the Enterprise Funds, 16 in Water Maintenance and Water Treatment, 14 in Sewer Maintenance and Wastewater Treatment and 7 in the Electric System. At this time, we plan no reductions in these three funds.

Some of longest serving employees are found in the Enterprise Funds, including at least 5 or the top ten in terms of length of service.

## C. FRINGE BENEFIT COSTS

The greatest fringe benefit provided our employees continues to be health insurance. Over the years, the cost of health insurance has increased far in excess of the inflation rate. In 2006-2007, we changed from the League of Municipalities to Blue Cross-Blue Shield, and we had good experience and maintained stable rates for the first three years. Our group experienced a high level of claims in 2009-2010, and as a result, the health insurance premium was to increase by more than 20% for 2010-2011. We made some changes in our policy, raising the deductible from \$500 to \$5,000, with the Town taking on the difference of \$4,500 in the deductibles. This led to a substantial savings over what the increase might have been, and our cost of absorbing the higher deductible has paid off this year. We have seen some higher claims in 2010-2011 and Blue Cross-Blue Shield has suggested that another sizable increase may be likely. We continue to negotiate with our agent, Wells Fargo, and that firm is seeking quotes from other insurance companies. We are also seeking quotes from the League of Municipalities as we search for a way to hold this cost down. Health insurance costs represent approximately 6% of the Town's budget.

At present, there is no charge to employees for their own health insurance, only for that of their dependents. The Town also currently pays the full premium for ten years on a retiree with at least ten years of service. We have two different employee groups in the health insurance program – those employed prior to January 1, 2006 and those hired after January 1, 2006. Those hired prior to January 1, 2006, enjoy lower rates on health insurance costs for dependents and receive free retiree health insurance for ten years if they have at least 10 years of service. Those hired after January 1, 2006, pay a bit more for dependent coverage and will find that retiree health insurance benefits will require varying levels of financial participation for those with less than 25 years of service. The employees in this latter group would have to have 25 years of service to receive free health insurance for up to ten years in retirement.

Our dental and life insurance coverage is provided through the North Carolina League of Municipalities which also provides our **Worker's Compensation, Property, Automotive and Liability Insurance**. Some of these policies will have slight increases and some will have slight decreases, but we were pleased to learn that due to our improved experience with accidents, the Workers' Compensation premium will drop by a significant amount. The Town will receive some credits due to our long term participation in these programs.

In addition to the 401(k) retirement program, the Town offers the opportunities for employees to participate in other retirement programs, to purchase extra life insurance for themselves or their dependents, to establish pre-tax health savings accounts, or special eye care accounts and to take part in a variety of other programs. I would note that the Town of Waynesville has always used a third party administrator to manage the pre-tax health savings account and has never had problems with misuse of funds in this program or with the abuse of these benefits.

The budget includes funds for **Longevity, Safety and Christmas Bonuses**, and as required by federal law, the Town contributes 7.65% of earnings for each employee to Social Security. Our Town employees enjoy a generous fringe benefits program.

#### **D. Capital Outlay/Infrastructure Improvements Costs**

For 2011-2012, we recommend an allocation of \$275,000 for rehabilitation of the **water system**. In addition, we are asking for \$25,000 for preliminary engineering costs on the changes in the water system related to the highway improvements on Howell Mill Road. The Town had an Asset Management Study done in 2007 and there was an identified need of \$31,000,000 for improvements to the water and wastewater system, including treatment plants, by the year 2030. We are attempting to allocate funds to address these needs on a pay-as-you-go basis. We did receive a low interest loan of \$904,740 from the State's Revolving Loan Fund, and replaced a number of undersized and deteriorated water lines. We have also been awarded a \$213,333 grant from the Rural Center and those funds will be used to complete the interconnection with the Maggie Valley Sanitary District system.

During 2010-2011, the water system improvements in Eagle Nest Estates were completed. The property owners on Eagles Nest raised \$300,000 as the local share on this project and the State secured approximately \$1,000,000 in grant funds to assure that this area was switched to a public water system. The property owners presented the Town with the \$300,000 and it was invested in local financial institutions. In 2011-2012, the town will make its first annual payment on this debt which will be \$30,000. The interest earned on this investment is returned to the Eagle Nest Homeowners' Association and the town reinvests the balance for another year. In addition, the Town will also be making its first payment on the \$904,759 low interest loan from the State, and this will cost approximately \$67,400. We will be making a debt payment of \$8,950 on the new Bobcat track hoe that was purchased in 2009.

At the water treatment plant, funds are needed to repair the spalling concrete on the dam's spillway and the concrete which surrounds the water basins. These two projects would be combined into one contract and we would finance approximately \$350,000 to \$400,000. In the 2011-2012 budget, we have included \$80,870 in the capital outlay of the water plant to go toward the expense of this project and we intend to finance the balance. There has also been a request to chip seal the Rocky Branch Road at an estimated cost of \$20,000, and we have included \$7,900 in funds for some lab equipment.

In the water maintenance department, we have requested \$23,000 to purchase a new pickup truck to replace a 2000 Ford F150 model.

In the **Sewer Fund**, we propose to continue the annual expense of \$300,000 for system rehabilitation. As with the Water Fund, we need to make this level of investment and more when possible to chip away at the \$31,000,000 in water and sewer system needs. We will make the second of five annual debt payments of \$43,100 on the new sewer cleaning truck purchased in 2010. The Wastewater Treatment Plant personnel have requested an assortment of operating equipment totaling \$36,600. The largest capital expense requested in the 2011-2012 budget for the treatment plant is for work on the bridge and surface condition of Walnut Trail. The Walnut Trail Bridge needs to be sandblasted and painted at an estimated cost of \$30,000 and \$52,800 is needed for a pavement overlay at the entrance to the treatment plant. In 2010-2011, we have made our final \$41,160 payment on the debt on the sludge belt press at the plant, and at this point, the only debt owed by the Sewer Fund is on the sewer cleaning truck. The low debt is contributing to the growing stability of this fund. In the next five years, the Town will have to consider a sizable loan to upgrade the aeration basin at the plant.

The new capital expenditures in the **Electric Fund** will focus on various improvements to the system and on equipment needs. We have included \$20,000 in the 2011-2012 budget for miscellaneous system improvements, and the department has requested the purchase of a new bucket truck to replace the 1992 GMC model that has served the Town well for 20 years. If purchased this year, the first payment would not be due on the bucket truck until the 2012-2013 budget. In 2010, we purchased all new Christmas street decorations and a GIS system to map all utility lines and appurtenances for the enterprise operations. In terms of long term debt, in 2011-2012, we will be making loan payments on the electric substation (\$310,850) and on a pole truck (\$41,450).

This year's list of proposed capital expenditure items appears in Section 6 of the budget. You will find a list of items requested and what is recommended for 2011-2012. The list includes vehicles and equipment proposed for next year, construction projects and lease-purchase payments we are making on equipment, improvements and repairs.

Since 1995, we have developed and maintained a **Capital Improvements Plan (CIP)**, and we expect department heads to pay attention to this planning tool each year when developing budget requests. Much time was spent by the departments in developing the list of items that they felt needed to be replaced over the next five years. As we develop the budget, we pay attention to the projections of the department heads, and we require that the CIP be reviewed and adjusted annually. Needs and conditions change and new circumstances arise that make us rethink earlier decisions and recommendations. The CIP should cause us to develop replacement schedules for major equipment, and help prevent a situation where all big-ticket items have to be replaced at the same time.

#### **E. General Operating Expenditures**

The recession of the past few years has presented some surprises for us. It would be natural to expect that in a recession, prices would decline in response to decreased demand. In the area of utilities, we have seen some decreases, particularly in the cost of ductile iron pipe versus PVC pipe. We have also seen a drop in the cost of labor, and in recent years, we bid some projects and received some excellent construction prices. This allowed us to do some extra work we might not have been able to do otherwise.

But we have also seen the price of many products rise during the past three years, particularly for asphalt, concrete and now, in the past year, for fuel, oil and tires. One of greatest necessities we have is for gasoline and diesel fuel to operate close to 100 vehicles of various descriptions, and we purchase approximately 105,000 gallons annually. Being tax exempt, the Town pays about 40 to 45 cents less than the price we see posted at the pump, but we still feel the fluctuation in prices. A \$1.00 increase in the price of fuel results in an increased expenditure of \$105,000 for the Town. For the next fiscal year, we are recommending \$3.20 for regular and \$3.50 for diesel, an amount that is slightly less than what we are paying at the present time. We are taking a bit of a gamble that prices will decline over the twelve months beginning July 1, 2011.

In the 2011-2012 budgets, many departments asked for increases in Materials and Supplies. In most cases, we have denied these increases. We know department heads and supervisors have work they want to accomplish, but the funds will be limited. We will work with them to develop priorities, attempting those which rate higher and delaying others until adequate funds are available. This will require a lot of close management on the part of department heads and management personnel. It will also require skills in diplomacy as we explain to citizens why some projects cannot be accomplished in the time frame they might desire. And some patience on the part of the Manager and elected officials as well as citizens might be needed as well.

Appropriations for travel and training are at or near the same level as in prior years. While training in all departments of the Town is important, it is especially critical in the Enterprise Fund where we have so many senior employees who are approaching a point in life when they could retire. Five of the ten longest serving employees work in the Enterprise Funds, so we must give particular attention to training for those who will follow them. We must provide training in technical skills but also in management and leadership skills as well. We will also have some new employees who are generally inexperienced, and they will need a good deal of training in the most basic skills in water, sewer and electric. And because of the extreme dangers in their work, training in safety and safe working procedures will be emphasized. Training at distant sites will be more limited. The School of Government is using more computer Webinars to conduct training and hold costs down, and we will try to take more advantage of these opportunities as well as programs through Western Carolina University and Haywood Community College.

#### **F. Miscellaneous Costs**

The **Professional and Contract Services** for the water and sewer fund will be up considerably in 2011-2012. In the budget for Water Treatment, we have allocated \$75,000 for implementation of the Forestry Management Plan. This work was planned for the 2010-2011 budget, but the people we work with at Western Carolina University advised that the market for timber is very low at this time. The plan to remove a portion of the white pines that line the reservoir was about promoting the health of the forest; however, there is no reason that the Town should not benefit from the sale of the timber when it is removed. The contacts from Western also indicated that there would be more interest in the work when the markets rebound and the timber companies have more of an outlet for the pine wood. So we hope to undertake the work some time in 2012. Some improvements will be needed to watershed roads and we will need to pay for the oversight of any contract for tree removal.

The final category in the budget is **Debt Service**. Waynesville has no bonded debt on any of our three Enterprise Funds, though we do have a number of lease-purchase agreements in place. In the Water Fund, we are adding two new debts in 2011-2012 - Eagle Nest Water System (\$30,000), State Revolving Loan Repayment (\$67,400). The good news about the Eagle Nest debt is that it is paid out of a bank account set up by the Town and funded by the Eagle Nest Homeowners' Association to guarantee the repayment of that debt. We simply withdraw the payment each year, send it to the State and send the interest earnings to the Homeowner's Association. The State Revolving Loan Fund was to have been part grant and part loan, but they ran out of money and it ended up all loan for us. Still, it is \$904,740 of improvements being repaid over 20 years at 2.5% interest. During the upcoming year, we will need to finance concrete repairs at the Water Plant, with some work on the dam's spillway and major work on repairs to the concrete basins. We anticipate a total debt of between \$350,000 and \$400,000, and the first payment would be due in 2012-2013. Fortunately, in 2011-2012, the Town will make the final payment of \$153,165 on the Chlorine Contact System at the water plant, and in 2014, the \$118,680 debt on the water tank on Reservoir Drive will be paid in full. When those are out of the way, the **Water Fund** should be in a much more solid financial position.

In the **Sewer Fund**, during 2010-2011, we made our first payment on the new Sewer Cleaning Truck and our last payment on the Sludge Belt Press at the Water Plant. By having such a small amount of the budget going to pay off debts, the Sewer Fund has seen its fund balance begin to grow, and we will be able to put even more emphasis on rehabilitation of the lines and sewer collection system and treatment plant.

The **Electric Fund** needs to purchase a new bucket truck in 2011-2012, with the first payment being due in the 2012-2013 budget. This fund will continue to have payments on the electric substation and on a pole truck purchased in 2008. The following is a list of the loans and payments we will be making in the three Enterprise Funds:

1. the eighth of ten annual payments - 2 million gallon water tank (\$118,680),
2. the eighth of eight annual payments-Chlorine Contact Tank-water plant (\$153,165),
3. the eighth and ninth of sixteen semiannual payments - water plant lab (\$51,270),
4. the first of twenty annual payments – SRF loan – water improvements (\$67,400),
5. the first of ten annual payments – Eagle Nest Water System loan (\$30,000),
6. the second of five annual payments – Track hoe for water maintenance \$8,950),
7. the second of five annual payments – Sewer Cleaning Truck (\$43,100),
8. the fourth of five annual payments – Pole Truck for Electric Department (\$41,438),
9. the third of twelve annual payments – Electric Substation (\$310,818).

In Section 7 of the budget, you will find a detailed report on each of the Town's lease purchase financing agreements, including the dates when the most recent payment was made and when the last payment will be paid so that the item is paid in full. You will also see what entity provided financing and the interest rate on the item. This is useful information in understanding how we were able to provide the facilities and equipment for the community.

## **VI. NOTEWORTHY ITEMS IN PROPOSED ENTERPRISE FUND BUDGETS**

One of the things that I find personally satisfying about working with the present town board is the way it has insisted upon the assessment of the current water, sewer and electric systems and a plan to address the needs identified. Over the past 15 years, the Town has taken on some major and expensive Enterprise Fund projects –

lime stabilization system at the wastewater plant,  
slip-lining a mile of sewer collection line on the south shore of Lake Junaluska,  
new belt press at wastewater treatment plant,  
chlorine contact system needed at the water treatment plant,  
replacement of the 1925 water tank on Reservoir Drive,  
expansion of the water plant lab and upgrade of facilities,  
construction of a new electric substation to add to capacity to meet demand.

Now, the community is enjoying the benefit of all these new facilities and we are beginning to pay off the debts that were incurred to make them possible. As the debts have been paid off for wastewater plant improvements, the Sewer Fund has grown stronger and more stable. This has allowed the Board to delay any rate increases for sewer service even though costs are rising.

In the Water Fund, we have incurred new debts and will be asking for additional loans in 2011-2012, but there is light at the end of the tunnel, as we will lose a \$153,164 annual payment on the chlorine contact tank system in the 2012-2013 budget. In addition, we will lose an \$118,680 payment in the 2014-2015 budget. When those are paid off, the Town will have \$272,000 which can be used to pay off other debts or to make further improvements to the aging water system. The Water Fund will grow stronger and more stable again.

For many years, the Town kept its utility rates low, which is not a bad thing and something we continue to try to do. But while the rates were kept low, the Town was not making the expenditures needed to continually address the infrastructure needs of the water, sewer and electric systems. That is part of the reason why the Asset Management Study of 2007 found \$31,000,000 in needed improvements in the water and sewer systems. In 2011-2012, we will continue to spend \$300,000 in both the Water Fund and the Sewer Fund to repair and replace portions of the water and sewer systems which are failing. In addition, we will be proposing some new debt to address the deteriorated condition found in the concrete on the Water Plant basins and in the dam's spillway. In addition, there are significant funds allocated for materials and supplies which often go toward improving specific areas in the system.

The Town Board in recent years has also been more attentive to the needs of the Electric Department. With additional funds, our electric personnel have been dedicated to replacing power poles that are found to be rotting in the ground or leaning under the weight of the transformers and lines they support. They are also trimming back more trees and limbs near the power lines, trying to continually reduce the number of power blinks and outages, and these have certainly been reduced as compared to a decade ago.



During 2009-2010, we saw the fund balances of the Sewer Fund and the Electric Fund grow, but the reserves in the Water Fund declined. The 2010-2011 year is better, with Water Fund making some progress in building reserve funds. We need to work on this situation over the next few years, and paying off some of the debts in the Water Fund will help that effort. The increases in water rates requested this year will help strengthen the Water Fund. Still, if you refer to the charts found in Section VI of the budget, you will see that the water, sewer and electric rates we charge are among the lowest of utility systems in our region and throughout North Carolina. That is true of our property tax rate and garbage fees as well. Our local newspaper has often printed the salaries of government employees, but they have shown no interest in printing articles about how our rate structure for water, sewer and electricity, tax rates and garbage fees compare to other communities. That would help our citizens understand that the Town Board attempts to provide a very high level of service at a lower cost than is typically found in other communities.

The Electric Fund has made tremendous progress in its fund balance this year, and we have recommended that the reserves be used to assist the General Fund to a higher degree than the past few years. We are suggesting that the Electric Fund provide \$1,275,600 to the General Fund, allowing the General Fund to accomplish some things it might not be able to do if it depended solely upon the revenues generated by the property taxes, sales taxes and franchise taxes, all of which have remained flat or declined in recent years. We are also recommending that the Electric Fund provide \$103,100 to the Water Fund to assist it in meeting its obligations.

In 2005, the Town Board approved the conservation easements for the Town owned property in the Allens Creek Watershed. In the years since, Dr. Peter Bates and others from the Natural Resources Department at Western Carolina University have developed a Forestry Management Plan for the watershed. The Board approved work in the watershed during 2010-2011, with approximately 50 acres of white pine trees scheduled to be thinned and removed. But the drop in the timber markets led to a suggestion from Dr. Bates that the Town delay the work until such time when there would be more companies interested in bidding the work and the markets were such that the Town would earn a better return on the timber that was sold. This work will allow hardwood trees to start to grow as the pines begin to die off and avoid the situation where the pines die and there is nothing beneath them growing to keep silt and sediment from washing into the reservoir. Funds are again set aside in the budget for 2011-2012 to administer the work and to allow for some improvements needed to prevent erosion along the roads at stream crossings.

## **VII. SUMMARY**

Over the course of the past dozen years, the Town has increased its attention to the needs of the Water, Sewer and Electric Funds. We are spending much more money today than we did during the 1990s on the maintenance and repair of the infrastructure making up these systems. Unfortunately, the investment that has been made is not as evident to the general public as are investments in facilities such as a recreation center, fire station or a police station and development office. People don't see the \$3,500,000 electric substation or the mile of slip-lining done on a sewer line. They do not pay much attention to the new water tank or the replaced galvanized water line that leaked underground. But all of these things are necessary and essential to the overall operation of the utility systems.

The Town Board has made a long term commitment to addressing the needs of the infrastructure for the enterprises we operate. You have been insistent that we conduct planning studies to identify the needs of the utility systems, and you have been bold enough to increase utility rates to supply the funds to meet those needs. We are seeing the results of those investments, as there seem to be fewer water leaks from deteriorated water lines, less infiltration entering the wastewater collection system and fewer power outages.

During the early part of my 17 years with the Town of Waynesville, more than once I bemoaned the fact that during the 1970s and 1980s, there was not enough of a financial commitment to the maintenance and repair of the water, sewer and electric systems. There were probably other challenges during those earlier decades that kept those elected officials from pledging adequate resources to meet the needs back then. Perhaps in 20 or 30 years from now, future Town Managers and elected officials may be asking why this manager and this Board did not do certain things. They will be able to assure themselves that we used all the funds we possibly could to provide the maintenance, repairs and upgrades to the utility systems in attempting to meet that needs list of 2030.

As you review these documents and supporting information, we are sure that there will be questions and the need for additional information. Please contact Finance Director Eddie Caldwell, Assistant Manager Alison Melnikova or me as issues arise, for we stand ready to assist you. We would also encourage you to offer comments and suggestions on ways the budget document or process might be improved.

Respectfully submitted,

A handwritten signature in cursive script, reading "A. Lee Galloway".

A. Lee Galloway  
Town Manager

**PART 3 - 2011 - 2012 PROPOSED ENTERPRISE FUND BUDGETS**

<b>II. WATER FUND</b>			
<b>A. REVENUES</b>	<b>EST. ACTUAL 2010-2011</b>	<b>PROPOSED 2011-2012</b>	<b>DIFFERENCE</b>
<b>Water Charges</b>	2,332,400	2,449,000	116,600
Comment: Although we received federal grants to address some of the needs of the water system, we need to maintain our own spending on replacement of the deteriorated lines. We are recommending a 5% increase in water rates.			
<b>Water Taps/Connection Fees</b>	20,000	40,000	20,000
Comment: We are hopeful that as the economy picks up, we will see an upturn in development and some additional water taps as a result.			
<b>Impact Fees - New Connections</b>	12,000	12,000	0
Comment: The new construction we hope for will mean more capacity fees.			
<b>Miscellaneous Revenues</b>	1,500	1,500	0
<b>Sale of Materials/Supplies/Fixed Assets</b>	50	75,000	74,950
Comment: There are plans to do some treatments of the white pine areas and sell the timber from those areas during the year.			
<b>Contributed Capital</b>	0	0	0
<b>Investment Earnings</b>	100	100	0
Comment: We do not anticipate any more earnings from interest next year.			
<b>Transfer from Electric Fund</b>	97,250	103,100	5,850
Comment: The Electric Fund is in the best shape it has been in years, and we recommend a transfer to the Water Fund to help give it a boost next year.			
<b>Fund Balance Appropriated</b>	0	178,870	178,870
Comment: We have been able to reduce the use of reserves to balance the budget to \$178,870. We would prefer that it be smaller, but such an amount is necessary if we maintain our effort at replacing deteriorated lines. To reduce the use of fund balance further would require a rate increase more than the 5% that has been proposed.			
<b>TOTAL WATER FUND REVENUES</b>	<b>2,463,300</b>	<b>2,859,570</b>	<b>396,270</b>

**PART 3 - 2011 - 2012 PROPOSED ENTERPRISE FUND BUDGETS**

<b>B. EXPENDITURES</b>	<b>EST. ACTUAL</b>	<b>PROPOSED</b>	<b>DIFFERENCE</b>
<b>Water Maintenance</b>	1,176,790	1,364,490	187,700
Comment: Wages and fringe benefits up with cost of living increase and the retirement system contribution and we have some retiree insurance to cover next year. Increases are seen in Gas, Tires and Vehicle Maintenance, Electric costs, Capital Outlay for a new truck and our debt payments will begin on the loans from the State for the water system improvements throughout Town as well as the Eagle Nest Water System.			
<b>Water Treatment</b>	947,330	1,161,370	214,040
Comment: Wages & fringe benefits will be up for cost of living increase and the retirement system contribution. We expect increases in Treatment Chemicals, Electric costs and Travel and Training with a new employee to replace a retiree. We will have \$75,000 in work in the watershed in advance of the removal of white pines and loan payments for the repairs to the basins and spillway.			
<b>Administration and Finance</b>	210,820	230,610	19,790
<b>Debt Service</b>	0	0	0
<b>Contingency</b>	0	0	0
<b>Transfer to Other Funds:</b>			
To General Fund	97,250	103,100	5,850
Comment: We transfer a portion of the water fund revenues after fund balance is deducted. We are covering this expense with a transfer to the Water Fund from the Electric Fund.			
<b>TOTAL WATER FUND EXPENDITURES</b>	<b>2,432,190</b>	<b>2,859,570</b>	<b>427,380</b>
<b>C. WATER FUND SUMMARY</b>	<b>EST. ACTUAL</b>	<b>PROPOSED</b>	<b>DIFFERENCE</b>
<b>REVENUES</b>	<b>2,463,300</b>	<b>2,859,570</b>	<b>396,270</b>
<b>EXPENDITURES</b>	<b>2,432,190</b>	<b>2,859,570</b>	<b>(427,380)</b>
<b>DIFFERENCE</b>	<b>31,110</b>	<b>0</b>	<b>31,110</b>

**PART 3 - 2011 - 2012 PROPOSED ENTERPRISE FUND BUDGETS**

<b>III. SEWER FUND</b>			
<b>A. REVENUES</b>	<b>EST. ACTUAL 2010-2011</b>	<b>PROPOSED 2011-2012</b>	<b>DIFFERENCE</b>
<b>Sewer Charges</b>	1,904,720	1,904,720	0
Comment: We last increased sewer rates in 2009 and there has been a slight revenue growth since then. We recommend leaving rates the same next year.			
<b>Sewer Taps</b>	12,000	20,000	8,000
Comment: As with the Water Fund, we are hoping that there will be some growth in sewer taps and sewer tap revenue in 2011-2012.			
<b>Industrial Discharge Permits</b>	500	500	0
<b>Impact Fees</b>	0	0	0
Comment: These were fees to connect along Route 19 and to the sewer line to the Maple Grove Church, and we share them equally with Haywood County. That 10 year agreement has ended and any fees collected remain with the Town.			
<b>Impact Fees - Flow Allowances - Other Systems</b>	9,350	2,000	(7,350)
Comment: These are Impact Fees the Board approved for new developments on the Junaluska Sanitary District and Clyde systems. They had slow growth too, but we anticipate an increase in activity in 2011-2012.			
<b>Impact Fees - New Connections</b>	14,000	20,000	6,000
Comment: The Asset Management Study recommended capacity fees from new customers connecting to the system. Things were slow in 2009-2010 and 2010-2011, but we are hopeful of increased activity in 2011-2012.			
<b>Miscellaneous Revenue</b>	250	0	(250)
<b>Sale of Materials/Supplies/Fixed Assets</b>	0	500	500
<b>Contributed Capital</b>	0	0	0
Comment: There are no grant funds received from outside sources.			
<b>Investment Earnings</b>	320	320	0
Comment: We do not expect more from investment earnings in 2011-2012.			
<b>Fund Balance Appropriated</b>	0	140,760	140,760
Comment: We are comfortable recommending this amount from fund balance.			
<b>TOTAL SEWER FUND REVENUES</b>	<b>1,941,140</b>	<b>2,088,800</b>	<b>147,660</b>

**PART 3 - 2011 - 2012 PROPOSED ENTERPRISE FUND BUDGETS**

<b>B. EXPENDITURES</b>	<b>EST. ACTUAL</b>	<b>PROPOSED</b>	<b>DIFFERENCE</b>
<b>Sewer Maintenance</b>	687,090	726,590	39,500
Comment: Wages and Fringe Benefit Costs up to cover cost of living increase and retirement system contribution. We will add retiree health insurance costs with two retirees and we will see increases in contract and professional services.			
<b>Wastewater Treatment</b>	971,590	1,090,640	119,050
Comment: Wages and fringe benefit costs will be up with cost of living increase and retirement contribution. We expect increases in treatment chemicals, gas, Electricity and Maintenance and Repair of Buildings and Equipment. We have some major work to do on the bridge and road leading to the treatment plant.			
<b>Administration and Finance</b>	183,930	193,640	9,710
<b>Contingency Appropriated</b>	0	0	0
<b>Transfer to Other Funds:</b>			
To General Fund	81,700	77,930	(3,770)
Comment: We transfer a portion of the sewer fund revenues, after fund balance is deducted, to the General Fund.			
<b>TOTAL SEWER FUND EXPENDITURES</b>	<b>1,924,310</b>	<b>2,088,800</b>	<b>164,490</b>
<b>C. SEWER FUND SUMMARY</b>	<b>EST. ACTUAL</b>	<b>PROPOSED</b>	<b>DIFFERENCE</b>
<b>REVENUES</b>	<b>1,941,140</b>	<b>2,088,800</b>	<b>147,660</b>
<b>EXPENDITURES</b>	<b>1,924,310</b>	<b>2,088,800</b>	<b>(164,490)</b>
<b>DIFFERENCE</b>	<b>16,830</b>	<b>0</b>	<b>16,830</b>

**PART 3 - 2011 - 2012 PROPOSED ENTERPRISE FUND BUDGETS**

<b>IV. ELECTRIC FUND</b>			
<b>A. REVENUES</b>	<b>EST. ACTUAL 2010-2011</b>	<b>PROPOSED 2011-2012</b>	<b>DIFFERENCE</b>
<b>Electric Charges</b>	7,924,640	7,964,260	39,620
Comment: We do not anticipate significant growth in demand in 2011-2012 but would not be surprised to see fuel charges rise gradually. Traditionally, as gas increases, so too do fuel charges for electrical production.			
<b>Security Lights</b>	45,000	45,000	0
Comment: Rates will remain the same and revenues should as well.			
<b>Street Lights</b>	88,800	88,800	0
Comment: We charge other funds for street lighting and on Town property.			
<b>Underground Service Installation</b>	500	2,000	1,500
Comment: We hope to see some increased construction activity next year.			
<b>Renewable Charge Revenue</b>	36,500	47,580	11,080
Comment: This is the charge required under Senate Bill 3 and is paid to Progress Energy to assist them in meeting the 12.5% renewable energy level. We expect to see these increase in 2011-2012.			
<b>Electric Pole Rental</b>	13,700	13,700	0
Comment: These are charges made to other utilities for use of Town poles.			
<b>Sales Tax Charges</b>	196,600	204,270	7,670
Comment: If sales increase next year, the sales tax paid will go up also.			
<b>Miscellaneous Revenues</b>	28,050	3,000	(25,050)
Comment: This was unusually high in 2010-11 due to reimbursement from insurance for damages to the substation.			
<b>Sale of Fixed Assets</b>	2,000	8,000	6,000
Comment: We are anticipating the sale of a pole truck being replaced.			
<b>Investment Earnings</b>	620	620	0
Comment: We do not expect to see more revenue from interest earnings.			
<b>Funds Transferred from Loan Escrow</b>	256,940	0	(256,940)
Comment: This was a one time benefit from the substation loan.			
<b>Fund Balance Appropriated</b>	98,170	512,120	413,950
Comment: We are comfortable with this being appropriated from fund balance for one or two years since the Electric Fund has very high reserves at this time.			
<b>TOTAL ELECTRIC FUND REVENUES</b>	<b>8,691,520</b>	<b>8,889,350</b>	<b>197,830</b>

**PART 3 - 2011 - 2012 PROPOSED ENTERPRISE FUND BUDGETS**

<b>B. EXPENDITURES</b>	<b>EST. ACTUAL</b>	<b>PROPOSED</b>	<b>DIFFERENCE</b>
<b>Electric Maintenance</b>	1,239,800	1,231,290	(8,510)
Comment: Wages and fringe up with cost of living increase and retirement system contribution. We are continuing part time help to enter data for GIS system. Outlay for Professional Services will be down as will allocation for equipment since Christmas decorations have been purchased.			
<b>Purchased Power</b>	5,676,420	5,679,600	3,180
Comment: Fuel adjustment charges passed along by Progress Energy were down this past year, but we are concerned that they will rise again. Associated Packaging has been purchasing a lot less power due to production cutbacks.			
<b>Renewables Energy Payment:</b>	36,500	47,580	11,080
Comment: Under Senate Bill 3, every electric provider must achieve a 12.5% of electric generation from renewable sources by 2021. Waynesville is allowed to pay Progress Energy an amount to expend on that renewable energy. Our rate was lower in 2010-2011 and we expect a sizable increase in 2011-2012.			
<b>Sales Tax on Purchased Power</b>	127,000	141,990	14,990
Comment: As sales rise, so too does the sales tax paid to the State.			
<b>Bad Debt Expense</b>	30,000	32,000	2,000
<b>Administration and Finance</b>	370,500	378,190	7,690
Comment: This is the charge to Electric Fund for the cost of services provided the Fund by General Fund personnel.			
<b>Transfer to Water Fund</b>	97,250	103,100	5,850
Comment: It is not without precedent for the Electric Fund to assist other utility funds. Water Fund needs assistance and the Electric Fund has some extra cash.			
<b>Transfer to General Fund</b>	1,114,050	1,275,600	161,550
Comment: The Electric Fund has traditionally provided a subsidy or profit sharing to the General Fund. Without this transfer, replacing the amount of money in the General Fund would mean a tax increase close to 10 cents. With so much extra cash, we feel Electric can make this transfer for a year or so.			
<b>TOTAL ELECTRIC FUND EXPENDITURES</b>	<b>8,691,520</b>	<b>8,889,350</b>	<b>197,830</b>
<b>C. ELECTRIC FUND SUMMARY</b>	<b>EST. ACTUAL</b>	<b>PROPOSED</b>	<b>DIFFERENCE</b>
<b>REVENUES</b>	<b>8,691,250</b>	<b>8,889,350</b>	<b>197,830</b>
<b>EXPENDITURES</b>	<b>8,691,250</b>	<b>8,889,350</b>	<b>(197,830)</b>
<b>DIFFERENCE</b>	<b>0</b>	<b>0</b>	<b>0</b>



TO: Mayor and Board of Aldermen

SUBJECT: Proposed 2011-2012 Budgets for the Internal Service Funds

The proposed budgets for the Town's Internal Service Funds for 2011-2012 are hereby submitted for your review. The Internal Service Funds include operating the Public Works Facility and the Garage. The expenditures total \$927,570 which reflects \$267,880 in the Public Works Operation and \$ 659,690 in the Garage Operation. This is up by \$72,000 from the \$855,570 we expect to spend in the current fiscal year. The expenditures for 2011-2012 are up 8.4% from anticipated expenditures in 2010-2011.

The revenues which provide for the operation of the Public Works Fund and the Garage Fund come from the General, Water, Sewer and Electric Funds, and these are called Interfund Transfers. To determine the amount to be transferred to the Public Works Fund from the other funds, we first determine the cost to operate the Public Works facility. Then the other funds are charged a prorated share of these costs based upon the amount of space each department in each fund occupies on the grounds and inside the structure of the public works facility.

In the Garage Fund, departments have been charged a prorated share based upon their record of use. For many years, we gave a best estimate of the appropriate share each department used of gasoline and diesel fuel. In 2008, a new computerized gas pump system was installed with each vehicle identified as to the department to which it is assigned. In the past, based upon our estimates, some departments used more gas than we thought while others used less. We now charge the various departments more in line with the fuel consumed. We are still working on a formula for charging each department based upon the level of maintenance required to vehicles in that department.

## **I. HIGHLIGHTS OF EXPENDITURES FOR 2011-2012**

### **A. Cost of Living Adjustments and 401(k) Retirement Contributions**

The last time Town employees received an across the board pay increase was in summer, 2008, some three years ago. I am pleased to report that the upcoming budget includes funds to allow a cost of living adjustment of 3% for all full-time and permanent part-time employees. The cost of providing this increase, including the fringe benefits cost, would be \$4,270 in Public Works and \$2,300 in the Garage.

Fortunately, all fringe benefits which our employees presently enjoy will continue without interruption or downgrade. As has been done for several years, funds are provided to make a 5% contribution to a **401(k) retirement account** for every full-time employee. Employees may invest that money as they chose and may contribute their own money into the 401(k) account. The funds in the 401(k) account are the property of the employee and goes with them when they retire or when they leave Town employment.

In addition to the 401(k), the Town contributes on behalf of every full time employee to either the **Local Government Employees' Retirement System** or to the **Local Law Enforcement Officers' Retirement System**. With the economic recession in recent years, the Retirement Systems experienced a large decline in the value of stocks and other investments of retirement funds. Another factor affecting the retirement systems is the large number of "baby-boomers" reaching retirement age. An actuary study revealed that a higher level of funding was needed to meet future retirement payments. As a result, the Town's contribution to the Retirement System increased by 1.55% in 2010-2011, going from 5% to 6.55% of payroll. In 2011-2012, there will be an additional .48% increase, and the Town will now pay 7.03% into retirement. Employees have a mandatory 6% deducted from their paychecks for this retirement system, but the share employees contribute will not be increased this year. This is one of the finest benefits offered to our personnel.

The Town has some of the best employees to be found in any organization. Many of them have struggled during the recession, and granting them a 3% cost of living increase will be a welcomed reward for a job well done.

## **B. Employment Levels**

The 2011-2012 budget for the Public Works Fund provides three full-time employees and one part-time employee. These employees handle purchasing and help departments in securing the materials and supplies they need from the warehouse. They also answer the telephone, field questions from citizens about public works type services and make a record of complaints received about a variety of topics. The part-time employee assists departments with paper work and administrative details. We actually have funds budgeted for a full time employee in this role, and we are reducing those funds now to fund a part time position.

The Garage Fund provides two employees, the same number that has been in place for several years. These two employees service a large number of vehicles and also maintain many pieces of equipment from lawn mowers to tractors. Some of their time is also spent in ordering and going to pick up parts. The Town has over 100 vehicles and other pieces of equipment which are maintained in the Town garage, and we have two outstanding mechanics.

## **C. Fringe Benefits Costs**

The greatest fringe benefit provided our employees continue to be health insurance. Over the years, the cost of health insurance has increased far in excess of the inflation rate. In 2006-2007, we changed from the League of Municipalities to Blue Cross-Blue Shield, and we had good experience and maintained stable rates for the first three years. Our group experienced a high level of claims in 2009-2010, and as a result, the health insurance premium was to increase by over 20% for 2010-2011. We made some changes in our policy, raising the deductible from \$500 to \$5,000, with the Town taking on the difference of \$4,500 in the deductibles. This led to a substantial savings over what the increase might have been, and our cost of absorbing the higher deductible has paid off this year. We have seen some higher claims in 2010-2011 and Blue Cross-Blue Shield has suggested that another sizable increase may be likely. We

continue to negotiate with our agent, Wells Fargo, and that firm is seeking quotes from other insurance companies. We are also seeking quotes from the League of Municipalities as we search for a way to hold this cost down. Health insurance costs represent approximately 6% of the Town's budget.

At present, there is no charge to employees for their own health insurance, only for that of their dependents. The Town also currently pays the full premium for ten years on a retiree with at least ten years of service. We have two different employee groups in the health insurance program – those employed prior to January 1, 2006 and those hired after January 1, 2006. Those hired prior to January 1, 2006, enjoy lower rates on health insurance costs for dependents and receive free retiree health insurance for ten years if they have at least 10 years of service. Those hired after January 1, 2006, pay a bit more for dependent coverage and will find that retiree health insurance benefits will require varying levels of financial participation for those with less than 25 years of service. The employees in this latter group would have to have 25 years of service to receive free health insurance for up to ten years in retirement.

Our dental and life insurance coverage is provided through the North Carolina League of Municipalities which also provides our **Worker's Compensation, Property, Automotive and Liability Insurance**. Some of these policies will have slight increases and some will have slight decreases, but we were pleased to learn that due to our improved experience with accidents, the Workers' Compensation premium will drop by a significant amount. The Town will receive some credits due to our long term participation in these programs.

In addition to the 401(k) retirement program, the Town offers the opportunities for employees to participate in other retirement programs, to purchase extra life insurance for themselves or their dependents, to establish pre-tax health savings accounts, or special eye care accounts and to take part in a variety of other programs. I would note that the Town of Waynesville has always used a third party administrator to manage the pre-tax health savings account and has never had problems with misuse of funds in this program or with the abuse of these benefits.

The budget includes funds for **Longevity, Safety and Christmas Bonuses**, and as required by federal law, the Town contributes 7.65% of earnings for each employee to Social Security. Our Town employees enjoy a generous fringe benefits program.

#### **D. Capital Outlay/Infrastructure Improvements Costs**

At Public Works, a number of equipment sheds have been added to the rear of the property on Legion Drive, and in 2008-2009 some work was done on the north side of the property to form a buffer with neighboring residential property. The budget request from this department sought \$40,000 for some additional equipment sheds and \$25,000 for paving the equipment yard around the new shed. We had to decline this request but would like to reconsider it in the near future with money from the Capital Project Fund. We wanted to first determine what the cost might be for the renovations to the Municipal Building. In the Garage Operation, funds were requested for a tire speed balancing machine, and this was approved. Funds were also requested for Fleet Software, but we had to deny that for this year.

## **E. General Operating Expenditures**

In the Public Works operation, expenditures will be up due to increases in personnel costs resulting from the cost of living increase, the related increase in fringe benefit costs and the increase in the health insurance costs. Overall, the Public Works Operation is only up \$8,260, with most of that found in the above noted categories.

The Garage Fund is expected to increase by \$63,740 over what we expect to spend in 2010-2011. Of that amount, a small portion is related to the increase in personnel and fringe benefit costs due to the proposed cost of living adjustment granted the two employees in this operation. The real culprits in this operation are for fuel (\$28,000), oil (\$1,500), tires (\$8,000), Materials and Supplies (\$15,000). Those items, along with the \$6,000 for the tire speed balancer represent \$56,000 of the \$63,000 increase. The rest is likely in wages and fringe benefits.

## **II. NOTEWORTHY ITEMS**

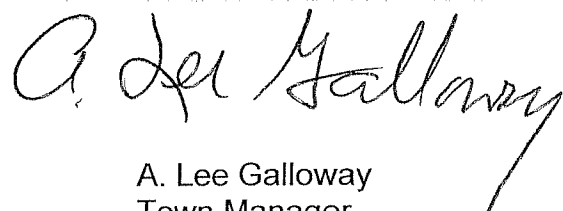
The Purchasing Department has now been under the Finance Director four years, and we continue to believe this was a positive change. Our auditors have noted that the record keeping is better than it has been in many years. The Purchasing Supervisor has been aggressive in expanding our use of the E-Gov system, where we sell surplus property on line, and the proceeds received from this method are far in excess of anything we have previously. The Supervisor also looks for ways to make it easier for department heads to secure goods and services, trying to give them as much flexibility as possible but insisting that the purchasing procedures be followed.

The Garage Operation has oversight of the maintenance and repair of more than 100 vehicles and pieces of equipment. I cannot say how much these two employees have saved the Town over their years in the garage, but they are knowledgeable and dedicated employees, not afraid to take on tough jobs, but wise enough to know when they need to have the work done outside by a private firm. We are very well served by these two employees. If the Town were ever in a financial position to add any more employees, another mechanic or mechanic helper or parts-runner would be beneficial.

## **III. SUMMARY**

The Public Works and Garage Operations are solely to provide support to the other four funds. It is important that we properly maintain the facility and give good care to the rolling stock the town owns and operates. We believe that the expenses proposed for these two funds are realistic and warrant your approval.

Respectfully submitted,

A handwritten signature in cursive script that reads "A. Lee Galloway". The signature is written in dark ink and is positioned above the printed name of the signatory.

A. Lee Galloway  
Town Manager

PART 4 - 2011 - 2012 - PROPOSED SERVICE FUND BUDGETS

V. PUBLIC WORKS OPERATION			
A. REVENUES	EST. ACTUAL 2010-2011	PROPOSED 2011-2012	DIFFERENCE
Charges to Other Funds	259,600	267,860	8,260
Comment: Each department is charged a prorated share of the cost of this department based upon the square footage the department occupies at the public works facility. There will be a slight cost increase in 2011-2012.			
Miscellaneous Revenue	0	0	0
Investment Income	20	20	0
<b>TOTAL PUBLIC WORKS REVENUES</b>	<b>259,620</b>	<b>267,880</b>	<b>8,260</b>
B. EXPENDITURES	EST. ACTUAL	PROPOSED	DIFFERENCE
Public Works Operations	259,620	267,880	8,260
Comment: Wages and fringe benefits are up to cover cost of living raise and higher contributions to the retirement system, but funding for a full time position has been cut to parttime to offset the increases. Other increases go to Maintenance and Repair of Building and of Equipment and for Capital.			
<b>TOTAL PUBLIC WORKS EXPENDITURES</b>	<b>259,620</b>	<b>267,880</b>	<b>8,260</b>
C. PUBLIC WORKS SUMMARY	EST. ACTUAL	PROPOSED	DIFFERENCE
REVENUES	259,620	267,880	8,260
EXPENDITURES	259,620	267,880	(8,260)
DIFFERENCE	0	0	0

PART 4 - 2011 - 2012 - PROPOSED SERVICE FUND BUDGETS

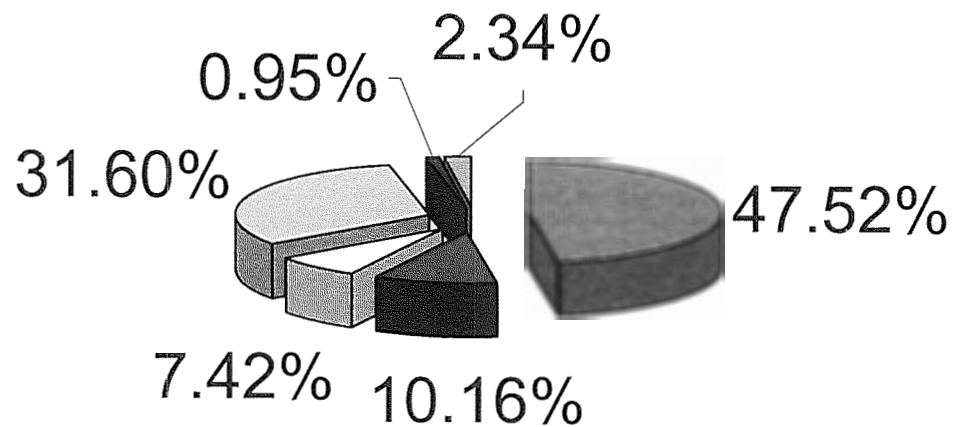
VI. GARAGE OPERATIONS			
A. REVENUES	EST. ACTUAL 2010-2011	PROPOSED 2011-2012	DIFFERENCE
Charges to Other Funds	595,950	659,690	63,740
Comment: Each department is charged a prorated share of the cost of operating the Garage based upon the number of vehicles and equipment and the mileage placed on the vehicles. Costs will be up considerably in 2011-2012.			
All Other Revenue	0	0	0
Investment Income	0	0	0
TOTAL GARAGE REVENUES	595,950	659,690	63,740
B. EXPENDITURES	EST. ACTUAL	PROPOSED	DIFFERENCE
Garage Operations	595,950	659,690	63,740
Comment: Wages and Fringe will be up slightly to cover cost of living increase and contribution to retirement system. Big increases are allowed for fuel, tires and materials and supplies and some for capital outlay.			
TOTAL GARAGE EXPENDITURES	595,950	659,690	63,740
C. GARAGE SUMMARY	EST. ACTUAL	PROPOSED	DIFFERENCE
REVENUES	595,950	659,690	63,740
EXPENDITURES	595,950	659,690	(63,740)
DIFFERENCE	0	0	0

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## 2011-2012 Budget Summary

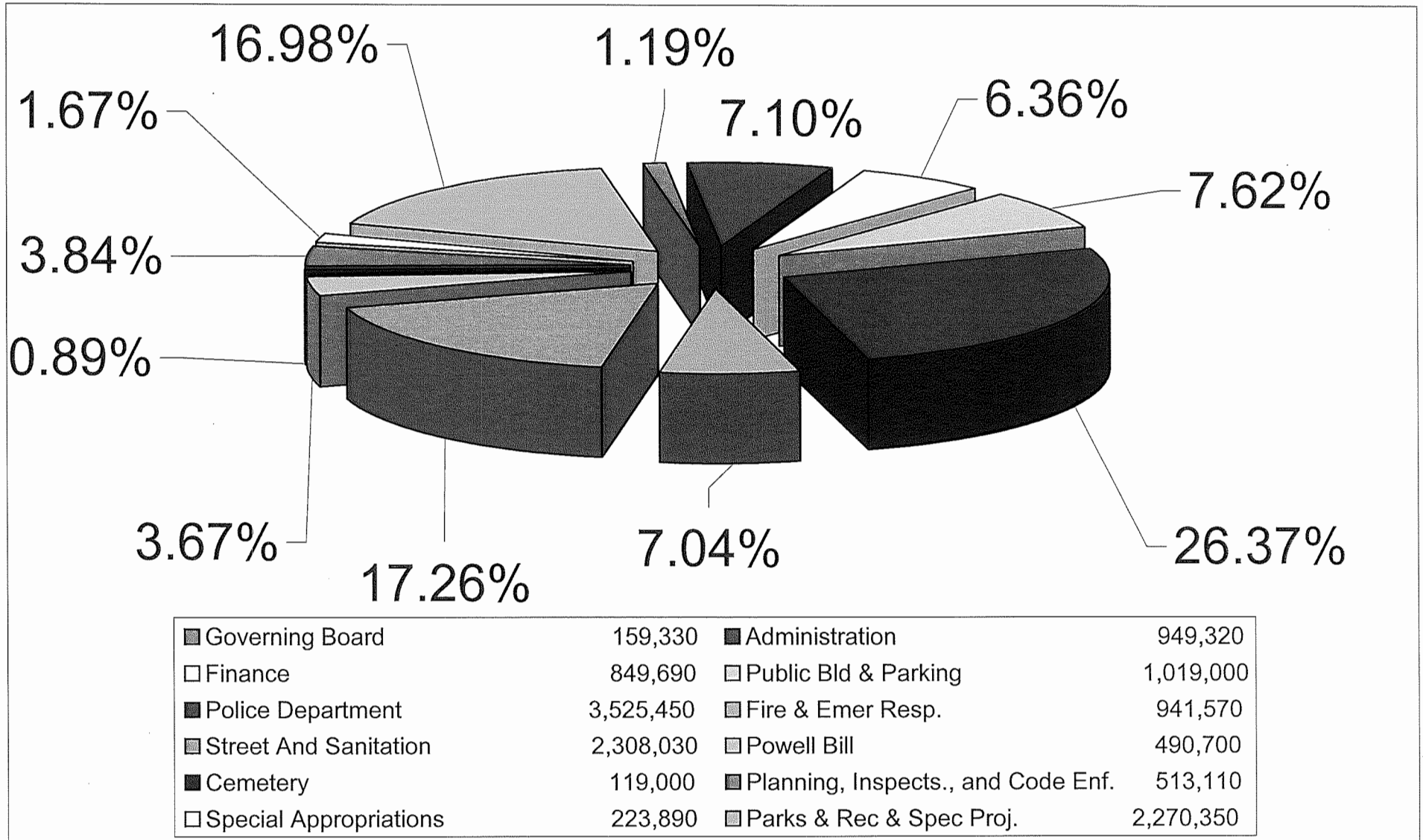


General Fund	13,369,440
Water Fund	2,859,570
Sewer Fund	2,088,800
Electric Fund	8,889,350
Public Works	267,880
Garage	659,690



2011-2012 BUDGET			
COMPLETE BUDGET SUMMARY			
A. REVENUES	ESTIMATED 2010-2011	PROPOSED 2011-2012	DIFFERENCE
GENERAL FUND	13,004,270	13,369,440	365,170
WATER FUND	2,463,300	2,859,570	396,270
SEWER FUND	1,941,140	2,088,800	147,660
ELECTRIC FUND	8,691,520	8,889,350	197,830
PUBLIC WORKS OPERATIONS	259,620	267,880	8,260
GARAGE OPERATIONS	595,950	659,690	63,740
TOTAL BUDGET REVENUES	26,955,800	28,134,730	1,178,930
B. EXPENDITURES	ESTIMATED	PROPOSED	DIFFERENCE
GENERAL FUND	13,004,270	13,369,440	365,170
WATER FUND	2,432,190	2,859,570	427,380
SEWER FUND	1,924,310	2,088,800	164,490
ELECTRIC FUND	8,691,520	8,889,350	197,830
PUBLIC WORKS OPERATIONS	259,620	267,880	8,260
GARAGE OPERATIONS	595,950	659,690	63,740
TOTAL BUDGET EXPENDITURES	26,907,860	28,134,730	1,226,870
C. BUDGET SUMMARY - ALL FUNDS	ESTIMATED	PROPOSED	DIFFERENCE
TOTAL REVENUES - ALL FUNDS	26,955,800	28,134,730	1,178,930
TOTAL EXPENDITURES - ALL FUNDS	26,907,860	28,134,730	1,226,870
DIFFERENCE	47,940	-	47,940

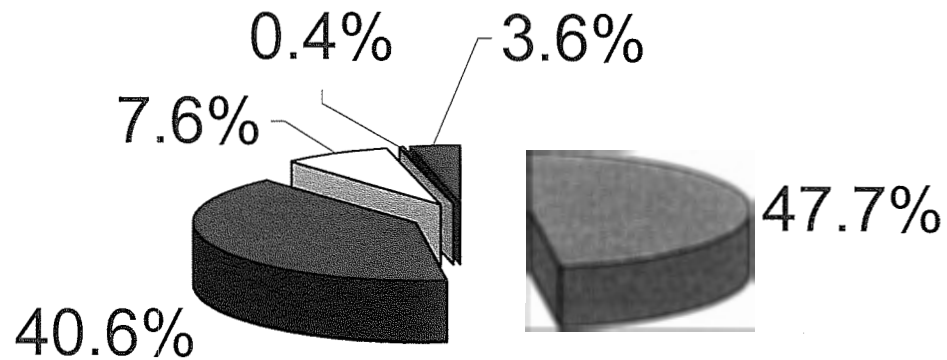
**General Fund  
Manager Recommended  
2011-2012**



**Town of Waynesville  
Manager Recommendation  
Department Summary  
2011-2012 Budget  
General Fund**

<b>General Fund</b>	<b>Amount</b>	<b>% Of Total</b>
Governing Board	\$159,330	1.19%
Administration	949,320	7.10%
Finance	849,690	6.36%
Public Buildings and Parking	1,019,000	7.62%
Police Department and Police Grants	3,525,450	26.37%
Fire and Emergency Responders	941,570	7.04%
Street And Sanitation	2,308,030	17.26%
Powell Bill	490,700	3.67%
Cemetery	119,000	0.89%
Planning, Inspections and Code Enforcement	513,110	3.84%
Special Appropriations	223,890	1.67%
Parks and Recreation And Special Projects	2,270,350	16.98%
Operating Transfers	-	0.00%
<b>Total Expenditures</b>	<b>\$13,369,440</b>	<b>100.00%</b>

**Water Fund  
Manager Recommended  
2011-2012**

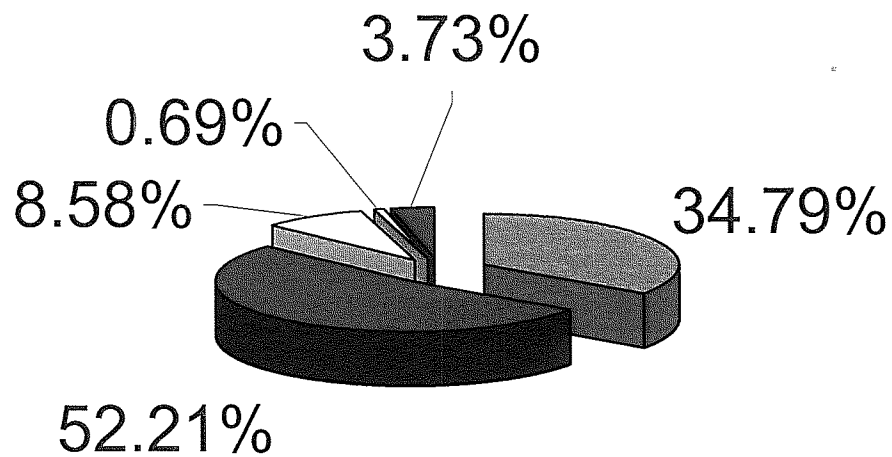


■	Water Maintenance	1,364,490
■	Water Treatment	1,161,370
□	Charges By General Fund	218,610
■	Bad Debt Expense	12,000
■	Operating Transfers	103,100

**Town of Waynesville**  
**Manager Recommended**  
**Department Summary**  
**2011-2012 Budget**  
**Water Fund**

<b>WATER FUND</b>	<b>AMOUNT</b>	<b>% OF TOTAL</b>
Water Maintenance	\$1,364,490	47.72%
Water Treatment	1,161,370	40.61%
Charges By General Fund	218,610	7.64%
Bad Debt Expense	12,000	0.42%
Operating Transfers	103,100	3.61%
<b>TOTAL EXPENDITURES</b>	<b>\$2,859,570</b>	<b>100.00%</b>

**Sewer Fund  
Manager Recommended  
2011-2012**

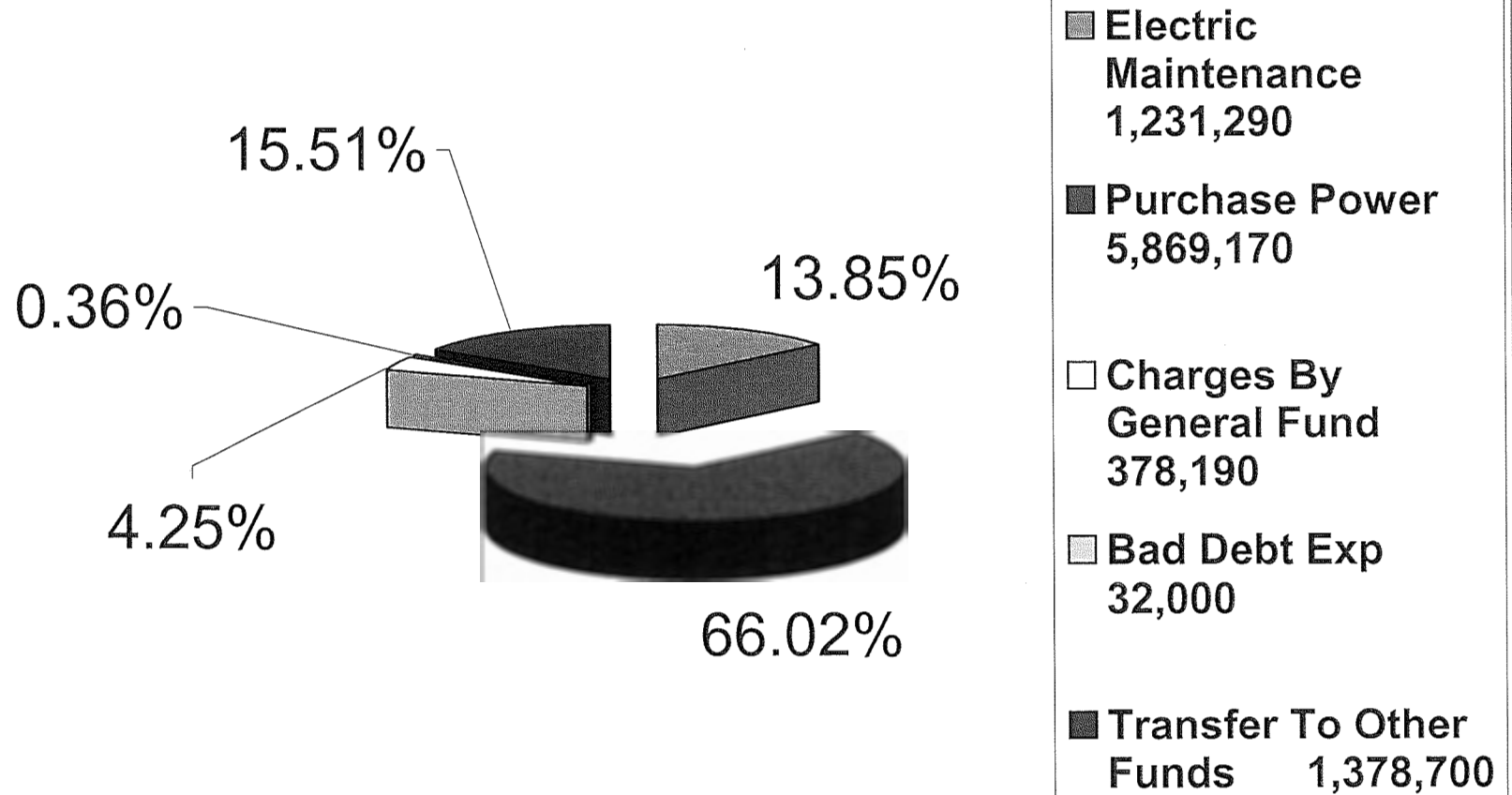


<div></div>	Sewer Maintenance	726,590
<div></div>	Sewer Treatment	1,090,640
<div></div>	Charges By General Fund	179,290
<div></div>	Bad Debt Expenses	14,350
<div></div>	Operating Transfer	77,930

**Town of Waynesville**  
**Manager Recommended**  
**Department Totals**  
**2011-2012 Budget**  
**Sewer Fund**

<b>Sewer Fund</b>	<b>Amount</b>	<b>% Of Total</b>
Sewer Maintenance	\$726,590	34.79%
Sewer Treatment	1,090,640	52.21%
Charges By General Fund	179,290	8.58%
Bad Debt Expenses	14,350	0.69%
Operating Transfer	77,930	3.73%
<b>Total Expenditures</b>	<b>\$2,088,800</b>	<b>100.00%</b>

**Electric Fund  
Manager Recommended  
2011-2012**





**Town of Waynesville**  
**Manager Recommended**  
**Department Totals**  
**2011-2012 Budget**  
**Electric Fund**

<b>Electric Fund</b>	<b>Amount</b>	<b>% Of Total</b>
Electric Maintenance	\$1,231,290	13.85%
Purchase Power	5,869,170	66.02%
Charges By General Fund	378,190	4.25%
Bad Debt Expense	32,000	0.36%
Transfer To Other Funds	1,378,700	15.51%
<b>Total Expenditures</b>	<b>\$8,889,350</b>	<b>100.00%</b>

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TOWN OF WAYNESVILLE  
2011/2012 BOARD BUDGET WORKSHEET

PAGE 1

General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
-----							
Taxes-Ad Valorem							
-----							
103000 403000 Twn 2000Tx	-223	-4	0	-200.00	.00	.00	_____
103000 403001 Twn 2001Tx	-240	-1,163	-200	-1,100.00	.00	.00	_____
103000 403002 Twn 2002TX	-1,042	-3,353	-300	-300.00	-200.00	-200.00	_____
103000 403003 Twn 2003TX	-1,819	-4,466	-700	-2,300.00	-300.00	-300.00	_____
103000 403004 Twn 2004TX	-3,527	-5,204	-1,200	-2,300.00	-700.00	-700.00	_____
103000 403005 Twn 2005TX	-8,139	-6,315	-2,000	-4,000.00	-1,200.00	-1,200.00	_____
103000 403006 2006TX	-11,524	-11,050	-3,000	-6,400.00	-2,000.00	-2,000.00	_____
103000 403007 2007TX	-33,220	-23,200	-5,000	-13,500.00	-3,000.00	-3,000.00	_____
103000 403008 2008 TAX	-3,951,092	-58,820	-10,000	-25,530.00	-5,000.00	-5,000.00	_____
103000 403009 2009 TAX	0	-4,021,175	-45,000	-40,400.00	-10,000.00	-10,000.00	_____
103000 403010 2010 TAX	0	0	-3,974,950	-4,016,000.00	-45,000.00	-45,000.00	_____
103000 403011 2011 TAX	0	0	0	.00	-4,108,590.00	-4,119,950.00	_____
103000 403091 Twn 1991Tx	0	0	0	.00	.00	.00	_____
103000 403093 Twn 1993Tx	0	-78	0	.00	.00	.00	_____
103000 403094 Twn 1994Tx	-76	-78	0	-150.00	.00	.00	_____
103000 403095 Twn 1995Tx	-166	0	0	.00	.00	.00	_____
103000 403096 Twn 1996Tx	-62	-250	0	-140.00	.00	.00	_____
103000 403097 Twn 1997Tx	-136	-37	0	-190.00	.00	.00	_____
103000 403098 Twn 1998Tx	-234	-22	0	-190.00	.00	.00	_____
103000 403099 Twn 1999Tx	-103	-34	0	-130.00	.00	.00	_____
103000 403100 DWA 2000Tx	0	0	0	.00	.00	.00	_____

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TOWN OF WAYNESVILLE  
2011/2012 BOARD BUDGET WORKSHEET

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
103000 403101 DWA 2001Tx	0	0	0	.00	.00	.00	_____
103000 403102 DWA 2002Tx	0	0	0	.00	.00	.00	_____
103000 403103 DWA 2003TX	0	0	0	.00	.00	.00	_____
103000 403104 DWA 2004TX	-247	0	0	.00	.00	.00	_____
103000 403105 DWA 2005TX	-2,373	0	0	.00	.00	.00	_____
103000 403106 DWA 2006TX	-54	-1,581	-1,500	-1,410.00	.00	.00	_____
103000 403107 DWA 2007TX	-852	-2,413	-3,000	-3,640.00	-1,500.00	-1,500.00	_____
103000 403108 DWA 2008	-84,770	-3,973	-4,000	-4,030.00	-3,000.00	-3,000.00	_____
103000 403109 DWA 2009	0	-87,481	-5,000	-4,190.00	-4,000.00	-4,000.00	_____
103000 403110 DWA 2010	0	0	-85,120	-90,850.00	-6,000.00	-6,000.00	_____
103000 403111 DWA 2011	0	0	0	.00	-93,660.00	-92,950.00	_____
103000 403199 DWA 1999Tx	0	0	0	.00	.00	.00	_____
103000 403200 MV 2000Tx	-3	-12	0	.00	.00	.00	_____
103000 403201 MV 2001 Tx	-183	-75	0	-60.00	.00	.00	_____
103000 403202 MV 2002 Tx	-101	-28	0	-110.00	.00	.00	_____
103000 403203 MV 2003TX	-282	-152	0	-20.00	.00	.00	_____
103000 403204 MV 2004TX	-342	-122	0	-80.00	.00	.00	_____
103000 403205 MV 2005 TX	-419	-144	-100	-220.00	.00	.00	_____
103000 403206 MV 2006TX	-748	-675	-200	-180.00	-100.00	-100.00	_____
103000 403207 MV 2007TX	-30,010	-1,479	-1,400	-900.00	-200.00	-200.00	_____
103000 403208 MV 2008 TX	-234,278	-25,785	-4,500	-2,100.00	-1,400.00	-1,400.00	_____
103000 403209 MV 2009 TX	0	-213,638	-28,000	-22,430.00	-4,500.00	-4,500.00	_____
103000 403210 MV 2010 TX	0	0	-210,600	-203,590.00	-28,000.00	-28,000.00	_____

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TOWN OF WAYNESVILLE  
2011/2012 BOARD BUDGET WORKSHEET

PAGE 3

General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
103000 403211 MV 2011 TX	0	0	0	.00	-203,590.00	-203,590.00	
103000 403298 MV 1998Tx	0	0	0	.00	.00	.00	
103000 403299 MV 1999Tx	0	0	0	.00	.00	.00	
103000 403300 MVRENTALTX	-17,075	-17,937	-20,000	-19,000.00	-20,000.00	-20,000.00	
103000 403408 MSD VEH TX	-20	-120	0	.00	.00	.00	
103000 403409 09 MSD MV	0	0	0	.00	.00	.00	
103000 403600 Tx Refund	1,046	1,600	3,500	1,600.00	3,500.00	3,500.00	
103000 403650 ABATEMENTS	0	0	0	.00	.00	.00	
103000 403700 Pen/Int	-30,871	-45,784	-27,000	-38,000.00	-28,000.00	-28,000.00	
103000 403800 Adv	-1,017	-1,725	-1,100	-1,400.00	-1,100.00	-1,100.00	
TOTAL Taxes-Ad Valorem	-4,414,202	-4,536,773	-4,430,370	-4,503,440.00	-4,567,540.00	-4,578,190.00	

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TOWN OF WAYNESVILLE  
2011/2012 BOARD BUDGET WORKSHEET

PAGE 4

General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
-----							
Other Taxes and Licenses							
-----							
103200 413231 1% Sale Tx	-868,141	-825,927	-783,850	-800,760.00	-802,370.00	-811,290.00	_____
103200 413232 1/2% SalTx	-873,905	-806,707	-801,940	-815,000.00	-831,190.00	-831,190.00	_____
103200 413233 ADD'L 1/2%	-362,952	-373,698	-363,060	-369,170.00	-380,180.00	-380,180.00	_____
103200 413260 Priv.LicTx	-20,198	-19,580	-20,000	-19,100.00	-20,000.00	-20,000.00	_____
103200 413261 Cab. TV TX	-172,022	-144,642	-149,470	-135,970.00	-134,610.00	-134,610.00	_____
TOTAL Other Taxes and Licenses	-2,297,218	-2,170,554	-2,118,320	-2,140,000.00	-2,168,350.00	-2,177,270.00	_____

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TOWN OF WAYNESVILLE  
2011/2012 BOARD BUDGET WORKSHEET

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
-----							
Unrestricted Intergovernment							
-----							
103300 423322 Ber&Win Tx	-44,784	-14,204	-44,710	-42,470.00	-41,740.00	-41,740.00	_____
103300 423323 CrtFacFees	-2,507	-2,506	-2,800	-4,200.00	-2,800.00	-2,800.00	_____
103300 423324 UtiFranTax	0	0	0	.00	.00	.00	_____
103300 423324 90001 Fra/TELECO	-316,654	-303,636	-303,140	-272,930.00	-270,210.00	-270,210.00	_____
103300 423324 90002 Fran/Elect	-433,627	-387,600	-387,660	-389,880.00	-390,080.00	-390,080.00	_____
103300 423324 90003 Fran/N GAS	-16,799	-16,556	-14,840	-14,770.00	-14,250.00	-14,250.00	_____
TOTAL Unrestricted Intergovernme	-814,371	-724,502	-753,150	-724,250.00	-719,080.00	-719,080.00	_____

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TOWN OF WAYNESVILLE  
2011/2012 BOARD BUDGET WORKSHEET

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
-----							
Restricted Intergovern. Rev.							
-----							
103350 433160 PowBilRev.	-361,336	-319,960	-305,000	-325,500.00	-318,820.00	-318,820.00	_____
103350 433170 80%BrgReim	-189,862	-157,611	-336,000	-409,600.00	.00	.00	_____
103350 433175 SDWLK REIM	0	-10,319	0	.00	.00	.00	_____
103350 433177 S WASTE TX	-4,641	-6,787	-6,850	-6,620.00	-6,560.00	-6,560.00	_____
103350 433180 BehalfFire	-8,532	-8,532	-15,000	-15,000.00	-15,000.00	-15,000.00	_____
103350 433190 FEMA	0	-63,196	0	.00	.00	.00	_____
103350 433190 50006 FEMA	0	0	0	.00	.00	.00	_____
103350 433831 Inv.ErnPB	-7,289	-1,564	-3,530	-440.00	-440.00	-440.00	_____
103350 434310 Cops Grant	0	0	0	.00	.00	.00	_____
103350 434311 OthPolGran	0	-14,100	-135,520	-86,780.00	-141,820.00	-141,820.00	_____
103350 434311 10008 HWY SALETY	-6,750	0	0	.00	.00	.00	_____
103350 434311 10010 K-9 Explos	0	0	0	.00	.00	.00	_____
103350 434311 10016 OthPolGran	0	-67,537	0	.00	.00	.00	_____
103350 434311 30015 OthPolGran	0	-6,105	0	.00	.00	.00	_____
103350 434311 50001 LLEBG Gran	0	0	0	.00	.00	.00	_____
103350 434311 50002 OthPolGran	0	-7,225	0	.00	.00	.00	_____
103350 434311 50004 OthPolGran	0	0	0	.00	.00	.00	_____
103350 434312 BADGE PGM	0	0	0	.00	.00	.00	_____
103350 434313 UNAUTH SUB	-15,641	-6,386	-30,000	-30,000.00	-30,000.00	-30,000.00	_____
103350 436126 RichCrkGrt	-180	0	0	.00	.00	.00	_____
103350 436126 10006 RichCrkGrt	0	0	0	.00	.00	.00	_____

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
103350 436126 10007 NC DOT	-18,672	0	0	.00	.00	.00	_____
103350 436126 10011 HAW CO	-6,500	0	0	.00	.00	.00	_____
103350 436126 10014 RESTORATIO	-5,692	0	0	.00	.00	.00	_____
103350 436129 Misc Grant	-63,763	-13,619	-67,000	-1,180.00	-59,000.00	-59,000.00	_____
103350 436129 10013 WATER	0	0	0	.00	.00	.00	_____
103350 436129 30003 Misc Grant	0	0	0	.00	.00	.00	_____
103350 436129 30004 VESTS	0	0	0	.00	.00	.00	_____
103350 436129 30017 Misc Grant	0	-240,000	0	.00	.00	.00	_____
103350 463835 SALE F/A	-25,218	0	0	.00	-20,000.00	-20,000.00	_____
TOTAL Restricted Intergovern. Re	-714,076	-922,941	-898,900	-875,120.00	-591,640.00	-591,640.00	_____



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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
-----							
Permits And Fees							
-----							
103500 443342 Con. Class	0	-630	0	-1,700.00	-600.00	-600.00	_____
103500 443343 Bldg.Pmts	-98,835	-91,552	-115,000	-80,000.00	-115,000.00	-115,000.00	_____
103500 443344 Plan Fee	-7,269	-4,379	-8,000	-5,000.00	-8,000.00	-8,000.00	_____
103500 443345 REZFEEs	-600	0	-1,500	-6,000.00	-2,000.00	-2,000.00	_____
103500 443347 HmownReFd	198	270	500	400.00	500.00	500.00	_____
103500 443350 SIDEWALKS	0	0	0	.00	.00	.00	_____
103500 443380 Civ Penal	0	0	0	.00	.00	.00	_____
103500 443513 Con&RecFee	-51,337	-61,132	-47,000	-52,800.00	-48,000.00	-48,000.00	_____
103500 443515 Late Pen.	-22,469	-25,228	-21,000	-24,700.00	-21,500.00	-21,500.00	_____
TOTAL Permits And Fees	-180,312	-182,651	-192,000	-169,800.00	-194,600.00	-194,600.00	_____

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
-----							
Sales And Services							
-----							
103600 454131 Chg/WatFD	-202,280	-180,860	-200,000	-200,000.00	-218,610.00	-218,610.00	_____
103600 454132 ChgSwFd	-181,720	-166,730	-171,580	-171,580.00	-179,290.00	-179,290.00	_____
103600 454133 ChgElecFd	-373,140	-361,120	-370,500	-370,500.00	-378,190.00	-378,190.00	_____
103600 454310 PolContSer	-50,369	-51,145	-67,000	-59,280.00	-66,000.00	-66,000.00	_____
103600 454340 FireProtec	-181,435	-246,062	-234,200	-245,000.00	-240,000.00	-245,000.00	_____
103600 454510 ComSanFees	-379,725	-350,078	-356,230	-349,600.00	-349,600.00	-349,600.00	_____
103600 454511 RES. SANIT	-275,631	-295,918	-344,000	-349,430.00	-349,000.00	-349,000.00	_____
103600 454514 LSDDUMPFEE	-34,285	-45,207	-46,000	-45,000.00	-46,000.00	-46,000.00	_____
103600 454740 CemLotSale	-8,000	-23,400	-20,000	-20,000.00	-20,000.00	-20,000.00	_____
103600 454741 Cem Aft Hr	-125	-200	-100	.00	-100.00	-100.00	_____
103600 454742 COL. SALES	-4,800	-900	-1,200	-1,000.00	-1,200.00	-1,200.00	_____
103600 454743 COL - OPEN	-1,200	-650	-600	-400.00	-600.00	-600.00	_____
103600 456000 MEMBERSHIP	-314,141	-318,835	-320,000	-320,000.00	-320,000.00	-320,000.00	_____
103600 456025 DAILY PASS	-143,590	-131,005	-140,000	-120,000.00	-120,000.00	-120,000.00	_____
103600 456050 REC RENTAL	-35,750	-41,494	-42,000	-42,000.00	-42,000.00	-42,000.00	_____
103600 456075 REC - CONS	0	0	0	.00	.00	.00	_____
103600 456120 RecDepSer	-69,239	-49,115	-60,000	-32,000.00	-40,000.00	-40,000.00	_____
103600 456121 ContByHayw	-52,601	-275	0	.00	.00	.00	_____
103600 456125 Adt&Child	-92,389	-93,921	-100,000	-94,000.00	-95,000.00	-95,000.00	_____
103600 456125 30014 Adt&Child	-4,727	0	0	.00	.00	.00	_____
103600 456126 ARMORY	-8,364	-18,353	-7,000	-7,500.00	-7,500.00	-7,500.00	_____

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
103600 456127 ARMORY REN	-3,640	-4,431	-4,000	-10,000.00	-6,000.00	-15,000.00	
103600 456130 CHILD CARE	-415	-6	0	-30.00	.00	.00	
103600 456140 REC-COMMIS	-1,646	-7,266	-7,000	-4,000.00	-4,000.00	-4,000.00	
103600 456150 VEND./ ETC	-26,805	-3,040	-2,200	-1,000.00	-1,000.00	-1,000.00	
103600 456500 PLAYGROUND	-8,852	-2,387	-13,000	-5,000.00	-13,000.00	-13,000.00	
TOTAL Sales And Services	-2,454,869	-2,392,398	-2,506,610	-2,447,320.00	-2,497,090.00	-2,511,090.00	

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
-----							
All Other Revenues							
-----							
103800 463805 Contr-Pol	0	-2,808	0	-500.00	.00	.00	_____
103800 463805 10002 Contr-Pol	0	0	0	.00	.00	.00	_____
103800 463805 10010 Contr-Pol	0	0	0	.00	.00	.00	_____
103800 463812 Contr-Rec	-50	-25	0	-300.00	.00	.00	_____
103800 463813 COMM FOUND	0	0	0	.00	.00	.00	_____
103800 463814 MEMORIAL	-3,060	-10,230	-10,000	-3,000.00	-10,000.00	-10,000.00	_____
103800 463815 10012 PUBLIC ART	-13,836	-25,007	-22,500	-11,500.00	-14,800.00	-14,800.00	_____
103800 463816 10012 TOW PUB AR	-12,000	-9,800	-7,500	-7,500.00	-6,000.00	-5,000.00	_____
103800 463820 10012 TCKT SALE	0	-5,525	0	.00	.00	.00	_____
103800 463825 HISTORIC P	0	0	0	-2,500.00	.00	.00	_____
103800 463830 Misc. Rev.	-572,141	-7,659	-5,000	-60,000.00	-5,000.00	-5,000.00	_____
103800 463834 Rents	-28,800	-28,800	-28,800	-36,000.00	-32,940.00	-32,940.00	_____
103800 463835 Sl/Mat/FA	-30,492	-85,509	-31,000	-70,500.00	-31,000.00	-31,000.00	_____
103800 463855 Park Tick	-4,275	-2,245	-800	-2,500.00	-800.00	-2,500.00	_____
103800 463856 NOISE VIOL	-75	-500	-200	-200.00	-200.00	-200.00	_____
103800 463857 Cash O/S	-100	35	0	.00	.00	.00	_____
103800 463859 BDckCharge	-814	-982	-600	-600.00	-600.00	-600.00	_____
103800 463879 CAROWINDS	0	0	0	.00	.00	.00	_____
TOTAL All Other Revenues	-665,643	-179,055	-106,400	-195,100.00	-101,340.00	-102,040.00	_____

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	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
General Fund							
Investment Income							
103850 473831 Inv. Inc.	-60,065	-11,015	-13,650	-1,500.00	-1,500.00	-1,500.00	
TOTAL Investment Income	-60,065	-11,015	-13,650	-1,500.00	-1,500.00	-1,500.00	

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	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
General Fund							
-----							
Other Financing Sources							
-----							
103900 493837 ABCDistGen	-145,770	-94,976	-32,340	-174,330.00	-32,340.00	-60,000.00	_____
103900 493838 ABCDisLaw	-15,528	-7,846	-8,320	-7,030.00	-8,320.00	-8,320.00	_____
103900 493839 ABCDistReh	-9,705	-4,904	-4,790	-4,400.00	-4,790.00	-4,790.00	_____
103900 493961 TransWatFd	-74,420	-91,950	-97,250	-97,250.00	-103,100.00	-103,100.00	_____
103900 493962 TransSewFd	-70,180	-83,070	-81,700	-81,700.00	-77,930.00	-77,930.00	_____
103900 493963 TransEleFD	-875,000	-887,000	-1,114,050	-1,114,050.00	-1,114,050.00	-1,275,600.00	_____
103900 493990 Borrowed \$	0	-1,320	0	.00	.00	.00	_____
103900 493991 FdBalAppro	0	0	-129,470	-38,460.00	-126,880.00	-151,880.00	_____
103900 493992 FdBalAppro	0	0	-906,580	-430,520.00	-2,235,990.00	-812,410.00	_____
TOTAL Other Financing Sources	-1,190,603	-1,171,066	-2,374,500	-1,947,740.00	-3,703,400.00	-2,494,030.00	_____
TOTAL	-12,791,359	-12,290,955	-13,393,900	-13,004,270.00	-14,544,540.00	-13,369,440.00	_____
General Fund							

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
-----							
Governing Board							
-----							
104110 511210 Wages	36,280	36,280	36,300	36,290.00	37,700.00	37,700.00	_____
104110 511810 FICA	2,390	2,434	2,780	2,500.00	2,890.00	2,890.00	_____
104110 511830 Hosp. Exp.	34,375	27,428	34,290	26,140.00	31,400.00	31,400.00	_____
104110 511832 Life Ins.	193	128	340	130.00	340.00	340.00	_____
104110 511833 Dental	1,103	936	1,250	960.00	1,290.00	1,290.00	_____
104110 511840 HREIMB EXP	0	0	0	8,820.00	12,800.00	12,800.00	_____
104110 511841 HREIMB EXP	0	0	0	.00	.00	.00	_____
104110 511860 W. Comp.	732	1,028	1,080	1,000.00	1,160.00	1,160.00	_____
104110 521990 Prof. Serv	0	0	500	.00	17,500.00	17,500.00	_____
104110 532920 Mat./Sup.	1,482	462	1,500	1,200.00	1,500.00	1,500.00	_____
104110 533180 Trav/Train	2,616	2,729	3,000	3,100.00	4,000.00	4,000.00	_____
104110 533210 Phone	143	133	200	200.00	250.00	250.00	_____
104110 533520 Equip R&M	22	26	0	.00	.00	.00	_____
104110 533990 Elec. Serv	0	0	0	.00	9,500.00	9,500.00	_____
104110 534510 Prop/Gen I	1,925	2,147	2,220	2,150.00	2,220.00	2,220.00	_____
104110 534580 Other Ins.	7,575	13,292	17,280	16,000.00	17,280.00	17,280.00	_____
104110 534910 Due/Subscr	17,854	19,829	19,500	19,500.00	19,500.00	19,500.00	_____
TOTAL Governing Board	106,690	106,852	120,240	117,990.00	159,330.00	159,330.00	_____

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
-----							
Administration							
-----							
104120 511210 Wages	456,942	456,004	458,800	467,900.00	512,100.00	537,200.00	_____
104120 511220 OT	407	0	1,000	500.00	1,000.00	1,000.00	_____
104120 511230 Temp/PT	0	0	12,000	13,960.00	12,000.00	6,000.00	_____
104120 511810 FICA	33,622	33,623	35,940	36,910.00	40,180.00	41,640.00	_____
104120 511820 Retirement	22,415	22,349	29,750	30,260.00	36,080.00	37,840.00	_____
104120 511825 401K ADM	22,513	22,712	22,990	23,420.00	25,660.00	26,910.00	_____
104120 511830 Hosp. Exp.	56,881	57,062	74,470	53,280.00	59,880.00	59,880.00	_____
104120 511831 Ret./Ins.	0	0	0	.00	390.00	390.00	_____
104120 511832 Life Ins.	1,050	1,050	1,050	1,100.00	1,100.00	1,100.00	_____
104120 511833 Dental	1,807	2,028	2,030	2,160.00	2,250.00	2,250.00	_____
104120 511840 HREIMB EXP	0	0	0	21,000.00	22,100.00	22,100.00	_____
104120 511841 HREIMB EXP	0	0	0	.00	130.00	130.00	_____
104120 511850 Unemploy	0	0	500	.00	500.00	500.00	_____
104120 511860 W. Comp.	10,812	13,386	14,260	13,200.00	16,160.00	16,160.00	_____
104120 521920 Legal Fees	33,134	16,767	40,000	30,000.00	40,000.00	40,000.00	_____
104120 521930 Ded/Med Fe	15,228	31,576	25,000	20,000.00	25,000.00	25,000.00	_____
104120 521990 Prof. Serv	23,376	6,078	10,000	8,000.00	10,000.00	8,000.00	_____
104120 532120 Uniform	0	0	250	250.00	250.00	250.00	_____
104120 532500 OIL	0	0	0	.00	.00	.00	_____
104120 532510 Gas	10,509	7,732	5,580	6,180.00	5,440.00	5,440.00	_____
104120 532520 Tires	1,422	1,337	850	700.00	680.00	680.00	_____



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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
104120 532530 Vehicle RM	11,180	8,895	4,780	4,330.00	4,330.00	3,900.00	_____
104120 532920 Mat./Sup.	11,343	15,912	17,000	15,000.00	17,000.00	16,000.00	_____
104120 533180 Trav/Train	9,219	13,156	10,000	8,000.00	12,000.00	11,000.00	_____
104120 533210 Phone	4,444	7,516	5,000	5,550.00	5,600.00	5,600.00	_____
104120 533250 Postage	41,301	42,672	46,000	45,000.00	48,000.00	48,000.00	_____
104120 533520 Equip R&M	2,872	3,424	5,000	4,500.00	5,000.00	5,000.00	_____
104120 533700 Other Adv	3,738	3,755	4,000	4,000.00	5,000.00	5,000.00	_____
104120 533910 Legal Note	1,450	1,045	3,500	1,500.00	3,000.00	3,000.00	_____
104120 534390 Equip Rent	1,679	1,831	1,700	2,700.00	1,700.00	1,700.00	_____
104120 534490 Cont. Ser.	191	0	0	.00	.00	.00	_____
104120 534510 Prop/Gen I	2,885	2,792	2,890	2,800.00	3,110.00	3,110.00	_____
104120 534520 Veh. Ins.	2,132	2,034	2,110	2,250.00	2,250.00	2,250.00	_____
104120 534530 BONDS	1,204	0	0	.00	.00	.00	_____
104120 534580 Other Ins.	208	213	230	300.00	290.00	290.00	_____
104120 534910 Due/Subscr	4,963	3,365	6,000	5,500.00	6,000.00	6,000.00	_____
104120 534990 Miscell	5,162	4,431	6,000	4,500.00	6,000.00	6,000.00	_____
104120 545400 Vehicles	0	0	0	.00	50,000.00	.00	_____
104120 545500 Equipment	4,073	6,873	4,000	4,200.00	4,000.00	.00	_____
TOTAL Administration	798,162	789,618	852,680	838,950.00	984,180.00	949,320.00	_____

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
-----							
Finance	-----						
104130 511210 Wages	410,360	401,059	383,200	383,000.00	395,300.00	395,300.00	_____
104130 511220 OT	2,299	618	4,000	3,000.00	4,000.00	4,000.00	_____
104130 511230 Temp/PT	0	0	0	.00	.00	.00	_____
104130 511810 FICA	30,798	29,861	29,630	29,000.00	30,550.00	30,550.00	_____
104130 511820 Retirement	20,236	19,706	25,060	24,950.00	28,080.00	28,080.00	_____
104130 511825 401K EX FI	19,708	19,378	19,360	19,300.00	19,970.00	19,970.00	_____
104130 511830 Hosp. Exp.	78,819	83,262	103,230	72,870.00	76,990.00	76,990.00	_____
104130 511831 Ret./Ins.	10,602	13,127	8,280	4,700.00	3,550.00	3,550.00	_____
104130 511832 Life Ins.	1,064	1,085	1,010	1,010.00	1,010.00	1,010.00	_____
104130 511833 Dental	3,430	3,718	3,440	3,500.00	3,540.00	3,540.00	_____
104130 511840 HREIMB EXP	0	0	0	30,170.00	30,550.00	30,550.00	_____
104130 511841 HREIMB EXP	0	0	0	1,600.00	1,520.00	1,520.00	_____
104130 511850 Unemploy	2,544	0	2,000	3,380.00	2,000.00	2,000.00	_____
104130 511860 W. Comp.	8,638	11,806	12,570	11,600.00	12,290.00	12,290.00	_____
104130 521910 Accounting	37,950	40,599	43,000	40,500.00	43,000.00	43,000.00	_____
104130 521940 Co Tax Fee	6,555	6,491	7,000	7,000.00	7,000.00	7,000.00	_____
104130 521990 Prof. Serv	26,589	33,437	30,500	30,500.00	34,000.00	34,000.00	_____
104130 532120 Uniform	3,273	1,972	3,000	3,000.00	3,000.00	3,000.00	_____
104130 532500 OIL	0	0	0	.00	.00	.00	_____
104130 532510 Gas	6,328	4,664	8,940	9,890.00	11,960.00	11,960.00	_____
104130 532520 Tires	856	807	1,350	1,110.00	1,500.00	1,500.00	_____

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
104130 532530 Vehicle RM	6,733	5,365	7,650	6,940.00	9,510.00	8,570.00	_____
104130 532920 Mat./Sup.	19,421	23,608	20,500	23,000.00	22,000.00	21,000.00	_____
104130 533180 Trav/Train	3,650	3,376	3,500	3,500.00	3,500.00	3,500.00	_____
104130 533210 Phone	4,166	2,888	4,500	3,000.00	4,000.00	4,000.00	_____
104130 533520 Equip R&M	41,795	35,841	45,500	45,500.00	50,100.00	50,100.00	_____
104130 533700 Other Adv	2,966	2,343	3,500	3,500.00	4,000.00	4,000.00	_____
104130 534510 Prop/Gen I	4,622	5,146	5,330	5,200.00	4,880.00	4,880.00	_____
104130 534520 Veh. Ins.	1,318	1,228	1,290	1,400.00	1,370.00	1,370.00	_____
104130 534530 Bonds	1,160	1,170	1,290	1,170.00	1,290.00	1,290.00	_____
104130 534580 Other Ins.	878	895	970	1,160.00	1,190.00	1,190.00	_____
104130 534910 Due/Subscr	1,195	395	980	1,000.00	1,000.00	1,000.00	_____
104130 534920 BD Expense	2,529	0	3,580	4,000.00	4,000.00	4,000.00	_____
104130 545400 Vehicles	0	0	0	.00	.00	.00	_____
104130 545500 Equipment	0	1,795	30,100	12,000.00	52,680.00	34,980.00	_____
104130 546000 LOAN PYMTS	0	0	0	.00	.00	.00	_____
TOTAL Finance	760,482	755,640	814,260	791,450.00	869,330.00	849,690.00	_____

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
-----							
Public Buildings							
-----							
104260 511210 Wages	34,396	34,562	35,100	34,630.00	36,200.00	36,200.00	_____
104260 511220 OT	0	0	400	400.00	400.00	400.00	_____
104260 511230 Temp/PT	0	1,847	5,000	3,500.00	10,400.00	10,400.00	_____
104260 511810 FICA	2,532	2,686	3,100	2,950.00	3,600.00	3,600.00	_____
104260 511820 Retirement	1,685	1,694	2,300	2,270.00	3,310.00	3,310.00	_____
104260 511825 401K PU BL	1,713	1,722	1,780	1,760.00	2,350.00	2,350.00	_____
104260 511830 Hosp. Exp.	10,404	10,437	13,050	9,750.00	9,720.00	9,720.00	_____
104260 511832 Life Ins.	84	84	90	90.00	90.00	90.00	_____
104260 511833 Dental	294	312	320	320.00	330.00	330.00	_____
104260 511840 HREIMB EXP	0	0	0	3,270.00	3,340.00	3,340.00	_____
104260 511841 HREIMB EXP	0	0	0	.00	.00	.00	_____
104260 511850 Unemploy	0	0	0	.00	.00	.00	_____
104260 511860 W. Comp.	722	1,292	1,150	1,060.00	1,450.00	1,450.00	_____
104260 521990 Prof. Serv	6,276	0	1,000	3,000.00	3,000.00	3,000.00	_____
104260 532120 Uniform	0	0	0	.00	.00	.00	_____
104260 532500 OIL	0	0	0	.00	.00	.00	_____
104260 532510 Gas	2,102	1,555	2,230	2,460.00	1,110.00	1,110.00	_____
104260 532520 Tires	284	269	340	280.00	140.00	140.00	_____
104260 532530 Vehicle RM	2,236	1,788	1,910	1,730.00	880.00	800.00	_____
104260 532920 Mat./Sup.	18,817	15,530	20,000	17,000.00	20,000.00	19,000.00	_____
104260 532920 10012 Mat./Sup.	5,101	11,193	10,000	4,000.00	10,000.00	10,000.00	_____

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
104260 533180 Trav/Train	-8	0	0	.00	.00	.00	
104260 533180 10012 Trav/Train	1,500	200	0	.00	800.00	800.00	
104260 533210 Phone	0	0	0	.00	.00	.00	
104260 533310 Elec.	20,675	47,248	55,000	59,790.00	55,000.00	55,000.00	
104260 533330 Pro.Gas	2,294	1,722	3,000	210.00	.00	.00	
104260 533340 Water	146	359	500	400.00	500.00	500.00	
104260 533350 SEWER	182	433	600	500.00	600.00	600.00	
104260 533360 CF OR DF	0	0	0	.00	2,750.00	2,750.00	
104260 533510 Bldg. Main	18,226	18,434	20,000	20,000.00	17,000.00	17,000.00	
104260 533520 Equip R&M	421	381	100	600.00	500.00	500.00	
104260 534110 Lease Prk.	10,200	10,200	10,200	10,200.00	10,200.00	10,200.00	
104260 534120 Lease Bldg	27,000	5,000	0	.00	.00	.00	
104260 534490 Cont. Ser.	40,200	50,357	62,820	62,820.00	73,000.00	73,000.00	
104260 534490 70081 OwenClinic	0	0	0	.00	.00	.00	
104260 534510 Prop/Gen I	381	430	440	430.00	440.00	440.00	
104260 534520 Veh. Ins.	439	409	430	470.00	460.00	460.00	
104260 534910 Due/Subscr	600	600	600	600.00	600.00	600.00	
104260 545400 Vehicles	0	0	0	.00	.00	.00	
104260 545900 Cap. Imp.	0	16,780	46,500	46,500.00	77,750.00	45,000.00	
104260 545900 10012 Cap. Imp.	20,000	20,000	20,000	15,000.00	10,000.00	10,000.00	
104260 545900 30016 Cap. Imp.	0	6,638	0	.00	.00	.00	
104260 546000 LOAN PYMTS	469,316	639,599	661,320	661,320.00	654,310.00	654,310.00	
TOTAL Public Buildings	698,218	903,761	979,280	967,310.00	1,010,230.00	976,400.00	

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
-----							
Horticulturist							
-----							
104261 521990 Prof. Serv	2,188	2,418	3,000	3,000.00	6,000.00	5,000.00	_____
104261 521990 10017 Prof. Serv	0	0	0	.00	.00	.00	_____
104261 532120 Uniform	580	610	600	600.00	600.00	600.00	_____
104261 532920 Mat./Sup.	29,597	23,065	33,000	33,000.00	33,000.00	33,000.00	_____
104261 533180 Trav/Train	937	563	1,500	1,300.00	1,500.00	1,500.00	_____
104261 533210 Phone	1,415	1,531	2,000	2,200.00	2,000.00	2,000.00	_____
104261 534910 Due/Subscr	430	374	500	500.00	500.00	500.00	_____
104261 545400 Vehicles	0	0	0	.00	19,000.00	.00	_____
104261 545500 Equipment	0	0	0	.00	.00	.00	_____
104261 545900 Cap. Imp.	0	0	0	.00	.00	.00	_____
TOTAL Horticulturist	35,147	28,561	40,600	40,600.00	62,600.00	42,600.00	_____

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
-----							
Police Department							
-----							
104310 511210 Wages	1,545,099	1,579,002	1,643,500	1,630,000.00	1,697,200.00	1,697,200.00	_____
104310 511220 OT	93,479	97,352	110,000	110,000.00	110,000.00	100,000.00	_____
104310 511230 Temp/PT	84,265	55,754	85,000	63,000.00	98,000.00	85,000.00	_____
104310 511280 SepPay-Pol	16,412	17,222	17,230	17,230.00	12,850.00	12,850.00	_____
104310 511290 PolConExp	0	0	15,000	10,000.00	15,000.00	15,000.00	_____
104310 511810 FICA	129,238	129,710	143,120	140,020.00	147,880.00	146,120.00	_____
104310 511820 Retirement	79,111	81,171	114,430	113,050.00	128,100.00	127,400.00	_____
104310 511825 401K-Pol	80,548	82,151	88,430	87,500.00	91,110.00	90,610.00	_____
104310 511830 Hosp. Exp.	315,377	328,595	439,390	328,960.00	333,600.00	333,600.00	_____
104310 511831 Ret./Ins.	19,653	20,071	25,110	18,790.00	14,100.00	14,100.00	_____
104310 511832 Life Ins.	3,381	3,458	3,620	3,580.00	3,620.00	3,620.00	_____
104310 511833 Dental	11,540	12,324	13,110	13,230.00	13,490.00	13,490.00	_____
104310 511840 HREIMB EXP	0	0	0	126,190.00	114,760.00	114,760.00	_____
104310 511841 HREIMB EXP	0	0	0	6,330.00	4,730.00	4,730.00	_____
104310 511850 Unemploy	10,646	2,197	6,000	5,000.00	6,000.00	6,000.00	_____
104310 511860 W. Comp.	36,718	52,162	57,470	53,030.00	59,260.00	59,260.00	_____
104310 513920 Laundry	13,590	14,160	14,400	14,370.00	14,400.00	14,400.00	_____
104310 521990 Prof. Serv	3,145	9,221	6,500	5,000.00	13,200.00	6,500.00	_____
104310 526300 ChAb Cont	0	0	0	.00	.00	.00	_____
104310 532120 Uniform	20,091	28,446	30,000	28,000.00	32,000.00	28,000.00	_____
104310 532500 OIL	0	0	0	.00	.00	.00	_____

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
104310 532510 Gas	92,569	66,523	104,960	116,090.00	133,780.00	133,780.00	_____
104310 532520 Tires	12,525	11,504	15,900	13,080.00	16,820.00	16,820.00	_____
104310 532530 Vehicle RM	98,480	76,522	89,810	81,440.00	106,380.00	95,930.00	_____
104310 532920 Mat./Sup.	57,030	68,164	61,500	58,000.00	61,500.00	60,000.00	_____
104310 533180 Trav/Train	18,347	13,415	26,000	23,000.00	28,000.00	25,000.00	_____
104310 533210 Phone	14,891	17,622	23,000	20,000.00	26,600.00	26,000.00	_____
104310 533310 Elec.	9,009	0	0	.00	.00	.00	_____
104310 533340 Water	266	0	0	.00	.00	.00	_____
104310 533350 SEWER	322	0	0	.00	.00	.00	_____
104310 533520 Equip R&M	28,353	32,579	38,000	40,000.00	42,000.00	40,000.00	_____
104310 534390 Equip Rent	6,150	3,522	12,000	5,000.00	10,380.00	10,380.00	_____
104310 534510 Prop/Gen I	15,512	17,178	18,690	18,200.00	18,650.00	18,650.00	_____
104310 534520 Veh. Ins.	10,950	11,836	12,430	13,000.00	13,210.00	13,210.00	_____
104310 534530 Bonds	96	0	0	.00	.00	.00	_____
104310 534580 Other Ins.	11,617	14,078	17,470	15,000.00	17,680.00	17,680.00	_____
104310 534910 Due/Subscr	3,533	3,112	4,000	3,600.00	4,000.00	4,000.00	_____
104310 534995 SpOperExp	1,911	3,000	10,000	7,500.00	10,000.00	10,000.00	_____
104310 545400 Vehicles	86,479	0	93,300	100,000.00	126,500.00	27,100.00	_____
104310 545500 Equipment	14,856	6,119	24,000	72,000.00	120,730.00	12,390.00	_____
104310 546000 LOAN PYMTS	0	0	61,870	61,870.00	61,870.00	61,870.00	_____
TOTAL Police Department	2,945,189	2,858,170	3,425,240	3,421,060.00	3,707,400.00	3,445,450.00	_____



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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
-----							
Misc. Police Grant							
-----							
104315 532920 Mat./Sup.	0	0	0	.00	.00	.00	_____
104315 532920 30015 Mat./Sup.	0	4,936	0	.00	.00	.00	_____
104315 532920 50002 Mat./Sup.	0	7,225	0	.00	.00	.00	_____
104315 532920 50004 Mat./Sup.	0	0	0	.00	.00	.00	_____
104315 533180 Trav/Train	0	0	0	.00	.00	.00	_____
104315 533520 Equip R&M	0	0	0	.00	.00	.00	_____
104315 533520 30006 Equip R&M	0	0	0	.00	.00	.00	_____
104315 545400 Vehicles	0	0	0	.00	.00	.00	_____
104315 545400 30006 Vehicles	0	20,804	0	.00	.00	.00	_____
104315 545400 50002 Vehicles	0	0	0	.00	.00	.00	_____
104315 545500 Equipment	0	0	80,000	30,000.00	80,000.00	80,000.00	_____
104315 545500 10008 Equipment	9,096	0	0	.00	.00	.00	_____
104315 545500 10010 EXP. DOG	0	0	0	.00	.00	.00	_____
104315 545500 30002 SAFETY GRA	0	0	0	.00	.00	.00	_____
104315 545500 30006 UNARSUBTX	15,641	2,490	0	.00	.00	.00	_____
104315 545500 30015 Equipment	0	0	0	.00	.00	.00	_____
104315 545500 50002 PolForfEqu	0	0	0	.00	.00	.00	_____
104315 545900 Cap. Imp.	0	0	0	.00	.00	.00	_____
TOTAL Misc. Police Grant	24,737	35,455	80,000	30,000.00	80,000.00	80,000.00	_____

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
-----							
Fire Department							
-----							
104340 511210 Wages	403,181	412,446	434,300	423,000.00	453,700.00	449,700.00	_____
104340 511220 OT	1,385	2,240	3,000	3,000.00	2,000.00	2,000.00	_____
104340 511230 Temp/PT	2,615	7,649	4,000	9,130.00	8,000.00	8,000.00	_____
104340 511240 Vol Pay	24,799	21,460	30,000	21,790.00	27,000.00	25,000.00	_____
104340 511810 FICA	31,892	33,061	36,060	34,960.00	37,540.00	37,080.00	_____
104340 511820 Retirement	22,549	22,132	33,500	32,730.00	37,300.00	37,020.00	_____
104340 511825 401K-FIRE	19,158	20,178	22,370	21,800.00	23,290.00	23,090.00	_____
104340 511827 StContrt	8,532	8,532	15,000	15,000.00	15,000.00	15,000.00	_____
104340 511830 Hosp. Exp.	82,484	87,660	109,750	82,000.00	82,450.00	82,450.00	_____
104340 511831 Ret./Ins.	9,199	10,036	8,920	6,270.00	2,350.00	2,350.00	_____
104340 511832 Life Ins.	868	910	930	930.00	930.00	930.00	_____
104340 511833 Dental	2,744	3,068	3,120	3,180.00	3,210.00	3,210.00	_____
104340 511840 HREIMB EXP	0	0	0	27,500.00	28,190.00	28,190.00	_____
104340 511841 HREIMB EXP	0	0	0	4,210.00	790.00	790.00	_____
104340 511850 Unemploy	0	347	500	480.00	500.00	500.00	_____
104340 511860 W. Comp.	10,090	13,607	14,580	13,460.00	15,290.00	15,290.00	_____
104340 513920 Laundry	3,510	3,600	3,600	3,600.00	3,600.00	3,600.00	_____
104340 521950 Dem. Exp.	0	0	0	.00	.00	.00	_____
104340 521990 Prof. Serv	0	7,372	10,000	8,860.00	10,000.00	10,000.00	_____
104340 532120 Uniform	4,845	4,733	6,500	6,500.00	6,500.00	6,500.00	_____
104340 532500 OIL	0	0	0	.00	.00	.00	_____

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
104340 532510 Gas	16,837	13,931	17,880	19,780.00	16,500.00	16,500.00	_____
104340 532520 Tires	2,278	2,409	2,710	2,230.00	2,070.00	2,070.00	_____
104340 532530 Vehicle RM	17,912	16,024	15,300	13,870.00	13,120.00	11,830.00	_____
104340 532920 Mat./Sup.	46,464	33,802	18,000	18,000.00	20,000.00	18,000.00	_____
104340 533180 Trav/Train	3,811	4,832	5,000	5,000.00	8,000.00	8,000.00	_____
104340 533210 Phone	4,167	4,110	4,300	3,700.00	4,300.00	4,300.00	_____
104340 533310 Elec.	13,052	21,022	22,000	21,600.00	22,000.00	22,000.00	_____
104340 533320 Fuel Oil	1,782	621	2,000	1,000.00	2,000.00	2,000.00	_____
104340 533340 WATER	220	200	250	250.00	260.00	260.00	_____
104340 533350 SEWER	292	248	330	300.00	320.00	320.00	_____
104340 533360 DUMPSTER F	725	1,311	1,520	1,320.00	1,850.00	1,850.00	_____
104340 533446 Vol. Fire	0	0	0	.00	.00	.00	_____
104340 533520 Equip R&M	13,258	28,634	15,500	17,420.00	20,000.00	20,000.00	_____
104340 534390 Equip Rent	0	0	0	900.00	1,000.00	1,000.00	_____
104340 534510 Prop/Gen I	3,861	4,295	4,450	4,300.00	4,440.00	4,440.00	_____
104340 534520 Veh. Ins.	3,960	3,677	3,860	4,200.00	4,560.00	4,560.00	_____
104340 534580 Other Ins.	0	0	0	.00	.00	.00	_____
104340 534910 Due/Subscr	1,125	2,168	3,000	3,000.00	4,000.00	3,000.00	_____
104340 545400 Vehicles	0	0	0	.00	95,000.00	.00	_____
104340 545500 Equipment	0	0	15,000	15,000.00	21,000.00	13,000.00	_____
104340 545500 50005 Equipment	0	0	0	.00	.00	.00	_____
104340 545500 50006 GRANT	0	0	0	.00	.00	.00	_____
104340 545500 50007 Equipment	0	0	0	.00	.00	.00	_____

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
104340 546000 LOAN PYMTS	0	0	0	.00	45,500.00	45,500.00	
TOTAL Fire Department	757,595	796,315	867,230	850,270.00	1,043,560.00	929,330.00	

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
-----							
Emergency Responders							
-----							
104342 511240 Vol Pay	4,400	3,800	6,000	2,900.00	6,000.00	5,000.00	_____
104342 511810 FICA	337	291	460	230.00	460.00	460.00	_____
104342 511820 Retirement	59	79	160	70.00	160.00	160.00	_____
104342 511825 401K EXP	60	80	120	60.00	120.00	120.00	_____
104342 532920 Mat./Sup.	7,337	1,240	5,800	8,000.00	7,000.00	6,500.00	_____
104342 545500 Equipment	0	0	0	.00	.00	.00	_____
TOTAL Emergency Responders	12,193	5,490	12,540	11,260.00	13,740.00	12,240.00	_____

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Street and Sanitation							
104510 511210 Wages	712,634	645,630	662,700	660,900.00	686,100.00	686,100.00	
104510 511220 OT	13,989	29,657	28,000	26,000.00	28,000.00	28,000.00	
104510 511230 Temp/PT	26,761	32,379	40,000	43,300.00	41,200.00	41,200.00	
104510 511810 FICA	55,397	51,869	55,900	55,860.00	57,780.00	57,780.00	
104510 511820 Retirement	35,659	33,072	44,690	44,380.00	50,210.00	50,210.00	
104510 511825 401K-ST/SA	33,367	31,257	34,540	34,350.00	35,710.00	35,710.00	
104510 511830 Hosp. Exp.	216,326	211,484	268,340	210,560.00	209,700.00	209,700.00	
104510 511831 Ret./Ins.	8,026	5,018	6,280	4,700.00	5,870.00	5,870.00	
104510 511832 Life Ins.	2,191	2,016	2,100	2,100.00	2,100.00	2,100.00	
104510 511833 Dental	7,375	7,176	7,490	7,610.00	7,710.00	7,710.00	
104510 511840 HREIMB EXP	0	0	0	67,600.00	72,200.00	72,200.00	
104510 511841 HREIMB EXP	0	0	0	1,580.00	1,980.00	1,980.00	
104510 511850 Unemploy	0	10,941	10,000	710.00	8,000.00	8,000.00	
104510 511860 W. Comp.	17,035	21,803	23,790	21,960.00	23,250.00	23,250.00	
104510 521990 Prof. Serv	37,588	1,418	17,500	17,500.00	7,500.00	7,500.00	
104510 521990 10013 CLEAN WATE	0	0	0	.00	.00	.00	
104510 522710 Dump/Resal	94,193	1,205	10,000	.00	10,000.00	10,000.00	
104510 532120 Uniform	9,317	8,326	15,000	15,000.00	15,000.00	15,000.00	
104510 532500 OIL	0	0	0	.00	.00	.00	
104510 532510 Gas	37,878	64,969	89,340	98,810.00	108,940.00	108,940.00	
104510 532520 Tires	5,125	11,236	13,540	11,130.00	13,690.00	13,690.00	

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
104510 532530 Vehicle RM	40,296	74,733	76,450	69,320.00	86,620.00	78,110.00	
104510 532920 Mat./Sup.	191,363	152,168	147,500	147,500.00	155,000.00	145,000.00	
104510 532920 70097 Mat./Sup.	0	0	0	.00	.00	.00	
104510 533180 Trav/Train	545	1,004	3,000	1,500.00	3,000.00	3,000.00	
104510 533210 Phone	1,129	1,187	1,150	900.00	1,150.00	1,150.00	
104510 533310 Elec.	162,563	167,475	180,000	172,000.00	180,000.00	180,000.00	
104510 533340 Water	0	0	0	.00	.00	.00	
104510 533350 SEWER	0	0	0	.00	.00	.00	
104510 533520 Equip R&M	16,144	13,219	26,600	15,000.00	20,000.00	20,000.00	
104510 534320 Occ. POper	46,013	48,448	57,910	51,930.00	70,620.00	53,570.00	
104510 534390 Equip Rent	11,346	555	7,000	3,000.00	7,000.00	7,000.00	
104510 534440 Landfill	0	30,342	40,000	25,000.00	35,000.00	35,000.00	
104510 534450 TipFees	181,903	173,613	200,000	190,000.00	200,000.00	200,000.00	
104510 534490 Cont. Ser.	22,228	3,694	10,000	2,000.00	5,000.00	5,000.00	
104510 534510 Prop/Gen I	10,791	11,165	11,570	11,100.00	10,650.00	10,650.00	
104510 534520 Veh. Ins.	8,067	10,218	10,710	11,200.00	11,390.00	11,390.00	
104510 534580 Other Ins.	2,945	3,001	3,260	3,830.00	4,020.00	4,020.00	
104510 534910 Due/Subscr	860	0	1,100	1,000.00	1,100.00	1,100.00	
104510 536910 DON&CONTRI	1,098	1,594	2,000	2,000.00	2,000.00	2,000.00	
104510 545400 Vehicles	21,980	81,571	0	.00	150,000.00	20,000.00	
104510 545500 Equipment	38,103	24,796	21,000	21,000.00	45,000.00	.00	
104510 545900 Cap. Imp.	0	0	80,000	40,000.00	30,000.00	.00	
104510 546000 LOAN PYMTS	154,875	154,841	139,150	139,150.00	146,100.00	146,100.00	

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
-----							
TOTAL Street and Sanitation	2,225,110	2,123,080	2,347,610	2,231,480.00	2,548,590.00	2,308,030.00	_____



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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
-----							
Powell Bill							
-----							
104560 521990 Prof. Serv	544	546	5,000	750.00	5,000.00	5,000.00	_____
104560 521990 70041 HENDRIX ST	0	0	0	.00	.00	.00	_____
104560 522000 R/R W/GATE	1,767	1,140	5,000	2,000.00	2,000.00	2,000.00	_____
104560 532920 Mat./Sup.	30,766	18,142	20,000	20,000.00	20,000.00	20,000.00	_____
104560 532920 30017 Mat./Sup.	0	8,000	0	.00	.00	.00	_____
104560 532920 70041 HENDRIX ST	0	0	0	.00	.00	.00	_____
104560 534430 Inf/Pav/Im	248,346	219,602	738,000	233,250.00	335,000.00	360,000.00	_____
104560 534430 30008 SOUTH MAIN	3,568	0	0	.00	.00	.00	_____
104560 534430 70041 HENDRIX ST	0	0	0	512,000.00	.00	.00	_____
104560 545400 Vehicles	0	0	0	.00	95,000.00	95,000.00	_____
104560 545500 Equipment	60,930	30,073	6,000	6,000.00	8,700.00	8,700.00	_____
104560 545900 Cap. Imp.	245,094	210,302	0	.00	.00	.00	_____
104560 545900 30011 country cl	58,006	0	0	.00	.00	.00	_____
104560 545900 70041 HENDRIX ST	0	0	0	.00	.00	.00	_____
TOTAL Powell Bill	649,021	487,805	774,000	774,000.00	465,700.00	490,700.00	_____

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Cemetery							
104740 511210 Wages	53,273	48,819	54,600	51,900.00	55,600.00	55,600.00	
104740 511220 OT	457	967	1,000	1,000.00	1,000.00	1,000.00	
104740 511230 Temp/PT	8,729	0	15,000	15,000.00	15,000.00	15,000.00	
104740 511810 FICA	4,766	3,780	5,410	5,200.00	5,480.00	5,480.00	
104740 511820 Retirement	2,644	2,437	3,600	3,420.00	3,980.00	3,980.00	
104740 511825 401K CEM	1,962	2,477	2,780	2,650.00	2,830.00	2,830.00	
104740 511830 Hosp. Exp.	10,036	10,036	12,550	9,400.00	9,400.00	9,400.00	
104740 511831 Ret./Ins.	0	0	0	.00	.00	.00	
104740 511832 Life Ins.	182	168	170	170.00	170.00	170.00	
104740 511833 Dental	637	624	630	640.00	650.00	650.00	
104740 511840 HREIMB EXP	0	0	0	3,150.00	3,160.00	3,160.00	
104740 511841 HREIMB EXP	0	0	0	.00	.00	.00	
104740 511850 Unemploy	0	0	1,000	3,100.00	2,000.00	2,000.00	
104740 511860 W. Comp.	1,922	1,985	2,150	1,990.00	2,200.00	2,200.00	
104740 532120 Uniform	686	537	1,500	1,500.00	1,500.00	1,500.00	
104740 532500 OIL	0	0	0	.00	.00	.00	
104740 532510 Gas	2,102	1,555	2,230	2,460.00	3,110.00	3,110.00	
104740 532520 Tires	284	269	340	280.00	390.00	390.00	
104740 532530 Vehicle RM	2,236	1,788	1,910	1,730.00	2,480.00	2,480.00	
104740 532920 Mat./Sup.	2,957	5,213	5,000	5,000.00	5,000.00	5,000.00	
104740 533180 Trav/Train	0	179	500	500.00	500.00	500.00	

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
104740 533210 Phone	557	518	480	450.00	480.00	480.00	_____
104740 533310 Elec.	752	794	1,200	1,040.00	1,200.00	1,200.00	_____
104740 533520 Equip R&M	0	1,197	1,520	1,520.00	1,520.00	1,520.00	_____
104740 534490 Cont. Ser.	600	2,895	0	.00	.00	.00	_____
104740 534510 Prop/Gen I	1,155	859	890	850.00	890.00	890.00	_____
104740 534520 Veh. Ins.	439	409	430	460.00	460.00	460.00	_____
104740 545400 Vehicles	0	0	0	.00	.00	.00	_____
104740 545500 Equipment	0	7,701	0	.00	.00	.00	_____
104740 545900 Cap. Imp.	0	0	0	15,500.00	.00	.00	_____
TOTAL Cemetery	96,376	95,207	114,890	128,910.00	119,000.00	119,000.00	_____

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
-----							
Planning & Code Enforcement							
-----							
104910 511210 Wages	137,026	141,620	138,100	133,500.00	139,200.00	139,200.00	_____
104910 511220 OT	0	0	0	.00	.00	.00	_____
104910 511230 Temp/PT	0	0	0	3,000.00	.00	.00	_____
104910 511810 FICA	10,309	10,609	10,570	10,450.00	10,650.00	10,650.00	_____
104910 511820 Retirement	6,716	6,935	8,940	8,630.00	9,790.00	9,790.00	_____
104910 511825 401K PLAN	6,825	7,048	6,910	6,680.00	6,960.00	6,960.00	_____
104910 511830 Hosp. Exp.	20,827	23,298	34,920	24,180.00	23,930.00	23,930.00	_____
104910 511831 Ret./Ins.	5,436	5,018	12,560	9,400.00	9,400.00	9,400.00	_____
104910 511832 Life Ins.	336	343	340	340.00	340.00	340.00	_____
104910 511833 Dental	882	962	940	960.00	970.00	970.00	_____
104910 511840 HREIMB EXP	0	0	0	10,840.00	8,200.00	8,200.00	_____
104910 511841 HREIMB EXP	0	0	0	3,160.00	3,160.00	3,160.00	_____
104910 511860 W. Comp.	2,892	3,941	4,230	3,910.00	4,280.00	4,280.00	_____
104910 513920 Laundry	0	0	0	.00	.00	.00	_____
104910 521990 Prof. Serv	51,605	60,531	10,000	7,500.00	55,000.00	55,000.00	_____
104910 532120 Uniform	0	110	0	.00	.00	.00	_____
104910 532500 OIL	0	0	0	.00	.00	.00	_____
104910 532510 Gas	2,102	1,555	1,130	1,250.00	290.00	290.00	_____
104910 532520 Tires	284	269	170	140.00	40.00	40.00	_____
104910 532530 Vehicle RM	2,236	1,788	970	880.00	230.00	210.00	_____
104910 532920 Mat./Sup.	1,826	4,056	4,500	4,500.00	4,500.00	4,500.00	_____

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
104910 532920 30003 Mat./Sup.	0	0	0	.00	.00	.00	_____
104910 533180 Trav/Train	5,087	2,691	6,500	3,000.00	6,500.00	6,500.00	_____
104910 533210 Phone	570	922	1,000	1,150.00	1,150.00	1,150.00	_____
104910 533520 Equip R&M	2,634	2,639	3,000	3,000.00	3,000.00	3,000.00	_____
104910 534510 Prop/Gen I	1,155	1,288	1,330	1,280.00	1,330.00	1,330.00	_____
104910 534520 Veh. Ins.	439	409	430	460.00	460.00	460.00	_____
104910 534530 Bonds	100	0	0	.00	.00	.00	_____
104910 534910 Due/Subscr	135	804	500	500.00	500.00	500.00	_____
104910 545400 Vehicles	0	0	0	.00	.00	.00	_____
104910 545500 Equipment	0	3,928	2,500	1,700.00	4,000.00	.00	_____
104910 545900 Cap. Imp.	0	0	55,000	11,200.00	.00	.00	_____
TOTAL Planning & Code Enforeceme	259,422	280,764	304,540	251,610.00	293,880.00	289,860.00	_____

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
-----							
Building Inspectors							
-----							
104911 511210 Wages	127,707	121,702	128,400	122,000.00	127,800.00	127,800.00	_____
104911 511220 OT	0	0	0	.00	.00	.00	_____
104911 511230 Temp/PT	0	0	0	.00	.00	.00	_____
104911 511810 FICA	9,177	8,530	9,830	9,340.00	9,780.00	9,780.00	_____
104911 511820 Retirement	6,259	5,807	8,310	7,890.00	8,990.00	8,990.00	_____
104911 511825 401K EXP	6,361	5,895	6,420	6,100.00	6,390.00	6,390.00	_____
104911 511830 Hosp. Exp.	33,864	29,333	38,900	28,610.00	26,910.00	26,910.00	_____
104911 511832 Life Ins.	252	231	260	250.00	260.00	260.00	_____
104911 511833 Dental	882	858	940	930.00	970.00	970.00	_____
104911 511840 HREIMB EXP	0	0	0	7,420.00	9,210.00	9,210.00	_____
104911 511841 HREIMB EXP	0	0	0	.00	.00	.00	_____
104911 511850 Unemploy	0	0	8,000	.00	8,000.00	8,000.00	_____
104911 511860 W. Comp.	3,231	4,609	3,930	3,630.00	3,930.00	3,930.00	_____
104911 513920 LAUNDRY	1,080	1,020	1,080	1,080.00	1,080.00	1,080.00	_____
104911 521950 Dem. Exp.	400	0	0	.00	.00	.00	_____
104911 532120 Uniform	888	60	1,200	1,200.00	1,200.00	1,200.00	_____
104911 532500 OIL	0	0	0	.00	.00	.00	_____
104911 532510 Gas	8,407	6,198	4,460	4,930.00	3,760.00	3,760.00	_____
104911 532520 Tires	1,138	1,072	680	560.00	470.00	470.00	_____
104911 532530 Vehicle RM	8,944	7,130	3,810	3,460.00	2,990.00	2,700.00	_____
104911 532920 Mat./Sup.	2,755	1,703	3,000	3,000.00	3,000.00	3,000.00	_____

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
104911 533180 Trav/Train	2,313	586	4,000	4,000.00	4,000.00	3,000.00	_____
104911 533210 Phone	1,128	1,152	1,600	1,610.00	1,610.00	1,600.00	_____
104911 533520 Equip R&M	66	303	0	.00	.00	.00	_____
104911 534510 Prop/Gen I	1,537	1,718	1,330	1,300.00	1,330.00	1,330.00	_____
104911 534520 Veh. Ins.	1,757	1,637	1,290	1,350.00	1,370.00	1,370.00	_____
104911 534910 Due/Subscr	815	295	1,800	1,800.00	1,800.00	1,500.00	_____
104911 545400 Vehicles	0	0	0	.00	.00	.00	_____
104911 545500 Equipment	0	0	2,000	2,000.00	1,500.00	.00	_____
TOTAL Building Inspectors	218,961	199,839	231,240	212,460.00	226,350.00	223,250.00	_____

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
-----							
Special Appropriations							
-----							
105300 511830 Hosp. Exp.	5,018	5,018	6,280	6,280.00	6,280.00	6,280.00	_____
105300 511832 Life Ins.	84	84	90	90.00	90.00	90.00	_____
105300 511833 Dental	295	312	320	320.00	320.00	320.00	_____
105300 511840 HREIMB EXP	0	0	0	.00	.00	.00	_____
105300 511841 HREIMB EXP	0	0	0	.00	.00	.00	_____
105300 533210 Phone	-32	0	0	.00	.00	.00	_____
105300 536910 DON&CONTRI	155,300	127,500	120,000	120,000.00	125,500.00	100,000.00	_____
105300 536915 R ECON DEV	0	240,000	0	.00	.00	.00	_____
105300 536920 TRANS/OTHE	7,289	4,749	1,620	8,720.00	1,620.00	3,000.00	_____
105300 536930 Taxes/DWA	88,316	95,568	98,620	104,120.00	108,160.00	107,450.00	_____
105300 536950 INV/T0/DWA	8,440	5,970	5,970	5,970.00	6,250.00	6,250.00	_____
105300 536960 H'OWNERS T	0	0	500	.00	500.00	500.00	_____
TOTAL Special Appropriations	264,710	479,201	233,400	245,500.00	248,720.00	223,890.00	_____



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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
-----							
Parks And Recreation							
-----							
106120 511210 Wages	551,794	545,652	533,700	532,030.00	551,900.00	515,400.00	_____
106120 511220 OT	337	1,447	2,000	1,500.00	2,000.00	2,000.00	_____
106120 511230 Temp/PT	314,022	309,440	333,990	330,000.00	374,000.00	374,000.00	_____
106120 511810 FICA	65,450	64,657	66,540	66,060.00	70,990.00	68,200.00	_____
106120 511820 Retirement	27,094	26,742	34,660	34,470.00	38,940.00	36,380.00	_____
106120 511825 401K REC	25,856	26,023	26,790	26,680.00	27,700.00	25,870.00	_____
106120 511830 Hosp. Exp.	96,281	90,686	117,380	81,780.00	87,530.00	87,530.00	_____
106120 511831 Ret./Ins.	10,036	10,036	12,560	9,400.00	7,050.00	7,050.00	_____
106120 511832 Life Ins.	1,631	1,638	1,520	1,620.00	1,520.00	1,520.00	_____
106120 511833 Dental	4,680	4,914	5,310	5,010.00	5,460.00	5,460.00	_____
106120 511840 HREIMB EXP	0	0	0	31,790.00	30,640.00	30,640.00	_____
106120 511841 HREIMB EXP	0	0	0	3,160.00	2,370.00	2,370.00	_____
106120 511850 Unemploy	8,383	1,513	5,000	4,350.00	5,000.00	5,000.00	_____
106120 511860 W. Comp.	19,798	26,466	27,280	25,180.00	28,560.00	28,560.00	_____
106120 521960 RefUmpCont	24,983	24,539	28,000	22,000.00	25,000.00	25,000.00	_____
106120 521990 Prof. Serv	250	250	6,500	1,000.00	6,500.00	6,500.00	_____
106120 532120 Uniform	2,114	2,648	4,040	3,540.00	4,950.00	4,950.00	_____
106120 532500 OIL	0	0	0	.00	.00	.00	_____
106120 532510 Gas	10,509	7,732	11,170	12,350.00	12,640.00	12,640.00	_____
106120 532520 Tires	1,422	1,337	1,690	1,390.00	1,590.00	1,590.00	_____
106120 532530 Vehicle RM	11,180	8,895	9,560	8,660.00	10,050.00	9,060.00	_____

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
106120 532700 Pur-Resale	26,077	2,159	4,050	3,580.00	3,750.00	3,750.00	_____
106120 532910 Treat.Chem	17,442	15,059	17,000	17,000.00	20,000.00	20,000.00	_____
106120 532920 Mat./Sup.	63,159	77,432	78,000	78,000.00	78,000.00	78,000.00	_____
106120 533180 Trav/Train	5,708	3,861	8,480	6,000.00	10,750.00	8,750.00	_____
106120 533210 Phone	17,801	13,835	18,000	9,000.00	18,000.00	18,000.00	_____
106120 533310 Elec.	144,863	118,428	155,000	135,000.00	155,000.00	140,000.00	_____
106120 533330 Pro.Gas	45,413	40,730	58,410	45,000.00	58,410.00	50,000.00	_____
106120 533340 Water	3,463	3,228	3,500	3,400.00	3,570.00	3,570.00	_____
106120 533350 SEWER	5,081	4,510	4,940	4,650.00	4,940.00	4,940.00	_____
106120 533360 DUMPSTER F	4,257	6,773	8,480	6,800.00	9,520.00	9,520.00	_____
106120 533510 Bldg. Main	37,938	72,238	33,310	37,000.00	34,000.00	34,000.00	_____
106120 533520 Equip R&M	29,060	30,180	56,510	44,250.00	46,750.00	46,750.00	_____
106120 533700 Other Adv	3,029	16,216	18,000	18,000.00	20,000.00	20,000.00	_____
106120 534390 Equip Rent	2,047	1,889	2,680	2,300.00	2,700.00	2,700.00	_____
106120 534510 Prop/Gen I	7,327	7,730	8,010	7,750.00	7,550.00	7,550.00	_____
106120 534520 Veh. Ins.	2,164	2,040	2,140	2,250.00	2,280.00	2,280.00	_____
106120 534580 Other Ins.	92	94	100	120.00	130.00	130.00	_____
106120 534910 Due/Subscr	6,331	4,004	5,500	4,800.00	5,240.00	5,240.00	_____
106120 536910 DON&CONTRI	6,000	7,500	7,500	7,500.00	13,500.00	5,000.00	_____
106120 545400 Vehicles	0	0	0	.00	.00	.00	_____
106120 545500 Equipment	22,794	24,742	50,000	35,000.00	15,000.00	.00	_____
106120 545820 Bldg.Impr.	0	0	0	.00	.00	.00	_____
106120 545900 Cap. Imp.	0	4,275	0	11,400.00	438,000.00	90,000.00	_____

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
-----							
106120 546000 LOAN PYMTS	370,813	370,813	370,850	370,850.00	412,450.00	412,450.00	_____
TOTAL Parks And Recreation	1,996,679	1,982,351	2,138,150	2,051,620.00	2,653,930.00	2,212,350.00	_____

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
-----							
Recreation Special Projects							
-----							
106125 535000 PLAYGDMAIN	8,852	2,387	13,000	5,000.00	13,000.00	13,000.00	_____
106125 536220 Sen Center	0	0	0	.00	.00	.00	_____
106125 536230 O Rec Prog	10,990	15,845	30,000	20,000.00	30,000.00	30,000.00	_____
106125 536230 30014 O Rec Prog	3,570	0	0	.00	.00	.00	_____
106125 536240 EXP DONAT.	0	0	0	.00	.00	.00	_____
106125 536310 Rich/Creek	0	0	15,000	14,800.00	15,000.00	15,000.00	_____
106125 536310 10005 R/C TOWN'S	0	0	0	.00	.00	.00	_____
106125 536310 10006 Rich/Creek	4,676	0	0	.00	.00	.00	_____
106125 536310 10008 Rich/Creek	9,518	0	0	.00	.00	.00	_____
106125 536410 GREEN WAYS	5,485	0	0	.00	.00	.00	_____
106125 536410 10007 GREEN WAYS	15,200	0	0	.00	.00	.00	_____
106125 536410 10008 GREEN WAYS	0	0	0	.00	.00	.00	_____
TOTAL Recreation Special Project	58,291	18,232	58,000	39,800.00	58,000.00	58,000.00	_____

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General Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
-----							
Operating Transfers							
-----							
109800 599400 Trans Rec.	800,000	645,390	0	.00	.00	.00	_____
TOTAL Operating Transfers	800,000	645,390	0	.00	.00	.00	_____
TOTAL General Fund	12,706,983	12,591,731	13,393,900	13,004,270.00	14,544,540.00	13,369,440.00	_____

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	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Water Fund							
Utility Revenue							
613700 453710 Water Chg	-2,139,926	-2,210,793	-2,349,000	-2,332,400.00	-2,449,000.00	-2,449,000.00	
613700 453711 Water Taps	-29,700	-25,203	-40,000	-20,000.00	-40,000.00	-40,000.00	
613700 453727 CAP FEE	-17,600	-7,200	-20,000	-12,000.00	-12,000.00	-12,000.00	
TOTAL Utility Revenue	-2,187,226	-2,243,196	-2,409,000	-2,364,400.00	-2,501,000.00	-2,501,000.00	

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	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Water Fund							
All Other Revenues							
613800 463830 Misc. Rev.	-63	-2,205	-1,500	-1,500.00	-1,500.00	-1,500.00	
613800 463834 Rents	0	0	0	.00	.00	.00	
613800 463835 Sl/Mat/FA	-12,048	495	-75,000	-50.00	-75,000.00	-75,000.00	
613800 463840 CONT CAP'T	0	0	0	.00	.00	.00	
TOTAL All Other Revenues	-12,111	-1,710	-76,500	-1,550.00	-76,500.00	-76,500.00	

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	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Water Fund							
Investment Income							
613850 473831 Inv. Inc.	-8,397	-1,257	-2,000	-100.00	-100.00	-100.00	
TOTAL Investment Income	-8,397	-1,257	-2,000	-100.00	-100.00	-100.00	



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	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Water Fund							
-----							
Other Financing Sources							
-----							
613900 493963 TransEleFD	0	0	-97,250	-97,250.00	-103,100.00	-103,100.00	_____
613900 493990 Borrowed \$	0	0	0	.00	.00	.00	_____
613900 493992 FdBalAppro	0	0	-84,390	.00	-890,850.00	-178,870.00	_____
TOTAL Other Financing Sources	0	0	-181,640	-97,250.00	-993,950.00	-281,970.00	_____
TOTAL	-2,207,734	-2,246,163	-2,669,140	-2,463,300.00	-3,571,550.00	-2,859,570.00	_____
Water Fund							

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	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Water Fund							
Maintenance							
617121 511210 Wages	258,919	260,032	260,000	262,230.00	288,000.00	273,200.00	
617121 511220 OT	14,008	14,428	15,000	16,040.00	16,000.00	16,000.00	
617121 511230 Temp/PT	0	0	0	.00	.00	.00	
617121 511810 FICA	20,181	20,315	21,040	21,290.00	23,260.00	22,130.00	
617121 511820 Retirement	13,373	13,445	17,800	17,980.00	21,380.00	20,330.00	
617121 511825 401K W.MAI	13,106	13,663	13,750	13,920.00	15,200.00	14,460.00	
617121 511830 Hosp. Exp.	65,943	66,563	83,210	62,160.00	61,960.00	61,960.00	
617121 511831 Ret./Ins.	12,774	8,372	12,560	.00	9,400.00	9,400.00	
617121 511832 Life Ins.	749	756	760	760.00	760.00	760.00	
617121 511833 Dental	2,328	2,496	2,500	2,550.00	2,570.00	2,570.00	
617121 511840 HREIMB EXP	0	0	0	20,850.00	21,250.00	21,250.00	
617121 511841 HREIMB EXP	0	0	0	3,170.00	3,160.00	3,160.00	
617121 511850 Unemploy	0	0	2,000	.00	2,000.00	2,000.00	
617121 511860 W. Comp.	6,351	7,905	8,450	7,800.00	9,360.00	9,360.00	
617121 521920 70021 Legal Fees	0	0	0	.00	.00	.00	
617121 521990 Prof. Serv	22,056	5,533	3,000	7,000.00	3,000.00	3,000.00	
617121 532120 Uniform	5,660	4,949	6,600	6,600.00	6,600.00	6,600.00	
617121 532500 OIL	0	0	0	.00	.00	.00	
617121 532510 Gas	16,837	10,821	22,330	24,700.00	28,100.00	28,100.00	
617121 532520 Tires	2,278	1,871	3,380	2,780.00	3,530.00	3,530.00	
617121 532530 Vehicle RM	17,912	12,448	19,110	17,330.00	22,350.00	20,150.00	

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Water Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
617121 532920 Mat./Sup.	155,191	161,911	185,000	185,000.00	205,000.00	185,000.00	
617121 533180 Trav/Train	1,533	2,348	3,000	3,000.00	3,000.00	3,000.00	
617121 533210 Phone	4,526	1,367	2,500	1,200.00	2,000.00	2,000.00	
617121 533310 Elec.	33,381	29,006	40,000	35,450.00	40,000.00	40,000.00	
617121 533520 Equip R&M	14,742	8,221	20,000	16,000.00	20,000.00	20,000.00	
617121 534320 Occ. POper	28,758	30,280	36,190	32,450.00	44,150.00	33,480.00	
617121 534390 Equip Rent	1,064	650	1,500	1,500.00	1,500.00	1,500.00	
617121 534490 Cont. Ser.	3,595	3,595	5,000	4,000.00	5,000.00	5,000.00	
617121 534510 Prop/Gen I	3,466	3,435	3,560	3,500.00	3,550.00	3,550.00	
617121 534520 Veh. Ins.	3,514	2,871	3,430	3,600.00	3,650.00	3,650.00	
617121 534580 Other Ins.	442	451	490	580.00	600.00	600.00	
617121 534910 Due/Subscr	225	200	400	400.00	400.00	400.00	
617121 545400 Vehicles	0	0	0	.00	23,000.00	23,000.00	
617121 545500 Equipment	0	0	0	.00	.00	.00	
617121 545900 Cap. Imp.	0	0	275,000	275,000.00	675,000.00	300,000.00	
617121 545900 70010 HENDRIX ST	0	0	0	.00	.00	.00	
617121 545900 70015 Cap. Imp.	0	0	0	.00	.00	.00	
617121 545900 70095 N. MAIN	0	0	0	.00	.00	.00	
617121 545900 70098 Cap. Imp.	0	0	0	.00	.00	.00	
617121 545900 70100 Cap. Imp.	0	0	0	.00	.00	.00	
617121 545900 70101 Cap. Imp.	0	0	0	.00	.00	.00	
617121 545900 70102 Cap. Imp.	0	0	0	.00	.00	.00	
617121 546000 LOAN PYMTS	20,767	18,134	216,000	127,950.00	225,350.00	225,350.00	

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	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Water Fund							
-----							
TOTAL Maintenance	743,679	706,066	1,283,560	1,176,790.00	1,790,080.00	1,364,490.00	_____

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Water Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
-----							
Treatment							
-----							
617122 511210 Wages	268,550	270,018	275,300	271,820.00	285,200.00	283,500.00	_____
617122 511220 OT	1,542	1,557	3,000	3,000.00	3,000.00	3,000.00	_____
617122 511230 Temp/PT	0	0	0	.00	.00	.00	_____
617122 511810 FICA	20,062	20,177	21,290	21,030.00	22,050.00	21,920.00	_____
617122 511820 Retirement	13,238	13,310	18,010	17,760.00	20,260.00	20,140.00	_____
617122 511825 401K W.TRE	12,905	13,527	13,920	13,750.00	14,410.00	14,330.00	_____
617122 511830 Hosp. Exp.	65,300	65,180	80,800	60,390.00	66,800.00	66,800.00	_____
617122 511831 Ret./Ins.	8,174	8,372	0	.00	4,700.00	4,700.00	_____
617122 511832 Life Ins.	742	756	760	760.00	760.00	760.00	_____
617122 511833 Dental	2,303	2,496	2,500	2,550.00	2,570.00	2,570.00	_____
617122 511840 HREIMB EXP	0	0	0	20,260.00	22,970.00	22,970.00	_____
617122 511841 HREIMB EXP	0	0	0	.00	1,580.00	1,580.00	_____
617122 511850 Unemploy	0	0	0	5,090.00	3,000.00	3,000.00	_____
617122 511860 W. Comp.	5,862	8,103	8,520	7,870.00	8,870.00	8,870.00	_____
617122 521990 Prof. Serv	22,468	17,363	23,000	16,000.00	23,000.00	23,000.00	_____
617122 532120 Uniform	1,764	1,463	2,200	2,340.00	2,500.00	2,500.00	_____
617122 532500 OIL	0	0	0	.00	.00	.00	_____
617122 532510 Gas	4,203	3,089	2,230	2,460.00	3,010.00	3,010.00	_____
617122 532520 Tires	569	534	340	280.00	380.00	380.00	_____
617122 532530 Vehicle RM	4,472	3,553	1,910	1,730.00	2,390.00	2,160.00	_____
617122 532910 Treat.Chem	171,818	118,551	155,000	120,000.00	145,000.00	140,000.00	_____

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Water Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
617122 532920 Mat./Sup.	24,278	23,074	26,000	26,000.00	26,000.00	26,000.00	_____
617122 533180 Trav/Train	1,641	1,000	3,000	1,700.00	3,500.00	3,500.00	_____
617122 533210 Phone	2,914	1,480	2,500	2,400.00	2,500.00	2,500.00	_____
617122 533310 Elec.	15,523	16,004	18,650	16,500.00	18,650.00	18,650.00	_____
617122 533320 Fuel Oil	0	0	400	.00	400.00	400.00	_____
617122 533510 Bldg. Main	2,235	2,457	5,000	3,000.00	5,000.00	5,000.00	_____
617122 533520 Equip R&M	11,823	20,616	25,000	28,000.00	25,000.00	25,000.00	_____
617122 534390 Equip Rent	0	0	0	.00	.00	.00	_____
617122 534490 Cont. Ser.	33,785	33,165	121,500	52,500.00	129,000.00	129,000.00	_____
617122 534510 Prop/Gen I	3,085	3,435	3,560	3,500.00	3,550.00	3,550.00	_____
617122 534520 Veh. Ins.	879	818	860	900.00	910.00	910.00	_____
617122 534580 Other Ins.	167	170	190	220.00	230.00	230.00	_____
617122 534910 Due/Subscr	5,261	6,395	7,500	6,500.00	7,500.00	7,500.00	_____
617122 545400 Vehicles	0	0	0	.00	.00	.00	_____
617122 545500 Equipment	0	0	4,400	17,270.00	7,900.00	7,900.00	_____
617122 545900 Cap. Imp.	0	0	45,000	17,300.00	380,000.00	20,000.00	_____
617122 546000 LOAN PYMTS	29,372	22,716	205,170	204,450.00	205,170.00	286,040.00	_____
TOTAL Treatment	734,935	679,379	1,077,510	947,330.00	1,447,760.00	1,161,370.00	_____

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TOWN OF WAYNESVILLE  
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Water Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
-----							
Administration and Finance							
-----							
617125 554920 Bad Debt	8,566	0	10,820	10,820.00	12,000.00	12,000.00	_____
617125 554970 Chg By Gen	202,280	180,860	200,000	200,000.00	218,610.00	218,610.00	_____
TOTAL Administration and Finance	210,846	180,860	210,820	210,820.00	230,610.00	230,610.00	_____

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Water Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Contingency							
619200 574600 Depr.	455,400	468,379	0	.00	.00	.00	
619200 579910 Cont. Appr	0	0	0	.00	.00	.00	
TOTAL Contingency	455,400	468,379	0	.00	.00	.00	



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	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Water Fund							
Operating Transfers							
619800 599100 Trans. GF	74,420	91,950	97,250	97,250.00	103,100.00	103,100.00	
TOTAL Operating Transfers	74,420	91,950	97,250	97,250.00	103,100.00	103,100.00	
TOTAL Water Fund	2,219,280	2,126,634	2,669,140	2,432,190.00	3,571,550.00	2,859,570.00	

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Sewer Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
-----							
Utility Revenue							
-----							
623700 453720 Sewer Chgs	-1,938,669	-1,902,679	-1,909,500	-1,904,720.00	-1,904,720.00	-1,904,720.00	_____
623700 453721 Taps/Conn	-10,250	-12,600	-20,000	-12,000.00	-20,000.00	-20,000.00	_____
623700 453723 ID Permits	0	0	-500	-500.00	-500.00	-500.00	_____
623700 453724 CAP SPLIT	-1,920	0	0	.00	.00	.00	_____
623700 453725 CAP FLOW	0	0	-2,000	-9,350.00	-2,000.00	-2,000.00	_____
623700 453727 CAP FEE	-46,800	-8,400	-20,000	-14,000.00	-20,000.00	-20,000.00	_____
TOTAL Utility Revenue	-1,997,639	-1,923,679	-1,952,000	-1,940,570.00	-1,947,220.00	-1,947,220.00	_____

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	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Sewer Fund							
All Other Revenues							
623800 463830 Misc. Rev.	-541	-984	-500	-250.00	.00	.00	
623800 463835 Sl/Mat/FA	0	0	0	.00	-500.00	-500.00	
623800 463840 CONT CAP'T	0	0	0	.00	.00	.00	
TOTAL All Other Revenues	-541	-984	-500	-250.00	-500.00	-500.00	

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	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Sewer Fund							
Investment Income							
623850 473831 Inv. Inc.	-7,689	-1,777	-2,440	-320.00	-320.00	-320.00	
TOTAL Investment Income	-7,689	-1,777	-2,440	-320.00	-320.00	-320.00	

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	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Sewer Fund							
-----							
Other Financing Sources							
-----							
623900 493910 Tran/Fr GF	0	0	0	.00	.00	.00	_____
623900 493963 TransEleFD	0	0	0	.00	.00	.00	_____
623900 493990 Borrowed \$	0	0	0	.00	.00	.00	_____
623900 493992 FdBalAppro	0	0	-81,330	.00	-154,550.00	-140,760.00	_____
TOTAL Other Financing Sources	0	0	-81,330	.00	-154,550.00	-140,760.00	_____
TOTAL	-2,005,869	-1,926,440	-2,036,270	-1,941,140.00	-2,102,590.00	-2,088,800.00	_____
Sewer Fund							

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Sewer Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Maintenance							
627121 511210 Wages	153,873	148,495	151,800	155,490.00	165,600.00	161,900.00	
627121 511220 OT	16,696	10,947	20,000	16,000.00	20,000.00	20,000.00	
627121 511230 Temp/PT	0	0	0	.00	.00	.00	
627121 511810 FICA	12,641	11,759	13,150	13,120.00	14,200.00	13,920.00	
627121 511820 Retirement	8,367	7,807	11,120	11,080.00	13,050.00	12,790.00	
627121 511825 401K S.MAI	8,504	7,934	8,590	8,580.00	9,280.00	9,100.00	
627121 511830 Hosp. Exp.	27,677	27,738	34,680	25,920.00	25,860.00	25,860.00	
627121 511831 Ret./Ins.	4,087	4,186	0	400.00	9,400.00	9,400.00	
627121 511832 Life Ins.	336	336	340	340.00	340.00	340.00	
627121 511833 Dental	1,176	1,248	1,250	1,280.00	1,290.00	1,290.00	
627121 511840 HREIMB EXP	0	0	0	8,700.00	8,820.00	8,820.00	
627121 511841 HREIMB EXP	0	0	0	.00	3,160.00	3,160.00	
627121 511850 Unemploy	0	0	0	.00	.00	.00	
627121 511860 W. Comp.	4,058	5,838	5,240	4,840.00	5,710.00	5,710.00	
627121 521990 Prof. Serv	8,384	0	10,000	5,000.00	8,000.00	8,000.00	
627121 532120 Uniform	2,813	1,540	4,200	4,200.00	4,200.00	4,200.00	
627121 532500 OIL	0	0	0	.00	.00	.00	
627121 532510 Gas	4,203	3,089	4,460	4,930.00	6,620.00	6,620.00	
627121 532520 Tires	569	534	680	560.00	830.00	830.00	
627121 532530 Vehicle RM	4,472	3,553	3,810	3,460.00	5,270.00	4,750.00	
627121 532920 Mat./Sup.	31,224	37,913	45,000	45,000.00	48,000.00	45,000.00	

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Sewer Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
627121 533180 Trav/Train	4,937	1,531	5,000	4,000.00	5,000.00	5,000.00	_____
627121 533520 Equip R&M	6,004	1,353	6,500	3,000.00	5,000.00	5,000.00	_____
627121 534320 Occ. POper	14,954	15,745	18,820	16,870.00	22,960.00	17,410.00	_____
627121 534390 Equip Rent	855	725	4,000	4,000.00	4,000.00	4,000.00	_____
627121 534490 Cont. Ser.	9,150	3,925	8,000	4,000.00	6,500.00	6,500.00	_____
627121 534510 Prop/Gen I	1,929	2,147	1,780	1,740.00	1,780.00	1,780.00	_____
627121 534520 Veh. Ins.	879	818	430	480.00	910.00	910.00	_____
627121 534580 Other Ins.	0	0	0	.00	.00	.00	_____
627121 534910 Due/Subscr	265	300	1,600	1,000.00	1,200.00	1,200.00	_____
627121 545400 Vehicles	0	0	0	.00	.00	.00	_____
627121 545500 Equipment	0	0	0	.00	.00	.00	_____
627121 545900 Cap. Imp.	0	0	300,000	300,000.00	300,000.00	300,000.00	_____
627121 545900 70087 Cap. Imp.	0	0	0	.00	.00	.00	_____
627121 545900 70092 Cap. Imp.	0	0	0	.00	.00	.00	_____
627121 545900 70096 Cap. Imp.	0	0	0	.00	.00	.00	_____
627121 545900 70099 Cap. Imp.	0	0	0	.00	.00	.00	_____
627121 545900 70100 Cap. Imp.	0	0	0	.00	.00	.00	_____
627121 545900 70102 Cap. Imp.	0	0	0	.00	.00	.00	_____
627121 545900 70103 Cap. Imp.	0	0	0	.00	.00	.00	_____
627121 546000 LOAN PYMTS	0	3,236	43,100	43,100.00	43,100.00	43,100.00	_____
TOTAL Maintenance	328,053	302,697	703,550	687,090.00	740,080.00	726,590.00	_____

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Sewer Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
-----							
Treatment							
-----							
627122 511210 Wages	354,318	347,293	358,700	351,000.00	369,800.00	369,800.00	_____
627122 511220 OT	3,970	4,217	5,000	6,100.00	6,500.00	6,500.00	_____
627122 511230 Temp/PT	0	0	0	.00	.00	.00	_____
627122 511810 FICA	26,306	25,735	27,830	27,320.00	28,790.00	28,790.00	_____
627122 511820 Retirement	17,558	17,223	23,540	23,070.00	26,460.00	26,460.00	_____
627122 511825 401K S.TRE	17,845	17,503	18,190	17,860.00	18,820.00	18,820.00	_____
627122 511830 Hosp. Exp.	86,506	85,579	106,940	78,980.00	77,500.00	77,500.00	_____
627122 511831 Ret./Ins.	10,218	10,464	0	.00	.00	.00	_____
627122 511832 Life Ins.	924	924	930	930.00	930.00	930.00	_____
627122 511833 Dental	2,940	3,120	3,120	3,180.00	3,210.00	3,210.00	_____
627122 511840 HREIMB EXP	0	0	0	26,780.00	26,640.00	26,640.00	_____
627122 511841 HREIMB EXP	0	0	0	.00	.00	.00	_____
627122 511850 Unemploy	0	3,873	3,800	.00	.00	.00	_____
627122 511860 W. Comp.	7,587	10,492	11,130	10,270.00	11,580.00	11,580.00	_____
627122 521990 Prof. Serv	11,205	20,770	13,000	11,000.00	11,000.00	11,000.00	_____
627122 532120 Uniform	6,383	6,567	6,500	7,000.00	7,500.00	7,500.00	_____
627122 532500 OIL	0	0	0	.00	.00	.00	_____
627122 532510 Gas	4,203	3,089	4,460	4,930.00	3,870.00	3,870.00	_____
627122 532520 Tires	569	534	680	560.00	490.00	490.00	_____
627122 532530 Vehicle RM	4,472	3,553	3,810	3,460.00	3,070.00	2,770.00	_____
627122 532910 Treat.Chem	67,307	60,782	85,000	38,000.00	45,000.00	45,000.00	_____



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Sewer Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
627122 532920 Mat./Sup.	26,214	22,434	30,000	30,000.00	30,000.00	30,000.00	_____
627122 533180 Trav/Train	1,573	1,920	1,800	1,300.00	1,800.00	1,800.00	_____
627122 533210 Phone	1,181	1,970	2,000	2,400.00	2,000.00	2,000.00	_____
627122 533310 Elec.	147,492	145,606	170,500	184,000.00	190,000.00	190,000.00	_____
627122 533320 Fuel Oil	1,392	1,586	4,000	2,070.00	4,000.00	4,000.00	_____
627122 533330 Pro.Gas	20,927	16,360	25,000	16,850.00	22,000.00	22,000.00	_____
627122 533340 Water	316	347	1,000	1,000.00	1,000.00	1,000.00	_____
627122 533510 Bldg. Main	14,778	3,237	5,000	3,000.00	8,500.00	8,500.00	_____
627122 533520 Equip R&M	42,605	36,523	40,000	30,000.00	35,000.00	35,000.00	_____
627122 533540 Rep/Maint.	0	16,706	15,000	12,000.00	15,000.00	15,000.00	_____
627122 534390 Equip Rent	0	0	1,000	.00	1,000.00	1,000.00	_____
627122 534440 Landfill	0	0	3,500	.00	3,500.00	3,500.00	_____
627122 534490 Cont. Ser.	4,125	500	0	.00	.00	.00	_____
627122 534510 Prop/Gen I	3,860	4,294	4,450	4,260.00	4,440.00	4,440.00	_____
627122 534520 Veh. Ins.	911	824	860	900.00	910.00	910.00	_____
627122 534580 Other Ins.	167	170	190	220.00	230.00	230.00	_____
627122 534910 Due/Subscr	8,367	8,310	8,500	8,990.00	11,000.00	11,000.00	_____
627122 545400 Vehicles	0	0	0	.00	.00	.00	_____
627122 545500 Equipment	0	0	40,500	23,000.00	36,600.00	36,600.00	_____
627122 545900 Cap. Imp.	0	0	0	.00	82,800.00	82,800.00	_____
627122 546000 LOAN PYMTS	7,188	2,891	41,160	41,160.00	.00	.00	_____
TOTAL Treatment	903,407	885,396	1,067,090	971,590.00	1,090,940.00	1,090,640.00	_____

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	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Sewer Fund							
-----							
Administration and Finance							
-----							
627125 554920 Bad Debt	10,545	0	12,350	12,350.00	14,350.00	14,350.00	_____
627125 554970 Chg By Gen	181,720	166,730	171,580	171,580.00	179,290.00	179,290.00	_____
TOTAL Administration and Finance	192,265	166,730	183,930	183,930.00	193,640.00	193,640.00	_____

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Sewer Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Contingency							
629200 574600 Depr.	409,310	411,523	0	.00	.00	.00	_____
629200 579910 Cont. Appr	0	0	0	.00	.00	.00	_____
TOTAL Contingency	409,310	411,523	0	.00	.00	.00	_____

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	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Sewer Fund							
-----							
Transfer to General Fund							
-----							
629800 599100 Trans. GF	70,180	83,070	81,700	81,700.00	77,930.00	77,930.00	_____
TOTAL Transfer to General Fund	70,180	83,070	81,700	81,700.00	77,930.00	77,930.00	_____
TOTAL Sewer Fund	1,903,215	1,849,416	2,036,270	1,924,310.00	2,102,590.00	2,088,800.00	_____

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	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Electric Fund							
Utility Revenue							
633700 433190 FEMA	0	-33,261	0	.00	.00	.00	
633700 453730 Elec. Chgs	-8,021,880	-7,950,872	-7,711,900	-7,924,640.00	-7,964,260.00	-7,964,260.00	
633700 453731 Sec. Light	-35,646	-44,736	-45,000	-45,000.00	-45,000.00	-45,000.00	
633700 453732 Str. Light	-82,152	-88,824	-88,800	-88,800.00	-88,800.00	-88,800.00	
633700 453733 Ug Chgs	0	-769	-2,000	-500.00	-2,000.00	-2,000.00	
633700 453735 REPS Rev.	0	-21,166	-47,580	-36,500.00	-47,580.00	-47,580.00	
633700 453737 Pole Rents	-15,192	-13,672	-13,700	-13,700.00	-13,700.00	-13,700.00	
633700 453739 Sates Tx	-209,419	-204,911	-189,000	-196,600.00	-204,270.00	-204,270.00	
TOTAL Utility Revenue	-8,364,289	-8,358,211	-8,097,980	-8,305,740.00	-8,365,610.00	-8,365,610.00	

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	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Electric Fund							
All Other Revenues							
633800 463830 Misc. Rev.	-10,015	-26,011	-3,000	-28,050.00	-3,000.00	-3,000.00	
633800 463835 Sl/Mat/FA	-9,499	-850	0	-2,000.00	.00	-8,000.00	
633800 463840 CONT CAP'T	0	0	0	.00	.00	.00	
TOTAL All Other Revenues	-19,514	-26,861	-3,000	-30,050.00	-3,000.00	-11,000.00	

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	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Electric Fund							
Investment Income							
633850 473831 Inv. Inc.	-28,024	-3,913	-4,690	-620.00	-620.00	-620.00	
TOTAL Investment Income	-28,024	-3,913	-4,690	-620.00	-620.00	-620.00	

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	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Electric Fund							
-----							
Other Financing Sources							
-----							
633900 493990 Borrowed \$	0	0	-243,640	-256,940.00	.00	.00	_____
633900 493992 FdBalAppro	0	0	-356,230	-98,170.00	-645,960.00	-512,120.00	_____
TOTAL Other Financing Sources	0	0	-599,870	-355,110.00	-645,960.00	-512,120.00	_____
TOTAL	-8,411,827	-8,388,985	-8,705,540	-8,691,520.00	-9,015,190.00	-8,889,350.00	_____
Electric Fund							



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	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Electric Fund							
Maintenance							
637121 511210 Wages	235,068	246,221	254,600	246,000.00	260,600.00	260,600.00	
637121 511220 OT	5,985	11,453	15,000	9,600.00	15,000.00	15,000.00	
637121 511230 Temp/PT	0	0	0	13,960.00	15,600.00	15,600.00	
637121 511810 FICA	17,641	18,930	20,630	20,630.00	22,280.00	22,280.00	
637121 511820 Retirement	11,800	12,630	17,450	16,520.00	19,380.00	19,380.00	
637121 511825 401K E.MAI	10,807	12,835	13,480	12,780.00	13,780.00	13,780.00	
637121 511830 Hosp. Exp.	40,996	44,097	55,130	41,200.00	41,080.00	41,080.00	
637121 511831 Ret./Ins.	7,152	7,325	0	.00	.00	.00	
637121 511832 Life Ins.	784	840	680	680.00	680.00	680.00	
637121 511833 Dental	1,862	2,184	2,190	2,230.00	2,250.00	2,250.00	
637121 511840 HREIMB EXP	0	0	0	13,820.00	14,050.00	14,050.00	
637121 511841 HREIMB EXP	0	0	0	.00	.00	.00	
637121 511850 Unemploy	6,032	0	0	.00	.00	.00	
637121 511860 W. Comp.	5,490	7,633	8,270	7,630.00	8,990.00	8,990.00	
637121 521990 Prof. Serv	27,890	18,854	30,000	50,100.00	30,000.00	30,000.00	
637121 521990 70062 NEW SUBSTA	0	0	0	.00	.00	.00	
637121 532120 Uniform	7,377	6,020	11,200	8,000.00	11,200.00	11,200.00	
637121 532500 OIL	0	0	0	.00	.00	.00	
637121 532510 Gas	14,735	10,800	15,600	17,280.00	18,870.00	18,870.00	
637121 532520 Tires	1,994	1,868	2,350	1,920.00	2,380.00	2,380.00	
637121 532530 Vehicle RM	15,676	12,424	13,350	12,100.00	14,990.00	13,520.00	

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Electric Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
637121 532920 Mat./Sup.	135,943	167,529	160,000	160,000.00	175,000.00	160,000.00	_____
637121 532920 70055 Mat./Sup.	0	0	0	.00	.00	.00	_____
637121 532950 Transform	26,099	21,695	30,000	30,000.00	30,000.00	30,000.00	_____
637121 533180 Trav/Train	1,729	1,628	5,000	2,000.00	5,000.00	5,000.00	_____
637121 533210 Phone	765	651	1,000	500.00	750.00	750.00	_____
637121 533520 Equip R&M	20,436	27,658	41,000	56,000.00	41,000.00	41,000.00	_____
637121 534320 Occ. POper	85,124	89,628	107,130	96,050.00	130,670.00	99,110.00	_____
637121 534390 Equip Rent	0	0	4,500	4,000.00	4,500.00	4,500.00	_____
637121 534490 Cont. Ser.	0	0	0	.00	.00	.00	_____
637121 534510 Prop/Gen I	2,717	3,020	3,140	3,040.00	3,100.00	3,100.00	_____
637121 534520 Veh. Ins.	3,075	2,864	3,000	3,200.00	3,190.00	3,190.00	_____
637121 534580 Other Ins.	202	206	220	270.00	280.00	280.00	_____
637121 534910 Due/Subscr	1,570	1,755	2,400	2,400.00	22,400.00	22,400.00	_____
637121 545400 Vehicles	0	0	0	.00	185,000.00	.00	_____
637121 545500 Equipment	0	0	50,000	31,500.00	.00	.00	_____
637121 545900 Cap. Imp.	0	0	40,000	24,090.00	20,000.00	20,000.00	_____
637121 546000 LOAN PYMTS	107,572	102,815	352,300	352,300.00	352,300.00	352,300.00	_____
TOTAL Maintenance	796,521	833,563	1,259,620	1,239,800.00	1,464,320.00	1,231,290.00	_____

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	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Electric Fund							
Power Purchases							
637123 582700 Purch. Pwr	5,984,383	5,607,844	5,618,000	5,676,420.00	5,704,800.00	5,679,600.00	
637123 582710 REPS	0	18,173	47,580	36,500.00	47,580.00	47,580.00	
637123 582750 Sale Tx-PP	142,854	125,325	168,540	127,000.00	171,150.00	141,990.00	
TOTAL Power Purchases	6,127,237	5,751,342	5,834,120	5,839,920.00	5,923,530.00	5,869,170.00	

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	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Electric Fund							
Administration and Finance							
637125 554920 Bad Debt	23,420	0	30,000	30,000.00	32,000.00	32,000.00	
637125 554970 Chg By Gen	373,140	361,120	370,500	370,500.00	378,190.00	378,190.00	
TOTAL Administration and Finance	396,560	361,120	400,500	400,500.00	410,190.00	410,190.00	

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	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Electric Fund							
Contingency							
639200 574600 Depr.	194,058	277,008	0	.00	.00	.00	_____
TOTAL Contingency	194,058	277,008	0	.00	.00	.00	_____

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	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Electric Fund							
Operating Transfers							
639800 599100 Trans. GF	875,000	887,000	1,114,050	1,114,050.00	1,114,050.00	1,275,600.00	
639800 599610 Trans WF	0	0	97,250	97,250.00	103,100.00	103,100.00	
TOTAL Operating Transfers	875,000	887,000	1,211,300	1,211,300.00	1,217,150.00	1,378,700.00	
TOTAL Electric Fund	8,389,376	8,110,033	8,705,540	8,691,520.00	9,015,190.00	8,889,350.00	

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	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Public Operations							
Sales And Service Intern. Serv							
813650 453610 Chgs To GF	-46,013	-48,448	-57,910	-51,930.00	-70,620.00	-53,570.00	
813650 453661 Chgs To WF	-28,758	-30,280	-36,190	-32,450.00	-44,150.00	-33,480.00	
813650 453662 Chgs To SF	-14,954	-15,745	-18,820	-16,870.00	-22,960.00	-17,410.00	
813650 453663 Chgs To EF	-85,124	-89,628	-107,130	-96,050.00	-130,670.00	-99,110.00	
813650 453682 Chg To Gar	-55,216	-58,137	-69,490	-62,300.00	-84,760.00	-64,290.00	
TOTAL Sales And Service Intern.	-230,065	-242,238	-289,540	-259,600.00	-353,160.00	-267,860.00	

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	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Public Operations							
All Other Revenues							
813800 463830 Misc. Rev.	0	-700	0	.00	.00	.00	
813800 463835 Sl/Mat/FA	0	-305	0	.00	.00	.00	
TOTAL All Other Revenues	0	-1,005	0	.00	.00	.00	



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	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Public Operations							
Investment Income							
813850 473831 Inv. Inc.	-536	-143	-150	-20.00	-20.00	-20.00	
TOTAL Investment Income	-536	-143	-150	-20.00	-20.00	-20.00	

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	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Public Operations							
-----							
Other Financing Sources							
-----							
813900 493992 FdBalAppro	0	0	0	.00	.00	.00	_____
TOTAL Other Financing Sources	0	0	0	.00	.00	.00	_____
TOTAL Public Operations	-230,601	-243,386	-289,690	-259,620.00	-353,180.00	-267,880.00	_____

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	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Public Operations							
Public Operations							
818100 511210 Wages	110,703	113,385	127,400	113,300.00	133,000.00	122,600.00	
818100 511220 OT	581	894	1,000	1,000.00	1,000.00	1,000.00	
818100 511230 Temp/PT	0	0	0	.00	.00	.00	
818100 511810 FICA	8,197	8,430	9,830	8,750.00	10,260.00	9,460.00	
818100 511820 Retirement	5,449	5,606	8,310	7,400.00	9,420.00	8,690.00	
818100 511825 401K PUB O	4,712	5,698	6,420	5,720.00	6,700.00	6,180.00	
818100 511830 Hosp. Exp.	20,811	22,720	43,640	22,600.00	25,860.00	23,510.00	
818100 511831 Ret./Ins.	9,105	9,204	6,280	4,700.00	4,700.00	4,700.00	
818100 511832 Life Ins.	434	406	420	300.00	420.00	420.00	
818100 511833 Dental	760	936	1,250	1,050.00	1,290.00	1,290.00	
818100 511840 HREIMB EXP	0	0	0	22,360.00	8,820.00	8,820.00	
818100 511841 HREIMB EXP	0	0	0	1,580.00	1,580.00	1,580.00	
818100 511850 Unemploy	0	0	2,000	.00	2,000.00	2,000.00	
818100 511860 W. Comp.	2,682	3,638	3,930	3,630.00	4,120.00	4,120.00	
818100 521990 Prof. Serv	0	4,828	0	.00	.00	.00	
818100 532120 Uniform	1,234	1,213	1,950	1,500.00	1,950.00	1,950.00	
818100 532500 OIL	0	0	0	.00	.00	.00	
818100 532510 Gas	0	0	0	.00	.00	.00	
818100 532520 Tires	0	0	0	.00	.00	.00	
818100 532530 Vehicle RM	0	0	0	.00	.00	.00	
818100 532920 Mat./Sup.	9,002	9,488	15,000	13,000.00	14,000.00	13,000.00	

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Public Operations	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
818100 533180 Trav/Train	1,283	1,276	3,000	2,000.00	2,500.00	2,500.00	
818100 533210 Phone	2,985	3,089	3,500	3,400.00	3,500.00	3,500.00	
818100 533310 Elec.	14,071	10,176	13,000	11,500.00	12,500.00	12,000.00	
818100 533320 Fuel Oil	0	0	0	.00	.00	.00	
818100 533340 Water	278	317	330	330.00	350.00	350.00	
818100 533350 SEWER	380	416	420	420.00	440.00	440.00	
818100 533360 CF OR DF	658	1,643	2,100	1,650.00	2,310.00	2,310.00	
818100 533510 Bldg. Main	19,603	12,019	10,000	10,000.00	12,000.00	12,000.00	
818100 533515 LFILL RD M	0	0	15,000	15,000.00	15,000.00	12,000.00	
818100 533520 Equip R&M	2,959	4,000	9,500	5,500.00	9,500.00	8,500.00	
818100 534390 Equip Rent	0	0	0	.00	.00	.00	
818100 534490 Cont. Ser.	0	0	0	.00	.00	.00	
818100 534510 Prop/Gen I	1,537	1,718	1,780	1,750.00	1,780.00	1,780.00	
818100 534520 Veh. Ins.	439	409	430	450.00	460.00	460.00	
818100 534580 Other Ins.	90	92	100	130.00	120.00	120.00	
818100 534600 Deprec.	15,416	16,973	0	.00	.00	.00	
818100 534910 Due/Subscr	228	222	600	600.00	600.00	600.00	
818100 545400 Vehicles	0	0	0	.00	.00	.00	
818100 545500 Equipment	0	0	2,500	.00	2,000.00	2,000.00	
818100 545900 Cap. Imp.	0	0	0	.00	65,000.00	.00	
TOTAL Public Operations	233,597	238,796	289,690	259,620.00	353,180.00	267,880.00	
TOTAL Public Operations	233,597	238,796	289,690	259,620.00	353,180.00	267,880.00	

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	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Garage Fund							
Sales And Service Intern. Serv							
823650 453610 Chgs To GF	-416,391	-409,852	-497,640	-497,470.00	-571,510.00	-548,260.00	
823650 453661 Chgs To WF	-46,271	-32,316	-49,300	-49,280.00	-59,760.00	-57,330.00	
823650 453662 Chgs To SF	-18,488	-14,352	-17,900	-17,900.00	-20,150.00	-19,330.00	
823650 453663 Chgs To EF	-32,405	-25,092	-31,300	-31,300.00	-36,240.00	-34,770.00	
TOTAL Sales And Service Intern.	-513,555	-481,612	-596,140	-595,950.00	-687,660.00	-659,690.00	

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	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Garage Fund							
All Other Revenues							
823800 463830 Misc. Rev.	0	-3,617	0	.00	.00	.00	
823800 463835 Sl/Mat/FA	-726	16	0	.00	.00	.00	
TOTAL All Other Revenues	-726	-3,601	0	.00	.00	.00	

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	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
Garage Fund							
Investment Income							
823850 473831 Inv. Inc.	-253	-132	-110	.00	.00	.00	
TOTAL Investment Income	-253	-132	-110	.00	.00	.00	
TOTAL Garage Fund	-514,534	-485,345	-596,250	-595,950.00	-687,660.00	-659,690.00	

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Garage Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
-----							
Garage							
-----							
828200 511210 Wages	65,932	63,904	63,900	63,900.00	65,900.00	65,900.00	_____
828200 511220 OT	161	0	500	500.00	500.00	500.00	_____
828200 511230 Temp/PT	0	0	0	.00	.00	.00	_____
828200 511810 FICA	4,912	4,739	4,930	4,930.00	5,080.00	5,080.00	_____
828200 511820 Retirement	3,238	3,132	4,170	4,160.00	4,670.00	4,670.00	_____
828200 511825 401KGARAGE	3,291	3,183	3,220	3,220.00	3,320.00	3,320.00	_____
828200 511830 Hosp. Exp.	15,422	15,455	21,510	14,450.00	14,410.00	14,410.00	_____
828200 511831 Ret./Ins.	2,044	2,093	0	.00	.00	.00	_____
828200 511832 Life Ins.	168	168	260	170.00	260.00	260.00	_____
828200 511833 Dental	588	624	630	640.00	650.00	650.00	_____
828200 511840 HREIMB EXP	0	0	0	4,850.00	4,920.00	4,920.00	_____
828200 511841 HREIMB EXP	0	0	0	.00	.00	.00	_____
828200 511850 Unemploy	0	0	0	.00	.00	.00	_____
828200 511860 W. Comp.	2,217	2,474	1,970	1,820.00	2,040.00	2,040.00	_____
828200 521990 Prof. Serv	0	0	0	.00	.00	.00	_____
828200 532120 Uniform	516	534	1,000	1,000.00	1,000.00	1,000.00	_____
828200 532500 OIL	4,629	4,284	7,000	6,500.00	8,000.00	8,000.00	_____
828200 532510 Gas	228,895	203,018	290,000	322,000.00	350,000.00	350,000.00	_____
828200 532520 Tires	31,598	35,851	45,000	37,000.00	45,000.00	45,000.00	_____
828200 532920 Mat./Sup.	69,771	80,144	75,000	60,000.00	75,000.00	75,000.00	_____
828200 533180 Trav/Train	100	138	500	500.00	500.00	500.00	_____



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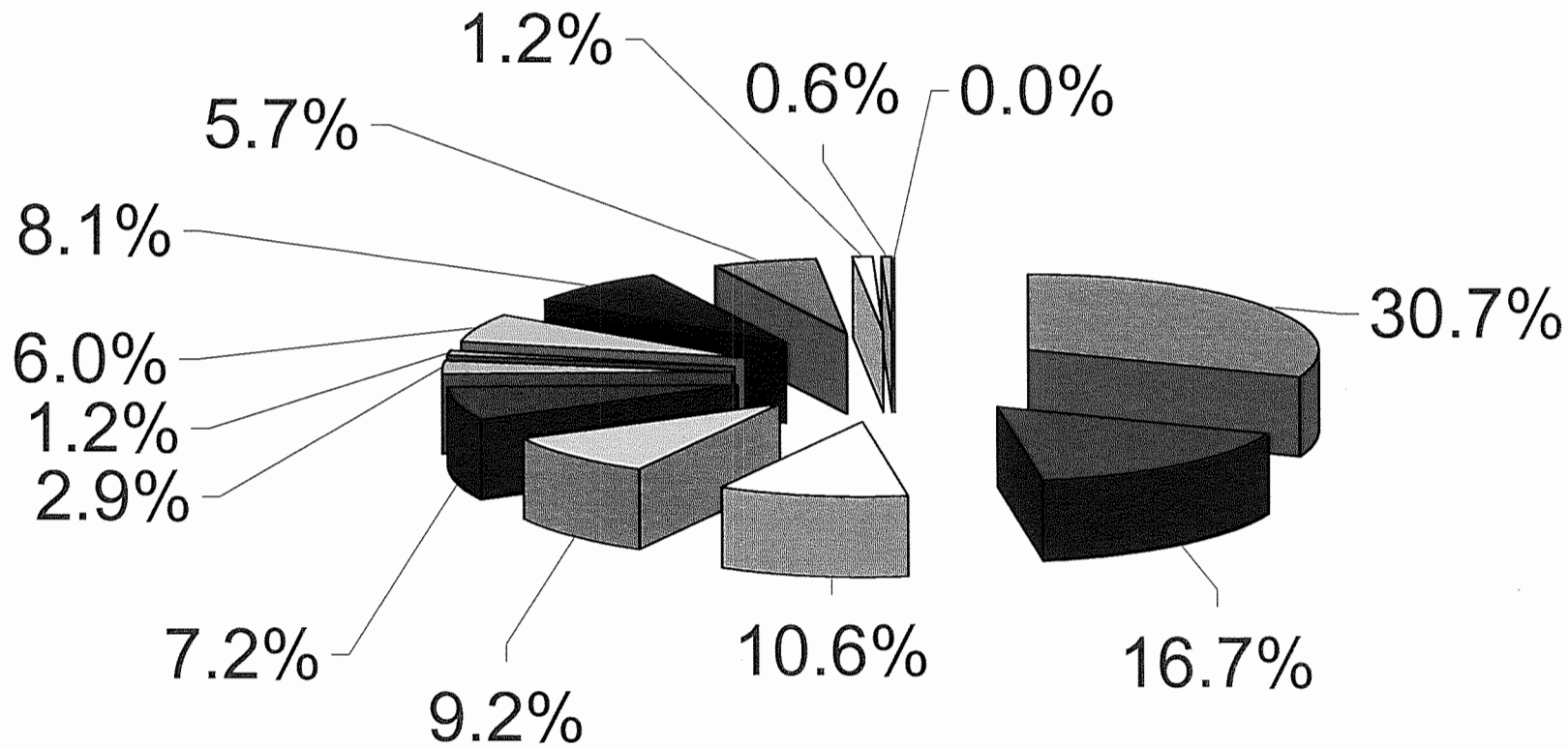
Garage Fund	FYE 2009 ACTUAL	FYE 2010 ACTUAL	FYE 2011 BUDGET	FYE 2011 DEPARTMENT PROJECTION	FYE 2012 DEPARTMENT REQUESTS	FYE 2012 MANAGER RECOMMENDED	FYE 2012 BOARD APPROVED
828200 533210 Phone	466	146	250	100.00	200.00	200.00	
828200 533520 Equip R&M	2,013	2,729	5,000	6,000.00	6,000.00	6,000.00	
828200 534320 Occ. POper	55,216	58,137	69,490	62,300.00	84,760.00	64,290.00	
828200 534390 Equip Rent	0	0	0	.00	.00	.00	
828200 534490 Cont. Ser.	0	0	0	.00	.00	.00	
828200 534510 Prop/Gen I	1,537	1,288	890	860.00	890.00	890.00	
828200 534520 Veh. Ins.	439	409	430	450.00	460.00	460.00	
828200 534580 Other Ins.	0	0	0	.00	.00	.00	
828200 534600 Deprec.	19,310	18,504	0	.00	.00	.00	
828200 534910 Due/Subscr	0	0	600	600.00	600.00	600.00	
828200 545400 Vehicles	0	0	0	.00	.00	.00	
828200 545500 Equipment	0	0	0	.00	13,500.00	6,000.00	
TOTAL Garage	512,463	500,954	596,250	595,950.00	687,660.00	659,690.00	
TOTAL Garage Fund	512,463	500,954	596,250	595,950.00	687,660.00	659,690.00	

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CALCULATION OF REVENUE NEUTRAL TAX RATE -DWA	67-68

# Source of Funds Manager Recommended



■ Electric Charges	8,365,610
□ State Collected Revenue	2,876,350
■ Sewer Charges	1,947,220
■ Grants & Restricted Revenue	315,180
■ User Charges & Misc. Rev.	2,199,050
□ Powell Bill Revenue	318,820
■ Investment Earnings	2,980

■ Property & Motor Veh.Tx	4,549,090
□ Water Charges	2,501,000
■ Interfund Charges	776,090
■ Fund Balance Appropriated	1,644,160
■ Interfund Transfers	1,559,730
■ Fund Balance -Powell Bill	151,880

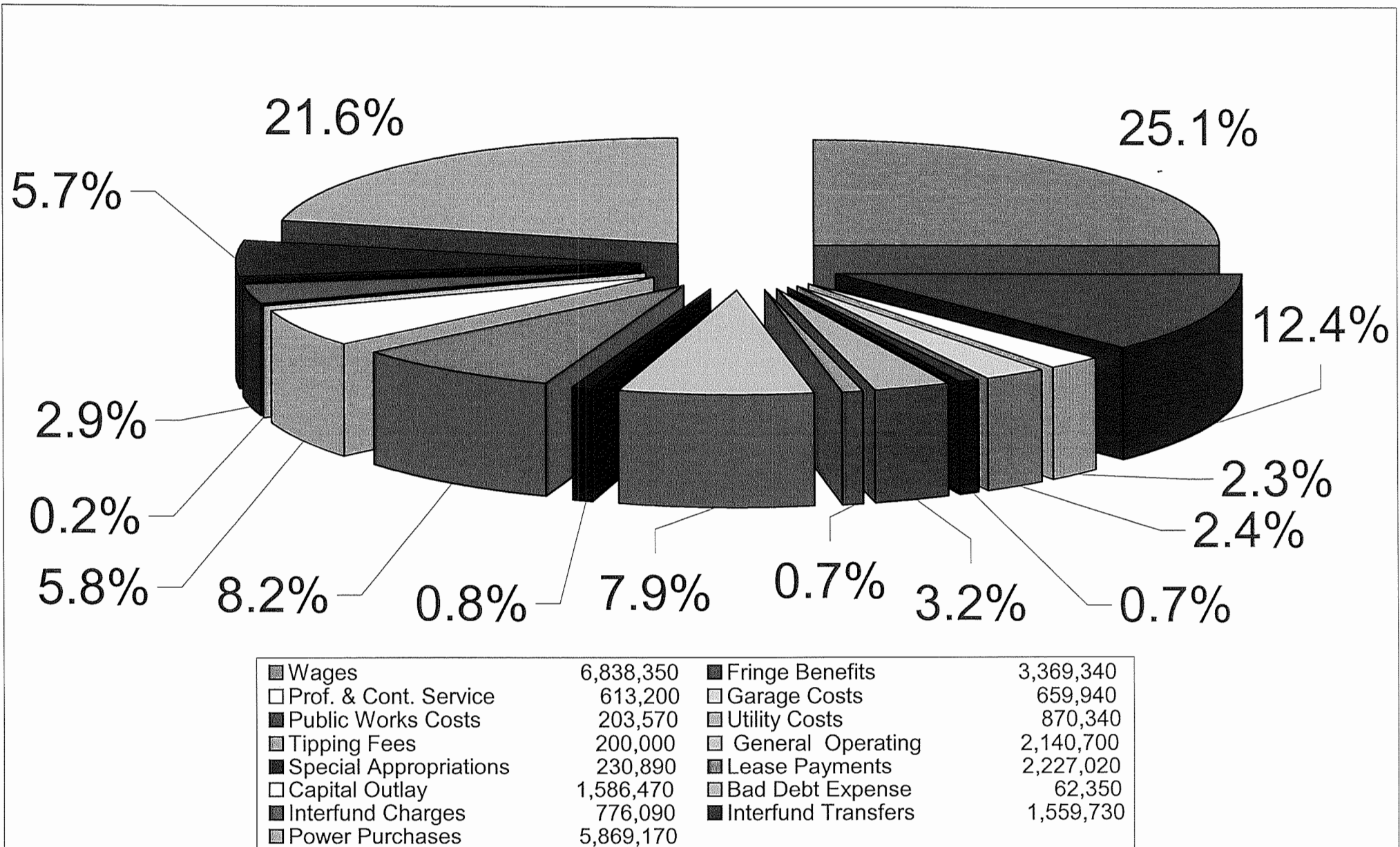
**Town of Waynesville**  
**Source of Funds-Manager Recommended**  
**Fiscal Year Ending 6-30-12**

Description	Amount	%
Electric Charges	\$8,365,610	30.75%
Property Taxes/Motor Vehicle Taxes	4,549,090	16.72%
State Collected Revenue	2,876,350	10.57%
Water Charges	2,501,000	9.19%
Sewer Charges	1,947,220	7.16%
Interfund Charges	776,090	2.85%
Grants & Restricted Revenue	315,180	1.16%
Fund Balance Appropriated.	1,644,160	6.04%
User Charges & Misc. Rev.	2,199,050	8.08%
Interfund Transfers	1,559,730	5.73%
Powell Bill Revenue	318,820	1.17%
Fund Balance -Powell Bill	151,880	0.56%
Investment Earnings	2,980	0.01%
<b>Total</b>	<b>\$27,207,160</b>	<b>100.00%</b>

* Total Budgeted Revenues	28,134,730
Less Public Works Operations	(267,880)
Garage Operations	(659,690)
	<b>27,207,160</b>

\*The revenues from the internal service funds are not truly revenues. The Town records revenues in these funds simply by charging itself. Therefore if these revenues are not eliminated, they will cause the revenues to appear greater than what they actually are. For example, take a family with the husband earning \$ 40,000. He allocates \$ 30,000 to his wife and \$ 1,000 to his child. The true revenue for the family is \$ 40,000 a year not the \$ 71,000 (\$ 40,000 + 30,000 +1,000) as it would appear if the revenues allocated were not eliminated.

# Application of Funds Manager Recommended



**Town of Waynesville**  
**Application of Funds - Manager Recommended**  
**Fiscal Year Ending 6-30-12**

Description	Amount	%
Wages	6,838,350	25.13%
Fringe Benefits	3,369,340	12.38%
Professional & Contract Service	613,200	2.25%
Garage Costs	659,940	2.43%
Public Works Costs	203,570	0.75%
Utility Costs	870,340	3.20%
Tipping Fees	200,000	0.74%
General Operating	2,140,700	7.87%
Special Appropriations	230,890	0.85%
Debt Service & Lease Payments	2,227,020	8.19%
Capital Outlay	1,586,470	5.83%
Bad Debt Expense	62,350	0.23%
Interfund Charges	776,090	2.85%
Interfund Transfers	1,559,730	5.73%
Power Purchases	5,869,170	21.57%
<b>Totals</b>	<b>27,207,160</b>	<b>100.00%</b>

## FUND BALANCE

The General Fund's Fund Balance Appropriated includes a \$645,390 transfer to the capital projects fund. A budget amendment will be needed for this expected transfer.	
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**Town of Waynesville**  
**Budget Cost Comparisons**  
**General Fund**

Item	Estimated 2010-2011	Proposed 2011-2012	Difference	Change %
<b>Revenues:</b>				
Property, Motor Vehicle Taxes	\$ 4,464,040	\$ 4,549,090	\$ 85,050	1.91%
State Collected Revenue	2,845,150	2,876,350	31,200	1.10%
User/Misc. Charges	2,284,100	2,111,050	(173,050)	-7.58%
Powell Bill Revenue	325,500	318,820	(6,680)	-2.05%
80% Reimbursement				
Bridge Revenues	409,600	-	(409,600)	-100.00%
Grants & Restricted Revenues	169,880	315,180	145,300	85.53%
Interfund Charges	742,080	776,090	34,010	4.58%
Investment Earnings	1,940	1,940	-	0.00%
Interfund Transfers	1,293,000	1,456,630	163,630	12.66%
Fund Balance Appropriated	430,520	812,410	381,890	88.70%
Fund Balance Powell Bill	38,460	151,880	113,420	294.90%
<b>Total Revenues</b>	<b>\$ 13,004,270</b>	<b>\$13,369,440</b>	<b>\$ 365,170</b>	<b>2.81%</b>

<b>Expenditures:</b>				
Wages	\$ 5,153,360	\$ 5,413,250	\$ 259,890	5.04%
Fringe Benefits	2,515,390	2,627,510	112,120	4.46%
Professional &				
Contract Costs	281,630	397,700	116,070	41.21%
Garage Costs	497,460	548,510	51,050	10.26%
Public Works Costs	51,930	53,570	1,640	3.16%
Utility Costs	546,020	587,040	41,020	7.51%
Tipping Fees	190,000	200,000	10,000	5.26%
General Operating	1,092,540	1,190,570	98,030	8.97%
Special Appropriations	255,000	230,890	(24,110)	-9.45%
Debt Service &				
Lease Payments	1,233,190	1,320,230	87,040	7.06%
Capital Outlay	1,183,750	796,170	(387,580)	-32.74%
Transfer to Capital Projects Fund	-	-	-	0.00%
Bad Expense	4,000	4,000	-	0.00%
<b>Total Expenditures</b>	<b>\$ 13,004,270</b>	<b>\$13,369,440</b>	<b>\$ 365,170</b>	<b>2.81%</b>



**Town of Waynesville**  
**Budget Cost Comparisons**  
**Water Fund**

Item	Estimated 2010-2011	Propose 2011-2012	Difference	Change %
<b>Revenues:</b>				
User Charges	\$ 2,364,400	\$ 2,501,000	\$ 136,600	5.78%
Miscellaneous Revenues	1,550	76,500	74,950	4835.48%
Grants & Restricted Revenues	-	-	-	0.00%
Investment Earnings	100	100	-	0.00%
Interfund Transfers	97,250	103,100	5,850	6.02%
Fund Balance				
Appropriated	-	178,870	178,870	100.00%

<b>Total Revenues</b>	<b>\$ 2,463,300</b>	<b>\$ 2,859,570</b>	<b>\$ 396,270</b>	<b>16.09%</b>
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<b>Expenditures:</b>				
Wages	\$ 553,090	\$ 575,700	\$ 22,610	4.09%
Fringe Benefits	299,940	335,020	35,080	11.70%
Professional & Contract Costs	79,500	160,000	80,500	101.26%
Garage Costs	49,280	57,330	8,050	16.34%
Public Works Costs	32,450	33,480	1,030	3.17%
Utility Costs	55,550	63,550	8,000	14.40%
General Operating	412,340	438,490	26,150	6.34%
Capital Outlay	309,570	350,900	41,330	13.35%
Debt Service & Lease Payments	332,400	511,390	178,990	53.85%
Charges By General Fund	200,000	218,610	18,610	9.31%
Bad Debt Expense	10,820	12,000	1,180	10.91%
Transfer To General Fund	97,250	103,100	5,850	6.02%

<b>Total Expenditures</b>	<b>\$ 2,432,190</b>	<b>\$ 2,859,570</b>	<b>\$ 427,380</b>	<b>17.57%</b>
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**Town of Waynesville**  
**Budget Cost Comparisons**  
**Sewer Fund**

Item	Estimated 2010-2011	Proposed 2011-2012	Difference	Change %
<b>Revenue:</b>				
User Charges	\$ 1,940,570	\$ 1,947,220	\$ 6,650	0.34%
Miscellaneous Revenue	250	500	250	100.00%
Investment Earnings	320	320	-	0.00%
Grants & Restricted Revenues	-	-	-	
Fund Balance				
Appropriated	-	140,760	140,760	100.00%
<b>Total Revenues</b>	<b>\$ 1,941,140</b>	<b>\$ 2,088,800</b>	<b>\$ 147,660</b>	<b>7.61%</b>
<b>Expenditures:</b>				
Wages	\$ 528,590	\$ 558,200	\$ 29,610	5.60%
Fringe Benefits	262,650	284,320	21,670	8.25%
Professional &				
Contract Costs	20,000	25,500	5,500	27.50%
Garage Costs	17,900	19,330	1,430	7.99%
Public Works Costs	16,870	17,410	540	3.20%
Utility Costs	206,320	219,000	12,680	6.15%
General Operating	199,090	230,970	31,880	16.01%
Capital Outlay	323,000	419,400	96,400	29.85%
Debt Service &				
Lease Payments	84,260	43,100	(41,160)	-48.85%
Charges By				
General Fund	171,580	179,290	7,710	4.49%
Bad Debt Expense	12,350	14,350	2,000	16.19%
Transfer To General Fund	81,700	77,930	(3,770)	-4.61%
<b>Total Expenditures</b>	<b>\$ 1,924,310</b>	<b>\$ 2,088,800</b>	<b>\$ 164,490</b>	<b>8.55%</b>

**Town of Waynesville**  
**Budget Cost Comparisons**  
**Electric Fund**

Item	Estimated 2010-2011	Proposed 2011-2012	Difference	Change %
<b>Revenues:</b>				
User Charges	\$ 8,305,740	\$ 8,365,610	\$ 59,870	0.72%
Investment Earnings	620	620	-	0.00%
Miscellaneous Revenue	30,050	11,000	(19,050)	-63.39%
Loan Proceeds	256,940	-	(256,940)	-100.00%
Fund Balance				
Appropriated	98,170	512,120	413,950	421.67%

<b>Total Revenues</b>	<b>\$ 8,691,520</b>	<b>\$ 8,889,350</b>	<b>\$ 197,830</b>	<b>2.28%</b>
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<b>Expenditures:</b>				
Wages	\$ 269,560	\$ 291,200	\$ 21,640	8.03%
Fringe Benefits	115,490	122,490	7,000	6.06%
Professional & Contract Services	50,100	30,000	(20,100)	-40.12%
Garage Costs	31,300	34,770	3,470	11.09%
Public Works Costs	96,050	99,110	3,060	3.19%
Utility Costs	500	750	250	50.00%
General Operating	268,910	280,670	11,760	4.37%
Capital Outlay	55,590	20,000	(35,590)	-64.02%
Debt Service & Lease Payments	352,300	352,300	-	0.00%
Power Purchases	5,839,920	5,869,170	29,250	0.50%
Charges By General Fund	370,500	378,190	7,690	2.08%
Bad Debt Expense	30,000	32,000	2,000	6.67%
Transfer To General Fund	1,114,050	1,275,600	161,550	14.50%
Transfer To Water Fund	97,250	103,100	5,850	6.02%

<b>Total Expenditures</b>	<b>\$ 8,691,520</b>	<b>\$ 8,889,350</b>	<b>\$ 197,830</b>	<b>2.28%</b>
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**Town of Waynesville**  
**Budget Cost Comparisons**  
**Public Works**

Item	Estimated 2010-2011	Proposed 2011-2012	Difference	Change %
<b>Revenues:</b>				
User Charges	\$259,600	\$267,860	\$ 8,260	3.18%
Miscellaneous Revenues	0	0	-	0.00%
Investment Earnings	20	20	-	0.00%
<b>Total Revenues</b>	<b>\$259,620</b>	<b>\$267,880</b>	<b>\$8,260</b>	<b>3.18%</b>
<b>Expenditures:</b>				
Wages	\$114,300	\$123,600	\$ 9,300	8.14%
Fringe Benefits	78,090	70,770	(7,320)	-9.37%
Utility Costs	17,300	18,600	1,300	7.51%
General Operating	49,930	52,910	2,980	5.97%
Capital Outlay	0	2,000	2,000	100.00%
<b>Total Expenditures</b>	<b>\$259,620</b>	<b>\$267,880</b>	<b>\$8,260</b>	<b>3.18%</b>

**Town of Waynesville**  
**Budget Costs Comparisons**  
**Garage Operations**

Item	Estimated 2010-2011	Proposed 2011-2012	Difference	Change %
<b>Revenues:</b>				
User Charges	\$595,950	\$659,690	\$ 63,740	10.70%
Miscellaneous Revenues	-	-	-	0.00%
Investment Earnings	-	-	-	0.00%
<b>Total Revenue</b>	<b>\$595,950</b>	<b>\$659,690</b>	<b>\$ 63,740</b>	<b>10.70%</b>
<b>Expenditures:</b>				
Wages	\$64,400	\$66,400	\$ 2,000	3.11%
Fringe Benefits	34,240	35,350	1,110	3.24%
Public Works Cost	62,300	64,290	1,990	3.19%
General Operating	69,510	84,650	15,140	21.78%
Gas & Oil	328,500	358,000	29,500	8.98%
Tires	37,000	45,000	8,000	21.62%
Capital Outlay	-	6,000.00	6,000	100.00%
<b>Total Expenditures</b>	<b>\$595,950</b>	<b>\$659,690</b>	<b>\$63,740</b>	<b>10.70%</b>

Town of Waynesville  
Budget Cuts to Department Requests  
Department Summary  
FYE 06/30/12

**SUMMARY- ALL FUNDS**

	Department Request	Cuts	Manager Recommended
<u>General Fund</u>	14,544,540	(1,175,100)	13,369,440
<u>Water Fund</u>	3,571,550	(711,980)	2,859,570
<u>Sewer Fund</u>	2,102,590	(13,790)	2,088,800
<u>Electric Fund</u>	9,015,190	(125,840)	8,889,350
<b>Summary</b>	<u>29,233,870</u>	<u>(2,026,710)</u>	<u>27,207,160</u>

Internal Service Funds

<u>Public Works</u>	353,180	(85,300)	267,880
<u>Garage</u>	687,660	(27,970)	659,690
<b>Summary</b>	<u>1,040,840</u>	<u>(113,270)</u>	<u>927,570</u>

<b>SUMMARY ALL FUNDS</b>	<u>30,274,710</u>	<u>(2,139,980)</u>	<u>28,134,730</u>
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**Town of Waynesville**  
**Budget Cuts to Department Requests**  
**Department Summary**  
**FYE 06/30/12**

**GENERAL FUND**

	Department Request	Cuts	Manager Recommended
Governing Board	159,330	-	159,330
Administration	984,180	(34,860)	949,320
Finance	869,330	(19,640)	849,690
Public Buildings and Grounds	1,072,830	(53,830)	1,019,000
Police	3,707,400	(261,950)	3,445,450
Police-Misc. Grants	80,000	-	80,000
Fire & Emergency Responders	1,057,300	(115,730)	941,570
Street & Sanitation	2,548,590	(240,560)	2,308,030
Powell Bill	465,700	25,000	490,700
Cemetery	119,000	-	119,000
Planning	293,880	(4,020)	289,860
Code Enforcement	226,350	(3,100)	223,250
Special Appropriations	248,720	(24,830)	223,890
Parks & Recreation	2,653,930	(441,580)	2,212,350
Parks & Recreation-Special Projects	58,000	-	58,000
	<b>14,544,540</b>	<b>(1,175,100)</b>	<b>13,369,440</b>

<b>TOWN OF WAYNESVILLE</b> <b>BUDGET CUTS TO DEPARTMENT REQUESTS</b> 06/30/12		

GENERAL FUND	
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# TOWN OF WAYNESVILLE

## BUDGET CUTS TO DEPARTMENT REQUESTS

06/30/12

### GENERAL FUND

#### Police Department

<b>Department Request</b>	<b>3,707,400</b>	
Wages	-23,000	Cut over time and part time wages.
Fringe Benefits	-2,960	Cut due to change in wages.
Professional & Contract Services	-6,700	Cut police attorney services.
Garage Costs	-10,450	Cut due to garage fund cuts
Utility Costs	-600	Cut phone costs.
General Operating	-10,500	Cut uniforms, supplies, travel & training and equipment repairs and maintenance.
Capital Outlay	-207,740	Cut three vehicles, dispatch console, bullet proof vests, modems, copier, shot guns, and targets. (Will purchase one vehicle, bullet proof vests, modems, and copier from current year budget.)
<b>Manager Recommended</b>	<b>3,445,450</b>	

#### Misc. Police Grants

<b>Department Request</b>	<b>80,000</b>
<b>Manager Recommended</b>	<b>80,000</b>

#### Fire and Emergency Responders

<b>Department Request</b>	<b>1,057,300</b>	
Wages	-7,000	Cut over time and volunteer pay costs.
Fringe Benefits	-940	Cut due to change in wages.
Garage Costs	-1,290	Cut due to garage fund cuts.
General Operating	-3,500	Cut supplies and dues.
Capital Outlay	-103,000	Cut two vehicles and radios. (Will purchase radios out of current year budget.)
<b>Manager Recommended</b>	<b>941,570</b>	

#### Street and Sanitation

<b>Department Request</b>	<b>2,548,590</b>	
Garage Costs	-8,510	Cut due to garage fund cuts.
Public Works Costs	-17,050	Cut due to public works cuts.
General Operating Costs	-10,000	Cut material and supplies.
Capital Outlay	-205,000	Cut garbage truck, wood chipper, and sidewalks. (Will purchase wood chipper out of current year budget and move sidewalks to powell bill.)
<b>Manager Recommended</b>	<b>2,308,030</b>	

**TOWN OF WAYNESVILLE**  
**BUDGET CUTS TO DEPARTMENT REQUESTS**  
06/30/12

**GENERAL FUND**

**Powell Bill**

<b>Department Request</b>	<b>465,700</b>	
Capital Outlay	25,000	Add additional costs to sidewalks.

**Manager Recommended** **490,700**

**Cemetery**

**Department Request** **119,000**

**Manager Recommended** **119,000**

**Planning & Code Enforcement**

<b>Department Request</b>	<b>293,880</b>	
Garage Costs	-20	Cut due to garage fund cuts.
Capital Outlay	-4,000	Cut software upgrade. (Will purchase software upgrade out of current year budget.)

**Manager Recommended** **289,860**

**Building Inspections**

<b>Department Request</b>	<b>226,350</b>	
Garage Costs	-290	Cut due to garage fund cuts.
Utility Costs	-10	Cut phone costs.
General Operating	-1,300	Cut travel, training and dues.
Capital Outlay	-1,500	Cut computer purchase. (Will purchase computer out of current year budget.)

**Manager Recommended** **223,250**

**Special Appropriations**

<b>Department Request</b>	<b>248,720</b>	
Special Appropriations	-24,830	Cut donation and contributions and taxes expected to be collected for the Down Town Waynesville Association. Increase the transfer to the Haywood County library.

**Manager Recommended** **223,890**

## 06/30/12

**Town of Waynesville**  
**Budget Cuts to Department Requests**  
**Department Summary**  
**FYE 06/30/12**

**WATER FUND**

	Department Request	Cuts	Manager Recommended
<b>Water Maintenance</b>	1,790,080	(425,590)	1,364,490
<b>Water Treatment</b>	1,447,760	(286,390)	1,161,370
<b>Administration &amp; Finance</b>	230,610	-	230,610
<b>Transfer to General Fund</b>	103,100	-	103,100
	<b>3,571,550</b>	<b>(711,980)</b>	<b>2,859,570</b>

**TOWN OF WAYNESVILLE**  
**BUDGET CUTS TO DEPARTMENT REQUESTS**  
06/30/12

**WATER FUND**

**Water Maintenance**

<b>Department Request</b>	<b>1,790,080</b>	
Wages	-14,800	Cut requested merit costs.
Fringe	-2,920	Cut due to change in wages.
Garage Costs	-2,200	Cut due to garage fund cuts
Public Works Costs	-10,670	Cut due to public works cuts
General Operating	-20,000	Cut materials and supplies costs.
Capital Outlay	-375,000	Cut Howell Mill Road project. (Not being bided out till October 2012.)

**Manager Recommended** **1,364,490**

**Water Treatment**

<b>Department Request</b>	<b>1,447,760</b>	
Wages	-1,700	Cut requested merit costs.
Fringe	-330	Cut due to change in wages.
Garage Costs	-230	Cut due to garage fund cuts
General Operating	-5,000	Cut in treatment chemicals costs.
Capital outlay	-279,130	Cut due to financing of basin and spillway repairs.

**Manager Recommended** **1,161,370**

**Administration & Finance** **230,610**  
**Transfer to General Fund** **103,100**

**2,859,570 Total Water Fund Manager Recommended**

**Town of Waynesville**  
**Budget Cuts to Department Requests**  
**Department Summary**  
**FYE 06/30/12**

**SEWER FUND**

	Department Request	Cuts	Manager Recommended
<b>Sewer Maintenance</b>	740,080	(13,490)	726,590
<b>Sewer Treatment</b>	1,090,940	(300)	1,090,640
<b>Administration &amp; Finance</b>	193,640	-	193,640
<b>Contingency</b>	-	-	-
<b>Transfer to General Fund</b>	77,930	-	77,930
	<b>2,102,590</b>	<b>(13,790)</b>	<b>2,088,800</b>

**TOWN OF WAYNESVILLE**  
**BUDGET CUTS TO DEPARTMENT REQUESTS**  
06/30/12

**SEWER FUND**

**Sewer Maintenance**

<b>Department Request</b>	<b>740,080</b>	
Wages	-3,700	Cut requested merit costs.
Fringe	-720	Cut due to change in wages.
Garage Costs	-520	Cut due to garage fund cuts.
Public Works Costs	-5,550	Cut due to public works cuts.
General Operating	-3,000	Cut materials and supplies costs.

**Manager Recommended** **726,590**

**Sewer Treatment**

<b>Department Request</b>	<b>1,090,940</b>	
Garage Costs	-300	Cut due to garage fund cuts.

**Manager Recommended** **1,090,640**

**Administration & Finance** **193,640**  
**Transfer to General Fund** **77,930**

**2,088,800** **Total Sewer Fund Manager Recommended**

**Town of Waynesville**  
**Budget Cuts to Department Requests**  
**Department Summary**  
**FYE 06/30/12**

**ELECTRIC FUND**

	Department Request	Cuts	Manager Recommended
Electric Maintenance	1,464,320	(233,030)	1,231,290
Purchased Power	5,923,530	(54,360)	5,869,170
Administration & Finance	410,190	-	410,190
Transfers	1,217,150	161,550	1,378,700
	<b>9,015,190</b>	<b>(125,840)</b>	<b>8,889,350</b>



**TOWN OF WAYNESVILLE**  
**BUDGET CUTS TO DEPARTMENT REQUESTS**  
06/30/12

**ELECTRIC FUND**

**Electric Maintenance**

**Department Request**                      **1,464,320**

Garage Costs                                      -1,470      Cut due to garage fund cuts.

Public Works Costs                              -31,560      Cut due to public works cuts.

General Operating                              -15,000      Cut material and supplies costs.

Capital Outlay                                      -185,000      Cut due to financing of bucket truck replacement.

**Manager Recommended**                      **1,231,290**

**Purchased Power**                              **5,923,530**

-54,360      Cut power costs.

**Manager Recommended**                      **5,869,170**

**Administration & Finance**                      **410,190**

**Transfer to General Fund**                      **1,217,150**

161,550      Add additional transfer to general fund

**Manager Recommended**                      **1,378,700**

**8,889,350      Total Electric Fund Manager Recommended**

**Town of Waynesville**  
**Budget Cuts to Department Requests**  
**Department Summary**  
**FYE 06/30/12**

**PUBLIC WORKS**

	Department Request	Cuts	Manager Recommended
<b>Public Works Operation</b>	353,180	(85,300)	267,880
	353,180	(85,300)	267,880

**Town of Waynesville**  
**Budget Cuts to Department Requests**  
**Department Summary**  
**FYE 06/30/12**

**GARAGE**

	Department Request	Cuts	Manager Recommended
<u>Garage Operations</u>	687,660	(27,970)	659,690
	<u>687,660</u>	<u>(27,970)</u>	<u>659,690</u>

**TOWN OF WAYNESVILLE**  
**BUDGET CUTS TO DEPARTMENT REQUESTS**  
06/30/12

**PUBLIC WORKS OPERATION**

**Public Works**

<b>Department Request</b>	<b>353,180</b>	
Wages	-10,400	Cut one full time position to part time.
Fringe	-4,400	Cut due to position cut.
Utility Costs	-500	Cut due to reduction in electric use
General Operating	-5,000	Cut in supplies, landfill maintenance and equipment maintenance costs.
Capital Outlay	-65,000	Cut shed and paving and move to capital projects fund.

**Manager Recommended** **267,880**

**267,880** **Total Public Works Manager Recommended**

**Garage**

**Garage Operations**

<b>Department Request</b>	<b>687,660</b>	
Public Works	-20,470	Cut due to public works cuts.
Capital Outlay	-7,500	Cut fleet software

**Manager Recommended** **659,690**

**659,690** **Total Garage Manager Recommended**

**TOWN OF WYNESVILLE**  
**SPECIAL APPROPRIATIONS CONTRIBUTIONS**

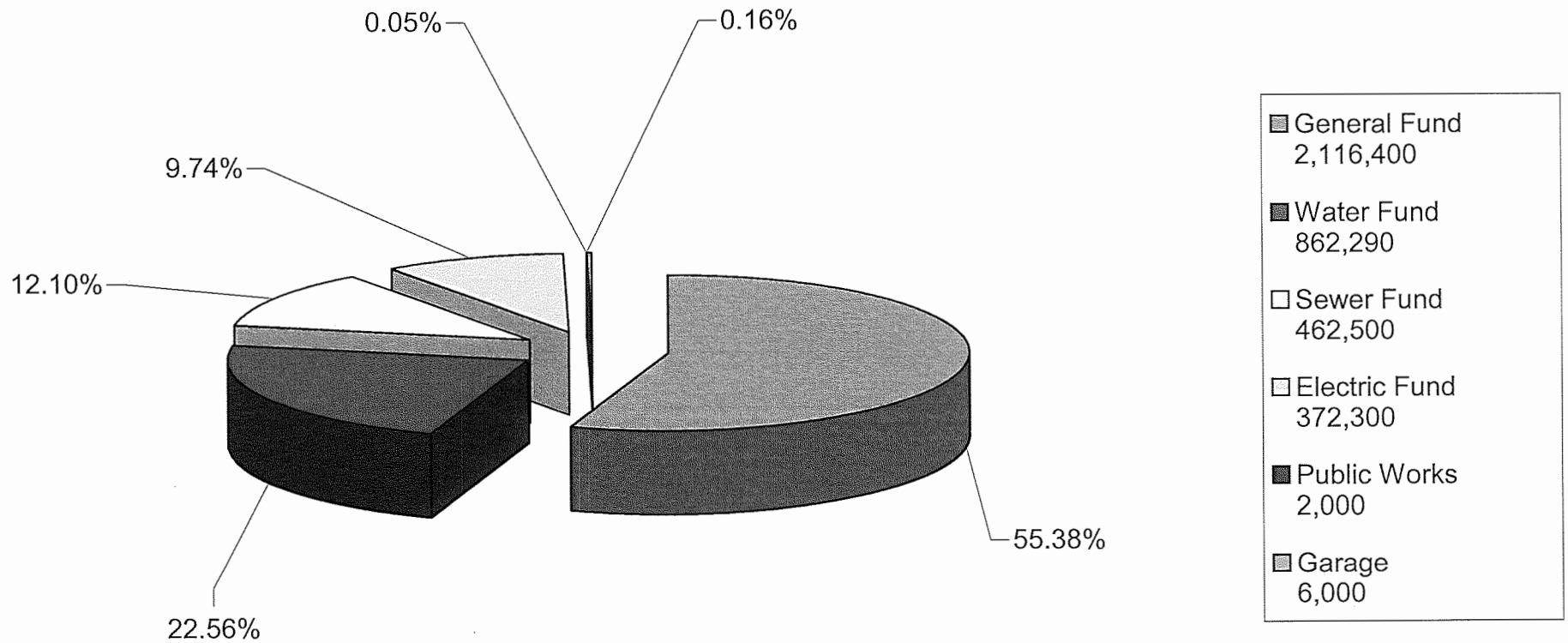
	APPR 06/07	APPR 07/08	APPR 08/09	APPR 09/10	APPR 10/11	REQ 11/12	LETTER REC'D		BOARD APPROVED
CONTRIBUTIONS									
30th Judicial District Domestic				1,000	1,000	1,000	YES		
American Red Cross			3,000	3,000	3,000	3,000	NO		
Arc of Haywood County		4,000	4,000	4,000	4,000	4,000	YES		
Big Brothers Big Sisters		1,000	1,500	1,500	1,500	1,500	YES		
Chamber of Commerce	2,500	2,500	2,500	2,500	2,500	2,500	NO		
Committee for Haywood County Veterans			2,500	2,500	-	-			
Disabled American Veterans					500	1,000	NO		
Downtown Way Assoc.	12,000	12,000	12,000	12,000	12,000	12,000	YES		
DWA-Christmas Parade	1,500	1,500	1,500	2,000	2,000	2,000	YES		
EDC	30,000	30,000	25,000	15,000	10,000	10,000	NO		
Elaine Kuhl Volunteer Center	2,500	2,500	2,500	3,500	3,500	5,000	YES		
Folkmoot	30,000	30,000	30,000	12,000	12,000	12,000	YES		
Good Samaritan Clinic	4,500	5,000	5,000	5,000	5,000	5,000	YES		
HART	4,500	4,500	4,500	4,500	4,500	4,500	YES		
Haywood Connections(Robert Johnson)	4,000	4,000	5,000	5,000	5,000	9,000	YES		
Haywood Co. Agriculture		2,500	-	-	-	-			
Haywood Co. Arts Council	3,000	3,500	4,500	4,500	4,500	4,500	YES		
Haywood Co. Council on Aging	3,000	4,000	-	-	-	-			
Haywood Co. Literacy Council	1,500	1,500	1,500	-	-	-			
Haywood Co. Rescue Squad-Utilities	4,000	4,000	4,000	4,000	4,000	4,000	NO		
Haywood County Veterans		5,000			-	-			
Haywood Mtn. Home-Utilities	2,500	2,500	2,500	-	-	-			
KARE	4,000	4,000	4,000	4,000	4,000	4,000	YES		
MLK Breakfast	100	100	100	200	500	500			
Meals on Wheels	3,000	3,000	3,000	3,000	3,000	3,000	YES		
Mountain Mediation	2,500	3,000	3,000	3,000	3,000	3,500	YES		
NAMI Haywood				500	500	500	YES		
Pigeon Development-Utilities	1,000	2,000	3,000	4,000	5,000	5,000	YES		
Reach	5,500	6,500	8,000	8,000	9,000	10,000	YES		
Salvation Army	5,000	5,000	5,000	5,000	5,000	5,000	YES		
Shelton House	4,000	4,000	4,000	4,000	4,000	4,000	YES		
Soup Kitchen Utilities	2,400	2,400	2,400	2,400	2,400	2,400	YES		
Tuscola AFJROTC				1,600	1,600	1,600	YES		
Waynesville Public Art Commission		9,000	12,000	9,800	7,500	6,000	YES		
Undesignated-Future Usage				2,500	-	-			
CONTRIBUTIONS TOTAL	133,000	159,000	156,000	130,000	120,500	126,500			100,000
				28					

## SPECIAL APPROPRIATIONS CONTRIBUTIONS

[illegible]

## Capital Outlay And Debt Service 2011-2012

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**TOWN OF WAYNESVILLE**  
**CAPITAL OUTLAY APPROPRIATIONS**  
**2011-2012**

<b>GENERAL FUND</b>				
<b>DEPARTMENT</b>		<b>DESCRIPTION</b>	<b>DEPARTMENT REQUEST</b>	<b>MANAGER RECOMMENDED</b>
<b><u>ADMINISTRATION</u></b>				
	*	COMPUTER SYSTEM (ASST. MGR)	2,000	-
	*	COMPUTER SYSTEM (TOWN CLERK)	2,000	-
		<b>TOTAL EQUIPMENT</b>	<b>4,000</b>	<b>-</b>
	*	1996 DODGE VAN-4618	22,000	-
	*	1997 FORD F150-2689	28,000	-
		<b>TOTAL VEHICLE</b>	<b>50,000</b>	<b>-</b>
		<b>GRAND TOTAL ADMINISTRATION</b>	<b>54,000</b>	<b>-</b>
	*	Items to be purchased FYE 6/30/2011		
<b><u>FINANCE</u></b>				
	1	PERSONAL COMPUTERS	3,000	-
	2	UTILITY CONVERSION	20,900	20,900
	3	GO DOCS/TYLER FORMS	14,700	-
	4	SQL SERVER CONVERSION	14,080	14,080
		<b>TOTAL EQUIPMENT</b>	<b>52,680</b>	<b>34,980</b>
		<b>TOTAL VEHICLE</b>	<b>-</b>	<b>-</b>
		<b>GRAND TOTAL FINANCE</b>	<b>52,680</b>	<b>34,980</b>
<b><u>PUBLIC BUILDINGS &amp; PARKING</u></b>				
		<b>TOTAL EQUIPMENT</b>	<b>-</b>	<b>-</b>
		<b>TOTAL VEHICLE</b>	<b>-</b>	<b>-</b>
		TOWN HALL IMPROVEMENTS	30,000	30,000
		MINI PARK	6,000	-
		DONATIONS	10,000	10,000
		PUBLIC ART	10,000	10,000
		<b>TOTAL CAPITAL IMPROVEMENTS PAGE 1</b>	<b>56,000</b>	<b>50,000</b>



**TOWN OF WAYNESVILLE**  
**CAPITAL OUTLAY APPROPRIATIONS**  
**2011-2012**

**GENERAL FUND**

DEPARTMENT	DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<b>PUBLIC BUILDINGS &amp; PARKING</b>			
	STREET TREES	6,500	5,000
	BENCHES	2,750	-
	TRASH RECEPTACLES	2,500	-
	WELCOME SIGN-S MAIN	15,000	-
	LANDSCAPE MATERIALS	5,000	-
	<b>TOTAL CAPITAL IMPROVEMENTS PAGE 2</b>	<b>31,750</b>	<b>5,000</b>
	<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>87,750</b>	<b>55,000</b>
	POLICE DEPT.DEVELOPMENT PAYMENT	211,340	211,340
	FIRE DEPARTMENT PAYMENT-USDA	108,700	108,700
	FIRE DEPARTMENT PAYMENT-BB&T	93,700	93,700
	PHONE SYSTEM PAYMENT	13,520	13,520
	PARKING DECK DEBT PAYMENT	227,050	227,050
	<b>TOTAL DEBT PAYMENT</b>	<b>654,310</b>	<b>654,310</b>
	<b>GRAND TOTAL PUBLIC BUILDINGS &amp; PARKING</b>	<b>742,060</b>	<b>709,310</b>
<b>HORTICULTURIST</b>			
*	1994 FORD RANGER -4324	19,000	-
	<b>TOTAL VEHICLE</b>	<b>19,000</b>	<b>-</b>
	<b>TOTAL CAPITAL IMPROVEMENT</b>	<b>-</b>	<b>-</b>
	<b>GRAND TOTAL HORTICULTURIST</b>	<b>19,000</b>	<b>-</b>
*	Replace with 1997 Ford from Administration		

**TOWN OF WAYNESVILLE**  
**CAPITAL OUTLAY APPROPRIATIONS**  
**2011-2012**

**GENERAL FUND**

DEPARTMENT		DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>POLICE</u>	4	2008 DODGE CHARGER W-22	22,500	22,500
		PATROL READY PACKAGE - W22	4,600	4,600
**	4	1998 FORD EXPEDITION SEIZURE VEHICLE	28,000	-
		PATROL READY PACKAGE	4,600	-
*	4	2002 CHEVROLET BLAZER	32,000	-
		PATROL READY PACKAGE	4,600	-
	4	SPECIAL PROJECTS UNIT	25,600	-
		PATROL READY PACKAGE	4,600	-
		TOTAL VEHICLES	126,500	27,100
	*	1 BULLET PROOF VESTS	6,000	-
		2 DISPATCH CONSOLE	74,210	-
		3 REPEATER REPLACEMENT	6,640	6,640
	*	4 BLUE TREE MODEMS	10,000	-
		5 CAD UPGRADE	5,750	5,750
		6 RADIOS FOR CID	7,280	-
	*	7 COPIER FOR CID	5,000	-
		8 MOSSBERG SHOTGUN REPLACEMENT X 10	4,090	-
		9 STEEL TRAINING TARGETS	1,760	-
		TOTAL EQUIPMENT	120,730	12,390
	1	LOAN PAYMENT	61,870	61,870
		GRAND TOTAL POLICE DEPARTMENT	309,100	101,360
	*	Items to be purchased FYE 6/30/2011		
	**	Replace with Police Chief's Durango		
<u>POLICE GRANTS</u>		UNAUTHORIZED SUBSTANCE TAX	30,000	30,000
		MISC. GRANT	50,000	50,000
		TOTAL GRANT	80,000	80,000
		GRAND TOTAL POLICE GRANT	80,000	80,000

TOWN OF WAYNESVILLE				
CAPITAL OUTLAY APPROPRIATIONS				
2011-2012				
<u>GENERAL FUND</u>				
DEPARTMENT		DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>FIRE</u>				
	2	1979 FORD F250 SERVICE TRUCK-4526	60,000	-
**	3	2003 DODGE DURANGO-4706***	35,000	-
		TOTAL VEHICLES	95,000	-
	***	Move Fire Chief Vehicle to Assistant & Replace Chief's Vehicle		
*	3	WALKIES	8,000	
	5	TURN OUT GEAR	13,000	13,000
		TOTAL EQUIPMENT	21,000	13,000
	1	LOAN PAYMENT FIRE PUMPER TRUCK	45,500	45,500
		GRAND TOTAL FIRE	161,500	58,500
*		Items to be purchased FYE 6/30/2011		
**		Replace with Planning Ford Explorer		

[illegible]

TOWN OF WAYNESVILLE				
CAPITAL OUTLAY APPROPRIATIONS				
2011-2012				
<u>GENERAL FUND</u>				
DEPARTMENT		DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>POWELL BILL</u>				
	1	PAVING OF STREETS	300,000	300,000
	5	SIDEWALK ADDITION	25,000	50,000
	5	SIDEWALK IMPROVEMENTS	10,000	10,000
		CAPITAL IMPROVEMENTS	335,000	360,000
	2	1993 CHEVY UTILITY TRUCK-0121	35,000	35,000
	4	2004 FORD F450-8519	60,000	60,000
		VEHICLES	95,000	95,000
	3	9FT SNOW PLOW-NEW 550	5,700	5,700
	3	9FT SNOW PLOW-NEW 450	3,000	3,000
		EQUIPMENT	8,700	8,700
		GRAND TOTAL POWELL BILL	438,700	463,700
<u>CEMETERY</u>				
		GRAND TOTAL CEMETERY	-	-

**TOWN OF WAYNESVILLE**  
**CAPITAL OUTLAY APPROPRIATIONS**

## 2011-2012

## GENERAL FUND

[illegible]

**TOWN OF WAYNESVILLE**  
**CAPITAL OUTLAY APPROPRIATIONS**  
**2011-2012**

<b>GENERAL FUND</b>				
<b>DEPARTMENT</b>		<b>DESCRIPTION</b>	<b>DEPARTMENT REQUEST</b>	<b>MANAGER RECOMMENDED</b>
<b>RECREATION</b>				
		VEHICLE	-	-
	*	6 FLOOR CLEANING EQUIPMENT	8,000	-
	*	7 ATHLETIC EQUIPMENT	4,000	-
	*	1 SERVER	3,000	
		EQUIPMENT	15,000	-
	**	2 NEW ROOF-GYM	160,000	-
		3 POOL RESURFACE (LAP & KID POOL)	90,000	90,000
		4 NEW RESTROOMS-PARKS (X3)	114,000	-
		5 POOL DECK RESURFACE	60,000	-
		8 CHILD CARE PLAYGROUND	14,000	-
		TOTAL CAPITAL IMPROVEMENTS	438,000	90,000
		1 NEW RECREATION CENTER	370,850	370,850
		1 EXERCISE EQUIPMENT	41,600	41,600
				-
		TOTAL DEBT PAYMENT	412,450	412,450
		GRAND TOTAL RECREATION	865,450	502,450
	*	Items to be purchased FYE 6/30/2011		
	**	Purchased from Capital Project Fund		
		GRAND TOTAL GENERAL FUND	3,045,090	2,116,400

TOWN OF WAYNESVILLE				
CAPITAL OUTLAY APPROPRIATIONS				
2011-2012				

<u>WATER FUND</u>				

[illegible]



[illegible]

[illegible]

**TOWN OF WAYNESVILLE**  
**CAPITAL OUTLAY APPROPRIATIONS**  
**2011-2012**

**SEWER FUND**

DEPARTMENT		DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<b><u>SEWER TREATMENT</u></b>				
		TOTAL VEHICLES	-	-
	3	PRI THICK TURNABLE GEARBOX	15,000	15,000
	4	HOT WATER WASHER	3,000	3,000
	5	JOHN DEER GATOR UTILITY-4563	7,500	7,500
	6	LAB ROOF TOP AC	2,000	2,000
	7	LAB WATER DISTILLER	7,000	7,000
		GE FUGI 10 HP VFD	2,100	2,100
		TOTAL EQUIPMENT	36,600	36,600
	1	SANDBLAST & PAINT WALNUT TRAIL BRIDGE	30,000	30,000
	2	PAVEMENT OVERLAY-ENTRANCE	52,800	52,800
		TOTAL CAPITAL IMPROVEMENTS	82,800	82,800
		TOTAL DEBT PAYMENT	-	-
		TOTAL BUILDING IMPROVEMENTS	-	
		GRAND TOTAL SEWER TREATMENT	119,400	119,400
		GRAND TOTAL SEWER FUND	462,500	462,500

TOWN OF WAYNESVILLE				
CAPITAL OUTLAY APPROPRIATIONS				
2011-2012				

<u>ELECTRIC FUND</u>				

[illegible]

TOWN OF WAYNESVILLE				
CAPITAL OUTLAY APPROPRIATIONS				
2011-2012				

PUBLIC WORKS				

[illegible]

[illegible]

			DEPARTMENT	MANAGER
DEPARTMENT		DESCRIPTION	REQUEST	RECOMMENDED

<b>GARAGE</b>	1	TIRE BALANCE SPEED	6,000	6,000
	2	FLEET SOFTWARE	7,500	-
		<b>GRAND TOTAL GARAGE</b>	<b>13,500</b>	<b>6,000</b>
		<b>GRAND TOTAL GARAGE FUND</b>	<b>13,500</b>	<b>6,000</b>
		<b>GRAND TOTAL ALL FUNDS</b>	<b>5,661,810</b>	<b>3,821,490</b>

## CAPITAL OUTLAY APPROPRIATIONS

2011-2012

[illegible]

Town of Waynesville			
Water and Sewer Rates			
2011-2012 BUDGET			
Water Rates	Current Rate		New Rate
<b>Residential and Commercial</b>			
<b>Inside</b>			
First 2000 Gallons	11.85	First 2000 Gallons	12.44
Above 2000 Gallons	1.68	Above 2000 Gallons	1.76
<b>Outside</b>			
First 2000 Gallons	21.35	First 2000 Gallons	22.42
Above 2000 Gallons	2.99	Above 2000 Gallons	3.14
<b>Industrial-Contract</b>			
<b>Inside -All Gallons</b>	1.44	All Gallons	1.51
<b>Outside- All Gallons</b>	2.48	All Gallons	2.60
<b>Industrial-No Contract</b>			
<b>Inside -All Gallons</b>	1.44	All Gallons	1.58
<b>Outside- All Gallons</b>	2.48	All Gallons	2.73
<b>Pump Fee -Inside (Per Pump)</b>	5.50	<b>Pump Fee -Inside (Per Pump)</b>	5.78
<b>Pump Fee -Outside (Per Pump)</b>	11.00	<b>Pump Fee -Outside (Per Pump)</b>	11.55
Sewer Rates	Current Rates		Same Rates
<b>Residential and Commercial</b>			
<b>Inside</b>			
First 2000 Gallons	12.97	First 2000 Gallons	12.97
Above 2000 Gallons	2.28	Above 2000 Gallons	2.28
<b>Outside</b>			
First 2000 Gallons	23.45	First 2000 Gallons	23.45
Above 2000 Gallons	4.17	Above 2000 Gallons	4.17
<b>Industrial-Contract</b>			
<b>Inside -All Gallons</b>	1.77	All Gallons	1.77
<b>Outside -All Gallons</b>	3.04	All Gallons	3.04
<b>Industrial-No Contract</b>			
<b>Inside -All Gallons</b>	1.77	All Gallons	1.77
<b>Outside -All Gallons</b>	3.04	All Gallons	3.04
* per 1000 Gallons			
<b>Other Charges</b>		<b>Other Charges</b>	
Connection Fee	\$20.00	Connection Fee	20.00
After Hours Connection Fee	\$75.00	After Hours Connection Fee	75.00



Town of Waynesville					
Bill Comparisons					
2011-2012BUDGET					
Monthly Consumption		Bill Under	Bill Under		Increase
In Gallons		Current	New		In
		Rates	Rates		Bill
<b>Residential and Commercial Customers</b>					
<b>Inside Customers</b>					
2,000	Water	\$ 11.85	\$ 12.44		\$0.59
	Sewer	\$ 12.97	\$ 12.97		\$0.00
		\$ 24.82	\$ 25.41		\$0.59
3,000	Water	\$ 13.53	\$ 14.20		\$0.67
	Sewer	\$ 15.25	\$ 15.25		\$0.00
		\$ 28.78	\$ 29.45		\$0.67
7,500	Water	\$ 21.09	\$ 22.14		\$1.05
	Sewer	\$ 25.51	\$ 25.51		\$0.00
		\$ 46.60	\$ 47.65		\$1.05
10,000	Water	\$ 25.29	\$ 26.55		\$1.26
	Sewer	\$ 31.21	\$ 31.21		\$0.00
		\$ 56.50	\$ 57.76		\$1.26
<b>Outside Customers</b>					
2,000	Water	\$ 21.35	\$ 22.42		\$1.07
	Sewer	\$ 23.45	\$ 23.45		\$0.00
		\$ 44.80	\$ 45.87		\$1.07
3,000	Water	\$ 24.34	\$ 25.56		\$1.22
	Sewer	\$ 27.62	\$ 27.62		\$0.00
		\$ 51.96	\$ 53.18		\$1.22
7,500	Water	\$ 37.80	\$ 39.69		\$1.89
	Sewer	\$ 46.39	\$ 46.39		\$0.00
		\$ 84.19	\$ 86.08		\$1.89
10,000	Water	\$ 45.27	\$ 47.53		\$2.26
	Sewer	\$ 56.81	\$ 56.81		\$0.00
		\$ 102.08	\$ 104.34		\$2.26

## Bill Comparisons

[illegible]

**COMPARISON OF WATER RATES  
WESTERN NORTH CAROLINA  
May 2010**

**3,000 Gallons Residential**

MUNICIPALITY	SERVICE POPULATION	3,000 GALLONS INSIDE
Morganton	24,800	\$10.17
Canton	7,008	\$11.50
Spruce Pine	5,600	\$11.75
Hendersonville	53,950	\$12.06
Franklin	9,555	\$13.48
<b>Waynesville</b>	<b>14,397</b>	<b>\$13.52</b>
Shelby	21,263	\$13.58
<b>Waynesville At 5%</b>	<b>At 5%</b>	<b>\$14.20</b>
Forest City	13,850	\$14.95
Bryson City	3,852	\$16.65
Marion	8,376	\$17.41
Mars Hill	3,150	\$17.70
Hickory	56,603	\$17.75
Weaverville	5,150	\$18.95
Brevard	8,521	\$19.74
Black Mountain	6,700	\$20.71
Boone	16,406	\$20.90
Clyde	2,775	\$20.98
Asheville	123,750	\$21.04
Montreat	1,000	\$26.45
Lake Lure	900	\$31.75

MUNICIPALITY	3,000 GALLONS OUTSIDE
Morganton	\$18.50
Hendersonville	\$19.29
Canton	\$23.00
Shelby	\$23.74
<b>Waynesville</b>	<b>\$24.34</b>
<b>Waynesville at 5%</b>	<b>\$25.56</b>
Forest City	\$27.15
Mars Hill	\$27.95
Franklin	\$28.10
Brevard	\$29.66
Spruce Pine	\$29.75
Bryson City	\$30.00
Black Mountain	\$30.01
Clyde	\$33.17
Hickory	\$35.50
Weaverville	\$37.91
Boone	\$41.80
Marion	\$43.55
Lake Lure	\$63.50
Asheville	Not Available
Montreat	Not Available

**COMPARISON OF WATER RATES  
WESTERN NORTH CAROLINA  
May 2010**

**10,000 Gallons Residential**

MUNICIPALITY	SERVICE POPULATION	10,000 GALLONS INSIDE TOWN
Morganton	24,800	\$17.10
<b>Waynesville</b>	<b>14,394</b>	<b>\$25.26</b>
Spruce Pine	5,600	\$31.00
<b>Waynesville</b>	<b>At 5 %</b>	<b>\$26.52</b>
Franklin	9,555	\$25.66
Bryson City	3,852	\$29.95
Hickory	56,603	\$27.11
Hendersonville	53,950	\$29.42
Shelby	21,263	\$27.79
Marion	8,498	\$31.48
Canton	7,008	\$34.28
Clyde	2,775	\$43.10
Forest City	13,850	\$40.92
Mars Hill	3,150	\$50.60
Lake Lure	900	\$59.75
Asheville	123,750	\$54.63
Black Mountain	6,700	\$55.71
Montreat	1,000	\$55.50
Boone	16,406	\$61.70
Weaverville	5,150	\$67.32
Brevard	8,621	\$68.74

MUNICIPALITY	10,000 GALLONS OUTSIDE TOWN
Morganton	\$32.36
<b>Waynesville</b>	<b>\$45.24</b>
Hendersonville	\$47.08
<b>Waynesville</b>	<b>\$47.50</b>
Shelby	\$48.59
Bryson City	\$48.90
Franklin	\$53.65
Hickory	\$54.22
Spruce Pine	\$59.50
Canton	\$68.50
Clyde	\$70.33
Forest City	\$75.93
Mars Hill	\$78.70
Marion	\$78.83
Black Mountain	\$86.71
Brevard	\$103.30
Lake Lure	\$119.50
Boone	\$123.40
Weaverville	\$134.63
Asheville	Not Available
Montreat	Not Available

**COMPARISON OF WATER RATES  
WESTERN NORTH CAROLINA  
MAY 2010**

**100,000 Gallons Commerical**

MUNICIPALITY	SERVICE POPULATION	100,000 GALS. INSIDE
Morganton	24,800	\$106.20
<b>Waynesville</b>	<b>14,394</b>	<b>\$144.00</b>
Hickory	56,603	\$147.43
<b>Waynesville</b>	<b>AT 5%</b>	<b>\$151.20</b>
Shelby	21,263	\$167.14
Bryson City	3,852	\$208.40
Marion	8,498	\$212.38
Hendersonville	47,442	\$216.62
Franklin	9,555	\$233.42
Clyde	2,775	\$257.79
Spruce Pine	5,600	\$294.49
Forest City	13,850	\$318.61
Canton	7,008	\$326.75
Asheville	123,750	\$407.71
Lake Lure	900	\$468.75
Mars Hill	3150	\$487.59
Montreat	1000	\$505.00
Black Mountain	6,700	\$505.71
Boone	16,406	\$661.70
Brevard	8,621	\$698.74
Weaverville	5,150	\$748.36

MUNICIPALITY	100,000 GALS. OUTSIDE
Morganton	\$210.56
<b>Waynesville</b>	<b>\$248.00</b>
<b>Waynesville AT 5%</b>	<b>\$260.40</b>
Shelby	\$291.59
Hickory	\$294.86
Bryson City	\$306.80
Hendersonville	\$343.78
Clyde	\$368.03
Franklin	\$466.87
Spruce Pine	\$473.99
Marion	\$532.43
Forest City	\$596.92
Canton	\$653.50
Mars Hill	\$749.69
Black Mountain	\$815.71
Lake Lure	\$937.49
Brevard	\$1,050.10
Boone	\$1,323.40
Weaverville	\$1,496.71

**COMPARISON OF WATER RATES  
WESTERN NORTH CAROLINA  
May 2010**

**250,000 Gallons Commercial**

MUNICIPALITY	SERVICE POPULATION	250,000 GALS. INSIDE
Morganton	24,800	\$258.84
Hickory	56,603	\$356.73
Shelby	21,263	\$395.14
<b>Waynesville</b>	<b>14,394</b>	<b>\$428.14</b>
<b>Waynesville</b>	<b>At 5%</b>	<b>\$449.55</b>
Hendersonville	53,950	\$492.62
Bryson City	3,852	\$493.40
Marion	8,498	\$513.88
Franklin	9,555	\$584.35
Clyde	2,775	\$595.29
Forest City	13,850	\$752.11
Spruce Pine	5,600	\$766.99
Canton	7,008	\$814.25
Asheville	123,750	\$1,055.59
Montreat	1000	\$1,127.50
Lake Lure	900	\$1,143.75
Mars Hill	3150	\$1,222.59
Boone	16,406	\$1,659.20
Brevard	8,621	\$1,748.74
Weaverville	5,150	\$1,935.90

MUNICIPALITY	250,000 GAL. OUTSIDE
Morganton	\$514.62
Shelby	\$689.09
Bryson City	\$711.80
Hickory	\$713.47
<b>Waynesville</b>	<b>\$761.22</b>
Hendersonville	\$779.77
Clyde	\$792.53
<b>Waynesville AT 5%</b>	<b>\$799.28</b>
Franklin	\$990.58
Spruce Pine	\$1,234.49
Marion	\$1,288.43
Forest City	\$1,409.92
Canton	\$1,628.50
Mars Hill	\$1,874.69
Lake Lure	\$2,287.49
Brevard	\$2,628.10
Boone	\$3,318.40
Weaverville	\$3,871.79

COMPARISON OF SEWER RATES  
WESTERN NORTH CAROLINA  
May 2010

3,000 Gallons Residential

MUNICIPALITY	SERVICE POPULATION	3,000 GALLONS INSIDE
Canton	7,008	\$4.60
Franklin	9,555	\$11.56
Spruce Pine	5,600	\$12.05
Mars Hill	4350	\$14.78
Forest City	13,850	\$14.95
Maggie Valley	1,637	\$15.00
<b>Waynesville</b>	<b>14,394</b>	<b>\$15.25</b>
Marion	8,498	\$17.41
Hendersonville	53,950	\$17.51
Brevard	8,621	\$19.25
Morganton	24,800	\$19.88
Boone	16,406	\$20.25
Hickory	56,603	\$21.10
Clyde	2,775	\$22.00
Shelby	21,263	\$22.77
Lake Lure	900	\$30.62
Asheville	MSD	NOT AVAILABLE
Weaverville	MSD	NOT AVAILABLE

MUNICIPALITY	3,000 GALLONS OUTSIDE
Canton	\$9.20
Franklin	\$19.66
Forest City	\$27.15
<b>Waynesville</b>	<b>\$27.62</b>
Hendersonville	\$27.71
Brevard	\$28.89
Spruce Pine	\$30.35
Maggie Valley	\$31.00
Shelby	\$34.06
Morganton	\$34.33
Boone	\$40.50
Hickory	\$42.20
Marion	\$43.55
Lake Lure	\$61.25
Asheville	NOT AVAILABLE
Weaverville	NOT AVAILABLE

**COMPARISON OF SEWER RATES  
WESTERN NORTH CAROLINA  
May 2010**

**10,000 Gallons Residential**

MUNICIPALITY	SERVICE POPULATION	10,000 GALLONS INSIDE
Canton	7,008	\$13.70
Franklin	9,555	\$25.56
Spruce Pine	5,600	\$33.40
Marion	8,498	\$31.48
<b>Waynesville</b>	<b>14,394</b>	<b>\$31.21</b>
Morganton	24,800	\$36.68
Hickory	56,603	\$39.44
Maggie Valley	1,637	\$39.50
Forest City	13,850	\$40.92
Hendersonville	53,950	\$45.38
Lake Lure	900	\$56.87
Mars Hill	3,150	\$50.60
Shelby	21,263	\$47.34
Boone	16,406	\$55.25
Brevard	8,621	\$64.82
Clyde	2,775	\$78.00
Asheville	MSD	Not Available
Weaverville	MSD	Not Available

MUNICIPALITY	10,000 GALLONS OUTSIDE
Canton	\$27.40
Franklin	\$38.56
<b>Waynesville</b>	<b>\$56.81</b>
Spruce Pine	\$64.30
Morganton	\$67.93
Shelby	\$70.74
Hendersonville	\$72.95
Forest City	\$75.93
Marion	\$78.83
Hickory	\$78.89
Maggie Valley	\$80.00
Brevard	\$97.14
Boone	\$110.50
Lake Lure	\$113.75
Asheville	Not Available
Weaverville	Not Available



**COMPARISON OF SEWER RATES  
WESTERN NORTH CAROLINA  
May 2010**

**100,000 Gallons**

MUNICIPALITY	SERVICE POPULATION	100,000 GALS. INSIDE
Canton	7,008	\$130.70
Marion	8,498	\$212.38
Franklin	9,555	\$205.56
<b>Waynesville</b>	<b>14,394</b>	<b>\$236.41</b>
Morganton	24,800	\$252.68
Spruce Pine	5,600	\$327.89
Hickory	56,603	\$275.27
Maggie Valley	1,637	\$354.50
Shelby	21,263	\$363.24
Lake Lure	900	\$441.87
Forest City	13,850	\$373.85
Hendersonville	53,950	\$406.28
Boone	16,406	\$510.50
Brevard	8,621	\$650.73
Mars Hill	3,150	\$693.39
Clyde	2,775	\$798.00
Asheville	MSD	Not Available
Weaverville	MSD	Not Available

MUNICIPALITY	100,000 GALS. OUTSIDE
Canton	\$261.40
Franklin	\$371.56
<b>Waynesville</b>	<b>\$432.11</b>
Morganton	\$499.93
Marion	\$532.43
Forest City	\$540.79
Spruce Pine	\$540.79
Shelby	\$542.34
Hickory	\$550.54
Hendersonville	\$650.45
Maggie Valley	\$710.00
Lake Lure	\$883.74
Brevard	\$974.64
Boone	\$1,021.00
Asheville	Not Available
Weaverville	Not Available

**COMPARISON OF SEWER RATES  
WESTERN NORTH CAROLINA**

May 2010

**250,000 Gallons Commercial**

MUNICIPALITY	SERVICE POPULATION	250,000 GALS. INSIDE
Canton	7,008	\$325.70
Franklin	9,555	\$505.56
Marion	8,498	\$513.88
<b>Waynesville</b>	<b>14,394</b>	<b>\$578.41</b>
Morganton	24,800	\$620.49
Hickory	56,603	\$676.22
Spruce Pine	5,600	\$860.39
Maggie Valley	1,637	\$879.50
Shelby	21,263	\$889.74
Forest City	13,850	\$928.85
Hendersonville	53,950	\$1,007.78
Lake Lure	900	\$1,079.37
Boone	16,406	\$1,260.50
Brevard	8,621	\$1,627.22
Mars Hill	3,150	\$1,735.89
Clyde	2,775	\$1,998.00
Asheville	MSD	Not Available
Weaverville	MSD	Not Available

MUNICIPALITY	250,000 GALS. OUTSIDE
Canton	\$651.40
Franklin	\$911.56
<b>Waynesville</b>	<b>\$1,057.61</b>
Forest City	\$1,143.59
Morganton	\$1,231.92
Marion	\$1,288.43
Shelby	\$1,328.34
Hickory	\$1,352.44
Spruce Pine	\$1,418.28
Hendersonville	\$1,613.45
Maggie Valley	\$1,760.00
Lake Lure	\$2,158.74
Brevard	\$2,437.14
Boone	\$2,521.00
Asheville	Not Available
Weaverville	Not Available

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**COMPARISON OF TAX RATES  
WESTERN NORTH CAROLINA MUNICIPALITIES  
2010-2011**

MUNICIPALITY	POPULATION	2010-2011 TAX RATE	YEAR OF EVALUATION	ELECTRIC CITY?
Webster	602	\$0.070	2008	no
Highlands	985	\$0.135	2007	yes
Dillsboro	269	\$0.210	2008	no
Franklin	3,899	\$0.250	2007	no
Hayesville	523	\$0.265	2010	no
Woodfin	6,359	\$0.265	2006	no
Blowing Rock	1,489	\$0.280	2006	no
Sylva	2,601	\$0.300	2008	no
Laurel Park	2,290	\$0.310	2007	no
Biltmore Forest	1,556	\$0.320	2006	no
Drexel	1,920	\$0.320	2007	yes
Fletcher	6,531	\$0.320	2007	no
Bryson City	1,487	\$0.330	2005	no
Murphy	1,627	\$0.330	2004	no
Bakersville	355	\$0.350	2009	no
Weaverville	3,870	\$0.355	2006	no
Black Mountain	8,526	\$0.365	2006	no
Boone	14,813	\$0.370	2006	no
Montreat	701	\$0.370	2006	no
Old Fort	983	\$0.370	2003	no
Spruce Pine	2,020	\$0.370	2009	no
Andrews	1,913	\$0.380	2008	no
Banner Elk	972	\$0.380	2010	no
Hendersonville	13,135	\$0.380	2007	no
Valdese	4,592	\$0.400	2007	no
<b>Waynesville</b>	<b>9,869</b>	<b>\$0.4082</b>	<b>2011</b>	<b>yes</b>
Rosman	597	\$0.410	2009	no
Asheville	79,973	\$0.420	2006	no
Maggie Valley	1,602	\$0.420	2007	no
Clyde	1,401	\$0.430	2006	no
Brevard	7,149	\$0.433	2009	no
Mars Hill	1,938	\$0.460	2004	no
Morganton	17,058	\$0.460	2007	yes
Robbinsville	749	\$0.4775	2010	no
Marshall	841	\$0.490	2004	no
Burnsville	1,694	\$0.500	2000	no
Hickory	41,151	\$0.500	2007	no
Hot Springs	677	\$0.510	2004	no
Marion	7,560	\$0.510	2003	no
Saluda	567	\$0.515	2009	no
Rutherfordton	4,166	\$0.520	2007	no
Tryon	1,771	\$0.5258	2009	no
Canton	4,097	\$0.580	2006	no
Beech Mountain	389	\$0.640	2006	no

**COMPARISON OF TAX RATES  
MUNICIPALITIES OF SIMILAR POPULATION  
2011-2012**

MUNICIPALITY	POPULATION	2010-2011 TAX RATE	YEAR OF REEVALUATION
Archdale	9,864	\$0.29	2007
Apex	32,275	\$0.34	2008
Southern Pines	12,717	\$0.35	2007
Tarboro	10,292	\$0.36	2009
Black Mountain	8,526	\$0.365	2006
Davidson	10,828	\$0.37	2003
Morrisville	15,996	\$0.37	2008
Boone	14,813	\$0.37	2006
Hendersonville	13,135	\$0.38	2007
Kings Mountain	11,070	\$0.40	2009
<b>Waynesville</b>	<b>9,869</b>	<b>\$0.4082</b>	<b>2011</b>
Clinton	8,810	\$0.41	2003
Hope Mills	14,559	\$0.42	2009
Graham	15,043	\$0.445	2009
Morganton	17,058	\$0.46	2007
Belmont	1,061	\$0.475	2007
Dunn	10,377	\$0.48	2009
Newton	13,819	\$0.48	2007
Rockingham	9,484	\$0.48	2008
Kernersville	22,997	\$0.4975	2009
Washington	10,114	\$0.50	2010
Wake Forest	28,542	\$0.51	2008
Lenoir	19,071	\$0.54	2005
Albemarle	16,338	\$0.56	2005
Lincolnton	11,553	\$0.56	2008
Smithfield	13,410	\$0.57	2003
Oxford	9,483	\$0.60	2010
Roxboro	8,933	\$0.614	2005
Eden	15,892	\$0.62	2003
Spring Lake	13,175	\$0.66	2009
Reidsville	14,637	\$0.73	2003

**COMPARISON OF TAX RATES  
MUNICIPALITIES OF SIMILAR POPULATION  
2011-2012**

MUNICIPALITY	POPULATION	2010-2011 TAX RATE	YEAR OF REEVALUATION
Albemarle	16,338	\$0.56	2005
Apex	32,275	\$0.34	2008
Archdale	9,864	\$0.29	2007
Belmont	1,061	\$0.475	2007
Black Mountain	8,526	\$0.365	2006
Boone	14,813	\$0.37	2006
Clinton	8,810	\$0.41	2003
Davidson	10,828	\$0.37	2003
Dunn	10,377	\$0.48	2009
Eden	15,892	\$0.62	2003
Graham	15,043	\$0.445	2009
Hendersonville	13,135	\$0.38	2007
Hope Mills	14,559	\$0.42	2009
Kernersville	22,997	\$0.4975	2009
Kings Mountain	11,070	\$0.40	2009
Lenoir	19,071	\$0.54	2005
Lincolnton	11,553	\$0.56	2008
Morrisville	15,996	\$0.37	2008
Morganton	17,058	\$0.46	2007
Newton	13,819	\$0.48	2007
Oxford	9,483	\$0.60	2010
Reidsville	14,637	\$0.73	2003
Rockingham	9,484	\$0.48	2008
Roxboro	8,933	\$0.614	2005
Smithfield	13,410	\$0.57	2003
Southern Pines	12,717	\$0.35	2007
Spring Lake	13,175	\$0.66	2009
Tarboro	10,292	\$0.36	2009
Wake Forest	28,542	\$0.51	2008
Washington	10,114	\$0.50	2010
<b>Waynesville</b>	<b>9,869</b>	<b>\$0.4082</b>	<b>2006</b>

Schedule of Principal and Interest Payments For Capital Leases			
Fiscal Year	Principal	Interest	Total Principal and Interest
2011-2012	1,609,046.84	523,202.64	2,132,249.48
2012-2013	1,497,001.63	475,590.38	1,972,592.01
2013-2014	1,332,610.81	423,795.28	1,756,406.09
2014-2015	1,242,398.97	376,740.39	1,619,139.36
2015-2016	1,142,710.52	332,064.42	1,474,774.94
2016-2017	1,155,463.95	290,158.57	1,445,622.52
2017-2018	1,194,859.06	247,245.86	1,442,104.92
After 2018	5,688,125.03	2,108,406.12	7,796,531.15
	\$ 14,862,216.81	\$ 4,777,203.66	\$ 19,639,420.47

**Schedule includes 17 leases as follows:**

Lease # 1 is for construction of clear well tank and improvements at water plant. Lease is schedule to be paid out October 16, 2011.

Lease # 2 is for the purchase of a new phone system. Lease is schedule to be paid out January 13, 2012.

Lease # 3 is for the purchase of two garbage trucks and one pole truck. Lease is schedule to be paid out December 28, 2012.

Lease # 4 is for the purchase of exercise equipment at the recreation center. Lease is schedule to be paid out February 1, 2014.

Lease # 5 is for construction of new water tank at Reservoir Drive. Lease is schedule to be paid out May 1, 2014.

Lease # 6 is for purchase of eight police cars, track hoe, and a sewer jet truck. Lease is schedule to be paid out November 11, 2014.

Lease # 7 is for the purchase of one garbage truck and two street trucks. Lease is schedule to be paid out December 20, 2014.

Lease # 8 is for the expansion of the water treatment lab. Lease is schedule to be paid out July 19, 2015.

Lease # 9 is for construction of new parking deck. Lease is schedule to be paid out July 15, 2017.

Lease # 10 is for construction of the recreation center. Lease is schedule to be paid out November 1, 2018.

Lease # 11 is for the construction of a new electrical substation. Lease is schedule to be paid out July 17, 2020.

Lease # 12 is for the purchase of a fire truck. Lease is schedule to be paid out August 24, 2020.

Lease # 13 is for construction of water lines and water tanks for the Eagle Nest water system. Loan is schedule to be paid out May 1, 2021.

Lease # 14 and lease # 17 below is for the construction of a new fire station. The first lease is schedule to be paid out February 15, 2022.

Lease # 15 is for the construction of the police station/development office. Lease is schedule to be paid out May 13, 2028.

Lease # 16 is fro the construction of various water lines. Lease is schedule to be paid out November 1, 2030.

Lease # 17 is for the construction of the fire station. Lease is schedule to be paid out September 26, 2048.

**Schedule does not include the following items that could be financed during 2011-2012 budget.**

Description	Amount to be Financed
Water Plant - Basin and Spillway repair	360,000
Electric Maintenance - Bucket Truck	185,000

**Town of Waynesville  
Property Tax Information  
Includes Motor Vehicles Billed By County**

Fiscal Year		Total Valuations		Town's Tax Rate Per \$ 100	MSD's Tax Rate Per \$ 100	Billed	Collected That Year	Total Percent Collected	Percent Collected Excluding Motor Vehicles	Percent Collected Motor Vehicles
1996-97	*	503,365,463	***	0.40	0.26	1,990,148	1,872,553	94.09%	****	****
1997-98	*	533,382,859		0.40	0.26	2,202,087	2,068,866	93.95%	95.53%	79.37%
1998-99	*	560,497,210		0.40	0.26	2,211,103	2,043,001	92.40%	93.53%	82.61%
1999-00	*	574,314,682		0.40	0.26	2,268,418	2,112,324	93.12%	94.50%	81.36%
2000-01	*	586,963,300		0.45	0.26	2,589,101	2,434,634	94.03%	95.37%	81.29%
2001-02	*	605,863,229		0.45	0.26	2,699,303	2,549,906	94.47%	95.47%	85.77%
2002-03	*	767,887,470	***	0.43	0.26	3,232,973	3,093,769	95.69%	96.55%	85.53%
2003-04	*	770,442,426		0.43	0.26	3,282,033	3,160,471	96.30%	97.08%	87.43%
2004-05	*	776,223,985		0.43	0.26	3,302,864	3,163,608	95.78%	96.53%	87.59%
2005-06	*	798,020,106		0.43	0.26	3,395,841	3,264,593	96.14%	97.10%	86.60%
2006-07	*	1,061,344,243	***	0.40	0.23	4,196,669	4,052,603	96.57%	97.34%	85.55%
2007-08	*	1,076,786,904		0.40	0.23	4,260,650	4,101,327	96.26%	97.10%	84.35%
2008-09	*	1,130,452,515		0.40	0.23	4,463,628	4,270,203	95.67%	96.28%	86.24%
2009-10	*	1,139,342,705		0.40	0.23	4,496,974	4,322,294	96.12%	96.69%	86.29%
2010-11 Bud	*	1,134,616,606		0.40	0.23	4,467,955	4,270,670	95.58%	96.30%	86.00%
2010-11 Est.	*	1,146,646,799		0.40	0.23	4,515,145	4,310,440	95.47%	96.02%	86.29%
2011-12 Bud	*	1,153,313,220	***	0.4082	0.20	4,602,726	4,419,972	96.03%	96.69%	86.00%

\* Includes MSD valuation approx. \$ 16,000,000 per year till 1995-96 and approx \$ 20,050,000 per year till 2001-2002 then aprox \$ 23,500,000 -25,000,000 per year thru 2006. MSD 2007 thru 2010 valuations approx.\$35,859,565 - \$41,310,222 per year.

MSD 2011 budgeted valuation 41,477,706 and an estimated valuation 42,024,526. MSD 2012 budget valuation is 50,479,619.

\*\*\* Revaluation 2011, 2007, 2003 and 1996

\*\*\*\* Not broken out



## Neutral Property Tax Increase

Town of Waynesville

Note: The top part of this worksheet is used as working papers to make it easier for you (counties and municipalities) to calculate amounts that should be used in the actual

Revaluations as of:  
January 1, 2011 and 2006

Fiscal year	Assessed Valuation as of June 30	Annexation (Deannexation)	Total Adjusted for Annexation or Deannexation	Valuation Increase	Percentage change
2011-12	1,102,833,601	-	11-12 1,102,833,601		
			10-11 1,104,622,273		
2010-11	Revaluation 1/1/2011 1,104,622,273	-	10-11 1,104,622,273	6,589,790	0.60%
			09-10 1,098,032,483		
2009-10	1,098,032,483	-	09-10 1,098,032,483	8,555,257	0.79%
			08-09 1,089,477,226		
2008-09	1,089,477,226	-	08-09 1,089,477,226	48,768,200	4.69%
			07-08 1,040,709,026		
2007-08	1,040,709,026	-	07-08 1,040,709,026	15,224,336	1.48%
			06-07 1,025,484,690		
2006-07	Revaluation 1/1/2006 1,025,484,690				1.89%
					Average growth % Doesn't include revaluation increase
Last year prior to revaluation				Tax rate	Estimated tax levy
2010-11	1,104,622,273			0.4000	4,418,489
First year of revaluation				Tax rate to produce equivalent levy	
2011-12	1,102,833,601			0.4006	4,418,489
Increase tax rate for average growth rate				Revenue neutral tax rate, to be included in budget ordinance, adjusted for growth	
2011-12	1,102,833,601			0.4082	4,501,955
				Increase in Tax Levy	83,466
				Average Percentage Increase	1.89%

Town of Waynesville  
Estimated Assessed Valuation  
For the year ended 06 30 2011 and 06 30 2012

For the year ended 06 30 2011:

Motor Vehicles Estimated	58,984,554
Corporate Utilities	10,659,710
Personal Property	70,800,238
Real Property	964,177,771

1,104,622,273

For the year ended 06 30 2012:

Motor Vehicles Estimated	58,984,554
Corporate Utilities	10,659,710
Personal Property	70,800,238
Real Property	962,389,099

1,102,833,601

**Town of Waynesville**  
**Property Tax Information Comparison**  
**For the Budget Year June 30, 2012**

	<b>FYE 06/30/11 Bill To Date</b>	<b>FYE 6/30/2012 County's Projection</b>	<b>Difference</b>	<b>% Difference</b>
Real Property	988,401,101	1,030,286,172	41,885,071	4.2377%
Less:				
Exemptions				
Historic Exemptions		(3,007,150)		
Brownfield Exemptions		(8,761,100)		
Sr./Dis Exemptions		(11,500,000)		
Land Use Exemptions		(3,428,823)		
Total Exemptions	(26,116,817)	(26,697,073)		
BOER appeals	-	(41,200,000)	(estimate provided by county)	
Releases	(891,613)			
Adjustments	(35,320)			
Add:				
Discoveries	2,820,420			
	<u>964,177,771</u>	<u>962,389,099</u>	<u>(1,788,672)</u>	<u>-0.1855%</u>

	<b>FYE 6/30/2007</b>	<b>FYE 6/30/2007</b>	<b>FYE 6/30/2009</b>	<b>FYE 6/30/2010</b>	<b>FYE 6/30/2011</b>	<b>Estimated FYE 6/30/2012</b>
Motor Vehicles	70,554,000	71,325,500	68,921,000	62,623,000	58,984,554 *	58,984,554
Corporate Utilities	12,259,877	12,044,233	11,992,254	12,300,940	10,659,710	10,659,710
Personal Property	56,508,360	58,607,808	65,618,652	74,288,413	70,800,200	70,800,200

\*Motor Vehicles for FYE 06 30 2011 estimated based on amounts billed thru March 2011.

## Neutral Property Tax Increase

Town of Waynesville

Note: The top part of this worksheet is used as working papers to make it easier for you (counties and municipalities) to calculate amounts that should be used in the actual

Revaluations as of:  
January 1, 2011 and 2006

Fiscal year		Assessed Valuation as of June 30	Annexation (Deannexation)		Total Adjusted for Annexation or Deannexation	Valuation Increase	Percentage change
2011-12		50,479,619	-	11-12	50,479,619		
				10-11	42,024,526		
2010-11	Revaluation 1/1/2011	42,024,526	-	10-11	42,024,526	714,304	1.73%
				09-10	41,310,222		
2009-10		41,310,222	-	09-10	41,310,222	334,933	0.82%
				08-09	40,975,289		
2008-09		40,975,289	-	08-09	40,975,289	4,897,411	13.57%
				07-08	36,077,878		
2007-08		36,077,878	-	07-08	36,077,878	218,325	0.61%
				06-07	35,859,553		
2006-07	Revaluation 1/1/2006	35,859,553					4.18%
							Average growth % Doesn't include revaluation increase
Last year prior to revaluation						Tax rate	Estimated tax levy
2010-11		42,024,526				0.2300	96,656
First year of revaluation						Tax rate to produce equivalent levy	
2011-12		50,479,619				0.1915	96,656
Increase tax rate for average growth rate						Revenue neutral tax rate, to be included in budget ordinance, adjusted for growth	
2011-12		50,479,619				0.1995	100,699
						Increase in Tax Levy	4,043
						Average Percentage Increase	4.18%

**Town of Waynesville  
Downtown Waynesville Association Tax Valuation  
For the Budget Year Ending 06 30 2012**

	<b>Valuation Amount</b>
Real Property Values-per county	<u>49,323,200</u>
Less:	
Senior Citizen/Disability Exemption	-
	<u>49,323,200</u>
Less:	
Estimate for formal hearing cuts 5%	(2,500,000)
Personal Property- (used the same as prior year)	3,656,419
Total use for budget FYE 06/30/2012	<u><u>50,479,619</u></u>

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**TOWN OF WAYNESVILLE POSITIONS**

DEPARTMENT/POSITION	ALLOCATED 2010/2011	PROPOSED 2011-2012	CHANGE
<b>ADMINISTRATION</b>			
FULL TIME POSITIONS			
Town Manager	1	1	
Assistant to the Town Manager	1	1	
Town Engineer/Public Works Director	1	1	
Assistant Public Works Director	1	1	
Human Resources Manager	1	1	
Town Clerk/Administrative Assistant	1	1	
Horticulturist	1	1	
Perm. Part-Time Positions			
Administrative Office Assistant	1	1	
TOTAL AUTHORIZED POSITIONS			
Full-Time	7	7	-
Perm. Part-Time	2	2	-
<b>FINANCE</b>			
FULL-TIME POSITIONS			
Finance Director	1	1	
Assistant Finance Director	1	1	
Tax Collector	1	1	
Accounting Technician II	1	1	
Accounting Technician I	1	1	
Customer Service Representatives II	2	2	-
Customer Service Representatives I	1	1	
Meter Readers	3	3	
TOTAL AUTHORIZED POSITIONS	11	11	-
<b>POLICE DEPARTMENT</b>			
FULL TIME POSITIONS			
Chief of Police	1	1	
Captain	1	1	
Lieutenants	3	3	
Sergeants	5	5	
Master Officers	7	7	
Senior Officers	2	2	
Police Officers*	15	15	
Police Records Clerk	1	1	
Telecommunicators	6	6	
Civilian Administrative Assistant	1	1	
PART-TIME POSITIONS			
Auxiliary Police Officers	10	10	
Telecommunicators	3	3	
School Crossing Guards	6	6	
<b>*Added two positions with cops grant during the year.</b>			
TOTAL AUTHORIZED POSITIONS			
Full-time	42	42	-
Part-time	19	19	-

# TOWN OF WAYNESVILLE POSITIONS

DEPARTMENT/POSITION	2010/2011	2011-2012	CHANGE
<b>FIRE DEPARTMENT</b>			
<b>FULL TIME POSITIONS</b>			
Fire Chief	1	1	
Fire Captain	1	1	
Fire Engineer/Inspector	4	4	
Fire Engineer	4	4	
<b>TOTAL AUTHORIZED POSITIONS</b>			
FULL TIME POSITIONS	10	10	-
VOLUNTEER FIRE FIGHTERS	30	30	-
FIRST RESPONDERS	15	15	-
<b>STREETS AND SANITATION</b>			
<b>FULL TIME POSITIONS</b>			
Public Works Superintendent	1	1	
Public Works Field Supervisor	1	1	
Public Works Crew Leader	2	2	
Senior Equipment Operator	4	4	
Equipment Operator	5	5	
Sanitation Worker	2	2	
Maintenance Worker II	8	8	-
Maintenance Worker I	1	1	
<b>PART-TIME POSITIONS</b>			
Seasonal Laborers	4	4	
<b>TOTAL AUTHORIZED POSITIONS</b>			
Full-time	24	24	-
Part-time	4	4	-
<b>CEMETERY DEPARTMENT</b>			
<b>FULL TIME POSITIONS</b>			
Crew Leader	1	1	
Maintenance Worker	1	1	-
<b>PART-TIME POSITIONS</b>			
Seasonal Laborers	2	2	
<b>TOTAL AUTHORIZED POSITIONS</b>			
Full-time	2	2	-
Part-time	2	2	-



**TOWN OF WAYNESVILLE POSITIONS**

DEPARTMENT/POSITION	2010/2011	2011-2012	CHANGE
<b>PLANNING AND CODE ENFORCEMENT DEPARTMENT</b>			
FULL TIME POSITION			
Planning and Zoning Manager	1	1	
Planner	1	1	
Codes Administrator	1	1	
Code Enforcement Officer	2	2	-
Administrative Office Assistant	1	1	
TOTAL AUTHORIZED POSITIONS			
Full Time	6	6	-
<b>PARKS AND RECREATION DEPARTMENT</b>			
FULL TIME POSITIONS			
Director	1	1	
Assistant Director	1	0	(1.0)
Recreation Programs Supervisor	1	1	
Athletic Program Supervisor	1	1	
Facilities Maintenance Supervisor	1	1	
Athletics Program Coordinator - Armory	1	1	
Administrative Assistant	1	1	
Receptionist	1	1	
Maintenance Worker II	1	1	-
Maintenance Worker I	1	1	
Park Maintenance Worker	1	1	
Custodian	2	2	
Aquatics Supervisor	1	1	
Head Life Guard	1	1	
Life Guard	1	1	
Perm. PART-TIME POSITIONS			
Custodian	2	2	
TOTAL AUTHORIZED POSITIONS			
Full-Time	16	15	(1.0)
Perm. Part-Time	2	2	-
<b>ELECTRIC DEPARTMENT</b>			
Electric Services Superintendent	1	1	
Asst. Electric Services Superintendent	1	1	
Senior Electric Line Technician	1	1	
Electric Line Technician	2	2	
Equipment Operator	-	1	
Grounds men	2	1	
TOTAL AUTHORIZED POSITIONS	7	7	-

**TOWN OF WAYNESVILLE POSITIONS**

DEPARTMENT/POSITION	2010/2011	2011-2012	CHANGE
<b>WATER TREATMENT DEPARTMENT</b>			
Treatment Plant Superintendent	1	1	
Chief Treatment Plant Operator	1	1	
Treatment Plant Operator	4	4	
Watershed Attendant	1	1	
Apprentice	1	1	
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>8</b>	<b>8</b>	<b>-</b>
<b>WATER MAINTENANCE DEPARTMENT</b>			
Distribution & Collections System Supervisor	1	1	
Line Maintenance Crew Leader	1	1	
Senior Equipment Operator	2	2	
Utility Maintenance Worker II	-	-	
Utility Maintenance Worker I	3	3	
Pump Maintenance Mechanic	1	1	
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>8</b>	<b>8</b>	<b>-</b>
<b>WASTEWATER TREATMENT DEPARTMENT</b>			
<b>FULL TIME POSITIONS</b>			
Treatment Plant Superintendent	1	1	
Chief Treatment Plant Operator	1	1	
Laboratory Analyst	2	2	
Treatment Plant Operator	4	4	
Senior Pump Maintenance Mechanic	1	1	
Utility Maintenance Worker	1	1	
<b>PART TIME POSITIONS</b>			
Laborer	-	-	
<b>TOTAL AUTHORIZED POSITIONS</b>			
Full Time	10	10	-
Part-Time	-	-	-
<b>SEWER MAINTENANCE DEPARTMENT</b>			
Line Maintenance Crew Leader	1	1	
Pump Mechanic	1	1	
Utility Maintenance Worker II	1	1	
Equipment Operator	1	1	
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>4</b>	<b>4</b>	<b>-</b>

**TOWN OF WAYNESVILLE POSITIONS**

DEPARTMENT/POSITION	2010/2011	2011-2012	CHANGE
<b>PUBLIC WORKS DEPARTMENT</b>			
<b>FULL TIME POSITIONS</b>			
Purchasing Supervisor	1	1	
Buyer	1	1	
Stock Keeper	1	1	
Clerical	1	0	(1.0)
<b>PART-TIME POSITIONS</b>			
Permanent Part time Clerical	0	1	1.0
<b>TOTAL AUTHORIZED POSITIONS</b>			
Full Time Positions	4	3	(1.0)
Part Time Positions	0	1	1.0
<b>GARAGE</b>			
Equipment Mechanic	2	2	
Equipment Service Attendant	-	-	
<b>TOTAL AUTHORIZED POSITIONS</b>	2	2	-
<b>SUMMARY OF AUTHORIZED FULL TIME POSITIONS</b>	<b>2010/2011</b>	<b>2011-2012</b>	<b>CHANGE</b>
<b>GENERAL FUND</b>	118	117	(1.0)
<b>ELECTRIC FUND</b>	7	7	-
<b>WATER FUND</b>	16	16	-
<b>SEWER FUND</b>	14	14	-
<b>PUBLIC WORKS</b>	4	3	(1.0)
<b>GARAGE</b>	2	2	-
<b>TOTAL AUTHORIZED FULL TIME POSITIONS</b>	161	159	(2.0)

## 2011-2012

Cost of Living  
Merit Pay Increase  
Annual Bonus  
Health Insurance

3.00 % cost of living budgeted.  
None  
Christmas bonus remains the same at \$500 to full timers.  
The Town does not know the final increase in Town premiums.  
Town maintains high deductible insurance plan \$5,000.  
Town reimburses employee \$4,500 of deductible. No change in co pays.  
Employees share of insurance costs to remain the same as follows:  
A. Employees hired prior to January 1, 2006:  
    - Individual policy and retirees – no assessment of cost  
    - Employee/Child - \$28 withheld per pay check  
    - Employee/Spouse - \$33 withheld per pay check  
    - Employee/Family - \$44 withheld per pay check  
B. Employees hired on or after January 1, 2006:  
    - Individual policy and retirees – no assessment of cost  
    - Employee/Child - \$28.63 withheld per pay check  
    - Employee/Spouse - \$60.35 withheld per pay check  
    - Employee/Family - \$91.92 withheld per pay check  
Retirement  
6.99% of wages for regular employees  
7.04% of wages for law enforcement employees  
5% contribution to 401k for regular employees  
5% contribution to 401k for law enforcement employees

## 2010-2011

Cost of Living  
Merit Pay Increase  
Annual Bonus

Health Insurance

No cost of living budgeted.  
None  
Christmas bonus remains the same at \$500 to full timers.  
Granted an additional (one time) \$250 bonus to full timers.  
Granted an additional (one time) \$50 bonus to part-times.  
Changed to a high deductible insurance plan (\$5,000). Town reimburses employee \$4,500 of deductible. No change in co pays.  
Employees share of insurance costs to remain the same as follows:  
A. Employees hired prior to January 1, 2006:  
    - Individual policy and retirees – no assessment of cost  
    - Employee/Child - \$28 withheld per pay check  
    - Employee/Spouse - \$33 withheld per pay check  
    - Employee/Family - \$44 withheld per pay check  
B. Employees hired on or after January 1, 2006:  
    - Individual policy and retirees – no assessment of cost  
    - Employee/Child - \$28.63 withheld per pay check  
    - Employee/Spouse - \$60.35 withheld per pay check  
    - Employee/Family - \$91.92 withheld per pay check  
Retirement  
6.46% of wages for regular employees  
6.41% of wages for law enforcement employees  
5% contribution to 401k for regular employees  
5% contribution to 401k for law enforcement employees

## 2009-2010

Cost of Living  
Merit Pay Increase  
Annual Bonus

Health Insurance

No cost of living budgeted.

None

Christmas bonus remains the same at \$500 to full timers.

Granted an additional (one time) \$200 bonus to full timers.

Granted an additional (one time) \$40 bonus to part-times.

No increase in Town premiums. No change in co pays.

Employees share of insurance costs to remain the same as follows:

A. Employees hired prior to January 1, 2006:

- Individual policy and retirees – no assessment of cost
- Employee/Child - \$28 withheld per pay check
- Employee/Spouse - \$33 withheld per pay check
- Employee/Family - \$44 withheld per pay check

B. Employees hired on or after January 1, 2006:

- Individual policy and retirees – no assessment of cost
- Employee/Child - \$28.63 withheld per pay check
- Employee/Spouse - \$60.35 withheld per pay check
- Employee/Family - \$91.92 withheld per pay check

Retirement

5% of wages for regular employees

5% of wages for law enforcement employees

5% contribution to 401k for regular employees

5% contribution to 401k for law enforcement employees

## 2008-2009

Cost of Living

Merit Pay Increase  
Annual Bonus

Health Insurance

2.00 % effective on payroll checks issued July 11, 2008 and \$700 checks to full timers on August 1, 2008.

None

Christmas bonus remains the same at \$500 to full timers.

Town offered opportunity for no increase in premiums, if drug co-pay charge increased for brand name and specialty drugs (\$ 10.00 each)(generic drugs to remain the same).

Employees share of insurance costs to remain the same as follows:

A. Employees hired prior to January 1, 2006:

- Individual policy and retirees – no assessment of cost
- Employee/Child - \$28 withheld per pay check
- Employee/Spouse - \$33 withheld per pay check
- Employee/Family - \$44 withheld per pay check

B. Employees hired on or after January 1, 2006:

- Individual policy and retirees – no assessment of cost
- Employee/Child - \$28.63 withheld per pay check
- Employee/Spouse - \$60.35 withheld per pay check
- Employee/Family - \$91.92 withheld per pay check

Retirement

5% of wages for regular employees

5% of wages for law enforcement employees

5% contribution to 401k for regular employees

5% contribution to 401k for law enforcement employees

## 2007-2008

Cost of Living  
Merit Pay Increase  
Annual Bonus

Health Insurance

3.50 % effective on payroll checks issued July 13, 2007.

None

Gave extra \$100 increase to Christmas bonus,  
providing \$500 rather than \$400 to full timers.

Average 9.7% increase in premiums effective July 1, 2007.

Town to absorb a large portion of this increase

Employees share of insurance costs to increase as follows:

A. Employees hired prior to January 1, 2006:

- Individual policy and retirees - no assessment of cost
- Employee/Child - \$25 to \$28 withheld per pay check
- Employee/Spouse - \$30 to \$33 withheld per pay check
- Employee/Family - \$40 to \$44 withheld per pay check

B. Employees hired on or after January 1, 2006:

- Individual policy and retirees - no assessment of cost
- Employee/Child - \$29.31 to \$28.63 withheld per pay check
- Employee/Spouse - \$46.04 to \$60.35 withheld per pay check
- Employee/Family - \$71.19 to \$91.92 withheld per pay check

Retirement

5% of wages for regular employees

5% of wages for law enforcement employees

5% contribution to 401k for regular employees

5% contribution to 401k for law enforcement employees

## 2006-2007

Cost of Living  
Merit Pay Increase  
Annual Bonus

Pay Plan Study

3 % effective on payroll checks issued July 14, 2006

None

Gave extra one time \$200 increase to Christmas bonus,  
providing \$600 rather than \$400 to full timers

In November, 2005, Town began implementation of pay plan study  
recommendations which mean an increase of approximately  
6% in personnel costs. New budget will require full 12 month  
funding of this cost rather than for only 7 ½ months.

Health Insurance

9.38% increase in premiums effective July 1, 2006

The Town was quoted and budgeted a 25.00% increase. The Town  
switched health insurance to Blue Cross Blue Shield. This switched  
allowed the Town to absorb all of this increase and maintain the  
employees cost of insurance at 2005-2006 levels.

Employees' share of insurance costs follows:

A. Employees hired prior to January 1, 2006:

- Individual policy and retirees - no assessment of cost
- Employee/Child - \$25
- Employee/Spouse - \$30
- Employee/Family - \$40

B. Employees hired on or after January 1, 2006:

- Individual policy and retirees - no assessment of cost
- Employee/Child - \$29.31
- Employee/Spouse - \$46.04
- Employee/Family - \$71.19

Retirement

5% of wages for regular employees

5% of wages for law enforcement employees

5% contribution to 401k for regular employees

<b>2005-2006</b>	5% contribution to 401k for law enforcement employees
Cost of Living Merit Pay Increase Pay Plan Study	Combined with Classification and Pay Study Recommendation None 6% increase in personnel cost to implement recommendations of the pay plan study conducted by an outside consultant. This increase, which included a Cost of Living Adjustment, went into effect in mid-November, 2005.
Health Insurance	19% increase in premiums effective July 1, 2005 Town to absorb approximately one-half of this increase Employees share in hospitalization increase as follows: A. Employees hired prior to January 1, 2006: - Individual policy and retirees - no assessment of cost - Employee/Child - \$25 withheld per pay check - Employee/Spouse - \$30 withheld per pay check - Employee/Family - \$40 withheld per pay check B. Employees hired on or after January 1, 2006: - Individual policy and retirees - no assessment of cost - Employee/Child - \$29.31 withheld per pay check - Employee/Spouse - \$46.04 withheld per pay check - Employee/Family - \$71.19 withheld per pay check
Retirement	5% of wages for regular employees 5% of wages for law enforcement employees 5% contribution to 401k for regular employees 5% contribution to 401k for law enforcement employees
<b>2004-2005</b>	3% effective January 1, 2005
Cost of Living Merit Pay Increase Health Insurance	None Increase deductible from \$400 to \$500 Increase co-pay from \$20.00 to \$30.00 Insurance reimbursements from 85% to 80%
Annual Bonus Retirement	Increase Christmas bonus from \$300 to \$400 for full timers 5.09% of wages for regular employees 5.09% of wages for law enforcement employees 5.00% contribution to 401(k) for law enforcement employees Increase contribution to 401(k) for regular employees From 3% of wages to 5% of wages
<b>2003-2004</b>	2% effective January 1, 2004
Cost of Living Merit Pay Increase Health Insurance Holiday Annual Bonus	None No Change Granted employees an additional holiday (Floating Holiday) Gave extra one time \$100 increase to Christmas bonus,
Retirement	providing \$400 rather than \$300 to full timers 8.31% of wages for regular employees 8.14% of wages for law enforcement employees 5% contribution to 401(k) for law enforcement officers Granted 3% contribution to 401(k) for regular employees for the first time

## 2002-2003

Cost of Living	2% effective January 1, 2003
Merit Pay Increase	None
Health Insurance	Increase Deductible from \$300 to \$400 Increase co-pay from \$15.00 to \$20.00 Insurance reimbursements from 90% to 85%
Annual Bonus	Gave extra one time \$200 increase to Christmas bonus, providing \$500 rather than \$300 to full timers
Retirement	8.31 % of wages for regular employees 8.14 % of wages for law enforcement officers 5.00% contribution to 401k for Law Enforcement Officers only

## 2001-2002

Cost of Living	2.5%
Merit Pay Increase	2.5%
Health Insurance	10 % increase absorbed by town at no cost to employees
Retirement	8.33 % of wages for regular employees 8.14 % of wages for law enforcement officers 5.00% contribution to 401k for Law Enforcement Officers only

## 2000-2001

Cost of Living	2.5%
Merit Pay Increase	2.5%
Health/Dental Insurance	10% increase absorbed by town at no cost to employees
Recreation Center	Allowed employees and families free use of recreation center Benefit = Single Employee - \$ 300 annually Employee with Family - \$540 annually
Retirement	8.33 % of wages for regular employees 7.99 % of wages for law enforcement officers 5.00 % contribution to 401k for Law Enforcement Officers only

## 1999-2000

Cost of Living	2.5%
Merit Pay Increase	2.5%
Health Insurance	14% increase absorbed by town at no cost to employees
Retirement	8.34 % of wages for regular employees 7.99 % of wages for law enforcement officers 5.00% contribution to 401k for Law Enforcement Officers only

## 1998-1999

Cost of Living	2.5%
Merit Pay Increase	0
Pay Plan Study	7.0% increase in personnel costs to implement recommendations of the pay plan study conducted by an outside consultant
Retirement	8.35 % of wages for regular employees 7.83 % of wages for law enforcement officers 5.00 % contribution to 401k for Law Enforcement Officers only



## 1997-1998

Cost of Living	2.5%
Merit Pay Increase	2.5%
Longevity Pay	New program introduced to reward employees for remaining: Years of Service    0-10            \$10 per year of service 11-15            \$15 per year of service 16-20            \$20 per year of service 20+              \$25 per year of service
Christmas Bonus	Increased from \$100 to \$300 annually
Health/Dental Insurance	Health Insurance premiums did not increase, so Board: Lowered Insurance Deductibles from \$500 to \$300 Granted Dental Insurance to Employees (Coverage available to family member at employee expense)
Retirement	8.36% of wages of other employees 7.83% of wages of Law Enforcement Officers 5.00% contribution to 401k for Law Enforcement Officers only

## 1996-1997

Cost of Living	2.5%
Merit Pay Increase	2.5%
Retirement	8.46% of wages for other employees 7.68% of wages for law enforcement officers 5.00% contribution to 401k for Law Enforcement Officers only

## 1995-1996

Cost of Living	2.5%
Merit Pay Increase	2.5% (the first time granted since 1991)
Health Insurance	After going to bid, changed to League of Municipalities Municipal Insurance Trust (MIT) Med-500 Program (\$500 deductible)
Retirement	8.46% of wages for other employees 7.68% of wages for law enforcement officers 5.00% contribution to 401k for Law Enforcement Officers only

## 1994-1995

Cost of Living	2.0%
Merit Pay Increase	0      Taken in order for Town to pay Health insurance increase
Health Insurance	26% increase absorbed by Town at no expense to employees
Retirement	8.43% of wages for other employees 7.68% of wages for law enforcement officers 5.00% contribution to 401k for Law Enforcement Officers only

## NOTE: RETIREMENT & 401(k) CONTRIBUTION

In 1986, the North Carolina General Assembly began requiring that local governments pay 5% of a law enforcement officer's salary into a 401(k) program. At that time, many cities argued that to treat law enforcement officers differently than other employees was unfair and the General Assembly should not get involved in employee fringe benefits, but the law passed anyway. In the aftermath, many local governments began contributing 5% to a 401(k) Plan for all employees, not just police officers. Waynesville could not afford to do that at that time.

In the 2003-2004 budget, the Board voted to correct this inequity. On January 1, 2004, the Town began making a contribution of 3% of employees' wages to a 401(k) program for the full time town employees who are not law enforcement officers. In the 2004-2005 budget, the Board voted to increase that contribution from 3% to 5% of employees' wages to a 401(k) Program. This puts all full time employees on the same level of fringe benefits.

In 1977, Waynesville joined the Local Government Employees Retirement System. All employees at that time got credit for whatever years of service they had with the Town. To pay for those years of service, for a specific period of time, Waynesville has to pay approximately 3.36% extra annually into the retirement system to take care of accrued liability. That is why the percentage of retirement contributions to the retirement system fluctuates each year. On December 31 2004, Waynesville completed paying off all of the accrued liability, and the contribution to the retirement system dropped to approximately 5%. The Town Board voted to use these savings to make the 5% contribution to the 401(k) program for the rest of the Town employees.

NOTE (for comparative purposes):

### HEALTH INSURANCE COSTS FOR ALL EMPLOYEES:

1991-1992                      \$ 323,688

#### 2011-2012 (Proposed):

Premium Cost (set aside to pay premiums)	\$1,380,400
Deductible Cost (set aside to pay deductibles)	\$ 441,900
Town's Share	\$1,704,500
Employee's Share	\$ 117,800

Retirees Insurance (set aside to pay premiums)	\$ 70,850
(set aside to pay deductibles)	\$ 24,130
(14.66 individual policies)	

**EMPLOYMENT LEVELS:**

	1993-1994	2008-2009	2009-2010	2010-2011	2011-2012
General Fund	75	123	122*	118	117
Water Fund	14	16	16	16	16
Sewer Fund	11	15	14	14	14
Electric Fund	5	7	7	7	7
Public Works	4	3	4	4	3
Garage	1	2	2	2	2
TOTAL EMPLOYEES	110	166	165	161	159

\*2 additional police positions added during the year with a COPs grant.

**Town of Waynesville  
History of Water and Sewer Rates  
As of 05/01/2011**

Year	Water Rates				Sewer Rates			
	Commercial & Residential		Industrial		Commercial & Residential		Industrial	
	Inside	Outside	Inside	Outside	Inside	Outside	Inside	Outside
<b>Proposed</b>								
2011/2012	5.00%	5.00%	5.00%	5.00%	0.00%	0.00%	0.00%	0.00%
<b>Actual</b>								
2010/2011	5.00%	5.00%	5.00%	5.00%	0.00%	0.00%	0.00%	0.00%
2009/2010	5.00%	5.00%	5.00%	5.00%	0.00%	0.00%	0.00%	0.00%
2008/2009	5.00%	10.00%	5.00%	10.00%	5.00%	10.00%	5.00%	10.00%
2007/2008	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
2006/2007	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
2005/2006	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
2004/2005	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
2003/2004	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
2002/2003	5.00%	5.00%	5.00%	5.00%	10.00%	10.00%	10.00%	10.00%
2001/2002	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
2000/2001	0.00%	0.00%	0.00%	0.00%	5.00%	5.00%	5.00%	5.00%
1999/2000	0.00%	0.00%	0.00%	0.00%	10.00%	10.00%	10.00%	10.00%
1998/1999	5.00%	10.00%	5.00%	5.00%	5.00%	10.00%	5.00%	5.00%
1997/1998	5.00%	8.00%	5.00%	5.00%	5.00%	8.00%	5.00%	5.00%
1996/1997	**	***			**	**		
***	3.88%	3.88%	4.30%	4.30%	5.00%	5.00%	10.00%	10.00%
1995/1996	4.00%	4.00%	3.70%	3.70%	0.00%	0.00%	10.00%	10.00%

\*\*Minimum bill dropped from 3,000 gallons to 2,000 gallons

\*\*\*Usage above minimum increased as follows:

**Town of Willsville**  
**Schedule of Payments for Year Ending June 30, 2012**  
**As of June 30, 2011**

								Bal. @ 06/30/11	
								Total	
			Date			# Of	Date Of	Princip. & Int.	
		Owed	Of Next	Interest	Payment	Payments	Last	Payments	
Fund	Purpose	To	Payment	Rate	Amount	Remaining	Payment	Remaining	
General Fund:									
Public Bldgs & Parking									
Annual	Parking Deck	Hay. County	7/15/2011	4.479%	227,047.40	9 th paymt of 15	7/15/2017	1,589,331.18	
Annual	Fire Station	Rural Dev.	9/26/2011	4.500%	108,700.00	3 rd paymt of 40	9/26/2048	4,130,600.00	
Semi annual		BB&T	8/15/2011	3.770%	47,156.66	9 th paymt of 30			
			2/15/2012		46,528.33	10 th paymt of 30	2/13/2022	892,301.60	
Semi annual	Police Station	Wachovia	11/13/2011	3.680%	105,668.69	7 th paymt of 40			
			5/13/2012		105,668.69	8 th paymt of 40	5/13/2028	3,592,735.46	
Monthly	Phone System	Greybar	xx/13/2011	5.729%	1,502.03	54 th paymt of 60	2/13/2012	10,514.21	
Police									
Annual	Police Cars	SunTrust	11/11/2011	2.725%	61,861.10	2 nd paymt of 3	11/11/2012	123,722.20	
Fire									
Annual	Fire Truck	BB&T	8/24/2011	2.560%	45,488.09	1 st paymt of 10	8/24/2020	454,880.90	
Street and Sanitation									
Annual	(1) Gar. Tk + (2) Street	TD Bank	12/20/2011	2.070%	63,167.04	1st paymt of 4	12/20/2014	252,668.16	
Parks and Recreation									
Annual	(2) Gar. Tks	RBC	12/28/2011	3.030%	82,876.22	4 th paymt of 5	12/28/2012	165,752.44	
Parks and Recreation									
Semi annual	Rec. Center	Clyde Sav. Bk	11/1/2011	3.990%	185,406.51	17 th paymt of 31			
			5/1/2012		185,406.51	18 th paymt of 31	11/1/2018	2,781,097.65	
Annual	Excise Equipment	Clyde Sav. Bk	2/1/2012	1.940%	41,561.94	1 st payment of 3	2/1/2014	124,685.82	
					Total General Fund			14,118,289.62	
Water Fund:									
Water Maintenance									
Annual	W. Tank-2mg	Clyde Sav. Bk	5/1/2012	3.490%	118,680.09	8 th paymt of 10	5/1/2014	329,547.37	
Annual	Back hoe	SunTrust	11/15/2011	3.065%	8,946.94	2 nd paymt of 5	11/11/2014	35,787.72	
Annual	Eagle Nest Water Sys	NC State	5/1/2012	0.000%	30,000.00	1 st paymt of 10	5/1/2021	300,000.00	
Annual	Dayton Dr Water Sys	NC State	5/1/2012	2.200%	57,783.39	1 st paymt of 40	5/1/2030		
Annual	(Interest pmt)		11/1/2012		9,540.48	1 st paymt of 40	11/1/2030	1,108,476.03	
Water Treatment									
Annual	Clear Well Tk & Imp.	BB & T	10/16/2011	3.790%	153,164.50	8 th paymt of 8	10/16/2011	153,164.50	
Semi annual	Lab Expansion	BB & T	7/19/2011	3.860%	25,634.83	8 th paymt of 16			
Semi annual			1/19/2012		25,634.83	9 th paymt of 16	7/19/2015	230,713.47	
					Total Water Fund			2,157,689.09	

Town of W: sville  
Schedule of Payments for Year Ending June 30, 2012  
As of June 30, 2011

								Bal. @ 06/30/11
								Total
Fund	Purpose	Owed To	Date Of Next Payment	Interest Rate	Payment Amount	# Of Payments Remaining	Date Of Last Payment	Princip. & Int. Payments Remaining
wer Fund:								
wer Maintenance								
Annual	Sewer Jet Truck	Suntrust	11/11/2011	3.065%	43,098.02	2 nd paymt of 5	11/11/2014	172,392.12
wer Treatment								
				0.000%	-			-
Total Sewer Fund								172,392.12
ectric Fund:								
Annual	(1) Pole Tk	RBC	12/28/2011	3.030%	41,438.11	4 th paymt of 5	12/28/2012	82,876.22
Annual	Electric Substation	BB & T	7/17/2011	3.520%	310,817.38	3 rd paymt of 12	7/17/2020	3,108,173.80
Total Electric Fund								3,191,050.02
Rounding								(0.38)
Total all funds								19,639,420.47
ans to be added:								
		Present Value	Years	Interest Rate	Estimated Loan Repayment	Estimated Total Payout		
ater Treatment- Basin and Spillway repair		360,000.00	5	4	80,870.00	404,350.00		
ectric Maintenance - Bucket Truck		185,000.00	4	4	51,000.00	204,000.00		
					131,870.00	608,350.00		

**ORDINANCE NO. 6-11****BUDGET ORDINANCE 2011-2012**

**SECTION I:** The following amounts are hereby appropriated for the operation of the Town of Waynesville and its activities for the fiscal year beginning July 1, 2011 and ending June 30, 2012 according to the following summary and schedules.

<u>SUMMARY</u>	<u>ESTIMATED REVENUES</u>	<u>APPROPRIATIONS</u>
General Fund	\$13,369,440	\$13,369,440
Water Fund	2,859,570	2,859,570
Sewer Fund	2,088,800	2,088,800
Electric Fund	<u>8,889,350</u>	<u>8,889,350</u>
 TOTAL BUDGET	 \$27,207,160	 \$27,207,160

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

<u>GENERAL FUND - 10</u>	<u>CODE</u>	<u>AMOUNT</u>
Governing Board	4110-0000	\$ 159,330
Administration	4120-0000	949,320
Finance	4130-0000	849,690
Planning, Code Enforcement & Inspections	4910-0000	513,110
Public Buildings & Grounds	4260-0000	1,019,000
Police	4310-0000	3,445,450
Police Grant Projects	4315-0000	80,000
Fire & Emergency Responders	4340-0000	941,570
Streets and Sanitation	4510-0000	2,308,030
Powell Bill	4560-0000	490,700
Cemetery	4740-0000	119,000
Special Appropriations	6000-0000	223,890
Parks & Recreation	6120-0000	2,212,350
Recreation - Special Projects	6125-0000	58,000
Transfer to Capital Project Fund	9800-0000	<u>- 0</u>

**TOTAL APPROPRIATIONS** \$13,369,440

**SECTION III:** It is estimated that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2011 and ending June 30, 2012 to meet the foregoing General Fund Appropriations:

<u>ESTIMATED REVENUES - GENERAL FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Ad Valorem Taxes - Current Year	3000	\$4,416,490
Ad Valorem Taxes - All Prior Years	3000	116,100
Tax Refunds	3000	(3,500)
Tax Penalties, Interests and Advertising	3000	29,100
Motor Vehicle Rental Tax	3000	20,000
Privilege Licenses	3200	20,000
Interest Earned	3350-3850	1,940

Donations	3800	29,800
Miscellaneous Income	3800	41,240
Utilities Franchise Tax	3300	674,540
Wine and Beer	3300	41,740
Powell Bill & 80% Reimbursement	3350	318,820
1¢ County Sales Tax	3200	811,290
½¢ Local Sales Tax	3200	831,190
Additional ½¢ Sales Tax	3200	380,180
A B C Revenues	3900	73,110
Court Costs and Fees	3300	2,800
Fire Protection	3600	245,000
Building Permits and Fees	3500	125,100
CATV Gross Receipts Tax	3200	134,610
Cemetery Revenues	3600	21,900
Recreation Department Revenues	3600-3800	657,500
Reconnect Fees	3500	48,000
Late Fees	3500	21,500
Police Contract Services	3600	66,000
Sale of Fixed Assets and Materials	3800	51,000
Garbage Sanitation Fees	3600	751,160
Charges to Electric Fund	3600	378,190
Charges to Water Fund	3600	218,610
Charges to Sewer Fund	3600	179,290
Grants	3350	230,820
On Behalf Payments	3350	15,000
Operating Transfer from Other Funds	3900	1,456,630
Fund Balance Appropriated/Powell Bill	3900	151,880
Fund Balance Appropriated	3900	<u>812,410</u>

TOTAL ESTIMATED REVENUES \$13,369,440

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

<u>WATER FUND - 61</u>	<u>CODE</u>	<u>AMOUNT</u>
Water Maintenance	7121	\$1,364,490
Water Treatment	7122	1,161,370
Charges by General Fund & Bad Debt	7125	230,610
Transfer to General Fund	9800	<u>103,100</u>

TOTAL APPROPRIATIONS \$2,859,570

**SECTION V:** It is estimated that the following Water Fund Revenues will be available during the fiscal year beginning July 1, 2011 and ending June 30, 2012 to meet the foregoing Water Fund Appropriations:

<u>ESTIMATED REVENUES - WATER FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Utility Revenue	3700	\$2,449,000
Taps and Connections	3700	40,000
Capacity Fees	3700	12,000
Miscellaneous	3800	1,500



Sale of Fixed Assets & Materials	3800	75,000
Interest Earned	3850	100
Operating Transfer from Other Funds	3900	103,100
Fund Balance Appropriated	3900	<u>178,870</u>

TOTAL ESTIMATED REVENUES: \$2,859,570

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

<u>SEWER FUND - 62</u>	<u>CODE</u>	<u>AMOUNT</u>
Maintenance	7121	\$ 726,590
Treatment and Operations	7122	1,090,640
Charges by General Fund & Bad Debts	7125	193,640
Transfer to General Fund	9200	<u>77,930</u>

TOTAL APPROPRIATIONS: \$2,088,800

**SECTION VII:** It is estimated that the following Sewer Fund Revenues will be available during the fiscal year beginning July 1, 2011 and ending June 30, 2012 to meet the foregoing Sewer Fund Appropriations:

<u>ESTIMATED REVENUES - SEWER FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Utility Revenue	3700	1,904,720
Taps and Connections	3700	20,000
Industrial Discharge Permits	3700	500
Flow Letter	3700	2,000
Capacity Fees	3700	20,000
Miscellaneous Revenue	3800	500
Interest Earned	3850	320
Fund Balance Appropriated	3900	<u>140,760</u>

TOTAL ESTIMATED APPROPRIATED: \$2,088,800

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

<u>ELECTRIC FUND - 63</u>	<u>CODE</u>	<u>AMOUNT</u>
Maintenance	7121	\$1,231,290
Purchased Power	7123	5,869,170
Charges by General Fund & Bad Debts	7125	410,190
Transfers to General Fund	9800	1,275,600
Transfers to Water Fund	9800	<u>103,100</u>

TOTAL APPROPRIATIONS: \$ 8,889,350

**SECTION IX:** It is estimated that the following Electric Fund Revenues will be available during the fiscal year beginning July 1, 2011 and ending June 30, 2012 to meet the foregoing Electric Fund Appropriations:

<u>ESTIMATED REVENUES - ELECTRIC FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Utility Revenue	3700	\$ 8,013,840
Security Lights	3700	45,000
Sales Tax Collected	3700	204,270
Electric Pole Rents	3700	13,700
Street Lights	3700	88,800
Miscellaneous Revenue/Sale of Fixed Assets	3800	11,000
Interest	3850	620
Fund Balance Appropriated	3900	<u>512,120</u>
TOTAL ESTIMATED REVENUES:		<u>\$8,889,350</u>

**SECTION X:** Tax Rate Established

An Ad Valorem tax rate of 40.82 cents per \$100 evaluation on real and personal property billed by the town of \$1,043,849,000 and on motor vehicles billed by the county of \$58,984,550 as of January 1, 2011 with an estimated rate of collection of 96.69 percent is hereby established for the Town of Waynesville and an estimated rate of collection of 86.00 percent is hereby established for motor vehicles collected by the county. A tax rate of \$.20 per \$100 evaluation of \$50,479,620 as of January 1, 2011, with an estimated rate of collection of 92.07 percent is hereby established for the Downtown Waynesville Association, a municipal service district within the Town of Waynesville.

**SECTION XI:** Rates Effective For the Fiscal Year Beginning July 1, 2011.

**GENERAL FUND**

New Account Fee	\$ 20.00	
Reconnection Fee	20.00	After Hours \$75.00
Return Check Fee (Insufficient Fund)	20.00	
Fire Protection Charges (Per Month)		
Residential	4.00 per meter	
Commercial	6.40 per meter	
Mobile Home Parks	4.00 per meter	
Motels, Hotels, Cottages	1.60 per unit	\$80 maximum
Thief investigation charge (meter tampering)	75.00 per occurrence	

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.

## Cemetery Plots

### Traditional Burial Spaces

John Taylor Survey Section	\$900.00
Shook Survey Section	900.00
(\$450 to perpetual care fund/\$450 to General Fund)	

### Columbarium Area

Columbarium Niche	900.00
(\$450 to perpetual care fund/\$450 to General Fund)	
<b>In Ground Space for Cremations</b>	450.00
(\$125 to perpetual care fund/\$125 to General Fund)	
(\$200 includes 12" x 12" flat granite stone plus engraving)	
Opening/Closing	200.00

- For interments in columbarium niches this includes the Town staff removing & replacing granite door and having year of death added to door.
- For in-ground interments, fee includes excavating and filling burial space by Town personnel, supplying watertight container for urn and having year of death added to granite marker.

Call Outs on Weekends or Holidays or after normal hours 60.00 per time

## Garbage Fees/Dumpsters-Collection/Landfill Fees

Residential Garbage Fees	6.50 per month per 1 weekly pickup
Commercial Garbage Fees	16.59 per month per 1 weekly pickup

Dumpster Lease Fee	4 yard	17.00 per month per dumpster
	6 yard	20.00 per month per dumpster
	8 yard	22.50 per month per dumpster

Dumpster Collection Service	4 yard	64.05 per month/pickup once per week
	6 yard	89.25 per month/pickup once per week
	8 yard	114.45 per month/pickup once per week
	6 yard	71.40 per month/pickup once every two weeks
	8 yard	89.25 per month/pickup once every two weeks

*i.e. a commercial customer with an eight yard dumpster requesting twice weekly pickup would pay as follows: (Lease fee of \$22.50 plus two times \$114.45)*

**Parking Violations** - Persons violating parking regulations shall be subject to the following schedule of civil penalties to be recovered by the Town of Waynesville in civil action:

Overtime Parking	5.00	Improper Parking	10.00
Parking in Restricted Area	10.00	Parking in Loading Area	10.00
Double Parking	10.00	Parking in No Parking Zone	10.00
Parking in Handicapped Space	100.00	Parking in Fire Zone	50.00
Parking in Prohibited Area	10.00	Parking Too Close to Fire Hydrant	10.00
Parking Too Close to Intersection	10.00	Parking Too Close to Stop Sign	10.00
Parking in Wrong Direction	10.00	Parking Across Lines	10.00
Parking in Alley Way	10.00	Parking in Cross Walk	10.00
Obstructing Traffic Lane	10.00	Blocking Private Driveway	10.00

<b>Copies</b>	.25/page & \$2/diskette plus labor
<b>Police Reports</b>	2.00 per report
<b>Weed, Brush Removal fee - mowing, etc.</b>	150.00/per hour for first hour 100.00/per hour for each additional hour

**PERMITS AND INSPECTION FEES**

**PLANNING AND ZONING PERMIT FEES**

Certificate of LDS Compliance	No charge
Temporary Use Permit	No charge
Grading Permit	No charge
Floodplain Development Permit	No charge

**Minor Site Plan Review**

Single family or duplex residence	No charge
Multi-family with less than 8 units	\$100
Non-residential development or expansion	\$100

**Major Site Plan Review**

Multi-family residential with 8 units or greater	\$20/unit
Non-residential development or expansion	\$200
Subdivision (Minor)	\$50 + \$10/lot
Subdivision (Major)	\$200 + \$10/lot

**Special Use Permits**

General Commercial - Greater than 100,000 sf	\$ 750
Monopole Wireless Communications Tower	\$1,000
First Layer Parking Increase	\$ 500
All Others, in addition to site plan review fees	\$ 100

**Historic Preservation Commission:**

Local Landmark Designation	\$200
Designation of Historic District	No Charge
Certificate of Appropriateness	No Charge

**Board of Adjustment:**

Appeal of Administrative Decision	\$250
Variance Request	\$250

<b><u>Text Amendment:</u></b>	\$500
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**Map Amendment (Rezoning):**

1 acre or less	\$200
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Each additional acre	\$ 50
Conditional District	One acre or less - \$400
	Each additional acre - \$100

<b><u>Vested Right:</u></b>	\$200
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<b><u>Sign Permits:</u></b>	\$2/sq. ft. - \$20 min.
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<b><u>Political Signs:</u></b>	\$100 (refundable deposit)
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<b><u>Annexation Fees (Voluntary):</u></b>	\$200
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### **INSPECTION FEES**

#### **New Single Family Dwellings**

Crawl Space or Slab on Grade

SQ. FT.	FEE
0-1000	315.00
1000-1500	375.00
1501-2000	580.00
2001-2500	680.00
2501-3000	790.00
3001-up	790.00 + .25 per sq. ft. over 3000
•	Add 100.00 for unfinished basement
•	Add 75.00 for attached garage
•	Add 10.00 for homeowners recovery fund per G.S. 87-15.6

#### **Commercial Building Fee**

first 5000 sq. ft. @.35 per sq. ft.  
 second 5000 sq. ft. @ .30 per sq. ft.  
 remainder @ .25 per sq. ft.  
 minimum 75.00 per trade

#### **Single Family Additions**

SQ. FT.	FEE
0-500	260.00
501-1000	315.00
1001-1500	370.00
1501-2000	580.00
2001-2500	680.00
2501-3000	790.00
3001-up	790+.25 per sq. ft.

#### **Single Family Alterations**

SQ. FT.	FEE
0-1000	185.00
1001-1500	220.00
1501-2000	275.00
2001-2500	370.00
2501-3000	480.00
3001-up	480+.15 per sq. ft.

#### **Deck Permit Fees**

SQ. FT.	FEE
36-100	60.00
101-up	80.00+ .05 per sq. ft. over 100 sq. ft.

For covered decks add 50.00

#### **Manufactured Homes**

Single wide	105.00
Double wide	130.00
Triple wide	210.00

Deck permit required over 36 sq. ft of deck

#### **Accessory Building**

SQ. FT.	FEE
145-300	55.00
301-600	85.00
601-up	85+ .10 per sq. ft.

does not include trades

**Miscellaneous Residential Fees**

Services Change	75.00
Demolition permit	100.00
Furnace Change out	120.00
Gas Line	75.00
Retaining wall	100.00
Permit renewal fee	50.00
Plumbing, electric, and mechanical	
Not covered elsewhere .07 sq. ft. minimum	
but no less than 50.00 per trade	

**Other Permits and Fees**

Day Care & Home Care	75.00
ABC Inspection	200.00
Starting without permit	200.00
Re-inspection fee	50.00
Temp. power on perm. wiring	150.00
Occupancy use inspection	50.00
Plan re-review .05 per sq. ft. but no less than 50.00	

**RECREATION DEPARTMENT FEES (Rates Effective 08-01-11)****WAYNESVILLE RECREATION CENTER ADMISSION FEE SCHEDULE**

<b><u>Membership Category</u></b>	<b><u>Daily Entrance</u></b>	<b><u>Yearly</u></b>	<b><u>6 Months</u></b>	<b><u>3 Months</u></b>	<b><u>1 Month</u></b>	<b><u>12 Visit Card</u></b>	<b><u>6 Visit Card</u></b>
Family of 4*	\$18.00	\$660.00	\$342.00	\$177.00	\$72.00	\$146.00	\$79.00
Family of 2	\$10.00	\$516.00	\$270.00	\$142.00	\$59.00	\$ 73.00	\$43.00
Individual Adult 18 years thru 59	\$ 7.00	\$372.00	\$198.00	\$105.00	\$47.00	\$ 54.00	\$34.00
Individual Child 5 years thru 11 (Children under five - FREE)	\$ 4.00	\$180.00	\$102.00	\$58.00	\$31.00	\$ 22.00	\$17.00
- Individual Youth 12 years thru 17; <i>or</i> - Full Time Student College or High School (Must present valid ID); <i>or</i> - Special (Senior Citizen 60+ and/or Handicapped)	\$ 5.00	\$228.00	\$126.00	\$ 69.00	\$35.00	\$ 32.00	\$22.00
Individual Spectator (5 - 99 years)	\$1.50						

\* If family includes more than four people, a charge of 12.70 per month per extra person will be added to family membership rate.

- 12 visit passes are not considered memberships; which means pass holders do not receive discounts on store items, classes, child care, swim lessons, etc. 12 visit passes will expire one calendar year from the date purchased.
- One month memberships will expire one calendar month from date purchased.
- Quarterly memberships must be paid in full.
- Monthly payment option is available for six month and yearly memberships, which are to be paid consecutively.
- If the membership has expired for 30 days, the penalty for failing to keep any 6 months or yearly membership for the specified time, results in paying for next membership at center in full.

- Corporate membership rates available. Inquire at the front desk.

**Family Membership:** Family is defined as 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.

**Non-Family Category:** Anyone age 25 or over, engaged couples, couples living together, older siblings, aunts, cousins, or grandchildren **DO NOT** qualify for the family rate.

**GROUP RATE:** A group rate for 15 or more non-members is available only if prior arrangements have been made.  
Adult 18+ yrs. \$6.00, Youth 12-17 yrs. \$4.25, Child 5-11- yrs. \$3.50

### MEMBERSHIP BENEFITS

**Adult, Student, Youth & Special (12 years thru 99)** - Unlimited use of the Center; pool, gym, game room, track, cardiovascular equipment, weight equipment (fitness room) and racquetball courts. 20% discount on classes, programs and leagues and child care during center use. 10% discount on store items.

**Child (5 years thru 11)** - Unlimited use of the pool, gym & game room. 20% discount on classes, programs and leagues. 10% discount on store items.

Children under 12 years of age must be accompanied by and supervised by responsible adult at all times. Children 6 years or age or younger must be accompanied in pool by adult in swim attire. Cardiovascular equipment, track, weight equipment (fitness room) and racquetball courts are intended for use by those individuals, adult & children, 12 years of age or older.

### CORPORATE ADMISSION FEE SCHEDULE

<u>Membership Category</u>	<u>Monthly</u>	<u>Quarterly</u>	<u>6 Months</u>	<u>Yearly</u>
Family (max. 4 members)	\$58.00	\$142.00	\$274.00	\$524.00
Family (max. 2 members)	\$ 47.00	\$113.00	\$215.00	\$408.00
Individual Adult (Ages 18-59)	\$ 38.00	\$ 84.00	\$157.00	\$291.00
Special (Senior Citizen 60+ and/or Handicapped)	\$ 28.00	\$ 56.00	\$100.00	\$175.00

- If family includes more than four people, a charge of \$10.40 per month per extra person will be added to family membership rate.
- One Month memberships will expire one calendar month from date purchased.
- Quarterly memberships must be paid in full. Monthly payment option is not available.

Monthly payments on 6 months and yearly memberships are to be paid consecutively. Penalty for failing to keep any 6 months or yearly membership for the specified time, results in paying for next membership at center in full.

The Corporate Rate is provided as a service to businesses with five (5) or more employees as members. If total Corporate Membership drops below the five (5) employee minimum, a 30 day grace period is allowed to obtain a fifth member. If the business is not readily recognizable in the community, proof of business may be required.

Family Membership: Family is defined as individual, spouse, or dependent children that are claimed on taxes. Step-children and adopted children qualify. Court documentation is required to include foster children on a family membership.

Non-Family Category: Anyone age 25 or over, engaged couples, couples living together, older siblings, aunts, cousins, or grandchildren **DO NOT** qualify for the family rate.

### WAYNESVILLE RECREATION CENTER RENTAL RATES & CHARGES

**Pool Only** (Must be non-members)

20 participants	\$47.00	21-30 participants	\$67.00
31-40 participants	\$79.00	41-50 participants	\$122.00

Cost of rental will include a two hour period of time. Available times will include:

Saturday---12:00 - 2:00 p.m. & 2:00 - 4:00 p.m. & 4:00 - 6:00 p.m.

Sunday----- 1:00 - 3:00 p.m. & 3:00 - 5:00 p.m.

Large groups may rent the pool on Sunday from 6:00 - 8:00 p.m.

Groups up to 50 \$150.00

Groups of 50 - 75 \$200.00

Groups of 75 - 100 \$250.00

**Multi-purpose & Aerobics Rooms**

	<u>Member</u>	<u>Non-Member</u>	<u>For Profit</u>
Kitchen	\$32.40/hour	\$38.15/hour	\$45.00/hour
1 Room	\$18.50/hour	\$22.00/hour	\$25.40/hour
Aerobics	\$18.50/hour	\$22.00/hour	\$25.40/hour
2 Rooms	\$46.20/hour	\$52.00/hour	\$62.40/hour

\*

**Gymnasium Rental Rate**

Entire Gym (capacity 709) \$60.00/hour

½ of the gym \$30.00/hour

\* Three hour minimum rental required.

Volleyball Setup Fee Free

### OTHER CHARGES

**Child Care**

Member Rate	No charge	Non-member Rate	\$4.60/hr.
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Personal locks are permitted but must be removed when you leave, no permanent lockers are allowed.

Swim teams will have use of the lap pool during regularly scheduled lap swim times. Membership fees apply. High School swim meets may be scheduled on Wednesday evenings during the school swim season, November - February. The rate will be \$87.80/hr. Insurance must be provided and if admission is charged, a financial statement must also be provided. The Recreation Center will retain concession operations.

Fees for Athletic League play for members will be the cost to administer each league; plus equipment, etc. (i.e. uniforms, trophies, officials).



## ATHLETIC PROGRAM FEES:

Adults

Basketball League		\$35.00 per player
Softball League		\$460.00 per team
Softball field rental	1 field	\$240.00 per tournament (Friday, Saturday & Sunday)
Vance St. & Pool Fields	2 fields	\$300.00 per tournament (Friday, Saturday & Sunday)
Tennis court rental		\$12.00 per hour
Sand Volleyball court rental		\$60.00 per day
Lights Vance St. & Pool Field		\$15.00 per hour

## ARMORY RENTAL FEES:

			Maximum Fee 24 Hours
Gymnasium	resident	\$30.00 per hour	\$240.00
Cafeteria	resident	\$18.50 per hour	\$148.00
Classrooms	resident	\$12.75 per hour	\$102.00
Gymnasium	non-resident	\$35.80 per hour	\$350.00
Cafeteria	non-resident	\$24.25 per hour	\$230.00
Classrooms	non-resident	\$18.50 per hour	\$175.00

## OTHER FEES AND CHARGES:

Bleacher rental	5 row	\$35.00 ea. 24 hours
Shelter rental		\$40.00 per day

WATER FUND (Rates effective 8-1-11)

<u>Water Rates</u>	<u>Inside</u>	<u>Outside</u>
	(All unit prices per 1,000 gallons)	
Bulk Sales (Contract)	1.51/1,000 gal.	2.60/1,000 gal.
Industrial Sales	1.58/1,000 gal.	2.73/1,000 gal.

Retail Sales (Residential and Commercial)

Base Charge		
0 - 2000 gal	12.44	22.42
(>2,000 gallons)	1.76/1,000 gal.	3.14/1,000 gal.
<u>Pump Fee, where applicable</u>	5.78 (per pump)	9.03 (per pump)

*(Effective 09/01/11)*

Maggie Valley Sanitary	0 - 10,000 gal.	2,227.34
	All over 10,000 gal.	8.93/1,000 gal.

Barber's Orchard Water System Water Rates:

3/4" meter Town of Waynesville outside rate plus \$5.00/month  
 1" meter Town of Waynesville outside rate plus \$10.00/month  
 1-1/2" meter Town of Waynesville outside rate plus \$50.00/month  
 Irrigation only meter

## Base charge

0-2000 gal.	12.44	22.42
> 2000 gal	2.65/1000 gal.	3.91/1,000 gal.

Sales from fire hydrant 2 ¢/gallon

Fire Line Connection Fees: (Monthly charge for each customer's fire line connection based on size)

	<u>Inside</u>	<u>Outside</u>
< 2 inch	\$ 2.20/month	\$4.95/month
< 4 inch	\$ 8.80	\$19.80
< 6 inch	\$17.65	\$39.70
> 6 inch	\$30.90	\$69.50

Deposits \$40.00 \$60.00 (Applicable to tenant-occupied accounts only)

Refunds, transfers and application of deposits are the same as for electric deposits.

Water Tap Fees

<u>Inside</u>		<u>Outside</u>	
Residential (5/8" x 3/4")	\$1,000.00	Residential (5/8" x 3/4")	\$1,500.00
Special (3/4" x 3/4")	\$1,100.00	Special (3/4" x 3/4")	\$1,650.00
1"	\$1,250.00	1"	\$1,875.00
1 1/2"	\$1,700.00	1 1/2"	\$2,550.00
2"	\$2,500.00	2"	\$3,750.00
Greater than 2"	\$1,000+Costs	Greater than 2"	\$1,500+Costs

Water Capacity Fees

<u>Inside</u>		<u>Outside</u>	
5/8" x 3/4 20gpm	\$ 400.00	5/8 x 3/4 20gpm	\$ 800.00
3/4" 30gpm	\$ 600.00	3/4" 30gpm	\$ 1,200.00
1" 50gpm	\$ 1,000.00	1" 50gpm	\$ 2,000.00
1 1/2" 100gpm	\$ 2,000.00	1 1/2" 100gpm	\$ 4,000.00
2" 160gpm	\$ 3,200.00	2" 160gpm	\$ 6,400.00
3" 320gpm	\$ 6,400.00	3" 320gpm	\$12,800.00
4" 500gpm	\$10,000.00	4" 500gpm	\$20,000.00
6" 1000gpm	\$20,000.00	6" 1000gpm	\$40,000.00
>6"	Based on Flow	>6"	Based on Flow

Late Payment Penalties - A penalty of 1% per month on any arrears balance is added to above rates.

**SEWER FUND** (Rates effective 8-1-09)

Sewer Rates (Based on water consumption unless separately metered).

	<u>Inside</u>	<u>Outside</u>
<u>Bulk Sales</u> (Industrial, min. 5,000 gpd)	1.77/1,000 gal.	3.04/1,000 gal.

Industrial Waste Surcharges

BOD	\$100.00/1,000 lbs.
COD	\$ 50.00/1,000 lbs.
TSS	\$ 50.00/1,000 lbs.

Retail Sales (Residential and Commercial)

Base Fee	\$12.97	\$23.45
(0-2000 gal)	(All unit prices per 1,000 gallons)	
All over 2000 gal	2.28/1,000 gal.	4.17/1,000 gal.

Industrial User Permits

Annual Fee	\$1,000	\$2,000
Application Fee	\$ 200	\$ 400

Hauled Wastewater

Septic Tank (domestic only)	.02 /gallon, \$ 28.75 minimum
Industrial Waste (non-domestic)	.02/gallon, \$ 57.75 minimum
Industrial Waste (out of county)	.04/gallon, \$ 86.75 minimum

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

Grease blockage - \$175 minimum on callout

		<u>Inside</u>	<u>Outside</u>
<u>Tap Fees</u>	4"	\$1,000.00	\$1,500.00
	6"and larger	\$1,250.00	\$1,875.00

Sewer Capacity Fees

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. See Attachment "A" for a copy of the table.

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. Sewer impact fees:

Inside	\$2.50/GPD	Outside	\$5.00/GPD
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#### 15A NCAC 02T.0114 WASTEWATER DESIGN FLOW RATES

(a) This Rule shall be used to determine wastewater flow rates for all systems covered by this Subchapter unless alternate criteria are provided by a program specific rule and for flow used for the purposes of 15A NCAC 02H.0105. These are minimum design daily flow rates for normal use and occupancy situations. Higher flow rates may be required where usage and occupancy are atypical, including, those in Paragraph (e) of this Rule. Wastewater flow calculations must take hours of operation and anticipated maximum occupancies/usage into account when calculating peak flows for design.

(b) In determining the volume of sewage from dwelling units, the flow rate shall be 120 gallons per day per bedroom. The minimum volume of sewage from each dwelling unit shall be 240 gallons per day and each additional bedroom above two bedrooms shall increase the volume by 120 gallons per day. Each bedroom or any other room or addition that can reasonably be expected to function as a bedroom shall be considered a bedroom for design purposes. When the occupancy of a dwelling unit exceeds two persons per bedroom, the volume of sewage shall be determined by the maximum occupancy at a rate of 60 gallons per person per day.

(c) The following table shall be used to determine the minimum allowable design daily flow of wastewater facilities. Design flow rates for establishments not identified below shall be determined using available flow data, water-using fixtures, occupancy or operation patterns, and other measured data.

<u>Type of Establishments</u>	<u>Daily Flow For Design</u>
Barber and beauty shops	
Barber Shops	50 gal/chair
Beauty Shops	125 gal/booth or bowl
Businesses, offices and factories	
General business and office facilities	25 gal/employee/shift
Factories, excluding industrial waste	25 gal/employee/shift
Factories or businesses with showers or food preparation	35 gal/employee/shift
Warehouse	100 gal/loading bay
Warehouse-self storage (not including caretaker residence)	1 gal/unit
Churches	
Churches without kitchens, day care or camps	3 gal/seat
Churches with kitchen	5 gal/seat
Churches providing day care or camps	25 gal/person (child & employee)
Fire, rescue and emergency response facilities	
Fire or rescue stations without on site staff	25 gal/person
Fire or rescue stations with on-site staff	50 gal/person/shift
Food and drink facilities	
Banquet, dining hall	30 gal/seat
Bars, cocktail lounges	20 gal/seat
Caterers	50 gal/100 sq. ft. floor space
Restaurant, full service	40 gal/seat
Restaurant, single service articles	20 gal/seat

Restaurant, drive-in	50 gal/car space
Restaurant, carry out only	50 gal/100 sq. ft. floor space
Institutions, dining halls	5 gal/meal
Deli	40 gal/100 sq. ft. floor space
Bakery	10 gal/100 sq. ft. floor space
Meat department, butcher shop or fish market	75 gal/100 sq. ft. floor space
Specialty food stand or kiosk	50 gal/100 sq. ft. floor space
Hotels and Motels	
Hotels, motels and bed & breakfast facilities, without in-room cooking facilities	120 gal/room
Hotels, motels and bed & breakfast facilities, with in-room cook facilities	175 gal/room
Resort hotels	200 gal/room
Cottages, cabins	200 gal/unit
Self service laundry facilities	500 gal/machine
Medical, dental, veterinary facilities	
Medical or dental offices	250 gal/practitioner/shift
Veterinary offices (not including boarding)	250 gal/practitioner/shift
Veterinary hospitals, kennels, animal boarding facilities	20 gal/pen, cage, kennel or stall
Hospitals, medical	300 gal/bed
Hospitals, mental	150 gal/bed
Convalescent, nursing, rest homes without laundry facilities	60 gal/bed
Convalescent, nursing, rest homes with laundry facilities	120 gal/bed
Residential care facilities	60 gal/bed
Parks, recreation, campgrounds, R-V parks & outer outdoor facilities	
Campgrounds with comfort station, without water or sewer hookups	75 gal/campsite
Campgrounds with water and sewer hookups	100 gal/campsite
Campgrounds with dump station facilities	50 gal/space
Construction, hunting or work camps with flush toilets	60 gal/person
Construction, hunting or work camps with chemical or Portable toilets	40 gal/person
Parks with restroom facilities	250 gal/plumbing fixture
Summer camps w/o food preparation or laundry facilities	30 gal/person
Summer caps with food preparation and laundry facilities	60 gal/person
Swimming pools, bathhouses and spas	10 gal/person
Public access restrooms	325 gal/plumbing fixture
Schools, preschools and day care	
Day care and preschool facilities	25 gal/person (child & employee)
Schools with cafeteria, gym and showers	15 gal/student
Schools with cafeteria	12 gal/student
Schools without cafeteria, gym or showers	10 gal/student
Boarding schools	60 gal/person (student & employee)
Service stations, car wash facilities	
Service stations, gas stations	250 gal/plumbing fixture
Car wash facilities (if recycling water see Rule .0235)	1200 gal/bay

**Sports Centers**

Bowling center	50 gal/lane
Fitness, exercise, karate or dance center	50 gal/100 sq. ft.
Tennis, racquet ball	50 gal/court
Gymnasium	50 gal/100 sq. ft.
Golf course with only minimal food service	250 gal/plumbing fixture
Country clubs	60 gal/member or patron
Mini golf, putt-putt	250 gal/plumbing fixture
Go-kart, motocross	250 gal/plumbing fixture
Batting cages, driving ranges	250 gal/plumbing fixture
Marinas without bathhouse	10 gal/slip
Marinas with bathhouse	30 gal/slip
Video game arcades, pool halls	250 gal/plumbing fixture
Stadiums, auditoriums, theaters, community center	5 gal/seat
Stores, shopping center, malls and flea markets	
Auto, boat, recreational vehicle dealerships/showrooms with restrooms	125 gal/plumbing fixture
Convenience stores, with food preparation	60 gal/100 sq. ft.
Convenience stores, without food preparation	250 gal/plumbing fixture
Flea markets	30 gal/stall
Shopping centers and malls with food service	130 gal/1000 sq. ft.
Stores and shopping centers without food service	100 gal/1000 sq. ft.
Transportation terminals - air, bus, train, ferry, port and dock	5 gal/passenger

(d) Design daily flow rates for proposed non-residential developments where the types of use and occupancy are not known shall be designed for a minimum of 880 gallons per acre or the applicant shall specify an anticipated flow based upon anticipated or potential uses.

Late Payment Penalties - A penalty of 1% per month on any arrears balance is added to above rates.

**ELECTRIC FUNDS**

**- NOTE: Waynesville's electric rates will be reviewed and adjusted monthly based on power costs billed for wholesale rates by Progress Energy. All rates are effective July 1, 2010. Monthly reviews will determine adjustments to be added to base rates, which are shown below:**

**- Residential & Commercial fuel adjustments to be added to base rates as of 06-01-2010, .016264 per kwh.**

**Electric Rates (Base Rates)**

<b><u>Residential</u></b>	Base Charge	\$7.09
	1-800 kwh	.081704 per kwh
	All over 800 kwh	.072389 per kwh
<b><u>Commercial</u></b>	Single Phase (No Demand)	
	Base Charge	\$10.35
	1-700 kwh	.099299 per kwh
	700-4000 kwh	.076529 per kwh

All over 4,000	.072389 per kwh
Three Phase (No Demand)	
Base Charge	\$18.63
First 1-700 kwh	.099299 per kwh
Next 701-4000 kwh	.076529 per kwh
All over 4,000 kwh	.072389 per 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.

#### Demand Rates

Three Phase	
Base Charge	\$13.87
	.051689 per kwh
Single Phase	
Base Charge	\$ 8.44
	.051689 per kwh

In addition to the kilowatt hours charges, peak metered demand is billed at \$6.20 per kilowatt of peak demand per month.

Industrial Rates - Industrial rates are used on all industrial accounts with an actual or anticipated 12 month average consumption of at least 1,500,000 kwh usage per month.

Industrial fuel adjustments to be added to base rates as of 07-01-2010, .016264 per kwh.

Industrial Rates (base rates) - Three Phase - Basic Charge \$13.87 .033676 per kwh

In addition to the kilowatt hours charges, peak metered demand is billed at \$13.24 per kilowatt of peak demand per month.

All electric sales are subject to a 3% 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.

#### Renewable Energy and Energy 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. The current REPS charge per month are as follows:

Residential	\$ 0.53
Commercial	\$ 2.67
Industrial	\$ 26.80

Deposits (Applicable to tenant occupied accounts only)

Residential -	Electric (with electric heat)	\$170.00	Electric (without electric heat) \$120.00
Commercial -	Electric	\$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.

<u>Area Lighting</u>	- Lighting Fixture	
Sodium Vapor, 100w/ 9,500 lumen Semi-Enclosed		\$11.94
Sodium Vapor, 150w/16,000 lumen Semi-Enclosed		\$14.11
Sodium Vapor, 400w/50,000 lumen Enclosed		\$25.08
Sodium Vapor, 400w/50,000 lumen Flood		\$28.08
Metal Halide, 400w/40,000 lumen Flood		\$29.08
Mercury, 175w/ 7,000 lumen Semi-Enclosed		\$ 9.99

**SPECIAL AREA LIGHTING POLE**

If other than distribution pole, add monthly charge per pole:

Wood \$ 3.62

Or a one time pole charge of \$181.00

Underground service for area lighting \$3.62/month or \$181.00 one time charge

Underground Service

#1 For New Homes

First 100 ft. of wire from pole to house fee will be \$200.00

Anything over 100 ft. will cost \$2.00 per ft.

Up to 4/0 wire.

#2 For Homes That Change From Overhead to Underground

For open and closed ditch fee of \$70.00/hr.

Plus \$2.00 per ft. for wire and cost of materials

Up to 4/0 wire.

#3 For 3 Phase Underground Service

4/0 3 phase service cost \$2.00 per ft.



350 mcm 3 phase service \$2.50 per ft.

500 mcm 3 phase service \$3.95 per ft.

If you have overhead service and going to underground add \$70.00 hr. for open and closed ditch. Plus materials.

If customer digs their own ditch, the ditch must meet electrical code before the Town puts wire into the ditch.

Late Payment Penalties - A penalty of 1% per month on any arrears balance is added to above rates.

#### SECTION XII: Special Authorization

##### Budget Officer

The Budget Officer shall be authorized to effect transfers within the same fund. Notation of such transfers shall be made to the Board on the next Financial Report.

#### SECTION XIII: Restrictions - Budget Officer

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

#### SECTION XIV: Utilization of Budget and Budget Ordinance

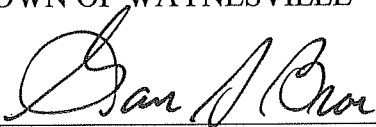
This Ordinance and the Budget Document shall be the basis of the Financial plan for the Waynesville Municipal Government during the 2011-2012 fiscal year.

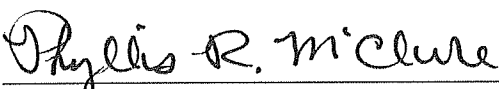
The Budget Officer shall administer the budget and ensure that departments are provided guidance and sufficient information to implement their appropriate portion of the budget. The Finance Department shall establish records which are in consonance with the budget and this ordinance and the appropriate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

Adopted this 28th day of June, 2011.

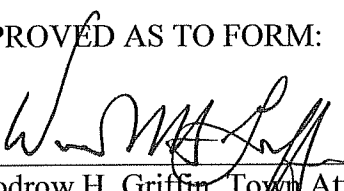
TOWN OF WAYNESVILLE

ATTEST:

  
Gavin A. Brown, Mayor

  
Phyllis R. McClure, Town Clerk

APPROVED AS TO FORM:

  
Woodrow H. Griffin, Town Attorney

