



Town of Waynesville

TO: Mayor Gavin Brown, Alderman Libba Feichter, Alderman Gary Caldwell, Alderman Kenneth Moore and Alderman LeRoy Roberson
FROM: A. Lee Galloway, Town Manager *A. Lee Galloway*
DATE: May 13, 2008
SUBJECT: Presentation of 2008-2009 Budget for the Town of Waynesville

Presented herein is the proposed budget for the Town of Waynesville for 2008-2009. The document is divided into eight sections, and a Table of Contents follows, color coded to match each section. At present, Section VII and VIII are blank. Section VII is reserved for special reports or additional data you might request during the work sessions. When the work sessions are complete and the budget is finalized, the Board will adopt a Budget Ordinance. We will provide a final draft of the Budget Ordinance to go in Section VIII.

In my years of working on budgets, I have learned that each budget may have its own set of unique features. Over the past 35 years, I have seen the challenges of trying to develop budgets while the country was in a recession or when there were severe cutbacks in federal funding or when the State froze (and took) the growth in certain revenue sources or when the State simply took those same revenue sources.

But now, we are experiencing an unprecedented time when the price of petroleum products has doubled in a year's time. Crude oil sold for close to \$60 a barrel last spring and has been over \$120 a barrel this past week. If it were just the price of gasoline and diesel that is affected, it might be easy. We would deal with one component and hopefully increase the allocation for vehicular fuel enough to cover whatever increase might take place. But we are finding that almost every commodity that we buy is being impacted by the cost of fuel.

Companies that deliver products to public works or the water plant or the wastewater plant are assessing extra charges for fuel to deliver their goods. Certain products are petroleum based, such as water and sewer pipe, and the cost of those items has risen as a result. Progress Energy generates electricity with coal and natural gas, and those energy sources go up when the price of crude oil increases; consequently, we are assessed fuel adjustment charges and our cost to purchase wholesale power rises. In Virginia, the Dominion Virginia has just filed for a rate increase due to fuel costs, and the increase ranges from 18.3% for residential customers to 31.1% for large commercial and industrial customers.

**Mayor and Board of Aldermen
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Where does it end? With the increases in pricing we are seeing, I am not sure how we effectively predict the prices of commodities over a period of a year. I do not recall a time in my career when there seemed to be as much uncertainty in where prices will go for whatever commodity is being priced.

With those things said, let me point out that there are some very positive things in the 2008-2009 budget. The fire station is being completed and we are beginning our debt service payments on that handsome and functional structure. The police station, development office and new meeting space will soon be under construction. Not only will this structure provide adequate space and an attractive atmosphere for our employees and the public, it will add much to the character of our beautiful Main Street. The demand on our electric system is growing and our substation has reached its capacity, but in 2008-2009 a new substation will be built to balance the load and better serve our customers.

During the year we will implement a new commercial garbage collection program, switching to front loading trucks with a single operator. This will allow us to collect garbage in a more efficient manner in terms of both equipment and personnel. A new sewer cleaner truck will be ordered to assist us in better maintaining our sewer lines and in reducing sewer manhole overflows. Along with that, considerable funds will be expended to repair and replace deteriorated water and sewer lines, preventing water loss and reducing infiltration into the sewer system. Our crews will maintain the program of replacing power poles and electric lines with a goal of assuring the continuation of reliable and dependable electric service. Specifications will be developed and an order placed for a new fire truck to be housed in that fine new fire station.

And we will study where we are and where we are going as we plan for the future. There will be traffic studies of Russ Avenue to determine what improvements might be made to assist with the flow of traffic. There will be studies of ways to enhance the pedestrian ways throughout Waynesville to see if we can make it more attractive and conducive for walking. We will be studying the Land Development Standards adopted in 2003, trying to determine what is right about that document, what needs to be changed and how it can be more useful in meeting the goals established in adopting the Standards in the first place.

But regardless of the facilities we have or will build, regardless of the equipment we have or plan to order, regardless of assessing the past and planning for the future, we must be concerned for our most valuable resource, the personnel who constitute our work force. During the year to come, we will have a pay and classification study done to assess whether our employees are being fairly compensated for the work they do in comparison to others in our region.

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If you look around this community, you will see considerable growth and change taking place. While the economy is stagnant at present and plans for a number of residential projects have been put on hold, many of these projects will emerge in the future and lead to more growth and change in Waynesville and Haywood County. We want to be positioned to handle the growth and development that will occur in the future. As much as anything, we want to incorporate that growth and development without further damaging the high quality of life that we all enjoy. That same quality of life is what drew many of these new residents here to begin with.

This organization is blessed with some wonderful, dedicated employees and some solid and visionary department heads and supervisors. We are fortunate to have conscientious and ethical elected officials, people without hidden agendas who support what they sincerely believe to be in the best interests of the community and the citizens of this community. As I have said many times, I am pleased and proud to be a part of this "Team".

As always, I want to commend Finance Director Eddie Caldwell for the many hours that he and his staff contribute to the development of the budget. The formal budget process begins in February and runs until the adoption in late June, but Eddie maintains impeccable records and makes expenditure projections and revenue forecasts year around. I am satisfied that there are few if any who do this type work any better.

In the coming weeks, as we evaluate, discuss and digest the budget for the upcoming fiscal year, Eddie and I will be anxious to provide whatever information you may need and to answer whatever questions you may have. Please feel free to 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;
FEBRURY 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 1-31	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 15-25	Finance Director and Town Manager finalize budget figures and reach agreement on presentation to Board;
APRIL 25 – May 5	Town Manager prepares budget message; Finance Director prepares statistical information and supporting document for budget books;
MAY 6-31	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.

TO: Mayor and Board of Aldermen
SUBJECT: Review of 2007-2008 Budget

As the 2007-2008 fiscal year enters the final months, we are able to make some pretty solid projections of the results for the year. There have been some very positive signs during the year, and we are pleased with the projects underway and those that have been authorized. The Town's financial position remains strong, and in comparison to many other communities in North Carolina and beyond, Waynesville has been quite fortunate.

Some of our biggest challenges this year were in dealing with the dramatic increase in fuel charges. Not only have we paid more, but we are finding that more of our suppliers have added fuel surcharges to their invoices to cover their extra cost of delivery of goods to the Town. We have also seen the implications of a global economy, for even as we enter what some economists term a recession, the price of many products the Town uses in its operation have increased. Normally, the prices might decline, but the worldwide demand for certain products still exists, pulling prices even higher, and oil is a prime example. As is normally the case, our department heads and personnel have been good stewards of the public's funds, and we are ending up the year in excellent financial condition in all funds.

In the General Fund, our fund balance has returned to an above average level, even after using a substantial amount as the downpayment on the new fire station. The levels are such that we will be able to pledge approximately \$1.4 million toward the renovation and expansion of the police station, development office and town meeting space.

In the Water and Sewer Funds, the Town's financial position reached a point where the Board could make substantial appropriations toward the replacement of deteriorated water and sewer lines throughout the town. There is still much work to do in this area and it is a long term commitment as you will recall from the Asset Management Plan that was presented in 2006.

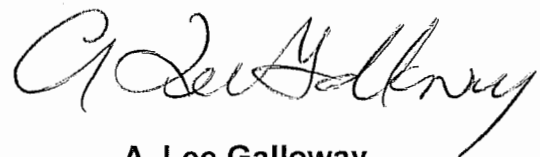
In the Electric Fund, we have continued to stay alert to the fluctuating fuel adjustment charges which are passed along by Progress Energy. While gasoline has risen dramatically, so too has the cost of coal and natural gas, two of the main energy sources that Progress Energy uses to generate power. The Town increased electric rates in August, 2007, to cover the cost of the new electric substation, but the funds generated have thus far gone toward the higher fuel costs. We are optimistic that by the end of the year, the electric financial position will be back in balance.

During 2007-2008, we did not see any significant variations in our normal revenue sources. There were some special grants awarded, such as on the Greenway, that allowed us to come close to completing that needed facility. The Town also sold property it owned at 59 Depot Street with funds going toward the new police station. In the Enterprise Funds, there were no significant variations in the Water and Sewer funds. In the Electric Fund, the purchase of wholesale power was much higher than expected due to increased consumption and higher fuel adjustment charges, but there were higher revenues as well to offset most of those increased costs.

In almost every year, the Town must appropriate funds from our reserves in order to balance the budget of each fund. Sometimes we have to use a portion of those savings, but in other years, we do not have to touch those reserves at all. In 2007-2008, we appropriated a total of \$1,074,560 from the reserves of the General and Water Funds to balance the budgets of those individual funds, with nothing planned from the Sewer and Electric Funds. As we approach the end of the year, it appears that we will spend an estimated \$443,570 to balance the budgets, with most coming from the Water Fund to offset the higher than expected costs on the lab expansion. Of the \$682,000 appropriated from the General Fund, we do not expect to need any of those reserves. This reflects a positive year financially for the Town, and we are enthusiastic about the results of the 2007-2008 fiscal year.

The following pages show the anticipated results in each fund, comparing the revenues and expenditures budgeted for 2007-2008 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 cursive script, appearing to read "A. Lee Galloway".

A. Lee Galloway
Town Manager

**PART 1 - 2007 - 2008
ESTIMATED BUDGET**

I. GENERAL FUND			
A. REVENUES	BUDGETED 2007-2008	EST. ACTUAL 2007-2008	DIFFERENCE
Real Estate Taxes - Town	3,795,210	3,848,870	53,660
Comment: We have continued our aggressive tax collection efforts, and you have seen the higher collection rates this generates each year. We saw some growth in the tax base from the prior year with some new construction and annexations.			
Real Estate Taxes - Downtown Association	81,520	92,300	10,780
Comment: The Tax Collector has been more aggressive in efforts to collect taxes in the Municipal Service District and has made some discoveries of previously untaxed property.			
Motor Vehicle Taxes	272,860	284,850	11,990
Comment: Values of new vehicles have risen over previous years and collection efforts at the County level are more aggressive.			
Motor Vehicle Rental Tax	20,000	21,000	1,000
Comment: A tax levied on the rental proceeds on vehicles.			
Tax Refunds and Discounts	(4,500)	(4,500)	0
Comment: Refunds normally issued when people duplicate tax payments made by their mortgage company.			
Penalties/Interest/Advertising	27,600	27,600	0
Comment: Revenues in this area hold steady each year.			
Local Option Sales Tax - 1 %	902,300	933,310	31,010
Comment: The growth in the sales tax based on Haywood County proceeds has increased more this year than the other sales taxes based on Statewide distribution. That may have meant the local economy was stronger or that we underestimated growth potential.			
Local Option Sales Tax - 1/2 %	974,420	967,020	(7,400)
Comment: This revenue source is based upon statewide sales and this resource did not grow as rapidly as we had hoped.			
Additional 1/2% Sales Tax to Replace Reimbursements	415,720	416,240	520
Comment: This is the last of the half cent sales taxes approved by the State to replace revenues once shared but subsequently taken. It is based on Statewide sales which have not grown very fast.			
Privilege License Tax	19,000	19,000	0
Cable Television Gross Receipts	129,320	147,000	17,680
Comment: There were numerous changes in State law concerning cable franchising. We are still experiencing the effects of the changes and believe we received some extra revenue from the fees charged for advertising sales on cable television during 2007.			

**PART 1 - 2007 - 2008
ESTIMATED BUDGET**

REVENUES	BUDGETED	EST. ACTUAL	DIFFERENCE
Beer and Wine Tax	43,830	43,830	0
Comment: Growth in this revenue source has been slow and it is distributed on a statewide basis. Areas with faster population growth are likely seeing higher revenues than we are.			
Court Facilities Fees	3,000	3,800	800
Franchise Taxes			
Comment: These revenues sources used to grow steadily, but in recent years, they have been unpredictable. We are being very conservative in our estimated growth and even show a decline in the revenues from natural gas sales over the past two years. Revenues from Telecommunications may be up due to the increased use of cellular telephones. Revenues from Electric may be higher due to a warmer than normal summer, a colder than normal winter, as well as rate increases and higher fuel adjustment charges.			
A. Telecommunications	260,920	269,310	8,390
B. Electric	298,050	325,000	26,950
C. Natural Gas	11,620	10,450	(1,170)
Powell Bill Revenue	373,900	395,630	21,730
Comment: Waynesville did see a substantial increase in the Powell Bill funds this year, though we did not add many streets or see much population growth. That leads us to conclude that the gasoline taxes at the State level must have been up in 2006-2007. The revenue for 2007-2008 has climbed back to what it was in 2000, and the cost of paving and concrete has doubled in that time.			
80% Bridge Reimbursements	332,000	80,000	(252,000)
Comment: This was for the 80% reimbursement from the State for the Hendrix Street bridge. Some engineering work was done this year, but we hope to see construction begin in 2008-2009.			
Sidewalk Reimbursement from DOT	0	0	0
Payments on Behalf of Firemen for Pensions	16,000	16,000	0
Powell Bill Interest Earnings	25,000	24,150	(850)
Comment: We had a little more money in Powell Bill reserves and more funds to invest, but as interest rates dropped, the proceeds from Powell Bill interest dropped as well.			
Police Grant - Others	50,000	10,000	(40,000)
Comment: Grant have been much more limited as federal funds are being used elsewhere and not for law enforcement purposes.			

**PART 1 - 2007 - 2008
ESTIMATED BUDGET**

REVENUES	BUDGETED	EST. ACTUAL	DIFFERENCE
Unauthorized Substance Funds	30,000	10,000	(20,000)
Comment: When funds are taken as part of a drug raid or in connection with drug deals/sales, the funds are distributed back to the department involved in the police actions. Proceeds were high in 2006-2007 but have dropped off the past two years.			
Richland Creek Grant	113,600	308,000	194,400
Comment: Through the support of the Department of Transportation and the State Legislature, additional monies were appropriated for the Greenway, and it will be dedicated this year.			
Richland Creek Action Committee Grants	19,300	0	(19,300)
Comment: Additional funding from the Pigeon River Fund were received in 2006-2007.			
Miscellaneous Grant	48,000	137,250	89,250
Comment: We anticipated funds for a pedestrian study and for a study on the redesign of Russ Avenue, but those will be in 2008-2009. The funds shown here are for grants received from Homeland Security for fire radios & equipment (\$99,750) and from the State for Storm Water system evaluation and future planning (\$37,500 to be spent this year).			
Sale of Fixed Assets - Powell Bill Items	0	2,500	2,500
Comment: We did not anticipate selling equipment paid by Powell Bill Funds, but we did sell a small amount and must record revenues here. Proceeds will be returned to the Powell Bill account.			
Building Permits	150,000	145,000	(5,000)
Comment: We received some of the building permit fees on the new shopping center, at least for the WalMart location. We are also seeing revenues from new housing developments, though those permits slowed as the year progressed.			
Planning Fees	7,000	9,000	2,000
Comment: These have increased so much due to development and growth and applications for changes in the rules and regulations.			
Rezoning and Annexation Fees	3,000	3,000	0
Homeowners Recovery Fund	-500	-500	0
Connection and Reconnection Fees	40,000	41,000	1,000
Late Payment Penalties	16,000	19,000	3,000
Comment: These were unusually high in 2006-2007, and we figured they might decline. Maybe due to the economy the proceeds have remained higher than we have seen historically.			
Charges to the Water Fund	181,930	181,930	0

**PART 1 - 2007 - 2008
ESTIMATED BUDGET**

REVENUES	BUDGETED	EST. ACTUAL	DIFFERENCE
Charges to the Sewer Fund	165,320	165,320	0
Charges to the Electric Fund	329,730	329,730	0
Police Contract Services Comment: These are revenues for contract police services. There is a large sum from the School System for the School Resource Officer at Waynesville Middle School, with the rest for police services at banks, stores or private functions. The requests for these services have declined as have the revenues in this account.	66,250	55,000	(11,250)
Fire Protection Charges Comment: There has been additional development in areas outside the Town and revenues from the fire district taxes and/or the fee on water bills have grown.	140,000	147,000	7,000
Commercial Sanitation Fees Comment: We had proposed a rate increase for the current budget, but we had to raise that when tipping fees charged by the County went up more than anticipated.	306,800	360,000	53,200
Residential Sanitation Fees Comment: Last year's 50 cent rate increase generated more revenue than we had anticipated.	231,750	241,000	9,250
Solid Waste Containers - Sales Comment: Since the Board approved the switch to front loading trucks we have declined to sell anyone new side loading dumpsters. We have put them on the rental program until we can resolve whether the firms will be able to switch to front loading dumpsters.	2,000	0	(2,000)
Solid Waste Containers - Rental Comment: Revenues were up as we declined to sell any more side loading units with the pending switch to front loading units.	12,000	15,600	3,600
Cemetery Lot Sales Comment: There was an increase in the charges in 2007-2008, and that helped keep revenues at the level projected.	20,000	20,000	0
Cemetery After Hours Call Out Fees Comment: This is the charge for call outs on weekends and holidays. It is now being collected on a regular basis.	100	100	0
Recreation - Memberships Comment: We saw increased revenues in this category as there are more programs and activities and more interest in the facility.	260,000	266,000	6,000
Recreation - Daily Passes Comment: Daily pass revenue dropped a little, but it was offset by more people switching to memberships rather than daily fees.	140,000	137,800	(2,200)

**PART 1 - 2007 - 2008
ESTIMATED BUDGET**

REVENUES	BUDGETED	EST. ACTUAL	DIFFERENCE
Recreation - Rentals	40,000	41,700	1,700
Comment: Our facilities have become more popular to rent for various purposes.			
Recreation - Department Services	60,000	45,000	(15,000)
Comment: While this appears to have dropped, we think it is more a matter of how a revenue is recorded. The Adult and Children's Fees shown in another category was double the projection, so some of these revenues may have been recorded in that account.			
Recreation - Contribution from Haywood County	70,000	70,000	0
Recreation - Adult and Children Recreation Programs	35,000	70,000	35,000
Comment: While we know there has been an increase in participants, we think some of this overage is a matter of how revenues are recorded. Some of these perhaps should have been in services.			
Recreation - Program Fees at Armory	14,000	5,100	(8,900)
Comment: Drop may be a matter of how revenue is recorded.			
Recreation - Rentals Collected at Armory	6,000	6,000	0
Recreation - Child Care	7,000	4,550	(2,450)
Comment: We knew that this revenue source would take a reduction since child care service is now made available to members at no charge to encourage them to buy membership in the center.			
Recreation - Commissions on Vending Machines	4,400	3,950	(450)
Comment: This is the revenue related to sales from vending machines that are placed by others.			
Recreation - Proceeds from Concessions	28,000	32,000	4,000
Comment: We have reopened the concession stand and it seems to be generating more revenues for the town than vending machines.			
Recreation - Playground	21,700	5,000	(16,700)
Comment: There is \$21,700 left over from contributions toward the Community Playground. This money was presented to the Town for annual maintenance on the playground. Auditors advised us to appropriate the entire balance each year, show what is spent, and then reappropriate the account balance in the following year.			
Contributions/Donations - Police	0	40	40
Contributions/Donations - Recreation	0	3,700	3,700
Community Foundation Donation	1,500	1,500	0
Comment: When the Recreation Center was being planned, a special fund was established to receive donations. This fund normally provides donations from interest earnings.			

**PART 1 - 2007 - 2008
ESTIMATED BUDGET**

REVENUES	BUDGETED	EST. ACTUAL	DIFFERENCE
Memorials	0	10,000	10,000
Comment: This was a new account this year, allowing citizens and others to donate to purchase items as a memorial to others. There have been several donations for benches and other items this year.			
Public Art	0	3,000	3,000
Comment: These are donations made in support of the Public Art Program. We do not know how much will be generated as the Public Art Program grows and is more accepted by the public.			
Miscellaneous	4,500	38,000	33,500
Comment: The majority of this was the result of insurance settlement for water damages from a leak in the criminal investigation division.			
Rents	28,800	28,800	0
Comment: These are primarily the rents from cell tower locations.			
Sale of Materials & Fixed Assets	27,000	350,000	323,000
Comment: Sales of rolling stock was less than normal as we did not replace as many vehicles as normal. The largest revenue in this account is for the sale of the Pancake House for \$335,000.			
Parking Tickets	400	2,800	2,400
Noise Ordinance Violations	200	0	(200)
Comment: This was new in 2001-2002, and allows a process by which an officer can assess an immediate fine if a vehicle's radio is in violation of the noise ordinance. It has been very effective.			
Cash - Over and Short	0	0	0
Gas Tax Refunds	0	0	0
Bad Check Charges	500	600	100
Adopt a Trail - Recreation Department	0	0	0
Investment Earnings	130,000	174,520	44,520
Comment: For most of the year, we had more funds to invest, but as the year progressed, interest rates dropped and there was not as much revenue. For the year, though, revenues exceeded estimates.			
ABC Store Sales Distribution	65,390	84,340	18,950
Comment: The ABC Store has reached the maximum amount of funds which it can accumulate and must now submit reserves above that amount to the Town, so we are seeing an increase here.			
ABC Distribution - Law Enforcement	11,060	14,260	3,200
ABC Distribution - Rehabilitation	6,900	8,920	2,020

**PART 1 - 2007 - 2008
ESTIMATED BUDGET**

REVENUES	BUDGETED	EST. ACTUAL	DIFFERENCE
Transfer from Water Fund	52,450	52,450	0
Comment: We transferred a portion of the water revenues after fund balance is deducted to the General Fund.			
Transfer from Sewer Fund	49,400	49,400	0
Comment: We transferred a portion of the sewer revenues after fund balance is deducted to the General Fund.			
Transfer from Electric Fund	875,000	875,000	0
Comment: Over the years, our contribution from the Electric Fund grew to as much as \$1,227,000. As our electric proceeds were eroded by higher fuel costs, we saw the need to transfer fewer funds to the General Fund. We dropped this amount \$25,000 in 2007-2008.			
Fund Balance Appropriated-Powell Bill	60,600	39,220	(21,380)
Comment: Because of delays in the Hendrix Street Bridge Project, it was not necessary to use as much of our Powell Bill reserves as we expected. We will likely see more used in 2008-2009.			
Fund Balance Appropriated	682,080	0	(682,080)
Comment: For the past few years, we have pledged money from fund balance, but in the end, we do not use a great deal of that money. Fortunately, our financial position was such in 2007-2008 that we do not feel we will have to use any of the fund balance which was budgeted.			
TOTAL GENERAL FUND REVENUES	12,611,930	12,544,440	(67,490)

**PART 1 - 2007 - 2008
ESTIMATED BUDGET**

B. EXPENDITURES	BUDGETED	EST. ACTUAL	DIFFERENCE
Governing Body	129,490	127,750	(1,740)
Comment: Health insurance for this account were under budget costs estimates while election costs exceeded what was budgeted.			
Administration	829,100	808,220	(20,880)
Comment: Wages, Workers Compensation, Legal Fees and Medical deductibles were less than expected.			
Finance Department	775,880	755,420	(20,460)
Comment: Workers Compensation, accounting fees, travel/training and capital outlay were less than expected.			
Public Buildings	688,200	698,000	9,800
Comment: Health insurance costs and the expense of renovations to the temporary police department exceeded estimates.			
Horticulturist	41,900	41,500	(400)
Comment: We have established a separate account for horticulture, so that we can plan and track expenditures a bit easier.			
Police Department	3,006,310	2,977,210	(29,100)
Comment: Wages and fringe benefit costs under by \$63,000, uniforms under by \$5,000, Materials & Supplies under by \$8,000, Travel/Training under by \$11,000. Gas and Oil over by \$31,000 and Capital Expense over by \$42,000 due to repairs & equipment in criminal investigations.			
Miscellaneous Police Grants	80,000	20,000	(60,000)
Comment: Grant funds were not as easy to secure this past year as there have been many cutbacks at the federal and state levels.			
Fire Department	781,300	891,400	110,100
Comment: Gas and Oil up by \$5,000 and Equipment expenditures up by \$105,000 due to grant for radios received from Homeland Security.			
A. Emergency Responders	10,000	10,000	0
Streets and Sanitation	2,123,160	2,167,070	43,910
Comment: Wages and fringe benefit costs are under by \$45,000, and capital expense under by \$100,000, since we are switching from side load to front load dumpsters. Gas and Oil over by \$17,000 and storm water study grant will mean higher contracted services expense. Tipping fees are up \$30,000 since County raised fees during year.			
Powell Bill	791,500	541,500	(250,000)
Comment: Hendrix Street Bridge construction was planned in 2006 2007 budget but has again been delayed by State. We are optimistic that bridge construction will being in the 2008-2009 fiscal year.			
Cemetery	138,290	122,450	(15,840)
Comment: Wages and fringe benefit costs are under by \$15,000.			

**PART 1 - 2007 - 2008
ESTIMATED BUDGET**

B. EXPENDITURES	BUDGETED	EST. ACTUAL	DIFFERENCE
Planning and Code Enforcement	285,520	222,790	(62,730)
Comment: We had anticipated that the traffic study of Russ Avenue and the Pedestrian Study would begin in 2007-2008, but those will be in the 2008-2009 budget, reducing the current budget by \$61,000. For some reason, interest by planning firms was very low for this work.			
A. Building Inspectors/Code Enforcement Officer	255,650	251,880	(3,770)
Comment: We have created a separate account to track these costs more closely. A new position of Inspector was added in the budget, but the position was vacant the first month leading to some savings in this account.			
Special Appropriations	240,480	265,580	25,100
Comment: After adoption of the budget, funds were approved for other organizations: VFW for a van - \$5,000, Haywood Schools Foundation - \$2,500 and Public Art Commission - \$7,500. In addition, more taxes were collected from the Municipal Service District and are paid to DWA from this account, increasing expenditures by \$11,000.			
Parks and Recreation	2,068,780	1,992,610	(76,170)
Comment: Wages and fringe benefit costs are under by \$106,000, Materials and supplies over by \$30,000.			
Recreation - Special Projects	188,400	351,000	162,600
Comment: With new grant funds from the Department of Transportation and the North Carolina General Assembly, we were able to complete the Greenway, and the funds for that work are allocated in this section of the Town Budget.			
Operating Transfers to Other Funds			
A. Transfer to Capital Projects Fund - Fire & Police Projects	177,970	177,970	0
Comment: Last year, we transferred the full revenue from the taxes assessed for these projects. This year, the tax for the police project will be transferred, but the tax for the fire department will remain in this fund for payment on the debt on the station.			
TOTAL GENERAL FUND EXPENDITURES	12,611,930	12,422,350	(189,580)
C. GENERAL FUND SUMMARY	BUDGETED	EST. ACTUAL	DIFFERENCE
REVENUES	12,611,930	12,544,440	(67,490)
EXPENDITURES	12,611,930	12,422,350	189,580
DIFFERENCE	0	122,090	122,090

**PART 1 - 2007 - 2008
ESTIMATED BUDGET**

II. WATER FUND			
A. REVENUES	BUDGETED 2007-2008	EST. ACTUAL 2007-2008	DIFFERENCE
Federal Emergency Management Agency-Reimbursement	0	0	0
Water Charges Comment: A 5% rate increase produced higher water revenues and a year of well below average rainfall may have contributed.	1,977,700	1,986,900	9,200
Water Taps/Connection Fees Comment: We saw continued development along with new water connections during the 2007-2008 fiscal year.	58,500	60,000	1,500
Impact Fees - New Connections Comment: Last year, the Asset Management Study recommended the Impact Fees for new connections, and while connections were high, the revenues from this new charge was probably overestimated.	40,000	30,000	(10,000)
Miscellaneous Revenues	1,500	1,500	0
Sale of Materials/Supplies/Fixed Assets Comment: We repay the Water Fund for items sold, but we do not anticipate many items being sold in 2007-2008.	0	100	100
Contributed Capital Comment: This is generally for grants received, and we do not anticipate many grants in the coming year.	0	0	0
Investment Earnings Comment: Interest rates were higher at the beginning of the year and we had more funds to invest, but rates declined later in the fiscal year.	20,500	44,250	23,750
Transfer from Electric Fund	0	0	0
Fund Balance Appropriated Comment: Because of higher than expected costs for the water plant lab expansion, we had to use some fund balance to cover expenses.	331,880	321,250	(10,630)
TOTAL WATER FUND REVENUES	2,430,080	2,444,000	13,920

**PART 1 - 2007 - 2008
ESTIMATED BUDGET**

B. EXPENDITURES	BUDGETED	EST. ACTUAL	DIFFERENCE
Water Maintenance	1,181,410	1,161,640	(19,770)
Comment: Wages and fringe benefits costs are under by \$15,000, Materials and Supplies are under by \$8,000, Vehicle Cost under by \$10,000, while Gas & Oil is over by \$6,000, Electricity is over by \$4,000, and Equipment Rental is over by \$4,500.			
Water Treatment	1,004,630	1,038,320	33,690
Comment: Wages and fringe benefit costs are under by \$41,400, but Treatment Chemicals are up by \$19,200 and equipment is over by \$20,000. There was a tank budgeted in 2006-2007 but purchase was delayed to take advantage of cost savings on shipping by buying two tanks in one year, so part of the overage is a carryover from last year.			
Administration and Finance	191,590	191,590	0
Debt Service	0	0	0
Contingency	0	0	0
Transfer to Other Funds:			
To General Fund	52,450	52,450	0
Comment: We transfer 2.5% of the water fund revenues, after fund balance is deducted, to the General Fund.			
TOTAL WATER FUND EXPENDITURES	2,430,080	2,444,000	13,920
C. WATER FUND SUMMARY	BUDGETED	EST. ACTUAL	DIFFERENCE
REVENUES	2,430,080	2,444,000	13,920
EXPENDITURES	2,430,080	2,444,000	(13,920)
DIFFERENCE	0	0	0

**PART 1 - 2007 - 2008
ESTIMATED BUDGET**

III. SEWER FUND			
A. REVENUES	BUDGETED 2007-2008	EST. ACTUAL 2007-2008	DIFFERENCE
Sewer Charges	1,868,500	1,833,650	(34,850)
Comment: While we realized higher revenues from the 5% increase in water rates, we did not see that in the sewer rates. We are double checking some of our sewer metering equipment to make sure we are being paid for what is discharged into the system.			
Sewer Taps	45,000	27,000	(18,000)
Comment: Taps for water connections exceeded expectations, but sewer taps have not met the projected income. Perhaps more new connections were out of town and needed water but not sewer.			
Solids Surcharge	0	0	0
Industrial Discharge Permits	1,000	1,000	0
Impact Fees	1,000	2,000	1,000
Comment: There are still a few connections being made to the sewer lines on Route 19 and the Maple Grove Line, giving us some revenues which are shared with Haywood County on a 50-50 basis.			
Impact Fees - Flow Allowances - Other Systems	2,000	2,000	0
Comment: These are Impact Fees the Board approved for any new developments on the Junaluska Sanitary District and Clyde systems, as those additions impact the capacity of our wastewater plant.			
Impact Fees - New Connections	40,000	24,000	(16,000)
Comment: In the Asset Management Study completed in 2006, there was a recommendation that the Town implement Impact Fees for new connections to the system. Income from these was less than expected.			
Miscellaneous Revenue	500	0	(500)
Sale of Materials/Supplies/Fixed Assets	0	2,000	2,000
Contributed Capital	0	0	0
Comment: There are no grant funds received from outside sources.			
Investment Earnings	18,000	22,300	4,300
Comment: Interest rates were higher early in the year and we had more funds to invest. Rates dropped as the year progressed.			
Fund Balance Appropriated	0	17,690	17,690
Comment: Revenues from sales, taps and impact fees are under projections, so we had to use reserves to present a balanced budget.			
TOTAL SEWER FUND REVENUES	1,976,000	1,931,640	(44,360)

**PART 1 - 2007 - 2008
ESTIMATED BUDGET**

B. EXPENDITURES	BUDGETED	EST. ACTUAL	DIFFERENCE
Sewer Maintenance	652,330	616,140	(36,190)
Comment: Wages and Fringe Benefit Costs are under by \$27,440, and Equipment Rental is under by \$7,500.			
Wastewater Treatment	1,097,930	1,089,760	(8,170)
Comment: Wages and fringe benefit costs are under by \$14,000, while professional services are under \$9,000, capital costs for equipment are under by \$8,000 and building maintenance is under by \$10,000. Chemical costs are over \$5,000 and electricity is over by \$27,000			
Administration and Finance	176,340	176,340	0
Contingency Appropriated	0	0	0
Transfer to Other Funds:			
To General Fund	49,400	49,400	0
Comment: We transfer 2.5% of the sewer fund revenues, after fund balance is deducted, to the General Fund.			
TOTAL SEWER FUND EXPENDITURES	1,976,000	1,931,640	(44,360)
C. SEWER FUND SUMMARY	BUDGETED	EST. ACTUAL	DIFFERENCE
REVENUES	1,976,000	1,931,640	(44,360)
EXPENDITURES	1,976,000	1,931,640	44,360
DIFFERENCE	0	0	0

**PART 1 - 2007 - 2008
ESTIMATED BUDGET**

IV. ELECTRIC FUND			
A. REVENUES	BUDGETED 2007-2008	EST. ACTUAL 2007-2008	DIFFERENCE
Federal Emergency Management Agency-reimbursement	0	0	0
Electric Charges Comment: While there was a 3.5% rate increase toward the cost of the new substation, the real increase in revenues came from our increases to cover fuel adjustment charges passed along by Progress Energy.	7,106,500	7,462,150	355,650
Security Lights	35,500	35,500	0
Street Lights	82,150	82,150	0
Underground Service Installation	2,000	500	(1,500)
Electric Pole Rental Comment: These are charges made to other utility companies for the use of our power poles.	13,700	13,700	0
Sales Tax Charges Comment: The General Assembly granted sales tax reductions to industry, leading to a reduction in this account.	213,190	205,500	(7,690)
Miscellaneous Revenues	3,000	10,500	7,500
Sale of Fixed Assets Comment: During the year, when we sell items paid for with assets from the Electric Fund, we return that money to this Fund. We estimate that there may be a few items to sell in the coming year.	5,860	5,860	0
Investment Earnings Comment: Interest rates were higher early in the fiscal year and we had more funds to invest. Later in the year, interest rates declined. While we well for the year, we expect to see a decline next year.	37,300	48,640	11,340
Transfer from Other Funds	0	0	0
Fund Balance Appropriated Comment: We have had some difficulty staying ahead of the curve in passing along fuel adjustment charges from Progress Energy. As a result, we have had to appropriate funds from the reserves of the fund to reach a balanced budget.	0	65,410	65,410
TOTAL ELECTRIC FUND REVENUES	7,499,200	7,929,910	430,710

**PART 1 - 2007 - 2008
ESTIMATED BUDGET**

B. EXPENDITURES	BUDGETED	EST. ACTUAL	DIFFERENCE
Electric Maintenance	1,245,390	1,142,180	(103,210)
Comment: Wages and fringe benefit costs are under by \$67,000 due to vacancies in the department, professional services under by \$4,000, Materials & Supplies under \$25,000, and Equipment Repair is under by \$6,000. Capital costs were also under by \$5,000, as funds for debt on substation have been used to cover engineering on substation. Gas and oil is over by \$5,000.			
Purchased Power	4,876,020	5,394,390	518,370
Comment: Fuel adjustment charges passed along by Progress Energy have resulted in a much higher expense for the purchase of power from Progress Energy.			
Sales Tax on Purchased Power	146,280	161,830	15,550
Comment: With higher sales, we must pay more in sales taxes.			
Bad Debt Expense	26,780	26,780	0
Administration and Finance	329,730	329,730	0
Comment: This is the charge to Electric Fund for the cost of services provided the Fund by General Fund personnel.			
Contingency Appropriated	0	0	0
Transfer to General Fund	875,000	875,000	0
Comment: We reduced our transfer to the General Fund in the 2006-2007 fiscal year by \$100,000. We would like to continue our efforts to reduce this transfer and propose that another \$25,000 be reduced from this transfer in the 2007-2008 fiscal year.			
Transfer to Other Funds	0	0	0
TOTAL ELECTRIC FUND EXPENDITURES	7,499,200	7,929,910	430,710
C. ELECTRIC FUND SUMMARY	BUDGETED	EST. ACTUAL	DIFFERENCE
REVENUES	7,499,200	7,929,910	430,710
EXPENDITURES	7,499,200	7,929,910	(430,710)
DIFFERENCE	0	0	0

**PART 1 - 2007 - 2008
ESTIMATED BUDGET**

V. PUBLIC WORKS OPERATION			
A. REVENUES	BUDGETED 2007-2008	EST. ACTUAL 2007-2008	DIFFERENCE
Charges to Other Funds	300,010	285,550	(14,460)
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.			
Miscellaneous Revenue	0	0	0
Investment Income	680	1,480	800
TOTAL PUBLIC WORKS REVENUES	300,690	287,030	(13,660)
B. EXPENDITURES	BUDGETED	EST. ACTUAL	DIFFERENCE
Public Works Operations	300,690	287,030	(13,660)
Comment: Wages and fringe benefit costs up \$1,000. Capital outlay is up \$10,000 as we continue construction of outdoor storage sheds at the rear of the Public Works Facility.			
TOTAL PUBLIC WORKS EXPENDITURES	300,690	287,030	(13,660)
C. PUBLIC WORKS SUMMARY	BUDGETED	EST, ACTUAL	DIFFERENCE
REVENUES	300,690	287,030	13,660
EXPENDITURES	300,690	287,030	(13,660)
DIFFERENCE	0	0	0

**PART 1 - 2007 - 2008
ESTIMATED BUDGET**

VI. GARAGE OPERATIONS			
A. REVENUES	BUDGETED 2007-2008	EST. ACTUAL 2007-2008	DIFFERENCE
Charges to Other Funds	595,520	677,130	81,610
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.			
All Other Revenue	0	50	50
Investment Income	0	560	560
TOTAL GARAGE REVENUES	595,520	677,740	82,220
B. EXPENDITURES	BUDGETED	EST. ACTUAL	DIFFERENCE
Garage Operations	595,520	677,740	82,220
Comment: Wages and Fringe Benefits up \$4,070, Gas and Oil is up \$32,500, Tires are up \$5,000, Materials & Supplies up \$3,000, Capital Outlay is up \$45,100 as we implement a Fuel Management System to better account for the use of fuel.			
TOTAL GARAGE EXPENDITURES	595,520	677,740	82,220
C. GARAGE SUMMARY	BUDGETED	EST. ACTUAL	DIFFERENCE
REVENUES	595,520	677,740	82,220
EXPENDITURES	595,520	677,740	(82,220)
DIFFERENCE	0	0	0

TO: Mayor and Board of Aldermen

SUBJECT: Proposed 2008 - 2009 General Fund Budget

The proposed General Fund Budget for the 2008-2009 Fiscal Year is hereby submitted for your review. The document calls for expenditures of \$13,396,910, an increase of \$784,980 from the original 2007-2008 General Fund Budget of \$12,611,930. This represents a rise of 6.22%.

In the second part of this section, there are sheets comparing the estimated revenues and expenditures for the current fiscal year with those proposed for the next fiscal year. With these sheets, 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 2007-2008 budget.

I. REVENUES

In the coming year, it is projected that **General Fund Revenues** will be \$11,378,800, and to meet the anticipated expenditures of \$13,396,910, it would require the use of \$800,000 in General Fund reserves, \$198,510 in Powell Bill reserves and the transfer of \$1,019,600 from the Enterprise Funds. During the 2005-2006 fiscal year, we made some sizable transfers from the General Fund reserves for the fire station project and our fund balance was reduced; however, those reserves grew again and we have been able to commit over \$1.4 million from reserves to assist with the renovations and expansion of the police station, development office and town meeting space. Over the years, we have discussed the need to reduce the dependency of various funds upon transfers from the Electric Fund. In the 2006-2007 budget, the Town Board reduced the transfer from the Electric to the General Fund by \$100,000, and in 2007-2008, the Board reduced that transfer to \$875,000. In 2008-2009, we had hoped to reduce that number further, but the economic situation and certain challenges within the Electric Fund made it impossible to reduce the transfer. With the growing health of the Water and Sewer Funds, we are proposing that those funds contribute a portion of their revenues to the General Fund.

During 2006-2007, the tax base grew well and we experienced a nice increase in property tax revenues. There has been significant growth in the tax base in 2007-2008, and this will result in a nice revenue increase from the property taxes. During the past fiscal year, our tax collection percentage ran higher than in previous years, so we are not expecting a large increase in tax revenues for the 2008-2009 fiscal year. If anything, we are concerned that with the possibility of a recession and skyrocketing fuel and food costs, the property tax collection rate may drop some as people have to make decisions about buying essentials and to delay paying property taxes.

Our other major source of revenue in the General Fund 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 based upon sales on a statewide basis. 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. It is also distributed on a statewide basis. This past year, the economy in Haywood County apparently ran a little stronger than that of the rest of North Carolina, for the revenues from the 1% local sales tax increased 3.4% while the two half cent taxes distributed on a statewide basis actually decreased by slightly less than 1%. The third half-cent sales tax remained relatively flat, gaining only \$520, which is around one-tenth of one percent on \$415,720. We are being very conservative in our revenue estimates for the sales taxes for 2008-2009, using a growth rate of 1.25% to 1.5%.

For 2008-2009, major changes in revenue sources in the General Fund would be: Property Taxes (\$92,820), Sales Taxes (\$50,820), Utilities Franchise Tax (\$20,080), Powell Bill Bridge Reimbursement Program (\$300,000), Police Grants (\$40,000), Fire Protection Charges (\$24,620), Sanitation Fees (\$68,770), Recreation Fees (\$32,000) and Donations for Public Art (\$24,000).

There are several revenue sources which we expect to decline or cease in the coming fiscal year, and these include: Cable Television Receipts (\$21,550), Powell Bill Revenue (\$30,660), Building Permits (\$20,000) and Investment Earnings (\$105,140). There are some revenues we expected to decline, such as the Grant Accounts for the Richland Creek Greenway (\$308,000) which will be substantially complete, Miscellaneous Grants (\$72,750) for the federal funds for the fire department radios and the Sale of Fixed Assets (\$323,000) where the sale of the former Pancake House property located at 59 Depot Street is recorded.

As the budget stands, the use of \$800,000 from the General Fund reserves would be necessary to balance the upcoming budget, up from the \$682,080 that we originally appropriated in the 2007-2008 budget. As it turned out, though, it appears that we will not have to use any of those reserves to balance the current budget. Last year, we proposed the use of \$60,600 in Powell Bill Reserves, and we will use around \$39,220 of those funds. In 2008-2009, we are proposing the use of \$198,510 to balance the proposed expenditures for Powell Bill purposes, and this will go primarily toward the Town's share of the cost of the Hendrix Street Bridge.

As noted, we had hoped to reduce the transfer from the Electric Fund to the General Fund in 2008-2009. In 2003-2004, the transfer was \$1,227,050, and that number was reduced to \$900,000 in 2006-2007. The transfer was further reduced to \$875,000 in the 2007-2008 budget. With a tight budget, we are recommending that the transfer remain at that level for 2008-2009, but we maintain a hope that in the future, we will be able to reduce the transfers and continue to free other funds from dependency upon the Electric Fund. For the first time in 2006-2007, we proposed a transfer of a small portion of the Water and Sewer Funds to the General Fund, and we are continuing that plan in 2008-2009. The General Fund should receive \$74,420 from the Water Fund and \$70,180 from the Sewer Fund.

II. EXPENDITURES

In the coming year, it is projected that **General Fund Expenditures** will total \$13,396,910, exceeding our anticipated expenditures for 2007-2008 by \$974,560, an increase of 7.85%. A good portion of this increase relates to loan repayments on capital outlay for buildings and equipment or for construction projects or one time grants. As might be expected, with 165 full time and 60 part time employees, a goodly portion of the Town's budget is tied to personnel costs for wages and fringe benefits. In fact, with an appropriation of \$5,246,920 for salaries and wages and \$2,364,990 for fringe benefits, personnel costs make up almost 57% of the General Fund budget for 2008-2009. In the upcoming year, we are recommending a 3.5% cost of living wage increase, and when combined with the related impact upon fringe benefits, that will mean an increase of \$183,425 in the General Fund budget.

For the past several years, the Town has been hit with double digit increases in the cost of hospitalization insurance on an annual basis. Fortunately, the past year has been one in which employee usage of insurance benefits was lower than expected, as a result, the premium increase was much lower than normal. In addition, our carrier gave us an option of a "no-increase" situation by changes in the prescription drug program. This will be discussed under the Insurance portion of this report.

Significant budget increases fall into the areas of Capital Outlay, especially for the construction of the Hendrix Street Bridge (\$475,000), Debt Payment on Commercial Garbage Trucks (\$82,900), Debt Payment on the new Fire Station (\$170,060) and Cost of Developing a Debris Landfill (\$50,000). We will also have expenses associated with several studies in the Planning Department: Russ Avenue (\$40,000), Pedestrian (\$20,000) and Historic Preservation (\$8,000). And there is an appropriation of \$30,000 for a Planning Consultant to assist with a review of the Land Development Standards.

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 2006-2007 compared with the amount we project for the 2008-2009 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 2008-2009 General Fund Budget calls for a **Fund Balance appropriation** of \$998,510, with \$800,000 coming from undesignated reserves and \$198,510 coming from Powell Bill funds. The amount coming from Powell Bill reserve funds has been building for a few years in anticipation of replacing the Hendrix Street Bridge. The \$800,000 coming from the undesignated reserves of the General Fund is larger than we typically suggest; however, in 2006-2007, we allocated \$682,080 from General Fund reserves and spent none. We feel comfortable making this recommendation.

In the 2004-2005 budget, we transferred \$1,227,050 from the Electric Fund to the General Fund and in 2005-2006 we dropped that number to \$1,000,000. In 2006-2007, there was a reduction to \$900,000, and in 2007-2008, we reduced that to \$875,000. We wanted to reduce this another \$25,000 in 2008-2009, but have been unable to do so. When you consider the total transfer, you should realize that of the \$875,000, \$370,850 is the debt payment on the Waynesville Recreation Center. When that expense is deducted from the \$875,000 to be transferred, the balance used solely to subsidize General Fund operating expenditures is \$504,150. That figure is close to what we were transferring to the General Fund prior to construction of the Recreation Center.

As you know, by subsidizing the General Fund, the Town has been able to keep the property tax rates much lower than other municipalities. Based upon new property valuations, one cent on the tax rate produces around \$100,000; consequently, the transfer of \$875,000 is the equivalent of approximately 8.75 cents on the property tax rate. For the fifth consecutive year, we continue to deal with the financial impact of fuel adjustment charges passed along by Progress Energy, and we have seen reductions in the fund balance in the Electric Fund as we absorbed some of those increases. With the construction of the substation and other needs, there are fewer reserve funds for the Electric Fund to share with other funds, so we feel the Town should continue to reduce transfers as much as possible.

IV. TAXES AND FEES FOR 2008-2009

In the 2008-2009 fiscal year budget, we are proposing that the property tax remain at its present level of 40 cents per \$100 valuation. Of that amount, we anticipate that roughly 4 cents per \$100 will be needed to pay for the local share and the debt service on the new fire station and the new police/development office. We have been transferring funds into a Capital Project Fund to pay for the construction costs, but during 2008-2009, we will begin paying the actual debt service on the loan on the fire station. One loan of \$1,000,000 is with BB&T, and we are already repaying that loan. The other loan is for \$2,000,000 from the Rural Development branch of the U. S. Department of Agriculture. We will be closing the loan with Rural Development in August, 2008, and our debt payments will begin after that. For the police station, the entire \$3,000,000 loan will be with Wachovia Bank, and we will begin making semi-annual payments after the loan is closed this summer.

The Town, like all consumers, has seen the cost of gasoline, oil and diesel fuel skyrocket in recent years, with our expenditures for vehicle fuel rising from \$104,194 in Fiscal Year 2004 to an estimated \$334,900 in Fiscal Year 2009. In terms of fuel costs, the Sanitation Department is one of our most expensive operations. Each day, we operate five sanitation vehicles in residential areas, collecting garbage, junk, recycling, yard waste or leaves and chipping limbs, and most of these units get low gas mileage. This is an expensive operation, and we provide a very high level of services for the small fee charged. In 2008-2009, we are proposing that the residential garbage fee be raised from \$4.50 to \$5.00 monthly. In comparing this fee with other communities, we found that as with our taxes, water and sewer rates, the fee charged for sanitation services is on the low side, and taxes continue to subsidize the sanitation service provided citizens.

We are also recommending that commercial garbage fees increase about 11% to help cover operating costs. Beginning July 1, 2008, the State of North Carolina has 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. The County may increase tipping fees, and if so, we will have to ask you to pass along those fees to our customers. The new front loading commercial garbage trucks are on order and will arrive in the early fall, and we are ordering new dumpsters to go with those trucks. We will be assessing the size of dumpsters and frequency of collection needed by the business and working on a new rate structure for those businesses. We will return to the Board later this year seeking your approval of the rates for front loading dumpsters.

During the past year, there have been discussions about establishing a Fire District Tax for all areas located outside of Town and served by the Waynesville Fire Department. At the present time, there are three fire tax districts to which our Fire Department responds, and there are a number of areas on the Town's water system which pay a \$3.00 per month fire fee. There are other areas to which the Town's department responds, but which pay nothing for fire service. We have asked that Haywood County establish a fire tax district for all areas to which the Waynesville Fire Department responds, and this may go into effect in 2008-2009. If not, we are recommending that fire service fees paid by customers outside of the town be raised to \$4.00 per month. This will assist with the operating cost of the new fire station.

The Recreation Center opened in December, 1999, and since that time, there has been one increase in fees and rates charged. That was in 2005, and there has not been a rate increase in the three years since. In 2008-2009, we are recommending that the membership fees be increased 5% and that daily admissions for all categories be raised by 25 cents per person. Fees for other services and rents at the facility are scheduled to increase if the Town Board is in agreement.

V. HIGHLIGHTS OF EXPENDITURES FOR 2008-2009

A. Cost of Living Adjustments and Retirement Contributions

Starting with the first full pay period in July, we recommend that all full-time town employees receive a 3 ½ % **cost of living** raise. This is close to the rise in the Consumer Price Index for the Southeastern Region and is a figure intended to assist employees in meeting inflation costs. For many employees, most of their income goes for gasoline, home energy costs and food, all of which have been increasing at a rate in excess of the general inflation rate. For them, I wish we could recommend more, but revenue growth has been limited and we have budget constraints that limit additional compensation.

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 choose and may contribute their own money into the 401(k) account. In addition to the 401(k), the Town contributes 5% on behalf of every full-time employee to either the **Local Government Employees' Retirement System** or to the **Local Law Enforcement Officers' Retirement System**. Employees also contribute to this retirement system and it is one of the finest benefits that is offered to our personnel.

As the Board is aware, we have some of the best employees that can be found in any organization, and it is important that we continue to provide them with decent wages and fringe benefits as a reward for the excellent work they do for the community.

B. Employment Levels

In 2007-2008, we added several new employees including two police dispatchers, a drug detective, a new building inspector and a new employee in Streets and Sanitation. Some of these positions were funded for one-half year and in 2008-2009, we will be seeing the cost for a full year of employment. We enter the fiscal year with 123 full time positions in the General Fund.

While we considered a few new positions in the 2008-2009 budget, we decided that the financial situation was such that we did not feel comfortable recommending the addition of more personnel at this time. Some positions considered were an assistant in Human Resources to help Ms. Margaret Langston with her work load. Another was the possibility of a full time employee in Information Technology. As an option, we chose to recommend a broad contract with the computer firm we are using now to improve on what we are presently doing and to expand into new areas. We also considered expanding the part-time Administrative Assistant's position in the Administrative Department into a full time position, but again, the financial position was not one that warranted this addition.

In 2006, the Town Board approved the position of Assistant to the Town Manager. During the time that Ms. Alison Melnikova has held the post, she has been a valuable contributor to the organization. She has shown great determination and dedication, and as we begin the 2008-2009 fiscal year, I would like to upgrade that position to Assistant City Manager with compensation more fitting of the duties and responsibilities she has taken on and handled so well.

C. Fringe Benefits Costs

The greatest fringe benefit provided our employees is health insurance. Over the years, the cost of health insurance has increased far in excess of inflation rate. We have tried various means in response to increasing costs - changing deductibles, changing providers and requiring that employees start picking up a share of the cost of this benefit. There is no charge to employees for their own health insurance, only for that of their dependents, and the Town continues to pay the full premium for an employee and for retirees with at least ten years of service. As noted at the Board Retreat, we are looking into some possible changes on health insurance for some of our long term employees.

As we neared completion on the preliminary budget work, it appeared that the health insurance premiums from Blue Cross-Blue Shield would be increasing rates by 5.2%. That is much lower than increases in previous years but still a substantial increase when you consider that the Town is paying around \$1.5 million for health insurance. Then our carrier advised that if the Town would agree to change the prescription drug program, they could continue our coverage for no increase in premiums. While generic prescriptions would remain at a \$10 co-pay, the co-pay on brand names and specialty drugs would increase by \$10. This change will save the Town a great deal of money.

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**. We were pleased to learn that the premiums on property, automotive and liability insurance will again decline next year as the Town will be receiving some credits due to the length of time it has participated in those 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.

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

In the 2008-2009 fiscal year, the appropriation for capital outlay in the General Fund is recommended to increase by approximately \$245,000. While there are some new capital purchases proposed, most of the increase is the result of loan payments to be made for either the fire station, the commercial garbage trucks or for the expense of establishing a debris landfill.

When budgets are tight, one of the first places people will reduce expenditures is in Capital Outlay, and we had to make some very difficult decisions on some of the items requested by our department heads. We could not fund all of these requests, though we know that department heads were sincere in asking for funding. We ask each department head to prioritize their budget requests for capital outlay when they meet with the Finance Director. In Section VI of the Budget, you will find a listing of the capital items requested by each department and the items approved. You will also see a number in front of each item requested, and that denotes the priority order on the department's list. Waynesville's elected officials have been very generous to provide funds for vehicles and equipment, and I believe the town employees do a good job in providing proper care and maintenance of the equipment. Most of it is in very good operating condition.

One item requested but left off the list is a new fire truck. We would like to give the fire department authorization to begin preparing the specifications to bid the truck in early 2009. Delivery would likely come after July 1, 2009, and the first payment would come in the 2009-2010 budget. This unit would become the front line truck at the new station, replacing a 1988 model which would become the backup pumper.

As we have done since 1995, we continued development of the Five-Year **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. A CIP must be adjusted annually depending upon changing conditions or new circumstances. Such a plan 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. We will continue our annual work on the CIP.

E. General Operating Expenditures

During the past year, we saw significant increases in a variety of products we purchase. Many vendors are assessing fuel charges for the delivery of their products to Waynesville. The higher cost for other products such as gasoline, concrete, materials containing steel and various other items are driven by a worldwide demand for such goods. In February, 2004, the Town was paying 97 cents per gallon for fuel. That number grew to \$1.45 in February, 2005, and in April, 2007, we paid \$2.20 per gallon. We went into 2007-2008 using a cost of \$2.30 per gallon, but we are paying an average of over \$3.00 per gallon for gasoline and diesel at present. Please understand that price does not include the taxes since the Town is exempt from those. We are hoping that prices will settle a bit during the coming year, and we are budgeting an average of \$3.10 per gallon for the 105,000 gallons of fuel the Town uses.

Our travel and training expenses are up slightly for next year as motels and food in restaurants have increased as well as fuel costs associated with travel. We continue to emphasize additional training for our personnel so that they will be more capable of stepping into positions that become vacant in our organization as more and more employees retire. We want to promote from within when we can and when our employees are capable. We have to try to make sure they are. We are also implementing a program in the police department where there will be some reimbursement to officers who seek their criminal justice degrees, and that should extend to other departments for job related education.

F. Miscellaneous Costs

The **Professional and Contract Services** amount will increase this year but are really carryovers from work that was planned but not done in 2007-2008. Some of these include the engineering costs associated with the replacement of the Hendrix Street Bridge and some large expenditures for engineering and planning work on redesign of Russ Avenue and the Pedestrian Grant. As requested by the Town Board, we have allocated funds for a Pay and Classification Study and for a consultant to assist the Planning Department with a review of the Land Development Standards. Our legal fees rose slightly this past year due to the increase in court time and in filing some lawsuits over property issues. If these cases go to trial in the coming year, the legal fees may increase somewhat. We are recommending an increase in the rate paid our town attorney to \$140 hourly, which is more in line with legal fees paid by similar towns.

The expense for **Special Appropriations** in the 2008-2009 budget is about the same as the current year. The Donations and Contributions to various organizations remains at \$155,000. The Town will be making the final payment of \$30,000 in meeting its five year commitment of \$30,000 annually to Folkmoot for improvements made to facilities that organization rents from the Haywood County School System. The Town also contributes \$30,000 annually to the Economic Development Commission. 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**. There are some new debts added to what the Town must pay in the 2008-2009 General Fund budget. The following are debts which appeared in previous budgets:

1. the tenth of twenty years on the Waynesville Recreation Center (\$370,850),
2. the second of four payments on three trucks for sanitation (\$56,250),
3. the sixth of fifteen payments to Haywood County for the parking deck (\$227,050),
4. the fourth of five years of bull dozer payments for the Town's landfill (\$15,800),
5. the second of five years on the telephone system for all town facilities (\$18,030),
6. the second of 15 years on the BB&T loan for the fire station (\$177,550).

New debts appearing in the 2008-2009 budget include the following:

1. the first of 20 years on the \$3,000,000 loan on the police station (\$213,250),
2. the first of 5 years on the front loading garbage trucks (\$82,900)

VI. NOTEWORTHY ITEMS

In evaluating the 2008-2009 General Fund budget, a good deal of the document is related to the growth of the community. In fact, the same can be said about the budgets of the Enterprise Funds as well. Much of the work we have done for the past few years has been planning and constructing the new fire station, and we should be occupying that facility by the time we begin discussions on this budget. During the past year, we have been involved with planning for the renovation and expansion of the police department and the construction of the development office and meeting space. The preconstruction conference on that facility is scheduled for May 14, and the project will be completed by late summer of 2009. These facilities were needed to improve the delivery of services to the citizens and should serve the town for many years into the future

Another noteworthy item in the 2008-2009 budget involves the community planning being proposed. Grants have been received to help the Town evaluate the traffic situation on Russ Avenue and for the development of a plan to try to assist with the current and future flows. This is the busiest street in the town and projects are that traffic counts will increase by 50% over the next 20 years. Another planning effort will see fruition as a result of the Pedestrian Planning Grant which was awarded to the Town. Over the past decade, we have tried to expand our sidewalks and pedestrian facilities, for more and more people are walking for exercise and enjoyment. With the price of gasoline, more people may be walking simply as a means of transportation to and from work or play or shopping. We want to assess walking patterns and the way we construct pedestrian ways at present and find ways to make these more useful for our citizens.

The Land Development Plan was passed in April, 2003, some five years ago, and it seems the appropriate time to revisit the Plan to see how it is serving the community and determine if there are ways to make improvements to the document. In the new budget, funds are provided to hire a Planning Consultant to assist the Town with this work. But the document cannot be one developed by a consultant - the elected officials, town staff and representatives of the community must participate in the process if we are to end up with a document that has any meaning. We must have an understanding of what needs to be accomplished in our community and then set out to adopt a Plan which will lead us there. We have the chance to keep South Main Street from becoming another Russ Avenue. How will we handle that challenge and opportunity?

We are an organization searching for ways to improve performance and that often means that changes are necessary in the way we currently do things. During the coming year, we will begin introducing a switch to front loading trucks for commercial sanitation service. There will be challenges in accomplishing this changeover, for not every location will be interested in making the switch; however, it is a much more efficient means of collecting garbage and much safer for our employees than with the side loading trucks.

We are faced with some decisions about the collection and disposal of the various forms of yard wastes – limbs, wood chips, brush, hedge clippings, leaves and grass cuttings. We are depleting the space the State says we have available at the old landfill site and some new alternatives must be found. Funds are provided in the 2008-2009 budget to begin work on this issue, and we must search for a long term goal to the problem. Perhaps that means finding a new site or perhaps it means finding a way to make additional use of the site we have available.

Construction has begun on WalMart at the Waynesville Commons Shopping Center at the former Dayco Products site. During the coming fiscal year, there will be more commercial development in this center and on properties abutting South Main Street. We anticipate a number of other commercial projects in West Waynesville as there will be such a concentration of people around Waynesville Commons.

The present lull in the housing market will not last forever, and there are a number of residential projects that are on the back burner until the economy gets refocused and reenergized. Many of the housing developments proposed are for second homes or for retirees, and as our senior population increases, the types of services offered by our Parks and Recreation Department will need to change to be more responsive to those who will use our services. The Department is significantly expanding the types of programs offered and will continue to strive to be a broad based department.

We have included a **large appropriation from fund balance**, but the Finance Director and I are comfortable with that number. We have not historically used the reserves, even though we pledge them each year simply to balance the budget. We 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.

Town personnel will be granted a 3 ½ % pay increase in 2008-2009, and there will be no increase in health care costs for the Town or in the portion employees have been paying. The level of benefits is far superior to what most employers are able to offer. The quality of life in a community is often associated with the quality of services the municipal government is able to provide. Those services are provided best by a contented and dedicated workforce. With a satisfactory level of compensation and quality fringe benefits offered to the employees, we believe we can continue to have a workforce that is contented and dedicated. This in turn will lead to a continuation of those high level of services which we believe will result in a high quality of life for our town.

VII. SUMMARY

During the late 1970s and early 1980s, inflation was rampant, running at 12% or more a year. At the time, I was the manager of a small town in the mountains of Virginia. When you ordered an item, it was quite likely that by the time it arrived, the price would have increased. You never knew what you were going to be paying for a commodity and if you would be able to afford the item.

As I look at our economic situation today, I see some similarities. The price of gasoline and diesel fuel has increased astronomically, and the price of so many other commodities has increased because of those same increases in energy costs. We see higher prices for nearly everything that the Town buys, and as we enter the next fiscal year, we are very uncertain about the economic conditions for 2008-2009 and how those conditions will affect Waynesville.

Because of the uncertainties, we believe we will need to approach the next year with caution. We are not convinced that we have allocated sufficient funds to cover the costs of gasoline and diesel in the year to come, and we will gauge those costs constantly as the year progresses. If costs continue to rise and it appears that they will exceed what has been appropriate or if our revenues do not measure up to projections, we may need to consider cutbacks in certain projects or delay purchases planned.

I do not mean to preach 'gloom and doom', I just want to express our concerns about how the national and global economy may affect the budget for Waynesville. If we need to make changes during the coming year, we will be prepared to make whatever changes are necessary to assure that our organization maintains its fiscal strength.

We are concerned for our town employees, for we know that they face the same rising prices that the Town faces. We had to make severe cut backs to capital outlay requests for the coming year, but we wanted to make sure the pay increases proposed for our personnel were protected. As we have stated many times, there is no greater asset in this organization than the town employees, and they are largely responsible for the high level of services offered our citizens.

We are also blessed with an outstanding group of elected officials, people who are sincere in their desire to serve the community and dedicated to making things better. If there are challenges and hurdles ahead, I can think of no other group of employees, department heads and elected officials with whom I would rather face those challenges.

These are certainly challenging times, but they are exciting times. We look around our community and we see many changes. The manufacturing industry of old is fading and new forms of economic development are emerging. Many years ago, the economy of Waynesville was driven by tourism, and tourism has again emerged as one of the strongest legs of our local economy. To take advantage of that, we must have a community that is attractive, a clean environment and a local economy that is viable. And we need to build partnerships with other communities to draw outsiders to our region.

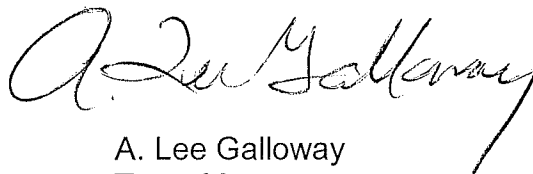
It is exciting to see a new fire station going into service, to see contracts ready to be let for the renovation and expansion of the police department and construction of the development department, to see the water plant lab expansion placed into operation and seeing plans for the new electric substation being finalized. But it is also exciting to see new sidewalks and storm drainage being constructed and water and sewer lines being upgraded and replaced.

But I find excitement in more than construction projects. I am enthused when I see planning efforts underway to improve current and future traffic flows on Russ Avenue, to enhance the pedestrian connections in our community and to revisit the Land Development Standards with a goal of having that document serve the needs of this community better. I know that a greater attention to Public Art will make our community more interesting and attractive to residents and visitors alike. I am honored to work with a group of dedicated professionals and volunteers in developing the Forestry Management Plan for the watershed, and I find great satisfaction in participating on the Watershed Committee and seeing the environmental consciousness displayed by that group.

Little pleases me more than to assure that this organization maintains a solid financial foundation, regardless of the enormous challenges that lie ahead. We are constructing buildings, caring for the infrastructure, making our community more attractive and safer and improving the quality of life for our citizens and all the while, we are continually building the finest group of employees possible and looking after their needs. More than anything, as we do these things, we must be good stewards of the money and resources with which we are entrusted by the citizens. If we leave any legacy to those who follow as administrators or elected officials, it must be that we are able to accomplish all of these things and more and still keep the town financially sound. Now that is the ultimate challenge!

We stand ready to answer any questions which you might have and to assist you as you proceed through the consideration of the 2008-2009 document. As you review the materials presented, please contact Finance Director Eddie Caldwell or me to answer your questions or if additional information is needed

Respectfully submitted,

A handwritten signature in cursive script, reading "A. Lee Galloway". The signature is written in dark ink and is positioned above the printed name and title.

A. Lee Galloway
Town Manager

PART 2 - 2008 - 2009 - PROPOSED BUDGET

I. GENERAL FUND			
A. REVENUES	EST. ACTUAL 2007-2008	PROPOSED 2008-2009	DIFFERENCE
Real Estate Taxes - Town Comment: The collection percentage has increased and allows us to use that higher collection percentage to estimate collections in the subsequent year. We also have some growth in the tax base from the prior year with some new construction and annexations.	3,848,870	3,941,690	92,820
Real Estate Taxes - Downtown Association Comment: The Tax Collector was aggressive in collecting back taxes in the Municipal Service District last year. Since he has collected much of the past due taxes, available revenues for him to collect will be less.	92,300	87,310	(4,990)
Motor Vehicle Taxes Comment: Values of new vehicles have risen over previous years, but the auto sales are down and we anticipate a slight decline in taxes on vehicles.	284,850	273,740	(11,110)
Motor Vehicle Rental Tax Comment: A tax levied on the rental proceeds on vehicles.	21,000	21,000	0
Tax Refunds and Discounts Comment: Refunds normally issued when people duplicate tax payments made by their mortgage company.	(4,500)	(4,500)	0
Penalties/Interest/Advertising Comment: Revenues in this area hold pretty steady each year.	27,600	28,100	500
Local Option Sales Tax - 1 % Comment: The growth in the sales tax based on Haywood County proceeds increased more this past year, than the other sales taxes based on Statewide distribution. With a stronger local economy, we are estimating a growth of approximately 3% in proceeds.	933,310	960,120	26,810
Local Option Sales Tax - 1/2 % Comment: This revenue source is based upon statewide sales and this resource did not grow as rapidly as local proceeds. We used a growth rate of 1.5% in this revenue source.	967,020	981,390	14,370
Additional 1/2% Sales Tax to Replace Reimbursements Comment: This is the last of the half cent sales taxes approved by the State to replace revenues once shared but subsequently taken. We used a 2.3% growth rate in this category.	416,240	425,880	9,640
Privilege License Tax	19,000	19,500	500
Cable Television Gross Receipts Comment: Under new State laws, the cable company revenues from sales of advertising are not taxable, so we anticipate losing about \$24,000 in revenues in 2008-2009. We do expect some growth in subscriber fees since the cable company increases rates each year.	147,000	125,450	(21,550)

PART 2 - 2008 - 2009 - PROPOSED BUDGET

REVENUES	EST. ACTUAL	PROPOSED	DIFFERENCE
Beer and Wine Tax	43,830	44,710	880
Comment: Growth in this revenue source has been slow and it is distributed on a statewide basis. Areas with faster population growth are likely seeing higher revenues than we are.			
Court Facilities Fees	3,800	4,000	200
Franchise Taxes			
Comment: These revenue sources used to grow steadily, but in recent years, they have been unpredictable. We are being very conservative in our estimated growth and even show a decline in the revenues from natural gas sales over the past two years. Revenues from Telecommunications are estimated higher due to increased use of cellular telephones. Revenues from Electric may be higher due to increases in rates and higher fuel adjustment charges.			
A. Telecommunications	269,310	274,690	5,380
B. Electric	325,000	340,740	15,740
C. Natural Gas	10,450	9,410	(1,040)
Powell Bill Revenue	395,630	365,000	(30,630)
Comment: Waynesville did see a substantial increase in the Powell Bill funds in 2007-2008, but with the increase in gasoline prices, we would anticipate a decrease in consumption and a reduction in revenues from the gas tax. We are being conservative and estimating a smaller amount in Powell Bill fund receipts in 2008-2009.			
80% Bridge Reimbursements	80,000	380,000	300,000
Comment: This is for the 80% reimbursement from the State for Hendrix Street bridge construction. We paid on engineering in 2007-2008 and we expect to see construction underway in the 2008-2009 budget year.			
Sidewalk Reimbursement from DOT	0	0	0
Payments on Behalf of Firemen for Pensions	16,000	16,000	0
Powell Bill Interest Earnings	24,150	14,490	(9,660)
Comment: We may have a little more money in Powell Bill funds to invest, but interest rates have dropped so much, we expect interest earnings to drop as well.			
Police Grant - Others	10,000	50,000	40,000
Comment: Grant funds have been much more limited as federal funds are being used elsewhere and not for law enforcement purposes.			
Unauthorized Substance Funds	10,000	30,000	20,000
Comment: When funds are taken as part of a drug raid or in connection with drug deals/sales, the funds are distributed back to the department involved in the police actions. There has been a decline in funds confiscated in recent years, but we are budgeting an average sum.			

PART 2 - 2008 - 2009 - PROPOSED BUDGET

REVENUES	EST. ACTUAL	PROPOSED	DIFFERENCE
Richland Creek Grant	308,000	0	(308,000)
Comment: Through the support of the Department of Transportation and the State Legislature, additional monies were appropriated for the Greenway. That will be dedicated this year and the grant will cease.			
Richland Creek Action Committee Grants	0	0	0
Comment: Additional funding from the Pigeon River Fund were received in 2006-2007.			
Miscellaneous Grant	137,250	64,500	(72,750)
Comment: We anticipate funds for a pedestrian study and for a study on the redesign of Russ Avenue in 2008-2009 as well as some grant funds for historic preservation and storm water system evaluation. We will lose the grant that paid for fire radios & equipment in 2007-2008.			
Sale of Fixed Assets - Powell Bill Items	2,500	13,500	11,000
Comment: We anticipate the sale of some trucks which were paid for with Powell Bill funds, and we must return the proceeds to the Powell Bill.			
Building Permits	145,000	125,000	(20,000)
Comment: We do not know how to estimate the impacts of the economic slowdown on construction, but seeing a decline in building activity this spring leads us to estimate a decline in permits collections next year.			
Planning Fees	9,000	8,000	(1,000)
Comment: As with building permits, we would anticipate a decline in the applications for changes in the rules and regulations.			
Rezoning and Annexation Fees	3,000	3,000	0
Homeowners Recovery Fund	-500	-500	0
Connection and Reconnection Fees	41,000	41,000	0
Late Payment Penalties	19,000	18,500	(500)
Charges to the Water Fund	181,930	202,280	20,350
Charges to the Sewer Fund	165,320	181,720	16,400
Charges to the Electric Fund	329,730	373,140	43,410
Police Contract Services	55,000	67,570	12,570
Comment: These are revenues for police services contracted out and includes money from the School System for School Resource Officer Waynesville Middle School. The rest is for police services at banks, stores or private functions. We expect an increase in 2008-2009.			
Fire Protection Charges	147,000	171,620	24,620
Comment: With a need for a new fire truck and the higher cost with a new fire station, we are recommending an increase in the fire district fee which is assessed on water bills for those not paying in a fire tax district.			

PART 2 - 2008 - 2009 - PROPOSED BUDGET

REVENUES	EST. ACTUAL	PROPOSED	DIFFERENCE
Commercial Sanitation Fees	360,000	400,000	40,000
Comment: With the increasing cost of fuel and labor and a State imposed fee of \$2 per ton on landfill disposal, we have little choice but to raise rates. If the County's tipping fee rises, we may need to increase rates even more.			
Residential Sanitation Fees	241,000	267,770	26,770
Comment: As with commercial fees, with the increasing cost of fuel and labor and the State imposed \$2 per ton fee on landfill disposal, we feel we must increase rates by \$.50 cents per household.			
Solid Waste Containers - Sales	0	2,000	2,000
Comment: Since the Board approved the switch to front loading trucks we have declined to sell anyone new side loading dumpsters. There may be situations where we must sell the dumpster to the customer, so we are listing a small revenue from any potential sale.			
Solid Waste Containers - Rental	15,600	15,600	0
Comment: In truth, this revenue source will likely be much higher once we implement the front loading collection system and begin leasing front loading dumpsters to our commercial customers.			
Cemetery Lot Sales	20,000	20,000	0
Comment: No increases in charges are recommended for next year.			
Cemetery After Hours Call Out Fees	100	100	0
Comment: This is the charge for call outs on weekends and holidays. It is now being collected on a regular basis.			
Recreation - Memberships	266,000	280,000	14,000
Comment: We are recommending an increase of 5% in membership fees for 2008-2009, the first increase in three years.			
Recreation - Daily Passes	137,800	145,000	7,200
Comment: We are recommending an increase of approximately 25 cents in all of the daily admission categories, the first increase in three years.			
Recreation - Rentals	41,700	42,000	300
Comment: Our facilities are becoming more popular to rent for various meetings and functions, and this is a good source of revenue for the Town.			
Recreation - Department Services	45,000	55,000	10,000
Comment: We are seeing an increased use of all portions of the facility and feel revenues for departmental services will continue to grown.			
Recreation - Contribution from Haywood County	70,000	70,000	0
Recreation - Adult and Children Recreation Programs	70,000	70,000	0
Comment: There was a substantial increase in the revenues for various adult and children programs, and we expect this to remain strong as we continue to expand activities offered the public.			
Recreation - Program Fees at Armory	5,100	5,100	0

PART 2 - 2008 - 2009 - PROPOSED BUDGET

REVENUES	EST. ACTUAL	PROPOSED	DIFFERENCE
Recreation - Rentals Collected at Armory	6,000	6,000	0
Recreation - Child Care	4,550	5,000	450
Recreation - Commissions on Vending Machines Comment: This is the revenue related to sales from vending machines that are placed by others.	3,950	4,000	50
Recreation - Proceeds from Concessions Comment: Since we reopened the concession stand, we seem to see more revenues for the town than from the vending machines.	32,000	32,000	0
Recreation - Playground Comment: There is about \$16,700 left over from contributions toward the Community Playground. This money was presented to the Town for annual maintenance on the playground. Auditors advised us to appropriate the entire balance each year, show what is spent, and then reappropriate the account balance in the following year.	5,000	21,700	16,700
Contributions/Donations - Police	40	0	(40)
Contributions/Donations - Recreation	3,700	0	(3,700)
Community Foundation Donation Comment: When the Recreation Center was being planned, a special fund was established to receive donations. This fund normally provides donations from interest earnings.	1,500	1,500	0
Memorials Comment: This was a new account last year to which citizens and others may donate to purchase items as a memorial to others. Several items were purchased last year but we do not know how much to expect in the future.	10,000	10,000	0
Public Art Comment: These are donations made in support of the Public Art Program. The large budget estimate is in anticipation of donations in support of the art piece that is to be placed at the top of Miller Street.	3,000	30,000	27,000
Miscellaneous Comment: There was a large insurance settlement last year for water damages to the basement of the police department. We do not expect to see similar damages under normal conditions.	38,000	5,000	(33,000)
Rents Comment: These are primarily the rents from cell tower locations, but we anticipate some rental income related to the parking lot in Hazelwood.	28,800	31,200	2,400
Sale of Materials & Fixed Assets Comment: The income in this account was unusually high in 2007-2008 due to the sale of the Pancake House for \$335,000. We expect revenues to return to a more normal level in 2008-2009.	350,000	27,000	(323,000)
Parking Tickets	2,800	600	(2,200)

PART 2 - 2008 - 2009 - PROPOSED BUDGET

REVENUES	EST. ACTUAL	PROPOSED	DIFFERENCE
Noise Ordinance Violations Comment: This was new in 2001-2002, and allows a process by which an officer can assess an immediate fine if a vehicle's radio is in violation of the noise ordinance. It has been very effective.	0	200	200
Cash - Over and Short	0	0	0
Bad Check Charges	600	600	0
Investment Earnings Comment: Interest rates have dropped considerably since 2007, and the interest earning are declining as well. We will be reducing our reserves to pay a portion of the cost of the police station and development office, so there will be less funds to invest. Interest earnings will be down a good bit.	174,520	69,380	(105,140)
ABC Store Sales Distribution Comment: The ABC Store has reached the maximum amount of funds which it can accumulate and must now submit reserves above that amount to the Town, so our income has been higher in recent years.	84,340	82,000	(2,340)
ABC Distribution - Law Enforcement	14,260	13,500	(760)
ABC Distribution - Rehabilitation	8,920	8,500	(420)
Transfer from Water Fund Comment: We transferred a portion of the water revenues after fund balance is deducted to the General Fund.	52,450	74,420	21,970
Transfer from Sewer Fund Comment: We transferred a portion of the sewer revenues after fund balance is deducted to the General Fund.	49,400	70,180	20,780
Transfer from Electric Fund Comment: Over the years, our contribution from the Electric Fund grew to as much as \$1,227,000. As our electric proceeds were eroded by higher fuel costs, we saw the need to transfer fewer funds to the General Fund. We dropped this amount another \$25,000 in the 2008-2009 budget, but in a tight budget situation, we could not do so.	875,000	875,000	0
Fund Balance Appropriated-Powell Bill Comment: Because of delays in the Hendrix Street Bridge Project, it was not necessary to use as much of our Powell Bill reserves as we expected. We will likely see more used in 2008-2009.	39,220	198,510	159,290
Fund Balance Appropriated Comment: In 2007-2008, we pledged \$687,000 from the reserves of the general fund to balance the budget. Fortunately, our financial position was such that we did not use any of that money. In order to balance the budget for 2008-2009, we are pledging \$800,000 in reserves of the General Fund.	0	800,000	800,000
TOTAL GENERAL FUND REVENUES	12,544,440	13,396,910	852,470

PART 2 - 2008 - 2009 - PROPOSED BUDGET

B. EXPENDITURES	EST. ACTUAL	PROPOSED	DIFFERENCE
Governing Body	127,750	116,160	(11,590)
Comment: Operational costs are down for 2008-2009 since there were two elections that had to be funded in the 2007-2008 budget.			
Administration	808,220	887,320	79,100
Comment: Salaries and fringe benefits are up \$56,280, Professional Services are up \$25,000 for cost of a Pay Study, Fuel Costs up \$6,140, Legal & Insurance deductibles up \$12,500, Capital Outlay down \$30,430.			
Finance Department	755,420	814,950	59,530
Comment: Salaries and fringe benefits up \$19,740, Accounting fees up \$5,000, Professional Services up \$28,000 for contract services on Town computers and systems, Equipment Repair up \$4,000.			
Public Buildings	698,000	909,190	211,190
Comment: Wages and Fringe Benefits up \$3,460, Building Lease up \$11,000 for temporary location for Police, Contract Custodial Services up \$12,400 to add new Fire Station, Loan Payments up \$170,060 to pay for debt payments on new Fire Station.			
Horticulturist	41,500	41,600	100
Comment: We have established a separate account for horticulture to plan and track expenditures a bit easier. Virtually no increase here.			
Police Department	2,977,210	3,183,470	206,260
Comment: Wages and fringe benefit costs up by \$219,530 since 3 new positions authorized in January, 2008, will be fully funded in new budget. Fuel costs up \$5,000, Training up \$11,000, Materials and Supplies up \$5,000, Capital Costs down \$44,800.			
Miscellaneous Police Grants	20,000	80,000	60,000
Comment: Grant funds were not as easy to secure this past year as there have been many cutbacks at the federal and state levels. We will work harder for grants in 2008-2009.			
Fire Department	891,400	830,130	(61,270)
Comment: Wages & Fringe Benefits up \$35,500, Fuel up \$4,000, Capital equipment costs down \$105,000 with close out of grant for fire radios.			
A. Emergency Responders	10,000	12,690	2,690
Streets and Sanitation	2,167,070	2,341,860	174,790
Comment: Wages and fringe benefit costs are up \$63,530, Electricity for street lights up \$10,000, landfill tipping fees up \$10,500, Capital Outlay up \$113,500 for new equipment and composting landfill, and loan payments up \$82,900 for debt on front loading garbage trucks. Dumpsters down \$12,000, Fuel down \$14,000, Vehicle Repairs down \$21,000, Contract Services down \$30,000 from stormwater grant and Equipment Repair down \$25,000.			

PART 2 - 2008 - 2009 - PROPOSED BUDGET

B. EXPENDITURES	EST. ACTUAL	PROPOSED	DIFFERENCE
Powell Bill	541,500	971,500	430,000
Comment: Hendrix Street Bridge construction was planned in 2006 2007 budget but was delayed by State. We are optimistic the bridge will be constructed in 2008-2009, increasing this account considerably.			
Cemetery	122,450	143,910	21,460
Comment: Wages and fringe benefit costs were low last year due to some vacant positions. We expect to have them filled next year and that will mean higher personnel related expenditures.			
Planning and Code Enforcement	222,790	319,300	96,510
Comment: This increase is related to the three grants that are funded in this department - Pedestrian Study, Russ Avenue Design Study and Historic Preservation Grant. These are all expected to be underway and completed in the 2008-2009 budget.			
A. Building Inspectors/Code Enforcement Officer	251,880	269,660	17,780
Comment: Wages and fringe benefits are up \$16,090 since we will have a full year with the four positions in this department filled.			
Special Appropriations	265,580	262,170	(3,410)
Comment: We anticipate a slight reduction in collection of property taxes in the Municipal Service District. There will be a corresponding reduction in the distribution to Downtown Waynesville Association.			
Parks and Recreation	1,992,610	2,161,300	168,690
Comment: Wages and fringe benefit costs are up \$138,990 as there were some vacant positions in 2007-2008. Fuel is up \$12,000, Advertising is up \$11,000 for quarterly publications by department.			
Recreation - Special Projects	351,000	51,700	(299,300)
Comment: There were extra funds from the Department of Transportation and the North Carolina General Assembly that went toward completing the Greenway. There will be a reduction since the Greenway is completed.			
Operating Transfers to Other Funds			
A. Transfer to Capital Projects Fund - Fire & Police Projects	177,970	0	(177,970)
Comment: Last year, we transferred the full revenue from the taxes assessed for these projects. This year, the tax for the police project will be transferred, but the tax for the fire department will remain in this fund for payment on the debt on the station.			
TOTAL GENERAL FUND EXPENDITURES	12,422,350	13,396,910	974,560
C. GENERAL FUND SUMMARY	EST. ACTUAL	PROPOSED	DIFFERENCE
REVENUES	12,544,440	13,396,910	852,470
EXPENDITURES	12,422,350	13,396,910	(974,560)
DIFFERENCE	122,090	0	(122,090)

TO: Mayor and Board of Aldermen

SUBJECT: Proposed 2008 - 2009 Budgets for Enterprise Funds

The proposed budgets for the Town's Enterprise Funds for 2008-2009 are hereby submitted for your review. These Funds include the Water, Sewer and Electric Funds and represent a combined total of \$12,881,360. That reflects an increase of \$575,810 or about 4.67% over the \$12,305,550 we expect to spend in the 2007-2008 fiscal year. A comparison of the estimated expenditures with the proposed budget follows:

	<u>ESTIMATED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
Water Fund	\$2,444,000	\$2,452,970	\$ 8,970
Sewer Fund	\$1,931,640	\$2,150,990	\$ 219,350
Electric Fund	\$7,929,910	\$8,277,400	\$ 347,490

I. REVENUES

During 2005 and 2006, an Asset Management Plan was developed by Martin-McGill, Inc., and that report provided the Town with a number of recommendations on the best ways to go in terms of making needed repairs and improvements to the water and sewer system and the water and wastewater treatment plants. The Plan indicated that there were many needs for both systems, with a total estimated need over the next 20 years of \$31 million dollars. It was their recommendation that the Town increase rates on all customers and implement capacity fees on new customers to raise the revenues which are necessary to make a significant impact on repairs to the system.

In the 2006-2007 budget, the Board approved an increase of 5 % on water and sewer rates as well as an increase in residential tap fees for both water and sewer connections inside and outside the town. In addition, based upon the recommendations of our consultants, the Board approved Capacity Fees on new connections to both systems. As a result of these increases, the Board was able to allocate more funds than ever before for repairs and upgrades of the water and sewer systems. The Asset Management Plan advised that only with a significant infusion of money could the Town hope to address the needs of the water and sewer systems. Rather than go out for a major bond issue, the Board opted to go on a 'pay as you go' basis to address these infrastructure needs.

But addressing the needs of these utilities was not a one year/one act solution, and we must continue with rate increases to keep up with the repairs needed. For that reason, in the **Water and Sewer Funds**, we are recommending that the Board approve water and sewer rate increases of 5% inside the Town and 10% outside of town. In addition, similar increases are proposed in pump fees charged to customers at elevations where pumping is necessary to provide water service. Increases are also proposed in tap and capacity fees, bringing them closer to the amounts recommended in the Asset Management Study.

In the **Electric Fund**, we have continued to face the challenge of dealing with fuel adjustment charges passed along to the Town by Progress Energy and we have attempted to adjust the Town's electric rates to offset these higher charges. Three years ago, we saw the reserves in this fund decline by around \$500,000, and in 2005-2006, we experienced another decline of \$64,000. By 2006-2007, we thought we had a better grasp of the situation, and ended the year with an increase of \$7,500 against the base year of 2003, but in 2007-2008, fuel costs have again skyrocketed, and with two months left in the fiscal year, we feel we may be looking at a decline against the base year.

At the Board Retreat in January, 2008, Public Works Director Fred Baker explained the manner in which the town receives "cheap" power from the Southeastern Power Administration. This is excess electricity generated in what is essentially the area of the Tennessee Valley Authority and in Georgia. During the past year, there was less power available due to a reduction in generation related to the drought in those areas. There was also a problem found with a dam in Kentucky, and a reservoir had to be drained and less power produced as a result. These factors curtailed some of the "cheap" power and forced us to buy higher priced electricity from Progress Energy, reducing our margin.

In 2007-2008, the Board approved a 3.5% rate increase to help with the cost of the new electric substation, and were it not for the increased revenue from that rate hike, the financial position of the Electric Fund would be grim. Still, revenues from that rate increase were intended for the substation and the debt on financing that facility, not to protect the Fund from a loss due to higher fuel charges. In the coming year, we will have to adjust our rates to handle these higher costs, for as the substation construction gets underway, revenues from last year's rate increase will be needed for the substation. Other than increases to handle the fuel adjustment charges, we are hopeful that during the upcoming fiscal year, we will not have to return to the board to ask for an additional, permanent rate increase over the 3.5% approved in 2007-2008. The next general rate increase anticipated will be in 2009-2010 when our new contract with Progress Energy will go into effect.

II. EXPENDITURES

Water Fund expenditures for 2008-2009 will increase by \$8,970, but that small amount is misleading. In 2007-2008, two chemical storage tanks were purchased and the line item for building maintenance is reduced \$51,500. In addition, the cost of the lab expansion was much higher than expected, and we had to rearrange and increase our appropriation from capital improvements to handle the increased cost. Capital expenditure will be down about \$120,000 in 2008-2009, so the small increase of \$8,970 is skewed by these major changes in capital expenses. We do plan expenditures for a water leak detection study and to make repairs to the concrete surrounding the water filter basins.

In the coming year, we are budgeting \$275,000 for various water line improvements, and that is an increase of \$53,000 from what we budgeted in 2007-2008. In addition to the improvements noted in the preceding paragraph, we will be replacing a 1997 Ford F-350 truck, resurfacing the parking lot at the water plant and purchasing some equipment for the newly expanded laboratory. There are three debt service payments scheduled in this fund - the two million gallon water tank on Reservoir Drive, the chlorine contact tank and the backwash tank at the water plant and the lab expansion.

In the **Sewer Fund**, expenses will rise by \$219,350. This fund had a number of vacant positions during 2007-2008, meaning that expenditures were \$45,000 less than what was budgeted. In the next budget, we hope to keep those positions filled, so the increases in wages and fringe benefit costs will rise by approximately \$90,000. In Sewer Maintenance, there is a request for a new Sewer Cleaning Truck to replace our present 1994 model, and the cost to finance this unit over four years is \$51,000 annually. In the new budget, there is \$275,000 allocated for the repair and replacement of sewer lines and another \$15,000 for system additions. This is much higher than in years prior to completion of the Asset Management Plan and a continuation of the Town's commitment to pay for rehabilitation of the system on a "pay as you go" basis. At the Wastewater Treatment Plant, we are requesting \$31,500 for various pieces of equipment needed in that operation, including a grease pump, a diaphragm pump, a dissolved oxygen meter for the aeration basin and some new furniture for the plant building. In addition to the debt payment on the new sewer cleaning truck, we have payments on two other lease purchase agreements, the Sludge Handling System and the Sludge Belt Press.

In the **Electric Fund**, an expenditure increase of \$347,490 is requested over what we expect to spend in 2007-2008. We also experienced an unusually high number of vacancies in this department last year, so we expect wages and fringe benefits to increase by \$72,560. Another large increase of \$41,000 is in capital outlay, since the department wishes to replace the 1996 mini-excavator they use to bury underground lines and services. The biggest increase in the department comes in the area of the Purchase of Wholesale Power which is up \$148,860 over what we expect to spend in 2007-2008. With the continual increases in fuel costs, we anticipate higher bills from Progress Energy as they pass along their fuel adjustment charges. During the upcoming year, we expect to have a new loan payment in the Electric Fund for a new pole truck which is on order but not yet delivered. There may be a payment on the debt on the electric substation, but that depends on when the loan is closed on that project. If the loan is not closed after July 1, and the debt is to be paid annually, the first payment may not be due until the 2009-2010 fiscal year. If that is the case, the funds set aside for the substation for 2008-2009 could be used to reduce the amount to be financed.

We are continuing our efforts to replace deteriorated power poles and aging transformers, and that is having a major impact on the operating budget. When we had the Long Range Plan for the system developed by Booth and Associates a few years ago, it was pointed out that we were behind in system maintenance; consequently, we are trying to make sure that the electric system infrastructure does not deteriorate any further. We have a goal of replacing 90 poles a year, and in striving to achieve that goal.

In 2007-2008, the Town was able to reduce the transfer from the Electric Fund to the General Fund and we had hoped to reduce it further in 2008-2009. With the tight budget in the Electric Fund and the uncertainty about future fuel adjustment charges, we did not feel comfortable making further cuts in the transfers. For the upcoming fiscal year, we are recommending that the transfer to the General Fund remain at \$875,000.

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 2007-2008, compared with the amount we anticipate for the 2008-2009 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 improved over the years making it possible to dip into fund balances. In the **Water Fund**, we have suggested a Fund Balance allocation of \$219,770, which is down considerably from the \$321,250 we expect to use in 2007-2008. With the higher than expected cost of the water plant lab expansion, we had to dip into the Water Fund reserves a bit more than anticipated, and it is good to see that reduced for 2008-2009. The reserves in our Water Fund have actually grown some the past few years, and we feel comfortable recommending this amount from the fund reserves.

The **Sewer Fund** remains the weakest of our four operating funds. During 2008-2009, we are requesting that \$108,670 come from reserves in order to balance the budget. During 2007-2008, only a small use of reserves was necessary to balance the budget, and we would like to see a smaller appropriation than the \$108,670 being requested. Still, the cash on hand in this fund is approaching the \$700,000 range and we would like to see that figure a bit higher in the future.

In recent years, **Electric Fund** reserves declined as we tried to keep pace with the rocketing fuel adjustment charges passed on to the Town by Progress Energy. In a two year period, reserves fell \$600,000 before we finally turned the corner in handling fuel charges. During the past two years, the reserve funds have risen significantly, partly due to our efforts to increase Town rates to keep pace with the fuel adjustment charges. In addition, the Electric Department has experienced a number of job vacancies over the past three years and expenditures have been lower than what we estimated. In 2008-2009, we are recommending the use of \$207,750 from reserves to balance the expenditures.

IV. FEES FOR 2008-2009

In presenting the 2008-2009 budget to the Board, we are recommending that **water rates** be increased by 5% inside the town and 10% outside the town effective on August 1, 2008. We are also recommending that pump fees, connection fees and capacity fees be increased. These increases should produce additional funds to allow us to do more repairs and maintenance of the water system as suggested by the Asset Management Plan.

We are recommending that the **sewer rates** be increased by 5% inside the town and 10% outside the town effective on August 1, 2008. In addition, we are recommending that connection fees and capacity fees be increased. With the additional revenues that result, we will be able to maintain our expenditure for the repair and replacement of sewer lines and manholes. In 2006-2007, we appropriated \$150,000 for this purpose, but in 2007-2009 and again in 2008-2009, we will appropriate \$275,000 towards these lines.

Although the Town has raised water and sewer rates every year, we still have some of the lowest charges. 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. The data from the League of Municipalities was updated last fall, so rate comparisons are pretty current, and Waynesville remains quite low compared to other municipalities based on this data. There is also a calculation of typical bills after the rate increases, with the Finance Department calculating charges at various levels under the current rate and the proposed rate.

The Town has an agreement with Haywood County to charge an **impact fee** to customers connecting to the sewer line between Lake Junaluska and Queens Farm. For a ten year period, the Town and County split the impact fees collected on that portion of line. The County and Town of Maggie Valley have an agreement on impact fees for that portion of the sewer line constructed by the County and Maggie Valley between Queens Farm and Dellwood Hill. When the sewer line was completed between U. S. Route 19 and the Maple Grove Methodist Church, we began collecting impact fees from those customers that connect to that portion of line, and these are shared with the county for a ten year period. That agreement will terminate on June 30, 2009.

In 2007, the Board increased **electric rates** by 3.5% to provide funds for the capital and debt service costs on the new electric substation. That was the first general rate increase since 1988. In response to the increase in fuel adjustment charges from Progress Energy, the Board has allowed staff to adjust rates on a monthly basis to attempt to cover those increased costs.

V. HIGHLIGHTS OF EXPENDITURES FOR 2008-2009

A. Cost of Living Adjustments and Merit Pay Increases

Starting with the first full pay period in July, we recommend that all full-time town employees receive a 3 ½ % **cost of living** raise. This is close to the rise in the Consumer Price Index for the Southeastern Region and is a figure intended to assist employees in meeting inflation costs. For many employees, most of their income goes for gasoline, home energy costs and food, all of which have been increasing at a rate in excess of the general inflation rate. For them, I wish we could recommend more, but revenue growth has been limited and we have budget constraints that limit additional compensation.

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. In addition to the 401(k), the Town contributes 5% on behalf of every full time employee to either the **Local Government Employees' Retirement System** or to the **Local Law Enforcement Officers' Retirement System**. Employees also contribute to this retirement system and it is one of the finest benefits offered to our personnel.

As the Board is aware, we have some of the best employees that can be found in any organization, and it is important that we continue to provide them with decent wages and fringe benefits as a reward for the excellent work they do for the community.

B. Employment Levels

In 2007-2008, we added one new employee in the sewer maintenance department, and that position was funded for the entire year. For most of the year, there has been a vacancy in that department, as they have been unable to fill the position. A request was made for an additional employee in water line maintenance, but funds were not sufficient to honor that request. We enter the fiscal year with 38 positions in the Enterprise Funds, 16 in Water Maintenance and Water Treatment, 15 in Sewer Maintenance and Wastewater Treatment and 7 in the Electric System.

C. Fringe Benefits Costs

The greatest fringe benefits provided our employees is health insurance. Over the years, the cost of health insurance has increased far in excess of inflation rate. We have tried various means in response to increasing costs - changing deductibles, changing providers and requiring that employees start picking up a share of the cost of this benefit. There is no charge to employees for their own health insurance, only for that of their dependents, and the Town continues to pay the full premium for an employee and for retirees with at least ten years of service. As noted at the Board Retreat, we are looking into some possible changes on health insurance for some of our long term employees.

As we neared completion on the preliminary budget work, it appeared that the health insurance premiums from Blue Cross-Blue Shield would be increasing by 5.2%. That is much lower than increases in previous years but still a substantial increase when you consider that the Town is paying around \$1.5 million for health insurance. Then our carrier advised that if the Town would agree to change the prescription drug program, they could continue our coverage for no increase in premiums. While generic prescriptions would remain at a \$10 co-pay, the co-pay on brand names and specialty drugs would increase by \$10. This change will save the Town a great deal of money.

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**. We were pleased to learn that the premiums on property, automotive and liability insurance will again decline next year as the Town will be receiving some credits due to the length of time it has participated in those 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.

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

In recent years, Town Boards have been generous in funding expenditures for capital items, and the condition of our vehicles and equipment is well above average. We have also been able to address a number of improvements to the water, sewer and electric systems. An Asset Management Plan was developed for the water and sewer systems, and after it was presented to the Town Board, a commitment was made to increase our attention to better repair and maintenance of the infrastructure. In 2007-2008, we increased the funding for improvements to the water system by \$45,000 and that appropriation will rise again in 2008-2009 by \$53,000.

In the Sewer Fund, the most significant capital expenditure for 2008-2009 will be the replacement of the 1994 GMC Sewer Cleaning Truck. With a cost estimated at \$185,000, we will be seeking a lease-purchase financing agreement probably for a four year period with \$51,000 budgeted each year.

In the Electric Fund, the major capital expenditures proposed will be for the new electrical substation. Depending on the date the loan is closed for that project, the expense will be either for the loan payment or go toward reducing the amount of money which will have to be financed. We have allocated \$329,000 for the substation. The department has also requested \$45,000 to replace their ten year old mini-excavator and \$15,000 to go toward the multi-year program to replace Christmas decorations.

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 2008-2009. The list includes vehicles and equipment proposed next year, construction projects and lease-purchase payments we are making on equipment, improvements and repairs.

Since 1995, we have used a Five-Year **Capital Improvements Plan (CIP)**, and our department heads pay attention to this planning tool when developing budget requests. Each department spends time developing the list of items they feel needs to be replaced over the next five years. A CIP must be adjusted annually depending upon changing conditions or new circumstances. Such a plan 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. We will continue our annual work on the CIP.

E. General Operating Expenditures

During the past year, we saw significant increases in a variety of products we purchase. Many vendors are assessing fuel charges for the delivery of their products to Waynesville. The higher cost for other products such as gasoline, concrete, materials containing steel and various other items are driven by a worldwide demand for such goods. In February, 2004, the Town was paying 97 cents per gallon for fuel. That number grew to \$1.45 in February, 2005, and in April, 2007, we paid \$2.20 per gallon. We went into 2007-2008 using a cost of \$2.30 per gallon, but we are paying an average of over \$3.00 per gallon for gasoline and diesel at present. Please understand that price does not include the taxes since the Town is exempt from those. We are hoping that prices will settle a bit during the coming year, and we used an average of \$3.10 per gallon for the 105,000 gallons of fuel the Town uses.

Our travel and training expenses are up slightly for next year as motels and food in restaurants have increased as well as fuel costs associated with travel. We continue to emphasize additional training for our personnel so that they will be more capable of stepping into positions that become vacant in our organization as more and more employees retire. We want to promote from within when we can and when our employees are capable. We have to try to make sure they are. In Water Treatment and the Electric Department, we have a number of newer employees and we are expending funds to help them secure the training they need to gain the necessary operator certifications, help them to be greater contributors and to move up in this organization. We are also implementing a program in the police department where there will be some reimbursement to officers who seek their criminal justice degrees, and that should extend to other departments for job related education.

F. Miscellaneous Costs

The **Professional and Contract Services** for the water and sewer fund will be up some in 2008-2009. We are seeking approval for a Leak Detection Study to help address the problem we have with the loss of over 30% of the water we supply to the system. On the Water Treatment side, we will see some increased costs for new tests being required by the State and federal government on our water supply. In the Sewer Fund, the cost for professional services will remain close to what was expended in the previous year. In the Electric Fund, the amount requested has increased somewhat. The fee paid to Kevin O'Donnell of NOVA Energy remains the same, but the charges from Progress Energy to maintain our electric substation have increased substantially.

The final category in the budget is **Debt Service**. Waynesville is fortunate in that we have no bonded debt on our utility systems; however, we have entered some lease-purchase finance agreements to pay the cost of some expensive improvements. In the Electric Fund, we are presently seeking approval of a loan for the electric substation, and that matter will not appear before the Local Government Commission until their meeting on July 1, 2008. We also have an electric pole truck on order but it has not been delivered. We have \$329,000 set aside for the substation and during the year, we expect to make the first of five payments of \$41,555 on the pole truck loan.

Other loans for which we are presently making payments:

1. the fifth of ten annual payments - 2 million gallon water tank (\$118,680),
2. the fifth of eight annual payments - Chlorine Contact Tank at water plant (\$153,165),
3. the second and third of sixteen semiannual payments - water plant lab (\$51,2700,
4. the sixth of six annual payments – Wastewater Lime Sludge Process (88,583),
5. the sixth of eight annual payments – Wastewater Sludge Belt Press (41.155).

In Section 6 of the budget, you will find a detailed report on each of the Town's lease purchase financing agreements.

VI. NOTEWORTHY ITEMS IN PROPOSED UTILITY FUND BUDGETS

During my 14 years as Town Manager, we have increased water and sewer rates almost every year. I know it was difficult for the Board to approve these increases, but we inherited a situation where rates were too low and an inadequate amount of resources was being spent to maintain the system. But the Board saw the need and responded to the rate increase requests, and today, we are investing ten times what we did in the 1990s in maintenance and repairs. The Asset Management Plan pointed out that the Town still has a way to go to meet the needs of the deteriorated systems. We have made progress, and there are fewer leaking water lines and fewer sewer manhole overflows than we experienced previously. We have also made progress in replacing old equipment and making structural improvements at the water and wastewater treatment plants.

The proposed budget calls for additional increases in the water and sewer rates and in connection and capacity fees to provide funds to expand and better maintain the systems. The new revenues will allow us to continue to increase the amount of money we are putting into maintenance and rehabilitation of the water and sewer lines.

We have made significant progress in rebuilding the fund balances of the Water Fund and the Electric Fund, and the Sewer Fund has shown some improvement as well. We should continually strive to build up these reserves over the next few years so that we are in a better position to handle any unanticipated expenditures that arise. We especially need to find ways to build up the reserves in the Sewer Fund.

I am often asked why sewer rates are higher than water rates, and I suspect that you have been asked that question at some point in your service as an elected official. We set rates based upon the cost of the service, and the cost of replacing a sewer line is about twice the cost of replacing a water line. The cost of operating the wastewater plant is considerably higher than the cost of operating the water plant. At the water plant, the budget for electricity is \$15,580, while the wastewater plant has an electric budget of \$169,000, almost eleven times higher.

This past winter, there were some extremely cold days, and the demand on the Town's electric substation reached a peak of 99.85% of capacity. We have already ordered some parts of the new substation and more portions will be ordered or bid out by July 1, 2008. During 2008-2009, the new substation should be constructed and placed into operation, and our electrical customers will be well served by this addition.

During 2004-2005, the Town Board approved the conservation easements for the Town owned property in the Allens Creek Watershed. Under the direction of Dr. Peter Bates of the Natural Resources Department at Western Carolina University, work is nearing completion on the Forestry Management Plan for the watershed. The Plan may be approved by the Town Board during the summer of 2008. During the upcoming fiscal year, the Watershed Committee will be closely reviewing the recommendations of the Plan. That group may be approaching the Board to discuss the implementation of whatever recommendations appear in the Plan.

We will continue expenditures to implement recommendations from the Long Range Plan developed by Booth and Associates, replacing about 90 poles and cross arms annually, and assuring the infrastructure is well maintained. We have \$38,000 budgeted for system additions which arise during the year, and we have allocated funds to continue a program of replacement of the Christmas decorations. This appropriation began in 2007-2008 and should continue in each of the next few years until all the existing decorations are replaced.

Town personnel will be granted a 3 ½ % pay increase in 2008-2009, and there will be no increase in health care costs for the Town or in the portion employees have been paying. The level of benefits is far superior to what most employers are able to offer. The quality of life in a community is often associated with the quality of services the municipal government is able to provide. Those services are provided best by a contented and dedicated workforce. With a satisfactory level of compensation and quality fringe benefits offered to the employees, we believe we can continue to have a workforce that is contented and dedicated. This in turn will lead to a continuation of those high levels of services which we believe will result in a high quality of life for our town.

VII. SUMMARY

I have often mentioned that one of the most impressive features of the present and previous Town Board is the insistence that Town Staff do good planning and sufficient research to arrive at the best solutions for problems we face in our community. When the Town Board authorized a study of our electric system and another of our water and sewer systems, the goal was to identify the needs that existed on the system in the immediate and in the more distant future. And when the results of that study were presented, the Town Board did not shy away from the recommendations made to address the problems.

So often, the issue boils down to money, and for far too long, the Town did not allocate sufficient funds toward the maintenance and repair of the water, sewer and even the electric systems. But with the results of the study of the electric system by Booth and Associates, a decision was made to quit transferring as much money from the Electric Fund to other funds and to spend more money on maintenance of the electric system. Over the past five years, the Electric Department has met or come close to meeting the goal of replacing 90 power poles and cross arms each year. With the demand on our electric substation exceeding 97% of capacity, a decision was made to site and construct a new electric substation. The need for that substation became even more evident when the demand on 20 megawatt capacity of our present substation reached 19.894 megawatts on the morning of January 3, 2008. The new substation will be in place in early 2009.

With the results of the Asset Management Plan by Martin-McGill, a decision was made to dedicate more money into the maintenance and repair of water and sewer lines and to the upgrades for the water treatment and wastewater treatment plants. The Board has increased allocations toward maintenance and repair of water lines by \$45,000 in 2007-2008 and by \$53,000 in the proposed 2008-2009 Water Fund budget. In the Sewer Fund, the Town Board increased appropriations for maintenance and repair of sewer lines from \$150,000 in 2006-2007 to \$275,000 in 2007-2008. In the 2008-2009 budget, we are recommending that \$275,000 again be pledged toward repairs to this deteriorating system.

Decisions must be made on spending large sums of money, but those decisions reflect a commitment to be good stewards of the infrastructure and facilities as well as the funds in the Town's coffers. Is a person a good steward if they do not spend money? Not necessarily. It extends to making sure that the utilities are well maintained, that water line leaks are repaired and that sewage manhole overflows are prevented and that power poles do not fall to the ground due to wood decay. We feel that the budget proposed for 2008-2009 reflects a meaningful attempt to achieve those goals.

We certainly have other issues to face besides the upkeep of the infrastructure, and as with the General Fund, the price of gasoline and diesel fuel remains an issue of great concern for us. In addition, the costs of so many petroleum based materials have risen and many of our vendors have fuel surcharges for deliveries to the water or wastewater plants. As we enter 2008-2009, we will be attentive to these costs and the impacts upon our budget. If the increases exceed our expectations, we will have to step back and make some adjustments to our spending plans.

We are concerned for our town employees; for we know that they face the same rising prices that the Town faces. We had to make some cut backs to capital outlay requests for the coming year, but we wanted to make sure the pay increases proposed for our personnel were protected. As we have stated many times, there is no greater asset in this organization than the town employees, and they are largely responsible for the high level of services offered our citizens.

We are also blessed with an outstanding group of elected officials, people who are sincere in their desire to serve the community and dedicated to making things better. If there are challenges and hurdles ahead, I can think of no other group of employees, department heads and elected officials with whom I would rather face those challenges.

When I entered this profession almost 35 years ago, I did so with the belief that as a public servant in local government, I could have a positive impact on the community in which I was serving. As the years progressed and I learned more about myself, I found that one of the things I enjoy most about this field is that it is never dull or boring, it is different every day. There is something within me that finds excitement in facing and meeting challenges, and these are certainly challenging times. But these are also exciting times, and I take pleasure in being able to face and resolve problems which result in a higher quality of life for the community. I believe that is a vision that is shared by the elected officials and town staff with whom I serve.

As you review the various documents and supporting information submitted to you as part of the budget, we are sure that there will be questions and the need for additional information. Please feel free to contact Finance Director Eddie Caldwell 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 that reads "A. Lee Galloway". The signature is fluid and extends to the right.

A. Lee Galloway
Town Manager

PART 3 - 2008 - 2009 - PROPOSED BUDGET

II. WATER FUND			
A. REVENUES	EST. ACTUAL 2007-2008	PROPOSED 2008-2009	DIFFERENCE
Federal Emergency Management Agency-Reimbursement	0	0	0
Water Charges Comment: We are proposing a 5% rate increase for inside customers and a 10% rate increase for customers outside of the town.	1,986,900	2,114,000	127,100
Water Taps/Connection Fees Comment: There are some major residential and commercial projects on the drawing board and we expect to see a number of new taps.	60,000	60,000	0
Impact Fees - New Connections Comment: Last year, the Asset Management Study recommended the Impact Fees for new connections. With the new connections expected, we anticipate a higher level of revenues for impact fees.	30,000	40,000	10,000
Miscellaneous Revenues	1,500	1,500	0
Sale of Materials/Supplies/Fixed Assets	100	0	(100)
Contributed Capital Comment: This is generally for grants received, but the grant for the Eagle Nest Water System will be set up as a Capital Project Fund since it will likely extend over two fiscal years.	0	0	0
Investment Earnings Comment: While our reserves are higher and more funds may be invested, the much lower interest rate will mean a drop in revenues.	44,250	17,700	(26,550)
Transfer from Electric Fund	0	0	0
Fund Balance Appropriated Comment: Due to the higher than expected costs for the water plant lab we had to use more of our reserves to cover the expense in 2007-2008. We expect to use less of our reserves in 2008-2009.	321,250	219,770	(101,480)
TOTAL WATER FUND REVENUES	2,444,000	2,452,970	8,970

PART 3 - 2008 - 2009 - PROPOSED BUDGET

B. EXPENDITURES	EST. ACTUAL	PROPOSED	DIFFERENCE
Water Maintenance	1,161,640	1,216,920	55,280
Comment: Wages and fringe benefits costs are up \$30,150, professional services are up \$14,000 for a leak detection study, Materials & supplies are up \$8,000, Vehicle replacement up \$5,000.			
Water Treatment	1,038,320	949,690	(88,630)
Comment: Wages and fringe benefit costs up \$39,260, professional services are up \$13,500, Treatment Chemicals up \$3,000 and loan payments up \$27,170 for debt on lab expansion. But building repairs and maintenance down \$51,000 and Capital Outlay down \$119,500 with completion of the lab expansion.			
Administration and Finance	191,590	211,940	20,350
Debt Service	0	0	0
Contingency	0	0	0
Transfer to Other Funds:			
To General Fund	52,450	74,420	21,970
Comment: We transfer a portion of the water fund revenues, after fund balance is deducted, to the General Fund.			
TOTAL WATER FUND EXPENDITURES	2,444,000	2,452,970	8,970
C. WATER FUND SUMMARY	EST. ACTUAL	PROPOSED	DIFFERENCE
REVENUES	2,444,000	2,452,970	8,970
EXPENDITURES	2,444,000	2,452,970	(8,970)
DIFFERENCE	0	0	0

PART 3 - 2008 - 2009 - PROPOSED BUDGET

III. SEWER FUND			
A. REVENUES	EST. ACTUAL 2007-2008	PROPOSED 2008-2009	DIFFERENCE
Sewer Charges	1,833,650	1,940,900	107,250
Comment: We are proposing a 5% increase for inside customers and a 10% increase for outside customers as we gradually raise rates to cover the cost of needed maintenance on the sewer system and the wastewater treatment plant.			
Sewer Taps	27,000	45,000	18,000
Comment: With the anticipated number of new residential units and commercial facilities in and around Waynesville Commons Shopping Center, we expect the revenues to be much higher in 2008-2009.			
Solids Surcharge	0	0	0
Industrial Discharge Permits	1,000	1,000	0
Impact Fees	2,000	2,000	0
Comment: There are still a few connections being made to the sewer lines on Route 19 and the Maple Grove Line, giving us some revenues which are shared with Haywood County on a 50-50 basis.			
Impact Fees - Flow Allowances - Other Systems	2,000	4,000	2,000
Comment: These are Impact Fees the Board approved for any new developments on the Junaluska Sanitary District and Clyde systems, as those additions impact the capacity of our wastewater plant.			
Impact Fees - New Connections	24,000	40,000	16,000
Comment: In the Asset Management Study completed in 2006, there was a recommendation that the Town implement Impact Fees for new connections to the system. We expect greater income from these as we anticipate more residential and commercial projects to begin.			
Miscellaneous Revenue	0	500	500
Sale of Materials/Supplies/Fixed Assets	2,000	0	(2,000)
Contributed Capital	0	0	0
Comment: There are no grant funds received from outside sources.			
Investment Earnings	22,300	8,920	(13,380)
Comment: Investment income will decline as interest rates decline.			
Fund Balance Appropriated	17,690	108,670	90,980
Comment: We did not need to use much from reserves in 2007-2008 but we have some large capital expenditures needed in 2008-2009.			
TOTAL SEWER FUND REVENUES	1,931,640	2,150,990	219,350

PART 3 - 2008 - 2009 - PROPOSED BUDGET

B. EXPENDITURES	EST. ACTUAL	PROPOSED	DIFFERENCE
Sewer Maintenance	616,140	721,970	105,830
Comment: Wages and Fringe Benefit Costs are up \$41,490 since we had a large number of vacancies in 2007-2008, Materials & supplies up \$2,000, equipment rental up \$7,700 and funds are set aside for the downpayment on a new sewer pressure cleaner truck.			
Wastewater Treatment	1,089,760	1,166,100	76,340
Comment: Wages and fringe benefit costs are up \$49,000, Electricity is up \$6,000, Propane Gas up \$5,000, Building Repair up \$17,000, Equipment Repair up \$5,000.			
Administration and Finance	176,340	192,740	16,400
Contingency Appropriated	0	0	0
Transfer to Other Funds:			
To General Fund	49,400	70,180	20,780
Comment: We transfer a portion of the sewer fund revenues, after fund balance is deducted, to the General Fund.			
TOTAL SEWER FUND EXPENDITURES	1,931,640	2,150,990	219,350
C. SEWER FUND SUMMARY	EST. ACTUAL	PROPOSED	DIFFERENCE
REVENUES	1,931,640	2,150,990	219,350
EXPENDITURES	1,931,640	2,150,990	(219,350)
DIFFERENCE	0	0	0

PART 3 - 2008 - 2009 - PROPOSED BUDGET

IV. ELECTRIC FUND			
A. REVENUES	EST. ACTUAL 2007-2008	PROPOSED 2008-2009	DIFFERENCE
Federal Emergency Management Agency-reimbursement	0	0	0
Electric Charges Comment: At this point, we are not recommending an additional rate increase over and above the rate adjustments we make as we pass along the fuel adjustment charges received from Progress Energy. We expect these fuel costs to continue to rise and expect the rate revenue to increase as well.	7,462,150	7,700,000	237,850
Security Lights Comment: Rates for security lights have not changed in several years, but with the rising cost of power from Progress Energy, we feel these charges must increase to offset our expenses.	35,500	41,000	5,500
Street Lights Comment: We have not changed the charges to other funds in several years but feel we must do so as the costs have increased a great deal.	82,150	84,210	2,060
Underground Service Installation	500	2,000	1,500
Electric Pole Rental Comment: These are charges made to other utility companies for the use of our power poles.	13,700	13,700	0
Sales Tax Charges Comment: The General Assembly granted sales tax reductions to industry, so we do not expect this revenue source to increase much.	205,500	206,290	790
Miscellaneous Revenues	10,500	3,000	(7,500)
Sale of Fixed Assets Comment: During the year, when we sell items paid for with assets from the Electric Fund, we return that money to this Fund. We estimate that there may be a few items to sell in the coming year.	5,860	0	(5,860)
Investment Earnings Comment: Interest rates have declined and we do not expect to receive much in the way of investment earnings.	48,640	19,450	(29,190)
Fund Balance Appropriated Comment: Expenses are expected to run higher in this fund during the coming year, particularly with the substation construction and financing, and we may find it necessary to dip into our reserves to some degree.	65,410	207,750	142,340
TOTAL ELECTRIC FUND REVENUES	7,929,910	8,277,400	347,490

PART 3 - 2008 - 2009 - PROPOSED BUDGET

B. EXPENDITURES	EST. ACTUAL	PROPOSED	DIFFERENCE
Electric Maintenance Comment: Wages and fringe benefit costs are up \$72,560 as there were too many vacancies this past year. Uniforms are up \$3,000, Materials and Supplies up \$20,000, Equipment Maintenance up \$18,000 due to cost increase in contract to maintain substation, and the Capital Outlay is up \$41,000 due to a new excavator needed.	1,142,180	1,292,930	150,750
Purchased Power Comment: Fuel adjustment charges passed along by Progress Energy have resulted in a much higher expense for the purchase of power. We expect that trend to continue in the coming fiscal year.	5,394,390	5,543,250	148,860
Sales Tax on Purchased Power Comment: With higher sales, we must pay more in sales taxes.	161,830	166,300	4,470
Bad Debt Expense	26,780	26,780	0
Administration and Finance Comment: This is the charge to Electric Fund for the cost of services provided the Fund by General Fund personnel.	329,730	373,140	43,410
Contingency Appropriated	0	0	0
Transfer to General Fund Comment: We reduced our transfer to the General Fund in the 2006-2007 fiscal year by \$100,000. We reduced it another \$25,000 in 2007-2008 and hoped to match that cut in 2008-2009. The budget did not allow us to make further reductions in this transfer.	875,000	875,000	0
Transfer to Other Funds	0	0	0
TOTAL ELECTRIC FUND EXPENDITURES	7,929,910	8,277,400	347,490
C. ELECTRIC FUND SUMMARY	EST. ACTUAL	PROPOSED	DIFFERENCE
REVENUES	7,929,910	8,277,400	347,490
EXPENDITURES	7,929,910	8,277,400	(347,490)
DIFFERENCE	0	0	0

TO: Mayor and Board of Aldermen

SUBJECT: Proposed 2008-2009 Budgets for the Internal Service Funds

The proposed budgets for the Town's Internal Service Funds for 2008-2009 are hereby submitted for your review. The Internal Service Funds include operating the Public Works Facility and the Garage. The expenditures total \$918,940 which is down \$43,740 from the \$962,680 we expect to spend in the current fiscal year. The expenditures for 2008-2009 are down 4.5% from what we will spend in 2007-2008.

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 case of the Garage Fund, we first determine all the costs associated with the operation, maintenance and repair of all the vehicles and equipment. Each department is then charged a portion of that cost based upon the number of vehicles that department has under its control. In the case of high mileage vehicles such as police patrol cars which use an extraordinary amount of service, gasoline and tires, an extra amount is charged to that department for their share of the garage expense.

I. HIGHLIGHTS OF EXPENDITURES FOR 2008-2009

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

Starting with the first full pay period in July, we recommend that all full-time town employees receive a 3 ½ % **cost of living** raise. This is close to the rise in the Consumer Price Index for the Southeastern Region and is a figure intended to assist employees in meeting inflation costs. For many employees, most of their income goes for gasoline, home energy costs and food, all of which have been increasing at a rate in excess of the general inflation rate. For them, I wish we could recommend more, but revenue growth has been limited and we have budget constraints that limit additional compensation.

As with the past 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 choose and may contribute their own money into the 401(k) account. In addition to the 401(k), the Town contributes 5% on behalf of every full time employee to either the **Local Government Employees' Retirement System** or the **Local Law Enforcement Officers' Retirement System**. Employees also contribute to this retirement system and it is one of the finest benefits offered to our personnel.

As the Board is aware, we have some of the best employees that can be found in any organization, and it is important that we continue to provide them with decent wages and fringe benefits as a reward for the excellent work they do for the community.

B. Employment Levels

The 2007-2008 budget for the Public Works Fund provides three full-time employees and one part-time employee, the same as the present number. There had been a request for an additional part time person, but we simply did not feel funds were such that we could recommend a new position at this time.

In the Garage Fund, there are two employees allocated, which is the same as in 2007-2008. This section had requested the addition of two full time employees, but as with the Public Works and other operations, we felt we had to decline the request. The Town has over 100 vehicles and other pieces of equipment which are maintained in the Town garage, and we have two outstanding mechanics. A request for additional help is not unreasonable, but the timing of the request was not good. As indicated with the requests from other departments, we just did not feel 2008-2009 was the year in which we would be financially able to add any personnel.

C. Fringe Benefits Costs

The greatest fringe benefit provided our employees is health insurance. Over the years, the cost of health insurance has increased far in excess of inflation rate. We have tried various means in response to increasing costs - changing deductibles, changing providers and requiring that employees start picking up a share of the cost of this benefit. There is no charge to employees for their own health insurance, only for that of their dependents, and the Town continues to pay the full premium for an employee and for retirees with at least ten years of service. As noted at the Board Retreat, we are looking into some possible changes on health insurance for some of our long term employees.

As we neared completion on the preliminary budget work, it appeared that the health insurance premiums from Blue Cross-Blue Shield would be increasing rates by 5.2%. That is much lower than increases in previous years but still a substantial increase when you consider that the Town is paying around \$1.5 million for health insurance. Then our carrier advised that if the Town would agree to change the prescription drug program, they could continue our coverage for no increase in premiums. While generic prescriptions would continue with a \$10 co-pay, the co-pay on brand names and specialty drugs would increase by \$10. This change will save the Town a great deal of money.

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**. We were pleased to learn that the premiums on property, automotive and liability insurance will again decline next year as the Town will be receiving some credits due to the length of time it has participated in those 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.

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

In the Public Works operation, during the past two years, a number of equipment sheds have been added to the rear of the property on Legion Drive. In the 2008-2009 budget, they would like to add fencing and a hedge along the northern property line which abuts the townhouse project, and \$20,000 has been set aside for that purpose. In addition, a request has been made to renovate the restrooms and shower area in the garage area, and we are recommending \$15,000 to begin that work. Additional funds will be needed to complete the fence work and the restroom/shower project, but we feel we cannot afford the entire \$90,000 being requested for next year. It needs to be a multi-year project.

The Garage Department was granted a large capital outlay appropriation in 2007-2008 for the installation of a Fuel Management System for all Town vehicles. That cost will run around \$74,000. In the coming budget year, they have requested only \$15,000 for a 25,000 pound lift for heavier weight trucks which they service. The reduction from 2007-2008 in the capital outlay appropriation for both the public works and garage operations is the reason why the total budget for the service funds is down.

E. General Operating Expenditures

In the Public Works operation, we will be down about \$5,000 overall. While most operating expenditures will remain relatively flat, capital outlay will drop significantly, as noted in the previous paragraph. Wages and fringe benefits will increase slightly.

The Garage Fund is expected to decrease by \$40,000. As with Public Works, operating expenses should remain relatively flat, but capital outlay will be down by approximately \$60,000. The expense for gasoline, diesel and oil is showing a decline in the 2008-2009 budget, but that is because we purchased an extra load of gasoline in the 2007-2008 fiscal year. In 2006-2007 the Town spent \$225,592 for fuel and oil. In 2007-2008 we spent \$340,000. We have proposed a budget of \$334,900 for the 2008-2009 fiscal year. Tires will be up \$10,000 as will Materials and Supplies.

II. NOTEWORTHY ITEMS

Since the Purchasing Department was placed under the Finance Director, there have been a number of very positive changes. The department has established a central location for office supplies so that individual departments do not have to spend time looking for items. The Purchasing Department worked with Administration, Public Works and other Departments to purchase and implement the E-Gov System, a computerized citizen request system that allows any citizen the opportunity to file a request or complaint over the internet. The Purchasing Department worked with Administration to improve the purchase order system and to create a credit card system for Town employees making purchases. During the past year, the Department has been of great assistance in selecting furniture and equipping the new fire station, and in the year ahead, I suspect they will be involved in selecting furniture for the new police department, development office and town meeting area.

The Garage Operation has oversight of the maintenance and repair of more than 100 vehicles and pieces of equipment. The two employees assigned to this area save the Town a goodly amount of money as opposed to sending these vehicles out for repairs. The operation probably does need an additional employee to help handle the volume of vehicles the Town owns, and we hope to do that in a future year.

III. SUMMARY

As the Public Works and Garage Operation Funds are set up solely to provide support to the other four funds, this report is brief. 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 recommend your approval of these budgets.

Respectfully submitted,



A. Lee Galloway
Town Manager

PART 4 - 2008 - 2009 - PROPOSED BUDGET

V. PUBLIC WORKS OPERATION			
A. REVENUES	EST. ACTUAL 2007-2008	PROPOSED 2008-2009	DIFFERENCE
Charges to Other Funds	285,550	281,560	(3,990)
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.			
Miscellaneous Revenue	0	0	0
Investment Income	1,480	590	(890)
TOTAL PUBLIC WORKS REVENUES	287,030	282,150	(4,880)
B. EXPENDITURES	EST. ACTUAL	PROPOSED	DIFFERENCE
Public Works Operations	287,030	282,150	(4,880)
Comment: Wages and fringe benefit costs up \$21,000, building maintenance is up \$15,500 and equipment repair up \$3,000, but the capital outlay is down \$43,000 as no new shed to be added this year.			
TOTAL PUBLIC WORKS EXPENDITURES	287,030	282,150	(4,880)
C. PUBLIC WORKS SUMMARY	EST, ACTUAL	PROPOSED	DIFFERENCE
REVENUES	287,030	282,150	(4,880)
EXPENDITURES	287,030	282,150	4,880
DIFFERENCE	0	0	0

PART 4 - 2008 - 2009 - PROPOSED BUDGET

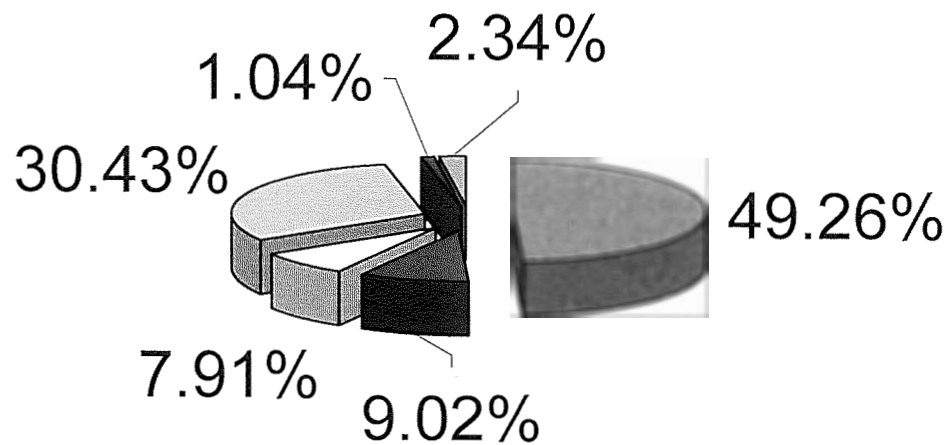
VI. GARAGE OPERATIONS			
A. REVENUES	EST. ACTUAL 2007-2008	PROPOSED 2008-2009	DIFFERENCE
Charges to Other Funds	677,130	637,380	(39,750)
Comment: Each department is charged a prorated share of the cost of operating the Garage based upon the number of vehicles and equipment and the mileage placed on the vehicles.			
All Other Revenue	50	0	(50)
Investment Income	560	220	(340)
TOTAL GARAGE REVENUES	677,740	637,600	(40,140)
B. EXPENDITURES	EST. ACTUAL	PROPOSED	DIFFERENCE
Garage Operations	677,740	637,600	(40,140)
Comment: Wages and Fringe Benefits up \$7,200, Gas, Oil, Tires and Materials up \$14,000, but capital outlay is down \$59,000.			
TOTAL GARAGE EXPENDITURES	677,740	637,600	(40,140)
C. GARAGE SUMMARY	EST. ACTUAL	PROPOSED	DIFFERENCE
REVENUES	677,740	637,600	(40,140)
EXPENDITURES	677,740	637,600	40,140
DIFFERENCE	0	0	0

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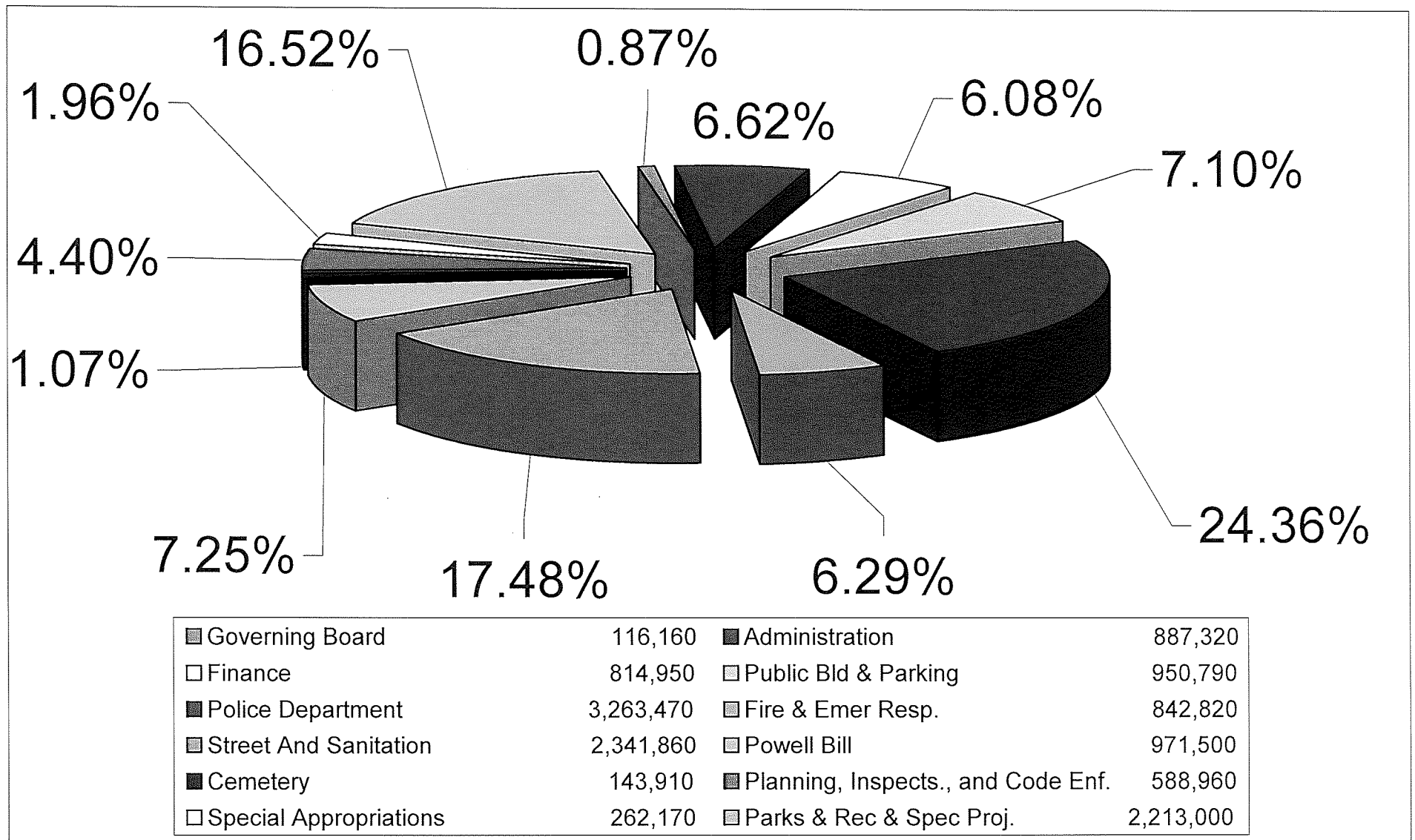
2008-2009 Budget Summary



General Fund	13,396,910
Water Fund	2,452,970
Sewer Fund	2,150,990
Electric Fund	8,277,400
Public Works	282,150
Garage	637,600

2008-2009 BUDGET			
COMPLETE BUDGET SUMMARY			
A. REVENUES	ESTIMATED 2007-2008	PROPOSED 2008-2009	DIFFERENCE
GENERAL FUND	12,544,440	13,396,910	852,470
WATER FUND	2,444,000	2,452,970	8,970
SEWER FUND	1,931,640	2,150,990	219,350
ELECTRIC FUND	7,929,910	8,277,400	347,490
PUBLIC WORKS OPERATIONS	287,030	282,150	(4,880)
GARAGE OPERATIONS	677,740	637,600	(40,140)
TOTAL BUDGET REVENUES	25,814,760	27,198,020	1,383,260
B. EXPENDITURES	ESTIMATED	PROPOSED	DIFFERENCE
GENERAL FUND	12,422,350	13,396,910	974,560
WATER FUND	2,444,000	2,452,970	8,970
SEWER FUND	1,931,640	2,150,990	219,350
ELECTRIC FUND	7,929,910	8,277,400	347,490
PUBLIC WORKS OPERATIONS	287,030	282,150	(4,880)
GARAGE OPERATIONS	677,740	637,600	(40,140)
TOTAL BUDGET EXPENDITURES	25,692,670	27,198,020	1,505,350
C. BUDGET SUMMARY - ALL FUNDS	ESTIMATED	PROPOSED	DIFFERENCE
TOTAL REVENUES - ALL FUNDS	25,814,760	27,198,020	1,383,260
TOTAL EXPENDITURES - ALL FUNDS	25,692,670	27,198,020	1,505,350
DIFFERENCE	122,090	-	122,090

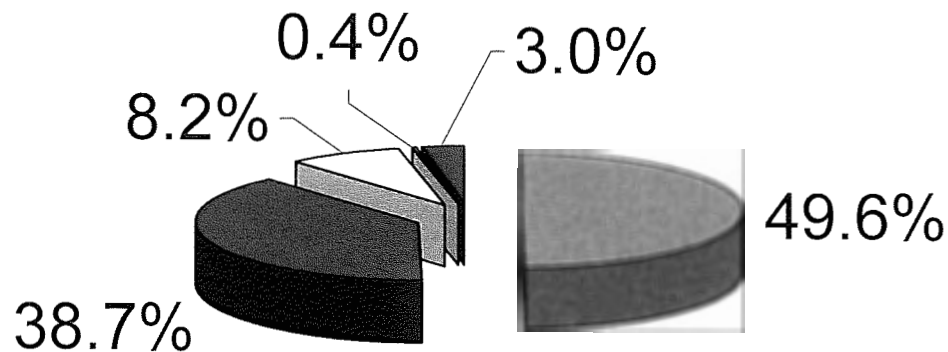
**General Fund
Manager Recommended
2008-2009**



**Town of Waynesville
Manager Recommendation
Department Summary
2008-2009 Budget
General Fund**

General Fund	Amount	% Of Total
Governing Board	\$116,160	0.87%
Administration	887,320	6.62%
Finance	814,950	6.08%
Public Buildings and Parking	950,790	7.10%
Police Department and Police Grants	3,263,470	24.36%
Fire and Emergency Responders	842,820	6.29%
Street And Sanitation	2,341,860	17.48%
Powell Bill	971,500	7.25%
Cemetery	143,910	1.07%
Planning, Inspections and Code Enforcement	588,960	4.40%
Special Appropriations	262,170	1.96%
Parks and Recreation And Special Projects	2,213,000	16.52%
Operating Transfers	-	0.00%
Total Expenditures	\$13,396,910	100.00%

**Water Fund
Manager Recommended
2008-2009**

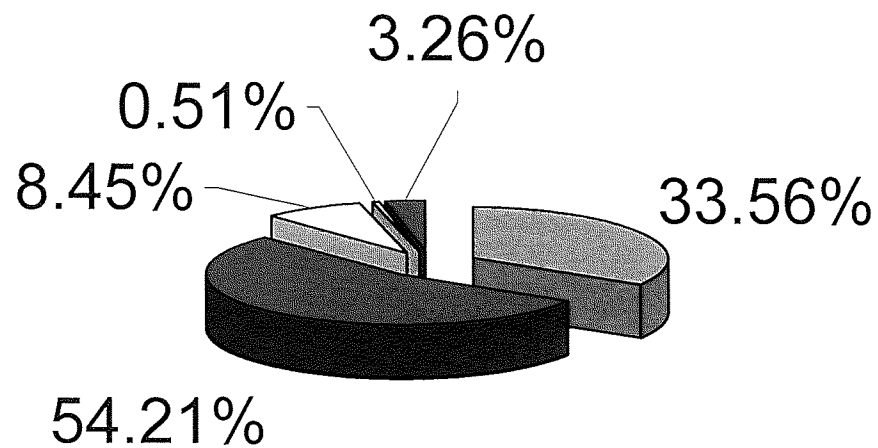


■	Water Maintenance	1,216,920
■	Water Treatment	949,690
□	Charges By General Fund	202,280
■	Bad Debt Expense	9,660
■	Operating Transfers	74,420

**Town of Waynesville
Manager Recommended
Department Summary
2008-2009 Budget
Water Fund**

WATER FUND	AMOUNT	% OF TOTAL
Water Maintenance	\$1,216,920	49.61%
Water Treatment	949,690	38.72%
Charges By General Fund	202,280	8.25%
Bad Debt Expense	9,660	0.39%
Operating Transfers	74,420	3.03%
TOTAL EXPENDITURES	\$2,452,970	100.00%

**Sewer Fund
Manager Recommended
2008-2009**

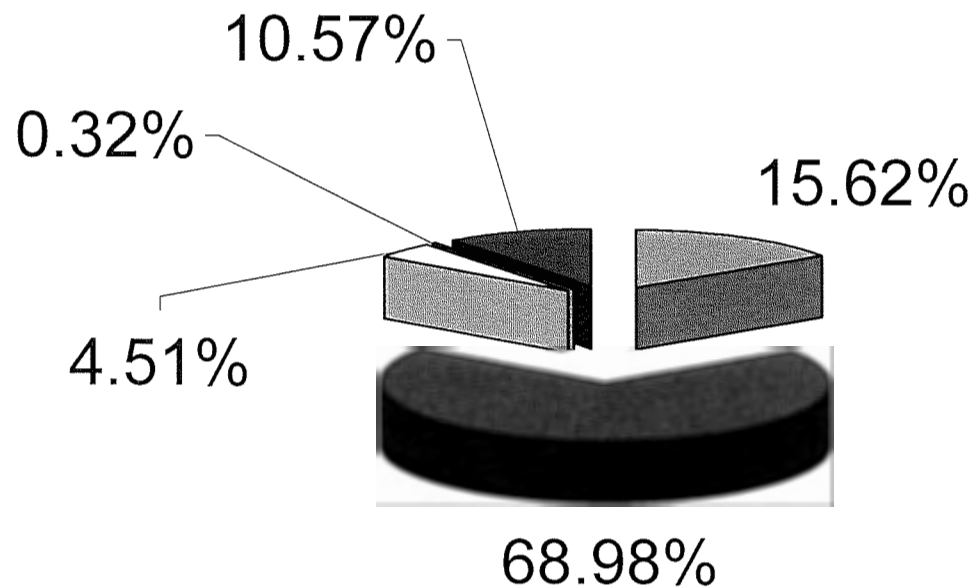


- Sewer Maintenance
721,970
- Sewer Treatment
1,166,100
- Charges By General Fund
181,720
- Bad Debt Expenses
11,020
- Operating Transfer
70,180

Town of Waynesville
Manager Recommended
Department Totals
2008-2009 Budget
Sewer Fund

Sewer Fund	Amount	% Of Total
Sewer Maintenance	\$721,970	33.56%
Sewer Treatment	1,166,100	54.21%
Charges By General Fund	181,720	8.45%
Bad Debt Expenses	11,020	0.51%
Operating Transfer	70,180	3.26%
Total Expenditures	\$2,150,990	100.00%

**Electric Fund
Manager Recommended
2008-2009**



■ Electric Maintenance	1,292,930
■ Purchase Power	5,709,550
□ Charges By General Fund	373,140
■ Bad Debt Exp	26,780
■ Transfer To General Fund	875,000

**Town of Waynesville
Manager Recommended
Department Totals
2008-2009 Budget
Electric Fund**

Electric Fund	Amount	% Of Total
Electric Maintenance	\$1,292,930	15.62%
Purchase Power	5,709,550	68.98%
Charges By General Fund	373,140	4.51%
Bad Debt Expense	26,780	0.32%
Transfer To General Fund	875,000	10.57%
Total Expenditures	\$8,277,400	100.00%

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED

Taxes-Ad Valorem	-----						
103000 403000 Twn 2000Tx	-1,777	-1,916	-700	-350.00	-300.00	-300.00	_____
103000 403001 Twn 2001Tx	-2,052	-3,283	-1,200	-600.00	-700.00	-700.00	_____
103000 403002 Twn 2002Tx	-8,347	-3,693	-2,000	-2,000.00	-1,200.00	-1,200.00	_____
103000 403003 Twn 2003Tx	-9,452	-7,177	-3,000	-3,600.00	-2,000.00	-2,000.00	_____
103000 403004 Twn 2004Tx	-56,344	-11,979	-5,000	-7,000.00	-3,000.00	-3,000.00	_____
103000 403005 Twn 2005Tx	-2,937,778	-33,059	-10,000	-10,000.00	-5,000.00	-5,000.00	_____
103000 403006 2006Tx	0	-3,741,901	-44,000	-44,000.00	-10,000.00	-10,000.00	_____
103000 403007 2007Tx	0	0	-3,728,810	-3,780,000.00	-44,000.00	-44,000.00	_____
103000 403008 2008 TAX	0	0	0	.00	-3,867,730.00	-3,875,290.00	_____
103000 403091 Twn 1991Tx	-150	-576	0	-20.00	.00	.00	_____
103000 403092 Twn 1992Tx	-157	0	0	.00	.00	.00	_____
103000 403093 Twn 1993Tx	-238	-88	0	.00	.00	.00	_____
103000 403094 Twn 1994Tx	-229	-638	0	-80.00	.00	.00	_____
103000 403095 Twn 1995Tx	-278	0	0	-30.00	.00	.00	_____
103000 403096 Twn 1996Tx	-304	-477	0	-60.00	.00	.00	_____
103000 403097 Twn 1997Tx	-764	-708	0	-230.00	.00	.00	_____
103000 403098 Twn 1998Tx	-536	-1,577	-200	-600.00	.00	.00	_____
103000 403099 Twn 1999Tx	-1,174	-1,417	-300	-300.00	-200.00	-200.00	_____
103000 403100 DWA 2000Tx	0	0	0	.00	.00	.00	_____
103000 403101 DWA 2001Tx	0	0	0	.00	.00	.00	_____
103000 403102 DWA 2002Tx	0	0	0	.00	.00	.00	_____

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
103000 403103 DWA 2003TX	-93	-50	0	.00	.00	.00	_____
103000 403104 DWA 2004TX	-523	-39	-250	-1,000.00	-250.00	-250.00	_____
103000 403105 DWA 2005TX	-57,219	-691	-300	-300.00	-300.00	-300.00	_____
103000 403106 DWA 2006TX	0	-75,412	-3,650	-6,000.00	-3,650.00	-3,650.00	_____
103000 403107 DWA 2007TX	0	0	-77,320	-85,000.00	-83,110.00	-83,110.00	_____
103000 403108 DWA 2008	0	0	0	.00	.00	.00	_____
103000 403194 DWA 1994Tx	0	0	0	.00	.00	.00	_____
103000 403195 DWA 1995Tx	0	0	0	.00	.00	.00	_____
103000 403196 DWA 1996Tx	0	0	0	.00	.00	.00	_____
103000 403197 DWA 1997Tx	0	0	0	.00	.00	.00	_____
103000 403198 DWA 1998Tx	0	0	0	.00	.00	.00	_____
103000 403199 DWA 1999Tx	0	-1	0	.00	.00	.00	_____
103000 403200 MV 2000Tx	-44	0	0	.00	.00	.00	_____
103000 403201 MV 2001 Tx	-261	-262	0	-40.00	.00	.00	_____
103000 403202 MV 2002 Tx	-617	-421	-100	-150.00	.00	.00	_____
103000 403203 MV 2003TX	-1,744	-587	-200	-200.00	-100.00	-100.00	_____
103000 403204 MV 2004TX	-25,455	-1,439	-1,400	-1,350.00	-200.00	-200.00	_____
103000 403205 MV 2005 TX	-262,959	-26,158	-4,500	-2,500.00	-1,400.00	-1,400.00	_____
103000 403206 MV 2006TX	0	-235,238	-30,000	-30,000.00	-4,500.00	-4,500.00	_____
103000 403207 MV 2007TX	0	0	-236,660	-250,610.00	-28,000.00	-28,000.00	_____
103000 403208 MV 2008 TX	0	0	0	.00	-239,540.00	-239,540.00	_____
103000 403293 MV 1993Tx	0	0	0	.00	.00	.00	_____
103000 403298 MV 1998Tx	-12	-2	0	.00	.00	.00	_____

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TOWN OF WAYNESVILLE
2008/2009 BOARD BUDGET WORKSHEET

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
103000 403299 MV 1999Tx	0	-16	0	.00	.00	.00	_____
103000 403300 MVRENTALTX	-23,908	-20,804	-20,000	-21,000.00	-21,000.00	-21,000.00	_____
103000 403600 Tx Refund	2,326	4,377	4,500	4,500.00	4,500.00	4,500.00	_____
103000 403650 ABATEMENTS	0	0	0	.00	.00	.00	_____
103000 403700 Pen/Int	-28,286	-31,426	-26,500	-26,500.00	-27,000.00	-27,000.00	_____
103000 403800 Adv	-1,340	-1,237	-1,100	-1,100.00	-1,100.00	-1,100.00	_____
TOTAL Taxes-Ad Valorem	-3,419,715	-4,197,895	-4,192,690	-4,270,120.00	-4,339,780.00	-4,347,340.00	_____

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TOWN OF WAYNESVILLE
2008/2009 BOARD BUDGET WORKSHEET

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED

Other Taxes and Licenses							

103200 413231 1% Sale Tx	-872,528	-902,559	-902,300	-933,310.00	-947,310.00	-960,120.00	_____
103200 413232 1/2% SalTx	-865,520	-955,124	-974,420	-967,020.00	-981,390.00	-981,390.00	_____
103200 413233 ADD'L 1/2%	-388,699	-408,871	-415,720	-416,240.00	-422,430.00	-425,880.00	_____
103200 413260 Priv.LicTx	-19,912	-19,029	-19,000	-19,000.00	-19,500.00	-19,500.00	_____
103200 413261 Cab. TV TX	-119,214	-194,370	-129,320	-147,000.00	-125,450.00	-125,450.00	_____
TOTAL Other Taxes and Licenses	-2,265,873	-2,479,953	-2,440,760	-2,482,570.00	-2,496,080.00	-2,512,340.00	_____

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2008/2009 BOARD BUDGET WORKSHEET

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED

Unrestricted Intergovernment							

103300 423322 Ber&Win Tx	-42,129	-43,474	-43,830	-43,830.00	-44,710.00	-44,710.00	_____
103300 423323 CrtFacFees	-4,760	-3,354	-3,000	-3,800.00	-4,000.00	-4,000.00	_____
103300 423324 UtiFranTax	0	0	0	.00	.00	.00	_____
103300 423324 90001 Fra/TELECO	-269,601	-257,145	-260,920	-269,310.00	-274,690.00	-274,690.00	_____
103300 423324 90002 Fran/Elect	-262,650	-310,572	-298,050	-325,000.00	-327,620.00	-340,740.00	_____
103300 423324 90003 Fran/N GAS	-17,067	-17,546	-11,620	-10,450.00	-9,410.00	-9,410.00	_____
TOTAL Unrestricted Intergovernme	-596,207	-632,091	-617,420	-652,390.00	-660,430.00	-673,550.00	_____

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED

Restricted Intergovern. Rev.							

103350 433160 PowBilRev.	-359,124	-355,250	-373,900	-395,630.00	-365,000.00	-365,000.00	_____
103350 433170 80%BrgReim	-42,970	-11,529	-332,000	-80,000.00	-380,000.00	-380,000.00	_____
103350 433180 BehalfFire	-13,069	-13,248	-16,000	-16,000.00	-16,000.00	-16,000.00	_____
103350 433190 FEMA	0	0	0	.00	.00	.00	_____
103350 433190 50006 FEMA	0	0	0	.00	.00	.00	_____
103350 433831 Inv.ErnPB	-25,980	-26,414	-25,000	-24,150.00	-14,490.00	-14,490.00	_____
103350 434311 OthPolGran	-1,250	0	-50,000	-10,000.00	-50,000.00	-50,000.00	_____
103350 434311 10010 K-9 Explos	0	-24,250	0	.00	.00	.00	_____
103350 434311 50001 LLEBG Gran	0	0	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	-35,549	-15,424	-30,000	-10,000.00	-30,000.00	-30,000.00	_____
103350 436121 SenCitApp	0	0	0	.00	.00	.00	_____
103350 436126 RichCrkGrt	-13,132	0	-113,600	-308,000.00	.00	.00	_____
103350 436126 10006 RichCrkGrt	-56,522	0	-19,300	.00	.00	.00	_____
103350 436126 10007 NC DOT	0	-6,935	0	.00	.00	.00	_____
103350 436126 10011 HAW CO	0	0	0	.00	.00	.00	_____
103350 436129 Misc Grant	-22,800	0	-48,000	-137,250.00	-60,500.00	-64,500.00	_____
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	-1,963	-1,663	0	.00	.00	.00	_____

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2008/2009 BOARD BUDGET WORKSHEET

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
-----	-----	-----	-----	-----	-----	-----	-----
103350 436129 70021 EAGLES NES	0	0	0	.00	.00	.00	_____
103350 463835 SALE F/A	-19,700	-15,818	0	-2,500.00	-13,500.00	-13,500.00	_____
TOTAL Restricted Intergovern. Re	-592,059	-470,531	-1,007,800	-983,530.00	-929,490.00	-933,490.00	_____

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED

Permits And Fees							

103500 443343 Bldg.Pmts	-57,678	-153,190	-150,000	-145,000.00	-125,000.00	-125,000.00	_____
103500 443344 Plan Fee	0	-9,926	-7,000	-9,000.00	-8,000.00	-8,000.00	_____
103500 443345 REZFEEES	-3,900	-1,550	-3,000	-3,000.00	-3,000.00	-3,000.00	_____
103500 443347 HmownReFd	106	585	500	500.00	500.00	500.00	_____
103500 443513 Con&RecFee	-47,079	-40,411	-40,000	-41,000.00	-41,000.00	-41,000.00	_____
103500 443515 Late Pen.	-16,276	-19,468	-16,000	-19,000.00	-18,500.00	-18,500.00	_____
TOTAL Permits And Fees	-124,827	-223,960	-215,500	-216,500.00	-195,000.00	-195,000.00	_____

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED

Sales And Services							

103600 454130 CP&LColFee	0	0	0	.00	.00	.00	_____
103600 454131 Chg/WatFD	-165,720	-186,850	-181,930	-181,930.00	-202,280.00	-202,280.00	_____
103600 454132 ChgSwFd	-150,760	-169,760	-165,320	-165,320.00	-181,720.00	-181,720.00	_____
103600 454133 ChgElecFd	-334,100	-354,370	-329,730	-329,730.00	-373,140.00	-373,140.00	_____
103600 454310 PolContSer	-57,095	-56,468	-66,250	-55,000.00	-67,570.00	-67,570.00	_____
103600 454340 FireProtec	-130,964	-147,710	-140,000	-147,000.00	-147,000.00	-171,620.00	_____
103600 454510 ComSanFees	-291,329	-299,757	-306,800	-360,000.00	-360,000.00	-400,000.00	_____
103600 454511 RES. SANIT	-160,340	-212,795	-231,750	-241,000.00	-241,000.00	-267,770.00	_____
103600 454513 SdWstCon	-4,710	-2,595	-2,000	.00	-2,000.00	-2,000.00	_____
103600 454514 LSDDUMPFEE	-10,367	-12,675	-12,000	-15,600.00	-15,600.00	-15,600.00	_____
103600 454740 CemLotSale	-22,750	-19,950	-20,000	-20,000.00	-20,000.00	-20,000.00	_____
103600 454741 Cem Aft Hr	-180	-120	-100	-100.00	-100.00	-100.00	_____
103600 456000 MEMBERSHIP	-236,299	-254,683	-260,000	-266,000.00	-270,000.00	-280,000.00	_____
103600 456025 DAILY PASS	-153,225	-140,832	-140,000	-137,800.00	-140,000.00	-145,000.00	_____
103600 456050 REC RENTAL	-35,915	-43,641	-40,000	-41,700.00	-42,000.00	-42,000.00	_____
103600 456075 REC - CONS	0	0	0	.00	.00	.00	_____
103600 456120 RecDepSer	-51,567	-62,279	-60,000	-45,000.00	-50,000.00	-55,000.00	_____
103600 456121 ContByHayw	-70,000	-70,000	-70,000	-70,000.00	-70,000.00	-70,000.00	_____
103600 456125 Adt&Child	-39,328	-59,033	-35,000	-70,000.00	-70,000.00	-70,000.00	_____
103600 456126 ARMORY	-12,063	-10,683	-14,000	-5,100.00	-5,100.00	-5,100.00	_____
103600 456127 ARMORY REN	-5,629	-6,439	-6,000	-6,000.00	-6,000.00	-6,000.00	_____

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
103600 456130 CHILD CARE	-7,989	-7,068	-7,000	-4,550.00	-5,000.00	-5,000.00	_____
103600 456140 REC-COMMIS	-5,206	-4,809	-4,400	-3,950.00	-4,000.00	-4,000.00	_____
103600 456150 VEND./ ETC	-18,119	-29,440	-28,000	-32,000.00	-30,000.00	-32,000.00	_____
103600 456500 PLAYGROUND	-1,196	0	-21,700	-5,000.00	-21,700.00	-21,700.00	_____
TOTAL Sales And Services	-1,964,851	-2,151,957	-2,141,980	-2,202,780.00	-2,324,210.00	-2,437,600.00	_____

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED

All Other Revenues							

103800 463805 Contr-Pol	0	0	0	-40.00	.00	.00	_____
103800 463805 10002 Contr-Pol	0	0	0	.00	.00	.00	_____
103800 463805 10010 Contr-Pol	0	-4,050	0	.00	.00	.00	_____
103800 463812 Contr-Rec	-2,201	-3,390	0	-3,700.00	.00	.00	_____
103800 463813 COMM FOUND	0	0	-1,500	-1,500.00	-1,500.00	-1,500.00	_____
103800 463814 MEMORIAL	0	-2,525	0	-10,000.00	-10,000.00	-10,000.00	_____
103800 463815 10012 PUBLIC ART	0	0	0	-3,000.00	-30,000.00	-30,000.00	_____
103800 463816 10012 TOW PUB AR	0	0	0	.00	.00	.00	_____
103800 463830 Misc. Rev.	-16,925	-5,986	-4,500	-38,000.00	-5,000.00	-5,000.00	_____
103800 463834 Rents	-28,050	-28,950	-28,800	-28,800.00	-31,200.00	-31,200.00	_____
103800 463835 Sl/Mat/FA	-38,021	-25,882	-27,000	-350,000.00	-27,000.00	-27,000.00	_____
103800 463855 Park Tick	-425	-4,270	-400	-2,800.00	-600.00	-600.00	_____
103800 463856 NOISE VIOL	-587	-75	-200	.00	-200.00	-200.00	_____
103800 463857 Cash O/S	85	1,018	0	.00	.00	.00	_____
103800 463858 GasTxRefd	-10	0	0	.00	.00	.00	_____
103800 463859 BDChkCharge	-525	-1,058	-500	-600.00	-600.00	-600.00	_____
TOTAL All Other Revenues	-86,659	-75,168	-62,900	-438,440.00	-106,100.00	-106,100.00	_____

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Investment Income							
103850 473831 Inv. Inc.	-147,336	-177,953	-130,000	-174,520.00	-69,380.00	-69,380.00	
TOTAL Investment Income	-147,336	-177,953	-130,000	-174,520.00	-69,380.00	-69,380.00	

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
General Fund							

Other Financing Sources							

103900 493837 ABCDistGen	-58,173	-72,071	-65,390	-84,340.00	-72,110.00	-82,000.00	_____
103900 493838 ABCDisLaw	-8,775	-13,778	-11,060	-14,260.00	-12,190.00	-13,500.00	_____
103900 493839 ABCDistReh	-5,485	-8,611	-6,900	-8,920.00	-7,630.00	-8,500.00	_____
103900 493961 TransWatFd	0	-50,690	-52,450	-52,450.00	-60,420.00	-74,420.00	_____
103900 493962 TransSewFd	0	-47,360	-49,400	-49,400.00	-55,520.00	-70,180.00	_____
103900 493963 TransEleFD	-1,000,000	-900,000	-875,000	-875,000.00	-850,000.00	-875,000.00	_____
103900 493990 Borrowed \$	0	0	0	.00	.00	.00	_____
103900 493991 FdBalAppro	0	0	-60,600	-39,220.00	-198,510.00	-198,510.00	_____
103900 493992 FdBalAppro	0	0	-682,080	.00	-2,968,020.00	-800,000.00	_____
 TOTAL Other Financing Sources	 -1,072,433	 -1,092,510	 -1,802,880	 -1,123,590.00	 -4,224,400.00	 -2,122,110.00	 _____
TOTAL	-10,269,960	-11,502,018	-12,611,930	-12,544,440.00	-15,344,870.00	-13,396,910.00	_____
General Fund							

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED

Governing Board							

104110 511210 Wages	34,113	36,280	36,280	37,120.00	36,300.00	36,300.00	_____
104110 511810 FICA	2,373	2,451	2,780	2,840.00	2,780.00	2,780.00	_____
104110 511830 Hosp. Exp.	37,220	35,351	48,300	37,130.00	42,410.00	38,700.00	_____
104110 511832 Life Ins.	139	139	420	170.00	420.00	420.00	_____
104110 511833 Dental	1,056	1,128	1,410	1,090.00	1,470.00	1,470.00	_____
104110 511860 W. Comp.	1,217	1,395	1,560	1,120.00	1,200.00	1,200.00	_____
104110 521990 Prof. Serv	0	350	1,000	700.00	1,000.00	1,000.00	_____
104110 532920 Mat./Sup.	102	466	800	1,460.00	1,500.00	1,500.00	_____
104110 533180 Trav/Train	1,560	2,132	3,000	3,000.00	3,500.00	3,500.00	_____
104110 533210 Phone	629	625	600	420.00	600.00	600.00	_____
104110 533990 Elec. Serv	0	0	6,000	15,000.00	.00	.00	_____
104110 534510 Prop/Gen I	1,972	1,608	2,090	1,970.00	2,040.00	2,040.00	_____
104110 534580 Other Ins.	18,869	7,379	7,750	7,760.00	8,150.00	8,150.00	_____
104110 534910 Due/Subscr	15,982	17,646	17,500	17,970.00	18,500.00	18,500.00	_____
TOTAL Governing Board	115,232	106,950	129,490	127,750.00	119,870.00	116,160.00	_____

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED

Administration	-----						
104120 511210 Wages	368,739	388,070	429,450	428,500.00	525,800.00	466,000.00	_____
104120 511220 OT	0	0	300	1,000.00	300.00	1,000.00	_____
104120 511230 Temp/PT	6,471	4,802	10,000	5,000.00	10,000.00	10,000.00	_____
104120 511810 FICA	27,674	28,900	33,640	33,240.00	41,020.00	36,500.00	_____
104120 511820 Retirement	18,174	19,198	21,490	21,180.00	26,310.00	23,350.00	_____
104120 511825 401K ADM	18,358	18,362	21,490	21,480.00	26,310.00	23,350.00	_____
104120 511830 Hosp. Exp.	43,705	47,312	59,570	57,900.00	80,370.00	60,880.00	_____
104120 511832 Life Ins.	780	735	930	890.00	1,050.00	970.00	_____
104120 511833 Dental	1,584	1,528	1,980	1,740.00	2,210.00	2,210.00	_____
104120 511850 Unemploy	0	0	500	.00	500.00	500.00	_____
104120 511860 W. Comp.	14,724	15,436	18,430	13,150.00	17,700.00	15,600.00	_____
104120 521920 Legal Fees	26,008	27,344	40,000	32,500.00	40,000.00	40,000.00	_____
104120 521930 Ded/Med Fe	18,786	26,217	25,000	20,000.00	25,000.00	25,000.00	_____
104120 521990 Prof. Serv	8,962	7,200	9,000	9,000.00	34,000.00	34,000.00	_____
104120 532120 Uniform	0	0	250	250.00	250.00	250.00	_____
104120 532510 Gas & Oil	6,029	6,074	6,730	8,930.00	14,600.00	15,070.00	_____
104120 532520 Tires	923	990	1,210	1,210.00	2,250.00	2,250.00	_____
104120 532530 Vehicle RM	5,099	7,195	8,020	8,020.00	16,070.00	11,360.00	_____
104120 532920 Mat./Sup.	14,925	18,370	18,000	16,000.00	18,000.00	18,000.00	_____
104120 533180 Trav/Train	7,845	11,200	11,500	11,500.00	11,000.00	11,000.00	_____
104120 533210 Phone	4,222	4,335	4,500	4,750.00	5,000.00	5,000.00	_____

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
104120 533250 Postage	34,764	42,605	44,220	44,000.00	45,760.00	45,760.00	
104120 533520 Equip R&M	3,666	4,902	5,000	4,700.00	5,000.00	5,000.00	
104120 533700 Other Adv	8,677	3,926	4,500	4,230.00	4,500.00	4,500.00	
104120 533910 Legal Note	0	1,364	3,500	3,200.00	3,500.00	3,500.00	
104120 534390 Equip Rent	1,702	1,773	1,700	1,610.00	1,700.00	1,700.00	
104120 534490 Cont. Ser.	0	0	5,000	5,000.00	5,000.00	5,000.00	
104120 534510 Prop/Gen I	2,367	1,925	2,710	2,560.00	3,050.00	3,050.00	
104120 534520 Veh. Ins.	1,584	914	1,100	1,260.00	2,110.00	2,110.00	
104120 534530 BONDS	543	550	820	450.00	860.00	860.00	
104120 534580 Other Ins.	167	153	160	140.00	150.00	150.00	
104120 534910 Due/Subscr	3,988	4,131	7,000	7,000.00	7,000.00	6,000.00	
104120 534990 Miscell	3,971	5,293	7,400	7,400.00	7,400.00	7,400.00	
104120 545400 Vehicles	0	0	17,000	23,430.00	.00	.00	
104120 545500 Equipment	0	0	7,000	7,000.00	2,000.00	.00	
TOTAL Administration	654,437	700,804	829,100	808,220.00	985,770.00	887,320.00	

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED

Finance							

104130 511210 Wages	366,330	381,577	403,430	402,060.00	425,800.00	415,700.00	_____
104130 511220 OT	2,994	799	2,500	1,500.00	2,500.00	2,000.00	_____
104130 511230 Temp/PT	7,038	0	0	1,200.00	.00	.00	_____
104130 511810 FICA	28,003	28,430	31,060	30,970.00	32,770.00	31,960.00	_____
104130 511820 Retirement	20,817	18,925	20,300	19,900.00	21,420.00	20,890.00	_____
104130 511825 401K EX FI	17,405	18,621	20,300	20,180.00	21,420.00	20,890.00	_____
104130 511830 Hosp. Exp.	73,330	80,047	93,880	92,520.00	107,090.00	97,720.00	_____
104130 511831 Ret./Ins.	15,696	13,472	15,060	15,060.00	11,260.00	10,280.00	_____
104130 511832 Life Ins.	1,019	975	1,100	1,100.00	1,100.00	1,100.00	_____
104130 511833 Dental	3,239	3,238	3,390	3,390.00	3,530.00	3,530.00	_____
104130 511850 Unemploy	0	5,736	2,000	.00	2,000.00	2,000.00	_____
104130 511860 W. Comp.	15,286	16,020	16,980	12,110.00	14,140.00	13,660.00	_____
104130 521910 Accounting	32,078	36,339	41,000	38,000.00	43,000.00	43,000.00	_____
104130 521940 Co Tax Fee	4,438	5,307	6,500	6,500.00	6,500.00	6,500.00	_____
104130 521990 Prof. Serv	5,821	13,973	4,000	3,000.00	49,200.00	31,000.00	_____
104130 532120 Uniform	1,192	1,258	1,450	1,450.00	1,500.00	1,500.00	_____
104130 532510 Gas & Oil	6,049	6,094	6,760	8,970.00	8,790.00	9,080.00	_____
104130 532520 Tires	926	994	1,210	1,210.00	1,360.00	1,360.00	_____
104130 532530 Vehicle RM	5,116	7,220	8,050	8,050.00	9,680.00	6,840.00	_____
104130 532920 Mat./Sup.	21,701	21,061	18,900	18,900.00	19,850.00	19,850.00	_____
104130 533180 Trav/Train	6,267	2,283	4,500	2,500.00	4,500.00	4,500.00	_____

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
104130 533210 Phone	13,578	9,827	8,000	6,000.00	6,500.00	6,500.00	
104130 533520 Equip R&M	32,662	34,728	38,300	41,500.00	45,480.00	45,480.00	
104130 533700 Other Adv	2,454	1,849	2,500	2,500.00	3,000.00	3,000.00	
104130 534510 Prop/Gen I	5,128	4,171	5,000	4,720.00	4,880.00	4,880.00	
104130 534520 Veh. Ins.	1,584	886	1,100	1,260.00	1,270.00	1,270.00	
104130 534530 Bonds	0	1,017	1,100	1,100.00	1,160.00	1,160.00	
104130 534580 Other Ins.	701	641	680	590.00	620.00	620.00	
104130 534910 Due/Subscr	-2,304	585	980	980.00	980.00	980.00	
104130 534920 BD Expense	0	0	3,200	3,200.00	3,200.00	3,200.00	
104130 545400 Vehicles	16,100	16,586	0	.00	.00	.00	
104130 545500 Equipment	0	6,018	12,650	5,000.00	21,600.00	4,500.00	
104130 546000 LOAN PYMTS	0	0	0	.00	.00	.00	
TOTAL Finance	704,648	738,677	775,880	755,420.00	876,100.00	814,950.00	

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED

Public Buildings							

104260 511210 Wages	26,255	31,546	33,350	32,700.00	35,400.00	34,600.00	_____
104260 511220 OT	0	67	400	400.00	400.00	400.00	_____
104260 511230 Temp/PT	74	0	0	1,100.00	.00	.00	_____
104260 511810 FICA	1,997	2,418	2,590	2,620.00	2,740.00	2,680.00	_____
104260 511820 Retirement	1,288	1,565	1,690	1,640.00	1,790.00	1,750.00	_____
104260 511825 401K PU BL	630	1,580	1,690	1,660.00	1,790.00	1,750.00	_____
104260 511830 Hosp. Exp.	3,545	4,491	5,020	8,420.00	11,690.00	10,670.00	_____
104260 511832 Life Ins.	64	78	90	90.00	90.00	90.00	_____
104260 511833 Dental	215	282	290	290.00	300.00	300.00	_____
104260 511850 Unemploy	0	5,720	3,000	.00	500.00	.00	_____
104260 511860 W. Comp.	2,092	1,227	1,410	1,010.00	1,190.00	1,150.00	_____
104260 521990 Prof. Serv	375	2,440	2,000	1,000.00	2,000.00	1,000.00	_____
104260 532120 Uniform	523	567	0	.00	.00	.00	_____
104260 532510 Gas & Oil	0	0	2,240	2,970.00	2,920.00	3,010.00	_____
104260 532520 Tires	0	0	400	400.00	450.00	450.00	_____
104260 532530 Vehicle RM	0	0	2,660	2,660.00	3,210.00	2,270.00	_____
104260 532920 Mat./Sup.	26,492	50,816	20,000	20,000.00	20,000.00	20,000.00	_____
104260 532920 10012 Mat./Sup.	0	0	0	10,100.00	.00	.00	_____
104260 533180 Trav/Train	135	55	0	.00	.00	.00	_____
104260 533180 10012 Trav/Train	0	0	0	.00	.00	.00	_____
104260 533210 Phone	394	1,037	0	.00	.00	.00	_____

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
104260 533310 Elec.	36,849	35,869	40,000	40,000.00	42,000.00	42,000.00	_____
104260 533330 Pro.Gas	0	0	1,000	1,000.00	1,000.00	1,000.00	_____
104260 533510 Bldg. Main	4,031	6,780	15,000	13,000.00	15,000.00	15,000.00	_____
104260 533520 Equip R&M	0	36	0	110.00	110.00	110.00	_____
104260 534110 Lease Prk.	5,225	5,700	7,000	9,080.00	10,200.00	10,200.00	_____
104260 534120 Lease Bldg	0	0	0	15,400.00	26,400.00	26,400.00	_____
104260 534490 Cont. Ser.	30,687	34,310	84,200	37,650.00	50,080.00	50,080.00	_____
104260 534490 70081 OwenClinic	0	0	0	43,500.00	.00	.00	_____
104260 534510 Prop/Gen I	789	638	420	400.00	410.00	410.00	_____
104260 534520 Veh. Ins.	0	0	370	420.00	430.00	430.00	_____
104260 534910 Due/Subscr*	24	90	0	.00	.00	.00	_____
104260 545400 Vehicles	0	0	0	.00	.00	.00	_____
104260 545900 Cap. Imp.	0	13,421	40,750	27,750.00	142,750.00	90,750.00	_____
104260 545900 70040 CAR. POINT	7,870	0	0	.00	.00	.00	_____
104260 546000 LOAN PYMTS	227,047	234,658	422,630	422,630.00	705,160.00	592,690.00	_____
TOTAL Public Buildings	376,601	435,391	688,200	698,000.00	1,078,010.00	909,190.00	_____

* Civil War Trails Sign maintenance fee

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED

Horticulturist							

104261 521990 Prof. Serv	0	0	2,000	1,500.00	2,500.00	2,500.00	_____
104261 532120 Uniform	0	0	600	600.00	600.00	600.00	_____
104261 532920 Mat./Sup.	0	0	15,900	25,000.00	44,500.00	35,000.00	_____
104261 533180 Trav/Train	0	0	1,000	1,000.00	1,500.00	1,500.00	_____
104261 533210 Phone	0	0	1,700	1,700.00	1,700.00	1,700.00	_____
104261 534910 Due/Subscr	0	0	0	100.00	300.00	300.00	_____
104261 545400 Vehicles	0	0	0	.00	.00	.00	_____
104261 545500 Equipment	0	0	2,200	2,200.00	6,500.00	.00	_____
104261 545900 Cap. Imp.	0	0	18,500	9,400.00	.00	.00	_____
TOTAL Horticulturist	0	0	41,900	41,500.00	57,600.00	41,600.00	_____

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED

Police Department							

104310 511210 Wages	1,259,374	1,324,385	1,447,500	1,432,500.00	1,590,300.00	1,550,000.00	_____
104310 511220 OT	103,842	120,117	100,000	124,370.00	110,000.00	110,000.00	_____
104310 511230 Temp/PT	60,854	92,713	92,000	82,360.00	98,000.00	92,000.00	_____
104310 511280 SepPay-Pol	12,449	8,349	7,510	7,500.00	7,510.00	7,510.00	_____
104310 511290 PolConExp	11,035	0	15,000	.00	15,000.00	15,000.00	_____
104310 511810 FICA	107,926	115,371	127,150	125,980.00	139,300.00	135,750.00	_____
104310 511820 Retirement	68,593	68,930	78,130	76,760.00	85,770.00	83,750.00	_____
104310 511825 401K-Pol	67,192	70,575	78,130	77,850.00	85,770.00	83,750.00	_____
104310 511830 Hosp. Exp.	256,729	269,414	340,660	318,370.00	407,710.00	372,030.00	_____
104310 511831 Ret./Ins.	24,416	15,280	20,070	15,060.00	22,520.00	20,550.00	_____
104310 511832 Life Ins.	2,787	2,736	3,320	3,220.00	3,450.00	3,450.00	_____
104310 511833 Dental	8,729	9,157	10,580	10,490.00	11,760.00	11,760.00	_____
104310 511850 Unemploy	0	0	4,000	70.00	4,000.00	3,000.00	_____
104310 511860 W. Comp.	60,598	59,649	69,850	52,610.00	60,100.00	58,120.00	_____
104310 513920 Laundry	12,330	12,480	13,140	12,870.00	14,240.00	13,680.00	_____
104310 521990 Prof. Serv	1,860	5,761	7,750	7,000.00	14,700.00	8,000.00	_____
104310 526300 ChAb Cont	13,000	13,000	13,000	13,000.00	13,000.00	13,000.00	_____
104310 532120 Uniform	25,232	22,721	28,000	23,500.00	30,000.00	28,000.00	_____
104310 532510 Gas & Oil	82,399	83,005	96,440	127,880.00	128,590.00	132,750.00	_____
104310 532520 Tires	12,608	13,533	17,280	17,280.00	19,820.00	19,820.00	_____
104310 532530 Vehicle RM	69,686	98,337	114,910	114,910.00	141,590.00	100,080.00	_____

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
104310 532920 Mat./Sup.	49,011	55,007	63,000	55,000.00	63,000.00	60,000.00	_____
104310 533180 Trav/Train	13,219	17,742	26,000	15,000.00	28,000.00	26,000.00	_____
104310 533210 Phone	20,936	19,946	22,500	14,000.00	33,000.00	22,500.00	_____
104310 533520 Equip R&M	37,368	34,725	31,000	41,000.00	36,000.00	36,000.00	_____
104310 534390 Equip Rent	480	5,700	12,000	2,000.00	11,950.00	11,950.00	_____
104310 534510 Prop/Gen I	15,383	12,501	17,520	16,580.00	16,270.00	16,270.00	_____
104310 534520 Veh. Ins.	12,156	7,000	8,810	10,070.00	10,530.00	10,530.00	_____
104310 534530 Bonds	0	0	0	.00	.00	.00	_____
104310 534580 Other Ins.	13,998	9,625	11,460	10,880.00	11,420.00	11,420.00	_____
104310 534910 Due/Subscr	2,977	2,931	4,000	3,500.00	4,000.00	4,000.00	_____
104310 534995 SpOperExp	2,000	3,200	8,000	6,000.00	8,500.00	8,000.00	_____
104310 545400 Vehicles	133,098	85,700	76,600	76,600.00	148,800.00	91,800.00	_____
104310 545500 Equipment	29,461	18,584	41,000	83,000.00	68,500.00	23,000.00	_____
TOTAL Police Department	2,591,726	2,678,174	3,006,310	2,977,210.00	3,443,100.00	3,183,470.00	_____

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED

Misc. Police Grant							

104315 532920 Mat./Sup.	128	0	0	.00	.00	.00	_____
104315 532920 10002 Mat./Sup.	0	0	0	.00	.00	.00	_____
104315 532920 10009 VACHOVIA G	0	0	0	.00	.00	.00	_____
104315 532920 30002 HWY SAFETY	0	0	0	.00	.00	.00	_____
104315 532920 30004 Mat./Sup.	1,250	2,110	0	.00	.00	.00	_____
104315 532920 30006 Mat./Sup.	8,067	4,076	0	.00	.00	.00	_____
104315 532920 50001 LLEBGRANT	0	0	0	.00	.00	.00	_____
104315 532920 50004 Mat./Sup.	1,357	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	6,000	0	.00	.00	.00	_____
104315 545400 Vehicles	0	0	0	.00	.00	.00	_____
104315 545400 10010 K-9 VEHICL	0	27,139	0	.00	.00	.00	_____
104315 545400 30006 Vehicles	0	1,598	0	.00	.00	.00	_____
104315 545500 Equipment	5,000	0	80,000	20,000.00	80,000.00	80,000.00	_____
104315 545500 10010 EXP. DOG	0	8,000	0	.00	.00	.00	_____
104315 545500 30002 SAFETY GRA	0	0	0	.00	.00	.00	_____
104315 545500 30006 UNARSUBTX	27,482	3,750	0	.00	.00	.00	_____
104315 545900 Cap. Imp.	0	0	0	.00	.00	.00	_____
TOTAL Misc. Police Grant	43,284	52,673	80,000	20,000.00	80,000.00	80,000.00	_____

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED

Fire Department							

104340 511210 Wages	455,236	414,399	429,110	431,100.00	461,000.00	450,500.00	_____
104340 511220 OT	50	1,933	2,000	6,190.00	4,000.00	4,000.00	_____
104340 511230 Temp/PT	302	1,096	2,400	1,460.00	2,400.00	2,400.00	_____
104340 511240 Vol Pay	0	0	0	21,300.00	25,000.00	25,000.00	_____
104340 511810 FICA	33,706	30,800	33,170	35,200.00	37,670.00	36,870.00	_____
104340 511820 Retirement	25,154	23,077	25,160	25,160.00	26,850.00	26,330.00	_____
104340 511825 401K-FIRE	22,132	20,298	21,560	21,870.00	23,250.00	22,730.00	_____
104340 511827 StContRt	13,069	13,248	16,000	16,000.00	16,000.00	16,000.00	_____
104340 511830 Hosp. Exp.	91,505	86,782	92,300	92,610.00	103,370.00	94,330.00	_____
104340 511831 Ret./Ins.	1,744	4,491	7,530	5,020.00	11,260.00	10,280.00	_____
104340 511832 Life Ins.	902	884	930	930.00	930.00	930.00	_____
104340 511833 Dental	2,730	2,562	2,820	2,820.00	2,940.00	2,940.00	_____
104340 511850 Unemploy	0	0	0	.00	.00	.00	_____
104340 511860 W. Comp.	18,590	19,969	18,090	12,910.00	16,520.00	15,760.00	_____
104340 513920 Laundry	4,110	3,810	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	0	0	.00	.00	.00	_____
104340 532120 Uniform	8,811	5,392	6,800	6,000.00	7,140.00	7,140.00	_____
104340 532510 Gas & Oil	12,058	12,147	15,700	20,820.00	23,390.00	24,150.00	_____
104340 532520 Tires	1,845	1,980	2,810	2,810.00	3,610.00	3,610.00	_____
104340 532530 Vehicle RM	10,198	14,391	18,710	18,710.00	25,750.00	18,200.00	_____

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
104340 532920 Mat./Sup.	29,617	17,351	16,000	15,000.00	17,000.00	16,000.00	
104340 533180 Trav/Train	3,994	4,147	4,500	5,310.00	5,500.00	5,500.00	
104340 533210 Phone	3,674	4,634	4,000	3,500.00	4,000.00	4,000.00	
104340 533310 Elec.	0	0	0	.00	.00	.00	
104340 533320 Fuel Oil	0	0	0	.00	.00	.00	
104340 533446 Vol. Fire	12,492	14,784	22,000	.00	.00	.00	
104340 533520 Equip R&M	19,462	12,023	14,000	15,980.00	16,000.00	16,000.00	
104340 534390 Equip Rent	0	0	0	.00	.00	.00	
104340 534510 Prop/Gen I	4,733	3,847	4,170	3,940.00	4,070.00	4,070.00	
104340 534520 Veh. Ins.	5,812	3,349	2,940	3,360.00	3,790.00	3,790.00	
104340 534580 Other Ins.	0	0	0	.00	.00	.00	
104340 534910 Due/Subscr	1,728	1,537	2,000	1,800.00	3,000.00	3,000.00	
104340 545400 Vehicles	0	0	0	.00	400,000.00	.00	
104340 545500 Equipment	47,718	0	13,000	13,000.00	13,000.00	13,000.00	
104340 545500 50005 Equipment	0	0	0	105,000.00	.00	.00	
104340 545500 50006 GRANT	0	0	0	.00	.00	.00	
104340 545500 50007 Equipment	0	0	0	.00	.00	.00	
TOTAL Fire Department	831,372	718,931	781,300	891,400.00	1,261,040.00	830,130.00	

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED

Emergency Responders							

104342 511240 Vol Pay	0	0	0	4,070.00	7,500.00	6,000.00	_____
104342 511810 FICA	0	0	0	310.00	640.00	450.00	_____
104342 511820 Retirement	0	0	0	70.00	140.00	120.00	_____
104342 511825 401K EXP	0	0	0	70.00	140.00	120.00	_____
104342 532920 Mat./Sup.	6,677	10,370	10,000	5,480.00	12,270.00	6,000.00	_____
104342 545500 Equipment	3,190	0	0	.00	.00	.00	_____
TOTAL Emergency Responders	9,867	10,370	10,000	10,000.00	20,690.00	12,690.00	_____

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED

Street and Sanitation							

104510 511210 Wages	612,911	670,069	729,200	717,300.00	794,700.00	752,600.00	_____
104510 511220 OT	26,506	23,181	27,000	25,000.00	30,000.00	28,000.00	_____
104510 511230 Temp/PT	14,693	18,889	18,000	21,250.00	20,000.00	20,000.00	_____
104510 511810 FICA	48,635	52,678	59,230	58,420.00	64,620.00	61,250.00	_____
104510 511820 Retirement	33,234	34,287	37,810	36,600.00	41,240.00	39,030.00	_____
104510 511825 401K-ST/SA	27,708	30,787	37,810	37,120.00	41,240.00	39,030.00	_____
104510 511830 Hosp. Exp.	176,065	202,287	245,070	230,020.00	280,650.00	243,640.00	_____
104510 511831 Ret./Ins.	10,464	11,227	15,060	11,740.00	11,260.00	10,280.00	_____
104510 511832 Life Ins.	1,908	1,973	2,360	2,310.00	2,440.00	2,360.00	_____
104510 511833 Dental	6,116	6,850	7,620	7,480.00	8,240.00	7,940.00	_____
104510 511850 Unemploy	0	2,980	4,000	30.00	4,000.00	4,000.00	_____
104510 511860 W. Comp.	26,440	28,040	32,340	23,760.00	27,880.00	26,250.00	_____
104510 521990 Prof. Serv	450	1,608	0	1,200.00	1,000.00	1,000.00	_____
104510 521990 10013 CLEAN WATE	0	0	0	.00	.00	.00	_____
104510 522710 Dump/Resal	15,000	0	17,000	92,000.00	80,000.00	80,000.00	_____
104510 532120 Uniform	6,866	8,968	12,000	12,000.00	13,000.00	13,000.00	_____
104510 532510 Gas & Oil	46,224	46,564	51,600	68,420.00	52,620.00	54,320.00	_____
104510 532520 Tires	7,073	7,592	9,240	9,240.00	8,110.00	8,110.00	_____
104510 532530 Vehicle RM	39,092	55,165	61,480	61,480.00	57,940.00	40,950.00	_____
104510 532920 Mat./Sup.	124,970	132,839	125,000	125,000.00	135,000.00	125,000.00	_____
104510 532920 70055 Mat./Sup.	277	0	0	.00	.00	.00	_____

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
104510 532920 70065 COURTHOUSE	0	0	0	.00	.00	.00	
104510 533180 Trav/Train	680	909	2,000	2,000.00	4,000.00	3,000.00	
104510 533210 Phone	1,242	1,520	1,200	1,000.00	1,100.00	1,100.00	
104510 533310 Elec.	153,318	142,875	160,000	155,000.00	168,000.00	165,000.00	
104510 533520 Equip R&M	6,944	24,656	15,000	40,000.00	15,000.00	15,000.00	
104510 534320 Occ. POper	41,897	53,539	60,010	60,010.00	73,020.00	56,320.00	
104510 534390 Equip Rent	109	5,106	4,500	4,500.00	4,500.00	4,500.00	
104510 534440 Landfill	12,819	0	0	.00	.00	.00	
104510 534450 TipFees	166,564	164,490	175,000	205,000.00	215,500.00	215,500.00	
104510 534490 Cont. Ser.	0	680	7,000	52,000.00	22,000.00	22,000.00	
104510 534510 Prop/Gen I	10,255	8,330	11,680	11,030.00	11,390.00	11,390.00	
104510 534520 Veh. Ins.	12,156	7,000	8,440	9,650.00	7,580.00	7,580.00	
104510 534580 Other Ins.	2,352	2,153	2,260	2,260.00	2,060.00	2,060.00	
104510 534910 Due/Subscr	75	105	200	200.00	200.00	200.00	
104510 536910 DON&CONTRI	1,941	1,379	2,000	2,000.00	2,000.00	2,000.00	
104510 545400 Vehicles	56,564	29,017	100,000	.00	153,500.00	43,500.00	
104510 545500 Equipment	0	18,360	0	.00	25,500.00	21,000.00	
104510 545900 Cap. Imp.	0	8,710	10,000	10,000.00	130,000.00	60,000.00	
104510 545900 70041 HENDRIX ST	0	0	0	.00	.00	.00	
104510 545900 70052 WALL&EAST	0	0	0	.00	.00	.00	
104510 546000 LOAN PYMTS	89,382	36,861	72,050	72,050.00	154,950.00	154,950.00	
TOTAL Street and Sanitation	1,780,930	1,841,674	2,123,160	2,167,070.00	2,664,240.00	2,341,860.00	

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED

Powell Bill							

104560 521990 Prof. Serv	10,802	15,414	5,000	1,500.00	5,000.00	5,000.00	_____
104560 521990 70041 HENDRIX ST	0	0	0	100,000.00	.00	.00	_____
104560 522000 R/R W/GATE	1,140	1,140	5,000	5,000.00	5,000.00	5,000.00	_____
104560 532920 Mat./Sup.	19,724	9,093	15,000	15,000.00	15,000.00	15,000.00	_____
104560 532920 70041 HENDRIX ST	0	0	0	.00	.00	.00	_____
104560 534430 Inf/Pav/Im	133,403	260,895	765,000	420,000.00	866,000.00	866,000.00	_____
104560 534430 30009 WALNUT	0	6,199	0	.00	.00	.00	_____
104560 534430 30010 Inf. Car.	0	3,245	0	.00	.00	.00	_____
104560 534430 70009 Inf/Pav/Im	33,782	0	0	.00	.00	.00	_____
104560 534430 70041 HENDRIX ST	0	0	0	.00	.00	.00	_____
104560 545400 Vehicles	173,022	0	0	.00	.00	.00	_____
104560 545500 Equipment	7,007	12,343	1,500	.00	80,500.00	80,500.00	_____
104560 545500 70067 HAY/CHURCH	0	0	0	.00	.00	.00	_____
104560 545900 Cap. Imp.	87,514	44,151	0	.00	.00	.00	_____
104560 545900 30007 HICKORY DR	0	53,292	0	.00	.00	.00	_____
104560 545900 30008 SW AC/MA	0	8,157	0	.00	.00	.00	_____
104560 545900 30011 country cl	0	0	0	.00	.00	.00	_____
104560 545900 30012 Hazelwood	0	0	0	.00	.00	.00	_____
104560 545900 30013 Allens Ck	0	0	0	.00	.00	.00	_____
104560 545900 70018 BOYD AVE.	14,808	0	0	.00	.00	.00	_____
104560 545900 70041 HENDRIX ST	53,713	14,411	0	.00	.00	.00	_____

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
104560 545900 70045 INTER/DEPO	80,058	0	0	.00	.00	.00	
104560 545900 70056 WESTWOOD C	38,333	0	0	.00	.00	.00	
TOTAL Powell Bill	653,306	428,340	791,500	541,500.00	971,500.00	971,500.00	

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Cemetery							
104740 511210 Wages	62,922	63,616	72,220	62,000.00	79,300.00	77,400.00	_____
104740 511220 OT	685	641	1,000	1,000.00	1,000.00	1,000.00	_____
104740 511230 Temp/PT	7,514	10,220	12,000	12,000.00	15,000.00	14,000.00	_____
104740 511810 FICA	5,404	5,686	6,520	5,740.00	7,300.00	7,070.00	_____
104740 511820 Retirement	3,131	3,182	3,670	3,110.00	4,020.00	3,920.00	_____
104740 511825 401K CEM	3,163	2,741	3,670	3,150.00	4,020.00	3,920.00	_____
104740 511830 Hosp. Exp.	16,173	12,035	15,060	13,300.00	16,860.00	15,390.00	_____
104740 511831 Ret./Ins.	0	0	0	.00	.00	.00	_____
104740 511832 Life Ins.	220	125	260	210.00	260.00	260.00	_____
104740 511833 Dental	1,052	732	850	710.00	890.00	890.00	_____
104740 511850 Unemploy	0	148	1,000	.00	1,000.00	1,000.00	_____
104740 511860 W. Comp.	3,102	3,084	3,560	2,540.00	3,150.00	3,030.00	_____
104740 532120 Uniform	542	543	1,100	1,100.00	1,500.00	1,500.00	_____
104740 532510 Gas & Oil	2,010	2,025	2,240	2,970.00	2,920.00	3,010.00	_____
104740 532520 Tires	308	330	400	400.00	450.00	450.00	_____
104740 532530 Vehicle RM	1,700	2,398	2,660	2,660.00	3,210.00	2,270.00	_____
104740 532920 Mat./Sup.	3,855	4,856	5,000	5,000.00	5,500.00	5,000.00	_____
104740 533180 Trav/Train	0	0	0	.00	.00	.00	_____
104740 533210 Phone	521	630	650	400.00	450.00	450.00	_____
104740 533310 Elec.	855	816	1,400	850.00	1,200.00	1,200.00	_____
104740 533520 Equip R&M	209	304	400	1,200.00	500.00	500.00	_____

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
104740 534510 Prop/Gen I	1,183	967	1,260	1,190.00	1,220.00	1,220.00	_____
104740 534520 Veh. Ins.	529	305	370	420.00	430.00	430.00	_____
104740 545400 Vehicles	0	0	0	.00	.00	.00	_____
104740 545500 Equipment	0	6,500	3,000	2,500.00	.00	.00	_____
104740 545900 Cap. Imp.	2,025	0	0	.00	.00	.00	_____
TOTAL Cemetery	117,103	121,884	138,290	122,450.00	150,180.00	143,910.00	_____

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED

Planning & Code Enforcement							

104910 511210 Wages	97,814	223,200	137,450	133,560.00	143,400.00	137,320.00	_____
104910 511220 OT	0	777	0	.00	.00	.00	_____
104910 511230 Temp/PT	0	0	0	.00	.00	.00	_____
104910 511810 FICA	7,206	16,550	10,520	10,220.00	10,980.00	10,510.00	_____
104910 511820 Retirement	5,258	11,018	6,880	6,590.00	7,170.00	6,870.00	_____
104910 511825 401K PLAN	3,666	10,298	6,880	6,680.00	7,170.00	6,870.00	_____
104910 511830 Hosp. Exp.	16,825	41,634	25,720	28,480.00	28,810.00	26,290.00	_____
104910 511831 Ret./Ins.	4,360	4,491	5,020	5,020.00	5,630.00	5,140.00	_____
104910 511832 Life Ins.	241	605	340	340.00	340.00	340.00	_____
104910 511833 Dental	528	1,575	850	850.00	890.00	890.00	_____
104910 511860 W. Comp.	3,737	4,014	5,740	4,100.00	4,740.00	4,490.00	_____
104910 513920 Laundry	0	630	0	.00	.00	.00	_____
104910 521990 Prof. Serv	1,250	937	0	.00	.00	.00	_____
104910 532120 Uniform	0	80	0	.00	.00	.00	_____
104910 532510 Gas & Oil	2,010	2,025	2,240	2,970.00	2,920.00	3,010.00	_____
104910 532520 Tires	308	330	400	400.00	450.00	450.00	_____
104910 532530 Vehicle RM	1,700	2,398	2,660	2,660.00	3,210.00	2,270.00	_____
104910 532920 Mat./Sup.	2,351	6,050	3,500	5,500.00	4,500.00	4,500.00	_____
104910 532920 30003 Mat./Sup.	0	0	0	.00	.00	.00	_____
104910 533180 Trav/Train	7,452	4,669	6,700	6,500.00	6,500.00	6,500.00	_____
104910 533210 Phone	715	847	1,500	600.00	600.00	600.00	_____

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
104910 533520 Equip R&M	526	3,062	3,000	2,100.00	3,000.00	3,000.00	_____
104910 534510 Prop/Gen I	789	965	1,250	1,200.00	1,220.00	1,220.00	_____
104910 534520 Veh. Ins.	529	305	370	420.00	430.00	430.00	_____
104910 534530 Bonds	0	0	0	100.00	100.00	100.00	_____
104910 534910 Due/Subscr	231	431	500	500.00	500.00	500.00	_____
104910 545400 Vehicles	0	0	0	.00	.00	.00	_____
104910 545500 Equipment	3,939	6,177	2,500	2,500.00	.00	.00	_____
104910 545900 Cap. Imp.	0	0	61,500	1,500.00	103,000.00	98,000.00	_____
104910 599220 TRANS CDBG	15,000	0	0	.00	.00	.00	_____
TOTAL Planning & Code Enforeceme	176,435	343,068	285,520	222,790.00	335,560.00	319,300.00	_____

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED

Building Inspectors							

104911 511210 Wages	0	0	149,150	143,000.00	160,200.00	156,700.00	_____
104911 511220 OT	0	0	0	.00	.00	.00	_____
104911 511230 Temp/PT	0	0	0	.00	.00	.00	_____
104911 511810 FICA	0	0	11,410	10,940.00	12,260.00	11,990.00	_____
104911 511820 Retirement	0	0	7,460	7,050.00	8,010.00	7,840.00	_____
104911 511825 401K EXP	0	0	7,460	7,150.00	8,010.00	7,840.00	_____
104911 511830 Hosp. Exp.	0	0	37,140	38,050.00	40,480.00	36,930.00	_____
104911 511832 Life Ins.	0	0	340	320.00	340.00	340.00	_____
104911 511833 Dental	0	0	1,130	1,060.00	1,180.00	1,180.00	_____
104911 511860 W. Comp.	0	0	6,320	4,440.00	5,290.00	5,130.00	_____
104911 513920 LAUNDRY	0	0	0	1,290.00	1,440.00	1,440.00	_____
104911 532120 Uniform	0	289	1,600	1,600.00	1,600.00	1,600.00	_____
104911 532510 Gas & Oil	0	0	8,970	11,900.00	11,680.00	12,060.00	_____
104911 532520 Tires	0	0	1,610	1,610.00	1,800.00	1,800.00	_____
104911 532530 Vehicle RM	0	0	10,690	10,690.00	12,860.00	9,090.00	_____
104911 532920 Mat./Sup.	3,251	1,771	3,000	2,500.00	3,500.00	3,000.00	_____
104911 533180 Trav/Train	0	1,903	3,500	4,100.00	4,000.00	4,000.00	_____
104911 533210 Phone	0	1,147	1,350	1,500.00	1,600.00	1,600.00	_____
104911 534510 Prop/Gen I	0	0	1,250	1,200.00	1,630.00	1,630.00	_____
104911 534520 Veh. Ins.	0	0	1,470	1,680.00	1,690.00	1,690.00	_____
104911 534910 Due/Subscr	910	560	1,800	1,800.00	1,800.00	1,800.00	_____

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED

104911 545400 Vehicles	0	0	0	.00	.00	.00	_____
104911 545500 Equipment	0	0	0	.00	6,000.00	2,000.00	_____
TOTAL Building Inspectors	4,161	5,670	255,650	251,880.00	285,370.00	269,660.00	_____

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
General Fund							

Special Appropriations							

105300 511830 Hosp. Exp.	4,912	4,491	6,000	4,990.00	6,000.00	5,500.00	_____
105300 511832 Life Ins.	77	78	90	80.00	90.00	90.00	_____
105300 511833 Dental	233	282	330	170.00	330.00	330.00	_____
105300 533210 Phone	0	0	0	.00	.00	.00	_____
105300 536910 DON&CONTRI	151,000	134,500	140,000	155,000.00	155,000.00	155,000.00	_____
105300 536920 TRANS/OTHE	2,915	4,263	4,000	4,500.00	5,000.00	5,000.00	_____
105300 536930 Taxes/DWA	57,835	76,192	81,520	92,300.00	87,310.00	87,310.00	_____
105300 536950 INV/TO/DWA	7,500	7,800	8,040	8,040.00	8,440.00	8,440.00	_____
105300 536960 H'OWNERS T	0	0	500	500.00	500.00	500.00	_____
TOTAL Special Appropriations	224,472	227,606	240,480	265,580.00	262,670.00	262,170.00	_____

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED

Parks And Recreation							

106120 511210 Wages	514,968	515,102	552,650	525,000.00	612,900.00	575,000.00	_____
106120 511220 OT	3,002	299	2,000	3,000.00	2,000.00	2,000.00	_____
106120 511230 Temp/PT	242,683	273,519	325,000	290,600.00	366,760.00	325,000.00	_____
106120 511810 FICA	56,841	59,258	67,300	62,630.00	75,100.00	69,010.00	_____
106120 511820 Retirement	25,361	25,510	27,740	26,040.00	30,750.00	28,850.00	_____
106120 511825 401K REC	24,226	23,235	27,740	26,400.00	30,750.00	28,850.00	_____
106120 511830 Hosp. Exp.	100,780	88,253	119,720	98,080.00	161,390.00	134,810.00	_____
106120 511831 Ret./Ins.	872	8,981	10,040	10,040.00	11,260.00	10,280.00	_____
106120 511832 Life Ins.	1,392	1,109	1,600	1,560.00	1,680.00	1,600.00	_____
106120 511833 Dental	4,627	4,276	5,080	5,440.00	5,590.00	5,300.00	_____
106120 511850 Unemploy	2,418	3,735	7,000	460.00	7,000.00	5,000.00	_____
106120 511860 W. Comp.	31,593	32,484	36,750	26,960.00	32,400.00	29,500.00	_____
106120 521960 RefUmpCont	20,323	24,942	28,880	26,240.00	26,000.00	26,000.00	_____
106120 521990 Prof. Serv	256	9,175	4,000	3,380.00	4,000.00	4,000.00	_____
106120 532120 Uniform	2,403	1,999	3,500	3,500.00	4,740.00	4,740.00	_____
106120 532510 Gas & Oil	6,029	6,074	8,970	11,900.00	14,600.00	15,070.00	_____
106120 532520 Tires	923	990	1,610	1,610.00	2,250.00	2,250.00	_____
106120 532530 Vehicle RM	5,099	7,195	10,690	10,690.00	16,070.00	11,360.00	_____
106120 532700 Pur-Resale	10,868	20,293	30,000	27,530.00	30,000.00	30,000.00	_____
106120 532910 Treat.Chem	6,551	10,001	11,000	10,920.00	17,210.00	15,000.00	_____
106120 532920 Mat./Sup.	61,257	69,756	61,200	90,710.00	112,410.00	80,000.00	_____

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
106120 533180 Trav/Train	3,276	14,138	9,140	9,140.00	11,640.00	10,500.00	
106120 533210 Phone	7,715	12,770	12,000	17,130.00	20,000.00	18,000.00	
106120 533310 Elec.	132,126	139,162	144,000	148,530.00	150,000.00	150,000.00	
106120 533330 Pro.Gas	58,581	53,531	66,300	55,000.00	74,400.00	64,000.00	
106120 533510 Bldg. Main	18,218	27,772	20,000	16,430.00	21,740.00	21,740.00	
106120 533520 Equip R&M	15,270	24,485	24,000	26,880.00	38,670.00	30,000.00	
106120 533700 Other Adv	3,527	4,389	15,200	14,790.00	35,150.00	25,000.00	
106120 534390 Equip Rent	308	0	1,740	1,740.00	2,480.00	2,480.00	
106120 534510 Prop/Gen I	7,297	6,247	7,510	7,100.00	7,730.00	7,730.00	
106120 534520 Veh. Ins.	1,584	914	1,470	1,680.00	2,110.00	2,110.00	
106120 534580 Other Ins.	73	67	80	70.00	70.00	70.00	
106120 534910 Due/Subscr	3,085	3,367	3,620	3,620.00	4,200.00	4,200.00	
106120 536910 DON&CONTRI	11,338	4,500	7,500	7,500.00	9,500.00	7,500.00	
106120 545400 Vehicles	6,000	20,352	0	4,000.00	22,000.00	.00	
106120 545500 Equipment	38,948	1,752	36,900	38,000.00	323,370.00	43,500.00	
106120 545820 Bldg.Impr.	0	11,500	6,000	7,460.00	42,700.00	.00	
106120 545900 Cap. Imp.	0	0	0	.00	.00	.00	
106120 546000 LOAN PYMTS	370,813	370,813	370,850	370,850.00	370,850.00	370,850.00	
TOTAL Parks And Recreation	1,800,631	1,881,945	2,068,780	1,992,610.00	2,701,470.00	2,161,300.00	

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED

Recreation Special Projects							

106125 535000 PLAYGDMAIN	1,196	0	21,700	5,000.00	21,700.00	21,700.00	_____
106125 536220 Sen Center	0	0	0	.00	.00	.00	_____
106125 536230 O Rec Prog	19,443	18,759	30,000	20,000.00	30,000.00	30,000.00	_____
106125 536240 EXP DONAT.	0	0	0	.00	.00	.00	_____
106125 536310 Rich/Creek	0	0	3,800	.00	.00	.00	_____
106125 536310 10005 R/C TOWN'S	998	0	0	.00	.00	.00	_____
106125 536310 10006 Rich/Creek	13,132	1,734	0	.00	.00	.00	_____
106125 536310 10008 Rich/Creek	0	0	0	.00	.00	.00	_____
106125 536410 GREEN WAYS	0	0	132,900	326,000.00	.00	.00	_____
106125 536410 10007 GREEN WAYS	56,522	6,935	0	.00	.00	.00	_____
106125 536410 10008 GREEN WAYS	0	0	0	.00	.00	.00	_____
TOTAL Recreation Special Project	91,291	27,428	188,400	351,000.00	51,700.00	51,700.00	_____

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General Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED

Operating Transfers							

109800 599400 Trans Rec.	1,055,000	355,950	177,970	177,970.00	.00	.00	_____
TOTAL Operating Transfers	1,055,000	355,950	177,970	177,970.00	.00	.00	_____
TOTAL	11,230,496	10,675,535	12,611,930	12,422,350.00	15,344,870.00	13,396,910.00	_____
General Fund							

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Water Fund							

Restricted Intergovern. Rev.							

613350 433190 FEMA	0	0	0	.00	.00	.00	_____
TOTAL Restricted Intergovern. Re	0	0	0	.00	.00	.00	_____

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Water Fund							
Utility Revenue							
613700 453710 Water Chg	-1,752,973	-1,901,794	-1,977,700	-1,986,900.00	-2,077,900.00	-2,114,000.00	
613700 453711 Water Taps	-62,440	-88,130	-58,500	-60,000.00	-60,000.00	-60,000.00	
613700 453727 CAP FEE	0	0	-40,000	-30,000.00	-40,000.00	-40,000.00	
TOTAL Utility Revenue	-1,815,413	-1,989,924	-2,076,200	-2,076,900.00	-2,177,900.00	-2,214,000.00	

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Water Fund							

All Other Revenues							

613800 463830 Misc. Rev.	-98	-2,798	-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	-13,229	-12,722	0	-100.00	.00	.00	_____
613800 463840 CONT CAP'T	-111,206	-1,390	0	.00	.00	.00	_____
TOTAL All Other Revenues	-124,533	-16,910	-1,500	-1,600.00	-1,500.00	-1,500.00	_____

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Water Fund							
Investment Income							
613850 473831 Inv. Inc.	-27,972	-38,712	-20,500	-44,250.00	-17,700.00	-17,700.00	
TOTAL Investment Income	-27,972	-38,712	-20,500	-44,250.00	-17,700.00	-17,700.00	

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Water Fund							

Other Financing Sources							

613900 493990 Borrowed \$	0	0	0	.00	.00	.00	_____
613900 493992 FdBalAppro	0	0	-331,880	-321,250.00	-375,110.00	-219,770.00	_____
TOTAL Other Financing Sources	0	0	-331,880	-321,250.00	-375,110.00	-219,770.00	_____
TOTAL	-1,967,918	-2,045,546	-2,430,080	-2,444,000.00	-2,572,210.00	-2,452,970.00	_____
Water Fund							

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Water Fund							
Maintenance							
617121 511210 Wages	236,249	231,808	253,460	248,500.00	298,900.00	263,600.00	
617121 511220 OT	6,656	8,500	16,000	12,000.00	16,000.00	15,000.00	
617121 511230 Temp/PT	0	0	0	.00	.00	.00	
617121 511810 FICA	18,151	17,946	20,620	19,930.00	24,090.00	21,320.00	
617121 511820 Retirement	11,972	11,897	13,480	12,850.00	15,750.00	13,930.00	
617121 511825 401K W.MAI	12,092	11,784	13,480	13,030.00	15,750.00	13,930.00	
617121 511830 Hosp. Exp.	54,406	60,312	74,980	75,720.00	97,630.00	76,630.00	
617121 511831 Ret./Ins.	0	4,491	5,020	5,020.00	11,260.00	10,280.00	
617121 511832 Life Ins.	702	676	760	760.00	840.00	760.00	
617121 511833 Dental	2,112	2,162	2,260	2,260.00	2,650.00	2,360.00	
617121 511850 Unemploy	0	0	1,000	.00	2,000.00	2,000.00	
617121 511860 W. Comp.	10,000	10,360	11,290	8,700.00	10,400.00	9,110.00	
617121 521920 70021 Legal Fees	0	0	0	.00	.00	.00	
617121 521990 Prof. Serv	48	2,801	1,000	1,000.00	15,000.00	15,000.00	
617121 532120 Uniform	3,303	3,975	5,500	5,500.00	7,200.00	6,400.00	
617121 532510 Gas & Oil	16,078	16,196	17,940	23,790.00	23,390.00	24,150.00	
617121 532520 Tires	2,460	2,641	3,210	3,210.00	3,610.00	3,610.00	
617121 532530 Vehicle RM	13,597	19,188	21,370	21,370.00	25,750.00	18,200.00	
617121 532920 Mat./Sup.	129,382	160,023	175,000	167,000.00	185,000.00	175,000.00	
617121 533180 Trav/Train	411	1,142	2,600	2,600.00	2,600.00	2,600.00	
617121 533210 Phone	5,349	5,166	5,500	4,800.00	6,000.00	6,000.00	

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Water Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
617121 533310 Elec.	19,206	25,196	28,000	32,000.00	33,600.00	33,600.00	_____
617121 533520 Equip R&M	4,012	10,540	19,000	15,000.00	20,000.00	20,000.00	_____
617121 534320 Occ. POper	26,186	33,462	37,500	37,500.00	45,640.00	35,200.00	_____
617121 534390 Equip Rent	100	0	1,500	6,000.00	1,500.00	1,500.00	_____
617121 534490 Cont. Ser.	12,779	3,926	0	6,600.00	5,000.00	5,000.00	_____
617121 534510 Prop/Gen I	3,156	2,467	3,760	3,560.00	3,660.00	3,660.00	_____
617121 534520 Veh. Ins.	3,699	2,132	2,940	3,360.00	3,370.00	3,370.00	_____
617121 534580 Other Ins.	354	324	340	300.00	310.00	310.00	_____
617121 534910 Due/Subscr	150	180	400	280.00	400.00	400.00	_____
617121 545400 Vehicles	0	0	45,000	35,000.00	40,000.00	40,000.00	_____
617121 545500 Equipment	0	0	4,500	.00	.00	.00	_____
617121 545900 Cap. Imp.	0	0	275,000	275,000.00	283,000.00	275,000.00	_____
617121 545900 70007 BRAD ST.	0	0	0	.00	.00	.00	_____
617121 545900 70008 SPIREA DR	0	0	0	.00	.00	.00	_____
617121 545900 70010 FARMER RD	0	0	0	.00	.00	.00	_____
617121 545900 70013 Azalea Dr	0	0	0	.00	.00	.00	_____
617121 545900 70014 NELSON PK	0	0	0	.00	.00	.00	_____
617121 545900 70015 Cap. Imp.	0	0	0	.00	.00	.00	_____
617121 545900 70016 ROLL/LENOI	0	0	0	.00	.00	.00	_____
617121 545900 70017 Jarvis St.	0	0	0	.00	.00	.00	_____
617121 545900 70020 SKYLINE DR	0	0	0	.00	.00	.00	_____
617121 545900 70021 EAGLES NES	0	0	0	.00	.00	.00	_____
617121 545900 70022 CAMELOT	0	0	0	.00	.00	.00	_____

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Water Fund							
617121 545900 70025 Cap. Imp.	0	0	0	.00	.00	.00	
617121 545900 70026 Cap. Imp.	0	0	0	.00	.00	.00	
617121 545900 70027 Cap. Imp.	0	0	0	.00	.00	.00	
617121 545900 70080 CAROLINA A	0	0	0	.00	.00	.00	
617121 546000 LOAN PYMTS	40,096	21,981	119,000	119,000.00	119,000.00	119,000.00	
TOTAL Maintenance	632,706	671,276	1,181,410	1,161,640.00	1,319,300.00	1,216,920.00	

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Water Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED

Treatment							

617122 511210 Wages	229,936	248,110	275,830	254,000.00	287,700.00	280,900.00	_____
617122 511220 OT	3,456	2,492	3,000	3,000.00	3,000.00	3,000.00	_____
617122 511230 Temp/PT	0	0	0	.00	.00	.00	_____
617122 511810 FICA	17,211	18,581	21,330	19,670.00	22,240.00	21,720.00	_____
617122 511820 Retirement	11,505	12,403	13,950	12,680.00	14,540.00	14,200.00	_____
617122 511825 401K W.TRE	11,572	11,913	13,950	12,850.00	14,540.00	14,200.00	_____
617122 511830 Hosp. Exp.	59,465	57,425	67,900	57,920.00	68,010.00	62,060.00	_____
617122 511831 Ret./Ins.	0	0	0	.00	.00	.00	_____
617122 511832 Life Ins.	688	650	760	710.00	760.00	760.00	_____
617122 511833 Dental	2,031	2,115	2,260	2,100.00	2,360.00	2,360.00	_____
617122 511850 Unemploy	3,969	2,078	2,000	.00	2,000.00	2,000.00	_____
617122 511860 W. Comp.	9,128	10,198	11,640	8,300.00	9,600.00	9,290.00	_____
617122 521990 Prof. Serv	9,048	8,650	12,000	9,500.00	23,000.00	23,000.00	_____
617122 532120 Uniform	1,581	2,131	2,000	2,000.00	2,000.00	2,000.00	_____
617122 532510 Gas & Oil	4,019	4,049	4,500	5,970.00	5,840.00	6,030.00	_____
617122 532520 Tires	615	660	810	810.00	900.00	900.00	_____
617122 532530 Vehicle RM	3,399	4,797	5,360	5,360.00	6,430.00	4,540.00	_____
617122 532910 Treat.Chem	110,790	86,519	93,280	112,500.00	115,000.00	115,000.00	_____
617122 532920 Mat./Sup.	19,400	43,715	22,000	22,000.00	22,000.00	22,000.00	_____
617122 533180 Trav/Train	1,805	2,771	3,000	2,500.00	3,000.00	3,000.00	_____
617122 533210 Phone	2,799	2,917	3,000	2,800.00	3,000.00	3,000.00	_____

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Water Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
617122 533310 Elec.	15,440	12,702	15,580	13,000.00	15,580.00	15,580.00	_____
617122 533320 Fuel Oil	53	0	300	380.00	400.00	400.00	_____
617122 533510 Bldg. Main	1,090	2,713	5,000	56,500.00	5,000.00	5,000.00	_____
617122 533520 Equip R&M	7,865	6,355	13,000	13,000.00	13,000.00	13,000.00	_____
617122 534390 Equip Rent	0	0	0	.00	.00	.00	_____
617122 534490 Cont. Ser.	41,823	36,041	53,000	53,000.00	50,200.00	50,200.00	_____
617122 534510 Prop/Gen I	3,156	2,563	3,340	3,160.00	3,260.00	3,260.00	_____
617122 534520 Veh. Ins.	1,058	609	740	840.00	850.00	850.00	_____
617122 534580 Other Ins.	133	122	130	120.00	120.00	120.00	_____
617122 534910 Due/Subscr	3,983	4,731	4,500	5,150.00	5,150.00	5,150.00	_____
617122 545400 Vehicles	0	0	0	.00	.00	.00	_____
617122 545500 Equipment	0	0	45,500	65,500.00	13,800.00	8,500.00	_____
617122 545900 Cap. Imp.	0	0	126,150	115,000.00	62,100.00	52,500.00	_____
617122 545900 70066 LAB EXP.WT	0	0	0	.00	.00	.00	_____
617122 546000 LOAN PYMTS	31,963	27,370	178,820	178,000.00	205,170.00	205,170.00	_____
TOTAL Treatment	608,981	615,380	1,004,630	1,038,320.00	980,550.00	949,690.00	_____

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Water Fund							

Administration and Finance							

617125 554920 Bad Debt	0	0	9,660	9,660.00	9,660.00	9,660.00	_____
617125 554970 Chg By Gen	165,720	186,850	181,930	181,930.00	202,280.00	202,280.00	_____
TOTAL Administration and Finance	165,720	186,850	191,590	191,590.00	211,940.00	211,940.00	_____

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Water Fund							
Debt Service							
619100 567200 Int. Paymt	0	0	0	.00	.00	.00	
TOTAL Debt Service	0	0	0	.00	.00	.00	

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Water Fund							
Contingency							
619200 574600 Depr.	405,180	410,101	0	.00	.00	.00	
619200 579910 Cont. Appr	0	0	0	.00	.00	.00	
TOTAL Contingency	405,180	410,101	0	.00	.00	.00	

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Water Fund							

Operating Transfers							

619800 599100 Trans. GF	0	50,690	52,450	52,450.00	60,420.00	74,420.00	_____
TOTAL Operating Transfers	0	50,690	52,450	52,450.00	60,420.00	74,420.00	_____
TOTAL	1,812,587	1,934,297	2,430,080	2,444,000.00	2,572,210.00	2,452,970.00	_____
Water Fund							

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Sewer Fund							
Utility Revenue							
623700 453720 Sewer Chgs	-1,656,731	-1,808,685	-1,868,500	-1,833,650.00	-1,917,600.00	-1,940,900.00	
623700 453721 Taps/Conn	-27,980	-49,770	-45,000	-27,000.00	-45,000.00	-45,000.00	
623700 453723 ID Permits	-1,000	-200	-1,000	-1,000.00	-1,000.00	-1,000.00	
623700 453724 CAP SPLIT	-19,780	-8,320	-1,000	-2,000.00	-2,000.00	-2,000.00	
623700 453725 CAP FLOW	-12,000	-30,960	-2,000	-2,000.00	-4,000.00	-4,000.00	
623700 453727 CAP FEE	0	0	-40,000	-24,000.00	-40,000.00	-40,000.00	
TOTAL Utility Revenue	-1,717,491	-1,897,935	-1,957,500	-1,889,650.00	-2,009,600.00	-2,032,900.00	

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Sewer Fund							
All Other Revenues							
623800 463830 Misc. Rev.	-249	0	-500	.00	-500.00	-500.00	
623800 463835 Sl/Mat/FA	2,012	-52,034	0	-2,000.00	.00	.00	
623800 463840 CONT CAP'T	-9,230	-1,390	0	.00	.00	.00	
TOTAL All Other Revenues	-7,467	-53,424	-500	-2,000.00	-500.00	-500.00	

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Sewer Fund							
Investment Income							
623850 473831 Inv. Inc.	-18,648	-20,903	-18,000	-22,300.00	-8,920.00	-8,920.00	
TOTAL Investment Income	-18,648	-20,903	-18,000	-22,300.00	-8,920.00	-8,920.00	

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 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	0	-17,690.00	-340,660.00	-108,670.00	_____
TOTAL Other Financing Sources	0	0	0	-17,690.00	-340,660.00	-108,670.00	_____
TOTAL Sewer Fund	-1,743,606	-1,972,262	-1,976,000	-1,931,640.00	-2,359,680.00	-2,150,990.00	_____

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Sewer Fund							
Maintenance							
627121 511210 Wages	135,679	142,839	174,790	156,400.00	186,200.00	182,000.00	
627121 511220 OT	7,543	11,935	9,000	13,600.00	15,000.00	14,000.00	
627121 511230 Temp/PT	0	0	0	.00	.00	.00	
627121 511810 FICA	10,649	11,485	14,060	13,010.00	15,400.00	15,000.00	
627121 511820 Retirement	7,062	7,658	9,190	8,390.00	10,060.00	9,800.00	
627121 511825 401K S.MAI	7,133	7,735	9,190	8,500.00	10,060.00	9,800.00	
627121 511830 Hosp. Exp.	25,777	24,781	39,930	31,290.00	44,720.00	40,810.00	
627121 511831 Ret./Ins.	0	0	0	.00	.00	.00	
627121 511832 Life Ins.	312	312	420	360.00	420.00	420.00	
627121 511833 Dental	1,056	1,128	1,410	1,200.00	1,470.00	1,470.00	
627121 511850 Unemploy	0	0	0	.00	.00	.00	
627121 511860 W. Comp.	5,712	5,853	7,670	5,470.00	6,640.00	6,410.00	
627121 521990 Prof. Serv	1,089	1,741	2,500	1,000.00	2,500.00	2,500.00	
627121 532120 Uniform	2,619	1,770	2,300	2,580.00	4,000.00	4,000.00	
627121 532510 Gas & Oil	2,010	2,025	4,500	5,970.00	5,840.00	6,030.00	
627121 532520 Tires	308	330	810	810.00	900.00	900.00	
627121 532530 Vehicle RM	1,700	2,398	5,360	5,360.00	6,430.00	4,540.00	
627121 532920 Mat./Sup.	13,607	21,379	36,000	36,000.00	38,000.00	38,000.00	
627121 533180 Trav/Train	1,989	3,304	3,000	3,840.00	3,000.00	3,000.00	
627121 533520 Equip R&M	6,451	2,138	6,500	4,280.00	6,500.00	6,500.00	
627121 534320 Occ. POper	13,617	17,400	19,500	19,500.00	23,730.00	18,300.00	

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Sewer Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
627121 534390 Equip Rent	300	410	8,000	300.00	8,000.00	8,000.00	_____
627121 534490 Cont. Ser.	15,509	1,886	5,000	4,000.00	5,000.00	5,000.00	_____
627121 534510 Prop/Gen I	1,578	1,282	2,090	1,970.00	2,040.00	2,040.00	_____
627121 534520 Veh. Ins.	529	305	740	840.00	850.00	850.00	_____
627121 534580 Other Ins.	0	0	0	.00	.00	.00	_____
627121 534910 Due/Subscr	505	395	500	1,600.00	1,600.00	1,600.00	_____
627121 545400 Vehicles	0	0	0	.00	185,000.00	51,000.00	_____
627121 545500 Equipment	0	0	0	.00	.00	.00	_____
627121 545900 Cap. Imp.	0	0	289,870	289,870.00	290,000.00	290,000.00	_____
627121 545900 70006 Avery St.	0	0	0	.00	.00	.00	_____
627121 545900 70011 OAKDALE	0	0	0	.00	.00	.00	_____
627121 545900 70019 Ross/Aubur	0	0	0	.00	.00	.00	_____
627121 545900 70033 SEWER IMP	0	0	0	.00	.00	.00	_____
627121 545900 70036 PREVOST ST	0	0	0	.00	.00	.00	_____
627121 545900 70044 WW Circle	0	0	0	.00	.00	.00	_____
627121 545900 70082 S. Main Sw	0	0	0	.00	.00	.00	_____
627121 545900 70083 GY/MEADOW	0	0	0	.00	.00	.00	_____
627121 546000 LOAN PYMTS	3,665	1,324	0	.00	.00	.00	_____
TOTAL Maintenance	266,399	271,813	652,330	616,140.00	873,360.00	721,970.00	_____

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Sewer Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED

Treatment							

627122 511210 Wages	301,623	323,686	345,630	334,850.00	371,200.00	362,500.00	_____
627122 511220 OT	4,291	2,807	4,600	4,920.00	5,000.00	5,000.00	_____
627122 511230 Temp/PT	0	0	0	.00	.00	.00	_____
627122 511810 FICA	22,829	24,297	26,800	26,000.00	28,780.00	28,120.00	_____
627122 511820 Retirement	15,079	16,147	17,520	16,760.00	18,810.00	18,380.00	_____
627122 511825 401K S.TRE	15,229	16,311	17,520	16,990.00	18,810.00	18,380.00	_____
627122 511830 Hosp. Exp.	72,349	76,460	84,770	87,280.00	100,210.00	91,440.00	_____
627122 511831 Ret./Ins.	1,308	0	0	.00	.00	.00	_____
627122 511832 Life Ins.	936	858	930	900.00	930.00	930.00	_____
627122 511833 Dental	2,640	2,820	2,820	2,730.00	2,940.00	2,940.00	_____
627122 511850 Unemploy	0	0	0	.00	.00	.00	_____
627122 511860 W. Comp.	11,736	12,747	14,620	10,430.00	12,420.00	12,020.00	_____
627122 521990 Prof. Serv	30,331	22,090	20,000	11,000.00	14,000.00	14,000.00	_____
627122 532120 Uniform	6,011	6,231	6,500	6,500.00	6,500.00	6,500.00	_____
627122 532510 Gas & Oil	4,019	4,049	6,730	8,930.00	5,840.00	6,030.00	_____
627122 532520 Tires	615	660	1,210	1,210.00	900.00	900.00	_____
627122 532530 Vehicle RM	3,399	4,797	8,020	8,020.00	6,430.00	4,540.00	_____
627122 532910 Treat.Chem	70,641	84,668	85,000	90,000.00	91,000.00	91,000.00	_____
627122 532920 Mat./Sup.	31,127	45,549	30,000	30,000.00	32,000.00	32,000.00	_____
627122 533180 Trav/Train	1,410	788	1,200	1,700.00	1,700.00	1,700.00	_____
627122 533210 Phone	1,068	1,223	1,200	1,250.00	1,300.00	1,300.00	_____

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Sewer Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
627122 533310 Elec.	120,012	132,990	136,300	163,420.00	171,000.00	169,000.00	_____
627122 533320 Fuel Oil	1,928	806	4,600	3,500.00	4,500.00	4,500.00	_____
627122 533330 Pro.Gas	20,125	22,891	25,000	20,000.00	25,000.00	25,000.00	_____
627122 533340 Water	289	5,769	600	800.00	1,000.00	1,000.00	_____
627122 533510 Bldg. Main	7,990	4,216	31,500	22,000.00	36,000.00	39,130.00	_____
627122 533520 Equip R&M	16,507	16,657	30,000	35,000.00	40,000.00	40,000.00	_____
627122 533540 Rep/Maint.	38,920	24,343	15,000	15,000.00	15,000.00	15,000.00	_____
627122 534390 Equip Rent	40	0	1,000	.00	1,000.00	1,000.00	_____
627122 534440 Landfill	0	0	0	.00	.00	.00	_____
627122 534490 Cont. Ser.	6,183	911	0	.00	.00	.00	_____
627122 534510 Prop/Gen I	3,944	3,204	4,180	3,940.00	4,070.00	4,070.00	_____
627122 534520 Veh. Ins.	1,058	609	1,100	1,260.00	850.00	850.00	_____
627122 534580 Other Ins.	133	122	130	120.00	120.00	120.00	_____
627122 534910 Due/Subscr	5,772	6,901	7,500	7,500.00	7,500.00	7,500.00	_____
627122 545400 Vehicles	0	0	0	.00	.00	.00	_____
627122 545500 Equipment	0	0	36,200	28,000.00	83,500.00	31,500.00	_____
627122 545900 Cap. Imp.	0	0	0	.00	.00	.00	_____
627122 546000 LOAN PYMTS	19,510	15,564	129,750	129,750.00	129,750.00	129,750.00	_____
TOTAL Treatment	839,052	881,171	1,097,930	1,089,760.00	1,238,060.00	1,166,100.00	_____

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Sewer Fund							

Administration and Finance							

627125 554920 Bad Debt	0	0	11,020	11,020.00	11,020.00	11,020.00	_____
627125 554970 Chg By Gen	150,760	169,760	165,320	165,320.00	181,720.00	181,720.00	_____
TOTAL Administration and Finance	150,760	169,760	176,340	176,340.00	192,740.00	192,740.00	_____

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Sewer Fund							
Debt Service							
629100 567200 Int. Paymt	0	0	0	.00	.00	.00	
TOTAL Debt Service	0	0	0	.00	.00	.00	

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Sewer Fund							
Contingency							
629200 574600 Depr.	383,020	385,674	0	.00	.00	.00	
629200 579910 Cont. Appr	0	0	0	.00	.00	.00	
TOTAL Contingency	383,020	385,674	0	.00	.00	.00	

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Sewer Fund							

Transfer to General Fund							

629800 599100 Trans. GF	0	47,360	49,400	49,400.00	55,520.00	70,180.00	_____
TOTAL Transfer to General Fund	0	47,360	49,400	49,400.00	55,520.00	70,180.00	_____
TOTAL	1,639,231	1,755,778	1,976,000	1,931,640.00	2,359,680.00	2,150,990.00	_____
Sewer Fund							

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Electric Fund							
Utility Revenue							
633700 433190 FEMA	0	0	0	.00	.00	.00	
633700 453730 Elec. Chgs	-6,700,490	-6,975,113	-7,106,500	-7,462,150.00	-7,742,000.00	-7,700,000.00	
633700 453731 Sec. Light	-34,057	-34,974	-35,500	-35,500.00	-41,000.00	-41,000.00	
633700 453732 Str. Light	-81,908	-82,152	-82,150	-82,150.00	-84,210.00	-84,210.00	
633700 453733 Ug Chgs	-3,323	-946	-2,000	-500.00	-2,000.00	-2,000.00	
633700 453737 Pole Rents	-22,056	-13,672	-13,700	-13,700.00	-13,700.00	-13,700.00	
633700 453739 Sates Tx	-194,231	-203,869	-213,190	-205,500.00	-206,290.00	-206,290.00	
TOTAL Utility Revenue	-7,036,065	-7,310,726	-7,453,040	-7,799,500.00	-8,089,200.00	-8,047,200.00	

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Electric Fund							

All Other Revenues							

633800 463830 Misc. Rev.	-8,737	-4,490	-3,000	-10,500.00	-3,000.00	-3,000.00	_____
633800 463835 Sl/Mat/FA	-41	-37,871	-5,860	-5,860.00	.00	.00	_____
633800 463840 CONT CAP'T	0	0	0	.00	.00	.00	_____
TOTAL All Other Revenues	-8,778	-42,361	-8,860	-16,360.00	-3,000.00	-3,000.00	_____

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Electric Fund							
Investment Income							
633850 473831 Inv. Inc.	-28,637	-45,558	-37,300	-48,640.00	-19,450.00	-19,450.00	
TOTAL Investment Income	-28,637	-45,558	-37,300	-48,640.00	-19,450.00	-19,450.00	

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Electric Fund							

Other Financing Sources							

633900 493990 Borrowed \$	0	0	0	.00	.00	.00	_____
633900 493992 FdBalAppro	0	0	0	-65,410.00	-272,910.00	-207,750.00	_____
TOTAL Other Financing Sources	0	0	0	-65,410.00	-272,910.00	-207,750.00	_____
TOTAL	-7,073,480	-7,398,645	-7,499,200	-7,929,910.00	-8,384,560.00	-8,277,400.00	_____
Electric Fund							

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Electric Fund							
Maintenance							
637121 511210 Wages	211,001	204,860	238,940	212,000.00	257,200.00	251,300.00	
637121 511220 OT	6,281	5,241	15,000	12,000.00	15,000.00	15,000.00	
637121 511230 Temp/PT	0	0	0	.00	.00	.00	
637121 511810 FICA	16,105	15,444	19,430	17,140.00	20,830.00	20,380.00	
637121 511820 Retirement	11,590	10,420	12,700	11,050.00	13,610.00	13,320.00	
637121 511825 401K E.MAI	10,054	9,777	12,700	11,200.00	13,610.00	13,320.00	
637121 511830 Hosp. Exp.	39,002	37,587	63,370	40,000.00	65,450.00	59,730.00	
637121 511831 Ret./Ins.	5,232	4,491	5,020	2,930.00	.00	.00	
637121 511832 Life Ins.	537	575	680	670.00	680.00	680.00	
637121 511833 Dental	1,568	1,778	1,980	1,390.00	2,060.00	2,060.00	
637121 511850 Unemploy	0	0	2,500	.00	4,000.00	4,000.00	
637121 511860 W. Comp.	10,169	10,348	10,600	7,560.00	8,990.00	8,710.00	
637121 521990 Prof. Serv	16,930	13,880	25,000	21,180.00	26,000.00	26,000.00	
637121 521990 70062 NEW SUBSTA	0	0	0	.00	.00	.00	
637121 532120 Uniform	6,396	5,839	10,500	8,000.00	11,200.00	11,200.00	
637121 532510 Gas & Oil	14,068	14,172	15,640	20,750.00	20,460.00	21,130.00	
637121 532520 Tires	2,153	2,311	2,790	2,790.00	3,140.00	3,140.00	
637121 532530 Vehicle RM	11,898	16,789	18,680	18,680.00	22,560.00	15,970.00	
637121 532920 Mat./Sup.	104,042	100,807	174,840	150,000.00	175,000.00	170,000.00	
637121 532920 70055 Mat./Sup.	0	0	0	.00	.00	.00	
637121 532950 Transform	21,251	22,958	26,500	26,500.00	35,000.00	30,000.00	

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Electric Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
637121 533180 Trav/Train	2,316	2,075	7,000	7,000.00	7,000.00	7,000.00	
637121 533210 Phone	1,712	2,419	1,400	1,000.00	1,500.00	1,500.00	
637121 533520 Equip R&M	14,504	21,183	24,000	18,000.00	36,000.00	36,000.00	
637121 534320 Occ. POper	77,510	99,047	111,000	111,000.00	135,080.00	104,180.00	
637121 534390 Equip Rent	0	0	1,500	1,500.00	1,500.00	1,500.00	
637121 534490 Cont. Ser.	0	0	0	.00	.00	.00	
637121 534510 Prop/Gen I	2,761	2,249	2,940	2,780.00	2,860.00	2,860.00	
637121 534520 Veh. Ins.	3,698	2,132	2,570	2,940.00	2,950.00	2,950.00	
637121 534580 Other Ins.	162	148	160	140.00	150.00	150.00	
637121 534910 Due/Subscr	0	1,150	2,100	2,250.00	2,400.00	2,400.00	
637121 545400 Vehicles	0	0	0	.00	.00	.00	
637121 545500 Equipment	0	0	18,200	18,730.00	63,500.00	60,000.00	
637121 545900 Cap. Imp.	0	0	38,000	38,000.00	38,000.00	38,000.00	
637121 545900 70038 Cap. Imp.	0	0	0	.00	.00	.00	
637121 545900 70062 NEW SUBSTA	0	0	0	375,000.00	.00	.00	
637121 546000 LOAN PYMTS	1,086	251	379,650	.00	370,450.00	370,450.00	
TOTAL Maintenance	592,026	607,931	1,245,390	1,142,180.00	1,356,180.00	1,292,930.00	

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Electric Fund							
Power Purchases							
637123 582700 Purch. Pwr	4,711,179	4,922,610	4,876,020	5,394,390.00	5,610,160.00	5,543,250.00	
637123 582750 Sale Tx-PP	146,316	142,057	146,280	161,830.00	168,300.00	166,300.00	
TOTAL Power Purchases	4,857,495	5,064,667	5,022,300	5,556,220.00	5,778,460.00	5,709,550.00	

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Electric Fund							

Administration and Finance							

637125 554920 Bad Debt	0	0	26,780	26,780.00	26,780.00	26,780.00	_____
637125 554970 Chg By Gen	334,100	354,370	329,730	329,730.00	373,140.00	373,140.00	_____
TOTAL Administration and Finance	334,100	354,370	356,510	356,510.00	399,920.00	399,920.00	_____

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Electric Fund							
Contingency							
639200 574600 Depr.	136,962	140,992	0	.00	.00	.00	
TOTAL Contingency	136,962	140,992	0	.00	.00	.00	

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Electric Fund							

Operating Transfers							

639800 599100 Trans. GF	1,000,000	900,000	875,000	875,000.00	850,000.00	875,000.00	_____
TOTAL Operating Transfers	1,000,000	900,000	875,000	875,000.00	850,000.00	875,000.00	_____
TOTAL	6,920,583	7,067,960	7,499,200	7,929,910.00	8,384,560.00	8,277,400.00	_____
Electric Fund							

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Public Operations							
Sales And Service Intern. Serv							
813650 453610 Chgs To GF	-41,897	-53,539	-60,010	-57,110.00	-73,020.00	-56,320.00	
813650 453661 Chgs To WF	-26,186	-33,462	-37,500	-35,690.00	-45,640.00	-35,200.00	
813650 453662 Chgs To SF	-13,617	-17,400	-19,500	-18,560.00	-23,730.00	-18,300.00	
813650 453663 Chgs To EF	-77,510	-99,047	-111,000	-105,660.00	-135,080.00	-104,180.00	
813650 453682 Chg To Gar	-50,277	-64,247	-72,000	-68,530.00	-87,610.00	-67,560.00	
TOTAL Sales And Service Intern.	-209,487	-267,695	-300,010	-285,550.00	-365,080.00	-281,560.00	

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Public Operations							

All Other Revenues							

813800 463830 Misc. Rev.	0	0	0	.00	.00	.00	_____
813800 463835 Sl/Mat/FA	0	-4,352	0	.00	.00	.00	_____
TOTAL All Other Revenues	0	-4,352	0	.00	.00	.00	_____

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Public Operations							
Investment Income							
813850 473831 Inv. Inc.	-1,039	-2,112	-680	-1,480.00	-590.00	-590.00	
TOTAL Investment Income	-1,039	-2,112	-680	-1,480.00	-590.00	-590.00	

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 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	-210,526	-274,159	-300,690	-287,030.00	-365,670.00	-282,150.00	_____

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Public Operations							
Public Operations							
818100 511210 Wages	104,096	107,397	115,440	110,000.00	133,000.00	119,900.00	
818100 511220 OT	1,028	208	1,500	1,000.00	1,500.00	1,000.00	
818100 511230 Temp/PT	0	0	0	.00	.00	.00	
818100 511810 FICA	7,631	7,752	8,950	8,500.00	10,290.00	9,250.00	
818100 511820 Retirement	6,054	5,326	5,850	5,480.00	6,730.00	6,050.00	
818100 511825 401K PUB O	4,620	4,878	5,850	5,550.00	6,730.00	6,050.00	
818100 511830 Hosp. Exp.	25,639	24,074	27,630	25,530.00	39,670.00	32,120.00	
818100 511831 Ret./Ins.	5,232	4,491	5,200	5,020.00	5,630.00	5,280.00	
818100 511832 Life Ins.	273	249	380	400.00	420.00	380.00	
818100 511833 Dental	925	972	990	990.00	1,180.00	1,030.00	
818100 511850 Unemploy	0	7,462	3,000	.00	2,000.00	2,000.00	
818100 511860 W. Comp.	4,343	4,603	4,920	3,510.00	4,390.00	3,960.00	
818100 521990 Prof. Serv	0	0	0	.00	.00	.00	
818100 532120 Uniform	1,755	1,560	1,950	1,950.00	1,950.00	1,950.00	
818100 532510 Gas & Oil	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.	9,727	19,653	16,000	16,000.00	16,000.00	16,000.00	
818100 533180 Trav/Train	2,617	2,148	3,500	2,200.00	3,500.00	3,500.00	
818100 533210 Phone	4,797	3,317	4,500	3,500.00	3,500.00	3,500.00	
818100 533310 Elec.	12,993	14,069	14,650	14,100.00	14,650.00	14,650.00	

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Public Operations							
818100 533320 Fuel Oil	0	0	0	.00	.00	.00	
818100 533510 Bldg. Main	8,895	13,696	10,000	9,000.00	39,500.00	24,500.00	
818100 533520 Equip R&M	7,870	2,060	5,680	5,680.00	8,610.00	8,610.00	
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	1,380	1,088	1,460	1,380.00	1,630.00	1,630.00	
818100 534520 Veh. Ins.	529	305	370	420.00	420.00	420.00	
818100 534580 Other Ins.	72	66	70	90.00	70.00	70.00	
818100 534600 Deprec.	12,582	12,012	0	.00	.00	.00	
818100 534910 Due/Subscr	50	260	300	300.00	300.00	300.00	
818100 545400 Vehicles	0	0	0	.00	.00	.00	
818100 545500 Equipment	0	0	2,500	3,430.00	4,000.00	.00	
818100 545900 Cap. Imp.	0	0	60,000	63,000.00	60,000.00	20,000.00	
TOTAL Public Operations	223,108	237,646	300,690	287,030.00	365,670.00	282,150.00	
TOTAL Public Operations	223,108	237,646	300,690	287,030.00	365,670.00	282,150.00	

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Garage Fund							

Sales And Service Intern. Serv							

823650 453610 Chgs To GF	-325,410	-385,045	-478,590	-544,180.00	-593,170.00	-516,770.00	_____
823650 453661 Chgs To WF	-40,169	-47,531	-53,190	-60,480.00	-65,920.00	-57,430.00	_____
823650 453662 Chgs To SF	-12,051	-14,259	-26,630	-30,280.00	-26,340.00	-22,940.00	_____
823650 453663 Chgs To EF	-28,118	-33,271	-37,110	-42,190.00	-46,160.00	-40,240.00	_____
TOTAL Sales And Service Intern.	-405,748	-480,106	-595,520	-677,130.00	-731,590.00	-637,380.00	_____

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Garage Fund							

All Other Revenues							

823800 463830 Misc. Rev.	-130	0	0	.00	.00	.00	_____
823800 463835 Sl/Mat/FA	-11	0	0	-50.00	.00	.00	_____
TOTAL All Other Revenues	-141	0	0	-50.00	.00	.00	_____

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	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
Garage Fund							
Investment Income							
823850 473831 Inv. Inc.	0	-221	0	-560.00	-220.00	-220.00	
TOTAL Investment Income	0	-221	0	-560.00	-220.00	-220.00	
TOTAL Garage Fund	-405,889	-480,327	-595,520	-677,740.00	-731,810.00	-637,600.00	

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Garage Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED

Garage							

828200 511210 Wages	55,767	57,152	58,800	59,030.00	109,400.00	64,700.00	_____
828200 511220 OT	37	41	500	500.00	500.00	500.00	_____
828200 511230 Temp/PT	0	0	0	.00	.00	.00	_____
828200 511810 FICA	4,168	4,269	4,540	4,560.00	8,410.00	4,980.00	_____
828200 511820 Retirement	2,751	2,830	2,970	2,940.00	5,500.00	3,260.00	_____
828200 511825 401KGARAGE	2,779	2,859	2,970	2,980.00	5,500.00	3,260.00	_____
828200 511830 Hosp. Exp.	12,990	13,737	15,880	15,600.00	44,610.00	15,800.00	_____
828200 511831 Ret./Ins.	0	0	0	.00	.00	.00	_____
828200 511832 Life Ins.	156	156	170	170.00	420.00	260.00	_____
828200 511833 Dental	528	564	600	570.00	1,180.00	590.00	_____
828200 511850 Unemploy	0	0	0	.00	.00	.00	_____
828200 511860 W. Comp.	2,049	2,203	2,480	1,770.00	3,630.00	2,140.00	_____
828200 521990 Prof. Serv	0	0	0	.00	.00	.00	_____
828200 532120 Uniform	405	811	1,000	1,000.00	2,000.00	1,000.00	_____
828200 532510 Gas & Oil	203,002	204,497	251,200	340,000.00	324,400.00	334,900.00	_____
828200 532520 Tires	31,063	33,341	45,000	40,000.00	50,000.00	50,000.00	_____
828200 532920 Mat./Sup.	28,155	69,459	65,000	55,000.00	65,000.00	65,000.00	_____
828200 533180 Trav/Train	0	160	300	300.00	500.00	500.00	_____
828200 533210 Phone	0	459	300	500.00	500.00	500.00	_____
828200 533520 Equip R&M	3,154	4,374	5,000	5,000.00	5,000.00	5,000.00	_____
828200 534320 Occ. POper	50,277	64,247	72,000	72,000.00	87,610.00	67,560.00	_____

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TOWN OF WAYNESVILLE
2008/2009 BOARD BUDGET WORKSHEET

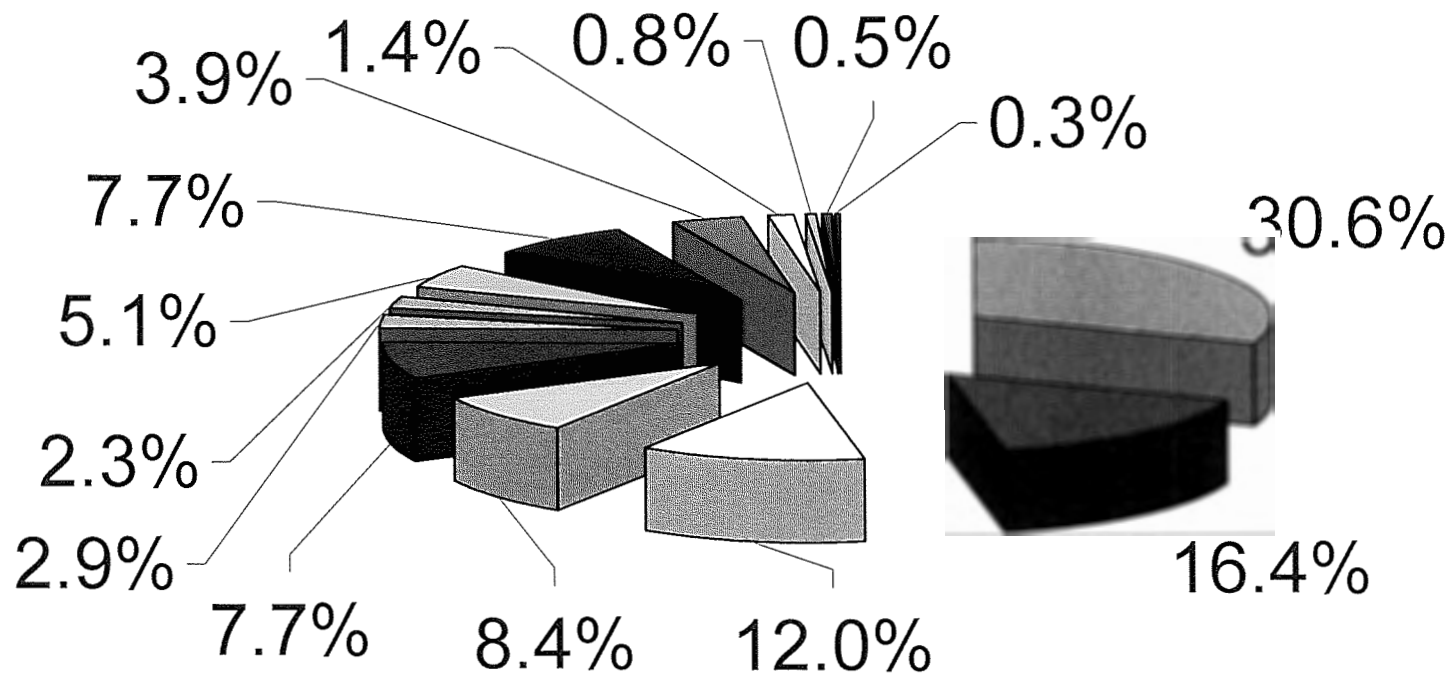
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Garage Fund	FYE 2006 ACTUAL	FYE 2007 ACTUAL	FYE 2008 BUDGET	FYE 2008 DEPARTMENT PROJECTION	FYE 2009 DEPARTMENT REQUESTS	FYE 2009 MANAGER RECOMMENDED	FYE 2009 BOARD APPROVED
828200 534390 Equip Rent	0	0	0	.00	.00	.00	
828200 534490 Cont. Ser.	0	0	0	.00	.00	.00	
828200 534510 Prop/Gen I	789	641	840	800.00	1,630.00	1,630.00	
828200 534520 Veh. Ins.	529	305	370	420.00	420.00	420.00	
828200 534580 Other Ins.	0	0	0	.00	.00	.00	
828200 534600 Deprec.	5,147	4,694	0	.00	.00	.00	
828200 534910 Due/Subscr	600	0	600	600.00	600.00	600.00	
828200 545400 Vehicles	0	0	0	.00	.00	.00	
828200 545500 Equipment	0	0	65,000	74,000.00	15,000.00	15,000.00	
TOTAL Garage	404,346	466,799	595,520	677,740.00	731,810.00	637,600.00	
TOTAL Garage Fund	404,346	466,799	595,520	677,740.00	731,810.00	637,600.00	

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**Source of Funds
Manager Recommended**



Electric Charges	8,047,200
State Collected Revenue	3,166,390
Sewer Charges	2,032,900
Grants & Restricted Revenue	603,700
User Charges & Misc. Rev.	2,018,460
Powell Bill Revenue	365,000
Investment Earnings	129,940

Property & Motor Veh. Tx	4,319,240
Water Charges	2,214,000
Interfund Charges	757,140
Fund Balance Appropriated	1,336,190
Interfund Transfers	1,019,600
Fund Balance -Powell Bill	198,510
Contrib. For Recreation	70,000

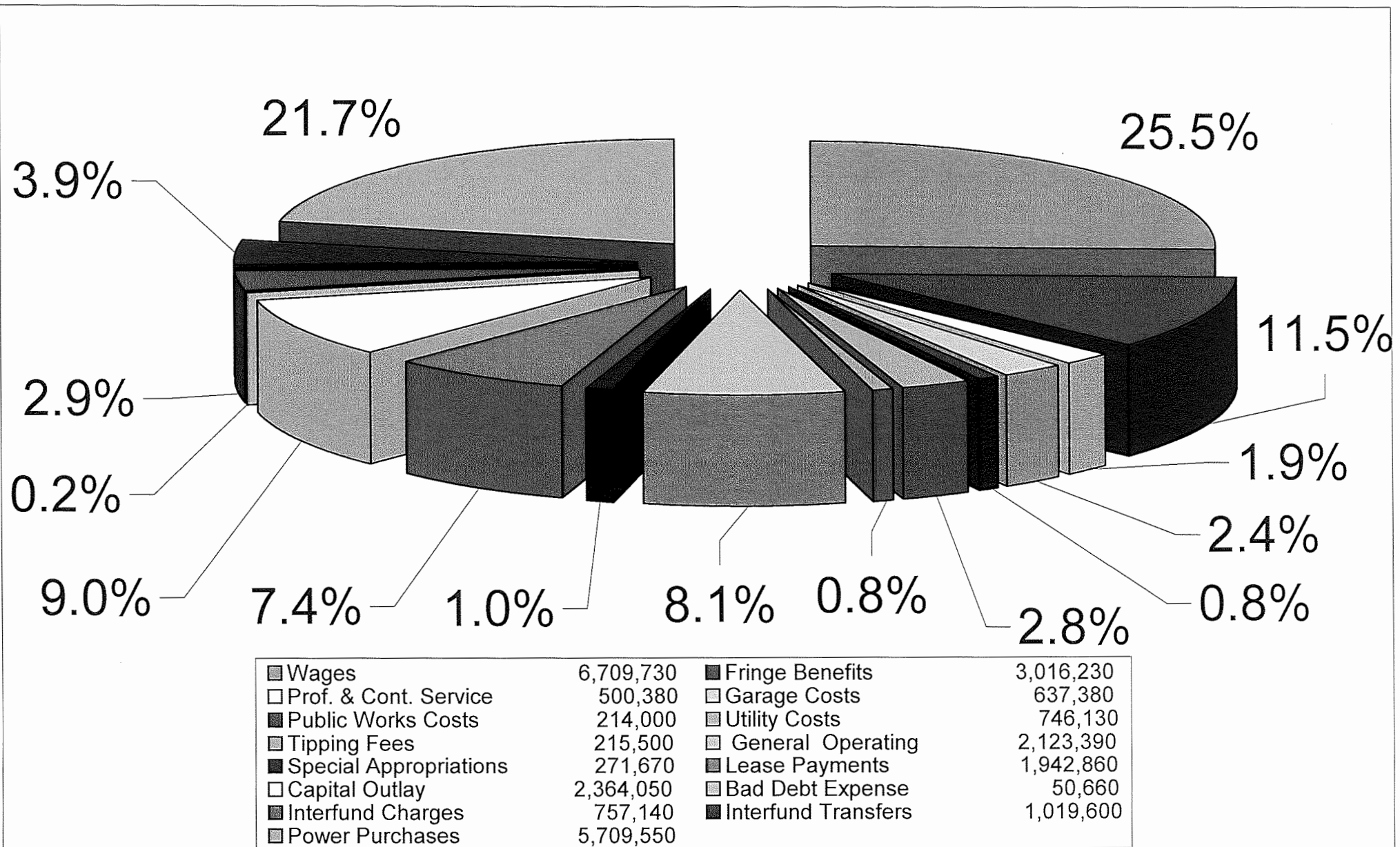
Town of Waynesville
Source of Funds-Manager Recommended
Fiscal Year Ending 6-30-09

Description	Amount	%
Electric Charges	\$8,047,200	30.62%
Property Taxes/Motor Vehicle Taxes	4,319,240	16.44%
State Collected Revenue	3,166,390	12.05%
Water Charges	2,214,000	8.43%
Sewer Charges	2,032,900	7.74%
Interfund Charges	757,140	2.88%
Grants & Restricted Revenue	603,700	2.30%
Fund Balance Appropriated.	1,336,190	5.08%
User Charges -General Fund & Misc. Rev.	2,018,460	7.68%
Interfund Transfers	1,019,600	3.88%
Powell Bill Revenue	365,000	1.39%
Fund Balance -Powell Bill	198,510	0.76%
Investment Earnings	129,940	0.49%
Contributions For Recreation	70,000	0.27%
Total	\$26,278,270	100.00%

* Total Budgeted Revenues	27,198,020
Less Public Works Operations	(282,150)
Garage Operations	(637,600)
	26,278,270

*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 6-30-09

Description	Amount	%
Wages	6,709,730	25.53%
Fringe Benefits	3,016,230	11.48%
Professional & Contract Service	500,380	1.90%
Garage Costs	637,380	2.43%
Public Works Costs	214,000	0.81%
Utility Costs	746,130	2.84%
Tipping Fees	215,500	0.82%
General Operating	2,123,390	8.08%
Special Appropriations	271,670	1.03%
Debt Service & Lease Payments	1,942,860	7.39%
Capital Outlay	2,364,050	9.00%
Bad Debt Expense	50,660	0.19%
Interfund Charges	757,140	2.88%
Interfund Transfers	1,019,600	3.88%
Power Purchases	5,709,550	21.73%
Totals	26,278,270	100.00%

FUND BALANCE

****AS OF APRIL 01, 2008**

Town of Waynesville
Budget Cost Comparisons
General Fund

Item	Estimated 2007-2008	Proposed 2008-2009	Difference	Change %
Revenues:				
Property, Motor Vehicle Taxes	\$4,242,520	\$4,319,240	\$76,720	1.81%
State Collected Revenue	3,115,960	3,166,390	50,430	1.62%
User/Misc. Charges	2,244,120	2,013,460	(230,660)	-10.28%
Contribution For Recreation	70,000	70,000	-	0.00%
Powell Bill Revenue	395,630	365,000	(30,630)	-7.74%
80% Reimbursement				
Bridge Revenues	80,000	380,000	300,000	375.00%
Grants & Restricted Revenues	504,490	223,700	(280,790)	-55.66%
Interfund Charges	676,980	757,140	80,160	11.84%
Investment Earnings	198,670	83,870	(114,800)	-57.78%
Interfund Transfers	976,850	1,019,600	42,750	4.38%
Fund Balance Appropriated	-	800,000	800,000	100.00%
Fund Balance Powell Bill	39,220	198,510	159,290	406.14%
Total Revenues	\$12,544,440	\$13,396,910	\$852,470	6.80%

Expenditures:				
Wages	\$4,955,140	\$5,317,430	362,290	7.31%
Fringe Benefits	2,139,170	2,361,200	222,030	10.38%
Professional &				
Contract Costs	447,150	359,680	(87,470)	-19.56%
Garage Costs	544,430	516,770	(27,660)	-5.08%
Public Works Costs	60,010	56,320	(3,690)	-6.15%
Utility Costs	451,380	485,250	33,870	7.50%
Tipping Fees	205,000	215,500	10,500	5.12%
General Operating	1,113,950	1,173,850	59,900	5.38%
Special Appropriations	275,080	271,670	(3,410)	-1.24%
Debt Service &				
Lease Payments	865,530	1,118,490	252,960	29.23%
Greenways Grant	326,000	-	(326,000)	-100.00%
Capital Outlay	858,340	1,517,550	659,210	76.80%
Transfer to Capital Projects Fund	177,970	-	(177,970)	-100.00%
Bad Expense	3,200	3,200	-	0.00%
Total Expenditures	\$12,422,350	\$13,396,910	\$974,560	7.85%

Town of Waynesville
Budget Cost Comparisons
Water Fund

Item	Estimated 2007-2008	Propose 2008-2009	Difference	Change %
Revenues:				
User Charges	\$2,076,900	\$2,214,000	\$ 137,100	6.60%
Miscellaneous Revenues	1,600	1,500	(100)	-6.25%
Grants & Restricted Revenues	-	-	-	0.00%
Investment Earnings	44,250	17,700	(26,550)	-60.00%
Fund Balance				
Appropriated	321,250	219,770	(101,480)	-31.59%

Total Revenues	\$2,444,000	\$2,452,970	\$8,970	0.37%
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Expenditures:				
Wages	\$517,500	\$562,500	\$ 45,000	8.70%
Fringe Benefits	252,500	276,910	24,410	9.67%
Professional & Contract Costs	70,100	93,200	23,100	32.95%
Garage Costs	60,510	57,430	(3,080)	-5.09%
Public Works Costs	37,500	35,200	(2,300)	-6.13%
Utility Costs	52,980	58,580	5,600	10.57%
General Operating	421,370	382,620	(38,750)	-9.20%
Capital Outlay	490,500	376,000	(114,500)	-23.34%
Debt Service & Lease Payments	297,000	324,170	27,170	9.15%
Charges By General Fund	181,930	202,280	20,350	11.19%
Bad Debt Expense	9,660	9,660	-	0.00%
Transfer To General Fund	52,450	74,420	21,970	41.89%

Total Expenditures	\$2,444,000	\$2,452,970	\$8,970	0.37%
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Town of Waynesville
Budget Cost Comparisons
Sewer Fund

Item	Estimated 2007-2008	Proposed 2008-2009	Difference	Change %
Revenue:				
User Charges	\$1,889,650	\$2,032,900	\$143,250	7.58%
Miscellaneous Revenue	2,000	500	(1,500)	100.00%
Investment Earnings	22,300	8,920	(13,380)	-60.00%
Grants & Restricted Revenues	-	-	-	
Fund Balance				
Appropriated	17,690	108,670	90,980	514.30%
Total Revenues	\$1,931,640	\$2,150,990	\$219,350	11.36%
Expenditures:				
Wages	\$509,770	\$563,500	\$53,730	10.54%
Fringe Benefits	229,310	255,920	26,610	11.60%
Professional & Contract Costs	16,000	21,500	5,500	34.38%
Garage Costs	30,300	22,940	(7,360)	-24.29%
Public Works Costs	19,500	18,300	(1,200)	-6.15%
Utility Costs	188,970	200,800	11,830	6.26%
General Operating	264,430	302,860	38,430	14.53%
Capital Outlay	317,870	372,500	54,630	17.19%
Debt Service & Lease Payments	129,750	129,750	-	0.00%
Charges By General Fund	165,320	181,720	16,400	9.92%
Bad Debt Expense	11,020	11,020	-	0.00%
Transfer To General Fund	49,400	70,180	20,780	42.06%
Total Expenditures	\$1,931,640	\$2,150,990	\$219,350	11.36%

Town of Waynesville
Budget Cost Comparisons
Electric Fund

Item	Estimated 2007-2008	Proposed 2008-2009	Difference	Change %
Revenues:				
User Charges	\$7,799,500	\$8,047,200	\$ 247,700	3.18%
Investment Earnings	48,640	19,450	(29,190)	-60.01%
Miscellaneous Revenue	16,360	3,000	(13,360)	-81.66%
Fund Balance				
Appropriated	65,410	207,750	142,340	
Total Revenues	\$7,929,910	\$8,277,400	\$347,490	4.38%
Expenditures:				
Wages	\$224,000	\$266,300	42,300	18.88%
Fringe Benefits	91,940	122,200	30,260	32.91%
Professional & Contract Services	21,180	26,000	4,820	22.76%
Garage Costs	42,220	40,240	(1,980)	-4.69%
Public Works Costs	111,000	104,180	(6,820)	-6.14%
Utility Costs	1,000	1,500	500	50.00%
General Operating	219,110	264,060	44,950	20.51%
Capital Outlay	431,730	98,000	(333,730)	-77.30%
Debt Service & Lease Payments	-	370,450	370,450	100.00%
Power Purchases	5,556,220	5,709,550	153,330	2.76%
Charges By General Fund	329,730	373,140	43,410	13.17%
Bad Debt Expense	26,780	26,780	-	0.00%
Transfer To General Fund	875,000	875,000	-	0.00%
Total Expenditures	\$7,929,910	\$8,277,400	\$347,490	4.38%

Town of Waynesville
Budget Cost Comparisons
Public Works

Item	Estimated 2007-2008	Proposed 2008-2009	Difference	Change %
Revenues:				
User Charges	\$285,550	\$281,560	\$ (3,990)	-1.40%
Investment Earnings	1,480	590	(890)	-60.14%
Total Revenues	\$287,030	\$282,150	(\$4,880)	-1.70%
Expenditures:				
Wages	\$111,000	\$120,900	\$9,900	8.92%
Fringe Benefits	54,980	66,120	11,140	20.26%
Utility Costs	17,600	18,150	550	3.13%
General Operating	37,020	56,980	19,960	53.92%
Capital Outlay	66,430	20,000	(46,430)	-69.89%
Total Expenditures	\$287,030	\$282,150	(\$4,880)	-1.70%

Town of Waynesville
Budget Costs Comparisons
Garage Operations

Item	Estimated 2007-2008	Proposed 2008-2009	Difference	Change %
Revenues:				
User Charges	\$677,130	\$637,380	\$ (39,750)	-5.87%
Miscellaneous Revenues	50	-	(50)	-100.00%
Investment Earnings	560	220	(340)	-60.71%
Total Revenue	\$677,740	\$637,600	\$ (40,140)	-5.92%
Expenditures:				
Wages	\$59,530	\$65,200	\$5,670	9.52%
Fringe Benefits	28,590	30,290	1,700	5.95%
Public Works Cost	72,000	67,560	(4,440)	-6.17%
General Operating	63,620	74,650	11,030	17.34%
Gas & Oil	340,000	334,900	(5,100)	-1.50%
Tires	40,000	50,000	10,000	25.00%
Capital Outlay	74,000	15,000	(59,000)	-79.73%
Total Expenditures	\$677,740	\$637,600	(\$40,140)	-5.92%

Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/09

SUMMARY- ALL FUNDS

	Department Request	Cuts	Manager Recommended
<u>General Fund</u>	15,344,870	(1,947,960)	13,396,910
<u>Water Fund</u>	2,572,210	(119,240)	2,452,970
<u>Sewer Fund</u>	2,359,680	(208,690)	2,150,990
<u>Electric Fund</u>	8,384,560	(107,160)	8,277,400
Summary	<u>28,661,320</u>	<u>(2,383,050)</u>	<u>26,278,270</u>
 <u>Internal Service Funds</u>			
<u>Public Works</u>	365,670	(83,520)	282,150
<u>Garage</u>	731,810	(94,210)	637,600
Summary	<u>1,097,480</u>	<u>(177,730)</u>	<u>919,750</u>
SUMMARY ALL FUNDS	<u>29,758,800</u>	<u>(2,560,780)</u>	<u>27,198,020</u>

Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/09

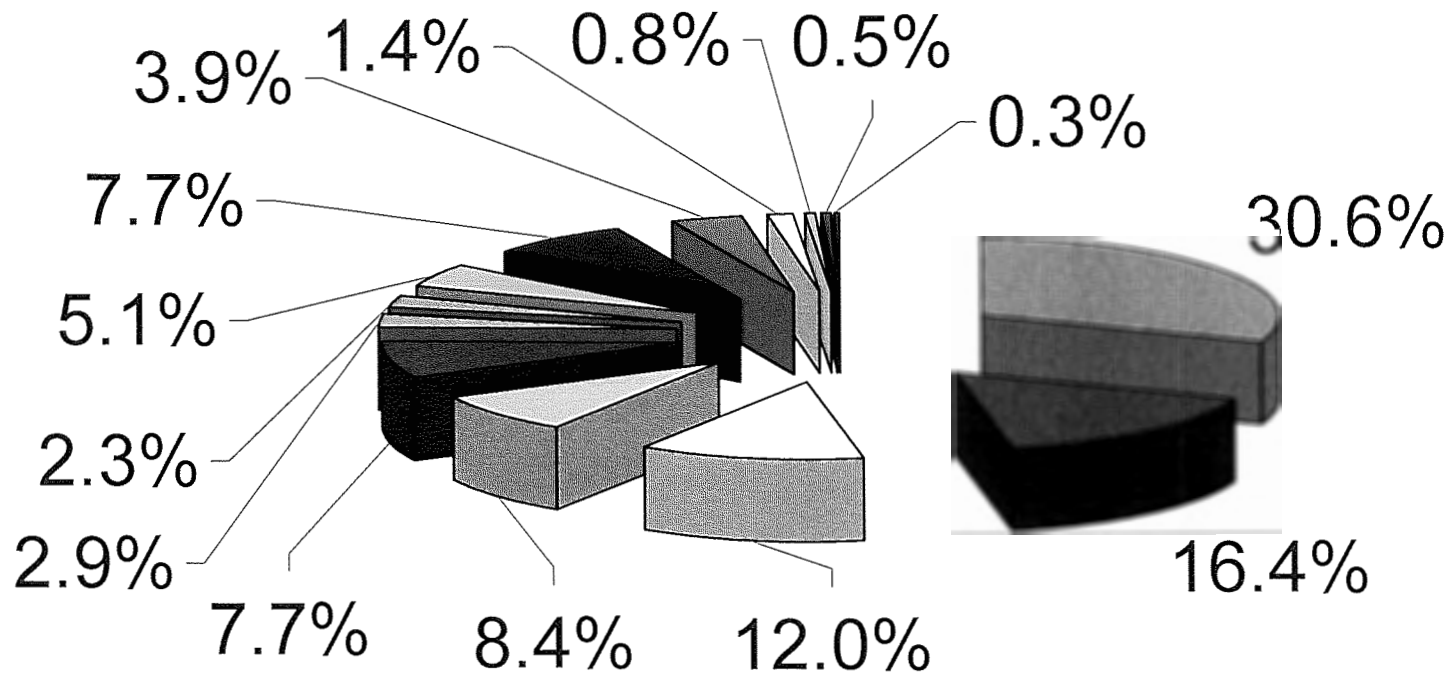
GENERAL FUND

	Department Request	Cuts	Manager Recommended
Governing Board	119,870	(3,710)	116,160
Administration	985,770	(98,450)	887,320
Finance	876,100	(61,150)	814,950
Public Buildings and Grounds	1,135,610	(184,820)	950,790
Police	3,443,100	(259,630)	3,183,470
Police-Misc. Grants	80,000	-	80,000
Fire & Emergency Responders	1,281,730	(438,910)	842,820
Street & Sanitation	2,664,240	(322,380)	2,341,860
Powell Bill	971,500	-	971,500
Cemetery	150,180	(6,270)	143,910
Planning	335,560	(16,260)	319,300
Code Enforcement	285,370	(15,710)	269,660
Special Appropriations	262,670	(500)	262,170
Parks & Recreation	2,701,470	(540,170)	2,161,300
Parks & Recreation-Special Projects	51,700	-	51,700
	15,344,870	(1,947,960)	13,396,910

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Source of Funds Manager Recommended



Electric Charges	8,047,200
State Collected Revenue	3,166,390
Sewer Charges	2,032,900
Grants & Restricted Revenue	603,700
User Charges & Misc. Rev.	2,018,460
Powell Bill Revenue	365,000
Investment Earnings	129,940

Property & Motor Veh. Tx	4,319,240
Water Charges	2,214,000
Interfund Charges	757,140
Fund Balance Appropriated	1,336,190
Interfund Transfers	1,019,600
Fund Balance -Powell Bill	198,510
Contrib. For Recreation	70,000

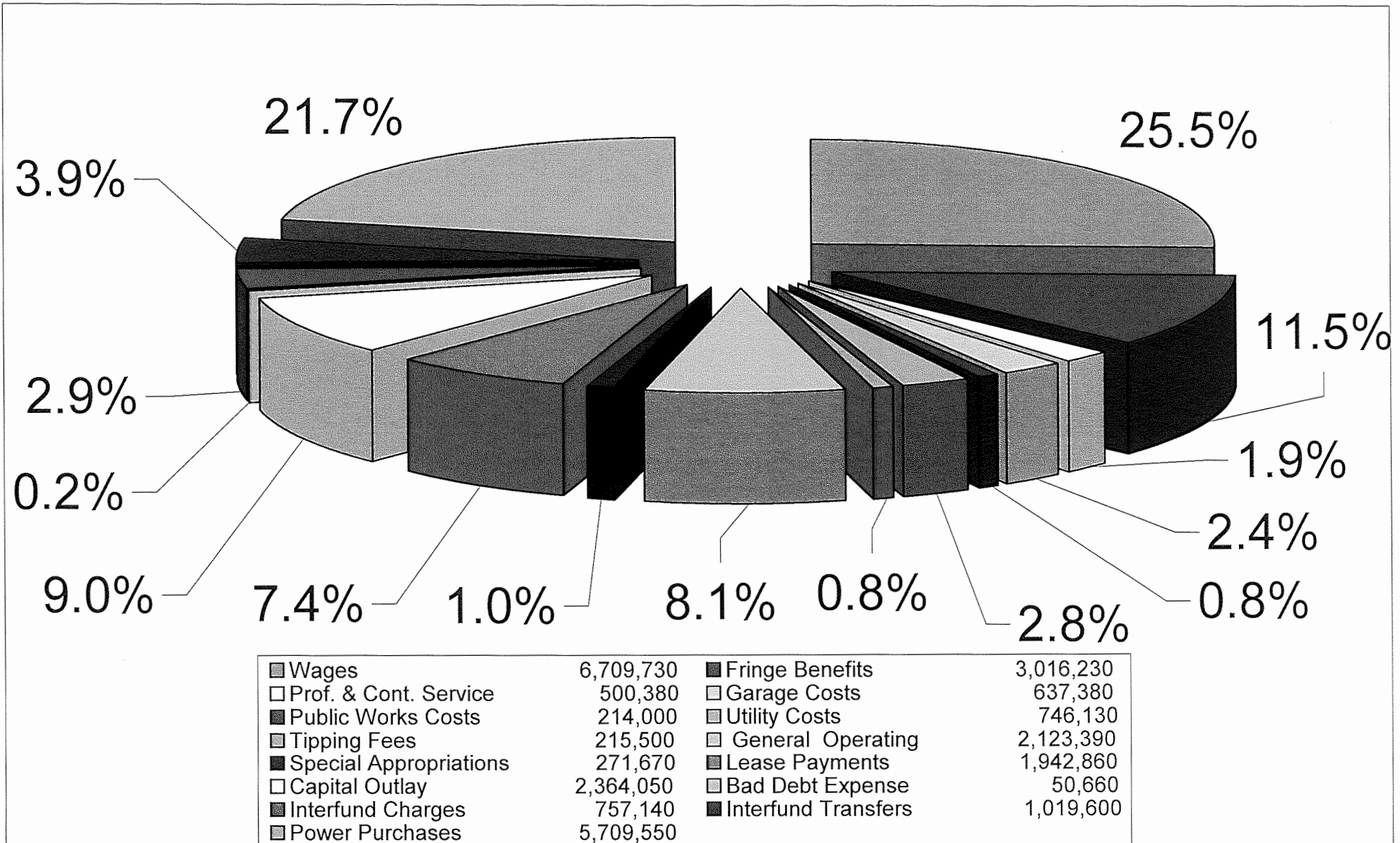
Town of Waynesville
Source of Funds-Manager Recommended
Fiscal Year Ending 6-30-09

Description	Amount	%
Electric Charges	\$8,047,200	30.62%
Property Taxes/Motor Vehicle Taxes	4,319,240	16.44%
State Collected Revenue	3,166,390	12.05%
Water Charges	2,214,000	8.43%
Sewer Charges	2,032,900	7.74%
Interfund Charges	757,140	2.88%
Grants & Restricted Revenue	603,700	2.30%
Fund Balance Appropriated.	1,336,190	5.08%
User Charges -General Fund & Misc. Rev.	2,018,460	7.68%
Interfund Transfers	1,019,600	3.88%
Powell Bill Revenue	365,000	1.39%
Fund Balance -Powell Bill	198,510	0.76%
Investment Earnings	129,940	0.49%
Contributions For Recreation	70,000	0.27%
Total	\$26,278,270	100.00%

* Total Budgeted Revenues	27,198,020
Less Public Works Operations	(282,150)
Garage Operations	(637,600)
	26,278,270

*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 6-30-09

Description	Amount	%
Wages	6,709,730	25.53%
Fringe Benefits	3,016,230	11.48%
Professional & Contract Service	500,380	1.90%
Garage Costs	637,380	2.43%
Public Works Costs	214,000	0.81%
Utility Costs	746,130	2.84%
Tipping Fees	215,500	0.82%
General Operating	2,123,390	8.08%
Special Appropriations	271,670	1.03%
Debt Service & Lease Payments	1,942,860	7.39%
Capital Outlay	2,364,050	9.00%
Bad Debt Expense	50,660	0.19%
Interfund Charges	757,140	2.88%
Interfund Transfers	1,019,600	3.88%
Power Purchases	5,709,550	21.73%
Totals	26,278,270	100.00%

FUND BALANCE

****AS OF APRIL 01, 2008**

Town of Waynesville
Budget Cost Comparisons
General Fund

Item	Estimated 2007-2008	Proposed 2008-2009	Difference	Change %
Revenues:				
Property, Motor Vehicle Taxes	\$4,242,520	\$4,319,240	\$76,720	1.81%
State Collected Revenue	3,115,960	3,166,390	50,430	1.62%
User/Misc. Charges	2,244,120	2,013,460	(230,660)	-10.28%
Contribution For Recreation	70,000	70,000	-	0.00%
Powell Bill Revenue	395,630	365,000	(30,630)	-7.74%
80% Reimbursement				
Bridge Revenues	80,000	380,000	300,000	375.00%
Grants & Restricted Revenues	504,490	223,700	(280,790)	-55.66%
Interfund Charges	676,980	757,140	80,160	11.84%
Investment Earnings	198,670	83,870	(114,800)	-57.78%
Interfund Transfers	976,850	1,019,600	42,750	4.38%
Fund Balance Appropriated	-	800,000	800,000	100.00%
Fund Balance Powell Bill	39,220	198,510	159,290	406.14%
Total Revenues	\$12,544,440	\$13,396,910	\$852,470	6.80%
Expenditures:				
Wages	\$4,955,140	\$5,317,430	362,290	7.31%
Fringe Benefits	2,139,170	2,361,200	222,030	10.38%
Professional &				
Contract Costs	447,150	359,680	(87,470)	-19.56%
Garage Costs	544,430	516,770	(27,660)	-5.08%
Public Works Costs	60,010	56,320	(3,690)	-6.15%
Utility Costs	451,380	485,250	33,870	7.50%
Tipping Fees	205,000	215,500	10,500	5.12%
General Operating	1,113,950	1,173,850	59,900	5.38%
Special Appropriations	275,080	271,670	(3,410)	-1.24%
Debt Service &				
Lease Payments	865,530	1,118,490	252,960	29.23%
Greenways Grant	326,000	-	(326,000)	-100.00%
Capital Outlay	858,340	1,517,550	659,210	76.80%
Transfer to Capital Projects Fund	177,970	-	(177,970)	-100.00%
Bad Expense	3,200	3,200	-	0.00%
Total Expenditures	\$12,422,350	\$13,396,910	\$974,560	7.85%

Town of Waynesville
Budget Cost Comparisons
Water Fund

Item	Estimated 2007-2008	Propose 2008-2009	Difference	Change %
Revenues:				
User Charges	\$2,076,900	\$2,214,000	\$ 137,100	6.60%
Miscellaneous Revenues	1,600	1,500	(100)	-6.25%
Grants & Restricted Revenues	-	-	-	0.00%
Investment Earnings	44,250	17,700	(26,550)	-60.00%
Fund Balance				
Appropriated	321,250	219,770	(101,480)	-31.59%

Total Revenues	\$2,444,000	\$2,452,970	\$8,970	0.37%
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Expenditures:				
Wages	\$517,500	\$562,500	\$ 45,000	8.70%
Fringe Benefits	252,500	276,910	24,410	9.67%
Professional & Contract Costs	70,100	93,200	23,100	32.95%
Garage Costs	60,510	57,430	(3,080)	-5.09%
Public Works Costs	37,500	35,200	(2,300)	-6.13%
Utility Costs	52,980	58,580	5,600	10.57%
General Operating	421,370	382,620	(38,750)	-9.20%
Capital Outlay	490,500	376,000	(114,500)	-23.34%
Debt Service & Lease Payments	297,000	324,170	27,170	9.15%
Charges By General Fund	181,930	202,280	20,350	11.19%
Bad Debt Expense	9,660	9,660	-	0.00%
Transfer To General Fund	52,450	74,420	21,970	41.89%

Total Expenditures	\$2,444,000	\$2,452,970	\$8,970	0.37%
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Town of Waynesville
Budget Cost Comparisons
Sewer Fund

Item	Estimated 2007-2008	Proposed 2008-2009	Difference	Change %
Revenue:				
User Charges	\$1,889,650	\$2,032,900	\$143,250	7.58%
Miscellaneous Revenue	2,000	500	(1,500)	100.00%
Investment Earnings	22,300	8,920	(13,380)	-60.00%
Grants & Restricted Revenues	-	-	-	
Fund Balance				
Appropriated	17,690	108,670	90,980	514.30%
Total Revenues	\$1,931,640	\$2,150,990	\$219,350	11.36%
Expenditures:				
Wages	\$509,770	\$563,500	\$53,730	10.54%
Fringe Benefits	229,310	255,920	26,610	11.60%
Professional & Contract Costs	16,000	21,500	5,500	34.38%
Garage Costs	30,300	22,940	(7,360)	-24.29%
Public Works Costs	19,500	18,300	(1,200)	-6.15%
Utility Costs	188,970	200,800	11,830	6.26%
General Operating	264,430	302,860	38,430	14.53%
Capital Outlay	317,870	372,500	54,630	17.19%
Debt Service & Lease Payments	129,750	129,750	-	0.00%
Charges By General Fund	165,320	181,720	16,400	9.92%
Bad Debt Expense	11,020	11,020	-	0.00%
Transfer To General Fund	49,400	70,180	20,780	42.06%
Total Expenditures	\$1,931,640	\$2,150,990	\$219,350	11.36%

Town of Waynesville
Budget Cost Comparisons
Electric Fund

Item	Estimated 2007-2008	Proposed 2008-2009	Difference	Change %
Revenues:				
User Charges	\$7,799,500	\$8,047,200	\$ 247,700	3.18%
Investment Earnings	48,640	19,450	(29,190)	-60.01%
Miscellaneous Revenue	16,360	3,000	(13,360)	-81.66%
Fund Balance				
Appropriated	65,410	207,750	142,340	
Total Revenues	\$7,929,910	\$8,277,400	\$347,490	4.38%

Expenditures:				
Wages	\$224,000	\$266,300	42,300	18.88%
Fringe Benefits	91,940	122,200	30,260	32.91%
Professional & Contract Services	21,180	26,000	4,820	22.76%
Garage Costs	42,220	40,240	(1,980)	-4.69%
Public Works Costs	111,000	104,180	(6,820)	-6.14%
Utility Costs	1,000	1,500	500	50.00%
General Operating	219,110	264,060	44,950	20.51%
Capital Outlay	431,730	98,000	(333,730)	-77.30%
Debt Service & Lease Payments	-	370,450	370,450	100.00%
Power Purchases	5,556,220	5,709,550	153,330	2.76%
Charges By General Fund	329,730	373,140	43,410	13.17%
Bad Debt Expense	26,780	26,780	-	0.00%
Transfer To General Fund	875,000	875,000	-	0.00%
Total Expenditures	\$7,929,910	\$8,277,400	\$347,490	4.38%

Town of Waynesville
Budget Cost Comparisons
Public Works

Item	Estimated 2007-2008	Proposed 2008-2009	Difference	Change %
Revenues:				
User Charges	\$285,550	\$281,560	\$ (3,990)	-1.40%
Investment Earnings	1,480	590	(890)	-60.14%
Total Revenues	\$287,030	\$282,150	(\$4,880)	-1.70%
Expenditures:				
Wages	\$111,000	\$120,900	\$9,900	8.92%
Fringe Benefits	54,980	66,120	11,140	20.26%
Utility Costs	17,600	18,150	550	3.13%
General Operating	37,020	56,980	19,960	53.92%
Capital Outlay	66,430	20,000	(46,430)	-69.89%
Total Expenditures	\$287,030	\$282,150	(\$4,880)	-1.70%

Town of Waynesville
Budget Costs Comparisons
Garage Operations

Item	Estimated 2007-2008	Proposed 2008-2009	Difference	Change %
Revenues:				
User Charges	\$677,130	\$637,380	\$ (39,750)	-5.87%
Miscellaneous Revenues	50	-	(50)	-100.00%
Investment Earnings	560	220	(340)	-60.71%
Total Revenue	\$677,740	\$637,600	\$ (40,140)	-5.92%
Expenditures:				
Wages	\$59,530	\$65,200	\$5,670	9.52%
Fringe Benefits	28,590	30,290	1,700	5.95%
Public Works Cost	72,000	67,560	(4,440)	-6.17%
General Operating	63,620	74,650	11,030	17.34%
Gas & Oil	340,000	334,900	(5,100)	-1.50%
Tires	40,000	50,000	10,000	25.00%
Capital Outlay	74,000	15,000	(59,000)	-79.73%
Total Expenditures	\$677,740	\$637,600	(\$40,140)	-5.92%

Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/09

SUMMARY- ALL FUNDS

	Department Request	Cuts	Manager Recommended
<u>General Fund</u>	15,344,870	(1,947,960)	13,396,910
<u>Water Fund</u>	2,572,210	(119,240)	2,452,970
<u>Sewer Fund</u>	2,359,680	(208,690)	2,150,990
<u>Electric Fund</u>	8,384,560	(107,160)	8,277,400
Summary	<u>28,661,320</u>	<u>(2,383,050)</u>	<u>26,278,270</u>
 <u>Internal Service Funds</u>			
<u>Public Works</u>	365,670	(83,520)	282,150
<u>Garage</u>	731,810	(94,210)	637,600
Summary	<u>1,097,480</u>	<u>(177,730)</u>	<u>919,750</u>
SUMMARY ALL FUNDS	<u>29,758,800</u>	<u>(2,560,780)</u>	<u>27,198,020</u>

Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/09

GENERAL FUND

	Department Request	Cuts	Manager Recommended
Governing Board	119,870	(3,710)	116,160
Administration	985,770	(98,450)	887,320
Finance	876,100	(61,150)	814,950
Public Buildings and Grounds	1,135,610	(184,820)	950,790
Police	3,443,100	(259,630)	3,183,470
Police-Misc. Grants	80,000	-	80,000
Fire & Emergency Responders	1,281,730	(438,910)	842,820
Street & Sanitation	2,664,240	(322,380)	2,341,860
Powell Bill	971,500	-	971,500
Cemetery	150,180	(6,270)	143,910
Planning	335,560	(16,260)	319,300
Code Enforcement	285,370	(15,710)	269,660
Special Appropriations	262,670	(500)	262,170
Parks & Recreation	2,701,470	(540,170)	2,161,300
Parks & Recreation-Special Projects	51,700	-	51,700
	15,344,870	(1,947,960)	13,396,910

<p align="center">TOWN OF WAYNESVILLE</p> <p align="center">BUDGET CUTS TO DEPARTMENT REQUESTS</p> <p align="center">06/30/09</p>	
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GENERAL FUND

[illegible]

TOWN OF WAYNESVILLE
BUDGET CUTS TO DEPARTMENT REQUESTS
06/30/09

GENERAL FUND

Police Department

Department Request	3,443,100	
Wages	-46,300	Cut part time wages, 3% merit, and raised cola from 3% to 3 1/2%
Fringe Benefits	-48,780	Cut due to wage cuts and insurance being less than projected. Also cut unemployment and laundry requested.
Professional & Contract Services	-6,700	Cut professional services requested.
Garage Costs	-37,350	Cut due to garage fund cuts
Utility Costs	-10,500	Cut duplication.
General Operating	-7,500	Cut uniforms, supplies, travel & training, and drug buy money.
Capital Outlay	-102,500	Cut vehicle & various other equipment
Manager Recommended	3,183,470	

Misc. Police Grants

Department Request	80,000	
Manager Recommended	80,000	

Fire and Emergency Responders

Department Request	1,281,730	
Wages	-12,000	Cut 3% merit, and raised cola from 3% to 3 1/2%
Fringe Benefits	-12,850	Cut due to wage cuts and insurance being less than projected.
Garage Costs	-6,790	Cut due to garage fund cuts.
General Operating	-7,270	Cut supplies.
Capital Outlay	-400,000	Finance new fire truck and payment will be due after 2008 2009 year.
Manager Recommended	842,820	

Street and Sanitation

Department Request	2,664,240	
Wages	-44,100	Cut new position request, 3% merit, and raised cola from 3% to 3 1/2%
Fringe Benefits	-47,790	Cut due to wage cuts and insurance being less than projected.
Garage Costs	-15,290	Cut due to garage fund cuts
Public Works Costs	-16,700	Cut due to public works cuts
Utility Costs	-3,000	Cut electric costs.
General Operating Costs	-11,000	Cut materials and supplies and travel & training.
Capital Outlay	-184,500	Cut two trucks, leaf box and landfill costs.
Manager Recommended	2,341,860	

TOWN OF WAYNESVILLE
BUDGET CUTS TO DEPARTMENT REQUESTS
06/30/09

GENERAL FUND

Powell Bill

Department Request	971,500
Manager Recommended	971,500

Cemetery

Department Request	150,180	
Wages	-2,900	Cut part time wages, 3% merit, and raised cola from 3% to 3 1/2%
Fringe Benefits	-2,020	Cut due to wage cuts and insurance being less than projected.
Garage Costs	-850	Cut due to garage fund cuts.
General Operating Costs	-500	Cut materials and supplies.
Manager Recommended	143,910	

Planning & Code Enforcement

Department Request	335,560	
Wages	-6,080	Cut wages, 3% merit, and raised cola from 3% to 3 1/2%
Fringe Benefits	-4,330	Cut due to wage cuts and insurance being less than projected.
Garage Costs	-850	Cut due to garage fund cuts.
Capital Outlay	-5,000	Cut planning consultant from \$ 35,000 to \$ 30,000.
Manager Recommended	319,300	

Building Inspections

Department Request	285,370	
Wages	-3,500	Cut 3% merit, and raised cola from 3% to 3 1/2%
Fringe Benefits	-4,320	Cut due to health insurance being less than projected.
Garage Costs	-3,390	Cut due to garage fund cuts.
General Operating Costs	-500	Cut materials and supplies.
Capital Outlay	-4,000	Cut computer replacement.
Manager Recommended	269,660	

Special Appropriations

Department Request	262,670	
Special Appropriations	-500	Cut due to health insurance being less than projected.
Manager Recommended	262,170	

Parks & Recreation and Recreation Special Projects

Department Request	2,753,170	
Wages	-79,660	Cut new position, part time wages, 3% merit, and raised cola from 3% to 3 1/2%.
Fringe Benefits	-42,720	Cut due to wage cuts and insurance being less than projected.
Garage Costs	-4,240	Cut due to garage fund cuts.
Utility Costs	-12,400	Cut phone and propane costs.
General Operating	-54,580	Cut supplies, chemicals, travel and training, advertising, and building & equipment maintenance.
Donations and Contributions	-2,000	Cut to same as last year.
Capital Outlay	-344,570	Cut vehicle, building improvements and various other equipment.
Manager Recommended	2,213,000	

13,396,910 Total General Fund Manager Recommended

Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/09

WATER FUND

	Department Request	Cuts	Manager Recommended
Water Maintenance	1,319,300	(102,380)	1,216,920
Water Treatment	980,550	(30,860)	949,690
Administration & Finance	211,940	-	211,940
Transfer to General Fund	60,420	14,000	74,420
	2,572,210	(119,240)	2,452,970

TOWN OF WAYNESVILLE
BUDGET CUTS TO DEPARTMENT REQUESTS
06/30/09

WATER FUND

Water Maintenance

Department Request	1,319,300	
Wages	-36,300	Cut new position, 3% merit, and raised cola from 3% to 3 1/2%
Fringe	-30,050	Cut due to wage cuts and health insurance being less than projected.
Garage Costs	-6,790	Cut due to garage fund cuts
Public Works Costs	-10,440	Cut due to public works cuts
General Operating	-10,800	Cut supplies and uniform cost.
Capital Outlay	-8,000	Cut miscellaneous line replacements.
Manager Recommended	1,216,920	

Water Treatment

Department Request	980,550	
Wages	-6,800	Cut 3% merit, and raised cola from 3% to 3 1/2%
Fringe	-7,460	Cut due to health insurance being less than projected
Garage Costs	-1,700	Cut due to garage fund cuts
Capital outlay	-14,900	Cut roof replacement and various equipment.
Manager Recommended	949,690	

Administration & Finance

211,940

Transfer to General Fund

74,420

Increase transfer \$14,000.

2,452,970 Total Water Fund Manager Recommended

Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/09

SEWER FUND

	Department Request	Cuts	Manager Recommended
Sewer Maintenance	873,360	(151,390)	721,970
Sewer Treatment	1,238,060	(71,960)	1,166,100
Administration & Finance	192,740	-	192,740
Contingency	-	-	-
Transfer to General Fund	55,520	14,660	70,180
	2,359,680	(208,690)	2,150,990

TOWN OF WAYNESVILLE
BUDGET CUTS TO DEPARTMENT REQUESTS
06/30/09

SEWER FUND

Sewer Maintenance

Department Request	873,360	
Wages	-5,200	Cut overtime, 3% merit, and raised cola from 3% to 3 1/2%
Fringe	-5,060	Cut due to wage cuts and health insurance being less than projected.
Garage Costs	-1,700	Cut due to garage fund cuts.
Public Works Costs	-5,430	Cut due to public works cuts.
Capital Outlay	-134,000	Finance new sewer truck replacement.
Manager Recommended	721,970	

Sewer Treatment

Department Request	1,238,060	
Wages	-8,700	Cut 3% merit, and raised cola from 3% to 3 1/2%
Fringe	-10,690	Cut due to health insurance being less than projected.
Garage Costs	-1,700	Cut due to garage fund cuts.
Utility Costs	-2,000	Cut electric costs.
General Operating	3,130	Increased building maintenance.
Capital Outlay	-52,000	Cut various equipment.
Manager Recommended	1,166,100	

Administration & Finance **192,740**

Transfer to General Fund **70,180** Increase transfer \$ 14,660.

2,150,990 Total Sewer Fund Manager Recommended

Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/09

ELECTRIC FUND

	Department Request	Cuts	Manager Recommended
Electric Maintenance	1,356,180	(63,250)	1,292,930
Purchased Power	5,778,460	(68,910)	5,709,550
Administration & Finance	399,920	-	399,920
Transfers	850,000	25,000	875,000
	8,384,560	(107,160)	8,277,400

TOWN OF WAYNESVILLE
BUDGET CUTS TO DEPARTMENT REQUESTS
06/30/09

ELECTRIC FUND

Electric Maintenance

Department Request	1,356,180	
Wages	-5,900	Cut 3% merit, and raised cola from 3% to 3 1/2%
Fringe	-7,030	Cut due to health insurance being less than projected
Garage Costs	-5,920	Cut due to garage fund cuts.
General Operating	-10,000	Cut transformers, and materials and supplies.
Public Works Costs	-30,900	Cut due to public works cuts
Capital Outlay	-3,500	Cut equipment.

Manager Recommended 1,292,930

Purchased Power 5,709,550 Cut power costs \$ 69,910.

Administration & Finance 399,920

Transfer to General Fund 875,000 Increased \$ 25,000 to help General Fund.

8,277,400 Total Electric Fund Manager Recommended

Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/09

PUBLIC WORKS

	Department Request	Cuts	Manager Recommended
Public Works Operation	365,670	(83,520)	282,150
	365,670	(83,520)	282,150

TOWN OF WAYNESVILLE
BUDGET CUTS TO DEPARTMENT REQUESTS
06/30/09

PUBLIC WORKS OPERATION

Public Works

Department Request	365,670	
Wages	-13,600	Cut new perm. part time position, overtime, 3% merit, and raised cola from 3% to 3 1/2%.
Fringe Benefits	-10,920	Cut due to wage cuts and health insurance being less than projected.
General Operating	-15,000	Cut bathroom repairs
Capital Outlay	-44,000	Cut ice machine and fencing and shrubs for work yard.
Manager Recommended	282,150	

	282,150	Total Public Works Manager Recommended
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Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/09

GARAGE

	Department Request	Cuts	Manager Recommended
<u>Garage Operations</u>	731,810	(94,210)	637,600
	<u>731,810</u>	<u>(94,210)</u>	<u>637,600</u>

TOWN OF WAYNESVILLE
BUDGET CUTS TO DEPARTMENT REQUESTS
06/30/09

Garage

Garage Operations

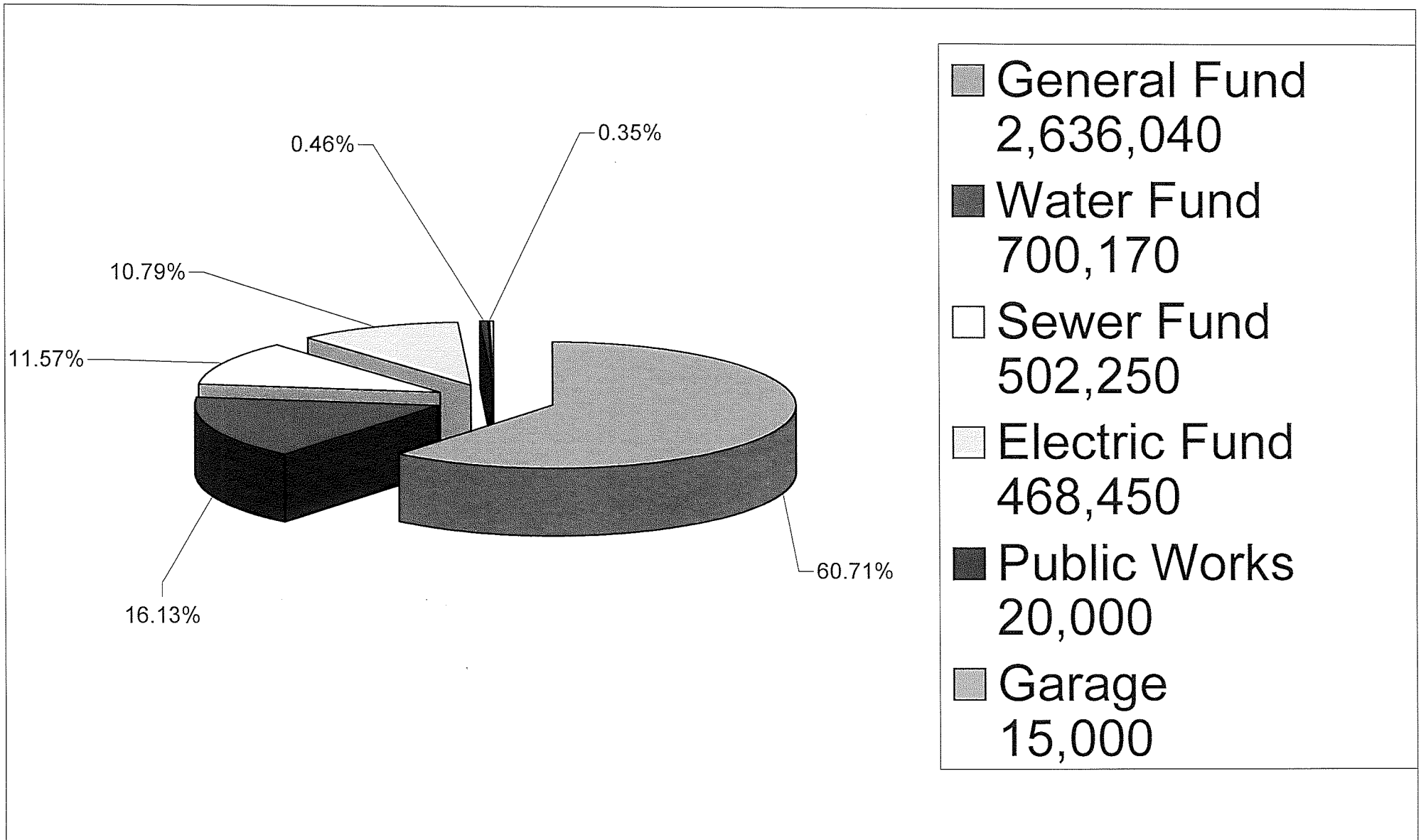
Department Request	731,810	
Wages	-44,700	Cut two new positions, 3% merit, and raised cola from 3% to 3 1/2%.
Fringe Benefits	-38,960	Cut due to wage cuts and health insurance being less than projected.
Public Works	-20,050	Cut due to public works cuts.
General Operating	-1,000	Cut uniform costs.
Gas and Oil	10,500	Increase due to expected higher costs.
Manager Recommended	637,600	

637,600 Total Garage Manager Recommended

TOWN OF WAYNESVILLE										
SPECIAL APPROPRIATIONS CONTRIBUTIONS										
CONTRIBUTIONS	APPR 02/03	APPR 03/04	APPR 04/05	APPR 05/06	APPR 06/07	APPR 07/08	REQ 08/09	LETTER REC'D	Board Appr.	
American Red Cross							5,000	YES		
Arc of Haywood County						4,000	4,000	NO		
Big Brothers Big Sisters						1,000	1,500	YES		
Chamber of Commerce	2,500	2,500	2,500	2,500	2,500	2,500	2,500	NO		
Committee for Haywood County Veterans							5,000	YES		
Downtown Way Assoc.	8,000	9,500	10,500	12,000	12,000	12,000	12,000	YES		
DWA-Christmas Parade	1,000	1,000	1,500	1,500	1,500	1,500	1,500	YES		
EDC		15,000	30,000	30,000	30,000	30,000	30,000	NO		
Folkmoot	7,000	9,500	30,000	30,000	30,000	30,000	30,000	NO		
Good Samaritan Clinic	2,000	2,000	3,000	3,500	4,500	5,000	7,500	YES		
HART	2,000	3,000	4,000	4,000	4,500	4,500	5,000	YES		
Haywood Co. Agriculture						2,500	0	NO		
Haywood Co. Arts Council	2,500	3,500	3,500	3,000	3,000	3,500	5,000	YES		
Haywood Co. Council on Aging	1,000	1,500	3,000	4,000	-		0			
Haywood Co. Literacy Council	1,000	1,000	1,500	1,500	1,500	1,500	1,500	NO		
Haywood Co. Rescue Squad-Utilities	4,000	4,000	4,000	4,000	4,000	4,000	4,000	YES		
Haywood Co. Veterans						5,000	0	NO		
Haywood Co. Volunteer Center		1,000	1,500	1,500	2,500	2,500	5,000	YES		
Haywood Mtn. Home-Utilities	2,500	3,000	2,500	2,500	2,500	2,500	2,500	NO		
KARE	2,500	3,500	3,500	3,500	4,000	4,000	4,000	YES		
MLK Breakfast	100	100	100	100	100	100	100	N/A		
Meals on Wheels	2,000	2,000	3,000	3,000	3,000	3,000	3,000	YES		
Mountain Mediation	1,000	1,000	2,500	2,500	2,500	3,000	3,000	YES		
Pigeon Development-Utilities				1,000	1,000	2,000	5,000	YES		
Reach	2,500	3,500	4,000	4,000	5,500	6,500	10,000	YES		
Robert Wood Johnson Foundation					4,000	4,000	9,000	YES		
Salvation Army	2,000	2,000	3,000	3,000	5,000	5,000	25,000	YES		
Shelton House	3,000	3,000	4,000	4,000	4,000	4,000	4,000	NO		
Soup Kitchen Utilities	2,400	2,400	2,400	2,400	2,400	2,400	2,400	NO		
Waynesville Public Arts Commission						9,000	12,050	YES		
CONTRIBUTIONS TOTAL	49,000	74,000	120,000	123,500	130,000	155,000	199,550		155,000	
*Does not include taxes collected on behalf of DWA approx. \$ 87,310 and Sales Tax approx. \$ 8,440										
				28						

TOWN OF W NESVILLE										
SPECIAL APPROPRIATIONS CONTRIBUTIONS										
CONTRIBUTIONS BY RECREATION DEPT.										
Haywood Co. Senior Games	1,250	1,250	1,500	1,500	1,500	1,500	1,500	1,500	NO	
Mount/Babe Ruth Little League	1,600	1,600	2,000	2,000	2,000	2,000	2,000	2,000	YES	
Mountain Projects-Elderly Nutrition	1,000	1,000	1,500	1,500	1,500	3,000	5,000	5,000	YES	
Haywood Youth Football	200	200	400	3,400	1,000	1,000	1,000	1,000	NO	
RECREATION TOTAL	4,050	4,050	5,400	8,400	6,000	7,500	9,500			7,500
CONTRIBUTIONS BY STREET DEPT.										
Commission for a Clean County	1,000	1,000	1,000	1,000	1,000	1,000	1,500	1,500	YES	
Trash Bags, Signs Etc...		1,000	1,000	1,000	1,000	1,000	1,000	1,000	N/A	
			2,000	2,000	2,000	2,000	2,500			2,000
GRAND TOTAL CONTRIBUTIONS	54,050	80,050	127,400	133,900	138,000	164,500	211,550			164,500

Capital Outlay And Debt Service 2008-2009



TOWN OF WAYNESVILLE
CAPITAL OUTLAY APPROPRIATIONS
2008-2009

GENERAL FUND

DEPARTMENT		DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>ADMINISTRATION</u>		COMPUTER SYSTEM-TOWN MANAGER	2,000	-
		TOTAL EQUIPMENT	2,000	-
			-	-
		TOTAL VEHICLE	-	-
		GRAND TOTAL ADMINISTRATION	2,000	-
<u>FINANCE</u>	3	ONLINE UTILITY LOOK UP	4,600	-
	1	PERSONAL COMPUTERS	4,500	4,500
	4	PIN PRINTERS(FROM COUNTY)	5,000	-
	* 2	NEW SERVER FOR ENTIRE TOWN	7,500	-
		PURCHASE OUT OF CURRENT BUDGET	-	-
		TOTAL EQUIPMENT	21,600	4,500
		TOTAL VEHICLE	-	-
		GRAND TOTAL FINANCE	21,600	4,500
<u>PUBLIC BUILDINGS & PARKING</u>				
			-	
		TOTAL EQUIPMENT	-	-
		TOTAL VEHICLE	-	-
		TOWN HALL IMPROVEMENTS	30,000	20,000
		HAZELWOOD TOWN HALL IMPROVEMENTS	10,000	10,000
		WELCOME SIGNS/HYATT CK	15,000	-
		LANDSCAPE MATERIALS	4,000	-
		WELCOME SIGNS-N MAIN	15,000	2,000
		MINI PARK	20,000	10,000
		DONATIONS	10,000	10,000
		PUBLIC ART	30,000	30,000
		TOTAL CAPITAL IMPROVEMENTS PAGE 1	134,000	82,000

TOWN OF WAYNESVILLE				
CAPITAL OUTLAY APPROPRIATIONS				
2008-2009				

<u>GENERAL FUND</u>				

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<p align="center">TOWN OF WAYNESVILLE</p> <p align="center">CAPITAL OUTLAY APPROPRIATIONS</p> <p align="center">2008-2009</p>	
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GENERAL FUND

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TOWN OF WAYNESVILLE
CAPITAL OUTLAY APPROPRIATIONS
2008-2009

GENERAL FUND

DEPARTMENT		DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>FIRE</u>				
	1	1974 PUMPER TRUCK-FINANCE	400,000	-
		400,000 X 5 YRS, INT 4% = 90,000		
		ORDER TRUCK W/PAYMENT DUE 09-10 BUDGET		
		TOTAL VEHICLES	400,000	-
	2	TURN OUT GEAR	13,000	13,000
				-
		TOTAL EQUIPMENT	13,000	13,000
		GRAND TOTAL FIRE	413,000	13,000
<u>STREET & SANITATION</u>				
	1	COMMERICAL GARBAGE TRUCK-TAX, TITLE	5,000	5,000
	3	2001 FORD F150 TRUCK-8323	25,000	25,000
	4	CONVENTTIAL 14' FLAT BED DUMP	60,000	-
	5	1995 FORD FLAT DUMP-1846	50,000	-
		PURCHASE 2003 GMC FROM POWELL BILL	13,500	13,500
		TOTAL VEHICLES	153,500	43,500
	2	1998 ODB LEAF VAC	21,000	21,000
	6	14' LEAF BOX	4,500	-
		TOTAL EQUIPMENT	25,500	21,000
		RECYCLE INERT DEBRIS LANDFILL	120,000	50,000
		SIDEWALK	10,000	10,000
		CAPITAL IMPROVEMENTS	130,000	60,000
	1	TRUCKS-CHIPPER, GARBAGE & LEAF	56,250	56,250
	1	BULL DOZER	15,800	15,800
	1	TRUCKS-FRONT LOAD GARBAGE	82,900	82,900
		TOTAL DEBT PAYMENT	154,950	154,950
		GRAND TOTAL STREETS	463,950	279,450

TOWN OF WAYNESVILLE
CAPITAL OUTLAY APPROPRIATIONS
2008-2009

GENERAL FUND

DEPARTMENT		DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>POWELL BILL</u>				
	1	PAVING OF STREETS	250,000	250,000
	3	HENDRIX ST BRIDGE-CONSTRUCTION	400,000	400,000
		HENDRIX ST BRIDGE-ENGINEER	75,000	75,000
	4	SIDEWALK IMPROVEMENTS	80,000	80,000
	4	SIDEWALK ADDITION	25,000	25,000
	2	RAILROAD CROSSING SIGNAL PROJECTS	30,000	30,000
	2	RAILROAD CROSSING SIGNAL MAINT.	6,000	6,000
		CAPITAL IMPROVEMENTS	866,000	866,000
		VEHICLES	-	-
	1	MCCONNEL REAR MOUNT BOOM MOWER	18,000	18,000
	2	MASONARY SAW	2,500	2,500
	3	JD 50 EXCAVATOR	60,000	60,000
		EQUIPMENT	80,500	80,500
		GRAND TOTAL POWELL BILL	946,500	946,500
<u>CEMETERY</u>			-	-
		GRAND TOTAL CEMETERY	-	-
<u>PLANNING & ZONING</u>			-	-
		TOTAL VEHICLE	-	
	1	NC PEDESTRIAN PLANNING(MATCH \$4,000)	20,000	20,000
	2	TRANSPORTATION GRANT(MATCH \$ 8,000)	40,000	40,000
	3	HISTORIC PRESERVATION (MATCH \$ 4,000)	8,000	8,000
	6	PLANNING CONSULTANT LDP	35,000	30,000
		TOTAL CAPITAL IMPROVEMENTS	103,000	98,000
<u>CODE ENFORCEMENT</u>				
	5	COMPUTER SYSTEM-WARREN	3,000	-
	4	COMPUTER SYSTEM-DAVID K.	3,000	2,000
		TOTAL EQUIPMENT CODE ENFORCEMENT	6,000	2,000
		GRAND TOTAL PLANNING	109,000	100,000

TOWN OF WAYNESVILLE
CAPITAL OUTLAY APPROPRIATIONS
2008-2009

GENERAL FUND

DEPARTMENT		DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>RECREATION</u>	7	WEATHERPROOF MASONRY-ARMORY	15,000	-
	8	RESTROOM/STORAGE-REMODEL	10,000	-
	12	EXHUAFTFAN/WINDOW REPLACE	2,700	-
	17	PAVE PARKING LOT	15,000	-
		BUILDING IMPROVEMENT	42,700	-
	21	1994 FORD F150 -0150	22,000	-
		VEHICLE	22,000	-
	2	SECURITY SYSTEMS-CAMERAS	3,500	3,500
	3	REPLACE LIGHTS & POLES-POOL FIELD	125,000	-
	4	FENCE-NETTING SEPARATE FIELDS	35,000	30,000
	5	YOUTH FITNESS ROOM EQUIPMENT	10,000	10,000
	9	FRONT DESK-OLD ARMORY	2,500	-
	10	EAST ST PK-PLAYGROUND	30,000	-
	11	BALL FIELD FINIGHER	2,950	-
	13	HVAC(DECTRON @ \$ 195,000)	2,500	-
	14	LEG EXT/AB MACHINE	9,000	-
	15	AQUATIC EQUIPMENT	2,000	-
	16	BASKETBALL COURTS	9,500	-
	18	GLASS CAB FOR GATOR	3,420	-
	19	STEAM ROOM (M/F)	10,000	-
	20	FIX ARM CHEST/BACL ROW MACHINE	4,000	-
	22	SKATEBOARD PARK-CONSTRUCTION	70,000	-
	23	FLOOR SCRUBBER(REC CENTER)	4,000	-
				-
		EQUIPMENT	323,370	43,500
	1	NEW RECREATION CENTER	370,850	370,850
		TOTAL DEBT PAYMENT	370,850	370,850
		GRAND TOTAL RECREATION	758,920	414,350
		GRAND TOTAL GENERAL FUND	3,866,680	2,636,040

TOWN OF WAYNESVILLE
CAPITAL OUTLAY APPROPRIATIONS
2008-2009

WATER FUND

DEPARTMENT		DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>WATER MAINTENANCE</u>				
	2	1997 FORD F350-7565, 4WD	40,000	40,000
		TOTAL VEHICLES	40,000	40,000
		TOTAL EQUIPMENT	-	-
	3	MISC LINE REPLACEMENT	283,000	275,000
		MULL STREET 2"		
		HOSPITAL STREET 2"		
		NELSON PARK 2"		
		BELLE MEADE		
		FAIRWAY		
		SOUTH MAIN 8"		
		MISC		
		SCADA SYSTEM		
		BACK-UP SCADA/WATER PLANT COMPUTERS		
		DIRECTIONAL BOAR		
	4	EAGLES NEST HOMEOWNERS ASSOC	-	-
		(WILL PUT IN SEPARATE CAPITAL PROJECT		
		BUDGET \$ 1,300,000		
		TOTAL PROJECTS	283,000	275,000
	1	RESERVOIR DR 2MG	119,000	119,000
		TOTAL DEBT PAYMENT	119,000	119,000
		GRAND TOTAL WATER MAINTENANCE	442,000	434,000

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TOWN OF WAYNESVILLE
CAPITAL OUTLAY APPROPRIATIONS
2008-2009

SEWER FUND

DEPARTMENT		DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>SEWER MAINTENANCE</u>				
	1	1994 GMC AQUA TECK JET-6131 \$ 185,000 @ 4% INT X 4 YRS	185,000	51,000
		TOTAL VEHICLES	185,000	51,000
		TOTAL EQUIPMENT	-	-
		SEWER SYSTEM REHAB.	275,000	275,000
		MISC. SYSTEM ADDITIONS	15,000	15,000
		TOTAL PROJECTS	290,000	290,000
		TOTAL DEBT PAYMENT	-	-
		GRAND TOTAL SEWER MAINTENANCE	475,000	341,000
<u>SEWER TREATMENT</u>				
		TOTAL VEHICLES	-	-
	3	LIMITORQUE VALVE ACTUATOR	6,000	6,000
	4	PACO PRIMARY GREASE PUMP	10,000	10,000
	5	DOOR OLIVER DIAGPH PUMP	9,500	9,500
	6	LUMINESCENT DO METER AERATION BASIN	3,000	3,000
	7	LOBBY FURNITURE-SEATS TABLES	3,000	3,000
	8	STORAGE BUILDING/COCONRETE SLAB	30,000	-
	9	LIFT STATION PUMP VFD	16,000	-
	10	DESPACH STERILIZING OVEN	2,000	-
	11	SEEPEx SLUDGE PUMP 4"	4,000	-
		TOTAL EQUIPMENT PAGE 1	83,500	31,500

TOWN OF WAYNESVILLE				
CAPITAL OUTLAY APPROPRIATIONS				
2008-2009				
<u>SEWER FUND</u>				
DEPARTMENT		DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>SEWER TREATMENT</u>				
		TOTAL EQUIPMENT PAGE 2	-	-
		GRAND TOTAL EQUIPMENT	83,500	31,500
		TOTAL CAPITAL IMPROVEMENTS	-	-
	1	SLUDGE BELT PRESS	41,160	41,160
	1	SLUDGE STABILIZATION EQUIPMENT	88,590	88,590
		TOTAL DEBT PAYMENT	129,750	129,750
	2	BLOWER BUILDING ROOF	7,000	***
			-	***
			-	***
		TOTAL BUILDING IMPROVEMENTS	7,000	***
		***OPERATING EXPENSES NOT INCLUDED IN TOTALS		
		GRAND TOTAL SEWER TREATMENT	213,250	161,250
		GRAND TOTAL SEWER FUND	688,250	502,250

TOWN OF WAYNESVILLE			
CAPITAL OUTLAY APPROPRIATIONS			
2008-2009			
<u>ELECTRIC FUND</u>			
DEPARTMENT		DESCRIPTION	DEPARTMENT REQUEST MANAGER RECOMMENDED
<u>ELECTRIC MAINTENANCE</u>			
		TOTAL VEHICLES	- -
		CHRISTMAS DECORATIONS	15,000 15,000
	2	SAMSUNG MINI-X 30 EXCAVATOR	45,000 45,000
	3	HYDRAULIC PRESS-BLACKBURN TOOL	3,500 -
		TOTAL EQUIPMENT	63,500 60,000
		MISC SYSTEM ADDITIONS	38,000 38,000
		ELECTRIC SUBSTATION-FINANCE	- -
		2,800,000 X 12 YRS, INT 4.5%= \$329,000	- -
		TOTAL CAPITAL IMPROVEMENTS	38,000 38,000
	1	POLE TRUCK LOAN PAYMENT	41,450 41,450
	1	SUBSTATION PAYMENT	329,000 329,000
		TOTAL DEBT PAYMENT	370,450 370,450
		GRAND TOTAL ELECTRIC FUND	471,950 468,450

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Town of Waynesville			
Water and Sewer Rates			
2008-2009 BUDGET			
Water Rates	Current Rate		New Rate
Residential and Commercial			
Inside			
First 2000 Gallons	10.24	First 2000 Gallons	10.75
Above 2000 Gallons	1.45	Above 2000 Gallons	1.52
Outside			
First 2000 Gallons	17.60	First 2000 Gallons	19.36
Above 2000 Gallons	2.46	Above 2000 Gallons	2.71
Industrial			
Inside -All Gallons	1.24	All Gallons	1.30
Outside- All Gallons	2.04	All Gallons	2.25
Pump Fee -Inside (Per Pump)	4.75	Pump Fee -Inside (Per Pump)	5.00
Pump Fee -Outside (Per Pump)	7.10	Pump Fee -Outside (Per Pump)	10.00
Sewer Rates	Current Rates		New Rates
Residential and Commercial			
Inside			
First 2000 Gallons	12.35	First 2000 Gallons	12.97
Above 2000 Gallons	2.17	Above 2000 Gallons	2.28
Outside			
First 2000 Gallons	21.32	First 2000 Gallons	23.45
Above 2000 Gallons	3.79	Above 2000 Gallons	4.17
Industrial			
Inside -All Gallons	1.69	All Gallons	1.77
Outside -All Gallons	2.76	All Gallons	3.04
* per 1000 Gallons			
Other Charges		Other Charges	
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					
2008-2009 BUDGET					
Monthly Consumption		Bill Under	Bill Under		Increase
In Gallons		Current	New		In
		Rates	Rates		Bill
Residential and Commercial Customers					
Inside Customers					
2,000	Water	\$ 10.24	\$ 10.75		\$0.51
	Sewer	\$ 12.35	\$ 12.97		\$0.62
		\$ 22.59	\$ 23.72		\$1.13
3,000	Water	\$ 11.69	\$ 12.27		\$0.58
	Sewer	\$ 14.52	\$ 15.25		\$0.73
		\$ 26.21	\$ 27.52		\$1.31
7,500	Water	\$ 18.21	\$ 19.11		\$0.90
	Sewer	\$ 24.29	\$ 25.51		\$1.22
		\$ 42.50	\$ 44.62		\$2.12
10,000	Water	\$ 21.84	\$ 22.91		\$1.07
	Sewer	\$ 29.71	\$ 31.21		\$1.50
		\$ 51.55	\$ 54.12		\$2.57
Outside Customers					
2,000	Water	\$ 17.60	\$ 19.36		\$1.76
	Sewer	\$ 21.32	\$ 23.45		\$2.13
		\$ 38.92	\$ 42.81		\$3.89
3,000	Water	\$ 20.06	\$ 22.07		\$2.01
	Sewer	\$ 25.11	\$ 27.62		\$2.51
		\$ 45.17	\$ 49.69		\$4.52
7,500	Water	\$ 31.13	\$ 34.27		\$3.14
	Sewer	\$ 42.17	\$ 46.39		\$4.22
		\$ 73.30	\$ 80.66		\$7.36
10,000	Water	\$ 37.25	\$ 41.04		\$3.79
	Sewer	\$ 51.64	\$ 56.81		\$5.17
		\$ 88.89	\$ 97.85		\$8.96

2008-2009 BUDGET

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Town of Waynesville			
Water Tap and Capacity Fee Schedule			
2008-2009 BUDGET			
Water Tap Fees	Current Rate		New Rate
Inside		Inside	
Residential (5/8" x 3/4")	\$ 1,000.00	Residential (5/8" x 3/4")	\$ 1,000.00
Special (3/4" x 3/4")	\$ 1,100.00	Special (3/4" x 3/4")	\$ 1,100.00
1"	\$ 1,250.00	1"	\$ 1,250.00
1 1/2"	\$ 1,700.00	1 1/2"	\$ 1,700.00
2"	\$ 2,500.00	2"	\$ 2,500.00
Greater than 2"	\$1,000+Costs	Greater than 2"	\$1,000+Costs
Outside		Outside	
Residential (5/8" x 3/4")	\$ 1,500.00	Residential (5/8" x 3/4")	\$ 1,500.00
Special (3/4" x 3/4")	\$ 1,650.00	Special (3/4" x 3/4")	\$ 1,650.00
1"	\$ 1,875.00	1"	\$ 1,875.00
1 1/2"	\$ 2,550.00	1 1/2"	\$ 2,550.00
2"	\$ 3,750.00	2"	\$ 3,750.00
Greater than 2"	\$ 1,500 +Costs	Greater than 2"	\$ 1,500 +Costs
Water Capacity Fees		Inside	
5/8" x 3/4 20gpm	\$ 300.00	5/8" x 3/4 20gpm	\$ 400.00
3/4" 30gpm	\$ 450.00	3/4" 30gpm	\$ 600.00
1" 50gpm	\$ 750.00	1" 50gpm	\$ 1,000.00
1 1/2" 100gpm	\$ 1,500.00	1 1/2" 100gpm	\$ 2,000.00
2" 160gpm	\$ 2,400.00	2" 160gpm	\$ 3,200.00
3" 320gpm	\$ 4,800.00	3" 320gpm	\$ 6,400.00
4" 500gpm	\$ 7,500.00	4" 500gpm	\$ 10,000.00
6" 1000gpm	\$ 15,000.00	6" 1000gpm	\$ 20,000.00
>6"	Based on Flow	>6"	Based on Flow
Outside		Outside	
5/8" x 3/4 20gpm	\$ 600.00	5/8" x 3/4 20gpm	\$ 800.00
3/4" 30gpm	\$ 900.00	3/4" 30gpm	\$ 1,200.00
1" 50gpm	\$ 1,500.00	1" 50gpm	\$ 2,000.00
1 1/2" 100gpm	\$ 3,000.00	1 1/2" 100gpm	\$ 4,000.00
2" 160gpm	\$ 4,800.00	2" 160gpm	\$ 6,400.00
3" 320gpm	\$ 9,600.00	3" 320gpm	\$ 12,800.00
4" 500gpm	\$ 15,000.00	4" 500gpm	\$ 20,000.00
6" 1000gpm	\$ 30,000.00	6" 1000gpm	\$ 40,000.00
>6"	Based on Flow	>6"	Based on Flow

Town of Waynesville			
Sewer Tap and Capacity Fee Schedule			
2008-2009 BUDGET			
Sewer Tap Fees	Current Rates		New Rates
Inside		Inside	
4"	\$ 1,000.00	4"	\$ 1,000.00
6"	\$ 1,250.00	6"	\$ 1,250.00
Outside		Outside	
4"	\$ 1,500.00	4"	\$ 1,500.00
6"	\$ 1,875.00	6"	\$ 1,875.00
Sewer Capacity Fees		Inside	
GPD	\$ 2.00	GPD	\$ 2.50
One or Two bedroom dwelling unit (240gpd)	\$ 480.00	One or Two bedroom dwelling unit (240gpd)	\$ 600.00
Three bedroom dwelling unit (360gpd)	\$ 720.00	Three bedroom dwelling unit (360gpd)	\$ 900.00
Motel/Hotel (120gpd/room)	\$ 240.00	Motel/Hotel (120gpd/room)	\$ 300.00
	Per Room		Per Room
Restaurant (40gpd/seat)	\$ 80.00	Restaurant (40gpd/seat)	\$ 100.00
	Per Seat		Per Seat
Store, Shopping Centers (120gpd/1,000 sf) (exclusive of food service or meat markets)	\$ 28,800.00 120,000 sf store	Store, Shopping Centers (120gpd/1,000 sf) (exclusive of food service or meat markets)	\$ 36,000.00 120,000 sf store
Offices (25fpd/employee)	\$ 480.00/min	Offices (25fpd/employee)	\$ 600.00/min
Outside		Outside	
GPD	\$ 4.00	GPD	\$ 5.00
One or Two bedroom dwelling unit (240gpd)	\$ 960.00	One or Two bedroom dwelling unit (240gpd)	\$ 1,200.00
Three bedroom dwelling unit (360gpd)	\$ 1,440.00	Three bedroom dwelling unit (360gpd)	\$ 1,800.00
Motel/Hotel (120gpd/room)	\$ 480.00	Motel/Hotel (120gpd/room)	\$ 600.00
	Per Room		Per Room
Restaurant (40gpd/seat)	\$ 160.00	Restaurant (40gpd/seat)	\$ 200.00
	Per Seat		Per Seat
Store, Shopping Centers (120gpd/1,000 sf) (exclusive of food service or meat markets)	\$ 57,600.00 120,000 sf store	Store, Shopping Centers (120gpd/1,000 sf) (exclusive of food service or meat markets)	\$ 72,000.00 120,000 sf store
Offices (25fpd/employee)	\$ 960.00/min	Offices (25fpd/employee)	\$ 1,200.00/min

**COMPARISON OF WATER RATES
WESTERN NORTH CAROLINA
March, 2008**

3,000 GALLONS

MUNICIPALITY	SERVICE POPULATION	3,000 GALLONS INSIDE
Morganton	23,700	\$8.60
Spruce Pine	5,542	\$9.50
Canton	8,350	\$10.40
Hendersonville	47,442	\$10.49
Waynesville	17,097	\$11.69
Waynesville	At 5%	\$12.27
Shelby	20,957	\$12.92
Marion	8,376	\$13.05
Franklin	8,350	\$13.48
Forest City	13,850	\$13.59
Bryson City	3,275	\$14.30
Mars Hill	4,350	\$15.77
Hickory	55,763	\$16.38
Clyde	2,775	\$16.60
Weaverville	5,150	\$17.36
Brevard	10,547	\$17.56
Boone	16,406	\$18.15
Asheville	123,750	\$21.65
Lake Lure	900	\$23.25
Montreat	1,000	\$26.45
Black Mountain	6,700	\$26.64

MUNICIPALITY	3,000 GALLONS OUTSIDE
Morganton	\$14.27
Hendersonville	\$16.74
Canton	\$19.80
Waynesville	\$20.06
Waynesville at 10%	\$22.06
Boone	\$22.30
Shelby	\$22.61
Mars Hill	\$23.65
Clyde	\$24.00
Forest City	\$24.68
Bryson City	\$25.60
Brevard	\$26.39
Spruce Pine	\$26.50
Franklin	\$28.10
Marion	\$32.65
Hickory	\$32.76
Weaverville	\$34.73
Black Mountain	\$35.58
Lake Lure	\$46.50
Asheville	Not Available
Montreat	Not Available

**COMPARISON OF WATER RATES
WESTERN NORTH CAROLINA
March, 2008**

10,000 GALLONS

MUNICIPALITY	SERVICE POPULATION	10,000 GALLONS INSIDE TOWN
Morganton	23,700	\$14.20
Spruce Pine	5,542	\$20.00
Waynesville	17,097	\$21.84
Waynesville	At 5 %	\$22.93
Hickory	55,763	\$24.99
Bryson City	3,275	\$25.50
Marion	8,376	\$25.65
Franklin	8,350	\$25.66
Canton	8,350	\$26.15
Hendersonville	47,442	\$26.24
Shelby	20,957	\$26.43
Clyde	2,775	\$29.90
Forest City	13,850	\$36.15
Mars Hill	4,350	\$45.25
Boone	16,406	\$47.20
Lake Lure	900	\$47.75
Asheville	123,750	\$52.72
Montreat	1,000	\$55.50
Black Mountain	6,700	\$59.12
Brevard	10,547	\$61.17
Weaverville	5,150	\$61.67

MUNICIPALITY	SERVICE POPULATION	10,000 GALLONS OUTSIDE TOWN
Morganton	23,700	\$25.47
Waynesville	17,097	\$37.28
Waynesville	At 10 %	\$41.00
Bryson City	3,275	\$41.00
Hendersonville	47,442	\$41.98
Shelby	20,957	\$46.27
Clyde	2,775	\$46.40
Spruce Pine	5,542	\$47.50
Canton	8,350	\$49.20
Hickory	55,763	\$49.98
Franklin	8,350	\$53.65
Marion	8,376	\$64.15
Forest City	13,850	\$67.07
Mars Hill	4,350	\$67.82
Boone	16,406	\$80.40
Black Mountain	6,700	\$88.92
Brevard	10,547	\$91.91
Lake Lure	900	\$95.50
Weaverville	5,150	\$123.34
Asheville	123,750	Not Available
Montreat	1,000	Not Available

COMPARISON OF WATER RATES
WESTERN NORTH CAROLINA
MARCH, 2008

100,000 GALLONS

MUNICIPALITY	SERVICE POPULATION	100,000 GALS. INSIDE
Morganton	23,700	\$86.20
Hickory	55,763	\$135.68
Waynesville	17,097	\$152.24
Clyde	2,775	\$158.90
Shelby	20,957	\$159.33
Waynesville	AT 5%	\$159.85
Spruce Pine	5,542	\$171.00
Bryson City	3,275	\$176.00
Marion	8,376	\$187.65
Asheville	123,750	\$189.40
Hendersonville	47,442	\$195.74
Canton	8,350	\$228.65
Franklin	8,350	\$230.92
Forest City	13,850	\$284.85
Lake Lure	900	\$411.75
Mars Hill	4350	\$424.14
Boone	16,406	\$424.70
Black Mountain	6,450	\$476.72
Montreat	1000	\$505.00
Brevard	10,547	\$522.27
Weaverville	5,150	\$674.11

MUNICIPALITY	100,000 GALS. OUTSIDE
Morganton	\$169.47
Clyde	\$225.39
Bryson City	\$252.00
Waynesville	\$258.38
Hickory	\$271.37
Shelby	\$277.37
Waynesville AT 10%	\$284.22
Hendersonville	\$311.38
Spruce Pine	\$349.49
Canton	\$427.20
Franklin	\$462.48
Marion	\$469.15
Forest City	\$533.26
Mars Hill	\$635.72
Black Mountain	\$774.72
Brevard	\$784.31
Lake Lure	\$823.49
Boone	\$831.40
Weaverville	\$1,348.22

**COMPARISON OF WATER RATES
WESTERN NORTH CAROLINA
March, 2008**

250,000 GALLONS Commercial

MUNICIPALITY	SERVICE POPULATION	250,000 GALS. INSIDE
Morganton	23,700	\$210.34
Hickory	55,763	\$328.27
Clyde	2,775	\$338.89
Waynesville	17,097	\$369.84
Shelby	20,957	\$376.83
Waynesville	At 5%	\$388.33
Bryson City	3,275	\$416.00
Hendersonville	47,442	\$445.74
Spruce Pine	5,542	\$455.99
Marion	8,376	\$457.65
Asheville	123,750	\$482.57
Canton	8,350	\$566.15
Franklin	8,350	\$569.34
Forest City	13,850	\$679.35
Lake Lure	900	\$1,011.75
Boone	16,406	\$1,052.20
Mars Hill	4350	\$1,055.64
Brevard	10,547	\$1,083.27
Montreat	1000	\$1,127.50
Weaverville	5,150	\$1,737.61

MUNICIPALITY	250,000 GAL. OUTSIDE
Morganton	\$415.80
Clyde	\$480.39
Bryson City	\$582.00
Waynesville	\$627.68
Shelby	\$655.37
Hickory	\$656.53
Waynesville AT 10%	\$690.45
Hendersonville	\$707.37
Spruce Pine	\$919.49
Franklin	\$964.24
Canton	\$1,057.20
Marion	\$1,144.15
Forest City	\$1,272.76
Mars Hill	\$1,582.22
Brevard	\$1,625.81
Lake Lure	\$2,023.49
Boone	\$2,081.40
Weaverville	\$3,475.22

COMPARISON OF SEWER RATES
WESTERN NORTH CAROLINA
March, 2008

3,000 GALLONS

MUNICIPALITY	SERVICE POPULATION	3,000 GALLONS INSIDE
Canton	8,350	\$4.16
Spruce Pine	5,542	\$9.80
Franklin	8,350	\$11.56
Marion	8,376	\$13.05
Forest City	13,850	\$13.59
Waynesville	17,097	\$14.52
Maggie Valley	1,187	\$15.00
Waynesville	At 5%	\$15.25
Mars Hill	4350	\$15.51
Hendersonville	47,442	\$16.74
Brevard	10,547	\$17.13
Clyde	2,775	\$18.00
Morganton	23,700	\$18.22
Boone	16,406	\$18.25
Hickory	55,763	\$18.81
Shelby	20,957	\$21.68
Lake Lure	900	\$23.12
Asheville	MSD	NOT AVAILABLE
Weaverville	MSD	NOT AVAILABLE

MUNICIPALITY	3,000 GALLONS OUTSIDE
Canton	\$7.92
Franklin	\$19.66
Boone	\$22.50
Forest City	\$24.68
Waynesville	\$25.11
Brevard	\$25.72
Hendersonville	\$26.81
Spruce Pine	\$27.10
Waynesville at 10%	\$27.62
Morganton	\$27.89
Maggie Valley	\$31.00
Shelby	\$32.44
Marion	\$32.65
Hickory	\$37.62
Lake Lure	\$46.25
Asheville	NOT AVAILABLE
Weaverville	NOT AVAILABLE

COMPARISON OF SEWER RATES
WESTERN NORTH CAROLINA
March, 2008

10,000 GALLONS

MUNICIPALITY	SERVICE POPULATION	10,000 GALLONS INSIDE
Canton	8,350	\$10.46
Spruce Pine	5,542	\$22.40
Franklin	8,350	\$25.56
Marion	8,376	\$25.65
Waynesville	16,140	\$29.71
Waynesville	At 5%	\$31.20
Morganton	25,750	\$33.48
Hickory	55,763	\$34.16
Forest City	13,850	\$36.15
Maggie Valley	1,187	\$39.50
Mars Hill	4,350	\$43.16
Hendersonville	47,442	\$43.48
Shelby	20,957	\$45.06
Lake Lure	900	\$45.87
Boone	16,406	\$48.00
Brevard	10,547	\$57.66
Clyde	2,775	\$60.00
Asheville	MSD	Not Available
Weaverville	MSD	Not Available

MUNICIPALITY	10,000 GALLONS OUTSIDE
Canton	\$19.68
Franklin	\$38.56
Waynesville	\$51.64
Spruce Pine	\$52.30
Waynesville AT 10%	\$56.80
Morganton	\$58.41
Marion	\$64.15
Forest City	\$67.07
Shelby	\$67.37
Hickory	\$68.31
Hendersonville	\$69.65
Maggie Valley	\$80.00
Boone	\$82.00
Brevard	\$86.48
Lake Lure	\$91.75
Asheville	Not Available
Weaverville	Not Available

**COMPARISON OF WATER RATES
WESTERN NORTH CAROLINA
March, 2008**

3,000 GALLONS

MUNICIPALITY	SERVICE POPULATION	3,000 GALLONS INSIDE
Morganton	23,700	\$8.60
Spruce Pine	5,542	\$9.50
Canton	8,350	\$10.40
Hendersonville	47,442	\$10.49
Waynesville	17,097	\$11.69
Waynesville	At 5%	\$12.27
Shelby	20,957	\$12.92
Marion	8,376	\$13.05
Franklin	8,350	\$13.48
Forest City	13,850	\$13.59
Bryson City	3,275	\$14.30
Mars Hill	4,350	\$15.77
Hickory	55,763	\$16.38
Clyde	2,775	\$16.60
Weaverville	5,150	\$17.36
Brevard	10,547	\$17.56
Boone	16,406	\$18.15
Asheville	123,750	\$21.65
Lake Lure	900	\$23.25
Montreat	1,000	\$26.45
Black Mountain	6,700	\$26.64

MUNICIPALITY	3,000 GALLONS OUTSIDE
Morganton	\$14.27
Hendersonville	\$16.74
Canton	\$19.80
Waynesville	\$20.06
Waynesville at 10%	\$22.06
Boone	\$22.30
Shelby	\$22.61
Mars Hill	\$23.65
Clyde	\$24.00
Forest City	\$24.68
Bryson City	\$25.60
Brevard	\$26.39
Spruce Pine	\$26.50
Franklin	\$28.10
Marion	\$32.65
Hickory	\$32.76
Weaverville	\$34.73
Black Mountain	\$35.58
Lake Lure	\$46.50
Asheville	Not Available
Montreat	Not Available

COMPARISON OF WATER RATES
WESTERN NORTH CAROLINA
March, 2008

10,000 GALLONS

MUNICIPALITY	SERVICE POPULATION	10,000 GALLONS INSIDE TOWN
Morganton	23,700	\$14.20
Spruce Pine	5,542	\$20.00
Waynesville	17,097	\$21.84
Waynesville	At 5 %	\$22.93
Hickory	55,763	\$24.99
Bryson City	3,275	\$25.50
Marion	8,376	\$25.65
Franklin	8,350	\$25.66
Canton	8,350	\$26.15
Hendersonville	47,442	\$26.24
Shelby	20,957	\$26.43
Clyde	2,775	\$29.90
Forest City	13,850	\$36.15
Mars Hill	4,350	\$45.25
Boone	16,406	\$47.20
Lake Lure	900	\$47.75
Asheville	123,750	\$52.72
Montreat	1,000	\$55.50
Black Mountain	6,700	\$59.12
Brevard	10,547	\$61.17
Weaverville	5,150	\$61.67

MUNICIPALITY	SERVICE POPULATION	10,000 GALLONS OUTSIDE TOWN
Morganton	23,700	\$25.47
Waynesville	17,097	\$37.28
Waynesville	At 10 %	\$41.00
Bryson City	3,275	\$41.00
Hendersonville	47,442	\$41.98
Shelby	20,957	\$46.27
Clyde	2,775	\$46.40
Spruce Pine	5,542	\$47.50
Canton	8,350	\$49.20
Hickory	55,763	\$49.98
Franklin	8,350	\$53.65
Marion	8,376	\$64.15
Forest City	13,850	\$67.07
Mars Hill	4,350	\$67.82
Boone	16,406	\$80.40
Black Mountain	6,700	\$88.92
Brevard	10,547	\$91.91
Lake Lure	900	\$95.50
Weaverville	5,150	\$123.34
Asheville	123,750	Not Available
Montreat	1,000	Not Available

COMPARISON OF WATER RATES
WESTERN NORTH CAROLINA
MARCH, 2008

100,000 GALLONS

MUNICIPALITY	SERVICE POPULATION	100,000 GALS. INSIDE
Morganton	23,700	\$86.20
Hickory	55,763	\$135.68
Waynesville	17,097	\$152.24
Clyde	2,775	\$158.90
Shelby	20,957	\$159.33
Waynesville	AT 5%	\$159.85
Spruce Pine	5,542	\$171.00
Bryson City	3,275	\$176.00
Marion	8,376	\$187.65
Asheville	123,750	\$189.40
Hendersonville	47,442	\$195.74
Canton	8,350	\$228.65
Franklin	8,350	\$230.92
Forest City	13,850	\$284.85
Lake Lure	900	\$411.75
Mars Hill	4350	\$424.14
Boone	16,406	\$424.70
Black Mountain	6,450	\$476.72
Montreat	1000	\$505.00
Brevard	10,547	\$522.27
Weaverville	5,150	\$674.11

MUNICIPALITY	100,000 GALS. OUTSIDE
Morganton	\$169.47
Clyde	\$225.39
Bryson City	\$252.00
Waynesville	\$258.38
Hickory	\$271.37
Shelby	\$277.37
Waynesville AT 10%	\$284.22
Hendersonville	\$311.38
Spruce Pine	\$349.49
Canton	\$427.20
Franklin	\$462.48
Marion	\$469.15
Forest City	\$533.26
Mars Hill	\$635.72
Black Mountain	\$774.72
Brevard	\$784.31
Lake Lure	\$823.49
Boone	\$831.40
Weaverville	\$1,348.22

**COMPARISON OF WATER RATES
WESTERN NORTH CAROLINA
March, 2008**

250,000 GALLONS Commercial

MUNICIPALITY	SERVICE POPULATION	250,000 GALS. INSIDE
Morganton	23,700	\$210.34
Hickory	55,763	\$328.27
Clyde	2,775	\$338.89
Waynesville	17,097	\$369.84
Shelby	20,957	\$376.83
Waynesville	At 5%	\$388.33
Bryson City	3,275	\$416.00
Hendersonville	47,442	\$445.74
Spruce Pine	5,542	\$455.99
Marion	8,376	\$457.65
Asheville	123,750	\$482.57
Canton	8,350	\$566.15
Franklin	8,350	\$569.34
Forest City	13,850	\$679.35
Lake Lure	900	\$1,011.75
Boone	16,406	\$1,052.20
Mars Hill	4350	\$1,055.64
Brevard	10,547	\$1,083.27
Montreat	1000	\$1,127.50
Weaverville	5,150	\$1,737.61

MUNICIPALITY	250,000 GAL. OUTSIDE
Morganton	\$415.80
Clyde	\$480.39
Bryson City	\$582.00
Waynesville	\$627.68
Shelby	\$655.37
Hickory	\$656.53
Waynesville AT 10%	\$690.45
Hendersonville	\$707.37
Spruce Pine	\$919.49
Franklin	\$964.24
Canton	\$1,057.20
Marion	\$1,144.15
Forest City	\$1,272.76
Mars Hill	\$1,582.22
Brevard	\$1,625.81
Lake Lure	\$2,023.49
Boone	\$2,081.40
Weaverville	\$3,475.22

COMPARISON OF SEWER RATES
WESTERN NORTH CAROLINA
March, 2008

3,000 GALLONS

MUNICIPALITY	SERVICE POPULATION	3,000 GALLONS INSIDE
Canton	8,350	\$4.16
Spruce Pine	5,542	\$9.80
Franklin	8,350	\$11.56
Marion	8,376	\$13.05
Forest City	13,850	\$13.59
Waynesville	17,097	\$14.52
Maggie Valley	1,187	\$15.00
Waynesville	At 5%	\$15.25
Mars Hill	4350	\$15.51
Hendersonville	47,442	\$16.74
Brevard	10,547	\$17.13
Clyde	2,775	\$18.00
Morganton	23,700	\$18.22
Boone	16,406	\$18.25
Hickory	55,763	\$18.81
Shelby	20,957	\$21.68
Lake Lure	900	\$23.12
Asheville	MSD	NOT AVAILABLE
Weaverville	MSD	NOT AVAILABLE

MUNICIPALITY	3,000 GALLONS OUTSIDE
Canton	\$7.92
Franklin	\$19.66
Boone	\$22.50
Forest City	\$24.68
Waynesville	\$25.11
Brevard	\$25.72
Hendersonville	\$26.81
Spruce Pine	\$27.10
Waynesville at 10%	\$27.62
Morganton	\$27.89
Maggie Valley	\$31.00
Shelby	\$32.44
Marion	\$32.65
Hickory	\$37.62
Lake Lure	\$46.25
Asheville	NOT AVAILABLE
Weaverville	NOT AVAILABLE

COMPARISON OF SEWER RATES
WESTERN NORTH CAROLINA
March, 2008

10,000 GALLONS

MUNICIPALITY	SERVICE POPULATION	10,000 GALLONS INSIDE
Canton	8,350	\$10.46
Spruce Pine	5,542	\$22.40
Franklin	8,350	\$25.56
Marion	8,376	\$25.65
Waynesville	16,140	\$29.71
Waynesville	At 5%	\$31.20
Morganton	25,750	\$33.48
Hickory	55,763	\$34.16
Forest City	13,850	\$36.15
Maggie Valley	1,187	\$39.50
Mars Hill	4,350	\$43.16
Hendersonville	47,442	\$43.48
Shelby	20,957	\$45.06
Lake Lure	900	\$45.87
Boone	16,406	\$48.00
Brevard	10,547	\$57.66
Clyde	2,775	\$60.00
Asheville	MSD	Not Available
Weaverville	MSD	Not Available

MUNICIPALITY	10,000 GALLONS OUTSIDE
Canton	\$19.68
Franklin	\$38.56
Waynesville	\$51.64
Spruce Pine	\$52.30
Waynesville AT 10%	\$56.80
Morganton	\$58.41
Marion	\$64.15
Forest City	\$67.07
Shelby	\$67.37
Hickory	\$68.31
Hendersonville	\$69.65
Maggie Valley	\$80.00
Boone	\$82.00
Brevard	\$86.48
Lake Lure	\$91.75
Asheville	Not Available
Weaverville	Not Available

COMPARISON OF SEWER RATES
WESTERN NORTH CAROLINA
March, 2008

100,000 GALLONS

MUNICIPALITY	SERVICE POPULATION	100,000 GALS. INSIDE
Canton	8,350	\$91.46
Marion	8,376	\$187.65
Spruce Pine	5,542	\$204.40
Franklin	8,350	\$205.56
Waynesville	17,097	\$225.01
Morganton	23,700	\$229.68
Hickory	55,763	\$231.48
Waynesville	AT 5 %	\$236.26
Forest City	13,850	\$339.51
Shelby	20,957	\$345.66
Maggie Valley	1,187	\$354.50
Lake Lure	900	\$364.87
Hendersonville	47,442	\$387.28
Boone	16,406	\$434.50
Brevard	10,547	\$578.76
Clyde	2,775	\$600.00
Mars Hill	4,350	\$608.66
Asheville	MSD	Not Available
Weaverville	MSD	Not Available

MUNICIPALITY	100,000 GALS. OUTSIDE
Canton	\$170.88
Forest City	\$423.35
Franklin	\$371.56
Waynesville	\$392.74
Spruce Pine	\$416.29
Waynesville AT 10%	\$432.01
Morganton	\$450.81
Hickory	\$462.96
Marion	\$469.15
Shelby	\$516.47
Hendersonville	\$620.45
Maggie Valley	\$710.00
Lake Lure	\$729.74
Boone	\$811.80
Brevard	\$867.68
Asheville	Not Available
Weaverville	Not Available

COMPARISON OF SEWER RATES
WESTERN NORTH CAROLINA
March, 2008

100,000 GALLONS

MUNICIPALITY	SERVICE POPULATION	100,000 GALS. INSIDE
Canton	8,350	\$91.46
Marion	8,376	\$187.65
Spruce Pine	5,542	\$204.40
Franklin	8,350	\$205.56
Waynesville	17,097	\$225.01
Morganton	23,700	\$229.68
Hickory	55,763	\$231.48
Waynesville	AT 5 %	\$236.26
Forest City	13,850	\$339.51
Shelby	20,957	\$345.66
Maggie Valley	1,187	\$354.50
Lake Lure	900	\$364.87
Hendersonville	47,442	\$387.28
Boone	16,406	\$434.50
Brevard	10,547	\$578.76
Clyde	2,775	\$600.00
Mars Hill	4,350	\$608.66
Asheville	MSD	Not Available
Weaverville	MSD	Not Available

MUNICIPALITY	100,000 GALS. OUTSIDE
Canton	\$170.88
Forest City	\$423.35
Franklin	\$371.56
Waynesville	\$392.74
Spruce Pine	\$416.29
Waynesville AT 10%	\$432.01
Morganton	\$450.81
Hickory	\$462.96
Marion	\$469.15
Shelby	\$516.47
Hendersonville	\$620.45
Maggie Valley	\$710.00
Lake Lure	\$729.74
Boone	\$811.80
Brevard	\$867.68
Asheville	Not Available
Weaverville	Not Available

**COMPARISON OF SEWER RATES
WESTERN NORTH CAROLINA**

March, 2008

250,000 GALLONS

MUNICIPALITY	SERVICE POPULATION	250,000 GALS. INSIDE
Canton	8,350	\$226.46
Marion	8,376	\$457.65
Franklin	8,350	\$505.56
Spruce Pine	5,542	\$549.39
Waynesville	17,097	\$550.51
Morganton	23,700	\$564.49
Hickory	55,763	\$567.66
Waynesville	At 5%	\$578.04
Forest City	13,850	\$843.51
Shelby	2,097	\$846.66
Maggie Valley	1,187	\$879.50
Lake Lure	900	\$889.87
Robbinsville	2,837	\$904.80
Hendersonville	47,442	\$960.28
Boone	16,406	\$1,077.00
Brevard	10,547	\$1,447.26
Clyde	2,775	\$1,500.00
Mars Hill	4,350	\$1,516.16
Asheville	MSD	Not Available
Weaverville	MSD	Not Available

MUNICIPALITY	250,000 GALS. OUTSIDE
Canton	\$422.88
Forest City	\$1,039.85
Franklin	\$911.56
Waynesville	\$961.24
Waynesville AT 10%	\$1,057.36
Robbinsville	\$1,064.10
Spruce Pine	\$1,106.29
Morganton	\$1,114.71
Hickory	\$1,135.32
Marion	\$1,144.15
Shelby	\$1,264.97
Hendersonville	\$1,538.45
Maggie Valley	\$1,760.00
Lake Lure	\$1,779.74
Boone	\$2,031.80
Brevard	\$2,169.68
Asheville	Not Available
Weaverville	Not Available

FIRE PROTECTION FEES	CURRENT	PROPOSED	
Residential	\$ 3.00	\$ 4.00	per meter
Commercial	\$ 4.80	\$ 6.40	per meter
Mobile Home Parks	\$ 3.00	\$ 4.00	per meter
Motels, Hotels, Cottages	\$ 1.20 \$60.00 maximum	\$ 1.60 \$ 80.00 maximum	per unit
GARBAGE FEES	CURRENT	PROPOSED	
Residential	\$ 4.50	\$ 5.00	Per Month
Commercial with Dumpster	\$ 58.25	\$ 64.75	Per month/per dumpster/per 1 weekly
Commercial without Dumpster	\$ 14.25	\$ 15.80	Per Month
RECREATION FEES	CURRENT	PROPOSED	
Daily Pass Rate			
Family of 4	\$ 16.00	\$ 16.25	
Family of 2	\$ 9.00	\$ 9.25	
Individual Adult Age 18-54	\$ 6.00	\$ 6.25	
Individual Youth Age 12-17	\$ 4.00	\$ 4.25	
Special Senior 55+	\$ 4.00	\$ 4.25	
Individual Child Age 5-11	\$ 3.00	\$ 3.25	
Individual Spectator	\$ 1.00	\$ 1.25	
*All other Recreation Fees will increase by 5%			

**COMPARISON OF TAX RATES
WESTERN NORTH CAROLINA MUNICIPALITIES
2007-2008**

MUNICIPALITY	POPULATION	2007-2008 TAX RATE	YEAR OF EVALUATION	ELECTRIC CITY?
Webster	572	\$0.080	2004	no
Highlands	941	\$0.135	2007	yes
Franklin	3,727	\$0.250	2007	no
Woodfin	4,571	\$0.265	2006	no
Fletcher	5,232	\$0.270	2007	no
Laurel Park	2,166	\$0.270	2007	no
Blowing Rock	1,427	\$0.280	2006	no
Biltmore Forest	1,484	\$0.295	2006	no
Black Mountain	7,694	\$0.320	2006	no
Drexel	1,907	\$0.320	2007	yes
Bryson City	1,462	\$0.330	2005	no
Hayesville	489	\$0.330	2002	no
Montreat	697	\$0.370	2006	no
Boone	14,132	\$0.370	2006	no
Hendersonville	12,237	\$0.380	2007	no
Weaverville	2,840	\$0.380	2006	no
Banner Elk	979	\$0.380	2006	no
Waynesville	9,621	\$0.400	2006	yes
Valdese	4,555	\$0.400	2001	no
Dillsboro	238	\$0.410	2004	no
Maggie Valley	1,198	\$0.420	2007	no
Sylva	2,498	\$0.420	2004	no
Asheville	73,189	\$0.420	2006	no
Spruce Pine	2,027	\$0.430	2001	no
Clyde	1,344	\$0.430	2006	no
Murphy	1,613	\$0.450	2004	no
Old Fort	968	\$0.450	2003	no
Mars Hill	1,899	\$0.460	2004	no
Rosman	571	\$0.460	2002	no
Morganton	17,010	\$0.460	2007	yes
Marshall	847	\$0.490	2004	no
Bakersville	355	\$0.490	2001	no
Brevard	6,829	\$0.495	2002	no
Burnsville	1,638	\$0.500	2000	no
Hickory	39,018	\$0.500	2007	no
Robbinsville	744	\$0.500	2002	no
Marion	6,667	\$0.510	2003	no
Hot Springs	660	\$0.510	2004	no
Andrews	1,892	\$0.520	2004	no
Rutherfordton	4,151	\$0.520	2007	no
Saluda	573	\$0.540	2001	no
Beech Mountain	360	\$0.550	2006	no
Canton	4,123	\$0.580	2006	no
Tryon	1,771	\$0.618	2001	no

**COMPARISON OF TAX RATES
MUNICIPALITIES OF SIMILAR POPULATION
2007-2008**

MUNICIPALITY	POPULATION	2007-2008 TAX RATE	YEAR OF REEVALUATION
Archdale	9,475	\$0.29	2007
Southern Pines	11,794	\$0.34	2007
Boone	14,132	\$0.37	2006
Hendersonville	12,234	\$0.38	2007
Apex	27,215	\$0.40	2000
Kings Mountain	10,606	\$0.40	2004
Waynesville	9,621	\$0.40	2006
Clinton	8,726	\$0.41	2003
Tarboro	10,686	\$0.42	2001
Hope Mills	12,422	\$0.46	2003
Morganton	17,010	\$0.46	2007
Newton	13,075	\$0.46	2007
Morrisville	12,829	\$0.47	2000
Belmont	9,153	\$0.475	2007
Graham	14,048	\$0.48	2001
Rockingham	9,484	\$0.48	2004
Dunn	9,816	\$0.52	2003
Lenoir	18,458	\$0.54	2005
Kernersville	21,277	\$0.550	2005
Oxford	8,563	\$0.55	2002
Wake Forest	19,792	\$0.55	2000
Albemarle	15,917	\$0.56	2005
Lincolnton	10,582	\$0.56	2004
Eden	15,773	\$0.57	2003
Smithfield	12,172	\$0.57	2003
Washington	9,836	\$0.60	2002
Roxboro	8,835	\$0.614	2005
Spring Lake	8,208	\$0.66	2003
Reidsville	14,623	\$0.73	2003

**COMPARISON OF TAX RATES
MUNICIPALITIES OF SIMILAR POPULATION
2007-2008**

MUNICIPALITY	POPULATION	2007-2008 TAX RATE	YEAR OF REEVALUATION
Albemarle	15,917	\$0.56	2005
Apex	27,215	\$0.40	2000
Archdale	9,475	\$0.29	2007
Belmont	9,153	\$0.475	2007
Boone	14,132	\$0.37	2006
Clinton	8,726	\$0.41	2003
Dunn	9,816	\$0.52	2003
Eden	15,773	\$0.57	2003
Graham	14,048	\$0.48	2001
Hendersonville	12,234	\$0.38	2007
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Reidsville	14,623	\$0.73	2003
Rockingham	9,484	\$0.48	2004
Roxboro	8,835	\$0.614	2005
Smithfield	12,172	\$0.57	2003
Southern Pines	11,794	\$0.34	2007
Spring Lake	8,208	\$0.66	2003
Tarboro	10,686	\$0.42	2001
Wake Forest	19,792	\$0.55	2000
Washington	9,836	\$0.60	2002
Waynesville	9,621	\$0.40	2006

Schedule of Principal and Interest Payments For Capital Leases			
Fiscal Year	Principal	Interest	Total Principal and Interest
2008-2009	3,039,301.22	363,873.93	3,403,175.15
2009-2010	987,193.57	287,985.46	1,275,179.03
2010-2011	1,007,077.69	249,825.41	1,256,903.10
2011-2012	938,704.62	210,783.58	1,149,488.20
2012-2013	808,530.40	174,765.76	983,296.16
2013-2014	686,534.24	143,441.36	829,975.60
2014-2015	619,603.07	115,672.00	735,275.07
2015-2016	617,042.13	90,084.78	707,126.91
2016-2017	613,953.20	65,025.55	678,978.75
2017-2018	636,942.73	39,522.68	676,465.41
After 2017	448,446.74	26,245.42	474,692.16
	\$ 10,403,329.61	\$ 1,767,225.93	\$ 12,170,555.54
Schedule includes 13 leases as follows:			
Lease # 1 is for the construction of a new fire station. Lease is schedule to be paid out February 06, 2009. The Town is planning to pay out this loan early with a new loan from Rural Development in August 2008. The Rural Development loan will span forty years and is not included in the above schedule. (If the entire two million is needed the yearly payment will be 108,700 x 40 yrs = 4,348,000)			
Lease # 2 is for improvements to the sewer plant. Lease is schedule to be paid out June 26, 2009.			
Lease # 3 is for purchase of new Bull Dozer. Lease is schedule to be paid out June 20, 2010.			
Lease # 4 is for purchase of three street trucks. Lease is schedule to be paid out November 21, 2010.			
Lease # 5 is for purchase of sewer belt press. Lease is schedule to be paid out June 15, 2011.			
Lease # 6 is for purchase of a new phone system. Lease is schedule to be paid out January 13, 2012.			
Lease # 7 is for construction of clear well tank and improvements at water plant. Lease is schedule to be paid out October 16, 2011.			
Lease # 8 is for purchase of two garbage trucks and one pole truck. Lease is schedule to be paid out December 28, 2012.			
Lease # 9 is for construction of new water tank at Reservoir Drive. Lease is schedule to be paid out by 05/01/2015			
Lease # 10 is for the expansion of the water treatment lab. Lease is schedule to be paid out July, 19, 2015.			
Lease # 11 is for construction of new parking deck. Lease is schedule to be paid out July 15, 2017.			
Lease # 12 is for construction the recreation center. Lease is schedule to be paid out November 1, 2018.			
Lease # 13 and lease # 1 above is for the construction of a new fire station. Lease is schedule to be paid out February 06, 2022.			
Schedule does not include the following items that could be financed during 2008-2009 budget.			
Description	Amount to be Financed		
Police and Development Office	three million		Expect to close May, 2008.
Sub-station	three million		
Fire truck	400,000		
Sewer 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
1995-96	*	403,643,037	**	0.43	0.26	1,712,400	1,612,300	94.15%	****	****
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 Bud	*	1,066,550,491		0.40	0.23	4,205,169	4,042,790	95.77%	97.10%	83.80%
2007-08 Est.	*	1,085,723,491		0.40	0.23	4,275,809	4,115,610	96.25%	96.80%	89.50%
2008-09 Bud	*	1,104,819,783		0.40	0.23	4,352,093	4,190,379	96.28%	97.15%	85.55%

* 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 thru 2006. MSD 2007 revaluation 35,859,565, MSD 2008 revaluation 35,461,991, and MSD 2008 aprox. revaluation 39,521,184.

** Increase due to merger with Town of Hazelwood.

*** Revaluation 2007, 2003 and 1996

**** Not broken out

TOWN OF WAYNESVILLE POSITIONS

DEPARTMENT/POSITION	ALLOCATED 2007-2008	PROPOSED 2008-2009	CHANGE
ADMINISTRATION			
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	1	1	-
FINANCE			
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	3	3	
Customer Service Representatives I	1	1	
Meter Readers	3	3	
TOTAL AUTHORIZED POSITIONS	12	12	-
POLICE DEPARTMENT			
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	13	13	
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	
TOTAL AUTHORIZED POSITIONS			
Full-time	40	40	-
Part-time	19	19	-

TOWN OF WAYNESVILLE POSITIONS

DEPARTMENT/POSITION	2007-2008	2008-2009	CHANGE
FIRE DEPARTMENT			
FULL TIME POSITIONS			
Fire Chief	1	1	
Fire Captain	1	1	
Fire Engineer/Inspector	4	4	
Fire Engineer	4	4	
TOTAL AUTHORIZED POSITIONS			
FULL TIME POSITIONS	10	10	-
VOLUNTEER FIRE FIGHTERS	30	30	-
FIRST RESPONDERS	15	15	-
STREETS AND SANITATION			
FULL TIME POSITIONS			
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	11	11	-
Maintenance Worker I	1	1	
PART-TIME POSITIONS			
Seasonal Laborers	4	4	
TOTAL AUTHORIZED POSITIONS			
Full-time	27	27	-
Part-time	4	4	-
CEMETERY DEPARTMENT			
FULL TIME POSITIONS			
Crew Leader	1	1	
Maintenance Worker	2	2	
PART-TIME POSITIONS			
Seasonal Laborers	2	2	
TOTAL AUTHORIZED POSITIONS			
Full-time	3	3	-
Part-time	2	2	-

TOWN OF WAYNESVILLE POSITIONS

DEPARTMENT/POSITION	2007-2008	2008-2009	CHANGE
PLANNING AND CODE ENFORCEMENT DEPARTMENT			
FULL TIME POSITION			
Planning and Zoning Manager	1	1	
Planner	1	1	
Codes Administrator	1	1	
Code Enforcement Officer	3	3	-
Administrative Office Assistant	1	1	
TOTAL AUTHORIZED POSITIONS			
Full Time	7	7	-
PARKS AND RECREATION DEPARTMENT			
FULL TIME POSITIONS			
Director	1	1	
Assistant Director	1	1	
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	
Youth Coordinator	1	1	
Perm. PART-TIME POSITIONS			
Custodian	2	2	
TOTAL AUTHORIZED POSITIONS			
Full-Time	17	17	-
Perm. Part-Time	2	2	-
ELECTRIC DEPARTMENT			
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	
Groundsmen	2	1	
TOTAL AUTHORIZED POSITIONS	7	7	-

TOWN OF WAYNESVILLE POSITIONS

DEPARTMENT/POSITION	2007-2008	2008-2009	CHANGE
WATER TREATMENT DEPARTMENT			
Treatment Plant Superintendent	1	1	
Chief Treatment Plant Operator	1	1	
Treatment Plant Operator	4	4	
Watershed Attendant	1	1	
Apprentice	1	1	
TOTAL AUTHORIZED POSITIONS	8	8	-
WATER MAINTENANCE DEPARTMENT			
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	
TOTAL AUTHORIZED POSITIONS	8	8	-
WASTEWATER TREATMENT DEPARTMENT			
FULL TIME POSITIONS			
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	
PART TIME POSITIONS			
Laborer	-	-	
TOTAL AUTHORIZED POSITIONS			
Full Time	10	10	-
Part-Time	-	-	-
SEWER MAINTENANCE DEPARTMENT			
Line Maintenance Crew Leader	1	1	
Pump Mechanic	1	1	
Utility Maintenance Worker II	1	1	
Maintenance Worker II	1	1	
Equipment Operator	1	1	
TOTAL AUTHORIZED POSITIONS	5	5	-

TOWN OF WAYNESVILLE POSITIONS

DEPARTMENT/POSITION	2007-2008	2008-2009	CHANGE
PUBLIC WORKS DEPARTMENT			
FULL TIME POSITIONS			
Purchasing Supervisor	1	1	
Buyer	1	1	
Stock Keeper	1	1	
PART-TIME POSITIONS			
Permanent Part time Clerical	1	1	-
TOTAL AUTHORIZED POSITIONS			
Full Time Positions	3	3	-
Part Time Postions	1	1	-
GARAGE			
Equipment Mechanic	1	2	
Equipment Service Attendant	1	-	
TOTAL AUTHORIZED POSITIONS	2	2	-
SUMMARY OF AUTHORIZED FULL TIME POSITIONS	2007-2008	2008-2009	CHANGE
GENERAL FUND	123	123	-
ELECTRIC FUND	7	7	-
WATER FUND	16	16	-
SEWER FUND	15	15	-
PUBLIC WORKS	3	3	-
GARAGE	2	2	-
TOTAL AUTHORIZED FULL TIME POSITIONS	166	166	-

ORDINANCE NO. 19-08**BUDGET ORDINANCE 2008-2009**

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, 2008 and ending June 30, 2009 according to the following summary and schedules.

<u>SUMMARY</u>	<u>ESTIMATED REVENUES</u>	<u>APPROPRIATIONS</u>
General Fund	\$13,396,910	\$13,396,910
Water Fund	2,452,970	2,452,970
Sewer Fund	2,150,990	2,150,990
Electric Fund	<u>8,277,400</u>	<u>8,277,400</u>
 TOTAL BUDGET	 \$26,278,270	 \$26,278,270

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	\$ 116,160
Administration	4120-0000	887,320
Finance	4130-0000	814,950
Planning, Code Enforcement & Inspections	4910-0000	588,960
Public Buildings & Grounds	4260-0000	950,790
Police	4310-0000	3,183,470
Police Grant Projects	4315-0000	80,000
Fire & Emergency Responders	4340-0000	842,820
Streets and Sanitation	4510-0000	2,341,860
Powell Bill	4560-0000	971,500
Cemetery	4740-0000	143,910
Special Appropriations	6000-0000	262,170
Parks & Recreation	6120-0000	2,161,300
Recreation - Special Projects	6125-0000	51,700
Transfer to Capital Project Fund	9800-0000	<u>- 0</u>
 TOTAL APPROPRIATIONS		 <u>\$13,396,910</u>

SECTION III: It is estimated that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2008 and ending June 30, 2009 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	\$4,197,940
Ad Valorem Taxes - All Prior Years	3000	104,800
Tax Refunds	3000	(4,500)
Tax Penalties, Interests and Advertising	3000	28,100
Motor Vehicle Rental Tax	3000	21,000
Privilege Licenses	3200	19,500
Interest Earned	3350-3850	83,870

Donations	3800	40,000
Miscellaneous Income	3800	37,600
Utilities Franchise Tax	3300	624,840
Wine and Beer	3300	44,710
Powell Bill & 80% Reimbursement	3350	745,000
1¢ County Sales Tax	3200	960,120
½¢ Local Sales Tax	3200	981,390
Additional ½¢ Sales Tax	3200	425,880
A B C Revenues	3900	104,000
Court Costs and Fees	3300	4,000
Fire Protection	3600	171,620
Building Permits and Fees	3500	135,500
CATV Gross Receipts Tax	3200	125,450
Cemetery Revenues	3600	20,100
Recreation Department Revenues	3600-3800	667,300
Reconnect Fees	3500	41,000
Late Fees	3500	18,500
Police Contract Services	3600	67,570
County Support - Recreation	3600	70,000
Sale of Fixed Assets and Materials	3800	40,500
Garbage Sanitation Fees	3600	685,370
Charges to Electric Fund	3600	373,140
Charges to Water Fund	3600	202,280
Charges to Sewer Fund	3600	181,720
Grants	3350	144,500
On Behalf Payments	3350	16,000
Operating Transfer from Other Funds	3900	1,019,600
Fund Balance Appropriated/Powell Bill	3900	198,510
Fund Balance Appropriated	3900	<u>800,000</u>

TOTAL ESTIMATED REVENUES \$13,396,910

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	\$1,216,920
Water Treatment	7122	949,690
Charges by General Fund & Bad Debt	7125	211,940
Transfer to General Fund	9800	<u>74,420</u>

TOTAL APPROPRIATIONS \$2,452,970

SECTION V: It is estimated that the following Water Fund Revenues will be available during the fiscal year beginning July 1, 2008 and ending June 30, 2009 to meet the foregoing Water Fund Appropriations:

<u>ESTIMATED REVENUES - WATER FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Utility Revenue	3700	\$2,114,000
Taps and Connections	3700	60,000
Capacity Fees	3700	40,000
Miscellaneous	3800	1,500

Interest Earned	3850	17,700
Fund Balance Appropriated	3900	<u>219,770</u>

TOTAL ESTIMATED REVENUES: \$2,452,970

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	\$ 721,970
Treatment and Operations	7122	1,166,100
Charges by General Fund & Bad Debts	7125	192,740
Transfer to General Fund	9200	<u>70,180</u>

TOTAL APPROPRIATIONS: \$2,150,990

SECTION VII: It is estimated that the following Sewer Fund Revenues will be available during the fiscal year beginning July 1, 2008 and ending June 30, 2009 to meet the foregoing Sewer Fund Appropriations:

<u>ESTIMATED REVENUES - SEWER FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Utility Revenue	3700	1,940,900
Taps and Connections	3700	45,000
Industrial Discharge Permits	3700	1,000
Impact Fees	3700	2,000
Flow Letter	3700	4,000
Capacity Fees	3700	40,000
Miscellaneous Revenue	3800	500
Interest Earned	3850	8,920
Fund Balance Appropriated	3900	<u>108,670</u>

TOTAL ESTIMATED APPROPRIATED: \$2,150,990

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	\$1,292,930
Purchased Power	7123	5,709,550
Charges by General Fund & Bad Debts	7125	399,920
Transfers to General Fund	9800	<u>875,000</u>

TOTAL APPROPRIATIONS: \$8,277,400

SECTION IX: It is estimated that the following Electric Fund Revenues will be available during the fiscal year beginning July 1, 2008 and ending June 30, 2009 to meet the foregoing Electric Fund Appropriations:

<u>ESTIMATED REVENUES - ELECTRIC FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Utility Revenue	3700	7,702,000
Security Lights	3700	41,000
Sales Tax Collected	3700	206,290
Electric Pole Rents	3700	13,700
Street Lights	3700	84,210
Miscellaneous Revenue/Sale of Fixed Assets	3800	3,000
Interest	3850	19,450
Fund Balance Appropriated	3900	<u>207,750</u>

TOTAL ESTIMATED REVENUES: \$8,277,400

SECTION X: Tax Rate Established

An Ad Valorem tax rate of \$.40 per \$100 evaluation on real and personal property billed by the town of \$995,298,599 and on motor vehicles billed by the county of \$70,000,000 as of January 1, 2008 with an estimated rate of collection of 97.34 percent is hereby established for the Town of Waynesville and an estimated rate of collection of 85.55 percent is hereby established for motor vehicles collected by the county. A tax rate of \$.23 per \$100 evaluation of \$39,521,184 as of January 1, 2008, with an estimated rate of collection of 91.43 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, 2008.

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

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	\$800.00
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Shook Survey Section	800.00		
(\$400 to perpetual care fund/\$400 to General Fund)			
Columbarium Area			
Columbarium Niche	800.00		
(\$400 to perpetual care fund/\$400 to General Fund)			
In Ground Space for Cremations	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		
Residential Garbage Fees	5.00/month/per 1 weekly pickup		
Commercial Users Fee (Rates effective 7-1-08)			
Dumpsters-Collection/Landfill Fee			
1 Dumpster Pickup Per Week	64.75/month/per dumpster/per 1 weekly pickup		
Commercial Customers without dumpsters	15.80 per month		
Dumpster Rental Fee	19.00 per month		
<u>Front Loader Service</u> (includes dumpster rental)(per month/per dumpster/per each weekly service)			
8 cubic yards - \$123.50	6 cubic yards - \$99.00 4 cubic yards - \$74.00		
Copies	.25/page & \$2/diskette plus labor		
Police Reports	2.00 per report		
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
Historic Preservation Commission			
Application (2 public hearings)	200.00		
Certification of Appropriateness	75.00		
Weed, Brush Removal fee - mowing, etc.	150.00/per hour for first hour		
	100.00/per hour for each additional hour		

Thief investigation charge (Meter tampering charge)	\$75 per occurrence
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PERMITS AND INSPECTION FEES

PLANNING AND ZONING FEES

Projects Requiring CAC or HPC Review:

Multi-family residential 3-5 units	\$100
Additions less than 5,000 square feet	\$100
Additions 5,000 to less than 100,000 sq. ft.	\$200
New non-residential structures less than 5,000 square feet	\$100
New structures 5,000 to less than 100,000 sq. ft.	\$200
Other/open uses of land	\$ 50

Conditional Use Permits:

New structures/additions 100,000 square feet +	\$ 750
Residential 6 to less than 20 units	\$ 200
Residential more than 20 units	\$ 10/per unit
Monopole wireless communications tower	\$1,000
All other	\$ 100

Rezoning:

1 lot < 1 acre	\$200
2-4 lots or 1-3 acres	\$300
4-9 acres	\$400
10+ acres	\$500

Subdivision:

Exempt	N/C
Minor	\$ 50 + \$10/lot
Major (Preliminary Plat)	\$200 + \$10/lot
Sketch plan	N/C

Board of Adjustment:

Variance request	\$250
Interpretation appeals	\$250

Historic Preservation Commission:

Local Landmark Designation	N/C
Certificate of Appropriateness	N/C
Text Amendment Requests	\$250

Grading Permits	N/C
Sign Permits	\$2/sq. ft. - \$20 min.
Political Signs	\$100
Annexation Fees (Voluntary)	200.00

INSPECTION FEES

New Residential Construction

<u>Sq. Feet of Construction</u>	<u>Electrical</u>	<u>Plumbing</u>	<u>Mechanical</u>	<u>Insulation</u>	<u>Building</u>	<u>Total</u>
0-999	95.00	70.00	45.00	45.00	95.00	350.00
1000-1499	100.00	75.00	50.00	50.00	100.00	375.00
1500-1999	115.00	90.00	65.00	65.00	115.00	450.00
2000-2499	125.00	100.00	75.00	75.00	125.00	500.00
2500-2999	135.00	110.00	85.00	85.00	135.00	550.00
3000-3400	145.00	120.00	95.00	95.00	145.00	600.00
Over 3400	+.04sq	+.03sq	+.02sq	+.02sq	+.04sq	

Unfinished Basement 100.00

Attached Garage 75.00

Re-inspection fee 50.00

Renewal fee 50.00

Based per unit for multi family Construction

Single Family Alteration

No added Sq. Feet

<u>Sq. Feet of Alteration</u>	<u>FEE</u>
0-1000	175.00
1001-1500	200.00
1501-2000	250.00
2001-2500	300.00
2501-3000	350.00
3001 and up	350.00+ .10 Sq. Foot

Single Family Additions

<u>Sq. Feet of Addition</u>	<u>FEE</u>
0-500	250.00
501-1000	300.00
1001-1500	350.00
1501-2000	400.00
2001-2500	450.00
2500 and up	450.00+ .20 Sq. Foot
Decks 80.00	Covered decks 120.00

Manufactured Home

Single wide	75.00
Double wide	100.00
Triple Wide	150.00

Commercial Permit

First 5000 Sq. Feet @ .30 per sq. feet
Second 5000 Sq. Feet @ .25 per sq. feet
Remainder @ .20 per sq. feet

Miscellaneous Inspections

<u>Permit Type</u>	<u>FEE</u>
Gas line	50.00
ABC Inspection	125.00
Occupancy Use	50.00
Mechanical (includes Electrical) Residential	100.00
Mechanical (includes Electrical) Commercial	120.00
Electrical Service Change	50.00
Storm Damage Fees waived	0.00
Home Owner recovery fee (General Contractor board GS 87-15.6)	10.00
Beginning work without permit	100.00
Storm damage or acts of God on a service to a house - All fees waived.	

RECREATION DEPARTMENT FEES

WAYNESVILLE RECREATION CENTER ADMISSION FEE SCHEDULE

<u>Membership Category</u>	<u>Daily Entrance</u>	<u>Yearly</u>	<u>6 Months</u>	<u>3 Months</u>	<u>1 Month</u>	<u>12 Visit Card</u>
Family of 4*	\$16.25	\$593.35	\$310.80	\$161.70	\$65.10	\$132.30
Family of 2	\$9.25	\$463.05	\$244.65	\$129.15	\$53.55	\$ 66.15
Individual Adult 18 years thru 54	\$6.25	\$330.75	\$178.50	\$ 95.55	\$43.05	\$ 49.35
Individual Youth 12 years thru 17	\$4.25	\$198.45	\$112.35	\$ 63.00	\$31.50	\$ 29.40
Individual Child 5 years thru 11 (Children under five - FREE)	\$3.25	\$158.55	\$92.40	\$52.50	\$28.35	\$ 19.95
Special (Senior Citizen 55+ and/or Handicapped)	\$4.25	\$198.45	\$112.35	\$63.00	\$31.50	\$ 29.40
Individual Spectator 5 years thru 99	\$1.25	N/A	N/A	N/A	N/A	

* If family includes more than four people, a charge of 11.55 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. \$5.25, Youth 12-17 yrs. \$3.57, Child 5-11- yrs. \$3.15

MEMBERSHIP BENEFITS

Adult, Youth & Senior (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)	\$52.50	\$129.15	\$248.85	\$476.70
Family (max. 2 members)	\$43.05	\$102.90	\$195.30	\$370.65
Individual Adult (Ages 18-54)	\$34.65	\$ 76.65	\$142.80	\$264.60
Special (Senior Citizen 55+ and/or Handicapped)	\$25.20	\$50.40	\$90.30	\$158.55

- If family includes more than four people, a charge of \$9.45 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	\$42.00	21-30 participants	\$60.90
31-40 participants	\$71.40	41-50 participants	\$110.25

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 \$142.80

Groups of 50 - 75 \$181.65

Groups of 75 - 100 \$225.75

Multi-purpose & Aerobics Rooms

	<u>Member</u>	<u>Non-Member</u>	<u>For Profit</u>
Kitchen	\$29.40/hour	\$34.65/hour	\$40.95/hour
1 Room	\$16.80/hour	\$19.95/hour	\$23.10/hour
Aerobics	\$16.80/hour	\$19.95/hour	\$23.10/hour
2 Rooms	\$42.00/hour	\$47.25/hour	\$56.70/hour

*

Gymnasium Rental Rate

Entire Gym (capacity 709) \$54.60/hour

½ of the gym \$27.30/hour

* Three hour minimum rental required.

Volleyball Setup Fee Free

OTHER CHARGES

Child Care

Member Rate	\$3.15/hr.	Non-member Rate	\$4.20/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 \$79.80/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:

Children

T-Ball League	\$21.00 per player
Volleyball League	\$21.00 per player
Jr. Hornets and Sting Basketball League	\$26.25 per player
Futsal League (indoor soccer)	\$26.25 per player

Adults

Basketball League	\$31.50 per player
Futsal League	\$26.25 per player
Walleyball League	\$52.50 per team
Racquetball League	\$15.75 per player
Volleyball League	\$26.25 per player
Sand Volleyball League	\$52.50 per team
Tennis League	\$15.75 per player
Softball League	\$420.00 per team

Softball field rental	1 field	\$215.25 per tournament (Friday, Saturday & Sunday)
Vance St. & Pool Fields	2 fields	\$273.00 per tournament (Friday, Saturday & Sunday)

Sand Volleyball court rental	\$54.60 per day
Lights Vance St. & Pool Field	\$12.60 per hour

ARMORY RENTAL FEES:

			Maximum Fee 24 Hours
Gymnasium	resident	\$27.30 per hour	\$210.00
Cafeteria	resident	\$16.80 per hour	\$105.00
Classrooms	resident	\$11.55 per hour	\$ 78.75
Gymnasium	non-resident	\$32.55 per hour	\$315.00
Cafeteria	non-resident	\$22.05 per hour	\$210.00
Classrooms	non-resident	\$16.80 per hour	\$157.50

For Profit Rentals:	\$115.50 per day for residents of Waynesville
	\$168.00 per day for residents of Haywood County.
	\$236.25 per day for residents outside of Haywood County

OTHER FEES AND CHARGES:

Bleacher rental	5 row	\$31.50 ea. 24 hours
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WATER FUND (Rates effective 8-1-08)

<u>Water Rates</u>	<u>Inside</u>	<u>Outside</u>
	(All unit prices per 1,000 gallons)	
Bulk Sales (Industrial)	1.30/1,000 gal.	2.25/1,000 gal.

Retail Sales

(Residential and Commercial)

Base Charge		
0 - 2000 gal	10.75	19.36
(>2,000 gallons)	1.52/1,000 gal.	2.71/1,000 gal.

<u>Pump Fee, where applicable</u>	5.00 (per pump)	10.00 (per pump)
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Maggie Valley Sanitary	0 - 10,000 gal.	2,059.30
	All over 10,000 gal.	7.76/1,000 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

Sales from fire hydrant	2 ¢/gallon
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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

<u>Deposits</u>	\$40.00	\$60.00
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(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 8-1-08)

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

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

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

(Note: Until January 30, 2009, \$1.00/GPD of the sewer impact fee for the Junaluska - Dellwood sewer line is reimbursed to Haywood County).

ATTACHMENT "A"

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, 2008. 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 06-01-2008, .01473 per kwh.

Electric Rates (Base Rates)

Residential

Base Charge	\$7.09
1-800 kwh	.075968 per kwh
All over 800 kwh	.066653 per kwh

Commercial

Single Phase (No Demand)	
Base Charge	\$10.35
1-700 kwh	.093563 per kwh
700-4000 kwh	.070793 per kwh
All over 4,000	.066653 per kwh

Three Phase (No Demand)	
Base Charge	\$18.63
First 1-700 kwh	.093563 per kwh
Next 701-4000 kwh	.070793 per kwh
All over 4,000 kwh	.066653 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
	.045953 per kwh
Single Phase	
Base Charge	\$ 8.44
	.045953 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 06-01-2008, .008822 per kwh.

Industrial Rates (base rates) - Three Phase - Basic Charge \$13.87 .032560 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.

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		\$11.11
Sodium Vapor, 150w/16,000 lumen Semi-Enclosed		\$13.05

Sodium Vapor, 400w/50,000 lumen Enclosed	\$22.36
Sodium Vapor, 400w/50,000 lumen Flood	\$25.07
Metal Halide, 400w/40,000 lumen Flood	\$26.16
Mercury, 175w/ 7,000 lumen Semi-Enclosed	\$ 8.76

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 2008-2009 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 24th day of June, 2008.

TOWN OF WAYNESVILLE

ATTEST:

Gavin A. Brown
Mayor

Phyllis R. McClure
Town Clerk

APPROVED AS TO FORM:

Woodrow H. Griffin
Town Attorney