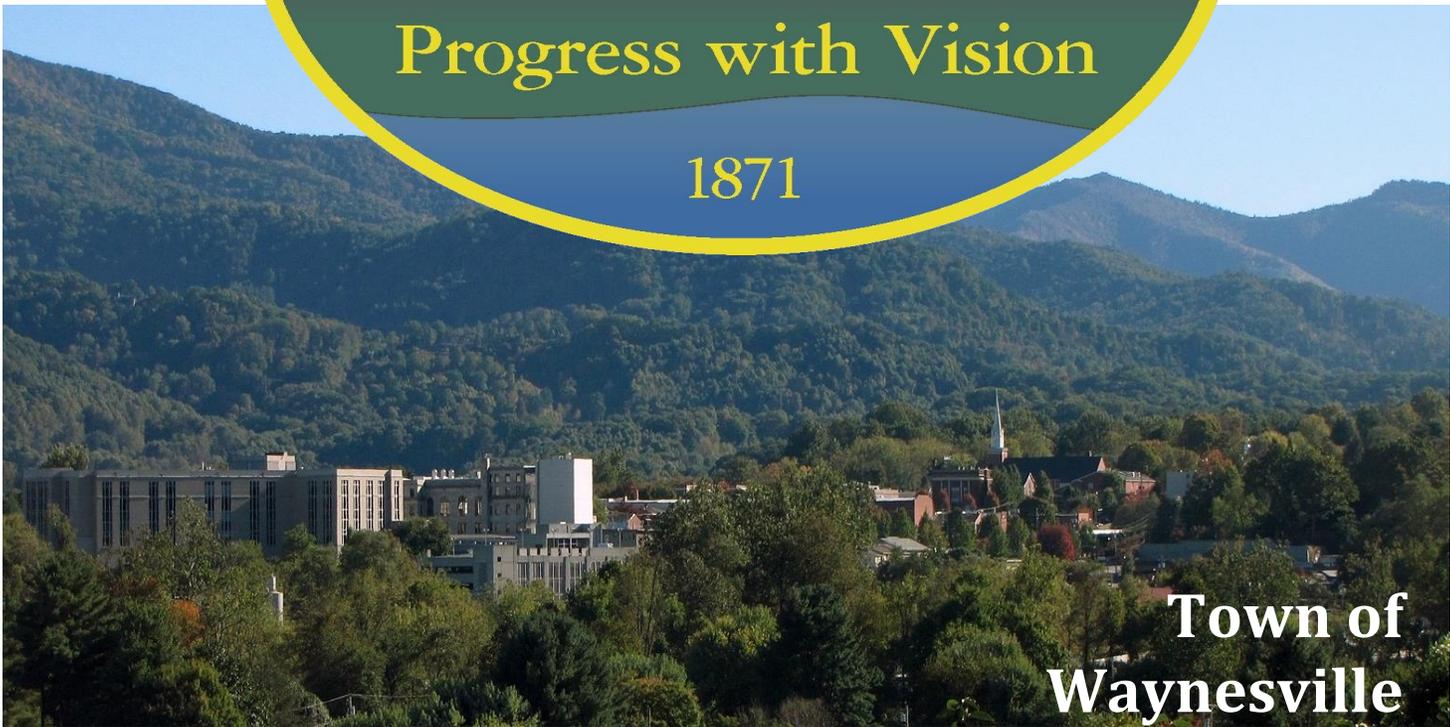




WAYNESVILLE
North Carolina

Progress with Vision

1871



**Town of
Waynesville**

**Annual Budget
2015- 2016**



1	1. Introduction a) Budget Calendar b) Budget Retreat Agenda & Minutes c) Budget Procedures
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Town of Waynesville

2015-16 Budget Work Session Schedule (All meetings to be held in Town Board Room, 9 South Main Street, Waynesville)

March 27	Special Called Board Meeting: Board Retreat – initial budget discussion including facility needs, public services proposals, electric system issues and legislative considerations
June 1	Special Called Board Meeting: Budget books distributed to Board and made available to the media and public, manager presents budget message
June 9	Regular Board Meeting: Specific budget topics discussed, Town Manager and Staff – Public Hearing Opened and Continued to June 23
June 23	Regular Board Meeting: Continuation of Public Hearing and Adoption of FY 15-16 Budget*
June 30	If necessary, another called meeting prior to the end of June to approve budget may be held

Budget Schedule

<u>Date</u>	<u>Activity</u>	<u>Responsible Party</u>
January	Distribute Budget packages to Department Heads	Finance Director
February	Department Heads submit requests and revenue estimates	Department Heads
March	Meet with Department Heads to review budget requests	Town Manager Finance Director
April 1	Finance Director makes revenue estimates for next FY	Finance Director
April 15	Finance Director presents budget to Town Manager	Finance Director
April/May	Finalize recommended budget	Town Manager Finance Director
By June 1st	Present Executive Budget to Board of Aldermen	Board of Aldermen Town Manager
Early June	Hold Public Hearing on Budget Proposal	Board of Aldermen Town Manager
June	Conduct Budget Work Sessions with Board of Aldermen	Board of Aldermen Town Manager
Late June	Adopt Budget Ordinance by July 1	Board of Aldermen



Town of Waynesville, NC

Board of Aldermen – BOARD RETREAT

Wells Event Center, 296 North Main Street, Waynesville, NC 28786

Date: March 27, 2015 Time: 8:30 a.m. – 4:30 p.m.

The agenda and all related documentation may be accessed electronically at www.waynesvillenc.gov.
Click on "Government/Mayor & Board" to download materials for town board meetings.

Consider the environment ♦ Conserve resources ♦ Print only when necessary

The Town of Waynesville provides accessible facilities, programs and services for all people, in compliance with the Americans with Disabilities Act (ADA). Should you need assistance or accommodation for this meeting, please contact the Town Clerk at:

(828) 452-2491

aowens@waynesvillenc.gov

AGENDA

8:30 AM Welcome/Introductions/Agenda Review – Mayor Gavin Brown/Manager Marcy Onieal

8:40 AM A. **WATERSHED-RELATED ISSUES**

- 1) Forest Management in Waynesville Watershed (8:40 – 9:10)
 - Rob Lamb, Executive Director, Forest Stewards
 - Pete Bates, Assoc. Professor, Dept. of Geosciences & Natural Resources, WCU
- 2) Surface water quality within Waynesville Watershed (9:10 – 9:40)
 - Jerry Miller, Whitmire Professor of Environmental Sciences, Dept. of Geosciences & Natural Resources, WCU
- 3) Conservation Easements within Waynesville Watershed and Requested Access to Rocky Branch Property not currently within easement (9:40 – 10:30)
 - Rusty Painter, Conservation Trust for North Carolina
 - Hanni Muerdter & Carl Silverstein, Southern Appalachians Highlands Conservancy
 - Will Summer & Tom Massie, NC Clean Water Management Trust Fund

Motion: To approve amending the Working Forest Conservation Easement to expand the geographic easement area to include the Rocky Branch tract, subject to approval of the other three parties to the agreement (Conservation Trust for North Carolina, Southern Appalachians Highlands Conservancy and NC Clean Water Management Trust Fund) and subject to transaction costs being secured by the conservation partners.

TOWN OF WAYNESVILLE – BOARD RETREAT

March 27, 2015

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Potential Alternative Board Action (Other Options):

- a) Seek independent access to Rocky Branch tract from adjacent properties to the north;
- b) Negotiate a legal agreement with existing conservation easement holders for limited access to Rocky Branch tract across existing conservation easement for specified purposes under specific conditions;
- c) Do nothing; continue to hold Rocky Branch tract as an asset, but with no plan, no forest management, no action;
- d) Explore sale/development of Rocky Branch tract for residential, business, or industrial purposes

10:30 AM BREAK

10:45 AM B. PUBLIC SERVICES DEPARTMENT PRE-BUDGET REPORTS & PROPOSALS

- David Foster – Public Services Director

- 1) Commercial Sanitation Study & Proposal to Reduce Monthly Collection Fees For Commercial Containers by 25%

Motion: To adopt the new commercial collection service fees at 25% below current rates, effective with the next billing cycle, as presented.

- 2) Water-Sewer Capital Construction Pre- Budget Proposal

Motion: To approve the creation of an in-house capital construction crew in FY16 at an estimated annual cost savings of approximately \$259,000, in order to allow staff to move forward accordingly with FY16 planning and budgeting and acquire associated equipment for the program prior to June 30, 2015.

11:30 AM C. FUTURE FACILITY NEEDS CONSIDERATIONS

- 1) Background: 2003/04 Facility Needs Study – Marcy Onieal, Town Manager
- 2) Parks & Recreation Needs – to be addressed by Recreation Master Planning Process
- 3) Public Services Operations Center – David Foster, Public Services Director
- 4) Fire Department/Station #2 – Joey Webb, Fire Chief
- 5) Police Department – Bill Hollingsed, Police Chief
- 6) Municipal Building/Development Services/Co-Location Proposal – Marcy Onieal, Town Manager

TOWN OF WAYNESVILLE – BOARD RETREAT

March 27, 2015

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12:15 PM LUNCH

1:00 PM D. ELECTRIC SYSTEM ISSUES

- 1) Budget Amendment to Allow Sewer Fund to Repay the Electric Fund for Transfers previously made by Electric Fund to support two sewer projects (1:00 – 1:10)
 - Eddie Caldwell, Finance Director

Motion: To approve budget amendment as presented.

- 2) Electric System Operations Assessment – Consultants’ Report (1:10 – 2:00)
 - Louis Davis & Ted Orrell, Utility Technology Engineers, Consultants
 - David Foster, Public Services Director
 - James Rhinehart, Electric System Superintendent
- 3) Power Supply Analysis and Recommendation to Authorize Manager to Enter Contract Negotiations with Energy Service Provider (2:00 – 3:00)
 - Louis Davis & Ted Orrell, Utility Technology Engineers, Consultants

Motion: To authorize the Town Manager and UTEC consulting team to enter immediately into contract negotiations with [name of energy service provider] for the purpose of executing a purchase power agreement on behalf of the Town of Waynesville, effective January 1, 2016

3:00 PM BREAK

3:15 PM E. LEGISLATIVE CONSIDERATIONS

- 1) Senate Bill 369-Sales Tax Fairness Bill Update
- 2) Senate Bill 141-Junaluska Annexation Update

4:00 PM BOARD MEMBER CONCERNS/OTHER ITEMS OF INTEREST

4:30 PM ADJOURN

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

*(For complete text of Chapter 159, please visit the NC General Assembly website at:
<http://www.ncga.state.nc.us/qascripts/statutes/>)*

CHAPTER 159-8 ANNUAL BALANCED BUDGET ORDINANCE

Local governments must operate under an annual balanced budget ordinance on a fiscal year basis, running July 1 – June 30. A budget is considered balanced when the sum of estimated net revenues plus appropriated fund balances is equal to appropriations.

CHAPTER 159-9 BUDGET OFFICER

In local governments having a council-manager form of government (as does the Town of Waynesville), the town manager shall be the budget officer.

CHAPTER 159-10 BUDGET REQUESTS

By April 30 of each fiscal year, each department head shall transmit to the budget officer the budget requests and revenue estimates for his/her department for the budget year.

CHAPTER 159-11 PREPARATION AND SUBMISSION OF BUDGET MESSAGE

Upon receipt of the budget requests, 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. In years in which general reappraisal of real property has been conducted, the budget officer shall include in the budget, a statement of the revenue-neutral property tax rate for the budget.

CHAPTER 159-12 FILING AND PUBLICATION OF THE BUDGET; PUBLIC HEARING

On the same day that s/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. S/he 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 required budget hearing. 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 NCGS §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. Any action with respect to amendment or adoption of the budget ordinance may take place at any regular or special meeting of the governing board by a simple majority of those present and voting, a quorum being present.

MINUTES OF THE TOWN OF WAYNESVILLE BOARD OF ALDERMEN
SPECIAL CALLED MEETING – BOARD RETREAT
March 27, 2015

THE WAYNESVILLE BOARD OF ALDERMEN held a special called meeting on Friday, March 27, 2015 beginning at 8:30 a.m. in the Wells Event Center, 296 North Main Street, Waynesville, NC.

A. CALL TO ORDER

Mayor Brown called the meeting to order at 8:35 a.m. with the following members present:

Mayor Gavin Brown
Alderman Gary Caldwell
Alderman Julia Freeman
Alderman J. Wells Greeley
Alderman LeRoy Roberson

The following staff members were present:

Marcy Onieal, Town Manager
Amie Owens, Town Clerk
David Foster, Public Services Director
Bill Hollingsed, Police Chief
Joey Webb, Fire Chief
Eddie Caldwell, Finance Director
Jeff Stines, Water/Sewer Superintendent
Kyle Cook, Water Treatment Superintendent
James Rhinehart, Electric System Superintendent

The following media representatives were present:

Mary Ann Enloe, the Mountaineer
Becky Johnson, Smoky Mountain News

Welcome /Introductions/Agenda Review

Mayor Gavin Brown welcomed everyone to the meeting and began by recapping some of the priorities from last year's retreat such as hiring a Development Services Director (in process) and attracting new business. One example of such forward momentum is the Development Services Advisory Group which is meeting to provide feedback on how to make Waynesville more business and development friendly.

Mayor Brown added that this retreat is focusing on what we do and who we are. He highlighted the various informational topics that would be shared during the retreat. Mayor Brown commented that what retreats like these are designed to do is to make sure that as elected officials, we do what is for the benefit of the citizens. With well over 250 years of experience in the community, the focus is on the citizens; and the citizens of Waynesville appreciate that we live, work and play here.

Mayor Brown asked if the board members had any opening comments. There being none, he asked Manager Onieal to introduce the first topic of the day – the Watershed.

A. WATERSHED-RELATED ISSUES

Manager Onieal thanked the board and guests for their time and for committing an entire day to the process. She explained that there were many topics for their thoughtful consideration and deliberation and that a number of action items are proposed. Manager Onieal added that it was the board's prerogative whether or not to take action on any of the items being presented today, but that any action taken would be critical to the development of the Manager's FY16 proposed budget. She said that most of the day's presentations involved pre-budgetary planning for new initiatives scheduled to kick off with the beginning of the new fiscal year, so any approvals granted by the board today should be considered pre-budgetary authorization for items that will appear in the manager's proposed budget beginning July 1.

Manager Onieal provided some background regarding the watershed and the existing conservation easement. She noted that it had been several years since there had been any formal presentations by the conservation and watershed management partners to the Board of Aldermen, but that there has always been good communication and interaction among the town and partner agencies via regular written and oral communications and reports. Manager Onieal commended the wealth of expertise of all of the partners and the management of the watershed. She concluded by noting the wonderful resource and valuable asset the Town has in the watershed and noted that the timing of today's workshop was prompted not only by an interest in just catching up on what's going on at the watershed, but also the fact that we have reached a stumbling block in pursuing the next steps in the adopted Forest Management Plan related to access to the Rocky Branch section of the Watershed which is not currently under conservation easement, which will be explained in further detail by the presenters. She then introduced the guest presenters who were invited to make presentations regarding progress on the Town's adopted Forest Management Plan, water quality monitoring efforts and future access and use issues related to the watershed and existing conservation agreements.

Forest Management

Peter Bates, Associate Professor, Department of Geosciences and Natural Resources at Western Carolina University (WCU) and Rob Lamb, Executive Director, Forest Stewards provided presentations about the current forest management strategies within the conservation easement, the recently completed white pine harvest in the conservation area of the watershed, and the proposed 55-acre timber harvest, on Town-owned property in the Rocky Branch section of the watershed adjacent to the conservation area.

Alderman Roberson questioned whether or not there would be replanting of trees following the proposed harvest. Mr. Lamb noted that there would be natural regeneration following the harvest with no supplemental plantings planned.

One issue that arises from the proposed foresting activity is how best to access Rocky Branch, as currently, the only access to the Rocky Branch section is by road through the conservation area. Because the current conservation agreements do not allow for commercial timbering activity to occur the Town's current conservation agreement would not allow access through the Watershed to the Rocky Branch section for the purpose of timber harvesting. (Further discussion of this issue occurred following the presentation regarding water quality).

Water Quality

Jerry Miller, Whitmire Professor of Environmental Sciences, Department of Geosciences and Natural Resources, WCU provided information regarding the current water quality monitoring program of the watershed and its tributaries. He noted that Waynesville's water is excellent and that the watershed is currently the most monitored water system in southern Appalachia. Mr. Miller added that the forest management program has not adversely impacted the water quality and he applauded the foresting methods used.

Mayor Brown asked what future plans would be related to the monitoring of water quality. Mr. Miller noted that the plan is to continue to monitor downstream from treatments (i.e. timber harvesting sites) to ensure that there is no change in water quality and to install additional monitoring sites further downstream.

Alderman Roberson clarified that the timber harvesting had not impacted the water quality. Mr. Miller confirmed. Alderman Roberson asked if there was any expected change to the water quality if timber harvest occurs in the Rocky Branch section. Mr. Miller explained that there were no expected changes and noted that the water features on that property did not advance to the watershed or reservoir, and therefore have no impact whatsoever on the water supply for the town. It was noted, however, that even though Rocky Branch did not empty into the the same basin, we would insist upon the same environmentally sensitive methods of timber harvest in the Rocky Branch area that were employed in the conservation area, if and when any timber harvest moves forward in that area.

Conservation Easement

Rusty Painter, Conservation Trust for North Carolina, first commended all collaborators who were involved in the initial conservation easement and the commitment to providing the community with great water quality. Mr. Painter provided a map that outlined the existing watershed conservation easement highlighting the areas that are considered forever wild and cannot be touched.

Mr. Painter explained that the Rocky Branch property was excluded from the original easement. As was discussed by Mr. Lamb, the proposed white pine harvest in Rocky Branch would require crossing the existing conservation easement. Mr. Painter asked how to proceed with the forest management in that area and how it may impact the easement. He provided a memo including recommendations to the board regarding possible options including:

- a. Expansion of the conservation easement to include the Rocky Branch property making the entirety of the area protected under the easement and allowing for continued forest management in the same manner as previously utilized. Expansion could be done in a timely manner as the language would be permissible to the additional property, with minimal transaction cost and due diligence required.
- b. Seeking access from adjacent properties to the north; noting that there is steep terrain along the boundaries of Rocky Branch, which severely limits vehicular access, particularly for large trucks and logging machinery.
- c. Forego any income producing activity (tree harvesting and timber sale) on the property until alternate access is achieved.

Alderman Roberson noted that recreational access is another option for Rocky Branch and inquired whether the Rocky Branch area could be accessed via the existing road. Mr. Painter noted that vehicular access is limited. Alderman Roberson asked if individuals could walk or mountain bike in to the property. Manager Onieal explained that if used for recreation, there would need to be a different

access point rather than through the water treatment facility for security purposes, and that efforts would need to be made to separate the conservation area from the Rocky Branch tract to keep recreational users, especially bicyclists or any type of vehicular traffic out of the conservation area. She noted that there was potential access via Big Cove Road and properties could be purchased for access. This is not quick and easy, but was doable.

Mr. Painter interjected that as the easement is currently written, no mountain bikes are allowed and active recreation cannot occur on the watershed. He added that if the easement area was expanded to include Rocky Branch, individuals could hike the area and that an educational center was permitted. Mr. Painter alluded to the fact that amending the easement in the current conservation area for mountain biking would be a lengthy process.

Manager Onieal noted that the Rocky Branch property is not one that easily lends itself to commercial development due to the terrain, and is important to the Parkway as an undisturbed viewshed. It has been and continues to be a valuable asset for the town as additional protection to the Town's watershed, and while the collaborative groups are certainly interested in adding Rocky Branch to the larger conservation easement, she wants to make sure the Board understands all the options available to the Town with regard to potential uses and value of the property.

Mayor Brown asked if there were alternatives so that the timber could still be harvested. For example: gaining access via condemnation, cart way access or purchase of property. These are possibilities but would take time and may take financial resources.

Manager Onieal explained that roads would need to be built to allow for access and that the forest management plan is currently halted due to lack of access. She noted that it was doubtful that there is enough value in the timber to warrant the Town acquiring access and constructing and maintaining roads specifically for this purpose, and clarified that the discussion was not meant to steer the board in any direction, but to provide options. Mayor Brown added that Rocky Branch will be there indefinitely and that continued research is necessary before the Board needs to make any decision.

Mr. Lamb explained that the current road through the watershed provides the best access to the Rocky Branch section, with no stream crossing and could ensure protecting the water quality if timber harvest is the Town's objective. Road maintenance and stream crossings would have to be reviewed if new access was sought. Alderman Roberson inquired whether the Forest Management Plan had already identified other areas within the existing conservation easement that we could move on to before dealing with the Rocky Branch area. Mr. Lamb answered that Rocky Branch was the last identified area of the current plan, but that an addendum to the plan would be possible and would be required before moving on to manage other areas within the watershed.

Manager Onieal asked for direction regarding moving forward. Mayor Brown noted that at this point, the board would like to wait and see and explore all the options related to access and future use before making a decision on Rocky Branch timber harvest. Aldermen Caldwell and Freeman noted that they would like to see the area and the surrounding potential access points.

Mayor Brown expressed appreciation for the contributions of everyone involved in the maintenance and monitoring of the watershed and its resources.

B. PUBLIC SERVICES DEPARTMENT PRE-BUDGET REPORTS & PROPOSALS

Commercial Sanitation Study & Proposal to Reduce Monthly Collection Fees for Commercial Containers by 25%

Public Services Director David Foster provided a report regarding commercial waste container service and potential fee adjustments. Based on a 2015 analysis of existing market fees for commercial customers, and the potential for gaining and retaining commercial customers, staff recommended the adoption of commercial collection fees 25% below their current rates effective with the April 2015 billing cycle. Although this reduction in fees will result in an initial loss of approximately \$53,000 per year in revenue for the town, we believe this amount will be recouped with the addition of just 27 new or returning customers. This reduction in revenue will be monitored for one year and revisited if there is not an increase in commercial customers to the Town's sanitation services. Mr. Foster added that the higher level of customer service that is provided by the Town will also be a draw for customers.

Alderman Greeley asked about a typical container contract offered by private haulers. Mr. Foster explained that most offer an initial two-year contract based on capacity (weight); however, there is no standard rate and some commercial customers who changed to an outside provider have seen wild fluctuations in their billing after the initial contract period expired.

Mr. Foster outlined the plan to provide flyers to existing and former customers as well as to all businesses to make them aware of the changes to the fee structure and to begin to re-build the customer base. Mr. Foster noted that the break-even point for commercial collection at the new rate is the addition of 27 customers.

Alderman Caldwell made a motion, seconded by Alderman Roberson, to adopt the new commercial collection service fees at 25% below current rates, effective with the next billing cycle, as presented. The motion carried unanimously.

Water-Sewer Capital Construction Pre-budget Proposal

Mr. Foster indicated that this is a pre-budget budget request to gain the input of the board and potentially move forward with the concept as there are several steps that would be required prior to the beginning of the upcoming budget year. Mr. Foster explained that currently the Town averages \$629,000 annually in capital expenditures for water and sewer maintenance. Mr. Foster proposed that an internal capital construction crew be utilized in an effort to complete most of this maintenance, and be cross trained to assist in other areas when between capital projects. While there would be initial expense with the addition of staff members, the overall cost savings would be \$259,000 based on annualized estimates and change in the business model. Mr. Foster included the following graphic to illustrate the potential cost-savings.

Type	Cost
Labor (4 new FTE's)	\$109,000
Fringe (assume 40%)	\$43,000
Equipment (4 new pieces)	\$66,000 (debt payment per year)
Ancillary costs (supplies, tools, etc.)	\$12,000
New expense (Streets patching work)	-\$39,000
Materials	100,000
Water and Sewer Capital Budgets	-\$550,000 (leaves \$75,000 in each)
Approximate savings to Water/Sewer Funds	\$259,000/year

Mr. Foster highlighted the pros and cons for such an addition and noted that larger jobs that required statutory bidding would still be handled by outside contractors. He concluded by explaining that this process of adding the crew would take about six months and the process of acquiring necessary equipment would begin in this fiscal year, if approved.

Alderman Caldwell commented that he agreed with this concept and liked the fact that jobs could be done more quickly with greater quality control and accountability and no mark up for materials. It also provides for opportunities for our own employees and creates good new jobs. Mr. Foster noted that this type of process is one he would like to see institutionalized and that similar process changes and a capital construction crew will be implemented in the streets division simply through restructuring existing job duties and use of vacant positions, without having to add new positions to the division.

Manager Onieal added that board approval is required to add four new full-time positions, and that equipment will need to be ordered soon to ensure delivery by July 1. She noted that if the Board approved of the plan it was granting pre-budgetary authorization for the manager to move forward with both the staffing and equipment purchase and that these would appear in the proposed FY16 budget that would be adopted in June.

Mr. Foster explained that all savings would stay in the water and sewer division but that this crew would work in conjunction with the streets division on projects to ensure that there is minimal disruption for citizens related to major repairs and installations. Mr. Foster has worked with Finance Director Eddie Caldwell to project the cost savings and analysis of this organizational restructuring. Mr. Caldwell confirmed that the scenario is justifiable and that he is comfortable with the numbers and supports the plan.

Mayor Brown commended the managers and staff for their process re-engineering plan, adding that this new crew working with streets and sanitation to sculpt out which projects can be jointly handled will be of great benefit to the Town and citizens.

Alderman Greeley made a motion, seconded by Alderman Freeman, to approve the creation of an in-house capital construction crew, adding four additional fulltime employees in FY 2016, and to

authorize staff to move forward accordingly with FY 2016 planning and budgeting, and to acquire associated equipment for the program prior to June 30, 2015. The motion carried unanimously.

C. FUTURE FACILITY NEEDS CONSIDERATIONS

Background

Manager Onieal introduced the topic of existing facility needs, some of which have been long-standing, and some of which are just beginning to be of concern. She explained that the recent publicity around the concept of co-locating the outside economic development agencies in the Municipal Building had been taken out of context and blown out of proportion in terms of importance and priority, since it was actually other Town needs of higher priority that had generated the opportunity to discuss co-location in the first place. Today's discussion is being brought forward because there are some immediate minor renovation requests for Town Hall and Municipal Building which will appear in the FY16 recommended budget. Additionally, there are some very significant major facility needs associated with Public Services, Fire and Recreation Departments that require multi-year planning effort in order for design work, financing and construction to all fall into place.

Manager Onieal briefly reviewed the Town's Facilities Needs Assessment Study, conducted in 2002, Some of the facility needs identified by that study were well addressed by the construction of Fire Station #1, the renovation of Police Station/Town Hall and the renovation/relocation of Finance Office to Hazelwood. Other significant needs identified by the study (or in some cases deficiencies) associated with the Public Services Operations Center and Fire Station #2, have simply remained unaddressed over the years. In addition, while that study was accurate and adequate at the time, now growth in services and programs, changes in the way the Town does business and with changing environment, equipment, staffing levels and operations, facility needs have changed in the 13 years since those needs were first examined. She explained that there would be no new major construction planned for FY16, but that the proposed budget would include funding for minor remodeling, repair, code and ADA related issues, and for planning & design funds for future larger projects.

Manager Onieal noted that the timing of the agency co-location discussion arose as a result of staff having identified problems with current utilization of space town-wide (insufficient office, break, storage space and too much inflexible medium-size meeting space that is largely underutilized), ongoing unmet space needs, and outside opportunities arising simultaneously.

With the potential annexation of Lake Junaluska and the need to relocate Fire Station #2, there had been considerable conversation regarding the opportunity to place a new fire station on land provided by Lake Junaluska as a payment in lieu of taxes, which would free up the Hazelwood facility for relocation of Development Services to Hazelwood and create a one stop shop for business and development services, permitting and code enforcement, with additional parking. The main focus was combining complementary services, creating greater operational efficiencies, offering better customer service and access and more optimum utilization of space. Manager Onieal continued noting that if Development Services were moved, then the Administrative Services offices could be housed in that vacated suite. This would essentially leave the municipal building available for co-location of the outside agencies.

Manager Onieal commented that the municipal building was well situated for all entities involved as it provides better visibility, access and parking in a downtown location where all four entities are

already located; it fully utilizes an underutilized public facility; the building's four-corner suite design lends itself to the staffing levels of the four agencies without need for significant renovation; the co-location would allow for better communication, coordination of activity, marketing and efficiency of operations for four agencies with highly complementary missions; it would allow for the infusion of outside funding to help pay for the minor renovations that the municipal building needs anyway; and it allows the Town to contribute significantly toward economic development in the community without having to spend public funds by saving the economic development agencies overhead operating costs. The idea is one that gained traction very fast among the boards and executives of the Chamber of Commerce, Economic Development Council, Tourism Development Authority and Downtown Waynesville Association (which is already housed in Town Hall at the Town's expense).

Mayor Brown reminded the board that economic development was identified as the board's number one priority at last year's board retreat and was expressed as an important interest when the manager was hired. While there was never an intent for this conversation to get ahead of where the board's interests were, the reason he and the manager pursued this opportunity with the agencies and brought it to a board meeting and are discussing it today is to explore all the possibilities and see how the board feels about this item as it relates in importance to all the Town's facility needs.

Manager Onieal added that today's session is to address primarily our own internal challenges first, but that it's important to discuss opportunities in context of both present and future possibilities, because a decision we make today about facilities sets the course for a long time to come. Once we make certain facility decisions, that will either open or shut doors for other options down the road, and we don't want to spend money to do something today that we have to spend money to un-do just a few years down the road.

Parks and Recreation Needs

Manager Onieal reported that the Parks and Recreation facility needs would be addressed by the Recreation Master Planning Process, noting that debt on the Rec Center falls off in 2018.

Public Services Operation Center

Mr. Foster presented concept plans for renovations to the Public Services Building on Legion Drive. With the cost savings from the proposals presented earlier today and additional process changes, there should be resources from within the public services/utilities budgets to finance the bulk of the renovations without putting too much pressure on the annual operating budget. Manager Onieal noted that the FY16 recommended budget will include funds for construction drawings and although the concept design is significantly different from the plan anticipated by the 2002 study, it incorporates all the original needs identified, just in a more cost and operationally efficient design plan. Ms. Onieal noted that a new addition will be constructed to replace the current overhang in front of the building, which will then be re-purposed to provide a shed at the town mulch yard.

Mayor Brown explained that the Public Services building was the last component in the earlier study, but the Town was not able to fund this renovation with the addition of the fire station and police station. This is still a priority that needs to be done. Manager Onieal noted that Public Services is the largest town department, with most employees, yet the current facility offers no place for training, meeting, no break room, dressing room, lockers or kitchen, workers have to eat in their vehicles or outside. Office and storage space is inadequate. Manager Onieal added that this project would not take long for construction drawings to be completed and would certainly be completed in time for construction to be bid for the next fiscal year.

Alderman Freeman added that the renovations are important and timely to promote a pleasant work environment. She commented that improved facilities could lead to improved productivity and positive staff morale. Manager Onieal commented that she asked Mr. Foster to bring this forward now due to having identified potential savings within all of his divisions operational budgets, which would allow us to move forward with this project perhaps even earlier than waiting until the next budget year.

Police Department

Chief Hollingsed explained that the current facility was designed with adequate evidence storage. However, there is an issue with regard to evidence processing space. Due to the backlog with the state crime lab, the SBI is forcing evidence processing back to local areas. Chief Hollingsed added that Sergeant VanderDay has been trained as a Latent Fingerprint Examiner and equipment has been acquired to allow for initial identifications in-house. Chief Hollingsed presented three potential options available for the processing area, including an estimate for renovating within the current space at an estimated cost of \$25,000.

Another issue that Chief Hollingsed noted was the full impound lot behind fire station 2 with no room for expansion. It is a fenced lot, but more has to be done about security as it has been broken into several times. Some vehicles have been there for multiple years due to the backlog in the court system. Chief Hollingsed noted that the department needs at least 12,000 square feet of secured space.

Manager Onieal noted that the evidence processing area is the priority for the Police Department and will be included as a request in the FY16 recommended budget.

Fire Department/Station #2

Fire Chief Joey Webb provided a map outlining the ISO inspection area noting the necessity to have a fire station in West/South Waynesville that will maintain the 5-mile response radius, but that there are serious deficiencies with the current facility. Chief Webb provided pictures of the existing space and outlined the various constrictions of the building and lack of area to expand, our inability to fully staff, the facility or provide with appropriate overnight, shower, office, kitchen facilities for staff or provide gender separation or ADA-compliance. Currently the building equipment bays will not house all the equipment that must be housed at the facility; there is no drive-through access; clearances in the garage are not designed to accommodate modern fire-fighting equipment, as evidenced by the two-inch clearance provided with the current engine that must be carefully backed into the bay.

Manager Onieal suggested that the Board take a tour of the current facility to truly gauge the closeness of the fire vehicles in the building, the lack of usable space and to view the impound lot concerns brought by Chief Hollingsed. Chief Webb noted that he has been investigating potential properties in the Hazelwood area that could accommodate both a fire station and an expanded impound lot.

Municipal Building/Development Services/Co-location proposal

Manager Onieal revisited the proposed co-location of outside agencies and provided conceptual plans for layout and explained that the needed renovations include ADA-compliant bathroom on first floor, a small kitchenette/service area in the indentation of board room, fire wall to segregate back stairwell and leak repairs. Manager Onieal noted that these renovations will be needed regardless of the decision on co-location. She added that all four agencies are happy with the plan, if the board considers co-location.

Manager Onieal distributed a co-location proposal, explaining that the Town would bear no direct costs associated with the proposal and that all of the agencies would experience lower overhead, resulting in as much as almost \$100,000 savings for all agencies, depending on whether the Town wanted to recoup current costs, or just continue to carry all current costs and allow the subsidy to transfer to the agencies. She indicated that the Haywood Advancement Foundation would be approached for a low interest loan for proposed renovations. Manager Onieal added that the building is always going to be the Town's building and that the Town already bears the expenses for owning and maintaining it. The Town would retain the electric vehicle parking space; records storage space in the basement and use of board room space except on the agencies' regular board meeting days.

Manager Onieal explained that if the board wished to continue with this proposal, then it would be necessary to move the Development Services staff to Hazelwood (converting the existing meeting room for that purpose until the Fire Station were relocated) and Administration to the Town Hall building. She noted that the Chamber and TDA each have lease agreements that expire within the year, and will need to know soon whether to renew their leases or plan to relocate.

Mayor Brown asked to break for lunch and continue this discussion at the end of the meeting.

The meeting was recessed at 12:50 p.m. for lunch.

The meeting was reconvened at 1:30 p.m.

D. ELECTRIC SYSTEM ISSUES

Budget Amendment

Finance Director Eddie Caldwell requested a budget amendment to allow the sewer fund to repay the electric fund for transfers that were previously made by the electric fund to support two sewer projects. Mr. Caldwell noted that the current fund balance in the electric fund was \$1.1 million; however, with the current year's transfer to the General Fund, the balance would drop below \$500K. The proposed repayment will allow for more confidence in this fund balance, as there are still debt payments on the substation of \$300,000 annually.

Manager Onieal added that now that the sewer fund is back up and projects completed, the fund can afford to pay back the electric fund. Since the original transfer from the electric fund to the sewer fund was never formally established as a loan from one fund to the other, there is not a requirement that the funds be repaid, but that repayment is the right thing to do. Now that the Local Government Commission has enacted stricter guidelines about making transfers between funds, Mr. Caldwell noted that they may send the Town a cautionary letter, but he is confident that there would be no question regarding the transfer since the original transfer was intended as a loan and this is simply the process of paying back the original loan.

The \$555,000 transfer from the sewer fund back to the electric fund reduces the fund balance appropriation in the Electric fund by \$295,000 and appropriates \$260,000 to professional services in the Electric Fund for consulting services associated with contract negotiations for wholesale electric

supplier; interim management support; and a series of projects designed to boost operational capacity, safety and standards.

Alderman Roberson made a motion, seconded by Alderman Caldwell, to approve the budget amendment as presented. The motion carried unanimously.

Power Supply Analysis and Recommendation

Manager Onieal explained that Utility Technology Engineers Consultants (UTEC) have been working with the Town for several months since the retirement of Fred Baker. They will present two different reports – one being the recommendation related to selecting a wholesale power supply provider and the other regarding organizational capacity and operational processes within the electric division.

Ted Orell and Louis Davis presented background information on UTEC and their personal professional experience related to working with utility providers and suppliers. The presentation began with a graphic depiction of how deregulated energy services can be provided by suppliers from any geographic location from within the state or outside the state and how transmission of energy is achieved to supply wholesale power to the Waynesville distribution system. This was followed with a detailed power point presentation by Louis Davis.

Mr. Davis recapped the RFP process and schedule, which was originally initiated by NOVA Consulting, and the various companies whose proposals were considered. Mr. Davis highlighted the requirements of the proposals including load, ten (10) year term, transmission costs, delivery point, demand measurement, diversity of energy sources and rates. The recommendation from UTEC was to select Santee Cooper as the Town's next wholesale power supplier, beginning January 1, 2016, upon expiration of the current contract with Duke Energy Progress at midnight, December 31, 2015..

Mr. Davis justified the recommendation by citing Santee Cooper:

- was the lowest cost provider,
- offered fixed demand rates rather than variable rates,
- offered an energy price option out – this allows for termination of the contract should the energy rate exceed a stated threshold.

Santee Cooper's proposal also allows for the installation of load side generation by the Town to receive additional savings, should the Town decide to pursue that opportunity at some point in the future. Mr. Caldwell asked how the proposed rates compare to the current costs. Mr. Orell noted that the wholesale costs should decrease over Duke Energy's projected rates; however, he recommends a cost of service study done as soon as possible to see what, if any impact the change will have on the Town's customer rates.

Manager Onieal noted that once the board approves a provider, a utility attorney will need to be hired to work with UTEC to finalize the drafting of a contract, which will come back before the Board for approval before the formal expiration of the current contract with Duke Energy. Simultaneously, a transmission contract with Duke Energy will be negotiated. Mr. Davis noted that transfers are usually smooth since the utilities and engineers will work out what, if any physical modifications are required. Customers should not see any blackout or brownout during the transition, which should be as simple as flipping a switch.

Mr. Davis explained that in assessing the town's system, the contract costs are determined by the peak hour in each month. This is the hour with the highest energy consumption for the supplier and will be determined at the same time in the Town.

Mayor Brown clarified for all that there is a one-year out clause if energy cost is at the ceiling. Capacity costs are fixed and Santee Cooper will pay the transmission costs. He added that timing is critical to make a decision.

Alderman Roberson made a motion, seconded by Alderman Freeman, to authorize the Town Manager and UTEC consulting team to enter immediately into contract negotiations with Santee Cooper for the purpose of executing a purchase power agreement on behalf of the Town of Waynesville, effective January 1, 2016. The motion carried unanimously.

Electric Systems Operations Assessment

Both Mr. Orell and Mr. Davis explained that UTEC is a full service company including detailed process and delivery design and engineering services. They spent considerable time with Mr. Baker, Mr. Foster, and Mr. Rhinehart over several weeks and examined the Town's electric facilities and operations to determine the strengths and weaknesses of the current electric system. Mr. Davis noted that electric services is a profitable, but somewhat risky business with inherent dangers.

Following review of existing processes and programs, UTEC offered the following as key areas to address related to Electric Services and a proposed timeline for doing so:

- **Construction Standards** – suggest diagrams on how the lines are built. Choose a standard – adopt it and then review existing lines meet the standard. This will be a great deal of work upfront to get all current, but easily maintained with new or replacement equipment.
- **Safety programs** – a specific training program required - while there are safety standards in place already, the suggestion is to develop a formal safety training program; mandatory and documented and monthly safety meetings
- **System mapping** – the current GIS mapping is lacking- suggest update of GIS for distribution system (electric, water and sewer) and a program to maintain and update the maps in the system.
- **Tracking Operations and Performance** – suggest a tracking program for certain indicators that could be benchmarked.
- **Substation maintenance** – there was an agreement with Duke for routine substation maintenance. The recommendation is to develop specs and approach Duke Energy about possibly renewing the maintenance agreement.
- **Electric Services study** – Cost of Services study – recommendation that this be done soon to consider commercial and industrial rates.
- **Customer Programs** – currently there are no customer programs such as Energy Efficient or Time of Use Rates - consider implementation.
- **Protective Coordination Study** – this is an analysis of electric system during fault conditions – the last study that was done was when there was only one substation; the town now has two. This would be for the entire distribution system.
- **Switching Procedures** – formalize switching or transferring load procedures.
- **Meter Testing** – no formal meter testing program; recommend development of program and tracking of information.

- **Engineer and Electric System Manager** – suggestions are to hire an engineer (in process) and an electric systems manager with distribution experience and ensure that staff is supported and well trained. Transfer the meter readers from Finance Department to Public Services.

Mayor Brown inquired how the Town would go about implementing these recommendations. Mr. Orell noted that UTEC is prepared to help with implementing these programs. Mayor Brown clarified that such assistance would be on a contract basis. Manager Onieal added that the funds provided by the budget amendment just adopted would cover the costs of the various projects that need to be initiated and that most can be accomplished within the next 12-18 months.

Mr. Davis noted that, anecdotally, the citizens are happy with the town's electric services. This review has identified some areas that could strengthen operations and make things better and safer. The system itself is performing well, but standards, processes and procedures need to be more formalized and routinized. Getting standards in place is a top priority as is having the Cost of Service Study completed prior to January 1, 2016. Mr. Davis explained that a series of formal reports will be forwarded to Manager Onieal regarding how to move forward with each of these recommendations.

Manager Onieal reminded members that the Electric Services division only has six (6) employees and that electric accounts for 34% of the Town's total revenue. While the system is small, it has the potential to continue improving to meet the standards of a changing industry and remain a viable revenue stream for the town. The Town's primary objectives, besides providing a reliable power supply and outstanding service to our customers, are ensuring the safety of our employees and the public, providing our employees the training and support they need to run a topnotch system, and reducing the Town's exposure to liability that is inherent in operating an electric system.

Mayor Brown thanked Mr. Davis and Mr. Orell for their presentation and recommendations. The consultants thanked the board and management team for their confidence and reiterated that they looked forward to assisting the Town throughout the coming months as the Town transitions to Santee Cooper.

E. LEGISLATIVE CONSIDERATIONS

Senate Bill 369- Sales Tax Fairness Bill Update

Manager Onieal explained that SB 369 could impact the Town of Waynesville by approximately \$550,000 (5.5 cents on the tax rate) over three years if passed as written. What the bill proposes is to take local sales tax and convert it into a state sales tax that would be distributed to counties and cities on a per capita basis. Manager Onieal added that Haywood County stands to gain marginally, while all Haywood municipalities would lose. The fear is that this bill will pit cities against counties, rural areas against urban areas, and strip resort towns of their ability to fund services and infrastructure on a statewide basis. Manager Onieal provided information from both the NC Association of County Commissioners and the NC League of Municipalities, including reports outlining the gains and losses projected by jurisdiction.

Manager Onieal added that at this time she is not asking for a resolution from the board opposing the bill at this time, but all of the municipal managers in Haywood County have discussed trying to develop a response. Mayor Brown added that continuing to monitor the situation is the best course of action; however, in the future, the board may want to express its frustration/ opposition.

Senate Bill 141 – Junaluska Annexation Update

Manager Onieal reported that the bill is currently in the Rules and Operations Committee. Support has been received from all five local governments, and four economic development-related agencies (Chamber, TDA, DWA and EDC), as well as the Lake Junaluska board of directors. Manager Onieal explained that Chip Killian and Chris McClure are actively watching the bill on behalf of the town and Lake Junaluska. Manager Onieal added that staff is working with Haywood County Board of Elections and GIS to ensure that all areas are included that may vote on this referendum. Manager Onieal has contacted McGill and Associates to update the information in the 2013 Annexation Study to reflect changes since the initial plans were presented.

Mayor Brown noted that there will be a definitive education campaign conducted in cooperation with Lake Junaluska which will be shared with all. He added that he wanted to ensure that numbers are there, open and available and accurate to the public. Mayor Brown noted that everyone appears to be more comfortable with the proposed referendum occurring in their own community, rather than decisions being made in Raleigh.

F. BOARD MEMBER CONCERNS/OTHER ITEMS OF INTEREST

Facility Needs

Mayor Brown re-opened the discussion regarding the Town's facility needs, noting that funds are not currently available to build a new fire department, but he asked if this was something to acknowledge would be a future priority. Mayor Brown also asked about the Public Services building and whether or not to move forward with those renovations.

Alderman Caldwell interjected that he did not feel that Development Services should be moved unless they were moved to the Municipal Building. He voiced his opinion that the Municipal Building would be a good area for their offices due to the available space. Alderman Caldwell added that TDA and EDC were county functions and that if the county had not attempted to provide space for them, why should the town? Alderman Caldwell concluded by asking if anyone had spoken with the contractors and builders to see what they thought about moving the development office.

Manager Onieal answered that the Town had received a fair number of complaints regarding access by builders/contractors to the Development Office in its present location due to lack of convenient parking, and inability to get in and get out quickly, and the need of business owners having to visit multiple locations to secure business licenses and building permits. She explained that the proposed move of Development Services to just the meeting room area of Hazelwood would only be temporary until such time as the Fire Department moved to a new facility. She added that if the Board were not willing to commit to a new Fire Station then the proposed site in Hazelwood would be too small for a permanent location for Development Services.

Alderman Freeman weighed in that renovations to the Public Services building has to be done for improved working conditions. She noted the need for privacy when dealing with cemetery issues and that changes to the facility would allow for more efficient operation. Alderman Greeley agreed that the Public Services renovations would be beneficial and that had originally been recommended over a decade ago with no action ever having been taken.

Alderman Roberson added that Chief Webb had made the case for the fire department, and the board should go down and look at it first hand. If the goal is to move the fire department, then identifying space to locate it should be researched and then if moving forward, then consider moving other departments as necessary. Manager Onieal clarified that the fire department would be a long-term project.

Alderman Freeman reminded members that employees are the number one priority and that if the facilities are not conducive to productive work or may be less than standard, they need to be addressed sooner rather than later. She agreed that Manager Onieal should begin researching potential sites for a future fire department in Hazelwood.

Mayor Brown addressed the proposed co-location and suggested that no decision be made until the Development Services Advisory Committee can provide their feedback. Alderman Caldwell indicated again that he did not wish for the Development Services staff to be moved to Hazelwood.

Manager Onieal explained that there are many options and ideas available for the municipal building. In terms of spending money, that building has not been highest priority. Manager Onieal asked the board to provide her with direction and clarification as to their priorities.

Following further discussion, ***by consensus, the board determined that the two priorities noted were planning for the Fire Department and Public Services building renovations. The co-location of outside agencies is now the third priority.*** The mayor noted that co-location of the outside agencies has not been closed out, but will not take precedent over the Town addressing the other two priority needs first.

Manager Onieal thanked the members for their direction and added that she wanted to spend her time doing what the board felt was most important. If the annexation occurs and voted positively then there could be other priorities forthcoming in the near future. Mayor Brown noted that other issues such as the electric contract and annexation have to be considered as well.

Other Items of Interest – Lake Junaluska Annexation

Alderman Caldwell asked the media for their help in getting accurate information out to the citizens regarding Lake Junaluska. He has been approached by some asking what costs would be incurred for taking on the lake itself. Mayor Brown added that in order to be sure that all concerns are addressed, education will be key. He explained that the Lake Junaluska Assembly will keep the lake and the dam. If the dam breaks, it is not the responsibility of the Town to repair or replace it.

Alderman Greeley commented that when looking at the assets of Haywood County, the lake is definitely near the top. The town is fortunate that it is the logical choice to work together. He added that if the vote goes through then the town will be an advocate to continue to build the asset.

Alderman Roberson noted that proximity to Waynesville and the available services and staff can only help Lake Junaluska. The goal is to build it up as a potential economic engine for the county.

G. ADJOURN

Mayor Brown thanked Manager Onieal, staff and the media representatives and the board for their time and attention. He noted that the retreat had been well planned and well executed.

There being no further business to discuss, Alderman Freeman made a motion, seconded by Alderman Greeley, to adjourn the meeting at 4:21 p.m. The motion carried unanimously.

ATTEST:

Gavin A. Brown, Mayor

Marcia D. Onieal, Town Manager

Amanda W. Owens, Town Clerk



Town of Waynesville
Fast Facts

About The Town of Waynesville

The Town of Waynesville is Haywood County's largest town and its county seat. The town has an abundance of natural beauty as it is framed by mountain vistas, vast national forest lands, and clear rushing streams.

Mission:

Progress with Vision

Description:

The Town provides the support that allows the residents and businesses in this community to thrive.

Structure:

The Board provides policy and budget direction, and the Town Manager, appointed by the Board of Aldermen, oversees the day-to-day operations of the Town and the implementation of policy as directed by the Board.

Major Services Provided:

- Water
- Sewer
- Electric
- Police
- Fire
- Recreation

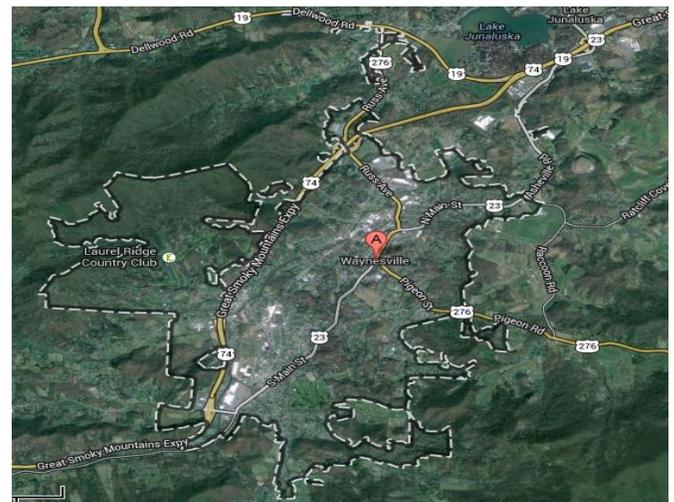
General Information:

Waynesville is a "Main Street Community" of approximately 10,000 permanent residents, served by a full service municipal organization with an average budget near \$30 million.

Community issues include: aging infrastructure, balancing economic development and planning perspectives between long-time and recent residents, and maintaining an economic mix of manufacturing, retail, and tourism.

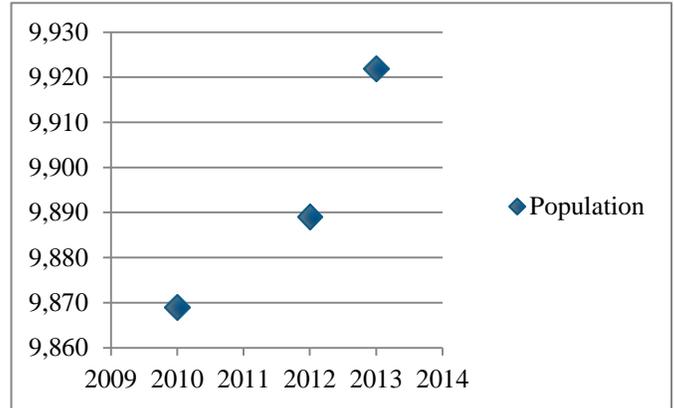
Area:

7.8 sq. miles (20.2 km²)

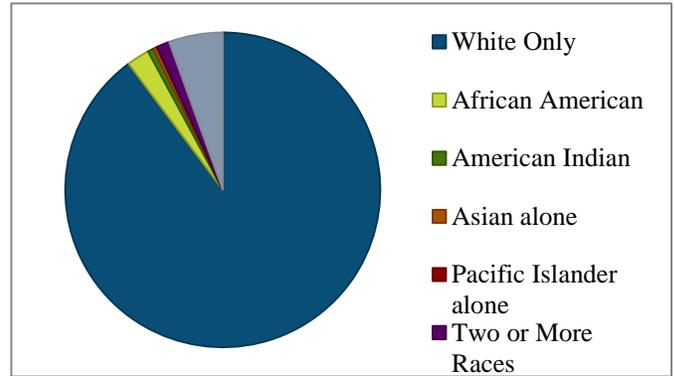


Demographic Data

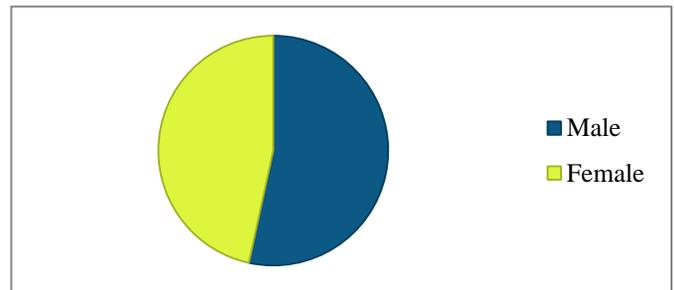
Population	
Year	Population
2010	9,869
2012	9,889
2013	9,922



Population By Ethnicity	
White Only	92.40%
African American	2.40%
American Indian	0.60%
Asian Alone	0.40%
Pacific Islander Alone	0.10%
Two or More Races	1.30%
Hispanic or Latino	5.70%



Gender Breakdown	
Female	54.40%
Male	4.60%

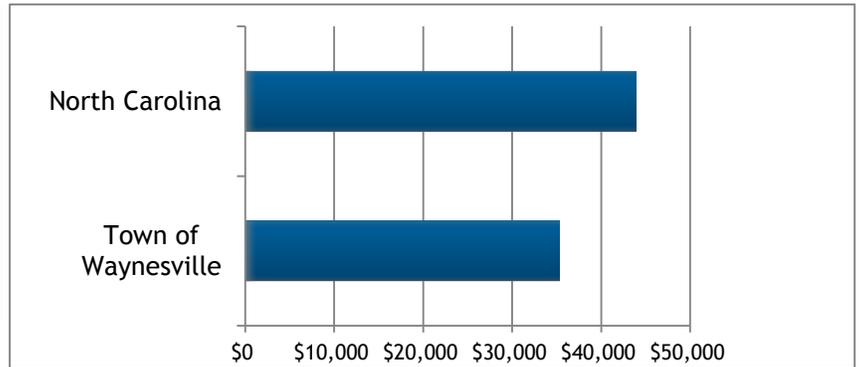


Median Resident Age	
Waynesville	46.7
North Carolina	45.5

Education	
High school or higher	81%
Bachelor's degree or higher	24.9%

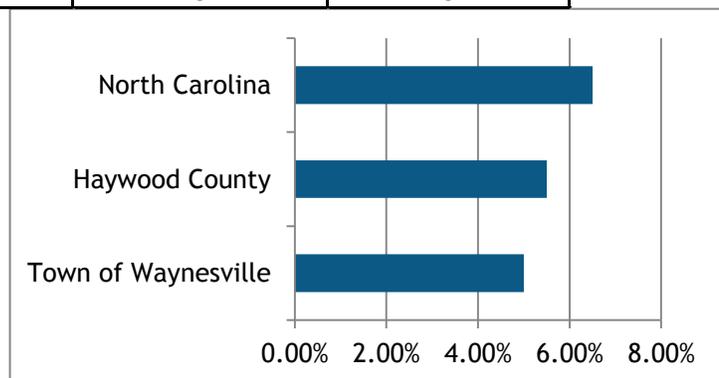
Economic Data

Estimated Median Household Income	
Town of Waynesville	\$35,402 (it was \$28,296 in 2000)
North Carolina	\$45,150



Employment By Sector Haywood County	2014 3rd Qtr Employment	2013 Annual Employment
Total All Industries	16,617	16,503
Total Government	2,973	3,775
Total Private Industry	13,643	12,728
Agriculture Forestry Fishing	0	0
Mining	0	0
Utilities	0	0
Construction	747	709
Manufacturing	2,328	2,296
Wholesale Trade	237	244
Retail Trade	2,908	2,863
Transportation and Warehousing	89	92
Information	134	117
Finance and Insurance	394	410
Real Estate and Rental and	172	182
Professional and Technical	391	396
Mgt of Companies,	97	103
Administrative and Waste	560	583
Educational Services	52	42
Health Care and Social	2,368	1,749
Arts, Entertainment and	305	312
Accommodation and Food Services	2,204	2,097
Other Services Ex. Public Admin	504	443
Public Administration	1,187	1,145
Unclassified	0	0

Unemployment Rate	
Town of Waynesville	5.0%
Haywood County	5.5%
North Carolina	6.5%

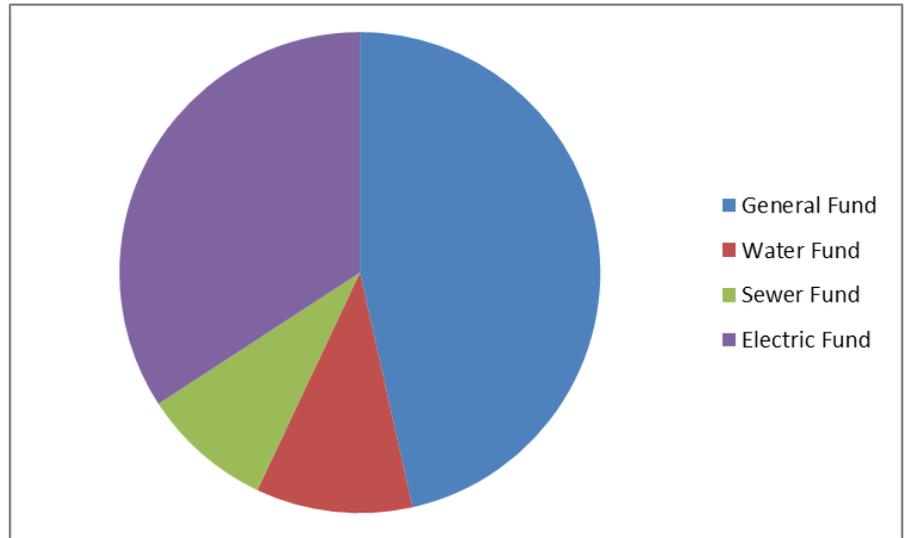


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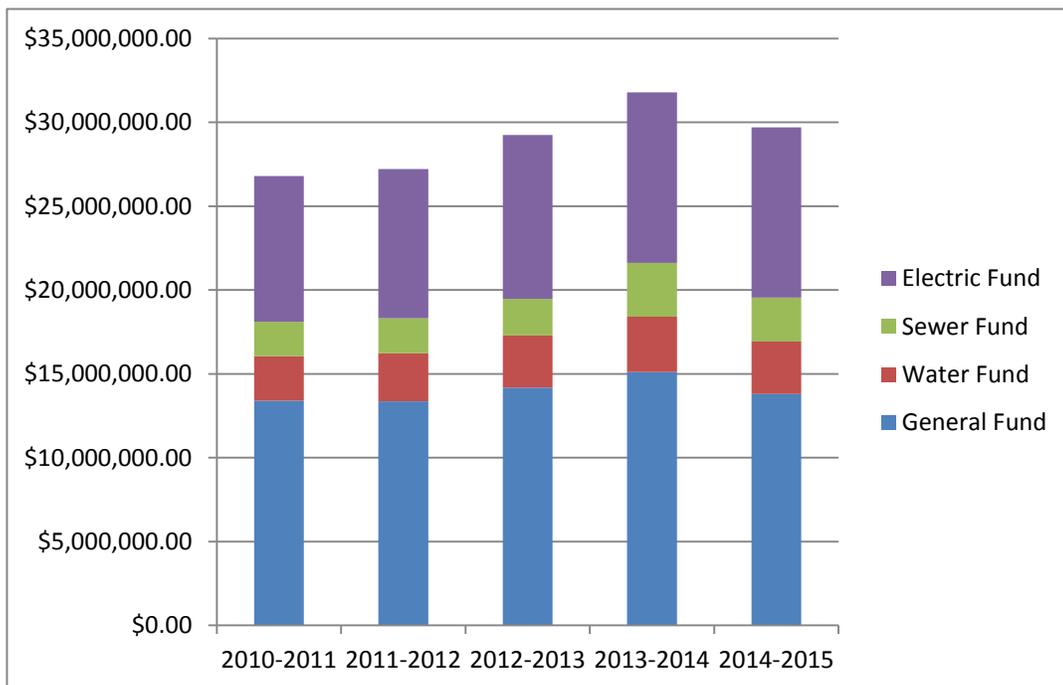


Town Budget Information

Current Year	2014-2015
General Fund	\$13,805,890.00
Water Fund	\$3,128,340.00
Sewer Fund	\$2,612,410.00
Electric Fund	\$10,153,780.00
Total	\$29,700,420.00



Yearly Budget By Fund	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
General Fund	\$13,393,900.00	\$13,369,440.00	\$14,186,410.00	\$15,102,060.00	\$13,805.890.00
Water Fund	\$2,669,140.00	\$2,859,570.00	\$3,099,500.00	\$3,303,710.00	\$3,128,340.00
Sewer Fund	\$2,036,270.00	\$2,088,800.00	\$2,186,990.00	\$3,208,560.00	\$2,612,410.00
Electric Fund	\$8,705,540.00	\$8,889,350.00	\$9,769,310.00	\$10,166,150.00	\$10,153,780.00
Total	\$26,804,850.00	\$27,207,160.00	\$29,242,210.00	\$31,780,480.00	\$29,700,420.00



Regional Partnerships

Southwestern Council of Governments

The Southwestern North Carolina Planning and Economic Development Commission (Southwestern Commission) is the council of government (COG) for North Carolina's Region A, covering the western most part of the state; Cherokee, Clay, Graham, Haywood, Jackson, Macon, and Swain Counties and the 16 municipalities therein. The mission of the Southwestern Commission is to improve the quality of life in its seven county service area by assisting local governments in reaching their goals



Haywood County Council of Governments

A collaboration between the County and the towns that comprise it, with the mission to share information and plan for the future of the county.



Haywood County Chamber of Commerce

The Haywood County Chamber of Commerce is a business organization with a vested interest in the community. Our organization continues to provide the resources necessary for business success, economic vitality and a sustained quality of life in Haywood County.



Haywood County Economic Development Commission

The mission of The Haywood County Economic Development Commission is to foster a healthy and prosperous economy and quality of life for our community through the development of capital investment, job creation and entrepreneurial opportunities while supporting existing business and industry



North Carolina League of Municipalities

The League is a nonpartisan federation of more than 540 cities, towns and villages in North Carolina.



French Broad River Metropolitan Planning Organization

The French Broad River MPO is a partnership between local and state government that makes decisions about transportation planning in urbanized areas and meets planning requirements established by federal authorizing legislation for transportation funding. Local governments belonging to the MPO are Buncombe, Haywood, Henderson, Madison and Transylvania Counties, and Asheville, Biltmore Forest, Black Mountain, Canton, Clyde, Flat Rock, Fletcher, Hendersonville, Laurel Park, Maggie Valley, Mars Hill, Mills River, Montreat, Waynesville, Weaverville, and Woodfin.



North Carolina Small Town Main Street Program

The Small Town Main Street program addresses the growing number of small, rural towns that need downtown development assistance but are not likely, due to size or resource limitations, to pursue the regular Main Street program.



North Carolina
Main Street



2014 - 2015 ESTIMATED BUDGET

I. GENERAL FUND			
A. REVENUES			
	BUDGETED 2014 - 2015	EST. ACTUAL 2014 - 2015	DIFFERENCE
Real Estate Taxes - Town	4,638,200	4,721,470	83,270
Comment: The current year's collection percent is running better than expected. The estimated actual collections percentage is expected to be 1.06% above budget. And the prior year's collections are projecting to be \$30,070 higher than budgeted.			
Real Estate Taxes - Municipal Service District - Downtown Waynesville	111,080	99,250	(11,830)
Comment: Prior year's collections are coming in lower than budgeted.			
Motor Vehicle Taxes	290,050	330,990	40,940
Comment: The State's Department of Motor Vehicles has taken over the property tax billing and collections of motor vehicle taxes from the County. The taxes must be paid before a tag is issued or renewed. This is resulting in a better collection percentage.			
Motor Vehicle Rental Tax	20,000	21,000	1,000
x Refunds and Discounts	(3,500)	(3,000)	500
Comment: Refunds are issued when people pay property taxes already paid by their mortgage company.			
Penalties/Interest/Advertising	47,000	43,810	(3,190)
Comment: While prior year's collections of taxes is higher than budgeted, they are not as far behind as in prior year's collections which is resulting in lower penalties and interest.			
Local Option Sales Tax - 1 %	876,440	948,390	71,950
Comment: Sales tax revenue are finally returning. Estimating 8.21% higher than budget. For comparison, the sales tax for FYE 6/30/2008 was \$948,199.			
Local Option Sales Taxes - 1/2 %	902,310	956,810	54,500
Comment: Estimating 6.04% higher than budget. For comparison, the sales tax for FYE 6/30/2008 was \$961,478.			
Additional 1/2% Sales Tax to Replace Reimbursements	447,930	458,450	10,520
Comment: Estimating 2.35% higher than budget. For comparison, the FYE 6/30/2008 was \$417,783.			
Privilege License Tax	138,000	132,450	(5,550)
Comment: This revenue will disappear in next year's FY 15-16 budget.			
able Television Gross Receipts	122,540	122,540	0

2014 - 2015 ESTIMATED BUDGET

REVENUES	BUDGET	EST. ACTUAL	DIFFERENCE
Beer and Wine Tax	40,700	42,500	1,800
Comment: This revenue has finally shown some signs of growth.			
Court Facilities Fees	2,400	2,400	0
Franchise Taxes			
Comment: These revenue sources used to grow steadily, but in recent years they have been more unpredictable. With the use of cell phones, more people have dropped their land lines. Telecommunication revenue is down. Electric & Gas revenues depends on weather & usage. Also FY14-15 marked the first year of a new distribution method. A lot of uncertainty surrounds the final outcome.			
A. Telecommunications	241,730	184,530	(57,200)
Comment: For comparison, FYE 6/30/2009 \$316,654.			
B. Electric	393,120	475,060	81,940
Comment: For comparison, FYE 6/30/2009 \$433,627.			
C. Natural Gas	16,750	19,560	2,810
Comment: For comparison, FYE 6/30/2009 \$16,799..			
Powell Bill Revenue	334,720	336,660	1,940
Comment: Powell Bill revenues are tied to population and street mileage, neither of which grew last year. The higher use of gasoline has resulted in higher revenues for State and that resulted in a small increase for the Town in Powell Bill Funding. For comparison, FYE 6/30/2008 \$396,634.			
Solid Waste Tax	5,840	6,190	350
Comment: This was a new source of revenue in 2009-2010 and results from a \$2.00 per ton charge on everything disposed of at the landfill.			
Payments on Behalf of Firemen for Pensions	15,000	12,000	(3,000)
Powell Bill Interest Earnings	1,000	1,000	0
Comment: Powell Bill fund reserves remain low with little interest earnings.			
Police Grant - Others	59,000	25,000	(34,000)
Comment: There were not as many grants available in 2014 - 2015 as in the past.			
Unauthorized Substance Funds	21,000	5,000	(16,000)
Comment: When funds are taken during drug raids or in connection with drug deals/sales, the funds are distributed back to the department involved in police actions. Less funds were received and spent during the current fiscal year.			

2014 - 2015 ESTIMATED BUDGET

REVENUES	BUDGET	EST. ACTUAL	DIFFERENCE
Miscellaneous Grants	15,000	25,000	10,000
Comment: This is primarily the grant funds or donations received for the purchase of kayaks, accessories, and a kayak trailer for the recreation department.			
Sale of Fixed Assets - Powell Bill Items	0	5,510	5,510
Comment: When items are purchased with Powell Bill Funds, the revenues for the sale of those items must be returned to the Powell Bill Account.			
Construction Classes	0	0	0
Building Permits	100,000	100,000	0
Comment: Revenues are picking up a little over the past two years. We should meet budget or be close.			
Planning Fees	3,000	2,000	(1,000)
Comment: There have been few requests for special permits or subdivisions review as development continues to be slow.			
Rezoning and Annexation Fees	1,000	100	(900)
Comment: With the LDS just adopted, we do not expect many fees for rezoning.			
Homeowners Recovery Fund	-400	-250	150
Comment: There is a fee charged for each new home to go to a State fund, and there simply were not many new homes or major additions this past year.			
Occupancy Use Fees	3,000	2,850	(150)
Civil Penalties from Code Enforcement	1,000	1,500	500
Connection and Reconnection Fees	70,000	80,000	10,000
Comment: Unfortunately, these fees remained higher than normal due to the poor economy and the economic conditions for many of our citizens and customers.			
Late Payment Penalties	24,000	24,000	0
Comment: Although the economy is improving, there are still those who run late with payments and must pay late payment penalties.			
Street Performer Fees	150	150	0

2014 - 2015 ESTIMATED BUDGET

REVENUES	BUDGET	EST. ACTUAL	DIFFERENCE
Police Contract Services	71,100	56,500	(14,600)
Comment: These are revenues for contract police services, including a large sum from the School System for the School Resource Officer at the middle school. There were few other programs which required police officers to be contracted.			
Fire Protection Charges	274,000	265,000	(9,000)
Comment: The budget called for new fire districts in FY14-15, that would result in fire districts that are billed by the county property tax system vs. the town's utility system. The new fire districts were not developed which resulted in lower revenues.			
Commercial Sanitation Fees	398,600	331,900	(66,700)
Comment: The rate increase for FYE 6/30/2013 has resulted in our customers requesting less pickups or customers switching to a private service. In response to this, the town dropped its dumpster collection rates 25% effective April 1, 2015.			
Residential Sanitation Fees	481,900	481,900	0
Haywood County Refuse Reimbursement	80,000	0	(80,000)
Comment: The county has dropped this reimbursement revenue to the Town.			
Solid Waste Containers - Rental	34,500	27,500	(7,000)
Comment: The number of dumpsters rented has continue to dropped.			
Cemetery Lot Sales	20,000	16,000	(4,000)
Comment: In a poor economy, people do not typically buy lots until needed.			
Cemetery After Hours Call Out Fees	100	1,200	1,100
Comment: This is the charge for call outs on weekends and holidays.			
Columbarium Sales	2,000	1,000	(1,000)
Comment: We are seeing more interest in the columbarium niches now, and feel the sale of these niches will increase as cremation becomes more popular.			
Columbarium Openings	1,200	200	(1,000)
Comment: A fee is charged for opening columbarium and engraving doors.			
Cremation Lots	800	400	(400)
Comment: This is the charge for a space and to bury remains at the cemetery.			

2014 - 2015 ESTIMATED BUDGET

REVENUES	BUDGET	EST. ACTUAL	DIFFERENCE
Recreation - Memberships	341,000	331,000	(10,000)
Comment: Memberships appear to have dropped slightly.			
Recreation - Daily Passes	116,000	121,700	5,700
Comment: Daily Passes appear to have increase slightly.			
Recreation - Rentals	48,000	48,000	0
Recreation - Department Services	0	110	110
Comment: These revenues are being recorded in the Adult & Children Recreation Program line item below.			
Recreation - Contribution from Haywood County - was kept in as a reminder			
Comment: Haywood County no longer supports recreation efforts of the Town.			
Recreation - Adult and Children Recreation Programs	140,000	175,000	35,000
Comment: These programs are experiencing some increases with the accelerating revenue of Silver Sneakers, a senior health and fitness program.			
Recreation - Program Fees at Armory	4,000	8,200	4,200
Recreation - Rentals Collected at Armory	10,000	9,100	(900)
Recreation - Child Care	0	0	0
Recreation - Commissions on Vending Machines	2,500	2,400	(100)
Comment: The Town moved out of the vending machine business and collects a share of the profits from the machines placed here by others.			
Recreation - Proceeds from Concessions	2,000	2,000	0
Comment: We receive a small amount from the sale of items at the center.			
Recreation - Playground	3,380	3,380	0
Comment: This is the money left over from contributions toward the Community Playground and is used for annual maintenance on the playground.			
Contributions/Donations - Police	0	0	0
Contributions/Donations-Recreation	0	0	0

2014 - 2015 ESTIMATED BUDGET

REVENUES	BUDGET	EST. ACTUAL	DIFFERENCE
Community Foundation Donation	0	0	0
Comment: When the Recreation Center was started, a special fund was established to receive donations. This fund normally provides donations from interest earnings, but in most years there are little if any earnings.			
Memorials	10,000	1,000	(9,000)
Comment: This account is where people donate toward the purchase of memorials for others for trees, benches, art work, etc. It can be erratic from year to year.			
Public Art	20,000	20,000	0
Comment: These were donations made in support of the Public Art Program			
Public Art - Town of Waynesville	5,000	5,000	0
Comment: This is the Town's contribution to the Public Art Program.			
Public Art - Ticket Sales			
Historic Pamphlet Sales	0	0	0
Miscellaneous	7,000	7,000	0
Comment: This is an account where we place revenue that does not fit easily in other categories. It can be erratic from year to year and hard to predict.			
Rents	31,740	35,400	3,660
Comment: These are mostly the rents from two cell tower locations.			
Sale of Materials & Fixed Assets	7,000	8,120	1,120
Comment: We did not have as many items to sell in 2014 - 2015, so revenues were lower than in some other years.			
Parking Tickets	100	150	50
Noise Ordinance Violations	100	0	(100)
Comment: This is a fine for excessive noise and may be paid much like a parking ticket. It has been helpful in reducing the loud radios on Main Street.			
Cash - Over and Short	0	-110	(110)
Bad Check Charges	2,000	2,400	400

2014 - 2015 ESTIMATED BUDGET

REVENUES	BUDGET	EST. ACTUAL	DIFFERENCE
Investment Earnings	0	0	0
Comment: Interest rates remain very low providing little investment income. We also deduct bank charges from interest earnings, meaning almost a wash in this account.			
ABC Store Sales Distribution	10,000	22,430	12,430
Comment: The ABC Store is only allowed to retain a certain percentage of their accumulated earnings and has started making contributions back to the Town.			
ABC Distribution - Law Enforcement	4,630	4,150	(480)
ABC Distribution - Rehabilitation	2,900	2,590	(310)
Transfer from Water Fund	122,020	112,020	(10,000)
Comment: We transfer a portion of the water revenues after fund balance is deducted to the General Fund.			
Transfer from Sewer Fund	87,820	87,820	0
Comment: We transfer a portion of the sewer revenues after fund balance is deducted to the General Fund.			
Transfer from Electric Fund	1,275,600	1,275,600	0
Comment: The Electric Fund has been transferring over one million dollars to the General Fund since FYE 6/30/2011. However, because of higher fuel cost and/or the new electric contract, the Town may need to look more closely at reducing this transfer in the coming years.			
Fund Balance Appropriated-Powell Bill	123,780	116,300	(7,480)
Comment: We proposed taking more from our Powell Bill Reserves to allow more asphalt work in 2014 - 2015 as we attempt to handle much lower Powell Bill revenues.			
Fund Balance Appropriated	1,127,060	245,500	(881,560)
Comment: We anticipated a large transfer from fund balance, but the actual transfer will be considerably less than expected.			
TOTAL GENERAL FUND REVENUES	13,805,890	13,010,780	(795,110)

2014 - 2015 ESTIMATED BUDGET

B. EXPENDITURES	BUDGET	EST. ACTUAL	DIFFERENCE
Governing Body	87,010	71,970	(15,040)
Comment: Health insurance lower than expected and a board member chose to go with spouse's health plan.			
Administration	471,730	361,550	(110,180)
Comment: Wages and fringe benefits are below budget mainly due to a vacant position. Also the wellness program and health insurance costs are lower than expected.			
Finance Department	387,800	355,180	(32,620)
Comment: Wages and fringe benefits are below budget mainly due to a vacant position.			
Police Department	4,211,720	4,003,200	(208,520)
Comment: Wages and fringe benefits are below budget due to the monies set aside for pay adjustments not being spent. Also Health Insurance costs and fuel costs are lower than expected.			
Miscellaneous Police Grants	80,000	25,000	(55,000)
Comment: State and federal government grants were not as plentiful.			
Fire Department	1,253,740	1,202,860	(50,880)
Comment: Wages and fringe benefits are below budget due to overtime hours falling below expectations. Also health insurance and fuel costs are lower than expected.			
A. Emergency Responders	10,690	7,900	(2,790)
Streets and Sanitation	2,823,730	2,686,870	(136,860)
Comment: Wages and fringe benefits were below budget due to temporary vacancies. And again health insurance and fuel costs are lower than expected.			
Powell Bill	459,500	459,500	0
Comment: To address as many needs as possible, the department plans on spending the amounts budgeted.			

2014 - 2015 ESTIMATED BUDGET

B. EXPENDITURES			
	BUDGET	EST. ACTUAL	DIFFERENCE
Library	160,060	143,760	(16,300)
Comment: Part time wages and fringe benefits are below budget due to temporary vacancies and overall health insurance costs are lower than expected.			
Planning and Code Enforcement	541,480	451,280	(90,200)
Comment: Wages and fringe benefits are below budget due to temporary vacancies.			
Special Appropriations	325,110	286,580	(38,530)
Comment: Monies set aside for economic development was not spent and the prior year's tax collection for Downtown Waynesville Association came in lower than expected.			
Parks and Recreation	2,336,550	2,292,090	(44,460)
Comment: Wages and Fringe benefits were down due to the temporary vacancies and the 2.5% salary adjustment not being spent. Health Insurance and electric costs are lower than expected.			
Recreation - Special Projects	33,000	41,600	8,600
Comment: We received and spent a \$25,000 grant for kayaks, trailer and their related accessories. We had only anticipated a \$15,000 grant.			
Loan Payments	623,770	621,440	(2,330)
Operating Transfers to Other Funds			
A. Transfer to Capital Projects Fund	0	0	0
TOTAL GENERAL FUND EXPENDITURES	13,805,890	13,010,780	-795,110
C. GENERAL FUND SUMMARY			
	BUDGET	EST. ACTUAL	DIFFERENCE
REVENUES	13,805,890	13,010,780	(795,110)
EXPENDITURES	13,805,890	13,010,780	(795,110)
DIFFERENCE	0	0	0

2014 - 2015 ESTIMATED BUDGET

II. WATER FUND			
A. REVENUES			
	BUDGET 2014 - 2015	EST. ACTUAL 2014 - 2015	DIFFERENCE
Water Charges	2,747,000	2,798,400	51,400
Comment: We increased water rates by 5 % and revenues are coming in better than expected.			
Water Taps/Connection Fees	40,000	20,000	(20,000)
Comment: While revenue is better than last year, things are still a little slow.			
Impact Fees - New Connections	12,000	12,000	0
Comment: Construction generated some capacity fees for the system.			
Miscellaneous Revenues	1,500	500	(1,000)
Sale of Materials/Supplies/Fixed Assets	0	18,800	18,800
Comment: This amount is mainly due to the sale of the old water meters that were replaced with the new radio meters.			
Contributed Capital	20,000	20,000	0
Comment: This is the reimbursement on the engineering services for the water line to the State's new rest area.			
Investment Earnings	0	0	0
Transfer from Electric Fund	0	0	0
Loan from the General Fund	0	0	0
Fund Balance Appropriated	307,840	0	(307,840)
Comment: Expenditures are less than expected, so the anticipated fund balance appropriation will be less than expected.			
TOTAL WATER FUND REVENUES	3,128,340	2,869,700	(258,640)

2014 - 2015 ESTIMATED BUDGET

III. SEWER FUND			
A. REVENUES	BUDGET 2014 - 2015	EST. ACTUAL 2014 - 2015	DIFFERENCE
Sewer Charges	2,152,500	2,162,650	10,150
Comment: We increased sewer rates by 5 % and revenues are as expected.			
Sewer Taps	20,000	19,000	(1,000)
Comment: While revenue is better than last year, things are still a little slow.			
Industrial Discharge Permits	0	0	0
Impact Fees	500	0	(500)
Impact Fees - Flow Allowances - Other Systems	2,000	15,000	13,000
Comment: These are Impact Fees the Board approved for new developments on the Junaluska Sanitary District and Clyde systems.			
Impact Fees - New Connections	20,000	19,000	(1,000)
Comment: Things are starting to pick up.			
Miscellaneous Revenue	400	400	0
Sale of Materials/Supplies/Fixed Assets	0	0	0
Contributed Capital	20,000	20,000	0
Comment: This is the reimbursement on the engineering services for the sewer line to the State's new rest area.			
Investment Earnings	0	0	0
Fund Balance Appropriated	952,010	640,560	(311,450)
Comment: The \$555,000 transfer to the Electric Fund to pay back the past Electric Fund transfers to the Sewer Fund makes up the bulk of this year's actual fund appropriation.			
TOTAL SEWER FUND REVENUES	3,167,410	2,876,610	(290,800)

2014 - 2015 ESTIMATED BUDGET

B. EXPENDITURES			
	BUDGET	EST. ACTUAL	DIFFERENCE
Sewer Maintenance	1,022,890	838,770	(184,120)
Comment: Most of the sewer rehabilitation projects have been delayed to next year's budget.			
Wastewater Treatment	1,325,170	1,242,970	(82,200)
Comment: Wages and fringe are less than expected due to temporary vacancies and and lower health care costs. The next largest savings was in the cost of electricity purchased.			
Administration and Finance	176,530	152,050	(24,480)
Comment: Board, Administration and Finance Departments are under budget, so charges to the other funds will be lower or under budget as well.			
Contingency Appropriated	0	0	0
Comment: Board, Administration and Finance Departments are under budget, so charges to the other funds will be lower or under budget as well.			
Transfer to Other Funds:			
To General Fund	87,820	87,820	0
Comment: We transfer a portion of the sewer fund revenues,			
To Electric Fund	555,000	555,000	0
Comment: We have paid back the Electric Fund for past transfers.			
TOTAL SEWER FUND EXPENDITURES	3,167,410	2,876,610	(290,800)
C. SEWER FUND SUMMARY			
	BUDGET	EST. ACTUAL	DIFFERENCE
REVENUES	3,167,410	2,876,610	(290,800)
EXPENDITURES	3,167,410	2,876,610	(290,800)
DIFFERENCE	0	0	0

2014 - 2015 ESTIMATED BUDGET

IV. ELECTRIC FUND			
A. REVENUES	BUDGET 2014 - 2015	EST. ACTUAL 2014 - 2015	DIFFERENCE
Electric Charges	8,697,200	8,553,640	(143,560)
Comment: We expected the revenues associated with the expansion of a major manufacturer to increase more than they have. The budget also expected the electric rates to increase more than they have in the current year. The Town has raised rates on some classes of its customers.			
Security Lights	48,200	48,200	0
Comment: Rates will remain the same and revenues should as well.			
Street Lights	129,250	129,250	0
Comment: We charge other funds for street lighting on Town property.			
Underground Service Installation	2,000	2,000	0
Renewable Charge Revenue	51,530	52,650	1,120
Comment: This is the charge required under Senate Bill 3 and is paid to Progress Energy to assist them in meeting the 12.5% renewable energy level.			
Electric Pole Rental	12,860	12,860	0
Comment: These are charges made to other utilities for use of Town poles.			
Sales Tax Charges	624,840	460,000	(164,840)
Comment: First year of the franchise taxes changing to a new sales tax. Manufacturing sales are exempted. What we have collected is paid to the State for the new distribution method.			
Miscellaneous Revenues	3,000	5,650	2,650
Comment: There was very little revenue received that did not fit in another category.			
Sale of Fixed Assets	0	720	720
Investment Earnings	0	0	0
Comment: Earnings are low and are offset by banking fees.			
Transfer from Sewer Fund	555,000	555,000	0
Fund Balance Appropriated	289,900	0	(289,900)
Comment: With the transfer from the Sewer fund we will not have to use the amount budgeted from reserves.			
TOTAL ELECTRIC FUND REVENUES	10,413,780	9,819,970	(593,810)

2014 - 2015 ESTIMATED BUDGET

B. EXPENDITURES			
	BUDGET	EST. ACTUAL	DIFFERENCE
Electric Maintenance	1,682,260	1,492,920	(189,340)
Comment: Wages and fringe benefits were down somewhat due to personnel changes and vacancies. Professional services is down due to the contract with UTEC being spread out over two years. The largest remaining differences are in fuel, materials, supplies, and miscellaneous system additions not costing as much as planned or not being installed.			
Purchased Power	6,042,200	5,767,300	(274,900)
Comment: Power costs are lower than expected mainly due to lower sales than budgeted and fuel costs that have appeared to trend lower during the current year.			
Renewables Energy Payment:	51,530	52,650	1,120
Comment: Under Senate Bill 3, every electric provider must achieve a 12.5% of electric generation from renewable sources by 2021. Waynesville is allowed to pay Progress Energy an amount to expend on that renewable energy.			
Sales Tax on Purchased Power	624,840	460,000	(164,840)
Comment: The sales taxes billed to customers are paid to the state for distribution. This is the first year of the switch from franchise taxes to sales taxes (Manufacturing sales are exempt from the sales taxes).			
Economic Development	24,130	0	(24,130)
Comment: Monies set a side for economic development has not been paid yet.			
Bad Debt Expense	32,000	32,000	0
Administration and Finance	681,220	580,200	(101,020)
Comment: Board, Administration and Finance Departments are under budget, so charges to the other funds will be lower or under budget as well.			
Transfer to General Fund	1,275,600	1,275,600	0
Comment: The Electric Fund has traditionally provided a subsidy or profit sharing to the General Fund. Without this transfer, replacing the amount of money in the General Fund would require a tax rate increase of eleven cents. We will need to watch this closely in future years to see if the Electric Fund can provide this much money.			
TOTAL ELECTRIC FUND EXPENDITURES	10,413,780	9,660,670	(753,110)
C. ELECTRIC FUND SUMMARY			
	BUDGET	EST. ACTUAL	DIFFERENCE
REVENUES	10,413,780	9,819,970	(593,810)
EXPENDITURES	10,413,780	9,660,670	753,110
DIFFERENCE	0	159,300	(159,300)

2014 - 2015 ESTIMATED BUDGET

V. ASSET MANAGEMENT			
A. REVENUES	BUDGET	EST. ACTUAL	DIFFERENCE
	2014 - 2015	2014 - 2015	
Charges to Other Funds	2,038,070	1,893,420	(144,650)
Comment: Each department is charged a prorated share of the cost of this department based upon a percentage of the department budgets.			
Miscellaneous Revenue	0	2,610	2,610
Investment Income	0	0	0
Fund Balance Appropriated:	0	0	0
TOTAL ASSET MANAGEMENT REVENUES	2,038,070	1,896,030	(142,040)
B. EXPENDITURES	BUDGET	EST. ACTUAL	DIFFERENCE
Public Services- Administration	499,830	468,830	(31,000)
Comment: Wages and fringe are less than expected due to a temporary vacancy and and lower health care costs.			
Public Facilities-Inside	1,010,840	911,750	(99,090)
Comment: Some capital improvement projects were not completed as budgeted.			
Public Facilities-Outside	126,790	122,620	(4,170)
Purchasing Operations	400,610	392,830	(7,780)
TOTAL ASSET MANAGEMENT EXPENDITURES	2,038,070	1,896,030	(142,040)

2014 - 2015 ESTIMATED BUDGET

C. ASSET MANAGEMENT SUMMARY			
	BUDGET	EST. ACTUAL	DIFFERENCE
REVENUES	2,038,070	1,896,030	(142,040)
EXPENDITURES	2,038,070	1,896,030	(142,040)
DIFFERENCE	0	0	0
VI. GARAGE OPERATIONS			
A. REVENUES			
	BUDGET 2014 - 2015	EST. ACTUAL 2014 - 2015	DIFFERENCE
Charges to Other Funds	686,920	565,290	(121,630)
Comment: Each department is charged a prorated share of the cost of operating the Garage based upon fuel usage.			
All Other Revenue	5000	22,110	17,110
Investment Income	0	0	0
TOTAL GARAGE REVENUES	691,920	587,400	(104,520)
B. EXPENDITURES			
	BUDGET	EST. ACTUAL	DIFFERENCE
Garage Operations	691,920	587,400	(104,520)
Comment: Fuel cost were lower than expected.			
TOTAL GARAGE EXPENDITURES	691,920	587,400	(104,520)

2014 - 2015 ESTIMATED BUDGET

GARAGE SUMMARY	BUDGET	EST. ACTUAL	DIFFERENCE
REVENUES	691,920	587,400	(104,520)
EXPENDITURES	691,920	587,400	(104,520)
DIFFERENCE	0	0	0

Town *of*
WAYNESVILLE
North Carolina

2014
Board of Aldermen
Planning Retreat
March 28, 2014

Summary Report

May 2, 2014

DAVID LONG CONSULTING

Strategic Planning & Organizational Development
for North Carolina's Local Governments

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May 2, 2014

Gavin Brown, Mayor
Marcia Onieal, Manager
Town of Waynesville
16 South Main Street
Waynesville, NC 28786

Dear Mayor Brown and Manager Onieal:

I very much appreciate your asking me to assist with the Town's 2014 Planning Retreat. It has been a genuine pleasure working with everyone involved! The Board made much progress in expressing its ideas, shaping a sense of strategic direction and arriving at a common understanding of its long-range priorities. My impression is that the session was very positive and that the discussion was both energetic and constructive.

Please extend my gratitude to the members of both Board and staff for their cooperation, assistance, enthusiasm and skills in making sure that everything operated smoothly—it is sincerely appreciated.

I hope the Board and staff will find the attached report to be accurate and satisfactory in all respects. If there are any deficiencies or needs for revision, please let me know as soon as possible so these can be addressed.

Thanks very much! I have enjoyed working with the Town of Waynesville. If called upon, I would look forward to continuing our work together in any way possible.

Sincerely,

David Long MPA
Consultant/Facilitator

Town of WAYNESVILLE
2014
Board of Aldermen
Planning Retreat
March 28, 2014

Summary Report
May 2, 2014

1.0 - INTRODUCTION

The Town of Waynesville conducted its 2014 Planning Retreat on March 28, 2014 at the Harrell Center in Lake Junaluska. The retreat focused on the Board with the support of Town Manager Marcia Onieal. Attending and participating from the Board were Mayor Gavin Brown, Mayor Pro Tem Wells Greeley and Aldermen Gary Caldwell, Julia Freeman, and LeRoy Roberson.

David Long, a planning consultant based in Greensboro with thirty-nine years' experience serving local governments throughout North Carolina, served as facilitator and prepared this summary report. The consultant's bio is included as [Attachment 1](#).

The summary report includes brief narratives describing selected elements of the retreat agenda and activities. (Additional elements may be included later as they become available from key staff.) This report is supplemented by the excellent and extensive notes made by Town Clerk Amie Owens during the retreat—these notes are incorporated by reference into this summary.

The consultant conferred with the Town Manager in advance of the retreat to plan the session and to develop the agenda. The retreat agenda is included as [Attachment 2](#). This summary roughly parallels the sequence of retreat agenda items.

2.0 - ASSESSING WAYNESVILLE'S COMPETITIVE POSITION

RESPONSES WHEN ASKED

'WHAT ARE WAYNESVILLE'S PRIMARY STRENGTHS AND WEAKNESSES?'

(LISTED IN ORDER CITED/NOT IN PRIORITY ORDER)

Strengths

- Desirable community
- Quality of life
- Stable finances
- Staff/employees
- Diverse business community
- Watershed
- Electric city
- Recreation/parks
- Downtown
- Lack of gentrification
- Board and manager
- Cohesion/trust/respect among Board

Weaknesses

- Slow economic bounceback
- Real estate market
- Construction
- Stagnant recently
- Could be more business-friendly; permitting, etc.
- Loss of blue collar jobs
- Aging infrastructure
- Challenges with state political waters

Challenges

- Lake Junaluska merger

3.0 - STRUCTURED BRAINSTORMING

The Board engaged in a structured brainstorming process. The purpose of the process was to assist the Board in developing a consensus-based prioritization of goals for the long-term.

The focus question for the session was:

What are the most important issues, needs and opportunities facing the Town of Waynesville over the next 3-5 years to open the next chapter of its history?

The process allows for maximum individual creativity and respects the individual's right to voice opinions in an unpressured manner, while gradually building consensus and arriving at common ground among the group, specifically a set of priorities that is 'owned' in a unified manner by the Board. The structured process is a proven and tested method that consistently delivers results and very positive reviews from participants.

Many key pieces of information were generated from the session—a series of Excel spreadsheets were developed summarizing this information and are embodied in [Attachments 3.1 through 3.3](#).

The facilitator interacted one-on-one with each participant until all ideas had been expressed and recorded on flip chart sheets. The participants voiced a total of 44 responses. Participants then prioritized these 44 items individually using a system in which a) their top nine priorities were selected and b) these top nine were further refined by assigning nine points to the highest item, eight to the next highest and so forth until the ninth item then received one point.

- [Attachment 3.1](#) lists the 44 items in the order originally generated.
- [Attachment 3.2](#) lists the 44 items sorted by the Board's priorities—in descending order by points received. The top items follow (*points in red and item numbers in black*):

33	25	Lake Junaluska merger
19	12	Infrastructure update with a vision for future development; don't pave a street and then dig it up
16	3	Control growth without stifling positive growth with too many restrictions
16	4	Expand breadth of DWA to recognize Hazelwood, Frog Level and S. Main; Is it financially feasible to expand MSD?
15	27	Ensure that Town is economically strong in long run: a) make money (water, electric, etc.); b) sustainable; not short-term; c) Folkmoot, etc.
14	8	Concentrate on sustaining businesses in areas losing focus; E. Waynesville, etc.
10	2	Promote downtown area in off-season

- [Attachment 3.3](#) lists the 44 items sorted by **themes** in descending order of aggregate points assigned by the group.

The themes were developed by the facilitator and items assigned to each theme several days following the session. The themes are intended simply as a method to better grasp the results, and in no way to supersede or challenge any other decision-making processes in place.

It is a conceptual tool, not an end product—unscientific and imperfect but hopefully a helpful piece of information in charting a course forward. It is also somewhat subjective on the part of the facilitator, although the general intent was to conform as closely as possible the themes identified by the Board during the retreat.

Others might observe completely different themes and/or assignment of items to themes (due to overlap, gray areas, etc.) and are encouraged to do so. The themes can be thought of as a tool for achieving a division of labor, for example, if multi-disciplinary task forces were to be established, each might address a priority theme.

The themes and aggregate points (in red) of each follow (*total points=225*):

- Planning/Vision/Growth Management 101
- Economy/Economic Development 57
- Infrastructure 27
- Budget/Finance/Management 10
- Promotion/Marketing/PR/Communications/Identity 10
- Quality of Life/Other 9
- Mobility/Traffic/Transportation 6
- Environment 5

There is nothing binding about the themes and the points attributed to each. The most important fact is that each idea was voiced, and is therefore important regardless of the points received. At best, the rankings provide a *rough* idea of the relative weight of each theme. Much more insightful analysis by those closest to the issues (Board, staff, residents, etc.) is required to convert these rankings into a meaningful basis for action.

4.0 - IDENTIFICATION AND PRIORITIZATION BY BOARD OF BROAD STRATEGIC LONG-RANGE THEMES

The facilitator developed the themes identified in the previous section in the days *following* the retreat. At the retreat, the Board confirmed by consensus the following as broad priorities. The prioritization process was very informal and *not in priority order*:

MAJOR PRIORITIES IN ORDER VOICED BY BOARD AT RETREAT
Not in priority order

1. Economy
2. Infrastructure
3. Quality of Life
4. Promotion/PR/Communications
5. Environment
6. Planning/Vision
7. Mobility/Traffic
8. Finance

5.0 - GENERAL STRATEGIC PLAN

A goal of the retreat was to arrive at an organized course of action. For each of the broad themes, the Board identified and affirmed by consensus the following general strategic plan. The following is intended not as an end-product, but simply as a first attempt to document and recapture the core ideas of the Board at the retreat. It should be considered rough and preliminary, and subject to refinement as the ideas become clearer and come into greater focus.

The following is essentially a transcript of the flip chart sheets generated at the retreat. Further, more in-depth documentation of this discussion can be found in the Town Clerk's excellent retreat notes. *(Blank bullets are intended as a 'prompt' that other strategies might be added later.)*

Economy

- Assess merits of different economic development organizational alternatives to advocate for Waynesville
- Pro-active business recruitment; protocols in place
- Assess possibility of expanding DWA, MSD etc. to Frog Level and Hazelwood
- Become more business-friendly
- Develop business service/advocacy skills among town staff
- Entrepreneurial zones for small business - examine feasibility
- Examine mechanisms such as modifying connection fees to stimulate new business
- Plan for Downtown Waynesville to improve properties
- Extend a helping hand to small businesses
- Town – a “coordination of existing services” function
- Focus on town as a whole not just downtown

-
-

Infrastructure

- Develop a critical needs assessment
- *Explore merits of* bond funding
- Cost-benefit analysis of patching up old infrastructure
- Include broadband under concept of infrastructure
-
-

Quality of Life

- Acquire easements for Richland Creek Greenway
- Capitalize on recreational assets/opportunities by way of merger with Lake Junaluska; address service demands
- Implementation of *Recreation Master Plan*
- Policy/practices regarding funding requests from non-profits, etc.
-
-

Promotion/Public Relations/Communications

- Promote downtown area in off-season
- Make it possible to swim in Lake Junaluska
- Make sure we have full-service retirement amenities
- Develop a unique identity/niche
- Further develop tourism industry
- Potential Rocky Branch development
-
-

Environment

- Use environment, green, etc. as a calling card, especially for younger people
- Strengthen recycling
- Not environment *versus* jobs, but environment *and* jobs
-
-

Planning/Vision

- Revisit, assess and update land design standards
 - Are standards consistent with economic development goals?
 - Have we accomplished goals of *2020 Plan*?
- Review various plans to determine if we have succeeded
-
-

Mobility/Traffic/Transportation

- Continue to advocate vigorously for Waynesville at regional, state, national, etc. levels
- ADA concerns relative to code enforcement
- Pedestrian and bike access
-
-

Finance

- Philosophy: see if we can grow ourselves out of the economic downturn; stay the course
-
-

Staff issues (*late addition to list*)

- Succession planning
- Staff training
-
-

6.0 - ACTION PLANNING

The agenda for the retreat reserved considerable time for action planning for top priorities, that is, detailed breakdowns of the action steps or 'nuts and bolts' of implementation for top priorities. Time constraints, however, precluded this discussion from occurring in a formal sense. Fortunately, a great deal of detailed action planning was embedded *informally** as part of the development of section 5.0 *The General Strategic Plan*.

**Formal* action planning would conform roughly to the following template:

Action Plan #1

Goal –

Strategy –

Action –

Resources Needed –

Who is Involved –

Who Takes the Lead –

Potential Obstacles –

Potential Allies –

Target Date –

Report Back from Lead –

DAVID LONG CONSULTING

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336.972.5216 preferred 336.545.5717 optional
dlongwork@earthlink.net

DAVID LONG has served as a professional planner and facilitator, primarily within the State of North Carolina, since 1974. *He has led numerous retreats and goal-setting sessions, and has assisted clients in developing a broad range of plans.* Clients include elected officials, planning boards, boards of education, chambers of commerce, economic development agencies, tourism organizations, special task forces, grassroots organizations, non-profit organizations and regional partnerships.

From 1974-2004, David served with the NC Department of Commerce as a liaison between state and local governments based in Winston-Salem, Asheville, Wilmington and Fayetteville. From 1986-2004 he served as the chief planner in a twenty county area of the Piedmont region of North Carolina, based in Winston-Salem, with responsibility for delivering planning services to over 150 communities in the fields of community planning, public management, and economic development.



He is deeply understanding of the unique roles of elected officials, managers, and non-profit leaders and is exceptionally skilled in working with these valued leaders to advance steadily on solid ground.

In 2004, David initiated a private consulting practice and continues to serve public, non-profit and private organizations. Responding to the competitive realities of the global economy, he has committed much of his energy to assisting communities in adapting to challenging economic times. *He especially enjoys helping communities find common ground and reach their full potential by gaining traction and achieving a shared sense of purpose, vision and overall direction.*

David has assisted over 400 organizations in conducting retreats/input sessions and in crafting creative plans and policies. He served on the adjunct

faculty of the University of North Carolina at Greensboro, where he taught a popular course in strategic planning. *David is a recipient of the Order of the Long Leaf Pine, awarded by the Governor for lifetime service to the State of North Carolina.*

David's recent work has focused on consensus building, strategic planning, growth management, economic development, and public policy. Along with colleagues Carol Rhea and Jeff Michael, he organized and led a groundbreaking regional planning initiative, the Yadkin/Pee Dee Lakes Project, built on principles of grassroots public participation; has assisted in establishing many local and regional tourism organizations; and has advised the Blue Ridge National Heritage Area.

David was instrumental in the late 1970s and early 1980s in laying some of the foundations for the highly successful revitalization of the City of Asheville as well as the resurgence of the broader mountain region. He also assisted many communities in the coastal region in implementing the initial phases of the Coastal Area Management Act.

David holds a BA from the University of North Carolina at Chapel Hill, a Master of Public Affairs (MPA) from Western Carolina University, a certificate in nonprofit management from Duke University, and was a longtime member of the American Institute of Certified Planners.

David is a tenth generation North Carolinian with deep roots in the State, and operates as a fully independent practitioner. He and his wife Ann, a retired teacher, currently reside in Greensboro. Twin daughters Sarah and Elizabeth (age 28) are his heroes and constant inspiration for creating communities that value the unique talents and perspectives of each and every citizen.

Please see client list next page.

Examples of Clients Served: Retreats, Strategic Plans, Goal-Setting

Advantage West	Mebane, Town of
Apex, Town of	Montgomery County EDC
Archdale-Trinity Chamber of Commerce	Moore County Planning Department
Asheboro-Randolph Chamber of Commerce	Morrisville, Town of
Bethania, Town of	Mount Airy Chamber of Commerce
Black Mountain, Town of	Newton, City of
Blue Ridge Parkway Foundation	North Carolina Arts Council
Blue Ridge National Heritage Area	North Carolina Department of Commerce
Camden County	North Carolina Department of Cultural Resources
Carthage, Town of	North Wilkesboro, Town of
Central Carolina Education Consortium	Northwest Piedmont Council of Governments
Chapel Hill Downtown Partnership	Piedmont Land Conservancy
Chapel Hill, Town of	Piedmont Triad Partnership
Chatham County	Pittsboro, Town of
Chinqua-Penn	Randolph County
Clemmons, Village of	Reidsville, City of
Dan River Basin Association	Rockingham County
Danbury, Town of	Rockingham County Chamber(s) of Commerce
Davidson County	Rockingham County EDC
Davidson County Schools	Rockingham County United Way
Davie Chamber of Commerce	Spencer, Town of
Davie County	Stanly County Chamber of Commerce
Deerfield Beach FL, City of	Stokes County EDC
Downtown Mocksville	Stokesdale, Town of
Downtown Salisbury	Surry Arts Council
Garner, Town of	Surry County
Graham County	Surry County Board(s) of Education
Greenville, City of	Wadesboro, Town of
Historic Salisbury	Wilkes County Chamber of Commerce
Kannapolis, City of	Yadkin/Pee Dee Lakes Project
Kernersville, Town of	Yadkin County Schools
Lewisville, Town of	Yadkin County
Lexington, City of	Yanceyville, Town of
Lexington Tourism Authority	
Marshville, Town of	

TOWN OF WAYNESVILLE
BOARD OF ALDERMEN
PLANNING RETREAT
FRIDAY, MARCH 28, 2014
8:30 AM – 5:00 PM

Emphasis: Crafting a Vision and Charting an Actionable Path Forward

<i>Time</i>	<i>Topic</i>	<i>Presenter/Leader</i>
8:30-8:45	Gather/Coffee/Refreshments (<i>LJA Bookstore & Café</i>)	
8:45-8:50	Welcome and Introduction to Today's Session	Mayor Brown
8:50-9:05	Overview of Retreat & Format	David Long, Facilitator
9:05-9:15	Review of Existing Plans, Management Direction	Marcy Onieal, Manager
9:15-10:00	Assessing Waynesville's Competitive Position¹	David
10:00-11:00	Structured group brainstorming for Board Focus Question: <i>'What are the most important issues, needs and opportunities facing the Town of Waynesville over the next 3-5 years to open the next chapter of its history?'</i> ²	David
11:00-11:15	Break	
11:15-11:45	Brainstorming continued / Discussion of brainstorming results	David
11:45-12:15	Identification of high-priority strategic directions³	David
12:15-1:00	Lunch (<i>Buffet at Terrace Hotel</i>)	
1:00-2:00	Develop draft strategic plan⁴	David
2:00-3:00	Detailed action planning for very high-priority strategies⁵	David
3:00-3:15	Break	
3:15-4:00	Core Principles, Mission, Vision & Values⁶/Wrap-up	David
4:00-5:00	Focus Topics (<i>as requested by Board</i>)	All
5:00	Adjourn	

¹ End product: a SWOT analysis, with a twist, to provide a visionary direction

² End product: a prioritized list of specific ideas generated by the Council with numerical values

³ End product: a hierarchical set of about 5-7 broad themes and strategic directions (e.g. growth management, economic development, infrastructure, quality of life, etc.) with bulleted list of specific priorities under each

⁴ End product: Continuation of footnote #3

⁵ End product: detailed implementation plans for a handful of specific items deemed to be very high priority, listing the 'who, what, how, when, resources needed, etc.'

⁶ End product: gathering the basic ingredients to craft a one-page, visually pleasing, easy-to-read document that can be easily distributed post-retreat.

Waynesville Board of Aldermen: Retreat Brainstorming 3.28.14	
	<i>What are the most important issues, needs and opportunities facing the Town of Waynesville over the next 3-5 years to open the next chapter of its history?</i>
Item	Item
#	Listed by Item #
1	Develop underutilized commercially-zoned areas
2	Promote downtown area in off-season
3	Control growth without stifling positive growth with too many restrictions
4	Expand breadth of DWA to recognize Hazelwood, Frog Level and S. Main; is it financially feasible to expand MSD?
5	The economy
6	Look at revenue picture; diversify
7	Bike lanes, walkable community
8	Concentrate on sustaining businesses in areas losing focus; E. Waynesville, etc.
9	Measured growth with more attention to business recruitment; become more business friendly
10	Town itself - be entrepreneurial
11	Use best practices to improve efficiency/effectiveness of essential services
12	Infrastructure update with a vision for future development; don't pave a street and then dig it up
13	Restrict Howell Mill Road to commercial (still have residential)
14	Support development and implementation of events that make Town unique; residents and tourists
15	Develop better greenway, pedestrian and bicycle plans
16	Address social issues responsibly; not all about \$
17	Economic development approach that fine-tunes concrete goals; find niche; can't be all things to all people
18	Entrepreneurial zones to help foster local business
19	Concerted effort for a cleaner community; when eyesore exists put teeth in ability to clean it up
20	Approach things on a regional basis; strategic alliances with other towns regional organizations, partnerships, etc.
21	Develop activities and jobs to attract and retain young people
22	Protect/maintain established residential areas from encroaching commercial development
23	Infrastructure
24	Employee involvement and engagement in process
25	Lake Junaluska merger
26	Wall Street awakening; underground power, etc.; venue for street dances
27	Ensure that Town is economically strong in long run: a) make money (water, electric, etc.); b) sustainable; not short-term; c) Folkmoot, etc.
28	Make sure Waynesville does not become a stale environment with business; update attractions, etc.; bring local population in; have variety of businesses
29	Target specific businesses or geographic areas for redevelopment via economic incentives
30	Make sure rate structures are not burdensome; equitable fees, licenses, etc.; competitive
31	Reduction in curb cuts and stoplights
32	Redevelopment of Montgomery and Depot to incorporate all of downtown character into Frog Level
33	Ensure that ETJ is appropriately-established; should we expand it?
34	Unique identity to draw people to Hazelwood's downtown
35	Restaurant on South Main
36	Concentrate on the environment; green community to attract residents and make us unique
37	Recycle sediment in Lake Junaluska in a commercial enterprise

Att. 3.1

38	Want to swim in Lake Junaluska
39	Full service hotel/facility to attract people to stay more than one night; convention center
40	Passenger train through Waynesville
41	Quality of water; bottle and sell Waynesville water; \$ to non-profits
42	Affordable workforce housing
43	Make sure we have full-service retirement amenities
44	Capitalize and leverage our proximity to GSMNP and natural environment in general

		Waynesville Board of Aldermen: Retreat Brainstorming 3.28.14									
		What are the most important issues, needs and opportunities facing the Town of Waynesville over the next 3-5 years to open the next chapter of its history?									
Total	Item	Item									
Points	#	Listed by points in descending order				Individual pts					
33	25	Lake Junaluska merger				9	9	8	7		
19	12	Infrastructure update with a vision for future development; don't pave a street and then dig it up				8	6	5			
16	3	Control growth without stifling positive growth with too many restrictions				7	9				
16	4	Expand breadth of DWA to recognize Hazelwood, Frog Level and S. Main; is it financially feasible to expand MSD?				3	7	6			
15	27	Ensure that Town is economically strong in long run: a) make money (water, electric, etc.); b) sustainable; not short-term; c) Folkmoot, etc.				7	8				
14	8	Concentrate on sustaining businesses in areas losing focus; E. Waynesville, etc.				5	9				
10	2	Promote downtown area in off-season				8	2				
9	1	Develop underutilized commercially-zoned areas				9					
9	5	The economy				6	3				
8	17	Economic development approach that fine-tunes concrete goals; find niche; can't be all things to all people				8					
8	23	Infrastructure				2	6				
7	24	Employee involvement and engagement in process				7					
6	29	Target specific businesses or geographic areas for redevelopment via economic incentives				6					
5	7	Bike lanes, walkable community				5					
5	11	Use best practices to improve efficiency/effectiveness of essential services				5					
5	19	Concerted effort for a cleaner community; when eyesore exists put teeth in ability to clean it up				4	1				
5	20	Approach things on a regional basis; strategic alliances with other towns regional organizations, partnerships, etc.				1	4				
5	32	Redevelopment of Montgomery and Depot to incorporate all of downtown character into Frog Level				5					
5	36	Concentrate on the environment; green community to attract residents and make us unique				2	3				
4	18	Entrepreneurial zones to help foster local business				4					
4	28	Make sure Waynesville does not become a stale environment with business; update attractions, etc.; bring local population in; have variety of businesses				4					
4	30	Make sure rate structures are not burdensome; equitable fees, licenses, etc.; competitive				4					
3	13	Restrict Howell Mill Road to commercial (still have residential)				3					
3	26	Wall Street awakening; underground power, etc.; venue for street dances				3					
2	14	Support development and implementation of events that make Town unique; residents and tourists				2					
2	41	Quality of water; bottle and sell Waynesville water; \$ to non-profits				2					
1	10	Town itself - be entrepreneurial				1					
1	35	Restaurant on South Main				1					
1	40	Passenger train through Waynesville				1					
0	6	Look at revenue picture; diversify									
0	9	Measured growth with more attention to business recruitment; become more business friendly									
0	15	Develop better greenway, pedestrian and bicycle plans									
0	16	Address social issues responsibly; not all about \$									
0	21	Develop activities and jobs to attract and retain young people									
0	22	Protect/maintain established residential areas from encroaching commercial development									
0	31	Reduction in curb cuts and stoplights									
0	33	Ensure that ETJ is appropriately-established; should we expand it?									
0	34	Unique identity to draw people to Hazelwood's downtown									
0	37	Recycle sediment in Lake Junaluska in a commercial enterprise									
0	38	Want to swim in Lake Junaluska									
0	39	Full service hotel/facility to attract people to stay more than one night; convention center									
0	42	Affordable workforce housing									
0	43	Make sure we have full-service retirement amenities									
0	44	Capitalize and leverage our proximity to GSMNP and natural environment in general									

Waynesville Board of Aldermen: Retreat Brainstorming 3.28.14		
<i>What are the most important issues, needs and opportunities facing the Town of Waynesville over the next 3-5 years to open the next chapter of its history?</i>		
Total	Item	Item
Points	#	<i>Listed by Themes and Aggregate Points (Red) in Descending Order</i>
Planning/Vision/Growth Management		
33	25	Lake Junaluska merger
16	3	Control growth without stifling positive growth with too many restrictions
16	4	Expand breadth of DWA to recognize Hazelwood, Frog Level and S. Main; is it financially feasible to expand MSD?
9	1	Develop underutilized commercially-zoned areas
6	29	Target specific businesses or geographic areas for redevelopment via economic incentives
5	19	Concerted effort for a cleaner community; when eyesore exists put teeth in ability to clean it up
5	20	Approach things on a regional basis; strategic alliances with other towns regional organizations, partnerships, etc.
5	32	Redevelopment of Montgomery and Depot to incorporate all of downtown character into Frog Level
3	13	Restrict Howell Mill Road to commercial (still have residential)
3	26	Wall Street awakening; underground power, etc.; venue for street dances
0	22	Protect/maintain established residential areas from encroaching commercial development
0	33	Ensure that ETJ is appropriately-established; should we expand it?
101		
Economy/Economic Development		
15	27	Ensure that Town is economically strong in long run: a) make money (water, electric, etc.); b) sustainable; not short-term; c) Folkmoot, etc.
14	8	Concentrate on sustaining businesses in areas losing focus; E. Waynesville, etc.
9	5	The economy
8	17	Economic development approach that fine-tunes concrete goals; find niche; can't be all things to all people
4	18	Entrepreneurial zones to help foster local business
4	28	Make sure Waynesville does not become a stale environment with business; update attractions, etc.; bring local population in; have variety of businesses
2	41	Quality of water; bottle and sell Waynesville water; \$ to non-profits
1	35	Restaurant on South Main
0	9	Measured growth with more attention to business recruitment; become more business friendly
0	21	Develop activities and jobs to attract and retain young people
0	37	Recycle sediment in Lake Junaluska in a commercial enterprise
0	39	Full service hotel/facility to attract people to stay more than one night; convention center
57		
Infrastructure		
19	12	Infrastructure update with a vision for future development; don't pave a street and then dig it up
8	23	Infrastructure
27		
Budget/Finance/Management		
5	11	Use best practices to improve efficiency/effectiveness of essential services
4	30	Make sure rate structures are not burdensome; equitable fees, licenses, etc.; competitive
1	10	Town itself - be entrepreneurial
0	6	Look at revenue picture; diversify

10		
		Promotion/Marketing/PR/Communications/Identity
10	2	Promote downtown area in off-season
0	34	Unique identity to draw people to Hazelwood's downtown
0	44	Capitalize and leverage our proximity to GSMNP and natural environment in general
10		
		Quality of Life/Other
7	24	Employee involvement and engagement in process
2	14	Support development and implementation of events that make Town unique; residents and tourists
0	16	Address social issues responsibly; not all about \$
0	42	Affordable workforce housing
0	43	Make sure we have full-service retirement amenities
9		
		Mobility/Traffic/Transportation
5	7	Bike lanes, walkable community
1	40	Passenger train through Waynesville
0	15	Develop better greenway, pedestrian and bicycle plans
0	31	Reduction in curb cuts and stoplights
6		
		Environment
5	36	Concentrate on the environment; green community to attract residents and make us unique
0	38	Want to swim in Lake Junaluska
5		
225	Total	



OFFICE OF THE
TOWN MANAGER

Town of Waynesville

16 South Main Street
Waynesville, North Carolina 28786
www.waynesvillenc.gov

BUDGET MESSAGE FISCAL YEAR 2015-2016

Presented by Marcy Onieal, Town Manager
June 1, 2015

To the Honorable Mayor and Members of the Board:

Gavin A. Brown, Mayor
J. Wells Greeley, Mayor Pro Tem
J. Gary Caldwell, Alderman
Julia Boyd Freeman, Alderman
LeRoy S. Roberson, Alderman

INTRODUCTION

It is my privilege to present for your review and consideration the manager's recommended budget for the Town of Waynesville for Fiscal Year (FY) 2015-2016. This budget has been prepared in accordance with North Carolina General Statute §159 (the Local Government Budget and Fiscal Control Act) and is balanced with respect to revenues and expenditures.

Proposed Tax Rate

The proposed budget maintains the ***property tax rate at \$0.4382/\$100 assessed valuation for FY16***. This rate is the second lowest tax rate among all local governments in Haywood County and remains unchanged from FY15.

Budget Overview

The budget proposes no additional fee increases, except the customary annual 5% increase in water rates, as recommended by the 2006 Asset Management Plan, for much needed reinvestment in the Town's water infrastructure. We are foregoing an accompanying increase in the sewer fund in FY16 simply due to the robustness of the fund balance in the sewer fund, and have actually lowered the monthly collection fee for commercial solid waste containers in order to regain customers lost to private competitors over the last two years. All other fees remain unchanged town-wide in all funds from FY15 to FY16.

The proposed General Fund budget is actually down some \$20,000 from FY15 and all four funds (General, Water, Sewer, Electric) are reduced overall by 2.4% from FY15 to FY16, despite projections for slight growth in revenues in FY16. Although budgets are expected to remain tight for the foreseeable future, the glimmer of rebound in the economy will relieve some of the pressure to rely

so heavily on Fund Balance appropriations in order to balance budgets each year from this point forward. In fact, the FY16 proposed budget appropriates \$230,000 less in Fund Balance to balance the budget than was employed in FY15.

Executive Summary

This budget reflects the manager's very careful attempt to balance the Board's laudable and ambitious goals for significant investment in priority programs and projects with necessary caution in the face of ongoing economic uncertainties facing the town in the near future, more specifically our inability to forecast with precision: 1) when the Town of Waynesville will begin to realize significant gains in revenue after seven years of statewide economic decline; 2) what impact the N.C. General Assembly's efforts toward statewide budget and tax reform will have on local government budgets; and 3) whether the efforts toward passage of Senate Bill 141 will be successful during the 2015-2016 Session of General Assembly and ultimately lead toward annexation of Lake Junaluska by the Town of Waynesville.

As it turns out, the modest signs of economic recovery that began to manifest in larger urban areas in relation to new job creation, investment, and renewed development in early FY14, have just begun to show signs of life in Haywood County as well. Lagging behind our urban neighbors to the east, the Town realized virtually no growth in revenues in FY14, but we do expect to end the FY15 budget year a little better than originally anticipated, due in part to the improving economy, but also due to our own cautious spending, and to the fact that some of the more drastic tax reform measures originally proposed by the legislature for FY15 were stalled.

Although the state is beginning to see small signs of recovery from the economic downturn that began in 2007-08, not only did the Town *not* realize the natural growth in revenues over that period that traditionally would have supported the inevitable annual inflationary increases in cost of services, the Town's revenue streams have taken a full seven years just to get back to where they were in 2007, after the devastating drop-off early in the recession. So while I am hopeful about the direction the economy seems to be heading, we have had a lot of catching up to do. At the same time, the NC General Assembly has continued its very ambitious overhaul of the State Budget with a tax reform plan, which has created more uncertainty than ever around local government budgets for the immediate future.

Statewide, the loss to municipalities of business privilege license revenue this next year represents a fiscal cliff of more than \$62 million. In FY16, the Town of Waynesville will lose approximately \$150,000 in business privilege license fees (plus the annual growth thereafter). That amount represents the equivalent of nearly 1.5 cents on the property tax rate. It is not my intent to advocate for or against the business privilege license fee, but simply to call your attention to just how vulnerable local government budgets are to legislative action. With the only revenue streams (over which local boards have control) limited almost exclusively to property taxes, fees for service, and in some circumstances to borrowing, local options for funding essential programs and services are few.

Similarly, there are other legislative proposals currently on the table, intended to eliminate or change eligibility for economic incentives, tax credits and grant programs (such as Historic Tax Credits, JDIG, CDBG.), or change distribution formulas for state-shared revenues (such as sales tax). These proposals fail to identify replacement sources of revenue for local governments and therefore stand to further weaken the local government revenue picture statewide. In addition, Senate leadership

has advocated for a future in which individual and corporate income taxes are abolished altogether. If adopted, such a plan, of course, would necessitate a complete restructuring of how state government services are funded, which in turn would impact how local government services and infrastructure are funded. When state-distributed revenues to municipalities are reduced, then the only two obvious choices are to cut services or to raise taxes.

The third choice, of course, is to do exactly what we have been trying to do for the last three years – and that’s do more with less – to do what we do better, more efficiently, more creatively, more effectively, more productively – using the resources we have more wisely than we ever have before. As we discussed in the board retreat in March, several of our operational proposals are designed to do just that, but even creativity and efficiency have limits. Without being the harbinger of doom, I am simply trying to say, there is a paradigm shift ahead, and we need to be prepared, both politically and financially, to be thinking about what that means, not just for the Town of Waynesville, but for all municipalities in NC.

Towns are indeed creations of the State, so there is nothing inherently “wrong” about the State changing the way it forces Towns to fund local government programs and services. But over the last two legislative sessions, we have witnessed a sea change in the way in which the General Assembly is attempting to approach local governance and budgeting. Whether one agrees or disagrees with the changing dialogue is somewhat beside the point. I think it is simply important for the Board and public to understand that we are going to be forced to examine service delivery and the funding for service delivery in very different ways than has been the case for the last several decades, if this legislative trend continues. It is likely there will be increased pressure to maintain service levels locally with fewer dollars flowing to the local level from the state.

Recent surveys by the NC League of Municipalities and NC Association of County Commissioners have shown that virtually every local government in NC has experienced some detrimental budgetary impact as a result of either the recession or recent legislative action, and has been forced to take one or more of the following actions within the last 2-3 years: 1) raise taxes and/or fees, 2) delay property revaluations, 3) reduce or eliminate critical services or positions.

Loss in GF Revenue since Recession Began

Since the beginning of the Recession, Waynesville has had to make up for the following annual losses in revenue, plus what would have been subsequent years’ growth (figures are approximate and represent what the anticipated revenue would otherwise have been as of FY16):

County Reimbursement – Recreation	70,000
County Reimbursement – Solid Waste	80,000
ABC Distributions (unrestricted)	150,000
Sweepstakes Privilege License Fees	150,000
Business Privilege-Gross Receipts	150,000
Sales Tax Revenue (2012)	200,000
Investment Income (2007)	175,000
Franchise Fees (telecommunications)	60,000
Commercial Solid Waste Fees (competition)	120,000
Powell Bill	60,000
	<hr/>
	1,225,000

\$1.2 Million represents nearly twelve cents on the property tax rate for the Town of Waynesville and the ongoing loss of such an amount is a huge hit for any General Fund budget to absorb in less than a decade. Obviously, the Town did not experience that full loss at a single point in time and has made up some of those revenues in small increments through a variety of means, otherwise we would have been forced to reduce services and programs to the public just as many other cities have done in recent years.

Fortunately, the Board of Aldermen was wise to anticipate in early 2014 the ongoing economic and political uncertainties around the local government revenue picture statewide and call for a modest adjustment in the tax rate, in order to avoid any unnecessary or untimely reduction in service delivery to the public. That action, coupled with efficient and creative management of resources by town staff, refinancing of debt, judicious use of fund balance, deferral of new projects and maintenance scheduling where possible, and the healthy financial position of the utilities funds, has enabled the Town to weather the economic and legislative storm while still moving forward some very important board goals and projects without the type of devastating cuts in personnel or reductions in programs or services experienced in recent years by many of our peer agencies.

While I am more hopeful about the economic picture than I have been in a number of years, we have very intentionally taken a low-key, very measured and cautious approach to developing the FY16 proposed budget. The following proposal is one that I believe responsibly meets the Town's needs, maintains current levels of services, takes no unnecessary risks, takes on no new long-term obligations, programs or projects, maintains competitive benefits for our employees, and provides the opportunity to strengthen and stabilize the organization at a natural point of organizational and community transition.

The transition to which I refer is the convergence in 2015-16 municipal elections, a year in which a significant number of senior level staff have retired or are scheduled to retire, a year holding potential for the merger of Lake Junaluska and Waynesville, and a year during which it is clearly time to appreciate this Board's four years of accomplishments, while aiming for the next four years of the Town's future, without losing any ground in the process.

The FY16 budget proposal is essentially a continuation budget. *While still trying to be innovative and move forward with Board-directed initiatives, we have reduced the bottom line, while also managing to provide for the largest single-year (and long overdue) salary adjustment for employees in over a decade.* It should be clear however, that this budget contains no new projects, virtually no capital or equipment acquisition, no new construction beyond routine scheduled replacements or repair. Please understand that this is a frugal budget, which still reflects unmet needs and desires, if we are to completely fulfill the board's vision for sound fiscal policy that supports a healthy government, invests in its infrastructure and employees, and ensures the highest quality of service delivery possible for the citizens we serve.

DEMOGRAPHIC & ECONOMIC INDICATORS*

(*Sources: Citydata.com; TheMarketEdge.com; NC Dept. of Commerce; Haywood County FY16 Proposed Budget; Haywood County Board of Realtors)

Despite the difficulties of the last seven years, Waynesville is beginning to experience a modest recovery from the economic downturn, and the proposed budget anticipates just enough growth in revenue (primarily from sales and franchise tax revenues) from the upswing in the economy to offset the direct loss anticipated from the repeal of the business privilege license fees.

According to Citidata.com, the Town of Waynesville's unemployment rate for January, 2015 was 5.0%, down from 8.5% one year ago, while Haywood County is at 5.5%, compared to 8.8% one year ago. These rates compare favorably to the NC average unemployment rate as of January, 2015, which was 6.5%, to the average for the counties west of Haywood that make up the Region A Council of Governments at 7.2%, and even to the Asheville Metro Area, which is only slightly better at a 4.8% average.

Between January 2012 and December 2014, there was a 43% increase in residential building permits issued in Haywood County. In 2014, the average sales price of a home was \$187,585 up from \$179,896 the previous year, while the median price went up to \$160,000 in 2014, from \$151,000 in 2013.

Beginning in the spring of this year, Waynesville's Development Services Department began to see an uptick in development inquiries and requests for plan review, although that has yet to translate into an actual increase in permits for new construction of commercial development. We do, however, anticipate seeing movement in the near future on some commercial projects in FY16 that have been on hold for the last year or so.

BUDGETARY GOALS

Although the Board of Aldermen has never developed a formal ongoing Strategic Goals Program, I have certainly been mindful of the extensive history of good planning that the Town undertook during the decade prior to my arrival as manager at the beginning of FY13.

On **March 28, 2014**, the Board of Aldermen and Manager participated together, for the first time, in a facilitator-led retreat designed to assess the Town's competitive position, to identify the most important issues, needs and opportunities facing the Town, and to identify and prioritize broad strategic long-range goals and plans, which will allow the Town of Waynesville to develop and maintain services and programs that are sustainable well into the future. Those broad priorities are included in this document (behind Tab 3).

That session also included a review of existing adopted plans and studies, which historically have provided guidance – and in the case of the 2020 Comprehensive Plan, a legal standard – for staff development of departmental work plans, development decisions, and operating budgets. It was noted, at the time, however, that many of these documents are quickly becoming outdated, with the changing of circumstances and public expectations.

Adopted Plans

2002	2020 Comprehensive Plan
2002	Pigeon River Watershed Action Plan
2004	Facilities Needs Assessment & Plan
2005	Staffing Analysis/Classification & Pay Plan (updated 2009)
2006	Water and Sewer Asset Management Plan
2007	Haywood County Comprehensive Parks & Recreation Master Plan
2008	Forest Stewardship Plan for the Waynesville Watershed
2009	Russ Avenue Corridor Plan
2009	Mountain Landscapes Initiative Plan (Region A)
2010	Comprehensive Pedestrian Plan for Town of Waynesville
2011	Municipal Solid Waste Management Study
2011	Haywood County Comprehensive Bicycle Plan
2011	Waynesville Land Development Standards
2012	Smoky Mountain Hazard Mitigation Plan
2012	South Main Street Corridor Plan
2013	North Main Street Complete Streets Plan
2013	IT Assessment & Master Plan
2013	Junaluska/Waynesville Merger Feasibility Plan
2014	Water and Sewer Asset Management Plan (updated from 2006)
2014	GroWNC: 5-County Regional Plan (Region B)
2014	OPT-In: 7-County Regional Vision (Region A)
Ongoing	5-year Capital Improvement Plan (Major Facilities & Equipment)

Each of these plans was originally developed with input from the public and elected officials, and with the guidance and technical assistance of town staff and outside professionals. While progress has been made in carrying out select strategies and programs outlined in some of the plans, many call for capital or operational improvements which have never been funded, or which have been only partially funded, or which rely on outside partners to be fully implemented. In some cases, the data used to develop the plans are no longer valid; in other cases, priorities have simply changed over the years.

Collectively, these adopted plans continue to represent the “official vision” for our community, but review and potential revision, particularly of the 2020 Comprehensive Plan, will be a top priority in FY16 for the Board of Aldermen and Manager, as the Town emerges from Municipal elections in November, 2015.

2013-14 Planning Retreats

Planning Retreats in 2013 and 2014 further identified multi-year goals that have continued to inform the proposed budget into FY16 including:

- No unnecessary increases in fees or property tax rate
- Continue pursuing Water/Sewer Asset Management Plan through responsible rate adjustments and stepped up maintenance activity
- Maintain parity between Town Utility and Duke Energy Electric Rates while keeping Town Electric System profitable

- Plan for and implement merger with Lake Junaluska Assembly community
- Plan and implement a comprehensive town-wide IT management program that provides cutting edge IT services, improves operational efficiency, and provides for improved analysis, record retention/retrieval/security, internal & external communication, improved network support and IT strategic planning
- Support retail/business development in partnership with Frog Level and Hazelwood merchants
- Provide for employee development, focused on cross training, succession planning and skill & leadership development; maintain HR benefit level while containing costs to town
- Focus on internal organizational improvements with an emphasis on improved customer service (greater efficiency, effectiveness, responsiveness, productivity)
- Begin planning for future facilities needs and improvements

2015 Board Pre-Budget Retreat

The Board of Aldermen also held a day-long retreat on **March 27, 2015**, with participation by the manager, staff and outside consultants, during which extensive discussions took place around specific operational and strategic topics, resulting in board consensus around budgetary goals which have been incorporated into the manager's recommended budget for the coming year as follows:

1. Waynesville Watershed

- Continued funding for forest management & water quality monitoring per plan in existing conservation area (but not Rocky Branch)

2. Public Services Department - Operational Proposals

- Solid Waste Collection Fees – monthly collection fees for commercial containers reduced by 25%
- Water-Sewer Capital Construction Crew – approved hiring of 4 FTEs and purchase of equipment at a savings of \$250K annually over contracted services
- Street-Sanitation Capital Construction Crew – reallocates existing resources to create in-house capital construction crew

3. Facilities Needs

- Provides for design work and bidding of Operations Center Renovation/Expansion project
- Provides for Renovation/Upgrade to Police Department Evidence Processing Lab
- Provides for Appraisal/Design for Planning for future Fire Station #2 relocation
- Provides for Minor Maintenance/Leak Repairs/Code Improvements to Municipal Bldg
- Provides for Parks & Recreation Master Planning Process

4. Electric System

- Fund Balance Transfer from Sewer to Electric in FY15 to repay earlier "loan" from Electric to Sewer; to cover project costs associated with standards development, GIS mapping project, transition management; SERC/NERC/FERC/REPS compliance requirements; staff development; safety program; substation maintenance; cost of electric service study; performance tracking; switching procedure; protective coordination; meter testing
- Assumes no overall change in electric rates or costs associated with new contract for wholesale power purchase with Santee Cooper & transmission contract with Duke Energy

With the above goals in mind, but with clear direction to avoid expansion of budgets during a period in which we are not realizing significant growth in revenues, I have proposed a budget in FY16, which very much attempts to hold the line while trying to address the Board’s stated priorities and the most pressing of human resource needs within the organization.

BUDGET COMPARISONS – FY15 TO FY16

BUDGET RECOMMENDATIONS BY FUND

	<u>FY16 BGT</u>	<u>FY15 BGT</u>	<u>CHANGE</u>
General Fund	13,785,300	13,805,890	(20,590)
Water Fund	3,561,950	3,128,340	433,610
Sewer Fund	2,365,630	3,167,410	(801,780)
Electric Fund	10,087,160	10,413,780	(326,620)
TOTAL OPERATING FUNDS	29,800,040	30,515,420	(715,380)
Asset Management Fund	2,055,900	2,038,070	17,830
Garage Operations Fund	629,090	691,920	(62,830)
TOTAL INTERNAL SVC FUNDS	2,684,990	2,729,990	(45,000)

**In FY16, overall budget is down 2.34% from FY15 budget (all funds)*

FUND BALANCE APPROPRIATIONS BY FUND

	<u>FY16 BGT</u>	<u>FY15 BGT</u>	<u>CHANGE</u>
General Fund	996,660	1,127,060	(130,400)
Powell Bill	110,270	123,780	(13,510)
Water Fund	579,050	307,840	271,210
Sewer Fund	157,930	952,010	(794,080)
Electric Fund	727,600	289,900	437,700
TOTAL ALL FUNDS	2,571,510	2,800,590	(229,080)

Fund Balances have been appropriated each year as a means of balancing the budget. Historically, however, only a portion of appropriated fund balance has actually been expended in each fund, and usually then for capital projects or non-recurring expenditures. In some years, fund balances have actually grown due to prudent budgetary restraint and/or higher than expected revenues. Unfortunately, lack of revenue growth and rising costs in recent years have put pressure on the budget, particularly on the General Fund, to an extent that more fund balance has actually been expended than is being generated. While this is not a problem in the short term, repeated use of Fund Balance to cover recurring expenditures, could eventually lead to the depletion of the Town’s “savings account”. FY16 Fund Balance appropriations are reduced in General Fund, Powell Bill and Sewer Fund from FY15 levels.

We are comfortable recommending appropriation of fund balance at a higher level in the Water Fund for FY16, as this is being driven by two short-term capital needs – the initial creation of an in-house capital construction crew, which ultimately will reduce annual costs in the water fund, and the reimbursement to the state for water line relocations/improvements out Howell Mill Road.

With regard to the Fund Balance appropriation in the Electric Fund, we have not yet completed final contract negotiations on the wholesale power supply contract which expires December 31, 2015, nor a comprehensive rate study, which will need to be completed in conjunction with the new contract. We are confident that the new contract will keep power rates lower than what we would have experienced had we stayed with Duke Energy Progress, however it is too early to tell whether we have succeeded in negotiating a wholesale deal that will help us avoid a rate hike altogether. Currently the Town's residential rates are slightly lower than Duke Progress residential rates.

Although the proposed budget does not yet account for an adjustment in electric rates, the Electric Fund cannot continue to sustain both the level of transfer to the General Fund and the level of Fund Balance appropriation proposed beyond this one year without a rate increase. We anticipate having a recommendation back from the Town's energy services consultant before the end of the summer and may return to the Board for a budget amendment in the Electric Fund if necessary.

As for the future, I expect to see some relief in our budgetary picture by FY17, with continued strengthening of the economy, addition of the Junaluska tax base, county-wide revaluation, and debt beginning to roll off in FY17 and FY18.

REVENUE RECOMMENDATIONS

Property Tax Rate:	↔	remains unchanged at \$0.4382/\$100 valuation
MSD Tax Rate:	↔	remains unchanged at \$0.20/\$100 valuation
Solid Waste Fee (res):	↔	remains unchanged at \$9.00/HH/month (residential curbside)
Solid Waste Fee (com):	↔	remains unchanged at \$22.97/month (commercial curbside)
Solid Waste Fee (c-d):	↓	decrease 25% (all categories)

Water Rates:	↑	up 5% <i>(in keeping with recommendations of 2006 Asset Mgmt Plan)</i>
Sewer Rates:	↔	remain unchanged
Electric Rates:	↔	remain unchanged <i>(rate study to be completed Summer 2015)</i>
All other Fees:	↔	remain unchanged in FY15

Bus. Privilege License Goes Away altogether

Bus Registration Fee \$25/Business/year

**** Even with recommended rate increases, Waynesville rates remain in the lowest quartile for water and sewer rates and at or below median for property tax rates in a variety of comparisons of peer municipalities (see pages 52-58, behind Tab 8).***

EXPENDITURE CONSIDERATIONS:

The proposed budget maintains current levels of services and programs with very little change from FY15. The following items should be noted:

- **Few New Capital Projects** in any fund; the proposed budget maintains street/sidewalk maintenance, water and sewer line replacement at current year levels, but handles more of that work with the new in-house capital construction crews in Public Services, while saving costs (and reducing use of outside contracted services) ; carries over previously approved Water Treatment Plant project (flocculator flash mix replacement) not completed during FY15 and adds \$200K maintenance of the Big Cove 2MG water tank, and includes payment for completion of Howell Mill Road water/sewer relocation project.
- **Minor Facility Renovations** – include minor renovations to Town Hall and Municipal Building for PD Evidence Room processing and rest room/break room/code issues in Muni Building; other renovation work is related to design and plan work at Public Services Operations Center, Parks & Rec, Fire
- **New Equipment/Vehicle/Capital Replacement** is limited to necessary routine scheduled replacements in Public Services, Utilities and Police, primarily in Utilities Funds and totals only \$510,500 of all funds or (1.7% of total budget). These vehicles will be upfitted with propane tanks where appropriate; all will be financed, with first payments due in FY17, so there will be no impact on FY16 budget. Budget also includes purchase of a scissor lift for the Assets Services division for routine maintenance activities and complete replacement of Recreation Center weight equipment, which has long out-lived its original life expectancy and utility.
- **Parking Lot Improvements** – Budget requests for permanent improvements to three publicly-used, but privately-owned parking lots (Hazelwood/Forga; Armory/Coffey; Frog Level/Railroad) were submitted at a cost of over \$400,000, but the manager does not recommend funding these improvements in FY16; instead it is recommended that the Town continue to negotiate with private owners to obtain either long-term lease or purchase agreements and/or private financial participation in the cost of these facility upgrades before committing any public funds to permanent improvements of these facilities over which the Town has no long-term control or ownership. None of these lots currently meet the Town's land Development Standards and must be brought to full standard if the Town continues to be involved in further developing their use as public parking facilities. While each of these lots potentially represents an amenity of potential public use, the recommendation to defer capital expenditure on these lots is being made by virtue of the same reasoning and priority with which all capital and major project spending has been approached in the FY16 budget.
- **Operating costs** (All Funds) have decreased 2.4% overall, in part due to reduction in fuel costs. The town continues to promote use of alternative fuels where appropriate and has good success with both propane and electric hybrid models.

- **Special Appropriations** (General Fund) includes \$200,000 for assistance to area strategic partners, designated for capital contributions, operating assistance, utility subsidies and in-kind departmental support for specific related programs. Capital contributions, in the amounts of \$25,000 each, were made in FY15 to HART, Folkmoot, and Haywood Helps (conversion of prison to homeless shelter), and were anticipated to be multi-year requests/commitments at the time of the initial requests.
- **Assets Management Fund** shows increases in FY16 due to the centralization of a number of contracts which had formally been piecemealed across multiple departments. Services such as HVAC and other fleet and facilities maintenance contracts, IT and other service contracts, and other contracts, services and programs being managed on a town-wide cost-share basis are being budgeted centrally out of this fund and then cost-allocated back to departments.
- **Planning/Consulting** (General Fund) Funds to initiate 2020 Comprehensive Planning Process and Recreation Master Planning Process have been carried over to FY16 in anticipation of including Lake Junaluska and to coincide with arrival of new Development Services Director upon retirement of outgoing Planning Director in summer of 2016. Additionally the budget includes funding for consulting services associated with Annexation Planning should Senate Bill 141 and referendum authorizing Junaluska annexation be passed; and project consulting associated Electric System operations.
- **Health Insurance** (All Funds) – For the first time in many years, the Town does not anticipate any cost increases in Health Insurance for the FY16 budget year and plans to make no changes in the plan, except to begin charging employees who are tobacco users a portion of their monthly premium through biweekly payroll deduction, as announced over a year ago. Beginning Jan 1, 2016, tobacco users will be charged 10% of premium. As of July 1, 2016, the surcharge will rise to 20% of premium, and by Jan 1, 2017, the surcharge will rise to 25% of premium. Every effort will be made to assist employees and their dependents through tobacco-use cessation programs at no cost to the employee during the six months prior to the surcharge being imposed. This program goes hand in hand with the town-wide tobacco use policy and ordinance recently adopted by the Board, which goes into effect in late November, 2015.
- **HR Salary & Benefits adjustments** (All Funds) are included as follows (*See Tab 9 for details*):
 - 4 full-time positions will be added in Water to create Capital Construction Crew
 - Capital Construction Crew in Streets and Sanitation is created without adding new positions, but by reorganizing existing positions
 - 3 FT positions (conversion of PT) requested in Recreation; not funded at this time
 - 1 FT/2PT positions requested in Fire; not funded at this time
 - 1 FT position requested in Planning; not funded at this time

- 5% Salary Adjustment Set Aside for Market-based equity adjustments and initiation of Career Track progressions for those departments which are ready (to be allocated equitably across all departments as funding will allow based on pay study to be completed June, 2015)
- Term Life Insurance Benefit increased for all employees and elected officials to 1 times \$ annual salary (with \$25,000 minimum)
- Continuation of all other benefits at current level
- Manager's recommendation that the Board approve stipend adjustments for next elected Board, effective 1/1/16, in the amounts of \$7,500 per board member and \$12,500 for the mayor, with automatic COLA adjustments, as may apply to all employees across-the-board in future years
- 50% tuition reimbursement stipends, as approved by the manager
- Annual \$15,000 set-aside for three FT employees in succession track to attend Municipal-County Administration Course, Public Executive Leadership or Emerging Leaders Course, Leadership Haywood or Leadership NC

BOARD TERM IN REVIEW

Over the last 2-3 years, the Town has been on an ambitious programmatic and budgetary path to keep the Town moving forward on a path of "Progress with Vision". Even in the face of the struggling economy and the uncertainty of the future, the Town has made great strides in addressing board goals, and despite the odds, has managed to absorb some significant new costs – inflationary cost increases such as materials and fuels costs and tremendous jumps in employee health benefits costs, as well as originally unanticipated costs for the Town's share of joint projects for things like annexation planning and NCDOT projects – in a responsible manner. In addition, the past few years have seen prudent investments in major priority projects such as important capital contributions to HART, Folkmoot, Haywood Pathways, Skate Park, Armory Parking, the IT, Assigned and Alternative Fuel Vehicle programs. These projects have variously supported economic or business development in the community or the capacity of the Town organization to serve the community more effectively.

Although natural revenue growth has been slow, by and large the Town has managed to absorb additional costs and make up for lost revenues by three means:

- 1) Increased efficiencies of operations (doing more with less; or doing the same at lower cost)**
- 2) Lapsed salary from vacant positions (intentionally holding positions open for increasingly lengthy periods)**
- 3) Increased use of appropriated fund balance and utility transfers**

During the past twelve months alone, we embarked on a renewal of extensive planning and preparation for a Lake Junaluska/Waynesville merger (in anticipation of a favorable vote in the

November, 2015 referendum), and initiated the Town's first ever Wellness Incentive program aimed at improving employee health and reducing health benefit costs. The first large wave of retirements at the leadership level began in 2014 and is continuing into FY16, which has created both challenges and opportunities for refocusing departmental leadership and organizational restructuring with a focus on operational efficiency, succession planning, leadership development, and improved employee training/mentoring/supervision. The first steps in developing a Career Track progression model for employee compensation and recognition have been initiated as means of encouraging employee development, internal succession and maximizing internal resources and flexibility as future staffing needs change.

Town Board and Staff participated extensively in the development of a number of regional and local land use, transportation and economic development planning efforts including the North Main and South Main Corridor Plans, OPT-IN and GroWNC regional plans. In FY16, we are moving forward with a countywide Greenway Plan and cooperating with outside agencies to take steps to promote multimodal transportation, complete streets development and encourage bicycle tourism in our area.

At the board's specific direction, we initiated a much needed project to improve technology infrastructure, capacity and utilization town-wide, which will continue into FY16, ultimately resulting in better service to the public through improved reliability, security, communications, efficiency, productivity and data analysis. Having already improved the network infrastructure and the tools at our disposal, we now are focusing on teaching employees how to use the tools at their disposal to better serve the public and provide better data for analysis and communication.

We also undertook a number of significant capital projects during the past two years. These projects included various improvements at Recreation Park (construction of the Waynesville Skatepark, renovations to the dog park and Recreation Center façade, resurfacing of the basketball and tennis courts, improvements to the greenway trails and demolition of multiple deteriorated structures). We also undertook three major projects at the Water Treatment Plant including basin reconstruction, pump and actuator valve replacements and forest management activities (white pine thinning) in the watershed. Major Public Services projects included extension of sewer line to the US19 Rest Area, rehabilitation of sidewalk trip hazards throughout the central business district, and utility relocation associated with NCDOT's Howell Mill Road project. In the area of public safety, we implemented an assigned vehicle program in the Police Department, while providing for the conversion of a significant portion of the Town's fleet to utilize propane in addition to gasoline, and put into service a new fire pumper and multi-purpose service vehicle in the Fire Department.

This list is not all-inclusive of our accomplishments for the year, but is a good sample of the types of one-time projects and activities the Town has undertaken, while continuing to provide high quality essential services on a routine basis throughout the year.

CONCLUSION

There is no question that the economy is looking up. The FY16 proposed budget projects sales tax revenue that has the Town finally catching up to the levels we saw when the economy first took its nose dive in 2008. We're still appropriating nearly \$1 million from Fund Balance in the General Fund to balance the FY16 budget, but we used far less than that to get through FY15 and we trust the

same will hold true for this time next year. Your manager and finance director are more hopeful for the future than we have been in several years, but we continue to be cautious by taking care not to overextend in the face of an as yet unknown future.

There is no question that the merger of Lake Junaluska & Waynesville will create economies of scale flexibility of operations, and financial advantages to the residents of both communities, so we will continue to push for passage of Senate Bill 141 in the General Assembly and the right of the citizens of both communities to determine their own destinies in a manner that benefits the citizens of Waynesville and Haywood County. The Town of Waynesville stands ready to serve the Junaluska community with a full range of high quality services beginning July 1, 2016. Although the FY16 proposed budget does not directly reflect revenues or expenditures associated with annexation, our staff is fully aware and has planned for every contingency associated with the assumption of services for the Junaluska community immediately upon the proposed effective date beginning July 1, 2016.

PUBLIC HEARING & BUDGET ADOPTION

The Board will review special appropriations requests from strategic partner (outside non-profit) agencies during the regular board meeting on **Tuesday, June 9 at 6:30 PM**, in the Board Room of Town Hall, 9 South Main Street, Waynesville. Additional discussion regarding departmental priorities and other topics of interest will be discussed at the discretion of the board at that meeting as well. The public hearing on the budget is scheduled for **Tuesday, June 9, 2015 at 6:30 PM**, in the Board Room of Town Hall, 9 South Main Street, Waynesville, to be continued to **Tuesday, June 23, 2015 at 6:30 PM** after which, the budget is expected to be adopted. If additional time is required to discuss the budget, or there is a need to continue the public hearing again, it will be continued to Tuesday, June 30 at 6:30 PM, with budget adoption immediately following.

As always, the staff and I are pleased to make ourselves available at the board's convenience and to provide whatever additional documentation may be needed for your review. We appreciate your thoughtful consideration and look forward to another year of serving our community in the spirit of dedication and excellence.

ACKNOWLEDGEMENTS

I would like to express my appreciation to Finance Director Eddie Caldwell, Town Clerk/Project Specialist Amie Owens, and all the department directors and staff for their diligence and hard work throughout the budget process and for their assistance in preparing this document for your review. Copies of this document have been posted on the Town's website and are now available for public review in the clerk's office and public library.

Respectfully Submitted,



Marcy D. Onieal
Town Manager

I. GENERAL FUND

A. REVENUES	BUDGETED 2014 - 2015	PROPOSED 2015 - 2016	DIFFERENCE
<p>Real Estate Taxes - Town</p> <p>The proposed budget does not raise the tax rate and calls for a 97.25% collection rate of Town billed taxes. This is a 1.06% higher collection rate than the FY 14-15 budget. Each penny of the tax rate at a 97.25% collection rate will raise an additional \$104,740 in this line item.</p>	4,638,200	4,695,700	57,500
<p>Real Estate Taxes - Municipal Service District - Downtown Waynesville</p> <p>The taxes collected in this line item are turned over to the Downtown Waynesville Association.</p>	111,080	112,190	1,110
<p>Motor Vehicle Taxes</p> <p>As stated earlier, the proposed budget does not raise the tax rate. Because the estimated tax collection percentage is limited by G.S. 159-13 (b)(6) to the prior year's actual rate, the proposed collection rate is 95.69%. After this year, the proposed rate for this line item should be almost 100.00%. Each penny of tax at a 100.00% collection rate will raise an additional \$7,155 in this line item. At a 95.69% collection rate, each penny raises \$6,847.</p>	290,050	302,030	11,980
<p>Motor Vehicle Rental Tax</p>	20,000	21,000	1,000
<p>Tax Refunds and Discounts</p> <p>Refunds are issued when people pay property taxes already paid by their mortgage company.</p>	(3,500)	(3,500)	0
<p>Penalties/Interest/Advertising</p> <p>As people have paid back taxes in the past two years (FY13-14 and FY 14-15), the town collected higher penalties and interest. As the collection rate improves, late penalties and interest should decline.</p>	47,000	43,800	(3,200)
<p>Local Option Sales Tax - 1 %</p> <p>We are estimating article (39) sales tax to grow at a 8.26% increase from the prior year's actual. For FY 15-16, we are estimating an additional growth of 3.17%.</p>	876,440	978,460	102,020
<p>Local Option Sales Tax - 1/2 %</p> <p>We are estimating article (40) to grow at 8.04% and article (42) to grow at 8.40% from the prior year's actual. For FY15-16, we are estimating an additional growth of 3.5% for article (40) and 4.00% for article (42).</p>	902,310	992,430	90,120
<p>Additional 1/2% Sales Tax to Replace Reimbursements</p> <p>The old article (44) has been replaced with a "city hold harmless payment". We projected the payment to grow at 6.75% from the prior year's actual. For FY 15-16, we are estimating an additional growth of 3.50%.</p>	447,930	471,530	23,600

REVIEW OF PROPOSED BUDGET 2015 - 2016

REVENUES	BUDGETED 2014 - 2015	PROPOSED 2015 - 2016	DIFFERENCE
Privilege License Tax These revenues have been eliminated by the General Assembly.	138,000	0	(138,000)
Business Registration With the elimination of the privilege license tax, the town will be starting a business registration list to keep track of businesses within the town. The fee should cover the cost of administration.	0	16,000	16,000
Cable Television Gross Receipts Revenues for cable and satellite service may drop slightly in FY15-16.	122,540	120,100	(2,440)
Beer and Wine Tax We expect a slight increase in this revenue in 2015 - 2016.	40,700	43,780	3,080
Court Facilities Fees	2,400	2,400	0
Franchise Taxes These revenue sources used to grow steadily, but in recent years they have been unpredictable. Also in FY 14-15 the state changed the franchise tax (3.0%) to a general sales tax (7.0%). The distribution method also changed. Now the cities only receives a percentage of actual collection that is allocated based on an excise tax share and an ad valorem share of the proceeds.			
A. Telecommunications We are expecting a 26.15% drop for telecommunications from prior year. We expected an additional 3.00% drop in FY 15-16.	241,730	179,000	(62,730)
B. Electric We are expecting a 29.94% increase for electric from the prior year. We are estimating an additional 2.00% growth in FY 15-16.	393,120	533,460	140,340
C. Natural Gas	16,750	11,420	(5,330)
Powell Bill Revenue Powell Bill revenues are tied to population and street mileage on July 1st, neither of which grew last year. We anticipate a slight drop in the coming year.	334,720	332,530	(2,190)
Solid Waste Tax This results from a statewide \$2.00 per ton charge on everything disposed of at the landfill.	5,840	6,310	470
Payments on Behalf of Firemen for Pensions The state makes a payment to the local Firemen's Pension Fund, and this is treated as a pass-through revenue and expenditure for the town.	15,000	15,000	0
Powell Bill Interest Earnings Powell Bill fund reserves remain low with little interest earnings.	1,000	1,000	0

REVENUES	BUDGETED 2014 - 2015	PROPOSED 2015 - 2016	DIFFERENCE
<p>Police Grant - Others</p>	59,000	59,000	0
<p>Unauthorized Substance Funds When funds are taken during drug raids or in connection with drug deals/sales, the funds are distributed back to the department(s) involved in the police actions.</p>	21,000	21,000	0
<p>Miscellaneous Grants We are expecting a few grants next year. One new grant the town expects to receive is for the purchase of bicycle racks.</p>	15,000	24,000	9,000
<p>Sale of Fixed Assets - Powell Bill Items We do not anticipate the sale of any pieces of equipment which were purchased with Powell Bill funds.</p>	0	0	0
<p>Building Permits We are expecting an improving local economy and more development for next year.</p>	100,000	145,000	45,000
<p>Planning Fees Requests for special permits or subdivisions review have been low, but as development is on the rise, we anticipate more activity in this area.</p>	3,000	3,000	0
<p>Rezoning and Annexation Fees We expect to see some requests for changes in the coming year.</p>	1,000	1,000	0
<p>Homeowners Recovery Fund There is a fee charged for each new home to go to a State fund, and we are optimistic that housing activity will increase in FY 15-16.</p>	-400	-400	0
<p>Occupancy Use Fees</p>	3,000	3,000	0
<p>Civil Penalties from Code Enforcement The use of civil penalties is one of the final steps in the code enforcement process.</p>	1,000	1,500	500
<p>Connection and Reconnection Fees Unfortunately, these fees remained higher than normal due to the poor economy and the economic conditions for many of our citizens.</p>	70,000	75,000	5,000
<p>Late Payment Penalties Although the economy is improving, there are still those who run late with service payments and must pay late payment penalties.</p>	24,000	24,000	0
<p>Street Performer Fees New revenue source.</p>	150	150	0

REVIEW OF PROPOSED BUDGET 2015 - 2016

REVENUES	BUDGETED 2014 - 2015	PROPOSED 2015 - 2016	DIFFERENCE
<p>Police Contract Services</p> <p>These are revenues for contract police services, which includes a large sum from the school system for the School Resource Officer at the Middle School.</p>	71,100	61,000	(10,100)
<p>Fire Protection Charges</p> <p>These are fees and taxes paid by users who are located outside town limits but receive fire protection from the Town. We are budgeting the county is not going to expand these districts.</p>	274,000	265,000	(9,000)
<p>Commercial Sanitation Fees</p> <p>The town has lost some customers over the past three years and as a result the town dropped the Sanitation fees for dumpsters 25% effective April 1, 2015. These fees will not change in 2015 - 2016 budget. This is worst case, our hope is to start picking up new customers or gaining back old customers.</p>	398,600	281,450	(117,150)
<p>Residential Sanitation Fees</p> <p>Sanitation fees will not change in 2015 - 2016.</p>	481,900	481,900	0
<p>County Reimbursement - Residential Costs</p> <p>Haywood County has been reimbursing us for the cost to haul residential garbage to the White Oak Landfill. The county discontinued this after the first year.</p>	80,000	-	(80,000)
<p>Solid Waste Containers - Rental</p>	34,500	28,000	(6,500)
<p>Cemetery Lot Sales</p>	20,000	20,000	0
<p>Cemetery After Hours Call Out Fees</p> <p>This is the charge for call outs on weekends and holidays.</p>	100	600	500
<p>Columbarium Sales</p>	2,000	2,000	0
<p>Columbarium Openings</p> <p>A fee is charged for opening columbarium and engraving doors.</p>	1,200	1,200	0
<p>Cremation Lots</p> <p>This is the charge for an in-ground space for the burial of cremains at the cemetery.</p>	800	800	0

REVIEW OF PROPOSED BUDGET 2015 - 2016

REVENUES	BUDGETED 2014 - 2015	PROPOSED 2015 - 2016	DIFFERENCE
Recreation - Memberships Revenues for memberships and daily passes have stabilized.	341,000	336,000	(5,000)
Recreation - Daily Passes Revenues for memberships and daily passes have stabilized.	116,000	121,700	5,700
Recreation - Rentals Rental fees should be stable.	48,000	48,000	0
Recreation - Department Services	0	0	0
Recreation - Contribution from Haywood County Haywood County no longer supports recreation efforts of the Town.	0	0	0
Recreation - Adult and Children Recreation Programs Revenues appears to be growing.	140,000	175,000	35,000
Recreation - Program Fees at Armory	4,000	7,000	3,000
Recreation - Rentals Collected at Armory We are trying to make greater use of the armory for rentals.	10,000	10,000	0
Recreation - Child Care	0	0	0
Recreation - Commissions on Vending Machines The Town moved out of the vending machine business and collects a share of the profits from the machines placed here by others.	2,500	2,500	0
Recreation - Proceeds from Concessions We receive a small amount from the sale of items at the center.	2,000	2,000	0
Recreation - Playground This is the money left over from contributions toward the Community Playground and is used for annual maintenance on the playground. We appropriate all that is left in the fund, but do not use all that money.	3,380	0	(3,380)
Contributions/Donations - Police	0	0	0
Contributions/Donations - Recreation	0	0	0

REVIEW OF PROPOSED BUDGET 2015 - 2016

REVENUES	BUDGETED 2014 - 2015	PROPOSED 2015 - 2016	DIFFERENCE
<p>Community Foundation Donation When the Recreation Center was started, a special fund was established to receive donations. This fund normally provides a small revenue from interest earnings, but in most years there are little if any earnings.</p>	0	0	0
<p>Memorials Trees, benches, artwork, etc. can be purchased in honor of another individual or event. The revenue is offset by the purchase of the items.</p>	10,000	20,000	10,000
<p>Public Art These are public donations made in support of the Public Art Program.</p>	20,000	20,000	0
<p>Public Art - Town of Waynesville This is the Town's contribution to the Public Art Program.</p>	5,000	5,000	0
<p>Public Art - Ticket Sales This was a one time revenue resulting from the Public Art Program.</p>	0	0	0
<p>Historic Pamphlet Sales We are not budgeting revenue in this line item.</p>	0	0	0
<p>Miscellaneous This is an account where we place revenue that does not fit easily in other categories, and it can be erratic from year to year.</p>	7,000	7,000	0
<p>Rents These are mostly the rents from two cell tower locations.</p>	31,740	36,500	4,760
<p>Sale of Materials & Fixed Assets We do not expect to have as much surplus equipment and vehicles in 2015 - 2016.</p>	7,000	7,000	0
<p>Parking Tickets More and more second floor residents are parking on Main Street and we have increased parking enforcement to try and curtail some of that parking.</p>	100	100	0
<p>Noise Ordinance Violations This is a fine for excessive noise and may be paid much like a parking ticket.</p>	100	100	0
<p>Cash - Over and Short</p>	0	0	0
<p>Bad Check Charges</p>	2,000	2,000	0

REVIEW OF PROPOSED BUDGET 2015 - 2016

REVENUES	BUDGETED 2014 - 2015	PROPOSED 2015 - 2016	DIFFERENCE
<p>Investment Earnings</p> <p>Interest rates remain very low providing little investment income. We also deduct bank charges from interest earnings, meaning almost a wash in this account. We do expect interest rates to raise, but we are taking a wait and see approach.</p>	0	0	0
<p>ABC Store Sales Distribution</p> <p>With the expense of constructing a new ABC Store near Wal-Mart, there has been a drop in this revenue source but in FY14-15 the store distributions has started back again. It appears the system will start increasing contributions to the Town in the FY 15-16.</p>	10,000	20,000	10,000
<p>ABC Distribution - Law Enforcement</p>	4,630	4,630	0
<p>ABC Distribution - Rehabilitation</p>	2,900	2,900	0
<p>Transfer from Water Fund</p> <p>We transfer a portion of the water revenues to the General Fund.</p>	122,020	114,190	(7,830)
<p>Transfer from Sewer Fund</p> <p>We transfer a portion of the sewer revenues to the General Fund.</p>	87,820	88,310	490
<p>Transfer from Electric Fund</p> <p>In 2010-2011, the Electric Fund was in great health, and we recommended a larger annual transfer. We may need to look more closely at that amount in coming years.</p>	1,275,600	1,275,600	0
<p>Fund Balance Appropriated-Powell Bill</p> <p>We proposed using some of our Powell Bill Reserves to make up for the declining state revenues. We estimate the Powell Bill reserves to be around \$291,649 at June 30, 2015.</p>	123,780	110,270	(13,510)
<p>Fund Balance Appropriated</p> <p>Fund Balance is appropriated each year to balance the budget, and at the end of the year we use only what is required to match the actual expenditures.</p>	1,127,060	996,660	(130,400)
<p>TOTAL GENERAL FUND REVENUES</p>	13,805,890	13,785,300	(20,590)

REVIEW OF PROPOSED BUDGET 2015 - 2016

B. EXPENDITURES	BUDGETED 2014 - 2015	PROPOSED 2015 - 2016	DIFFERENCE
<p>Governing Body</p> <p>Every four years, the Town must include costs to cover its Municipal elections. The FY15-16 budget has added \$16,500 to pay for the up and coming November's Municipal elections. Also annual salaries for the new board will be raised to \$12,500 for the Mayor and \$7,500 for the Aldermen.</p>	87,010	102,290	15,280
<p>Administration</p> <p>Budgeted health insurance costs are expected to drop. Professional services fees are expected to increase because of the costs associated with the Lake Junaluska annexation.</p>	471,730	487,050	15,320
<p>Finance Department</p> <p>The overall expenditures in the finance department is expected to drop mainly because of the elimination of a meter reader position. With the increased adoption of radio reads, we expect two meters can do the work of three. And as is true in all departments or divisions, the budgeted health insurance costs are down due to the changes made in the program in the current FY 14-15 year.</p>	387,800	334,770	(53,030)
<p>Police Department</p> <p>Wages in all departments and divisions includes a 5% set aside for salary adjustments. The police department totals are lower due to the lower health insurance costs budgeted and the lower fuel costs budgeted.</p>	4,211,720	4,195,160	(16,560)
<p>Miscellaneous Police Grants</p> <p>We anticipate some State and Federal government grants in FY 15-16.</p>	80,000	80,000	0
<p>Fire Department</p> <p>Materials and supplies are higher due to some pagers being replaced and the purchase of a turbo draft apparatus. Internal services costs allocated are higher as well.</p>	1,264,430	1,273,660	9,230
<p>Streets and Sanitation</p> <p>The following expenditures are expected to drop form the FY 14-15 budget: Tipping fees (\$95,000), loan payments (\$54,100), health insurance costs (\$41,280), gas (\$31,620) and materials and supplies (\$20,000).</p>	2,823,730	2,582,190	(241,540)
<p>Powell Bill</p> <p>The department continues to cope with reduced state funding and limited reserves. Paving is down to \$100,000 due to the \$175,000 payment to the State for Howell Mill sidewalks.</p>	459,500	443,800	(15,700)

B. EXPENDITURES	BUDGETED 2014 - 2015	PROPOSED 2015 - 2016	DIFFERENCE
<p>Cemetery</p>	160,060	157,550	(2,510)
<p>Planning, Code Enforcement and Inspections Increases are in wage adjustments and related fringe benefits \$31,510, internal service costs \$9,830 and equipment \$5,000.</p>	541,480	589,630	48,150
<p>Special Appropriations The budget includes a \$50,000 increase in contributions to nonprofits.</p>	325,110	375,720	50,610
<p>Parks and Recreation The main increase is in equipment and capital outlay additions. The overall increase in these line items from last year's budget is \$100,900. The main driver in this increase is the department plan to replace fifteen plus year old exercise equipment for \$135,000. Wages and fringe benefits are up \$52,070 due to wage adjustment set a side, slightly higher part time wages, and slightly higher health insurance costs. Allocated internal service costs are \$19,850 higher.</p>	2,336,550	2,515,480	178,930
<p>Recreation - Special Projects We are hopeful for some grant funding to assist with Richland Creek.</p>	33,000	33,000	0
<p>Debt Service - Loan Payments Loan payments for police/development office/municipal building, fire, and parking deck. Loan payment are lower due to refinancing.</p>	623,770	615,000	(8,770)

REVIEW OF PROPOSED BUDGET 2015 - 2016

B. EXPENDITURES	BUDGETED 2014 - 2015	PROPOSED 2015 - 2016	DIFFERENCE
TOTAL GENERAL FUND EXPENDITURES	13,805,890	13,785,300	(20,590)
C. GENERAL FUND SUMMARY	BUDGETED 2014 - 2015	PROPOSED 2015 - 2016	DIFFERENCE
REVENUES	13,805,890	13,785,300	-20,590
EXPENDITURES	13,805,890	13,785,300	-20,590
DIFFERENCE	0	0	0

II. WATER FUND			
A. REVENUES	BUDGETED 2014 - 2015	PROPOSED 2015 - 2016	DIFFERENCE
Water Charges We are proposing a 5% rate increases in the water fund.	2,747,000	2,929,400	182,400
Water Taps/Connection Fees We are anticipating some construction.	40,000	40,000	0
Impact Fees - New Connections New construction should generate some capacity fees for the system.	12,000	12,000	0
Miscellaneous Revenues	1,500	1,500	0
Sale of Materials/Supplies/Fixed Assets	0	0	0
Contributed Capital This was a 100% reimbursement of engineer fees (construction observation) for the new NC DOT Rest Area. We expect these costs to be completed before the start of the year.	20,000	0	(20,000)
Investment Earnings Earnings are small and offset by banking service fees.			
Borrowed from Other Funds	0	0	0
Fund Balance Appropriated This is the amount needed form reserve to balance the budget. It would be needed to fund \$652,600 in capital outlays and \$130,520 in loan payments.	307,840	579,050	271,210
TOTAL WATER FUND REVENUES	3,128,340	3,561,950	433,610

REVIEW OF PROPOSED BUDGET 2015 - 2016

B. EXPENDITURES	BUDGETED 2014 - 2015	PROPOSED 2015 - 2016	DIFFERENCE
<p>Water Maintenance</p> <p>The main driver behind this increase in the creation of an in house construction crew. In a normal year, the in house construction crew will allow the Town to reduce contracted miscellaneous water rehabilitation by an equal amount, however the Town is in the process of paying the state for water line improvements out Howell Mill Road (2nd payment of \$144,000). The in house construction crew is the main reason the sewer maintenance is down \$222,920.</p>	1,528,500	1,696,180	167,680
<p>Water Treatment</p> <p>Capital outlay is up \$211,600 from the FY 14-15 budget. Internal service costs are up \$20,090 and contracted services are up \$22,000.</p>	1,275,690	1,519,440	243,750
<p>Administration and Finance</p> <p>These costs are being allocated from the General Fund costs to run the water fund (such as administration, billing, collection costs etc.).</p>	212,130	232,140	20,010
<p>Debt Service</p>	0	0	0
<p>Contingency</p>	0	0	0
<p>Transfer to Other Funds:</p> <p>We transfer a portion of the water fund revenues to the General Fund.</p>	112,020	114,190	2,170
<p>TOTAL WATER FUND EXPENDITURES</p>	3,128,340	3,561,950	433,610
C. WATER FUND SUMMARY	BUDGETED 2014 - 2015	PROPOSED 2015 - 2016	DIFFERENCE
<p>REVENUES</p>	3,128,340	3,561,950	433,610
<p>EXPENDITURES</p>	3,128,340	3,561,950	433,610
<p>DIFFERENCE</p>	0	0	0

III. SEWER FUND			
A. REVENUES	BUDGETED 2014 - 2015	PROPOSED 2015 - 2016	DIFFERENCE
Sewer Charges We are proposing no rate increases in the sewer fund.	2,152,500	2,164,800	12,300
Sewer Taps We are optimistic that there will be an increase in sewer connection revenue.	20,000	20,000	0
Industrial Discharge Permits	500	500	0
Impact Fees - Flow Allowances - Other Systems These are capacity fees for new developments on the Junaluska Sanitary District and Clyde systems. They had slow growth in recent years, but we hope they will see growth as the economy rebounds.	2,000	2,000	0
Impact Fees - New Connections We are hoping that construction will improve.	20,000	20,000	0
Miscellaneous Revenue	400	400	0
Sale of Materials/Supplies/Fixed Assets We do not expect to have much to sell in FY 2016.	0	0	0
Contributed Capital This was a 100% reimbursement of engineer fees (construction observation) for the new NC DOT Rest Area. We expect these costs to be completed before the start of the year.	20,000	0	(20,000)
Investment Earnings	0	0	0
Fund Balance Appropriated This fund is solid and we are comfortable with this use of reserves.	952,010	157,930	(794,080)
TOTAL SEWER FUND REVENUES	3,167,410	2,365,630	(801,780)

REVIEW OF PROPOSED BUDGET 2015 - 2016

B. EXPENDITURES	BUDGETED 2014 - 2015	PROPOSED 2015 - 2016	DIFFERENCE
Sewer Maintenance The creation of a in house construction crew will allow the Town to cut miscellaneous sewer rehabilitations by \$275,000.	1,022,890	799,970	(222,920)
Wastewater Treatment Equipment and capital outlay are down \$31,500 from the FY14-15 budget.	1,325,170	1,306,020	(19,150)
Administration and Finance These costs are being allocated from the General Fund costs to run the sewer fund (such as administration, billing, collection costs etc.).	176,530	171,330	(5,200)
Contingency Appropriated	0	0	0
Transfer to Other Funds: We transfer a portion of the sewer fund revenues to the General Fund. The budget for FY 14-15 included a \$555,000 transfer to the electric fund to pay back previous transfers.	642,820	88,310	(554,510)
TOTAL SEWER FUND EXPENDITURES	3,167,410	2,365,630	(801,780)
C. SEWER FUND SUMMARY	BUDGETED 2014 - 2015	PROPOSED 2015 - 2016	DIFFERENCE
REVENUES	3,167,410	2,365,630	(801,780)
EXPENDITURES	3,167,410	2,365,630	(801,780)
DIFFERENCE	0	0	0

IV. ELECTRIC FUND			
A. REVENUES	BUDGETED 2014 - 2015	PROPOSED 2015 - 2016	DIFFERENCE
Electric Charges Expecting 1% increase over FY14-15 estimated actual.	8,697,200	8,641,600	(55,600)
Security Lights Rates will remain the same and revenues should as well.	48,200	48,200	0
Street Lights	129,250	129,250	0
Underground Service Installation These revenues are the result of charges for underground service.	2,000	2,000	0
Renewable Charge Revenue This is a pass-through charge, required under NC Senate Bill 3 and is paid to Duke Progress Energy to assist them in meeting the 12.5% renewable energy requirement.	51,530	52,650	1,120
Electric Pole Rental These are charges made to other utilities for use of Town poles.	12,860	12,860	0
Sales Tax Charges The General Assembly repealed the 3% tax rate applied to gross receipts on electricity and replaced it effective July 1, 2014 with a combined general sales tax of 7%. Manufacturing sales are exempt from this sales tax. Dropping revenue to FY15-16 estimated amounts. All revenue billed and collected will be sent to NC Department of Revenue for distribution.	624,840	470,000	(154,840)
Miscellaneous Revenues	3,000	3,000	0
Sale of Fixed Assets We do not expect to have many surplus items to sell in 2015 - 2016.	0	0	0
Investment Earnings Earnings will remain low with the interest rates so low.	0	0	0
Transfer form Sewer Fund	555,000	0	(555,000)
Fund Balance Appropriated If this fund balance is used in the coming year, the Town will need a rate hike or a reduction in the transfer to the General Fund.	289,900	727,600	437,700
TOTAL ELECTRIC FUND REVENUES	10,413,780	10,087,160	(326,620)

REVIEW OF PROPOSED BUDGET 2015 - 2016

B. EXPENDITURES	BUDGETED 2014 - 2015	PROPOSED 2015 - 2016	DIFFERENCE
Electric Maintenance The largest part of the increase is in wages and fringe benefits \$32,920 and the internal service costs \$21,330.	1,682,260	1,695,910	13,650
Purchased Power The Town is expecting to experience lower fuel costs and the continued benefits from cheaper SEPA demand credits which resulted when the Cumberland Dam units were brought back online.	6,042,200	5,853,800	(188,400)
Renewables Energy Payment: Under NC Senate Bill 3, every electric provider must generate 12.5% of electricity from renewable resources by 2021, and are allowed to charge an extra fee to support these resources. Waynesville charges the same fee to its customers as Duke Progress Energy charges its, and then passes that revenue to Duke Progress Energy.	51,530	52,650	1,120
Sales Tax on Purchased Power This account should now match the sales taxes collected from our electric customers. In the past, towns were given a municipal electricity deduction that allowed the Town to keep some of the sales tax revenues being collected.	624,840	470,000	(154,840)
Economic Development Incentives Incentives for large electric customers. Sonoco year 2 = \$24,130	24,130	24,130	0
Bad Debt Expense	32,000	32,000	0
Administration and Finance These costs are being allocated from the General Fund costs to run the electric fund (such as administration, billing, collection costs etc.).	681,220	683,070	1,850
Transfer to General Fund The Electric Fund has traditionally provided a subsidy or profit-sharing to the General Fund. The current amount transferred is equal to a tax rate increase of 11¢. We will need to watch this transfer amount closely in 2014 - 2015 to see if the Electric fund can continue to provide this much money.	1,275,600	1,275,600	0
TOTAL ELECTRIC FUND EXPENDITURES	10,413,780	10,087,160	(326,620)
C. ELECTRIC FUND SUMMARY	BUDGETED 2014 - 2015	PROPOSED 2015 - 2016	DIFFERENCE
REVENUES	10,413,780	10,087,160	(326,620)
EXPENDITURES	10,413,780	10,087,160	(326,620)
DIFFERENCE	0	0	0

V. ASSET MANAGEMENT			
A. REVENUES	BUDGETED 2014 - 2015	PROPOSED 2015 - 2016	DIFFERENCE
Charges to Other Funds The old Public Operations internal service fund is now called Asset Management. This fund has three divisions to be allocated out to the user departments. The Public Services Administration division is being allocated to the Streets and Sanitation, Cemetery, Water Maintenance, Water Treatment, Sewer Maintenance, Sewer Treatment, and Electric Maintenance based on a % of their budgets. The Public Facilities-Inside and the Public Facilities-Outside Division is allocated back to all departments based on a % of their budgets. The Purchasing Division is allocated back to all departments and the three internal service divisions (Public Services Administration, Public Facilities, and the Garage) based on a % of their budgets.	2,038,070	2,055,900	17,830
Miscellaneous Revenue	0	0	0
Investment Income	0	0	0
TOTAL ASSET MANAGEMENT REVENUES	2,038,070	2,055,900	17,830
B. EXPENDITURES	BUDGETED 2014 - 2015	PROPOSED 2015 - 2016	DIFFERENCE
Public Services Administration Wages dropped by \$23,640 mainly due to the retirement of long time personnel. Capital outlay dropped by \$24,000.	499,830	466,980	(32,850)
Public Facilities-Inside The main drivers of this decrease is because costs that were once being budgeted here are now budgeted in the Public Facilities-Outside division. Overall the three divisions (Public Facilities-Inside, Public Facilities-Outside, and Purchasing Operations) are up by \$50,680. The top two increases make up \$77,110. Contract services is up by \$59,110, and building repairs and maintenance is up by \$18,000.	1,010,840	907,310	(103,530)

B. EXPENDITURES	BUDGETED 2014 - 2015	PROPOSED 2015 - 2016	DIFFERENCE
<p>Public Facilities-Outside The wages and fringe benefits associated with all the Public grounds and parking has been moved from the Public Facilities-Inside to the Public Facilities-Outside. Also capital outlay and improvement that in the past would have been budgeted in the Public Facilities-Inside is now being budgeted in the Public Facilities-Outside.</p>	126,790	430,530	303,740
<p>Purchasing Operations The main drivers of this decrease are because costs that were once budgeted here in the Purchasing Operations are now being budgeted in other divisions or departments. The \$80,000 design fee for the Public Services building and lot was budgeted in the Purchasing Operations in FY14-15 and is now being budgeted in the Public Facilities-Inside division in the FY15-16 budget. Construction of sheds (\$60,000 in FY14-15 and \$50,000 in FY15-16) are now being budgeted in the Public Facilities-Inside division. And the road maintenance to the old land fill site is now being budgeted in the streets and sanitation division(\$6,000).</p>	400,610	251,080	(149,530)
B. EXPENDITURES	BUDGETED 2014 - 2015	PROPOSED 2015 - 2016	DIFFERENCE
TOTAL ASSET MANAGEMENT EXPENDITURES	2,038,070	2,055,900	17,830
C. ASSET MANAGEMENT SUMMARY	BUDGETED 2014 - 2015	PROPOSED 2015 - 2016	DIFFERENCE
REVENUES	2,038,070	2,055,900	17,830
EXPENDITURES	2,038,070	2,055,900	17,830
DIFFERENCE	0	0	0

VI. GARAGE OPERATIONS			
A. REVENUES			
	BUDGETED 2014 - 2015	PROPOSED 2015 - 2016	DIFFERENCE
Charges to Other Funds Each department is charged a prorated share of the cost of operating the Garage based upon the percentage of fuel used.	686,920	619,090	(67,830)
All Other Revenue	5,000	10,000	5,000
Investment Income	0	0	0
TOTAL GARAGE REVENUES	691,920	629,090	-62,830
B. EXPENDITURES			
	BUDGETED 2014 - 2015	PROPOSED 2015 - 2016	DIFFERENCE
Garage Operations Fuel costs are expected to decrease \$77,680.	691,920	629,090	(62,830)
TOTAL GARAGE EXPENDITURES	691,920	629,090	-62,830
C. GARAGE SUMMARY			
	BUDGETED 2014 - 2015	PROPOSED 2015 - 2016	DIFFERENCE
REVENUES	691,920	629,090	-62,830
EXPENDITURES	691,920	629,090	-62,830
DIFFERENCE	0	0	0

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ELECTRIC FUND SUMMARY	I - J

2014-2015 Budget Summary

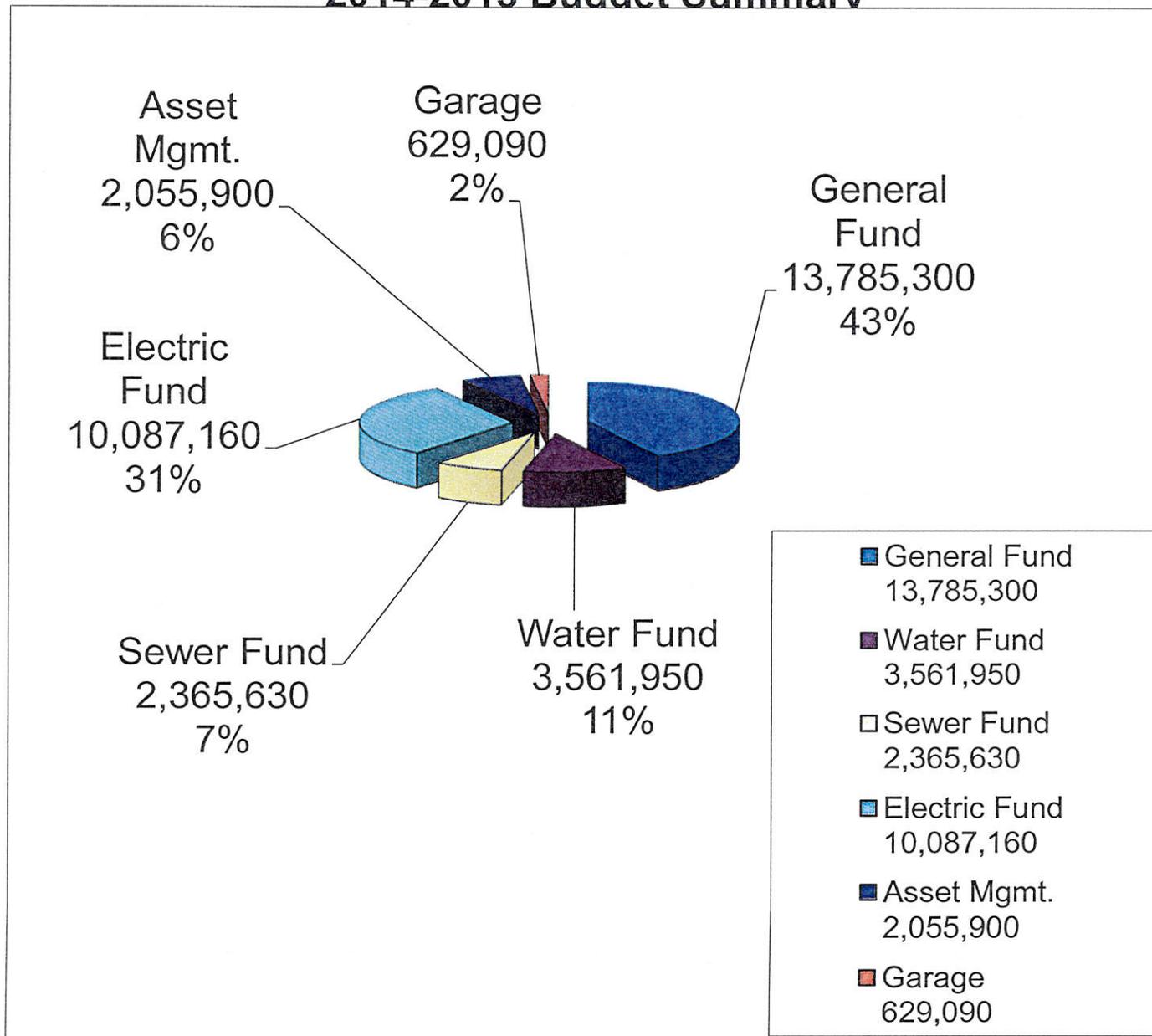
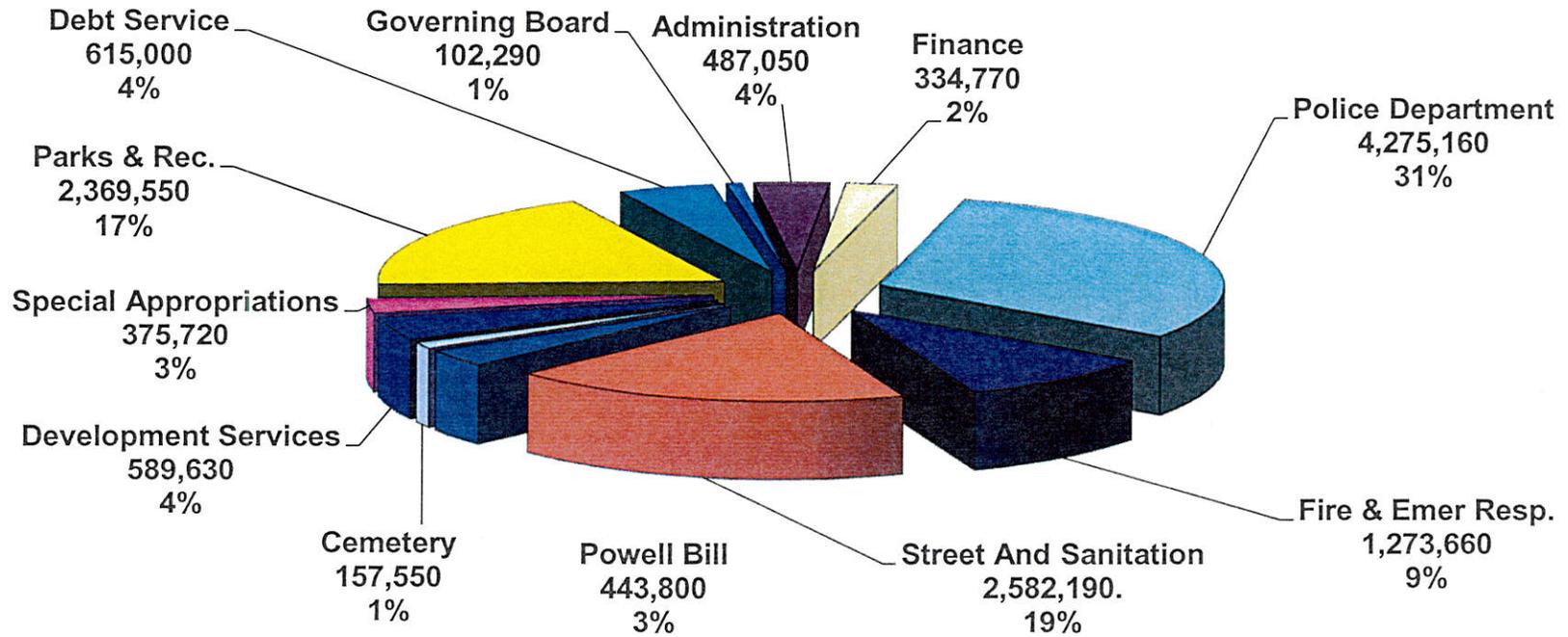


EXHIBIT A

2015-2016 BUDGET

2015-2016 BUDGET			
COMPLETE BUDGET SUMMARY			
A. REVENUES	BUDGET	PROPOSED	
	2014-2015	2015-2016	DIFFERENCE
GENERAL FUND	13,805,890	13,785,300	(20,590)
WATER FUND	3,128,340	3,561,950	433,610
SEWER FUND	3,167,410	2,365,630	(801,780)
ELECTRIC FUND	10,413,780	10,087,160	(326,620)
ASSET SERVICES MANAGEMENT	2,038,070	2,055,900	17,830
GARAGE OPERATIONS	691,920	629,090	(62,830)
TOTAL BUDGET REVENUES	33,245,410	32,485,030	(760,380)
B. EXPENDITURES	ESTIMATED	PROPOSED	DIFFERENCE
GENERAL FUND	13,805,890	13,785,300	(20,590)
WATER FUND	3,128,340	3,561,950	433,610
SEWER FUND	3,167,410	2,365,630	(801,780)
ELECTRIC FUND	10,413,780	10,087,160	(326,620)
ASSET SERVICES MANAGEMENT	2,038,070	2,055,900	17,830
GARAGE OPERATIONS	691,920	629,090	(62,830)
TOTAL BUDGET EXPENDITURES	33,245,410	32,485,030	(760,380)
C. BUDGET SUMMARY - ALL FUNDS	ESTIMATED	PROPOSED	DIFFERENCE
TOTAL REVENUES - ALL FUNDS	33,245,410	32,485,030	(760,380)
TOTAL EXPENDITURES - ALL FUNDS	33,245,410	32,485,030	(760,380)
DIFFERENCE	-	-	-

**General Fund
Manager Recommended
2014-2015**

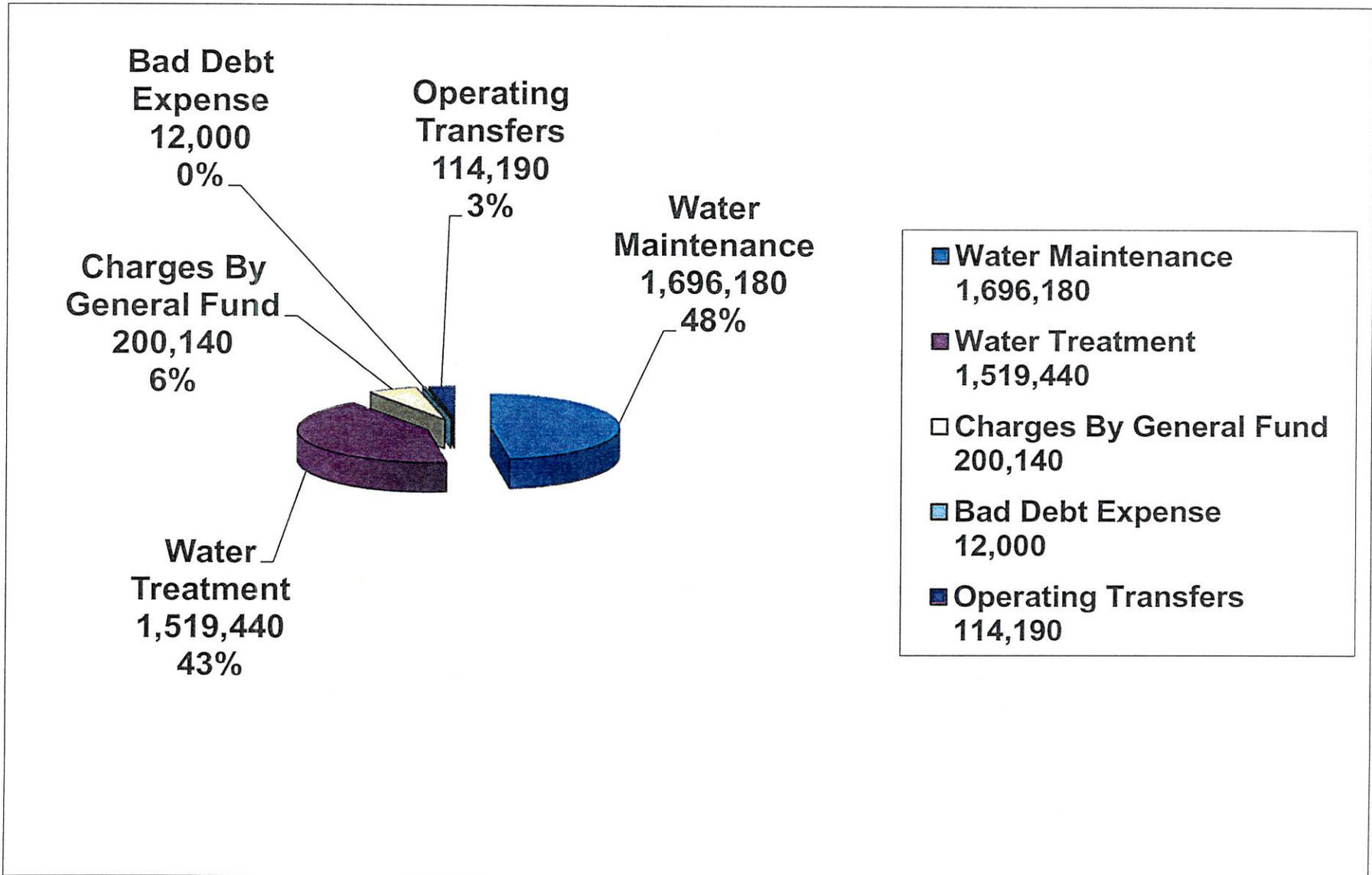


■ Governing Board	102,290	■ Administration	487,050
□ Finance	334,770	■ Police Department	4,275,160
■ Fire & Emer Resp.	1,273,660	■ Street And Sanitation	2,582,190.
■ Powell Bill	443,800	■ Cemetery	157,550
■ Development Services	589,630	■ Special Appropriations	375,720
■ Parks & Rec & Spec Proj.	2,548,480	■ Debt Service	615,000

Town of Waynesville
Manager Recommendation
Department Summary
2015-2016 Budget
General Fund

General Fund	Amount	% Of Total
Governing Board	\$102,290	0.74%
Administration	487,050	3.53%
Finance	334,770	2.43%
Police Department and Police Grants	4,275,160	31.01%
Fire and Emergency Responders	1,273,660	9.24%
Street And Sanitation	2,582,190	18.73%
Powell Bill	443,800	3.22%
Cemetery	157,550	1.14%
Development Services	589,630	4.28%
Special Appropriations	375,720	2.73%
Parks and Recreation And Special Projects	2,548,480	18.49%
Operating Transfers	-	0.00%
Debt Service	615,000	4.46%
Total Expenditures	\$13,785,300	100.00%

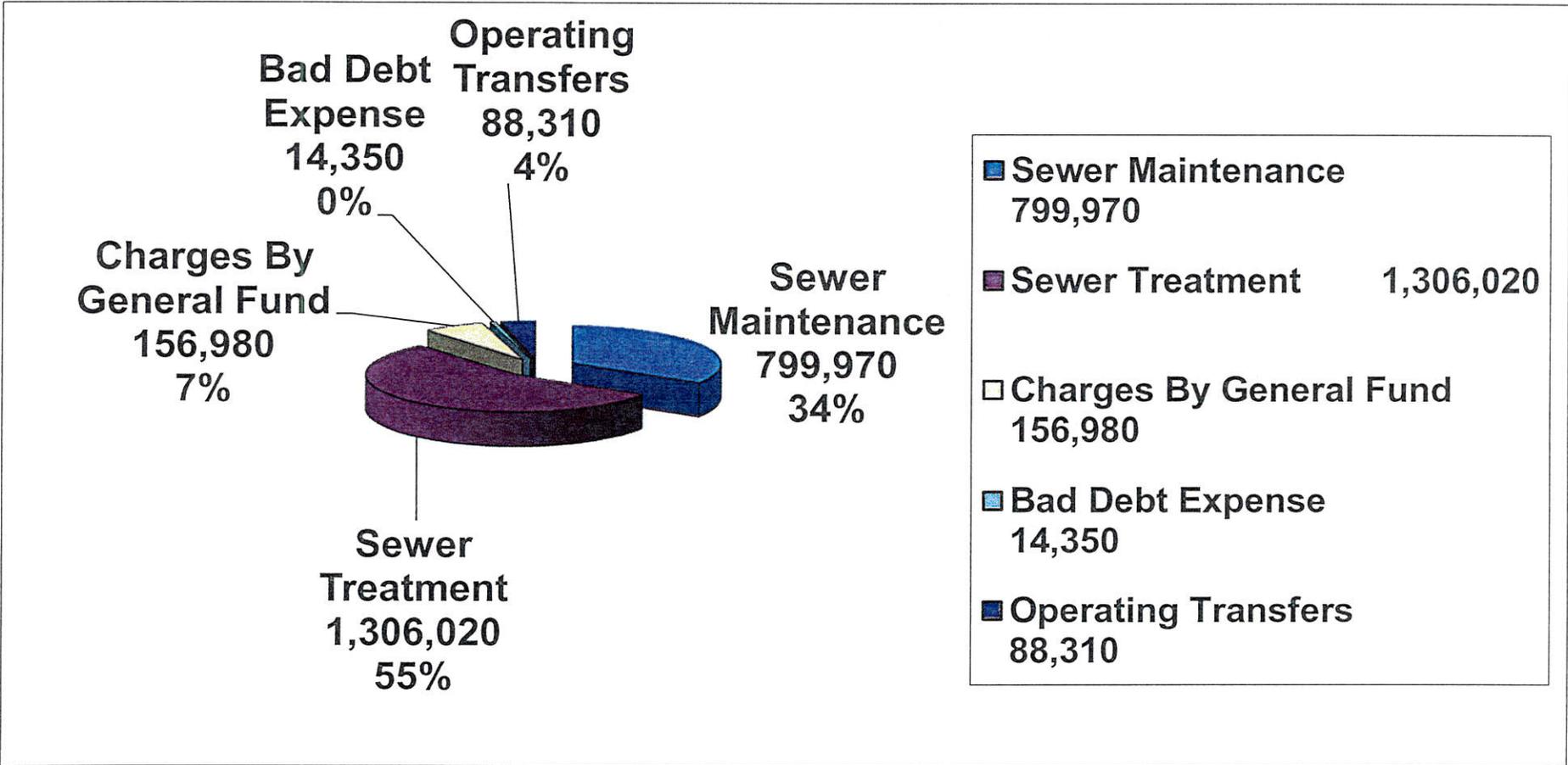
**Water Fund
Manager Recommended
2014-2015**



Town of Waynesville
Manager Recommended
Department Summary
2015-2016 Budget
Water Fund

WATER FUND	AMOUNT	% OF TOTAL
Water Maintenance	\$1,696,180	47.62%
Water Treatment	1,519,440	42.66%
Charges By General Fund	220,140	6.18%
Bad Debt Expense	12,000	0.34%
Operating Transfers	114,190	3.21%
TOTAL EXPENDITURES	<u>\$3,561,950</u>	<u>100.00%</u>

**Sewer Fund
 Manager Recommended
 2014-2015**



Town of Waynesville
Manager Recommended
Department Totals
2015-2016 Budget
Sewer Fund

Sewer Fund	Amount	% Of Total
Sewer Maintenance	\$799,970	33.82%
Sewer Treatment	1,306,020	55.21%
Charges By General Fund	156,980	6.64%
Bad Debt Expenses	14,350	0.61%
Operating Transfer	88,310	3.73%
Total Expenditures	\$2,365,630	100.00%

**Electric Fund
Manager Recommended
2014-2015**

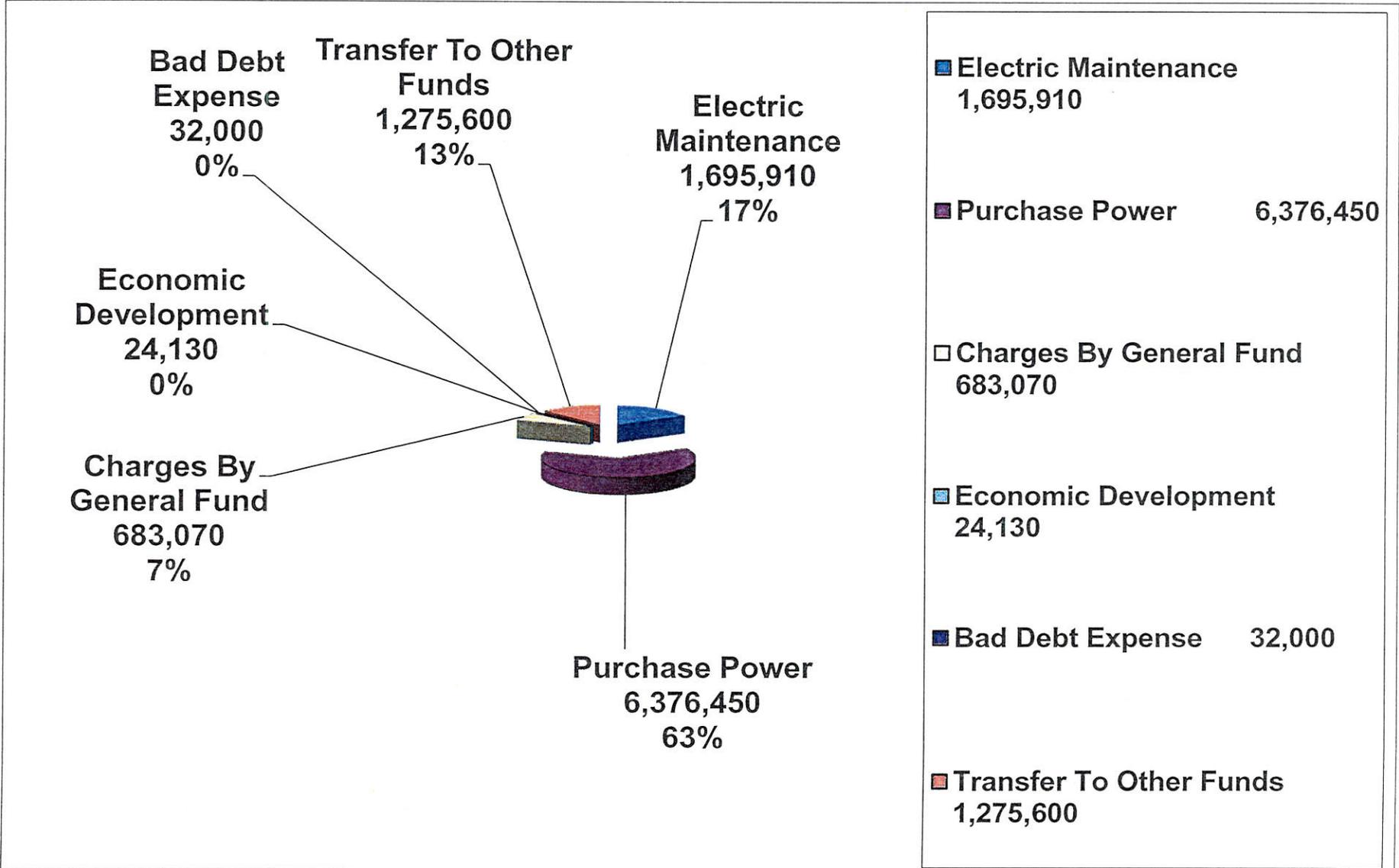


EXHIBIT I

Town of Waynesville
Manager Recommended
Department Totals
2015-2016 Budget
Electric Fund

Electric Fund	Amount	% Of Total
Electric Maintenance	\$1,695,910	16.81%
Purchase Power	6,376,450	63.21%
Charges By General Fund	683,070	6.77%
Economic Development	24,130	0.24%
Bad Debt Expense	32,000	0.32%
Transfer To Other Funds	1,275,600	12.65%
Total Expenditures	\$10,087,160	100.00%

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Town of Waynesville
2015/2016 Department Budget Worksheets

	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Taxes-Ad Valorem								
103000 403000 Twn 2000Tx	-413	-61	-533	-20	0	0	0	
103000 403001 Twn 2001Tx	-1,773	0	0	0	0	0	0	
103000 403002 TWN 2002TX	1,551	-2,596	-121	-200	0	0	0	
103000 403003 TWN 2003TX	-959	-1,522	-2,059	0	0	0	0	
103000 403004 TWN 2004TX	-1,050	-2,775	-604	-110	0	0	0	
103000 403005 TWN 2005TX	-5,218	-1,232	1,096	-520	-200	0	0	
103000 403006 2006TX	-1,548	-3,079	-920	-1,750	-300	-300	-300	
103000 403007 2007TX	-1,717	-3,955	-1,316	-2,800	-700	-300	-300	
103000 403008 2008 TAX	-13,093	-7,431	-10,379	-3,400	-1,200	-800	-800	
103000 403009 2009 TAX	-28,355	-18,671	-16,038	-2,700	-2,000	-1,500	-1,500	
103000 403010 2010 TAX	-91,498	-31,723	-16,544	-3,800	-3,000	-2,300	-2,300	
103000 403011 2011 TAX	-4,163,874	-67,892	-26,483	-12,500	-5,000	-3,000	-3,000	
103000 403012 2012 TAX	0	-4,152,999	-99,995	-28,000	-15,000	-7,800	-7,800	

Town of Waynesville
2015/2016 Department Budget Worksheets

	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
103000 403013 2013 TAX	0	0	-4,270,599	-66,100	-65,000	-20,000	-20,000	
103000 403014 2014 Tax	0	0	0	-4,599,000	-4,545,800	-70,000	-70,000	
103000 403015 2015 Tax	0	0	0	0	0	-4,589,700	-4,589,700	
103000 403091 TwN 1991Tx	626	0	-50	0	0	0	0	
103000 403093 TwN 1993Tx	0	0	0	0	0	0	0	
103000 403094 TwN 1994Tx	0	-148	-136	-20	0	0	0	
103000 403095 TwN 1995Tx	0	0	0	0	0	0	0	
103000 403096 TwN 1996Tx	-118	-876	-251	0	0	0	0	
103000 403097 TwN 1997Tx	0	-974	-396	0	0	0	0	
103000 403098 TwN 1998Tx	-55	0	-140	-550	0	0	0	
103000 403099 TwN 1999Tx	0	-38	-309	0	0	0	0	
103000 403101 DWA 2001Tx	-304	0	0	0	0	0	0	
103000 403102 DWA 2002Tx	0	0	0	0	0	0	0	
103000 403103 DWA 2003TX	-282	0	0	0	0	0	0	
103000 403104 DWA 2004TX	84	0	0	0	0	0	0	

Town of Waynesville
2015/2016 Department Budget Worksheets

	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
103000 403105 DWA 2005TX	0	0	-132	0	0	0	0	
103000 403106 DWA 2006TX	-230	0	0	0	0	0	0	
103000 403107 DWA 2007TX	0	0	0	0	0	0	0	
103000 403108 DWA 2008	-1,090	-1,463	466	0	0	0	0	
103000 403109 DWA 2009	-2,526	-877	451	0	0	0	0	
103000 403110 DWA 2010	-3,421	-1,382	441	0	-1,500	0	0	
103000 403111 DWA 2011	-97,908	-2,855	256	-40	-3,000	-1,500	-1,500	
103000 403112 DWA 2112	0	-96,323	-2,435	-1,000	-4,000	-3,000	-3,000	
103000 403113 DWA 2013	0	0	-98,829	-520	-6,000	-4,000	-4,000	
103000 403114 DWA 2014	0	0	0	-97,690	-96,580	-6,000	-6,000	
103000 403115 DWA 2015	0	0	0	0	0	-97,690	-97,690	
103000 403199 DWA 1999Tx	0	0	0	0	0	0	0	
103000 403200 MV 2000Tx	0	0	0	0	0	0	0	
103000 403201 MV 2001 Tx	0	0	0	0	0	0	0	
103000 403202 MV 2002 Tx	-211	-20	0	0	0	0	0	

Town of Waynesville
2015/2016 Department Budget Worksheets

	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
103000 403203 MV 2003TX	-155	-276	-11	0	0	0	0	
103000 403204 MV 2004TX	-130	-182	-77	-10	0	0	0	
103000 403205 MV 2005 TX	-435	-211	-159	0	0	0	0	
103000 403206 MV 2006TX	-609	-485	-423	70	0	0	0	
103000 403207 MV 2007TX	-751	-230	-345	-200	0	0	0	
103000 403208 MV 2008 TX	-842	-572	-392	-90	0	0	0	
103000 403209 MV 2009 TX	-2,125	-663	-593	-10	-100	-50	-50	
103000 403210 MV 2010 TX	-25,342	-1,274	-693	-110	-300	-100	-100	
103000 403211 MV 2011 TX	-215,872	-26,216	-1,063	-100	-1,400	-100	-100	
103000 403212 MV 2012 TX	0	-229,018	-28,455	-640	-4,500	-250	-250	
103000 403213 MV 2013 TX	0	0	-360,757	-16,400	-28,000	-500	-500	
103000 403214 MV 2014 TX	0	0	0	-313,500	-255,750	-1,000	-1,000	
103000 403215 MV 2015 TX	0	0	0	0	0	-300,030	-300,030	

Town of Waynesville
2015/2016 Department Budget Worksheets

	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
103000 403298 MV 1998Tx	0	0	0	0	0	0	0	
103000 403299 MV 1999Tx	0	0	0	0	0	0	0	
103000 403300 MVRENTALTX	-17,191	-18,478	-19,729	-21,000	-20,000	-21,000	-21,000	
103000 403408 MSD VEH TX	0	0	0	0	0	0	0	
103000 403409 09 MSD MV	0	0	0	0	0	0	0	
103000 403600 Tx Refund	1,270	1,810	611	3,000	3,500	3,500	3,500	
103000 403650 ABATEMENTS	0	0	0	0	0	0	0	
103000 403700 Pen/Int	-50,383	-53,147	-62,045	-42,000	-45,000	-42,000	-42,000	
103000 403800 Adv	-2,143	-2,944	-2,551	-1,810	-2,000	-1,800	-1,800	
Total Taxes-Ad Valorem	-4,728,090	-4,730,778	-5,022,241	-5,213,520	-5,102,830	-5,171,220	-5,171,220	

Town of Waynesville
2015/2016 Department Budget Worksheets

	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Other Taxes and Licenses								
103200 413231 1% Sale Tx	-818,913	-869,862	-876,015	-948,390	-876,440	-978,460	-978,460	
103200 413232 1/2% SalTx	-836,160	-873,494	-884,186	-956,810	-902,310	-992,430	-992,430	
103200 413233 ADD'L 1/2%	-415,560	-424,622	-429,445	-458,450	-447,930	-471,530	-471,530	
103200 413260 Priv.LicTx	-20,577	-119,299	-136,725	-132,450	-138,000	0	0	
103200 413270 Business Registratio	0	0	0	0	0	0	-16,000	
103200 413261 Cab. TV TX	-131,023	-127,805	-123,140	-122,540	-122,540	-120,100	-120,100	
Total Other Taxes and Licenses	-2,222,233	-2,415,082	-2,449,511	-2,618,640	-2,487,220	-2,562,520	-2,578,520	

Town of Waynesville
2015/2016 Department Budget Worksheets

	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Unrestricted Intergovernment								
103300 423322 Ber&Win Tx	-42,833	-40,060	-42,571	-42,500	-40,700	-43,780	-43,780	
103300 423323 CrtFacFees	-2,165	-1,867	-2,008	-2,400	-2,400	-2,400	-2,400	
103300 423324 UtiFranTax	0	0	0	0	0	0	0	
103300 423324 90001 Fra/TELECO	-280,410	-273,374	-249,873	-184,530	-241,730	-179,000	-179,000	
103300 423324 90002 Fran/Elect	-354,782	-377,865	-402,498	-475,060	-393,120	-533,460	-533,460	
103300 423324 90003 Fran/N GAS	-12,819	-16,714	-17,752	-19,560	-16,750	-11,420	-11,420	
Total Unrestricted Intergovernme	-693,009	-709,880	-714,702	-724,050	-694,700	-770,060	-770,060	

**Town of Waynesville
2015/2016 Department Budget Worksheets**

	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Restricted Intergovern. Rev.								
103350 433160 PowBilRev.	-342,478	-334,893	-340,588	-336,660	-334,720	-332,530	-332,530	
103350 433170 80%BrgReim	-4,855	0	0	0	0	0	0	
103350 433177 S WASTE TX	-6,750	-5,589	-5,946	-6,190	-5,840	-6,310	-6,310	
103350 433180 BehalfFire	-9,509	-10,017	-10,648	-12,000	-15,000	-15,000	-15,000	
103350 433831 Inv.ErnPB	-988	-791	-430	-1,000	-1,000	-1,000	-1,000	
103350 434310 Cops Grant	-88,997	-14,904	0	0	0	0	0	
103350 434311 OthPolGran	-3,500	-11,292	-2,453	-25,000	-59,000	-59,000	-59,000	
103350 434311 30018 OthPolGran	0	-3,713	0	0	0	0	0	
103350 434311 50001 LLEBG Gran	0	0	0	0	0	0	0	
103350 434311 50002 OthPolGran	-17,412	-3,069	0	0	0	0	0	
103350 434311 50004 OthPolGran	0	0	0	0	0	0	0	
103350 434313 UNAUTH SUB	-6,319	-1,054	0	-5,000	-21,000	-21,000	-21,000	
103350 436129 Misc Grant	-1,947	-105,860	-117,721	-25,000	-15,000	-15,000	-24,000	

Town of Waynesville
2015/2016 Department Budget Worksheets

	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Permits And Fees								
103500 443342 Con. Class	-650	0	0	0	0	0	0	
103500 443343 Bldg.Pmts	-138,852	-84,949	-83,259	-100,000	-100,000	-105,000	-145,000	
103500 443344 Plan Fee	-1,750	-2,120	-1,510	-2,000	-3,000	-3,000	-3,000	
103500 443345 REZFEEES	0	0	0	-100	-1,000	-1,000	-1,000	
103500 443347 HmownReFd	45	0	297	250	400	400	400	
103500 443348 Occ Use	-3,250	-2,600	-3,000	-2,850	-3,000	-3,000	-3,000	
103500 443350 SIDEWALKS	0	0	0	0	0	0	0	
103500 443380 Civ Penal	-2,964	-4,133	-5,135	-1,500	-1,000	-1,500	-1,500	
103500 443513 Con&RecFee	-67,869	-86,219	-91,867	-80,000	-70,000	-75,000	-75,000	
103500 443515 Late Pen.	-22,172	-26,101	-27,918	-24,000	-24,000	-24,000	-24,000	
103500 443520 ST PERFORM	0	0	-75	-150	-150	-150	-150	
Total Permits And Fees	-237,462	-206,122	-212,467	-210,350	-201,750	-212,250	-252,250	

**Town of Waynesville
2015/2016 Department Budget Worksheets**

	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Sales And Services								
103600 454131 Chg/WatFD	-218,602	-215,828	-247,260	0	0	0	0	
103600 454132 ChgSwFd	-179,293	-183,539	-215,760	0	0	0	0	
103600 454133 ChgElecFd	-378,192	-415,030	-412,860	0	0	0	0	
103600 454310 PolContSer	-54,174	-55,285	-48,155	-56,500	-71,100	-61,000	-61,000	
103600 454340 FireProtec	-239,633	-254,256	-257,209	-265,000	-274,000	-265,000	-265,000	
103600 454510 ComSanFees	-339,225	-425,295	-390,819	-331,900	-398,600	-281,450	-281,450	
103600 454511 RES. SANIT	-353,197	-482,692	-484,240	-481,900	-481,900	-481,900	-481,900	
103600 454512 Co Reimb R	0	-80,670	-80,670	0	-80,000	0	0	
103600 454514 LSDDUMPFEE	-41,257	-38,064	-33,705	-27,500	-34,500	-28,000	-28,000	
103600 454740 CemLotSale	-16,425	-11,250	-7,300	-16,000	-20,000	-20,000	-20,000	
103600 454741 Cem Aft Hr	-300	-300	-400	-1,200	-100	-600	-600	

Town of Waynesville
2015/2016 Department Budget Worksheets

	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
103600 454742 COL. SALES	-1,800	-3,150	-500	-1,000	-2,000	-2,000	-2,000	
103600 454743 COL - OPEN	-1,250	-1,200	-400	0	0	0	0	
103600 454744 CREMATION	-200	0	0	-200	-1,200.00	-1,200	-1,200	
103600 454745 CREM SPACE	0	0	-800	-400	-800	-800	-800	
103600 454750 Cremation	0	-1,200	0	0	0	0	0	
103600 456000 MEMBERSHIP	-338,560	-368,809	-344,013	-331,000	-341,000	-336,000	-336,000	
103600 456025 DAILY PASS	-122,245	-116,134	-119,253	-121,700	-116,000	-121,700	-121,700	
103600 456050 REC RENTAL	-43,011	-47,438	-53,937	-48,000	-48,000	-48,000	-48,000	
103600 456120 RecDepSer	-19,827	-21,761	-4,585	-110	0	0	0	
103600 456121 ContByHayw	0	0	0	0	0	0	0	
103600 456125 Adt&Child	-101,975	-122,692	-176,730	-175,000	-140,000	-175,000	-175,000	
103600 456125 30014 Adt&Child	0	0	0	0	0	0	0	
103600 456126 ARMORY	-4,468	-4,184	-5,458	-8,200	-4,000	-7,000	-7,000	

**Town of Waynesville
2015/2016 Department Budget Worksheets**

	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
103600 456127 ARMORY REN	-7,009	-6,139	-9,289	-9,100	-10,000	-10,000	-10,000	
103600 456130 CHILD CARE	-150	-48	-168	0	0	0	0	
103600 456140 REC-COMMIS	-2,231	-1,739	-2,566	-2,400	-2,500	-2,500	-2,500	
103600 456150 VEND./ ETC	-1,596	-1,613	-4,332	-2,000	-2,000	-2,000	-2,000	
103600 456500 PLAYGROUND	-2,497	0	0	-3,380	-3,380	0	0	
Total Sales And Services	-2,467,117	-2,858,316	-2,900,409	-1,882,490	-2,031,080	-1,844,150	-1,844,150	

Town of Waynesville
2015/2016 Department Budget Worksheets

	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
All Other Revenues								
103800 463805 Contr-Pol	0	0	-3,097	0	0	0	0	
103800 463805 10002 Contr-Pol	0	0	0	0	0	0	0	
103800 463812 Contr-Rec	0	-463	-1,575	0	0	0	0	
103800 463813 COMM FOUND	0	0	0	0	0	0	0	
103800 463814 MEMORIAL	0	-843	-1,000	-1,000	-10,000	-20,000	-20,000	
103800 463814 10020 MEMORIAL	0	-100	0	0	0	0	0	
103800 463815 10012 PUBLIC ART	-5,425	-4,925	-6,384	-20,000	-20,000	-20,000	-20,000	
103800 463816 10012 TOW PUB AR	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000	
103800 463820 10012 TCKT SALE	0	-380	0	0	0	0	0	
103800 463825 HISTORIC P	-923	-712	-537	0	0	0	0	
103800 463830 Misc. Rev.	-30,971	-28,017	-24,768	-7,000	-7,000	-7,000	-7,000	
103800 463834 Rents	-32,940	-32,640	-31,740	-35,400	-31,740	-36,500	-36,500	
103800 463835 SI/Mat/FA	-37,757	-36,812	-19,666	-8,120	-7,000	-7,000	-7,000	
103800 463855 Park Tick	-1,151	-65	-80	-150	-100	-100	-100	
103800 463856 NOISE VIOL	-100	0	0	0	-100	-100	-100	

**Town of Waynesville
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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
subtotal				-11,144,370	-11,052,080	-11,107,740	-11,172,740	
Other Financing Sources								
103900 493837 ABCDistGen	-21,280	0	0	-22,430	-10,000	-20,000	-20,000	
103900 493838 ABCDisLaw	-7,319	-6,327	-2,781	-4,150	-4,630	-4,630	-4,630	
103900 493839 ABCDistReh	-4,575	-3,955	-1,738	-2,590	-2,900	-2,900	-2,900	
103900 493961 TransWatFd	-103,100	-103,370	-109,230	-112,020	-122,020	-114,190	-114,190	
103900 493962 TransSewFd	-77,930	-77,400	-83,790	-87,820	-87,820	-88,310	-88,310	
103900 493963 TransEleFD	-1,275,600	-1,275,600	-1,275,600	-1,275,600	-1,275,600	-1,275,600	-1,275,600	
103900 493990 Borrowed \$	0	-4,541	0	0	0	0	0	
103900 493991 FdBalAppro	0	0	0	-116,300	-123,780	-312,270	-110,270	
103900 493992 FdBalAppro	0	0	0	-245,500	-1,127,060	-2,069,260	-996,660	
						*	*	
Total Other Financing Sources	-1,489,804	-1,471,193	-1,473,139	-1,866,410	-2,753,810	-3,887,160	-2,612,560	
Total Revenues	-12,508,643	-13,010,383	-13,352,387	-13,010,780	-13,805,890	-14,994,900	-13,785,300	

**Town of Waynesville
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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Governing Board								
104110 511210 Wages	36,827	36,280	36,280	36,280	36,290	37,380	41,010	
104110 511810 FICA	2,583	2,452	2,368	2,280	2,770	2,860	3,130	
104110 511830 Hosp. Exp.	27,147	33,679	43,940	36,860	50,820	47,150	47,150	
104110 511832 Life Ins.	128	156	212	220	420	420	420	
104110 511833 Dental	954	1,265	1,650	1,670	1,670	1,700	1,700	
104110 511840 HREIMB EXP	3,110	4,642	6,050	7,280	5,820	8,980	8,980	
104110 511841 HREIMB EXP	0	0	0	0	0	0	0	
104110 511850 Unemploy	0	0	363	190	370	190	190	
104110 511860 W. Comp.	861	638	573	840	980	940	940	
104110 521990 Prof. Serv	23,459	4,200	50	0	10,000	10,000	10,000	
104110 532920 Mat./Sup.	1,853	4,892	2,483	4,000	5,500	5,500	5,500	
104110 533180 Trav/Train	3,391	3,941	1,887	2,000	4,000	4,000	4,000	
104110 533210 Phone	82	83	91	100	150	150	150	
104110 533520 Equip R&M	0	0	233	0	0	0	0	

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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
104110 533990 Elec. Serv	9,620	0	0	0	0	14,450	16,500	
104110 534510 Prop/Gen I	2,232	2,755	2,738	3,010	3,010	3,280	3,280	
104110 534580 Other Ins.	14,049	9,143	9,403	9,610	9,610	8,620	8,620	
104110 534910 Due/Subscr	20,843	19,574	22,240	22,500	23,100	23,100	23,100	
104120 534990 Miscell	0	0	0	0	0	0	0	
104110 548000 chgs2funds	0	0	0	-66,320	-79,890	-84,410	-84,410	
104110 548100 I/S Costs	0	0	0	11,450	12,390	14,940	12,030	
Total Governing Board	147,139	123,700	130,561	71,970	87,010	99,250	102,290	

Town of Waynesville
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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Administration								
04120 511210 Wages	525,260	483,469	436,036	268,000	357,720	364,230	364,230	
04120 511220 OT	0	151	0	250	1,000	1,000	1,000	
04120 511230 Temp/PT	1,068	4,339	31,252	10,500	7,500	10,500	10,500	
04120 511810 FICA	38,527	36,327	34,502	20,600	28,020	28,740	28,740	
04120 511820 Retirement	36,571	32,642	30,495	19,000	25,800	26,070	26,070	
04120 511825 401K ADM	25,708	23,719	20,639	13,100	17,940	18,260	18,260	
04120 511830 Hosp. Exp.	62,093	49,033	46,291	29,000	64,670	47,380	47,380	
04120 511831 Ret./Ins.	0	7,190	11,032	10,700	11,630	5,340	5,340	
04120 511832 Life Ins.	1,176	2,508	2,347	680	760	760	760	
04120 511833 Dental	2,107	1,815	1,678	1,170	1,660	1,700	1,700	
04120 511840 HREIMB EXP	7,122	6,757	6,376	9,270	7,410	9,020	9,020	
04120 511841 HREIMB EXP	0	997	1,528	1,670	1,330	1,020	1,020	
04120 511845 WELLNESS	0	0	2,707	15,000	39,890	39,890	39,890	

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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
104120 511850 Unemploy	0	0	1,590	660	1,320	600	600	
104120 511860 W. Comp.	11,985	9,316	8,353	8,420	9,900	9,460	9,460	
104120 521920 Legal Fees	21,472	10,351	8,501	25,000	30,000	30,000	30,000	
104120 521930 Ded/Med Fe	17,987	31,299	33,218	30,000	30,000	30,000	30,000	
104120 521990 Prof. Serv	6,740	46,160	13,169	15,000	27,000	50,000	50,000	
104120 532120 Uniform	47	32	221	0	0	0	0	
104120 532500 OIL	0	0	0	0	0	0	0	
104120 532510 Gas	4,396	3,744	3,725	540	1,550	500	500	
104120 532520 Tires	492	380	486	190	240	220	220	
104120 532530 Vehicle RM	3,979	3,037	4,372	1,070	1,090	1,150	1,150	
104120 532920 Mat./Sup.	16,450	24,966	21,440	19,000	19,000	19,000	19,000	
104120 533180 Trav/Train	13,556	9,926	7,841	16,000	30,000	30,000	30,000	
104120 533210 Phone	3,253	4,470	3,591	1,600	5,000	2,500	2,500	
104120 533250 Postage	45,983	49,829	42,000	45,000	52,500	55,000	55,000	

Town of Waynesville
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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
104120 533520 Equip R&M	2,653	13,259	17,439	20,000	20,460	20,460	20,460	
104120 533700 Other Adv	3,423	3,589	1,565	4,000	5,000	5,000	5,000	
104120 533910 Legal Note	784	651	317	3,000	4,000	4,000	4,000	
104120 534390 Equip Rent	1,130	1,190	1,268	1,500	3,000	3,000	3,000	
104120 534490 Cont. Ser.	0	0	123,668	0	0	0	0	
104120 534510 Prop/Gen I	3,125	3,858	3,833	3,010	3,010	2,620	2,620	
104120 534520 Veh. Ins.	2,311	2,655	3,322	2,000	2,000	1,490	1,490	
104120 534530 BONDS	525	525	525	530	580	580	580	
104120 534580 Other Ins.	310	346	380	390	390	360	360	
104120 534910 Due/Subscr	3,212	4,329	6,870	6,000	6,000	6,000	6,000	
104120 534990 Miscell	4,409	4,914	6,531	8,400	6,000	8,500	8,500	
104120 545400 Vehicles	0	0	0	0	0	0	0	
104120 545500 Equipment	2,665	0	109,021	8,040	0	0	0	
104120 546000 LOAN PYMTS	0	0	0	14,460	14,460	14,460	14,460	

**Town of Waynesville
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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Finance								
104130 511210 Wages	389,358	401,693	405,328	383,350	415,930	425,480	399,940	
104130 511220 OT	1,087	2,816	2,302	7,800	4,000	4,000	9,000	
104130 511230 Temp/PT	0	0	0	0	0	0	0	
104130 511810 FICA	29,118	30,405	30,524	29,470	31,820	32,850	31,280	
104130 511820 Retirement	27,167	27,263	28,699	27,670	30,190	30,660	29,200	
104130 511825 401K EX FI	18,422	19,775	20,161	19,580	21,000	21,470	20,450	
104130 511830 Hosp. Exp.	77,435	69,643	79,463	72,600	91,540	89,370	76,250	
104130 511831 Ret./Ins.	463	0	0	0	0	0	0	
104130 511832 Life Ins.	980	994	1,008	950	1,010	1,010	930	
104130 511833 Dental	3,392	3,575	3,630	3,420	3,670	3,730	3,390	
104130 511840 HREIMB EXP	8,878	9,594	10,959	13,120	10,490	17,020	17,020	
104130 511841 HREIMB EXP	48	0	0	0	0	0	0	
104130 511850 Unemploy	0	0	2,344	1,210	2,420	1,210	1,100	
104130 511860 W. Comp.	9,114	7,403	6,747	9,650	11,350	10,870	10,350	
104130 521910 Accounting	39,107	39,538	41,316	38,000	43,000	43,000	43,000	

**Town of Waynesville
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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
04130 521940 Co Tax Fee	5,911	9,365	2,561	9,500	9,840	9,840	9,840	
04130 521990 Prof. Serv	32,480	27,233	33,242	9,000	9,450	9,000	9,000	
04130 532120 Uniform	2,045	3,912	2,791	2,800	3,000	3,000	3,000	
04130 532500 OIL	0	0	0	0	0	0	0	
04130 532510 Gas	9,660	8,637	8,967	5,650	10,450	5,950	5,950	
04130 532520 Tires	1,081	876	1,163	1,330	1,630	1,480	1,480	
04130 532530 Vehicle RM	8,743	7,006	10,555	7,340	7,460	7,900	7,900	
04130 532920 Mat./Sup.	20,073	22,307	19,829	20,000	21,500	23,000	23,000	
04130 533180 Trav/Train	2,966	4,069	3,290	5,600	5,600	8,450	8,450	
04130 533210 Phone	2,966	2,175	2,314	2,250	2,250	2,250	2,250	
04130 533520 Equip R&M	38,709	63,623	78,708	78,350	78,350	78,350	78,350	
04130 533700 Other Adv	2,750	0	3,155	3,500	4,000	3,800	3,800	
04130 534510 Prop/Gen I	4,904	6,052	6,012	6,620	6,620	7,200	7,200	
04130 534520 Veh. Ins.	1,396	1,616	1,900	2,010	2,010	2,240	2,240	
04130 534530 Bonds	1,170	1,170	1,170	1,170	1,170	1,170	1,170	
04130 534580 Other Ins.	1,303	1,453	1,580	1,660	1,660	1,510	1,510	

Town of Waynesville
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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
104130 534910 Due/Subscr	1,092	1,825	830	1,230	1,230	1,230	1,230	
104130 534920 BD Expense	0	0	-2,958	2,500	4,000	3,000	3,000	
104130 545400 Vehicles	0	0	0	0	0	0	0	
104130 545500 Equipment	6,850	14,200	0	14,000	14,000	29,000	4,000	
104130 546000 LOAN PYMTS	0	0	0	0	0	0	0	
104130 548000 chgs2funds	0	0	0	-488,760	-530,520	-548,720	-548,720	
104130 548100 I/S Costs	0	0	0	62,610	67,680	84,730	68,210	
Total Finance	748,668	788,218	807,590	355,180	387,800	415,050	334,770	

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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Public Facilities								
104260 511210 Wages	35,698	36,431	47,819	0	0	0	0	
104260 511220 OT	0	0	521	0	0	0	0	
104260 511230 Temp/PT	7,311	10,082	10,407	0	0	0	0	
104260 511810 FICA	3,142	3,398	4,006	0	0	0	0	
104260 511820 Retirement	2,461	2,444	3,183	0	0	0	0	
104260 511825 401K PU BL	1,761	1,813	2,216	0	0	0	0	
104260 511830 Hosp. Exp.	13,739	12,531	15,578	0	0	0	0	
104260 511832 Life Ins.	84	84	105	0	0	0	0	
104260 511833 Dental	318	330	413	0	0	0	0	
104260 511840 HREIMB EXP	1,579	1,719	2,139	0	0	0	0	
104260 511841 HREIMB EXP	0	0	0	0	0	0	0	
104260 511850 Unemploy	0	0	398	0	0	0	0	
104260 511860 W. Comp.	1,073	1,379	1,110	0	0	0	0	
104260 513920 Laundry	0	0	90	0	0	0	0	
104260 521990 Prof. Serv	600	2,294	194	0	0	0	0	

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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
104260 532120 Uniform	0	0	0	0	0	0	0	
104260 532500 OIL	0	0	0	0	0	0	0	
104260 532510 Gas	897	895	1,832	0	0	0	0	
104260 532520 Tires	100	91	239	0	0	0	0	
104260 532530 Vehicle RM	812	726	2,150	0	0	0	0	
104260 532920 Mat./Sup.	13,418	20,827	15,358	0	0	0	0	
104260 532920 10012 Mat./Sup.	2,791	3,681	1,998	0	0	0	0	
104260 533180 Trav/Train	0	0	0	0	0	0	0	
104260 533180 10012 Trav/Train	500	1,767	0	0	0	0	0	
104260 533210 Phone	0	0	0	0	0	0	0	
104260 533310 Elec.	44,848	48,505	51,264	0	0	0	0	
104260 533330 Pro.Gas	0	0	0	0	0	0	0	
104260 533340 Water	436	455	467	0	0	0	0	
104260 533350 SEWER	492	510	522	0	0	0	0	
104260 533360 CF OR DF	0	0	0	0	0	0	0	
104260 533510 Bldg. Main	44,553	15,403	20,137	0	0	0	0	

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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
L04260 533520 Equip R&M	330	835	655	0	0	0	0	
L04260 534110 Lease Prk.	10,200	10,200	10,200	0	0	0	0	
L04260 534120 Lease Bldg	0	0	0	0	0	0	0	
L04260 534490 Cont. Ser.	61,208	76,337	78,355	0	0	0	0	
L04260 534490 70081 OwenClinic	0	0	0	0	0	0	0	
L04260 534510 Prop/Gen I	447	1,102	1,095	0	0	0	0	
L04260 534520 Veh. Ins.	465	539	630	0	0	0	0	
L04260 534910 Due/Subscr	0	1,200	0	0	0	0	0	
L04260 545400 Vehicles	0	0	3,500	0	0	0	0	
L04260 545900 Cap. Imp.	12,482	0	46,152	0	0	0	0	
L04260 545900 10012 Cap. Imp.	2,700	5,997	9,957	0	0	0	0	
L04260 545900 30015 Cap. Imp.	6,897	0	0	0	0	0	0	
L04260 546000 LOAN PYMTS	651,285	638,256	635,743	0	0	0	0	
Total Public Facilities	922,627	899,831	968,433	0	0	0	0	

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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Horticulturist								
104261 521990 Prof. Serv	10,983	6,941	12,896	0	0	0	0	
104261 521990 10017 Prof. Serv	0	0	0	0	0	0	0	
104261 532120 Uniform	547	720	1,141	0	0	0	0	
104261 532920 Mat./Sup.	22,805	22,406	26,201	0	0	0	0	
104261 533180 Trav/Train	284	1,072	1,613	0	0	0	0	
104261 533210 Phone	989	570	431	0	0	0	0	
104261 534910 Due/Subscr	375	365	305	0	0	0	0	
104261 545400 Vehicles	0	0	0	0	0	0	0	
104261 545500 Equipment	0	0	0	0	0	0	0	
104261 545900 Cap. Imp.	0	0	0	0	0	0	0	
Total Horticulturist	35,983	32,074	42,587	0	0	0	0	

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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Police Department								
104310 511210 Wages	1,627,955	1,696,145	1,699,283	1,740,460	1,780,670	1,799,880	1,799,880	
104310 511220 OT	87,560	120,860	113,206	120,000	123,000	125,000	125,000	
104310 511230 Temp/PT	77,564	85,265	98,153	100,000	100,000	105,000	105,000	
104310 511280 SepPay-Pol	24,925	26,935	50,767	66,210	64,570	76,900	76,900	
104310 511290 PolConExp	0	0	0	0	15,000	15,000	15,000	
104310 511810 FICA	134,243	143,422	144,051	151,270	159,370	162,310	162,310	
104310 511820 Retirement	119,943	126,115	134,535	141,100	147,730	150,990	150,990	
104310 511825 401K-Pol	84,174	90,276	88,917	92,810	95,940	100,930	100,930	
104310 511830 Hosp. Exp.	365,450	335,465	392,571	363,920	474,760	370,450	370,450	
104310 511831 Ret./Ins.	19,709	19,444	26,707	30,870	40,160	37,390	37,390	
104310 511832 Life Ins.	3,493	3,563	3,521	3,510	3,610	3,610	3,610	
104310 511833 Dental	12,906	13,668	13,503	13,820	13,990	14,240	14,240	
104310 511840 HREIMB EXP	41,876	46,131	54,182	67,830	54,260	70,540	70,540	
104310 511841 HREIMB EXP	2,256	2,682	3,687	5,750	4,600	7,120	7,120	
104310 511850 Unemploy	5,478	319	10,598	5,450	10,890	5,150	5,150	

**Town of Waynesville
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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
104310 511860 W. Comp.	43,938	35,816	33,333	50,670	59,490	53,680	53,680	
104310 513920 Laundry	14,130	14,370	14,220	14,400	14,400	14,400	14,400	
104310 521990 Prof. Serv	3,355	4,763	16,685	24,600	24,600	24,800	24,800	
104310 526300 ChAb Cont	0	0	0	0	0	0	0	
104310 532120 Uniform	17,837	26,344	38,119	33,000	32,000	32,000	32,000	
104310 532500 OIL	0	0	0	0	0	0	0	
104310 532510 Gas	108,083	92,664	102,417	92,810	125,930	107,540	107,540	
104310 532520 Tires	12,092	9,461	13,061	16,070	19,630	17,860	17,860	
104310 532530 Vehicle RM	97,825	76,080	127,845	88,610	89,910	95,290	95,290	
104310 532920 Mat./Sup.	55,889	73,852	150,022	72,000	68,000	89,430	89,430	
104310 533180 Trav/Train	29,360	15,729	17,870	28,000	28,000	28,000	28,000	
104310 533210 Phone	24,138	22,826	22,546	34,000	34,000	41,800	41,800	
104310 533310 Elec.	0	0	0	0	0	0	0	
104310 533330 Pro.Gas	0	0	0	0	0	0	0	

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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
104310 533520 Equip R&M	44,707	49,281	63,012	67,500	67,500	67,500	62,500	
104310 534390 Equip Rent	7,494	5,596	4,013	11,180	11,180	11,180	11,180	
104310 534510 Prop/Gen I	18,737	23,143	24,805	25,270	25,270	27,550	27,550	
104310 534520 Veh. Ins.	13,455	15,573	20,786	31,360	30,730	35,110	35,110	
104310 534530 Bonds	0	0	0	0	0	0	0	
104310 534580 Other Ins.	14,068	16,704	21,368	21,880	21,880	19,420	19,420	
104310 534910 Due/Subscr	3,783	3,434	2,981	4,000	4,000	4,000	4,000	
104310 534995 SpOperExp	2,849	0	3,600	7,000	10,000	10,000	10,000	
104310 545400 Vehicles	74,546	96,127	0	44,730	0	200,300	0	
104310 545500 Equipment	37,935	22,433	0	7,730	6,750	0	0	
104310 545900 Capital Outlay	0	0	0	0	0	25,000	25,000	
104310 546000 LOAN PYMTS	61,861	61,861	0	135,620	135,620	135,620	135,620	
104310 548100 I/S Costs	0	0	0	289,770	314,280	392,340	315,470	
Total Police Department	3,293,614	3,376,347	3,510,364	4,003,200	4,211,720	4,477,330	4,195,160	

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Misc. Police Grant								
104315 532920 Mat./Sup.	3,500	0	0	0	0	0	0	
104315 532920 30006 Mat./Sup.	4,260	1,054	0	0	0	0	0	
104315 532920 30018 Mat./Sup.	0	3,349	0	0	0	0	0	
104315 532920 50002 Mat./Sup.	14,487	3,069	2,453	0	0	0	0	
104315 532920 50011 Mat./Sup.	0	1,150	0	0	0	0	0	
104315 532920 50012 Mat./Sup.	0	1,283	0	0	0	0	0	
104315 533180 30006 Trav/Train	2,059	0	0	0	0	0	0	
104315 533180 30018 DV - SA	0	364	0	0	0	0	0	
104315 533180 50013 Trav/Train	0	2,562	5,085	0	0	0	0	
104315 533520 Equip R&M	0	0	0	0	0	0	0	
104315 545400 Vehicles	0	0	0	0	0	0	0	
104315 545500 Equipment	0	0	0	25,000	80,000	80,000	80,000	

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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
104315 545500 50002 PolForEqu	2,925	0	0	0	0	0	0	
104315 545500 50011 DRUG DOG	0	7,000	0	0	0	0	0	
104315 545900 Cap. Imp.	0	0	0	0	0	0	0	
Total Misc. Police Grant	27,231	19,831	7,538	25,000	80,000	80,000	80,000	

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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Fire Department								
104340 511210 Wages	430,202	423,054	431,015	433,210	469,200	515,630	477,400	
104340 511220 OT	3,827	1,106	4,129	2,500	3,500	3,500	3,500	
104340 511230 Temp/PT	14,064	13,459	23,703	25,850	18,000	127,000	25,550	
104340 511240 Vol Pay	25,501	25,178	27,113	28,440	29,000	30,000	30,000	
104340 511810 FICA	34,880	34,149	35,674	36,050	39,750	51,720	41,040	
104340 511820 Retirement	31,880	32,613	33,603	34,870	38,500	40,060	38,680	
104340 511825 401K-FIRE	21,514	21,062	21,890	22,110	23,940	27,850	24,450	
104340 511827 StContRt	9,509	10,017	10,648	12,000	15,000	15,000	15,000	
104340 511830 Hosp. Exp.	88,773	76,653	87,961	87,420	101,260	102,260	89,140	
104340 511831 Ret./Ins.	2,174	0	0	0	0	0	0	
104340 511832 Life Ins.	910	924	924	930	930	1,010	930	
104340 511833 Dental	3,154	3,520	3,300	3,330	3,330	3,730	3,390	
104340 511840 HREIMB EXP	10,167	10,557	12,120	23,680	18,940	19,480	19,480	
104340 511841 HREIMB EXP	242	0	0	0	0	0	0	
104340 511850 Unemploy	405	0	2,719	1,340	2,670	1,850	1,230	

**Town of Waynesville
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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
104340 511860 W. Comp.	11,337	9,182	10,003	12,060	14,190	17,110	13,580	
104340 513920 Laundry	3,600	3,600	3,600	3,600	3,600	3,960	3,600	
104340 521950 Dem. Exp.	0	0	0	0	0	0	0	
104340 521990 Prof. Serv	7,415	7,865	17,160	10,000	10,000	10,000	10,000	
104340 532120 Uniform	6,699	4,650	3,790	8,000	8,000	8,000	8,000	
104340 532500 OIL	0	0	0	0	0	0	0	
104340 532510 Gas	13,333	12,937	22,768	19,610	26,960	21,790	21,790	
104340 532520 Tires	1,492	1,312	2,921	3,020	3,690	3,360	3,360	
104340 532530 Vehicle RM	12,068	16,243	30,648	16,650	16,900	17,900	17,900	
104340 532920 Mat./Sup.	28,998	53,752	50,561	58,950	58,950	65,100	65,100	
104340 533180 Trav/Train	10,876	5,319	7,739	8,000	8,000	9,000	9,000	
104340 533210 Phone	4,080	3,937	2,887	4,650	4,000	6,600	6,600	
104340 533310 Elec.	13,610	17,139	17,779	20,000	20,000	19,000	19,000	
104340 533320 Fuel Oil	0	0	0	1,000	1,000	1,000	1,000	
104340 533330 Pro.Gas	0	0	0	0	0	0	0	

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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
104340 533340 WATER	206	282	297	370	340	370	370	
104340 533350 SEWER	231	325	343	420	390	420	420	
104340 533360 DUMPSTER F	1,311	1,723	1,723	1,730	1,730	1,300	1,300	
104340 533446 Vol. Fire	0	0	0	0	0	0	0	
104340 533510 Bldg. Main	0	70	9,558	41,200	25,000	15,000	15,000	
104340 533520 Equip R&M	25,122	42,434	28,014	31,000	31,000	31,000	31,000	
104340 534390 Equip Rent	900	900	1,000	1,450	1,000	1,000	1,000	
104340 534510 Prop/Gen I	4,465	5,511	7,684	8,440	8,440	7,210	7,210	
104340 534520 Veh. Ins.	4,637	5,348	7,304	9,450	8,020	8,980	8,980	
104340 534580 Other Ins.	0	0	0	0	0	0	0	
104340 534910 Due/Subscr	2,779	3,327	3,880	3,500	3,500	3,800	3,800	
104340 545400 Vehicles	0	37,150	0	0	0	0	0	
104340 545500 Equipment	0	0	26,601	26,000	26,000	25,000	25,000	
104340 545500 50005 Equipment	0	0	0	0	0	0	0	

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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
104340 545500 50007 Equipment	0	0	0	0	0	0	0	
104340 546000 LOAN PYMTS	45,488	45,488	94,210	116,220	116,230	116,230	116,230	
104340 548100 I/S Costs	0	0	0	85,810	92,780	129,180	103,940	
Total Fire Department	875,849	930,786	1,045,269	1,202,860	1,253,740	1,461,400	1,262,970	

**Town of Waynesville
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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Emergency Responders								
104342 511240 Vol Pay	2,192	2,480	3,072	2,520	5,000	5,000	5,000	
104342 511810 FICA	168	190	235	200	390	380	380	
104342 511820 Retirement	24	27	32	90	150	140	140	
104342 511825 401K EXP	17	20	23	60	100	100	100	
104342 511850 Unemploy	0	0	0	30	50	30	30	
104342 532920 Mat./Sup.	3,100	3,386	4,230	5,000	5,000	5,040	5,040	
104342 545500 Equipment	0	0	0	0	0	0	0	
Total Emergency Responders	5,501	6,103	7,592	7,900	10,690	10,690	10,690	

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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Street and Sanitation								
104510 511210 Wages	658,226	648,140	647,752	638,700	758,770	783,040	783,040	
104510 511220 OT	10,127	9,565	14,071	19,000	25,000	25,000	25,000	
104510 511230 Temp/PT	14,413	22,012	18,412	23,800	45,000	45,000	45,000	
104510 511810 FICA	49,856	49,767	49,342	50,390	63,400	65,250	65,250	
104510 511820 Retirement	46,551	44,332	46,640	55,350	59,590	57,690	57,690	
104510 511825 401K-ST/SA	32,079	29,115	30,171	38,450	39,190	40,400	40,400	
104510 511830 Hosp. Exp.	227,498	186,745	227,147	187,400	286,700	233,730	233,730	
104510 511831 Ret./Ins.	5,666	4,861	3,234	3,640	0	5,340	5,340	
104510 511832 Life Ins.	2,065	1,946	1,897	1,850	2,190	2,190	2,190	
104510 511833 Dental	7,500	7,315	7,123	5,170	8,330	8,470	8,470	
104510 511840 HREIMB EXP	26,070	25,705	31,307	41,040	32,830	44,520	44,520	
104510 511841 HREIMB EXP	644	671	448	0	0	1,020	1,020	
104510 511850 Unemploy	12,152	2,537	5,456	2,980	5,950	2,970	2,970	

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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
104510 511860 W. Comp.	17,239	14,411	14,269	19,050	22,410	21,580	21,580	
104510 521990 Prof. Serv	18,436	8,743	33,807	14,000	6,000	14,000	14,000	
104510 521990 10013 CLEAN WATE	0	0	0	0	0	0	0	
104510 522710 Dump/Resal	0	0	0	0	0	0	0	
104510 532120 Uniform	7,720	10,394	14,615	15,000	16,500	16,500	16,500	
104510 532500 OIL	0	0	0	0	0	0	0	
104510 532510 Gas	88,011	131,865	99,951	93,150	133,200	101,580	101,580	
104510 532520 Tires	9,846	13,377	13,025	14,540	17,780	16,160	16,160	
104510 532530 Vehicle RM	79,658	106,961	117,771	80,180	81,420	86,220	86,220	
104510 532920 Mat./Sup.	159,658	129,096	137,498	145,000	175,000	145,000	155,000	
104510 532920 70097 Mat./Sup.	12,985	35,164	28,078	25,000	35,000	30,000	30,000	
104510 533180 Trav/Train	845	193	626	4,000	4,000	5,000	5,000	
104510 533210 Phone	1,247	1,146	886	1,400	1,000	1,000	1,000	
104510 533310 Elec.	165,099	206,172	208,445	209,200	228,000	228,000	228,000	

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104510 533340 Water	0	0	0	0	0	0	0	
104510 533515 Landfill Road Maint.	0	0	0	0	0	6,000	6,000	
104510 533520 Equip R&M	43,425	10,407	10,576	25,200	20,000	17,500	17,500	
104510 534320 Occ. POper	50,073	49,691	77,680	0	0	0	0	
104510 534390 Equip Rent	600	8,661	950	1,500	1,500	1,500	1,500	
104510 534430 Inf/Pav/Im	0	0	49,111	0	0	0	0	
104510 534440 Landfill	22,572	45,850	10,250	30,000	30,000	50,000	50,000	
104510 534450 TipFees	165,732	154,558	134,966	65,000	165,000	70,000	70,000	
104510 534490 Cont. Ser.	0	15,181	3,330	0	4,000	4,000	4,000	
104510 534510 Prop/Gen I	10,713	13,776	15,899	15,070	15,070	16,400	16,400	
104510 534520 Veh. Ins.	11,617	13,428	15,790	20,000	16,700	19,420	19,420	
104510 534580 Other Ins.	4,370	4,874	5,290	5,540	5,540	5,040	5,040	
104510 534910 Due/Subscr	30	0	184	800	1,500	1,500	1,500	
104510 536910 DON&CONTRI	1,448	1,061	1,000	2,000	2,000	2,000	2,000	

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104510 545400 Vehicles	14,900	0	69,737	297,020	22,250	0	0	
104510 545500 Equipment	6,575	0	4,245	70,830	0	10,000	0	
104510 545900 Cap. Imp.	0	0	74,771	15,000	15,000	0	0	
104510 546000 LOAN PYMTS	172,011	136,967	87,290	87,300	87,300	53,300	33,200	
104510 548100 I/S Costs	0	0	0	363,320	390,610	422,630	365,970	
Total Street and Sanitation	2,157,657	2,144,687	2,313,040	2,686,870	2,823,730	2,658,950	2,582,190	

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Powell Bill								
L04560 521990 Prof. Serv	0	725	25,863	1,500	1,500	35,000	35,000	
L04560 522000 R/R W/GATE	1,140	66,616	1,140	22,000	22,000	22,500	22,500	
L04560 532920 Mat./Sup.	18,294	0	24,189	24,000	24,000	69,000	40,000	
L04560 532920 30017 Mat./Sup.	0	0	0	0	0	0	0	
L04560 534430 Inf/Pav/Im	356,865	304,311	185,453	315,000	315,000	233,000	100,000	
L04560 534430 30008 SIDEWALKS	0	0	58,485	85,000	85,000	265,000	225,000	
L04560 534430 70041 HENDRIX ST	6,068	0	0	0	0	0	0	
L04560 534490 Cont. Ser.	0	0	0	12,000	12,000	15,300	15,300	
L04560 545400 Vehicles	24,726	0	0	0	0	0	0	
L04560 545500 Equipment	11,140	130,185	10,395	0	0	6,000	6,000	
L04560 545900 Cap. Imp.	0	0	119,047	0	0	0	0	
Total Powell Bill	418,233	501,837	424,572	459,500	459,500	645,800	443,800	

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Cemetery								
104740 511210 Wages	56,364	55,746	39,893	56,170	59,640	61,130	61,130	
104740 511220 OT	375	515	337	750	1,000	1,000	1,000	
104740 511230 Temp/PT	13,887	1,469	2,432	13,500	18,000	18,000	18,000	
104740 511810 FICA	5,387	4,446	3,171	5,380	6,010	6,130	6,130	
104740 511820 Retirement	3,956	3,827	2,870	4,180	4,360	4,440	4,440	
104740 511825 401K CEM	2,265	2,839	1,957	2,850	3,030	3,100	3,100	
104740 511830 Hosp. Exp.	9,565	11,329	6,895	10,690	22,380	10,680	10,680	
104740 511831 Ret./Ins.	0	0	0	0	0	0	0	
104740 511832 Life Ins.	161	168	105	170	170	170	170	
104740 511833 Dental	610	660	413	670	670	670	670	
104740 511840 HREIMB EXP	1,096	1,565	957	3,220	2,570	2,030	2,030	
104740 511841 HREIMB EXP	0	0	0	0	0	0	0	
104740 511850 Unemploy	1,548	0	455	310	620	310	310	
104740 511860 W. Comp.	1,634	1,370	1,232	1,810	2,130	2,020	2,020	

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104740 532120 Uniform	914	1,001	945	1,700	1,980	1,900	1,900	
104740 521990 Prof. Serv	0	0	0	0	0	1,500	1,500	
104740 532510 Gas	2,516	2,050	2,163	2,110	2,510	2,220	2,220	
104740 532520 Tires	282	208	260	320	390	360	360	
104740 532530 Vehicle RM	2,277	1,663	2,340	1,760	1,790	1,890	1,890	
104740 532920 Mat./Sup.	3,411	2,585	1,866	12,000	5,000	10,000	10,000	
104740 533180 Trav/Train	62	0	10	500	500	500	500	
104740 533210 Phone	558	539	460	330	550	500	500	
104740 533310 Elec.	800	919	901	1,000	1,200	1,200	1,200	
104740 533520 Equip R&M	0	0	0	1,500	1,500	1,500	1,500	
104740 534490 Cont. Ser.	0	3,300	2,940	3,000	3,000	2,500	2,500	
104740 534510 Prop/Gen I	893	1,102	1,095	1,210	1,210	1,310	1,310	
104740 534520 Veh. Ins.	465	539	630	790	670	750	750	
104740 545400 Vehicles	0	0	0	0	0	30,600	0	

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104740 545500 Equipment	0	0	14,092	0	0	4,000	0	
104740 545900 Cap. Imp.	0	0	0	0	0	0	0	
104740 548100 I/S Costs	0	0	0	17,840	19,180	25,090	21,740	
Total Cemetery	109,026	97,840	88,419	143,760	160,060	195,500	157,550	

**Town of Waynesville
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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Planning & Code Enforcement								
104910 511210 Wages	270,427	266,365	275,026	221,380	290,810	363,390	320,620	
104910 511220 OT	0	233	480	0	0	0	0	
104910 511230 Temp/PT	1,140	646	348	27,200	5,000	5,000	5,000	
104910 511810 FICA	20,097	19,746	20,350	18,430	22,630	28,180	24,910	
104910 511820 Retirement	18,866	17,921	19,495	15,660	20,920	25,940	22,890	
104910 511825 401K PLAN	13,495	13,295	13,787	11,100	14,540	18,170	16,030	
104910 511830 Hosp. Exp.	56,911	46,042	52,988	44,220	60,470	70,950	57,820	
104910 511831 Ret./Ins.	10,434	8,520	5,516	11,640	12,680	5,340	5,340	
104910 511832 Life Ins.	588	581	574	380	600	680	590	
104910 511833 Dental	1908	1953	1953	1560	2000	2,380	2,040	
104910 511840 HREIMB EXP	6,525	6,344	6,763	8,670	6,930	13,510	13,510	
104910 511841 HREIMB EXP	1,192	1,169	1,283	1,840	1,460	1,020	1,020	
104910 511850 Unemploy	11,622	0	1,290	580	1,150	800	690	
104910 511860 W. Comp.	6,094	5,153	4,508	6,800	8,000	9,320	8,240	

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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
104910 513920 Laundry	1,080	1,050	1,080	0	0	0	0	
104910 521990 Prof. Serv	56,824	55,270	26,269	5,000	10,000	10,000	10,000	
104910 532120 Uniform	97	1447	1458	1600	3100	3,100	3,100	
104910 532500 OIL	0	0	0	0	0	0	0	
104910 532510 Gas	3,268	3,487	4,631	3,670	4,950	3,860	3,860	
104910 532520 Tires	366	354	603	640	780	700	700	
104910 532530 Vehicle RM	2,958	2,828	5,463	3,470	3,520	3,740	3,740	
104910 532920 Mat./Sup.	6,989	4,991	4,350	7,000	7,500	7,500	7,500	
104910 532920 30003 Mat./Sup.	0	0	0	0	0	0	0	
104910 533180 Trav/Train	6,481	6,599	6,222	9,000	9,500	11,000	11,000	
104910 533210 Phone	2,138	1,730	1,578	2,520	2,750	2,750	2,750	
104910 533520 Equip R&M	2,686	2,452	3,841	3,900	3,900	3,900	3,900	
104910 534510 Prop/Gen I	2,678	3,306	3,286	3,620	3,620	4,590	4,590	
104910 534520 Veh. Ins.	1,869	2,174	2,530	3,190	2,700	2,990	2,990	

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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
104910 534910 Due/Subscr	806	1325	1370	1250	2,000	2,000	2,000	
104910 545400 Vehicles	0	0	0	0	0	35,600	0	
104910 545500 Equipment	0	0	0	0	0	5,000	5,000	
104910 545900 Cap. Imp.	0	0	0	0	0	0	0	
104910 548100 I/S Costs	0	0	0	36960	39,970	61,860	49,800	
Total Planning & Code Enforeceme	507,539	474,981	467,042	451,280	541,480	703,270	589,630	

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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Special Appropriations								
L05300 511830 Hosp. Exp.	5,217	4,950	5,625	4,900	6,350	5,350	5,350	
L05300 511832 Life Ins.	-70	-84	90	90	90	90	90	
L05300 511833 Dental	371	163	330	340	340	340	340	
L05300 511840 HREIMB EXP	596	0	774	0	0	0	0	
L05300 511841 HREIMB EXP	0	0	0	0	0	0	0	
L05300 533210 Phone	0	-37	0	0	0	0	0	
L05300 536910 DON&CONTRI	100,000	99,500	96,600	175,000	175,000	225,000	225,000	
L05300 536915 R ECON DEV	0	50,000	0	0	25,000	25,000	25,000	
L05300 536920 TRANS/OTHE	1,064	0	0	500	500	1,000	1,000	
L05300 536930 Taxes/DWA	105,676	102,900	99,783	99,250	111,080	112,190	112,190	
L05300 536950 INV/T0/DWA	6,250	6,250	6,250	6,250	6,250	6,250	6,250	
L05300 536960 H'OWNERS T	0	0	0	250	500	500	500	
Total Special Appropriations	219,104	263,642	209,452	286,580	325,110	375,720	375,720	

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Parks And Recreation								
106120 511210 Wages	490,574	482,984	541,596	472,300	484,620	605,030	505,380	
106120 511220 OT	571	118	836	1,000	2,000	2,000	2,000	
106120 511230 Temp/PT	342,163	405,049	381,240	370,000	374,350	340,550	380,350	
106120 511810 FICA	62,940	67,348	70,224	64,160	65,860	72,480	67,910	
106120 511820 Retirement	33,933	40,510	49,741	42,600	48,500	54,280	48,450	
106120 511825 401K REC	21,664	22,656	25,386	22,220	24,330	38,010	33,930	
106120 511830 Hosp. Exp.	76,783	68,864	93,657	83,210	95,770	139,690	100,320	
106120 511831 Ret./Ins.	6,956	4,861	5,516	5,340	6,340	4,950	4,950	
106120 511832 Life Ins.	1,449	1,400	1,526	1,210	1,010	1,510	1,260	
106120 511833 Dental	4,187	4,015	4,675	4,060	4,650	5,760	4,750	
106120 511840 HREIMB EXP	8,797	9,474	12,914	16,000	12,800	26,610	26,610	
106120 511841 HREIMB EXP	790	671	754	920	730	940	940	
106120 511850 Unemploy	8,683	8,671	7,409	10,720	7,550	5,280	5,350	
106120 511860 W. Comp.	21,179	16,503	14,994	20,480	24,090	23,980	22,470	

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L06120 521960 RefUmpCont	8,245	6,157	0	0	0	0	0	
L06120 521990 Prof. Serv	9,385	26,664	43,092	6,000	56,000	56,000	56,000	
L06120 532120 Uniform	4,543	2,764	7,727	7,400	7,400	7,400	7,400	
L06120 532500 OIL	0	0	0	0	0	0	0	
L06120 532510 Gas	10,210	10,040	11,123	5,950	6,380	6,320	6,320	
L06120 532520 Tires	1,142	1,019	1,369	800	980	890	890	
L06120 532530 Vehicle RM	9,241	8,144	12,323	4,420	4,490	4,750	4,750	
L06120 532700 Pur-Resale	1,905	2,498	6,481	3,500	3,500	3,500	3,500	
L06120 532910 Treat.Chem	11,691	13,263	12,095	17,000	20,000	20,000	20,000	
L06120 532920 Mat./Sup.	77,506	85,004	87,801	82,000	82,000	83,000	83,000	
L06120 533180 Trav/Train	9,811	8,813	11,242	18,000	18,000	21,500	21,500	
L06120 533210 Phone	13,878	9,923	9,487	10,000	18,000	18,000	18,000	
L06120 533310 Elec.	105,200	107,841	105,138	112,000	130,000	130,000	130,000	
L06120 533330 Pro.Gas	39,539	41,457	55,200	50,000	50,000	50,000	50,000	
L06120 533340 Water	3,553	3,384	3,889	4,200	4,200	4,200	4,200	

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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
106120 533350 SEWER	3,878	4,246	4,863	5,190	5,190	5,190	5,190	
106120 533360 DUMPSTER F	6,773	8,840	9,034	8,970	9,520	7,140	7,140	
106120 533510 Bldg. Main	59,977	47,277	57,977	57,680	50,000	54,500	54,500	
106120 533520 Equip R&M	30,643	49,847	30,135	40,000	51,000	52,000	52,000	
106120 533700 Other Adv	18,239	21,300	24,287	46,000	46,000	50,000	50,000	
106120 534390 Equip Rent	3,803	5,749	3,560	2,500	2,500	2,500	2,500	
106120 534510 Prop/Gen I	7,590	8,817	9,063	9,020	9,020	10,490	10,490	
106120 534520 Veh. Ins.	2,319	2,674	3,160	2,000	1,340	2,240	2,240	
106120 534580 Other Ins.	136	152	170	170	170	160	160	
106120 534910 Due/Subscr	7,618	3,642	4,191	6,050	6,050	5,750	5,750	
106120 536910 DON&CONTRI	5,000	5,000	3,000	5,000	5,000	5,000	5,000	
106120 545400 Vehicles	0	0	0	50,000	0	5,900	5,900	
106120 545500 Equipment	4,771	9,712	0	28,560	23,000	146,000	146,000	
106120 545820 Bldg.Impr.	11,800	0	0	0	0	0	0	
106120 545900 Cap. Imp.	98,855	186,753	348,014	66,000	28,000	42,000	0	

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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Recreation Special Projects								
106125 535000 PLAYGDMAIN	2,497	4,313	2,238	5,000	5,000	5,000	5,000	
106125 536230 O Rec Prog	3,534	4,966	11,883	13,000	13,000	13,000	13,000	
106125 536310 Rich/Creek	0	4,584	0	23,600	15,000	15,000	15,000	
Total Recreation Special Project	6,031	13,863	14,121	41,600	33,000	33,000	33,000	

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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Debt Service								
109100 546000 LOAN PYMTS	0	0	0	621,440	623,770	615,000	615,000	
Total Debt Service	0	0	0	621,440	623,770	615,000	615,000	
Operating Transfers								

109800 599400 Trans Rec.	0	0	0	0	0	0	0	
109800 599410 TRAN. CPRO	0	0	0	0	0	0	0	
Total Operating Transfers	0	0	0	0	0	0	0	
Total General Fund	12,405,016	12,777,992	13,571,967	13,010,780	13,805,890	14,994,900	13,785,300	

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Water Fund								
Utility Revenue								
613700 453710 Water Chg	-2,389,711	-2,465,029	-2,673,786	-2,798,400	-2,747,000	-2,801,200	-2,929,400	0
613700 453711 Water Taps	-29,850	-27,212	-15,600	-20,000	-40,000	-40,000	-40,000	
613700 453727 CAP FEE	-6,200	-8,803	-7,500	-12,000	-12,000	-12,000	-12,000	
Total Utility Revenue	-2,425,761	-2,501,044	-2,696,886	-2,830,400	-2,799,000	-2,853,200	-2,981,400	
All Other Revenues								

613800 463830 Misc. Rev.	-3,028	-1,711	-40	-500	-1,500	-1,500	-1,500	
613800 463834 Rents	0	0	0	0	0	0	0	
613800 463835 Sl/Mat/FA	-3,845	-13,372	-7,554	-18,800	0	0	0	
613800 463840 CONT CAP'T	0	0	-31,115	-20,000	-20,000	0	0	
Total All Other Revenues	-6,873	-15,083	-38,709	-39,300	-21,500	-1,500	-1,500	

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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Investment Income								
613850 473831 Inv. Inc.	0	0	-827	0	0	0	0	
Total Investment Income	0	0	-827	0	0	0	0	
Other Financing Sources								
613900 493963 TransEleFD	0	0	0	0	0	0	0	
613900 493990 Borrowed \$	0	0	0	0	0	0	0	
613900 493992 FdBalAppro	0	0	0	0	-307,840	-819,990	-579,050	
Total Other Financing Sources	0	0	0	0	-307,840	-819,990	-579,050	
Total Water Fund Revenues	-2,432,634	-2,516,127	-2,736,422	-2,869,700	-3,128,340	-3,674,690	-3,561,950	

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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Water Maintenance								
617121 511210 Wages	252,960	212,860	253,218	181,900	242,720	350,970	350,970	
617121 511220 OT	10,491	9,732	19,903	15,000	15,000	20,000	20,000	
617121 511230 Temp/PT	0	0	1,900	15,450	0	18,000	18,000	
617121 511810 FICA	19,577	16,518	20,601	15,600	19,720	29,750	29,750	
617121 511820 Retirement	18,516	14,960	19,430	14,160	18,510	26,480	26,480	
617121 511825 401K W.MAI	13,169	11,132	11,470	9,030	12,880	18,540	18,540	
617121 511830 Hosp. Exp.	67,853	53,431	49,966	41,780	53,790	97,440	97,440	
617121 511831 Ret./Ins.	14,642	20,996	20,924	10,690	6,340	7,570	7,570	
617121 511832 Life Ins.	681	563	588	540	590	930	930	
617121 511833 Dental	2,497	2,213	2,228	1,560	1,990	3,390	3,390	
617121 511840 HREIMB EXP	7,782	7,359	6,885	5,400	4,320	18,560	18,560	
617121 511841 HREIMB EXP	467	997	1,528	920	730	1,440	1,440	
617121 511850 Unemploy	2,418	0	1,198	660	1,320	1,190	1,190	
617121 511860 W. Comp.	6,939	4,974	5,191	5,930	6,970	9,840	9,840	

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617121 521920 70021 Legal Fees	0	0	0	0	0	0	0	
617121 521990 Prof. Serv	0	20,000	1,980	22,000	22,000	87,260	87,260	
617121 532120 Uniform	5,981	7,274	4,569	6,250	6,250	8,750	8,750	
617121 532500 OIL	0	0	0	0	0	0	0	
617121 532510 Gas	22,704	19,852	21,850	14,060	16,070	15,010	15,010	
617121 532520 Tires	2,540	2,014	2,841	1,850	2,270	2,060	2,060	
617121 532530 Vehicle RM	20,549	16,453	25,579	10,220	10,390	10,990	10,990	
617121 532920 Mat./Sup.	196,958	215,068	224,241	247,000	312,000	327,000	337,000	
617121 533180 Trav/Train	1,599	3,009	7,055	6,900	4,500	5,800	5,800	
617121 533210 Phone	1,538	1,048	651	1,580	1,500	1,500	1,500	
617121 533310 Elec.	30,903	31,237	35,161	35,000	38,000	38,000	38,000	
617121 533520 Equip R&M	25,120	8,041	21,022	24,000	24,000	26,500	26,500	
617121 534320 Occ. POper	31,296	31,057	48,550	0	0	0	0	
617121 534390 Equip Rent	600	600	2,789	3,000	3,000	4,200	4,200	
617121 534490 Cont. Ser.	0	0	300	3,500	5,000	20,000	20,000	

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617121 534510 Prop/Gen I	3,572	4,408	5,006	2,990	2,990	6,560	6,560	
617121 534520 Veh. Ins.	3,723	4,309	4,420	4,200	3,010	4,480	4,480	
617121 534580 Other Ins.	657	733	800	840	840	760	760	
617121 534910 Due/Subscr	175	280	240	560	560	1,000	1,000	
617121 545400 Vehicles	0	0	0	50,350	42,000	0	0	
617121 545500 Equipment	0	0	0	2,430	0	10,000	0	
617121 545900 Cap. Imp.	0	0	0	350,000	350,000	219,000	219,000	
617121 545900 70118 Cap. Imp.	0	0	0	0	0	0	0	
617121 545900 70120 Cap. Imp.	0	0	0	0	0	0	0	
617121 545900 70121 Cap. Imp.	0	0	0	0	0	0	0	
617121 545900 70123 Cap. Imp.	0	0	0	0	0	0	0	
617121 546000 LOAN PYMTS	11,134	59,367	21,867	115,830	115,830	160,550	104,880	

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Treatment								
617122 511210 Wages	269,419	280,590	292,381	295,540	310,240	318,310	318,310	
617122 511220 OT	1,597	1,776	2,346	2,500	3,000	3,000	3,000	
617122 511230 Temp/PT	1,016	0	0	0	0	0	0	
617122 511810 FICA	20,236	21,120	21,907	23,630	23,960	24,580	24,580	
617122 511820 Retirement	18,952	19,006	20,799	21,050	22,520	22,940	22,940	
617122 511825 401K W.TRE	13,011	14,131	14,674	14,890	15,660	16,060	16,060	
617122 511830 Hosp. Exp.	59,673	56,382	64,020	60,760	73,150	60,720	60,720	
617122 511831 Ret./Ins.	17,857	18,566	14,948	0	0	0	0	
617122 511832 Life Ins.	722	756	756	760	760	760	760	
617122 511833 Dental	2,388	2,640	2,640	2,670	2,670	2,710	2,710	
617122 511840 HREIMB EXP	6,832	7,754	8,820	10,480	8,380	11,560	11,560	
617122 511841 HREIMB EXP	661	671	693	0	0	0	0	
617122 511850 Unemploy	0	0	1,705	880	1,760	880	880	
617122 511860 W. Comp.	6,578	5,287	4,882	7,200	8,470	8,130	8,130	

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617122 521990 Prof. Serv	11,948	9,683	19,433	15,000	15,000	30,000	30,000	
617122 532120 Uniform	2,379	2,294	4,563	5,000	5,000	5,500	5,500	
617122 532500 OIL	0	0	0	0	0	0	0	
617122 532510 Gas	2,429	2,357	3,840	2,140	2,760	2,260	2,260	
617122 532520 Tires	272	239	591	350	420	390	390	
617122 532530 Vehicle RM	2,199	1,934	5,045	1,910	1,940	2,050	2,050	
617122 532910 Treat.Chem	124,456	103,625	140,974	170,000	170,000	170,000	170,000	
617122 532920 Mat./Sup.	25,000	29,344	37,066	36,500	36,500	36,500	36,500	
617122 533180 Trav/Train	2,091	2,899	2,864	3,500	3,500	3,500	3,500	
617122 533210 Phone	2,064	2,049	2,113	2,500	2,500	2,500	2,500	
617122 533310 Elec.	14,661	17,661	17,430	19,000	20,520	21,500	21,500	
617122 533320 Fuel Oil	0	0	0	1,800	1,800	1,800	1,800	
617122 533510 Bldg. Main	1,330	5,612	2,359	7,200	5,000	5,000	5,000	
617122 533520 Equip R&M	14,321	23,882	58,414	23,000	23,000	23,000	23,000	
617122 534390 Equip Rent	0	0	0	0	0	0	0	

**Town of Waynesville
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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
517122 534490 Cont. Ser.	46,367	40,040	45,848	79,280	79,280	101,280	101,280	
517122 534510 Prop/Gen I	3,572	4,408	4,381	4,820	4,820	5,250	5,250	
517122 534520 Veh. Ins.	931	1,077	1,260	1,680	1,340	1,490	1,490	
517122 534580 Other Ins.	248	276	300	320	320	290	290	
517122 534910 Due/Subscr	6,954	4,954	5,266	6,000	6,000	6,000	6,000	
517122 545400 Vehicles	0	0	0	0	0	33,600	33,600	
517122 545500 Equipment	0	0	0	0	0	0	0	
517122 545900 Cap. Imp.	0	0	0	22,000	222,000	400,000	400,000	
517122 546000 LOAN PYMTS	8,590	5,205	3,411	51,270	51,270	25,640	25,640	
517122 548100 I/S Costs	0	0	0	141,580	152,150	198,750	172,240	
Total Treatment	688,754	686,218	805,729	1,035,210	1,275,690	1,545,950	1,519,440	

**Town of Waynesville
2015/2016 Department Budget Worksheets**

	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Administration and Finance								
617125 554920 Bad Debt	0	0	6,607	12,000	12,000	12,000	12,000	
617125 554970 Chg By Gen	218,612	215,828	247,260	170,390	200,130	220,140	220,140	
Total Administration and Finance	218,612	215,828	253,867	182,390	212,130	232,140	232,140	
Contingency								
619200 574600 Depr.	509,513	545,477	558,445	0	0	0	0	
619200 579910 Cont. Appr	0	0	0	0	0	0	0	
Total Contingency	509,513	545,477	558,445	0	0	0	0	
Operating Transfers								
619800 599100 Trans. GF	103,100	103,370	109,230	112,020	112,020	114,190	114,190	
Total Operating Transfers	103,100	103,370	109,230	112,020	112,020	114,190	114,190	
Total Water Fund	2,297,020	2,331,378	2,571,222	2,721,460	3,128,340	3,674,690	3,561,950	

Town of Waynesville
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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Sewer Fund								
Utility Revenue								
623700 453720 Sewer Chgs	-1,874,888	-1,980,110	-2,064,177	-2,162,650	-2,152,500	-2,164,800	-2,164,800	
623700 453721 Taps/Conn	-16,400	-9,000	-10,750	-19,000	-20,000	-20,000	-20,000	
623700 453723 ID Permits	-800	0	0	0	-500	-500	-500	
623700 453724 CAP SPLIT	0	0	0	0	0	0	0	
623700 453725 CAP FLOW	0	0	0	-15,000	-2,000	-2,000	-2,000	
623700 453727 CAP FEE	-18,924	-7,500	-9,000	-19,000	-20,000	-20,000	-20,000	
Total Utility Revenue	-1,911,012	-1,996,610	-2,083,927	-2,215,650	-2,195,000	-2,207,300	-2,207,300	

**Town of Waynesville
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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
All Other Revenues								
623800 463830 Misc. Rev.	-540	-320	-1,192	-400	-400	-400	-400	
623800 463835 SI/Mat/FA	-5,550	0	0	0	0	0	0	
623800 463840 CONT CAP'T	0	0	-31,445	-20,000	-20,000	0	0	
Total All Other Revenues	-6,090	-320	-32,637	-20,400	-20,400	-400	-400	
Investment Income								
623850 473831 Inv. Inc.	0	0	-1,370	0	0	0	0	
Total Investment Income	0	0	-1,370	0	0	0	0	

**Town of Waynesville
2015/2016 Department Budget Worksheets**

	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Sewer Maintenance								
627121 511210 Wages	111,500	134,113	116,881	188,820	190,850	212,390	212,390	
627121 511220 OT	11,776	5,501	6,688	15,000	15,000	22,500	22,500	
627121 511230 Temp/PT	0	0	0	0	0	15,000	15,000	
627121 511810 FICA	9,139	10,509	9,054	15,570	15,740	19,110	19,110	
627121 511820 Retirement	8,631	9,364	8,529	14,390	14,810	16,770	16,770	
627121 511825 401K S.MAI	5,531	6,824	5,900	8,870	10,290	11,740	11,740	
627121 511830 Hosp. Exp.	17,583	20,032	23,809	46,090	54,120	57,840	57,840	
627121 511831 Ret./Ins.	17,026	17,336	20,442	10,690	19,030	10,680	10,680	
627121 511832 Life Ins.	245	321	315	490	510	510	510	
627121 511833 Dental	928	1,263	1,238	2,000	2,020	2,030	2,030	
627121 511840 HREIMB EXP	2,014	2,751	3,279	7,750	6,200	11,020	11,020	
627121 511841 HREIMB EXP	1,257	1,341	2,057	2,730	2,180	2,030	2,030	
627121 511850 Unemploy	0	0	1,343	660	1,320	730	730	
627121 511860 W. Comp.	4,236	3,901	3,478	4,730	5,560	6,320	6,320	

**Town of Waynesville
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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
627121 521990 Prof. Serv	135	20,788	0	34,000	24,500	92,260	92,260	
627121 532120 Uniform	1,206	1,433	2,498	6,250	6,250	6,250	6,250	
627121 532500 OIL	0	0	0	0	0	0	0	
627121 532510 Gas	5,351	5,195	4,337	10,300	16,060	11,100	11,100	
627121 532520 Tires	599	527	565	1,850	2,270	2,060	2,060	
627121 532530 Vehicle RM	4,843	4,244	5,090	10,220	10,390	10,990	10,990	
627121 532920 Mat./Sup.	32,523	48,506	31,510	40,000	55,000	70,000	70,000	
627121 533180 Trav/Train	1,788	1,014	902	4,500	4,500	4,500	4,500	
627121 533310 Elec.	0	0	0	0	0	0	0	
627121 533520 Equip R&M	4,691	4,225	1,845	3,000	5,000	6,000	6,000	
627121 534320 Occ. POper	16,274	16,150	25,246	0	0	0	0	
627121 534390 Equip Rent	600	600	400	1,600	2,000	5,000	5,000	
627121 534490 Cont. Ser.	5,558	2,775	6,860	7,000	8,000	30,000	30,000	
627121 534510 Prop/Gen I	1,786	2,756	3,290	3,630	3,630	3,940	3,940	
627121 534520 Veh. Ins.	931	1,077	1,260	3,230	3,010	2,240	2,240	

**Town of Waynesville
2015/2016 Department Budget Worksheets**

	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
627121 534580 Other Ins.	0	0	0	0	0	0	0	
627121 534910 Due/Subscr	280	170	100	910	600	1,500	1,500	
627121 545400 Vehicles	0	0	0	27,030	25,000	0	0	
627121 545500 Equipment	0	0	0	178,840	0	0	0	
627121 545900 Cap. Imp.	0	0	0	28,000	350,000	75,000	75,000	
627121 545900 70115 Cap. Imp.	0	0	0	0	0	0	0	
627121 546000 LOAN PYMTS	4,769	5,734	1,738	43,100	43,100	0	0	
627121 548100 I/S Costs	0	0	0	117,520	125,950	104,410	90,460	
Total Maintenance	271,200	328,450	288,654	838,770	1,022,890	813,920	799,970	

Town of Waynesville
2015/2016 Department Budget Worksheets

	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Sewer Treatment								
627122 511210 Wages	358,307	366,632	378,687	392,700	422,530	415,820	415,820	
627122 511220 OT	1,499	1,368	4,693	3,000	5,000	5,000	5,000	
627122 511230 Temp/PT	0	0	0	0	0	12,000	12,000	
627122 511810 FICA	26,439	26,901	27,831	29,210	32,710	33,110	33,110	
627122 511820 Retirement	25,257	24,643	27,101	27,980	30,740	30,050	30,050	
627122 511825 401K S.TRE	17,956	17,403	18,687	19,650	21,380	21,040	21,040	
627122 511830 Hosp. Exp.	93,917	82,043	101,953	87,990	123,990	97,170	97,170	
627122 511831 Ret./Ins.	15,120	16,750	18,032	5,340	5,260	10,680	10,680	
627122 511832 Life Ins.	930	910	973	990	1,010	1,010	1,010	
627122 511833 Dental	3,203	3,245	3,493	3,580	3,670	3,730	3,730	
627122 511840 HREIMB EXP	10,763	11,296	14,055	17,750	14,200	18,510	18,510	
627122 511841 HREIMB EXP	0	0	815	750	600	2,030	2,030	
627122 511850 Unemploy	0	0	2,444	1,210	2,420	1,210	1,210	
627122 511860 W. Comp.	8,589	6,971	6,732	9,830	11,560	10,950	10,950	

**Town of Waynesville
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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
627122 521990 Prof. Serv	9,881	8,557	12,102	13,000	10,000	22,000	22,000	
627122 532120 Uniform	6,786	7,424	7,838	8,000	7,500	7,500	7,500	
627122 532500 OIL	0	0	0	0	0	0	0	
627122 532510 Gas	3,124	3,196	3,106	2,730	3,280	2,880	2,880	
627122 532520 Tires	349	324	405	420	510	470	470	
627122 532530 Vehicle RM	2,827	2,687	4,118	2,310	2,340	2,480	2,480	
627122 532910 Treat.Chem	46,940	41,062	39,459	46,000	45,000	51,050	51,050	
627122 532920 Mat./Sup.	22,000	30,238	27,715	27,400	30,000	35,000	35,000	
627122 533180 Trav/Train	1,081	1,730	4,260	4,700	3,000	6,500	6,500	
627122 533210 Phone	1,270	1,201	1,328	1,810	1,300	1,300	1,300	
627122 533310 Elec.	152,395	156,178	155,326	160,000	180,000	182,000	182,000	
627122 533320 Fuel Oil	2,711	0	2,294	2,200	4,000	2,500	2,500	
627122 533330 Pro.Gas	10,541	21,155	24,147	33,600	23,000	26,000	26,000	
627122 533340 Water	548	1,942	6,452	15,000	1,500	6,000	6,000	
627122 533510 Bldg. Main	7,219	3,525	8,185	15,000	10,000	10,000	10,000	

**Town of Waynesville
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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Administration and Finance								
627125 554920 Bad Debt	0	0	6,105	14,350	14,350	14,350	14,350	
627125 554970 Chg By Gen	179,293	183,539	215,760	137,700	162,180	156,980	156,980	
Total Administration and Finance	179,293	183,539	221,865	152,050	176,530	171,330	171,330	
Contingency								
629200 574600 Depr.	437,410	435,483	396,264	0	0	0	0	
629200 579910 Cont. Appr	0	0	0	0	0	0	0	
Total Contingency	437,410	435,483	396,264	0	0	0	0	
Transfer to General Fund								
629800 599100 Trans. GF	77,930	77,400	83,790	87,820	87,820	88,310	88,310	
629800 599630 Trans. EF	0	0	0	555,000	555,000	0	0	
Total Transfer to General Fund	77,930	77,400	83,790	642,820	642,820	88,310	88,310	
Total Sewer Fund	1,840,269	1,919,064	1,947,429	2,876,610	3,167,410	2,402,360	2,365,630	

Town of Waynesville
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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Electric Fund								
Utility Revenue								
633700 453730 Elec. Chgs	-7,523,142	-8,266,822	-8,386,344	-8,553,640	-8,697,200	-8,641,600	-8,641,600	
633700 453731 Sec. Light	-47,712	-48,242	-49,649	-48,200	-48,200	-48,200	-48,200	
633700 453732 Str. Light	-88,824	-129,252	-129,252	-129,250	-129,250	-129,250	-129,250	
633700 453733 Ug Chgs	0	0	0	-2,000	-2,000	-2,000	-2,000	
633700 453735 REPS Rev.	-42,326	-51,557	-51,327	-52,650	-51,530	-52,650	-52,650	
633700 453737 Pole Rents	-13,672	-12,864	-12,864	-12,860	-12,860	-12,860	-12,860	
633700 453739 Sates Tx	-180,625	-188,474	-191,109	-460,000	-624,840	-470,000	-470,000	
Total Utility Revenue	-7,896,301	-8,697,211	-8,820,545	-9,258,600	-9,565,880	-9,356,560	-9,356,560	

Town of Waynesville
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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
All Other Revenues								
633800 463830 Misc. Rev.	-1,562	0	-612	-5,650	-3,000	-3,000	-3,000	
633800 463835 SI/Mat/FA	-12,473	-18,786	-1,052	-720	0	0	0	
633800 463840 CONT CAP'T	0	0	0	0	0	0	0	
Total All Other Revenues	-14,035	-18,786	-1,664	-6,370	-3,000	-3,000	-3,000	
Investment Income								
633850 473831 Inv. Inc.	0	0	-929	0	0	0	0	
Total Investment Income	0	0	-929	0	0	0	0	

Town of Waynesville
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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
				-9,264,970	-9,568,880	-9,359,560	-9,359,560	
Other Financing Sources								
633900 493990 Borrowed \$	0	0	0	0	0	0	0	
633900 xxxxx Trans from SF	0	0	0	-555,000	-555,000	0	0	
633900 493992 FdBalAppro	0	0	0	0	-289,900	-757,180	-727,600	
Total Other Financing Sources	0	0	0	-555,000	-844,900	-757,180	-727,600	
Total Electric Fund Revenues	-7,910,336	-8,715,997	-8,823,138	-9,819,970	-10,413,780	-10,116,740	-10,087,160	

**Town of Waynesville
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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Electric Maintenance								
637121 511210 Wages	242,641	259,778	223,790	240,960	274,480	305,680	305,680	
637121 511220 OT	4,293	7,868	7,368	12,000	13,000	13,000	13,000	
637121 511230 Temp/PT	306	0	0	0	20,000	20,000	20,000	
637121 511810 FICA	18,072	19,776	17,063	18,800	23,530	25,900	25,900	
637121 511820 Retirement	17,249	18,019	16,396	17,830	20,670	22,750	22,750	
637121 511825 401K E.MAI	10,645	11,559	10,450	11,510	14,380	15,930	15,930	
637121 511830 Hosp. Exp.	42,566	36,687	42,569	52,820	69,520	62,640	62,640	
637121 511831 Ret./Ins.	10,584	10,659	11,831	5,340	6,350	5,340	5,340	
637121 511832 Life Ins.	628	655	490	590	680	680	680	
637121 511833 Dental	2,061	2,161	1,870	2,000	2,340	2,370	2,370	
637121 511840 HREIMB EXP	4,882	5,055	5,866	9,950	7,960	11,930	11,930	
637121 511841 HREIMB EXP	0	0	570	920	730	1,020	1,020	
637121 511850 Unemploy	0	0	2,085	870	1,740	870	870	
637121 511860 W. Comp.	6,647	5,475	4,751	7,130	8,380	8,570	8,570	

**Town of Waynesville
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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
637121 521990 Prof. Serv	17,035	29,482	21,397	215,000	292,000	281,580	281,580	
637121 521990 70062 NEW SUBSTA	0	0	0	0	0	0	0	
637121 532120 Uniform	6,306	8,669	7,432	13,000	13,000	13,000	13,000	
637121 532500 OIL	0	0	0	0	0	0	0	
637121 532510 Gas	15,242	11,610	10,388	9,750	15,950	10,570	10,570	
637121 532520 Tires	1,705	1,178	1,354	1,780	2,150	1,940	1,940	
637121 532530 Vehicle RM	13,795	9,418	13,124	9,740	9,900	10,480	10,480	
637121 532920 Mat./Sup.	156,547	187,342	167,386	175,000	185,000	185,000	185,000	
637121 532920 70055 Mat./Sup.	0	0	0	0	0	0	0	
637121 532950 Transform	20,860	11,112	6,602	25,000	25,000	25,000	25,000	
637121 533180 Trav/Train	83	2,924	8,025	8,000	8,000	8,000	8,000	
637121 533210 Phone	634	607	672	1,060	1,000	1,000	1,000	
637121 533520 Equip R&M	28,685	29,186	37,797	40,000	40,000	40,000	40,000	
637121 534320 Occ. POper	92,636	91,919	143,697	0	0	0	0	
637121 534390 Equip Rent	-2,573	0	25	0	5,000	5,000	5,000	

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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
637121 534490 Cont. Ser.	0	1,500	0	14,000	1,500	16,500	16,500	
637121 534510 Prop/Gen I	3,140	3,877	3,845	4,240	4,240	4,610	4,610	
637121 534520 Veh. Ins.	3,261	3,779	4,430	5,520	4,680	5,230	5,230	
637121 534580 Other Ins.	300	335	350	380	380	350	350	
637121 534910 Due/Subscr	2,331	2,257	2,339	17,500	17,500	17,500	17,500	
637121 545400 Vehicles	0	0	0	0	0	0	0	
637121 545500 Equipment	0	0	0	50,900	45,000	16,500	16,500	
637121 545900 Cap. Imp.	0	0	0	0	15,000	15,000	15,000	
637121 545900 70038 Cap. Imp.	0	0	0	0	0	0	0	
637121 546000 LOAN PYMTS	85,554	78,479	69,919	362,560	362,560	350,000	350,000	
637121 548100 I/S Costs	0	0	0	158,770	170,640	221,550	191,970	
Total Maintenance	806,115	851,366	843,881	1,492,920	1,682,260	1,725,490	1,695,910	

**Town of Waynesville
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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Power Purchases								
637123 582700 Purch. Pwr	5,418,685	5,747,665	6,143,340	5,767,300	6,042,200	5,853,800	5,853,800	
637123 582710 REPS	56,646	44,365	42,812	52,650	51,530	52,650	52,650	
637123 582750 Sale Tx-PP	109,084	106,493	117,275	460,000	624,840	470,000	470,000	
Total Power Purchases	5,584,415	5,898,523	6,303,427	6,279,950	6,718,570	6,376,450	6,376,450	
Administration and Finance								
637125 536915 R ECON DEV	0	0	0	0	24,130	24,130	24,130	
637125 554920 Bad Debt	0	0	17,098	32,000	32,000	32,000	32,000	
637125 554970 Chg By Gen	378,192	415,030	412,860	580,200	681,220	683,070	683,070	
Total Administration and Finance	378,192	415,030	429,958	612,200	737,350	739,200	739,200	

Town of Waynesville
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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Contingency								
639200 574600 Depr.	307,248	281,277	273,343	0	0	0	0	
Total Contingency	307,248	281,277	273,343	0	0	0	0	
Operating Transfers								
639800 599100 Trans. GF	1,275,600	1,275,600	1,275,600	1,275,600	1,275,600	1,275,600	1,275,600	
639800 599610 Trans WF	0	0	0	0	0	0	0	
Total Operating Transfers	1,275,600	1,275,600	1,275,600	1,275,600	1,275,600	1,275,600	1,275,600	
Total Electric Fund	8,351,570	8,721,796	9,126,209	9,660,670	10,413,780	10,116,740	10,087,160	

**Town of Waynesville
2015/2016 Department Budget Worksheets**

	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Asset Services Management								
Sales And Service Intern. Serv								
813650 453610 Chgs To GF	-50,073	-49,691	-77,680	-1,092,060	-1,179,300	-1,454,320	-1,197,700	
813650 453661 Chgs To WF	-31,296	-31,057	-48,550	-312,240	-335,560	-427,640	-370,570	
813650 453662 Chgs To SF	-16,274	-16,150	-25,246	-265,830	-285,330	-275,230	-238,500	
813650 453663 Chgs To EF	-92,636	-91,919	-143,697	-158,770	-170,640	-221,550	-191,970	
813650 453681 Chg to A/M	0	0	0	-54,800	-57,160	-58,100	-49,940	
813650 453682 Chg To Gar	-60,088	-59,639	-93,226	-9,720	-10,080	-7,220	-7,220	
Total Sales And Service Intern.	-250,367	-248,456	-388,399	-1,893,420	-2,038,070	-2,444,060	-2,055,900	
All Other Revenues								
813800 456160 PW-Vend	-4,016	-3,132	0	0	0	0	0	
813800 463830 Misc. Rev.	0	0	-1,403	0	0	0	0	
813800 463835 SI/Mat/FA	-26	0	0	-2,610	0	0	0	
Total All Other Revenues	-4,042	-3,132	-1,403	-2,610	0	0	0	

Town of Waynesville
2015/2016 Department Budget Worksheets

	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Investment Income								
813850 473831 Inv. Inc.	0	0	-69	0	0	0	0	
Total Investment Income	0	0	-69	0	0	0	0	
Other Financing Sources								
813900 493992 FdBalAppro	0	0	0	0	0	0	0	
Total Other Financing Sources	0	0	0	0	0	0	0	
Total Revenues	-254,409	-251,588	-389,871	-1,896,030	-2,038,070	-2,444,060	-2,055,900	

Town of Waynesville
2015/2016 Department Budget Worksheets

	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Asset Services Management								
Public Service Administration								
814120 511210 Wages	0	0	0	293,000	310,540	286,900	286,900	
814120 511220 OT	0	0	0	200	200	200	200	
814120 511230 Temp/PT	0	0	0	0	0	5,000	5,000	
814120 511810 FICA	0	0	0	22,290	23,750	22,340	22,340	
814120 511820 Retirement	0	0	0	20,730	22,350	20,490	20,490	
814120 511825 401K EXP	0	0	0	14,490	15,540	14,350	14,350	
814120 511830 Hosp. Exp.	0	0	0	24,890	34,750	31,570	31,570	
814120 511831 Ret./Ins.	0	0	0	2,670	0	5,340	5,340	
814120 511832 Life Ins.	0	0	0	540	600	600	600	
814120 511833 Dental	0	0	0	1,230	1,360	1,360	1,360	
814120 511840 HREIMB EXP	0	0	0	4,990	3,990	6,010	6,010	
814120 511841 HREIMB EXP	0	0	0	500	0	1,020	1,020	
814120 511850 Unemploy	0	0	0	440	880	460	460	
814120 511860 W. Comp.	0	0	0	7,140	8,400	7,390	7,390	

**Town of Waynesville
2015/2016 Department Budget Worksheets**

	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
814120 521990 Prof. Serv	0	0	0	0	0	5,000	5,000	
814120 532120 Uniform	0	0	0	2,000	2,000	2,000	2,000	
814120 532510 Gas	0	0	0	3,510	5,500	4,080	4,080	
814120 532520 Tires	0	0	0	780	960	870	870	
814120 532530 Vehicle RM	0	0	0	4,320	4,410	4,640	4,640	
814120 532920 Mat./Sup.	0	0	0	1,200	0	1,000	1,000	
814120 533180 Trav/Train	0	0	0	800	0	1,200	1,200	
814120 533210 Phone	0	0	0	1,550	0	2,000	2,000	
814120 533310 Elec.	0	0	0	0	0	0	0	
814120 533320 Fuel Oil	0	0	0	0	0	0	0	
814120 533520 Equip R&M	0	0	0	500	220	4,200	4,200	
814120 534390 Equip Rent	0	0	0	0	0	0	0	
814120 534490 Cont. Ser.	0	0	0	0	0	0	0	
814120 534510 Prop/Gen I	0	0	0	2,430	2,430	2,620	2,620	
814120 534520 Veh. Ins.	0	0	0	2,010	2,010	2,240	2,240	

Town of Waynesville
2015/2016 Department Budget Worksheets

	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
814120 534580 Other Ins.	0	0	0	0	0	0	0	
814120 534910 Due/Subscr	0	0	0	400	0	500	500	
814120 545400 Vehicles	0	0	0	22,080	24,000	0	0	
814120 545500 Equipment	0	0	0	0	0	0	0	
814120 545900 Cap. Imp.	0	0	0	0	0	0	0	
814120 548100 I/S Costs	0	0	0	34,140	35,940	41,760	33,600	
Total Public Service Administrat	0	0	0	468,830	499,830	475,140	466,980	
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**Town of Waynesville
2015/2016 Department Budget Worksheets**

	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Asset Services Management								
Public Facilities-Inside								
814260 511210 Wages	0	0	0	194,810	191,490	82,120	82,120	
814260 511220 OT	0	0	0	1,650	400	1,000	1,000	
814260 511230 Temp/PT	0	0	0	20,000	13,000	0	0	
814260 511810 FICA	0	0	0	16,250	15,680	6,350	6,350	
814260 511820 Retirement	0	0	0	13,950	13,800	5,930	5,930	
814260 511825 401K EXP	0	0	0	9,090	9,610	4,150	4,150	
814260 511830 Hosp. Exp.	0	0	0	39,640	60,460	15,530	15,530	
814260 511832 Life Ins.	0	0	0	470	770	300	300	
814260 511833 Dental	0	0	0	1,860	2,030	680	680	
814260 511840 HREIMB EXP	0	0	0	6,380	5,100	2,960	2,960	
814260 511841 HREIMB EXP	0	0	0	0	0	0	0	
814260 511850 Unemploy	0	0	0	620	1,230	220	220	
814260 511860 W. Comp.	0	0	0	4,710	5,540	2,100	2,100	
814260 513920 Laundry	0	0	0	0	0	0	0	

Town of Waynesville
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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
814260 521990 Prof. Serv	0	0	0	0	25,000	110,000	110,000	
814260 532120 Uniform	0	0	0	2,850	2,850	1,000	1,000	
814260 532500 OIL	0	0	0	0	0	0	0	
814260 532510 Gas	0	0	0	6,240	8,450	3,300	3,300	
814260 532520 Tires	0	0	0	1,000	1,300	590	590	
814260 532530 Vehicle RM	0	0	0	5,850	5,970	3,150	3,150	
814260 532920 Mat./Sup.	0	0	0	36,000	19,000	2,500	2,500	
814260 532920 10012 Mat./Sup.	0	0	0	2,500	2,500	2,500	2,500	
814260 533180 Trav/Train	0	0	0	1,500	0	1,000	1,000	
814260 533180 10012 Trav/Train	0	0	0	2,500	2,500	2,500	2,500	
814260 533210 Phone	0	0	0	3,610	0	2,000	2,000	
814260 533310 Elec.	0	0	0	59,200	58,500	58,500	58,500	
814260 533330 Pro.Gas	0	0	0	0	0	0	0	
814260 533340 Water	0	0	0	550	550	550	550	
814260 533350 SEWER	0	0	0	620	650	650	650	

Town of Waynesville
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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
814260 533360 CF OR DF	0	0	0	0	2,750	2,070	2,070	
814260 533510 Bldg. Main	0	0	0	62,140	22,000	40,000	40,000	
814260 533520 Equip R&M	0	0	0	630	500	500	500	
814260 534110 Lease Prk.	0	0	0	15,350	11,400	0	0	
814260 534490 Cont. Ser.	0	0	0	354,000	338,270	397,380	397,380	
814260 534510 Prop/Gen I	0	0	0	3,040	3,040	1,310	1,310	
814260 534520 Veh. Ins.	0	0	0	2,850	2,670	1,490	1,490	
814260 534910 Due/Subscr	0	0	0	650	600	650	650	
814260 535000 Playground Maint.	0	0	0	0	0	0	0	
814260 545400 Vehicles	0	0	0	0	0	0	0	
814260 545500 Equipment	0	0	0	3,000	9,500	34,000	34,000	
814260 545900 Cap. Imp.	0	0	0	0	135,000	90,000	90,000	
814260 545900 10012 Cap. Imp.	0	0	0	20,000	20,000	20,000	20,000	

**Town of Waynesville
2015/2016 Department Budget Worksheets**

	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Asset Services Management								
Public Facilities-Outside								
814261 511210 Wages	0	0	0	0	0	129,800	129,800	
814261 511220 OT	0	0	0	0	0	0	0	
814261 511230 Temp/PT	0	0	0	0	0	20,000	20,000	
814261 511810 FICA	0	0	0	0	0	11,460	11,460	
814261 511820 Retirement	0	0	0	0	0	9,260	9,260	
814261 511825 401K EXP	0	0	0	0	0	6,490	6,490	
814261 511830 Hosp. Exp.	0	0	0	0	0	29,150	29,150	
814261 511832 Life Ins.	0	0	0	0	0	470	470	
814261 511833 Dental	0	0	0	0	0	1,360	1,360	
814261 511840 HREIMB EXP	0	0	0	0	0	5,550	5,550	
814261 511841 HREIMB EXP	0	0	0	0	0	0	0	
814261 511850 Unemploy	0	0	0	0	0	540	540	
814261 511860 W. Comp.	0	0	0	0	0	3,790	3,790	

Town of Waynesville
2015/2016 Department Budget Worksheets

	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Asset Services Management								
Public Facilities-Outside								
814261 521990 Prof. Serv	0	0	0	13,500	12,000	12,000	12,000	
814261 532120 Uniform	0	0	0	2,000	2,000	4,000	4,000	
814261 532510 Gas	0	0	0	0	0	3,300	3,300	
814261 532520 Tires	0	0	0	0	0	590	590	
814261 532530 Vehicle RM	0	0	0	0	0	3,150	3,150	
814261 532920 Mat./Sup.	0	0	0	50,000	55,000	77,500	77,500	
814261 533180 Trav/Train	0	0	0	1,900	2,500	2,500	2,500	
814261 533210 Phone	0	0	0	1,500	1,500	1,500	1,500	
814261 533520 Equip R&M	0	0	0	0	0	0	0	
814261 534110 Lease Prk.	0	0	0	0	0	16,700	16,700	
814261 534510 Prop/Gen I	0	0	0	0	0	2,620	2,620	
814261 534520 Veh. Ins.	0	0	0	0	0	1,490	1,490	
814261 534910 Due/Subscr	0	0	0	1,300	1,300	1,300	1,300	
814261 535000 Playground Maint.	0	0	0	0	0	5,000	5,000	

Town of Waynesville
2015/2016 Department Budget Worksheets

	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Asset Services Management								
Public Facilities-Outside								
814261 545400 Vehicles	0	0	0	50,000	50,000	37,000	37,000	
814261 545500 Equipment	0	0	0	0	0	0	0	
814261 545900 Cap. Imp.	0	0	0	0	0	418,000	38,000	
814261 548100 I/S Costs	0	0	0	2,420	2,490	6,010	6,010	
Total Public Facilities-Outside	0	0	0	122,620	126,790	810,530	430,530	

**Town of Waynesville
2015/2016 Department Budget Worksheets**

	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Asset Services Management								
Purchasing								
818100 511210 Wages	121,081	123,540	124,773	109,260	112,340	115,940	115,940	
818100 511220 OT	252	297	252	400	800	800	800	
818100 511230 Temp/PT	0	0	0	0	0	0	0	
818100 511810 FICA	8,699	8,935	9,103	8,070	8,670	8,930	8,930	
818100 511820 Retirement	8,471	8,320	8,856	7,750	8,140	8,330	8,330	
818100 511825 401K PUB O	6,032	6,189	6,261	5,480	5,660	5,830	5,830	
818100 511830 Hosp. Exp.	26,295	24,204	28,176	23,580	28,420	23,560	23,560	
818100 511831 Ret./Ins.	11,265	11,713	10,002	0	0	0	0	
818100 511832 Life Ins.	294	294	296	250	250	250	250	
818100 511833 Dental	1,113	1,155	1,162	1,000	1,000	1,010	1,010	
818100 511840 HREIMB EXP	3,013	3,336	3,891	4,070	3,250	4,490	4,490	
818100 511841 HREIMB EXP	596	671	693	0	0	0	0	
818100 511850 Unemploy	0	0	800	330	660	330	330	
818100 511860 W. Comp.	3,059	2,289	2,236	2,600	3,060	2,950	2,950	

**Town of Waynesville
2015/2016 Department Budget Worksheets**

	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
818100 521990 Prof. Serv	6,900	1,139	0	0	80,000	0	0	
818100 532120 Uniform	1,228	1,672	2,103	2,250	2,250	2,250	2,250	
818100 532500 OIL	0	0	0	0	0	0	0	
818100 532510 Gas	0	0	0	0	0	0	0	
818100 532520 Tires	0	0	25	0	0	0	0	
818100 532530 Vehicle RM	0	0	0	0	0	0	0	
818100 532700 Pur-Resale	4,025	2,499	0	0	0	0	0	
818100 532920 Mat./Sup.	6,590	8,987	11,614	12,000	13,000	13,000	13,000	
818100 533180 Trav/Train	1,095	1,120	1,407	2,500	2,500	3,500	3,500	
818100 533210 Phone	2,984	3,008	2,855	3,510	3,200	2,700	2,700	
818100 533310 Elec.	8,074	8,212	8,292	9,500	11,000	11,000	11,000	
818100 533320 Fuel Oil	0	0	10,991	11,350	10,000	0	0	
818100 533330 Pro.Gas	0	0	0	3,950	0	15,000	15,000	
818100 533340 Water	287	315	300	450	370	450	450	
818100 533350 SEWER	371	368	347	540	420	540	540	

**Town of Waynesville
2015/2016 Department Budget Worksheets**

	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
818100 533360 CF OR DF	1,686	2,172	2,172	2,180	2,180	1,650	1,650	
818100 533510 Bldg. Main	14,640	5,969	31,028	26,500	24,500	13,700	13,700	
818100 533515 LFILL RD M	0	1,118	2,807	3,500	6,000	0	0	
818100 533520 Equip R&M	4,810	6,837	11,308	12,500	8,800	10,500	10,500	
818100 534390 Equip Rent	0	0	0	0	900	900	900	
818100 534490 Cont. Ser.	0	0	0	0	0	0	0	
818100 534510 Prop/Gen I	1,786	1,928	2,193	1,800	1,800	1,970	1,970	
818100 534520 Veh. Ins.	461	531	630	800	670	750	750	
818100 534580 Other Ins.	133	148	160	170	170	150	150	
818100 534600 Deprec.	16,979	18,415	19,491	0	0	0	0	
818100 534910 Due/Subscr	222	415	440	500	600	600	600	
818100 545400 Vehicles	0	0	0	0	0	0	0	
818100 545500 Equipment	0	0	0	0	0	0	0	

**Town of Waynesville
2015/2016 Department Budget Worksheets**

	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Garage Fund								
Sales And Service Intern. Serv								
823650 453610 Chgs To GF	-484,825	-509,360	-585,497	-463,900	-563,630	-509,690	-509,690	
823650 453661 Chgs To WF	-50,693	-42,477	-59,065	-30,530	-33,850	-32,760	-32,760	
823650 453662 Chgs To SF	-17,092	-16,049	-17,149	-27,830	-34,850	-29,980	-29,980	
823650 453663 Chgs To EF	-30,743	-22,206	-23,934	-21,270	-28,000	-22,990	-22,990	
823650 453681 Chg to A/M	0	0	0	-21,760	-26,590	-23,670	-23,670	
Total Sales And Service Intern.	-583,353	-590,092	-685,645	-565,290	-686,920	-619,090	-619,090	
All Other Revenues								
823800 463830 Misc. Rev.	-11,790	-10,168	-15,509	-22,070	-5,000	-10,000	-10,000	
823800 463835 SI/Mat/FA	-278	-560	-199	-40	0	0	0	
Total All Other Revenues	-12,068	-10,728	-15,708	-22,110	-5,000	-10,000	-10,000	

Town of Waynesville
2015/2016 Department Budget Worksheets

	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Investment Income								
823850 473831 Inv. Inc.	0	0	-82	0	0	0	0	
Total Investment Income	0	0	-82	0	0	0	0	
Total Revenues	-595,421	-600,820	-701,435	-587,400	-691,920	-629,090	-629,090	

Town of Waynesville
2015/2016 Department Budget Worksheets

	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
Garage								
828200 511210 Wages	65,627	67,316	68,461	76,820	70,230	84,150	84,150	
828200 511220 OT	88	68	0	250	500	500	500	
828200 511230 Temp/PT	0	0	0	10,000	10,000	10,000	10,000	
828200 511810 FICA	4,854	5,007	5,063	6,540	6,170	7,240	7,240	
828200 511820 Retirement	4,606	4,525	4,847	5,460	5,090	6,040	6,040	
828200 511825 401KGARAGE	3,271	3,369	3,410	3,770	3,540	4,230	4,230	
828200 511830 Hosp. Exp.	16,103	14,759	16,731	15,050	19,060	15,780	15,780	
828200 511831 Ret./Ins.	3,024	3,046	2,198	2,670	0	5,340	5,340	
828200 511832 Life Ins.	168	168	168	160	170	170	170	
828200 511833 Dental	636	660	660	610	670	680	680	
828200 511840 HREIMB EXP	1,869	2,029	2,302	2,740	2,190	3,010	3,010	
828200 511841 HREIMB EXP	0	0	0	390	0	1,020	1,020	
828200 511850 Unemploy	0	0	416	270	540	220	220	
828200 511860 W. Comp.	1,516	1,224	1,104	1,860	2,180	2,390	2,390	

**Town of Waynesville
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	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
828200 521990 Prof. Serv	0	0	0	0	0	0	0	
828200 532120 Uniform	644	733	1,535	1,320	1,320	1,720	1,720	
828200 532500 OIL	7,553	5,065	5,410	9,100	8,000	8,000	8,000	
828200 532510 Gas	281,670	308,531	297,596	238,950	380,000	256,560	256,560	
828200 532520 Tires	32,357	31,300	38,793	45,000	55,000	50,000	50,000	
828200 532920 Mat./Sup.	66,046	88,060	96,719	97,000	97,000	98,000	98,000	
828200 533180 Trav/Train	0	0	10	500	500	1,200	1,200	
828200 533210 Phone	125	83	91	90	200	200	200	
828200 533330 Pro.Gas	0	0	0	33,270	0	45,760	45,760	
828200 533520 Equip R&M	3,818	3,600	11,386	12,000	17,000	17,000	17,000	
828200 534320 Occ. POper	60,088	59,639	93,226	0	0	0	0	
828200 534390 Equip Rent	0	0	0	0	0	0	0	
828200 534490 Cont. Ser.	0	0	0	11,250	0	0	0	
828200 534510 Prop/Gen I	893	1,102	1,095	1,210	1,210	1,310	1,310	
828200 534520 Veh. Ins.	465	539	630	800	670	750	750	

Town of Waynesville
2015/2016 Department Budget Worksheets

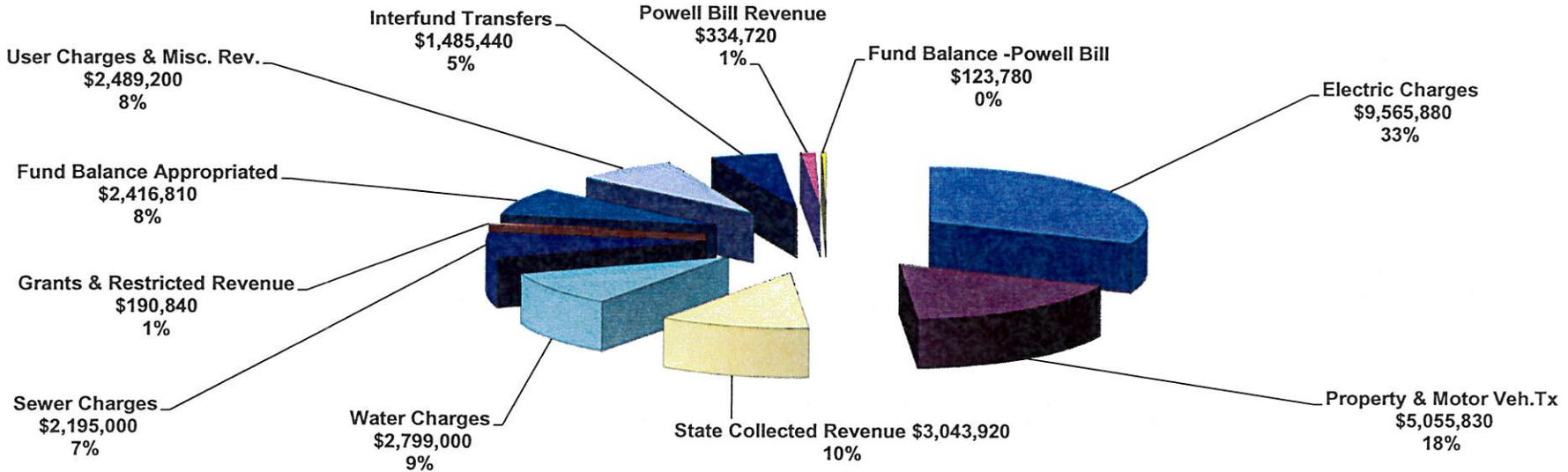
	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ACTUAL	FYE 2015 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2016 DEPARTMENT REQUESTS	FYE 2016 Manager's Requests	FYE 2016 BOARD APPROVED
828200 534580 Other Ins.	0	0	0	0	0	0	0	
828200 534600 Deprec.	15,417	13,028	16,436	0	0	0	0	
828200 534910 Due/Subscr	0	0	0	600	600	600	600	
828200 545400 Vehicles	0	0	0	0	0	0	0	
828200 545500 Equipment	0	0	0	0	0	0	0	
828200 548100 I/S Costs	0	0	0	9,720	10,080	7,220	7,220	
Total Garage Fund	570,838	613,851	668,287	587,400	691,920	629,090	629,090	
Total All Funds Revenues	-25,618,545	-27,091,845	-28,121,187	-31,060,490	-33,245,410	-34,261,840	-32,485,030	
Total All Funds Expenditures	25,727,154	26,619,877	28,189,778	30,752,950	33,245,410	34,261,840	32,485,030	

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Source of Funds Manager Recommended



Electric Charges	9,356,560	Property & Motor Veh.Tx	5,127,420	State Collected Revenue	3,332,580
Water Charges	2,981,400	Sewer Charges	2,207,300	Grants & Restricted Revenue	170,310
Fund Balance Appropriated	2,461,240	User Charges & Misc. Rev.	2,242,330	Interfund Transfers	1,478,100
Powell Bill Revenue	332,530	Fund Balance -Powell Bill	110,270		

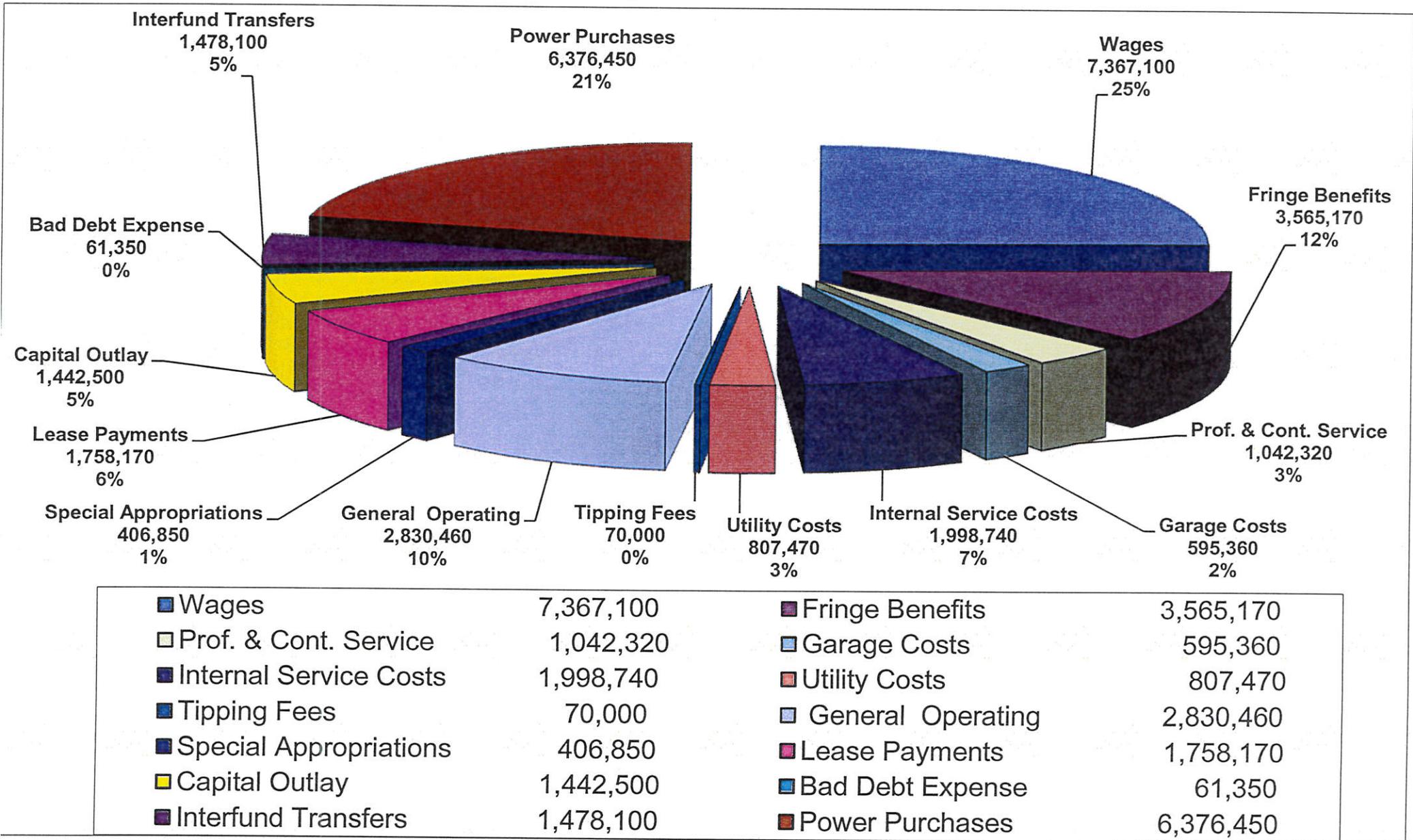
Town of Waynesville
Source of Funds-Manager Recommended
Fiscal Year Ending 6-30-16

Description	Amount	%
Electric Charges	\$9,356,560	31.40%
Property Taxes/Motor Vehicle Taxes	5,127,420	17.21%
State Collected Revenue	3,332,580	11.18%
Water Charges	2,981,400	10.00%
Sewer Charges	2,207,300	7.41%
Grants & Restricted Revenue	170,310	0.57%
Fund Balance Appropriated.	2,461,240	8.26%
User Charges & Misc. Rev.	2,242,330	7.52%
Interfund Transfers	1,478,100	4.96%
Powell Bill Revenue	332,530	1.12%
Fund Balance -Powell Bill	110,270	0.37%
Total	\$29,800,040	100.00%

* Total Budgeted Revenues	32,485,030
Less Asset Management	(2,055,900)
Garage Operations	(629,090)
	29,800,040

*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 one member earning \$ 40,000. If \$ 30,000 is allocated to the spouse and \$ 1,000 to a 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 6-30-16

Description	Amount	%
Wages	7,367,100	24.72%
Fringe Benefits	3,565,170	11.96%
Professional & Contract Service	1,042,320	3.50%
Garage Costs	595,360	2.00%
Internal Service Costs	1,998,740	6.71%
Utility Costs	807,470	2.71%
Tipping Fees	70,000	0.23%
General Operating	2,830,460	9.50%
Special Appropriations	406,850	1.37%
Debt Service & Lease Payments	1,758,170	5.90%
Capital Outlay	1,442,500	4.84%
Bad Debt Expense	61,350	0.21%
Interfund Transfers	1,478,100	4.96%
Power Purchases	6,376,450	21.40%
Totals	29,800,040	100.00%

* Total Budgeted Expenditures	32,485,030
Less Asset Management	(2,055,900)
Garage Operations	(629,090)
Total Net Expenditures	<u>29,800,040</u>

**TOWN OF WAYNESVILLE
FUND BALANCE**

FUND DESCRIPTION	FY 14-15 BUDGETED*	FY 14-15 ESTIMATED*	FY 15-16 BUDGET
GENERAL FUND:			
FUND BALANCE APPROPRIATED	\$ 1,127,060	\$ 245,500	\$ 996,660
POWELL BILL:			
FUND BALANCE APPROPRIATED	123,780	116,300	110,270
	\$ 1,250,840	\$ 361,800	\$ 1,106,930
WATER FUND:			
FUND BALANCE APPROPRIATED	\$ 307,840	\$ (148,240)	\$ 579,050
SEWER FUND:			
FUND BALANCE APPROPRIATED	952,010	640,560	157,930
ELECTRIC FUND:			
FUND BALANCE APPROPRIATED	289,900	(159,300)	727,600
	\$ 1,549,750	\$ 333,020	\$ 1,464,580
TOTAL ALL FUNDS	\$ 2,800,590	\$ 694,820	\$ 2,571,510

*Numbers in () will be an additional to fund balance.

**As of April 01, 2015

Town of Waynesville
Budget Cost Comparisons
General Fund

Item	2014-2015 Budget	Proposed 2015-2016	Difference	Change %
Revenues:				
Property, Motor Vehicle Taxes	\$ 5,055,830	\$ 5,127,420	\$ 71,590	1.42%
State Collected Revenue	3,043,920	3,332,580	288,660	9.48%
User/Misc. Charges	2,484,300	2,237,430	(246,870)	-9.94%
Powell Bill Revenue	334,720	332,530	(2,190)	-0.65%
80% Reimbursement Bridge Revenues	-	-	-	0.00%
Grants & Restricted Revenues	150,840	170,310	19,470	12.91%
Interfund Transfers	1,485,440	1,478,100	(7,340)	-0.49%
Fund Balance Appropriated	1,127,060	996,660	(130,400)	-11.57%
Fund Balance Powell Bill	123,780	110,270	(13,510)	-10.91%
Total Revenues	\$ 13,805,890	\$13,785,300	\$ (20,590)	-0.15%

Expenditures:				
Wages	\$ 5,494,570	\$ 5,635,430	\$ 140,860	2.56%
Fringe Benefits	2,834,210	2,675,430	(158,780)	-5.60%
Professional & Contract Costs	276,390	361,440	85,050	30.77%
Garage Costs	563,630	509,630	(54,000)	-9.58%
Internal Service Costs	1,179,300	1,197,700	18,400	1.56%
Utility Costs	519,270	523,370	4,100	0.79%
Tipping Fees	165,000	70,000	(95,000)	-57.58%
General Operating	1,517,740	1,587,220	69,480	4.58%
Special Appropriations	332,110	382,720	50,610	15.24%
Debt Service & Lease Payments	1,348,200	1,277,650	(70,550)	-5.23%
Capital Outlay	615,000	621,900	6,900	1.12%
Transfer to Capital Projects Fund	-	-	-	0.00%
Bad Expense	4,000	3,000	(1,000)	-25.00%
Chgs to other funds	-1,043,530	-1,060,190	-16,660	1.60%
Total Expenditures	\$ 13,805,890	\$13,785,300	\$ (20,590)	-0.15%

Town of Waynesville
Budget Cost Comparisons
Water Fund

Item	Budget 2014-2015	Propose 2015-2016	Difference	Change %
Revenues:				
User Charges	\$ 2,799,000	\$ 2,981,400	\$ 182,400	6.52%
Miscellaneous Revenues	1,500	1,500	-	0.00%
Grants & Restricted Revenues	20,000	-	(20,000)	-100.00%
Interfund Transfers	-	-	-	0.00%
Loan Proceeds	-	-	-	0.00%
Fund Balance				
Appropriated	307,840	579,050	271,210	88.10%

Total Revenues	\$ 3,128,340	\$ 3,561,950	\$ 433,610	13.86%
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Expenditures:				
Wages	\$ 570,960	\$ 710,280	\$ 139,320	24.40%
Fringe Benefits	284,490	363,470	78,980	27.76%
Professional & Contract Costs	121,280	238,540	117,260	96.69%
Garage Costs	33,850	32,760	(1,090)	-3.22%
Internal Service Costs	335,560	370,570	35,010	10.43%
Utility Costs	64,320	65,300	980	1.52%
General Operating	612,630	651,580	38,950	6.36%
Capital Outlay	614,000	652,600	38,600	6.29%
Debt Service & Lease Payments	167,100	130,520	(36,580)	-21.89%
Charges By General Fund	200,130	220,140	20,010	10.00%
Bad Debt Expense	12,000	12,000	-	0.00%
Transfer To General Fund	112,020	114,190	2,170	1.94%

Total Expenditures	\$ 3,128,340	\$ 3,561,950	\$ 433,610	13.86%
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Town of Waynesville
Budget Cost Comparisons
Sewer Fund

Item	2014-2015 Budget	Proposed 2015-2016	Difference	Change %
Revenue:				
User Charges	\$ 2,195,000	\$ 2,207,300	\$ 12,300	0.56%
Miscellaneous Revenue	400	400	-	0.00%
Grants & Restricted Revenues	20,000	-	(20,000)	-100.00%
Fund Balance				
Appropriated	952,010	157,930	(794,080)	-83.41%
Total Revenues	\$ 3,167,410	\$ 2,365,630	\$ (801,780)	-25.31%
Expenditures:				
Wages	\$ 633,380	\$ 682,710	\$ 49,330	7.79%
Fringe Benefits	379,320	368,270	(11,050)	-2.91%
Professional & Contract Costs	42,500	144,260	101,760	239.44%
Garage Costs	34,850	29,980	(4,870)	-13.97%
Internal Service Costs	285,330	238,500	(46,830)	-16.41%
Utility Costs	209,800	217,800	8,000	3.81%
General Operating	251,780	287,970	36,190	14.37%
Capital Outlay	468,000	136,500	(331,500)	-70.83%
Debt Service & Lease Payments	43,100	-	(43,100)	-100.00%
Charges By General Fund	162,180	156,980	(5,200)	-3.21%
Bad Debt Expense	14,350	14,350	-	0.00%
Transfer To General Fund	87,820	88,310	490	0.56%
Transfer to Electric Fund	555,000	-	(555,000)	-100.00%
Total Expenditures	\$ 3,167,410	\$ 2,365,630	\$ (801,780)	-25.31%

Town of Waynesville
Budget Cost Comparisons
Electric Fund

Item	2014-2015 Budget	Proposed 2015-2016	Difference	Change %
Revenues:				
User Charges	\$ 9,565,880	\$ 9,356,560	\$ (209,320)	-2.19%
Miscellaneous Revenue	3,000	3,000	-	0.00%
Transfer from Sewer Fund	555,000	-	(555,000)	-100.00%
Fund Balance				
Appropriated	289,900	727,600	437,700	150.98%
Total Revenues	\$ 10,413,780	\$ 10,087,160	\$ (326,620)	-3.14%
Expenditures:				
Wages	\$ 307,480	\$ 338,680	\$ 31,200	10.15%
Fringe Benefits	156,280	158,000	1,720	1.10%
Professional & Contract				
Services	293,500	298,080	4,580	1.56%
Garage Costs	28,000	22,990	(5,010)	-17.89%
Internal Service Costs	170,640	191,970	21,330	12.50%
Utility Costs	1,000	1,000	-	0.00%
General Operating	302,800	303,690	890	0.29%
Special Appropriations	24,130	24,130	-	0.00%
Capital Outlay	60,000	31,500	(28,500)	-47.50%
Debt Service &				
Lease Payments	362,560	350,000	(12,560)	-3.46%
Power Purchases	6,718,570	6,376,450	(342,120)	-5.09%
Charges By General Fund	681,220	683,070	1,850	0.27%
Bad Debt Expense	32,000	32,000	-	0.00%
Transfer To General Fund	1,275,600	1,275,600	-	0.00%
Transfer To Water Fund	-	-	-	0.00%
Total Expenditures	\$ 10,413,780	\$ 10,087,160	\$ (326,620)	-3.14%

Town of Waynesville
Budget Cost Comparisons
Asset Management

Item	2014-2015 Budget	Proposed 2015-2016	Difference	Change %
Revenues:				
User Charges	\$2,038,070	\$2,055,900	\$ 17,830	0.87%
Miscellaneous Revenues	-	-	-	
Investment Earnings	-	-	-	
Fund Balance Appropriated	-	-		
Total Revenues	\$2,038,070	\$2,055,900	\$ 17,830	0.87%
Expenditures:				
Public Service Administration:				
Wages	\$ 310,740	\$292,100	\$ (18,640)	-6.00%
Fringe Benefits	111,620	110,930	(690)	-0.62%
Professional & Contract Services	-	5,000	5,000	100.00%
Garage Costs	10,870	9,590	(1,280)	-11.78%
Internal Service Charges	35,940	33,600	(2,340)	-6.51%
Utility Costs	-	2,000	2,000	100.00%
General Operating	6,660	13,760	7,100	106.61%
Capital Outlay	24,000	-	(24,000)	-100.00%
Total Public Svcs Admin.	499,830	\$466,980	\$ (32,850)	-6.57%
Public Facilities:				
Wages	\$ 204,890	\$232,920	28,030	13.68%
Fringe Benefits	114,220	106,290	(7,930)	-6.94%
Professional & Contract Services	386,670	536,080	149,410	38.64%
Garage Costs	15,720	14,080	(1,640)	-10.43%
Internal Service Charges	21,220	16,340	(4,880)	-23.00%
Utility Costs	63,950	65,270	1,320	2.06%
General Operating	116,460	147,860	31,400	26.96%
Capital Outlay	214,500	219,000	4,500	2.10%
Total Public Facilities	1,137,630	\$1,337,840	200,210	17.60%
Purchasing:				
Wages	\$113,140	\$116,740	3,600	3.18%
Fringe Benefits	59,110	55,680	(3,430)	-5.80%
Professional & Contract Services	80,000	-	(80,000)	-100.00%
Utility Costs	27,170	31,340	4,170	15.35%
General Operating	61,190	47,320	(13,870)	-22.67%
Capital Outlay	60,000	-	(60,000)	-100.00%
Total Purchasing	\$400,610	\$251,080	(149,530)	-37.33%
Total Expenditures	\$2,038,070	\$2,055,900	\$17,830	0.87%

Town of Waynesville
Budget Costs Comparisons
Garage Operations

Item	2014-2015 Budget	Proposed 2015-2016	Difference	Change %
Revenues:				
User Charges	\$686,920	\$619,090	\$ (67,830)	-9.87%
Miscellaneous Revenues	5,000	10,000	5,000	100.00%
Sale Materials and Fixed Assets	-	-	-	0.00%
Total Revenue	\$691,920	\$629,090	\$ (62,830)	-9.08%
Expenditures:				
Wages	\$80,730	\$94,650	\$ 13,920	17.24%
Fringe Benefits	39,610	46,120	6,510	16.44%
Internal Service Costs	10,080	7,220	(2,860)	-28.37%
Utility	200	200	-	0.00%
General Operating	118,300	120,580	2,280	1.93%
Gas & Oil	388,000	310,320	(77,680)	-20.02%
Tires	55,000	50,000	(5,000)	-9.09%
Capital Outlay	-	-	-	0.00%
Total Expenditures	\$691,920	\$629,090	(\$62,830)	-9.08%

Town of Waynesville
 Budget Cuts to Department Requests
 Department Summary
 FYE 06/30/16

SUMMARY- ALL FUNDS

	Department Request	(Cuts) Increases	Manager Recommended
General Fund	14,994,900	(1,209,600)	13,785,300
Water Fund	3,674,690	(112,740)	3,561,950
Sewer Fund	2,402,360	(36,730)	2,365,630
Electric Fund	10,116,740	(29,580)	10,087,160
Summary	31,188,690	(1,388,650)	29,800,040
<u>Internal Service Funds</u>			
Asset Management	2,444,060	(388,160)	2,055,900
Garage	629,090	-	629,090
Summary	3,073,150	(388,160)	2,684,990
SUMMARY ALL FUNDS	34,261,840	(1,776,810)	32,485,030

Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/16

GENERAL FUND

	Department Request	(Cuts) Increases	Manager Recommended
Governing Board	99,250	3,040	102,290
Administration	502,840	(15,790)	487,050
Finance	415,050	(80,280)	334,770
Public Buildings and Grounds	0	-	-
Police	4,477,330	(282,170)	4,195,160
Police-Misc. Grants	80,000	-	80,000
Fire & Emergency Responders	1,472,090	(198,430)	1,273,660
Street & Sanitation	2,658,950	(76,760)	2,582,190
Powell Bill	645,800	(202,000)	443,800
Cemetery	195,500	(37,950)	157,550
Planning & Code Enforcement	703,270	(113,640)	589,630
Code Enforcement	0	-	0
Special Appropriations	375,720	-	375,720
Parks & Recreation	2,721,100	(205,620)	2,515,480
Parks & Recreation-Special Projects	33,000	-	33,000
Debt Service-Public Buildings	615,000	-	615,000
	14,994,900	(1,209,600)	13,785,300

TOWN OF WAYNESVILLE
BUDGET CUTS TO DEPARTMENT REQUESTS
06/30/16

GENERAL FUND

Fire and Emergency Responders

Department Request	1,472,090	
Wages	-139,680	Cut one new requested position (\$38,230) and cut new requested part time wages (\$101,450).
Fringe Benefits	-33,510	Decrease associated with cut described above in wages.
Internal Service Costs	-25,240	Decrease in allocated costs. Cuts made to Public Facilities.
Manager Recommended	1,273,660	

Street and Sanitation

Department Request	2,658,950	
Debt Payments	-20,100	Financing new equipment and moving the first payment to FY 16-17.
Internal Service Costs	-56,660	Decrease in allocated costs. Cuts made to Public Facilities.
Manager Recommended	2,582,190	

Powell Bill

Department Request	645,800	
General Operating Costs	-29,000	Cut materials and supplies
Capital Outlay	-173,000	Cut paving and sidewalks
Manager Recommended	443,800	

Cemetery

Department Request	195,500	
Capital Outlay	-34,600	Cut truck and related equipment by receiving another department's truck in current year.
Internal Service Costs	-3,350	Decrease in allocated costs. Cuts made to Public Facilities.
Manager Recommended	157,550	

Planning & Code Enforcement

Department Request	703,270	
Wages	-42,770	Cut new position request.
Fringe Benefits	-23,210	Decrease associated with cut described above in wages.
Capital Outlay	-35,600	Cut vehicle requested.
Internal Service Costs	-12,060	Decrease in allocated costs. Cuts made to Public Facilities.
Manager Recommended	589,630	

TOWN OF WAYNESVILLE
BUDGET CUTS TO DEPARTMENT REQUESTS
06/30/16

GENERAL FUND

Special Appropriations

Department Request	375,720	
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Manager Recommended	375,720	
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Parks & Recreation and Recreation Special Projects

Department Request	2,754,100	
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Wages	-59,850	Cut three new positions requested and added part time back to keep normal coverage.
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Fringe Benefits	-56,550	Decrease associated with cut described above in wages.
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Internal Service Costs	-47,220	Decrease in allocated costs. Cuts made to Public Facilities.
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Capital Outlay	-42,000	Cut carpet in administrative area, cut old armory roof, and cut metal roof at main center.
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Manager Recommended	2,548,480	
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Debt Service-Public Facilities

Department Request	615,000	
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	615,000	
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	13,785,300	Total General Fund Manager Recommended
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Town of Waynesville
 Budget Cuts to Department Requests
 Department Summary
 FYE 06/30/16

WATER FUND

	Department Request	(Cuts) Increases	Manager Recommended
Water Maintenance	1,782,410	(86,230)	1,696,180
Water Treatment	1,545,950	(26,510)	1,519,440
Administration & Finance	232,140	-	232,140
Transfer to General Fund	114,190	-	114,190
	3,674,690	(112,740)	3,561,950

TOWN OF WAYNESVILLE

BUDGET CUTS TO DEPARTMENT REQUESTS

06/30/16

WATER FUND

Water Maintenance

Department Request	1,782,410	
Debt Payments	-55,670	Financing new equipment and moving the first payment to FY 16-17. Also correcting error in loan payment calculation.
Internal Service Costs	-30,560	Decrease in allocated costs. Cuts made to Public Facilities.
Manager Recommended	1,696,180	

Water Treatment

Department Request	1,545,950	
Internal Service Costs	-26,510	Decrease in allocated costs. Cuts made to Public Facilities.
Manager Recommended	1,519,440	

Administration & Finance	232,140	
	232,140	

Transfer to General Fund	114,190	(Revenues x 4.00%).
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3,561,950 Total Water Fund Manager Recommended

Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/16

SEWER FUND

	Department Request	(Cuts) Increases	Manager Recommended
Sewer Maintenance	813,920	(13,950)	799,970
Sewer Treatment	1,328,800	(22,780)	1,306,020
Administration & Finance	171,330	-	171,330
Contingency	-	-	-
Transfer to General Fund	88,310	-	88,310
	2,402,360	(36,730)	2,365,630

TOWN OF WAYNESVILLE
BUDGET CUTS TO DEPARTMENT REQUESTS
06/30/16

SEWER FUND

Sewer Maintenance		
Department Request	813,920	
Internal Service Costs	-13,950	Decrease in allocated costs. Cuts made to Public Facilities.
Manager Recommended	799,970	
Sewer Treatment		
Department Request	1,328,800	
Internal Service Costs	-22,780	Decrease in allocated costs. Cuts made to Public Facilities.
Manager Recommended	1,306,020	
Administration & Finance	171,330	
	171,330	
Transfer to General Fund	88,310	(Revenues x 4.00%).
	2,365,630	Total Sewer Fund Manager Recommended

Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/16

ELECTRIC FUND

	Department Request	(Cuts) Increases	Manager Recommended
Electric Maintenance	1,725,490	(29,580)	1,695,910
Purchased Power	6,376,450	-	6,376,450
Administration & Finance	739,200	-	739,200
Transfers	1,275,600	-	1,275,600
	10,116,740	(29,580)	10,087,160

TOWN OF WAYNESVILLE

BUDGET CUTS TO DEPARTMENT REQUESTS

06/30/16

ELECTRIC FUND

Electric Maintenance

Department Request 1,725,490

Internal Service Costs -29,580 Decrease in allocated costs. Cuts made to Public Facilities.

Manager Recommended 1,695,910

Purchased Power 6,376,450

Manager Recommended 6,376,450

Administration & Finance 739,200

739,200

Transfer to General Fund 1,275,600

Manager Recommended 1,275,600

10,087,160 Total Electric Fund Manager Recommended

Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/16

Asset Management

	Department Request	(Cuts) Increases	Manager Recommended
Public Service Administration	475,140	(8,160)	466,980
	475,140	(8,160)	466,980
Public Facilities-Inside	907,310	-	907,310
	907,310	-	907,310
Public Facilities-Outside	810,530	(380,000)	430,530
	810,530	(380,000)	430,530
Purchasing	251,080	-	251,080
	251,080	-	251,080
Asset Management	2,444,060	(388,160)	2,055,900

TOWN OF WAYNESVILLE

BUDGET CUTS TO DEPARTMENT REQUESTS

06/30/16

ASSET MANAGEMENT

Public Service Administration

Department Request	475,140	
Internal Service Costs	-8,160	Decrease in allocated costs. Cuts made to Public Facilities.
Manager Recommended	466,980	
	466,980	Total Public Service Administration - Manager Recommended

Public Facilities-Inside

Department Request	907,310	
Manager Recommended	907,310	
	907,310	Total Public Facilities-Inside Manager Recommended

Public Facilities-Outside

Department Request	810,530	
Capital Outlay	-380,000	Cut Old Armory Parking Lot \$80,000, Frog Level Parking Lot \$150,000 and Hazelwood Street Parking Lot \$150,000.
Manager Recommended	430,530	
	430,530	Total Public Facilities-Outside Manager Recommended

Purchasing

Department Request	251,080	
Manager Recommended	251,080	
	251,080	Total Purchasing Manager Recommended
	2,055,900	Total Asset Management

Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/16

GARAGE

	Department Request	(Cuts) Increases	Manager Recommended
<u>Garage Operations</u>	<u>629,090</u>	<u>-</u>	<u>629,090</u>
	629,090	-	629,090

TOWN OF WAYNESVILLE

BUDGET CUTS TO DEPARTMENT REQUESTS

06/30/16

Garage

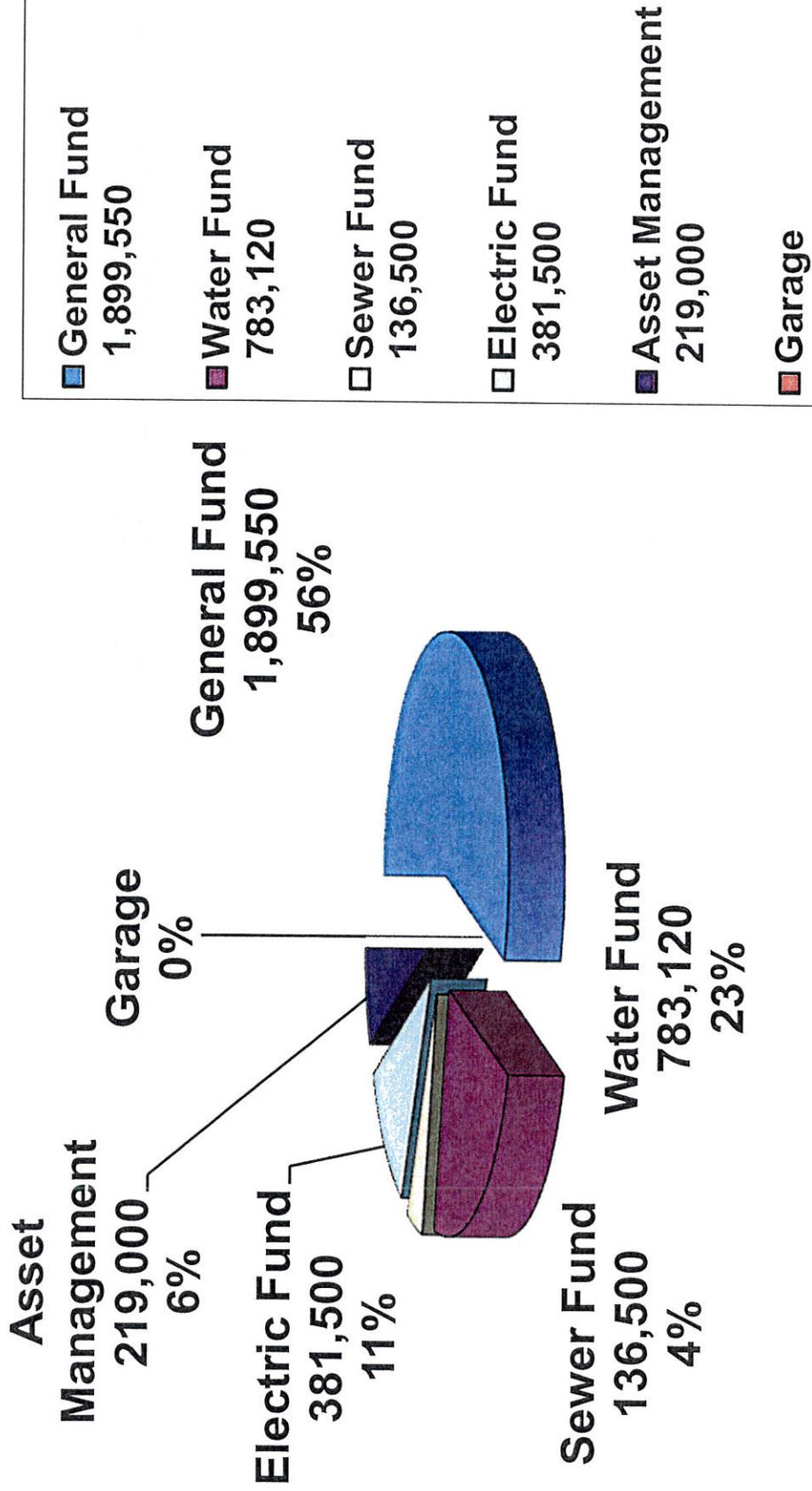
Garage Operations

Department Request 629,090

Manager Recommended 629,090

629,090 Total Garage Manager Recommended

Capital Outlay And Debt Service 2014-2015



TOWN OF WAYNESVILLE
CAPITAL OUTLAY & DEBT PAYMENT APPROPRIATIONS
2015 - 2016

GENERAL FUND

DEPARTMENT	DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>ADMINISTRATION</u>			
	TOTAL VEHICLE	-	-
	TOTAL EQUIPMENT	-	-
	LOAN PAYMENT (2) VEHICLES	14,460	14,460
	TOTAL DEBT PAYMENT	14,460	14,460
	GRAND TOTAL ADMINISTRATION	14,460	14,460
<u>FINANCE</u>			
	TOTAL VEHICLE	-	-
	GO DOCS	4,000	4,000
	FOLDER/INSERTER MACHINE	10,000	-
	METER READING HANDHELDS X3	15,000	-
	TOTAL EQUIPMENT	29,000	4,000
	GRAND TOTAL FINANCE	29,000	4,000

TOWN OF WAYNESVILLE
CAPITAL OUTLAY & DEBT PAYMENT APPROPRIATIONS
2015 - 2016

GENERAL FUND

DEPARTMENT	DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>POLICE</u>			
**	2010 DODGE CHARGER W-19	22,500	-
	PATROL READY PACKAGE - W-19	13,050	-
	PROPANE CONVERSION KIT	5,600	-
**	2010 DODGE CHARGER W-30	22,500	-
	PATROL READY PACKAGE - W-30	13,050	-
	PROPANE CONVERSION KIT	5,600	-
**	2010 DODGE CHARGER W-32	22,500	-
	PATROL READY PACKAGE - W-32	13,050	-
	PROPANE CONVERSION KIT	5,600	-
**	2009 DODGE DURANGO 4X4 W-25	29,500	-
	PATROL READY PACKAGE W-25	15,050	-
**	2007 DODGE DURANGO 4X4 CID -4671	29,500	-
	PATROL READY PACKAGE-4671	2,800	-
	TOTAL VEHICLES	200,300	-
	TOTAL EQUIPMENT	-	-
	FINGERPRINT ANALYSIS/EVIDENCE ROOM	25,000	25,000
	CAPITAL IMPROVEMENTS	25,000	25,000
	LOAN PAYMENT (15) VEHICLES & EQUIPMENT	135,620	135,620
	TOTAL DEBT PAYMENT	135,620	135,620
**	FINANCE VEHICLES WITH PAYMENT DUE FY 2017		
	GRAND TOTAL POLICE DEPARTMENT	360,920	160,620
<u>POLICE GRANTS</u>			
	UNAUTHORIZED SUBSTANCE TAX	59,000	59,000
	MISC. GRANT	21,000	21,000
	TOTAL GRANT	80,000	80,000
	GRAND TOTAL POLICE GRANT	80,000	80,000

TOWN OF WAYNESVILLE
CAPITAL OUTLAY & DEBT PAYMENT APPROPRIATIONS
2015 - 2016

GENERAL FUND

DEPARTMENT	DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>POWELL BILL</u>			
1	PAVING OF STREETS	233,000	100,000
2	SIDEWALKS	90,000	50,000
3	HOWELL MILL SIDEWALK	175,000	175,000
	INFRASTRUCTURE/PAVING/IMPROVEMENTS	498,000	325,000
			-
	VEHICLES	-	-
			-
	SWENSON SPREADER	6,000	6,000
	EQUIPMENT	6,000	6,000
	GRAND TOTAL POWELL BILL	504,000	331,000
<u>CEMETERY</u>			
	2001 FORD F-150 4WD	25,000	-
	PROPANE CONVERSION KIT	5,600	-
	VEHICLES	30,600	-
		4,000	-
	TOTAL EQUIPMENT	4,000	-
			-
	CAPITAL IMPROVEMENTS	-	-
			-
	GRAND TOTAL CEMETERY	34,600	-

TOWN OF WAYNESVILLE
CAPITAL OUTLAY & DEBT PAYMENT APPROPRIATIONS
2015 - 2016

GENERAL FUND

DEPARTMENT	DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>PLANNING & ZONING</u>			
	2002 CHEVROLET BLAZER	30,000	-
	PROPANE CONVERSION KIT	5,600	-
	VEHICLES	35,600	-
	PLOTTER	5,000	5,000
	TOTAL EQUIPMENT	5,000	5,000
	TOTAL CAPITAL IMPROVEMENTS	-	-
<u>CODE ENFORCEMENT</u>			
	VEHICLES CODE ENFORCEMENT	-	-
	EQUIPMENT CODE ENFORCEMENT	-	-
	GRAND TOTAL PLANNING & CODE ENFORCEMENT	40,600	5,000

TOWN OF WAYNESVILLE
CAPITAL OUTLAY & DEBT PAYMENT APPROPRIATIONS
2015 - 2016

ASSET MANAGEMENT

DEPARTMENT	DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>PUBLIC SERVICES ADMINISTRATION</u>			
	TOTAL VEHICLES	-	-
	TOTAL EQUIPMENT	-	-
	GRAND TOTAL PUBLIC SERVICES ADMINISTRATION	-	-
<u>PUBLIC FACILITES-INSIDE</u>	27FT SCISSOR LIFT	34,000	34,000
	TOTAL EQUIPMENT	34,000	34,000
	PUBLIC ART	20,000	20,000
	SHED ADDITION-PUBLIC SERVICES	50,000	50,000
	BUILDING IMPROVEMENTS	40,000	40,000
	TOTAL CAPITAL IMPROVEMENTS	110,000	110,000
	GRAND TOTAL PUBLIC FACILITES INSIDE	144,000	144,000
<u>PUBLIC FACILITES-OUTSIDE</u>			
	1997 FORD F-150 TRUCK-2689	37,000	37,000
	TOTAL VEHICLES	37,000	37,000
	SALT SPREADER FOR PARKING AREAS	10,000	-
	TOTAL EQUIPMENT	10,000	-
	BICYCLE RACKS	18,000	18,000
	ARMORY PARKING LOT IMPROVEMENTS	80,000	-
	FROG LEVEL PARKING LOT IMPROVEMENTS	150,000	-
	HAZELWOOD PARKING LOT IMPROVEMENTS	150,000	-
	STREETSCAPE DONATIONS	20,000	20,000
	TOTAL CAPITAL IMPROVEMENTS	418,000	38,000
	GRAND TOTAL PUBLIC FACILITIES OUTSIDE	465,000	75,000

Town of Waynesville
History of Water and Sewer Rates
As of 05/15/2015

Year	Water Rates				Sewer Rates			
	Commercial & Residential Inside	Commercial & Residential Outside	Industrial Inside	Industrial Outside	Commercial & Residential Inside	Commercial & Residential Outside	Industrial Inside	Industrial Outside
Proposed								
2015/2016	5.00%	5.00%	5.00%	5.00%	0.00%	0.00%	0.00%	0.00%
Actual								
2014/2015	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
2013/2014	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
2012/2013	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
2011/2012	5.00%	5.00%	5.00%	5.00%	0.00%	0.00%	0.00%	0.00%
2010/2011	5.00%	5.00%	5.00%	5.00%	0.00%	0.00%	0.00%	0.00%
2009/2010	5.00%	5.00%	5.00%	5.00%	0.00%	0.00%	0.00%	0.00%
2008/2009	5.00%	10.00%	5.00%	10.00%	5.00%	10.00%	5.00%	10.00%
2007/2008	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
2006/2007	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
2005/2006	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
2004/2005	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
2003/2004	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
2002/2003	5.00%	5.00%	5.00%	5.00%	10.00%	10.00%	10.00%	10.00%
2001/2002	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
2000/2001	0.00%	0.00%	0.00%	0.00%	5.00%	5.00%	5.00%	5.00%
1999/2000	0.00%	0.00%	0.00%	0.00%	10.00%	10.00%	10.00%	10.00%
1998/1999	5.00%	10.00%	5.00%	5.00%	5.00%	10.00%	5.00%	5.00%
1997/1998	5.00%	8.00%	5.00%	5.00%	5.00%	8.00%	5.00%	5.00%
1996/1997	**	**	**	**	**	**	**	**
***	3.88%	3.88%	4.30%	4.30%	5.00%	5.00%	10.00%	10.00%
1995/1996	4.00%	4.00%	3.70%	3.70%	0.00%	0.00%	10.00%	10.00%

***Minimum bill dropped from 3,000 gallons to 2,000 gallons
 ****Usage above minimum increased as follows:

Town of Waynesville			
Water and Sewer Rates			
2015-2016 BUDGET			
Water Rates	Current Rate		New Rate
Residential and Commercial			
Inside			
First 2000 Gallons	14.68	First 2000 Gallons	15.41
Above 2000 Gallons	2.08	Above 2000 Gallons	2.18
Outside			
First 2000 Gallons	26.46	First 2000 Gallons	27.78
Above 2000 Gallons	3.71	Above 2000 Gallons	3.90
Industrial-Contract			
Inside -All Gallons	1.79	All Gallons	1.88
Outside- All Gallons	3.08	All Gallons	3.23
Industrial-No Contract			
Inside -All Gallons	1.86	All Gallons	1.95
Outside- All Gallons	3.21	All Gallons	3.37
Pump Fee -Inside (Per Pump)	6.83	Pump Fee -Inside (Per Pump)	6.83
Pump Fee -Outside (Per Pump)	10.67	Pump Fee -Outside (Per Pump)	10.67
Sewer Rates			
	Current Rates		Same Rates
Residential and Commercial			
Inside			
First 2000 Gallons	15.31	First 2000 Gallons	15.31
Above 2000 Gallons	2.70	Above 2000 Gallons	2.70
Flat Rate	15.31	Flat Rate	15.31
Outside			
First 2000 Gallons	27.67	First 2000 Gallons	27.67
Above 2000 Gallons	4.92	Above 2000 Gallons	4.92
Flat Rate-Full Time Resident	42.43	Flat Rate-Full Time Resident	42.43
Flat Rate -Part-Time Resident	27.67	Flat Rate -Part-Time Resident	27.67
Industrial-Contract			
Inside -All Gallons	2.09	All Gallons	2.09
Outside -All Gallons	3.58	All Gallons	3.58
Industrial-No Contract			
Inside -All Gallons	2.09	All Gallons	2.09
Outside -All Gallons	3.58	All Gallons	3.58
* per 1000 Gallons			
Other Charges		Other Charges	
Connection Fee	\$ 25.00	Connection Fee	\$ 25.00
After Hours Connection Fee	\$ 75.00	After Hours Connection Fee	\$ 75.00

Compare with caution. High rates may be justified and necessary to protect public health.

FY14-15 Monthly RESIDENTIAL WATER Bills at Various Consumption Levels (Includes Base Charges)

Utility / Rate Structure	Service Population	Oper. Revenue/ Oper. Expense (FY12 LGC Data)	3,000 Gallons (401 cf)		Utility / Rate Structure	Service Population	10,000 Gallons (1,337 cf)	
			Inside	Outside			Inside	Outside
Canton	7050	1.21	\$11.50	\$23.00	Morgantown	25500	\$ 19.10	\$ 34.86
Morgantown	25500	1.24	\$11.82	\$20.30	Hickory	56959	\$ 28.48	\$ 56.42
Spruce Pine	5750	0.98	\$12.25	\$30.35	Marion	8650	\$ 30.45	\$ 76.26
Hendersonville	54500	1.31	\$13.45	\$20.92	Waynesville	14510	\$ 31.31	\$ 56.11
Forest City	13990	1.11	\$14.95	\$27.15	Shelby	21263	\$ 31.50	\$ 55.15
Shelby	21263	1.26	\$15.40	\$26.94	Hendersonville	54500	\$ 31.72	\$ 50.18
Marion	8650	0.97	\$15.54	\$38.88	Franklin	9600	\$ 32.10	\$ 75.00
Waynesville	14510		\$16.76	\$30.17	Waynesville @ 5%		\$ 32.88	\$ 58.92
Waynesville @ 5%			\$17.60	\$31.67	Bryson City	3900	\$ 33.10	\$ 66.20
Bryson City	3900	0.87	\$18.40	\$36.80	Spruce Pine	5750	\$ 33.25	\$ 62.20
Hickory	56959	1.21	\$18.65	\$37.14	Canton	7050	\$ 34.25	\$ 68.50
Franklin	9600	0.89	\$18.80	\$40.00	Maggie Valley Sanitary District - gravity fed	9488	\$ 37.75	
Mars Hill	3150	1	\$19.08	\$30.11	Maggie Valley Sanitary District - pumped 1x	9488	\$ 38.75	
Weaverville	5600	1.01	\$20.32	\$40.64	Maggie Valley Sanitary District - pumped 2x	9488	\$ 40.75	
Brevard	8650	1.09	\$21.15	\$31.77	Forest City	13990	\$ 40.92	\$ 75.94
Asheville	124300	1.24	\$21.94		Maggie Valley Sanitary District - pumped 3x	9488	\$ 42.75	
Maggie Valley Sanitary District - gravity fed	9488	0.98	\$22.00		Clyde	2965	\$ 48.40	\$ 80.35
Boone	16406	1.32	\$22.40	\$44.80	Mars Hill	3150	\$ 54.64	\$ 84.78
Black Mountain	6700	1.06	\$22.50	\$32.85	Asheville	124300	\$ 57.22	
Maggie Valley Sanitary District - pumped 1x	9488	0.98	\$23.00		Montreat	1000	\$ 58.90	
Maggie Valley Sanitary District - pumped 2x	9488	0.98	\$25.00		Black Mountain	6700	\$ 61.00	\$ 95.50
Clyde	2965	1.05	\$26.00	\$42.20	Lake Lure	900	\$ 62.70	\$ 125.88
Maggie Valley Sanitary District - pumped 3x	9488	0.98	\$27.00		Boone	16406	\$ 68.45	\$ 136.90
Montreat	1000	1.29	\$27.47		Weaverville	5600	\$ 72.19	\$ 144.31
Lake Lure	900	1.31	\$33.30	\$67.08	Brevard	8650	\$ 73.65	\$ 110.66

Compare with caution. High rates may be justified and necessary to protect public health.

FY14-15 Monthly COMMERCIAL WATER Bills at Various Consumption Levels (Includes Base Charges)

Utility / Rate Structure	Service Population	Oper. Revenue/ Oper. Expense (FY12 LGC Data)	100,000 Gallons (13,369 cf) 5/8" or 3/4" Meter		Utility / Rate Structure	Service Population	250,000 Gallons (33,422 cf) 1" Meter	
			Inside	Outside			Inside	Outside
			Morganton	25,500 ¹			1.24	\$112.70
Hickory	56,959 ¹	1.21	\$154.81	\$304.28	Hickory	56,959	\$374.59	\$735.80
Waynesville	14,510 ¹	1.10	\$186.00	\$321.00	Waynesville	14,510	\$442.50	\$765.00
Waynesville at 5%			\$195.30	\$337.05	Waynesville at 5%		\$464.63	\$803.25
Shelby	21,263 ¹	1.26	\$197.00	\$366.05	Shelby	21,263	\$467.00	\$876.05
Marion	8,650 ¹	0.97	\$222.15	\$556.86	Hendersonville	54,500	\$519.82	\$822.28
Hendersonville	54,500 ¹	1.31	\$228.82	\$362.78	Marion	8,650	\$541.65	\$1,357.86
Bryson City	3,900 ¹	0.87	\$230.35	\$460.70	Bryson City	3,900	\$545.35	\$1,090.70
Maggie Valley Sanitary District	9,488 ¹	0.98	\$241.25		Maggie Valley Sanitary District	9,488	\$578.75	
Asheville	124,300 ¹	1.24	\$247.76		Asheville	124,300	\$635.26	
Clyde	2,965 ¹	1.05	\$296.40	\$570.85	Clyde	2,965	\$701.40	\$1,388.35
Franklin	9,600 ¹	0.89	\$317.00	\$634.00	Forest City	13,990	\$752.12	\$1,409.94
Forest City	13,990 ¹	1.11	\$318.62	\$596.94	Franklin	9,600	\$797.00	\$1,594.00
Spruce Pine	5,750 ¹	0.98	\$319.25	\$503.70	Canton	7,050	\$814.25	\$1,628.50
Canton	7,050 ¹	1.21	\$326.75	\$653.50	Spruce Pine	5,750	\$829.25	\$1,306.20
Junaluska Sanitary District	4,563 ¹		\$453.43	\$636.61	Junaluska Sanitary District	4,563	\$1,113.43	\$1,563.01
Lake Lure	900 ¹	1.31	\$492.90	\$985.28	Lake Lure	900	\$1,202.40	\$2,404.28
Mars Hill	3,150 ¹	1.00	\$526.34	\$808.48	Mars Hill	3,150	\$1,319.84	\$2,021.98
Black Mountain	6,700 ¹	1.06	\$556.00	\$901.00	Black Mountain	6,700	\$1,381.00	\$2,243.50
Boone	16,406 ¹	1.32	\$736.45	\$1,472.90	Boone	16,406	\$1,851.45	\$3,702.90
Brevard	8,650 ¹	1.09	\$748.65	\$1,124.96	Brevard	8,650	\$1,873.65	\$2,815.46
Weaverville	5,600 ¹	1.01	\$788.59	\$1,576.96	Weaverville	5,600	\$2,032.07	\$4,063.96

**Schedule of Principal and Interest Payments
For Capital Leases**

Fiscal Year	Principal	Interest	Total Principal and Interest
2015-2016	1,456,860.08	301,224.41	1,758,084.49
2016-2017	1,467,973.95	261,884.78	1,729,858.73
2017-2018	1,414,615.22	227,721.79	1,642,337.01
2018-2019	1,046,477.32	194,132.92	1,240,610.24
2019-2020	712,642.79	171,730.16	884,372.95
2020-2021	727,711.94	154,070.11	881,782.05
After 2021	3,882,698.94	1,583,865.50	5,466,564.44
	\$ 10,708,980.24	\$ 2,894,629.67	\$ 13,603,609.91

Schedule includes 13 leases as follows:

- Lease # 1 is for the expansion of the water treatment lab. Lease is schedule to be paid out July 19, 2015.
- Lease # 2 is for the purchase of one garbage truck and one bucket truck. Lease is schedule to be paid out September 18, 2016.
- Lease # 3 is for construction of new parking deck. Lease is schedule to be paid out July 15, 2017.
- Lease # 4 is for construction of the recreation center. Lease is schedule to be paid out November 1, 2018.
- Lease # 5 is for the purchase of two Administration vehicles, fifteen police vehicles, and two fire department vehicles. Lease is schedules to be paid out February 15, 2019.
- Lease # 6 is for the construction of a new electrical substation. Lease is schedule to be paid out July 17, 2020.
- Lease # 7 is for the purchase of a fire truck. Lease is schedule to be paid out August 24, 2020.
- Lease # 8 is for construction of water lines and water tanks for the Eagle Nest water system. Loan is schedule to be paid out May 1, 2021.
- Lease # 9 and lease # 17 below is for the construction of a new fire station. The first lease is schedule to be paid out February 15, 2022.
- Lease # 10 is for the purchase of a fire truck. Lease is schedule to be paid out February 26, 2023.
- Lease # 11 is for the construction of the police station/development office. Lease is schedule to be paid out May 13, 2028.
- Lease # 12 is for the construction of various water lines. Lease is schedule to be paid out May 1, 2032.
- Lease # 13 is for the purchase of radio water meters. Lease is schedule to be paid out May 1, 2034.

Town of Waynesville
Schedule of Payments for Year Ending June 30, 2016
As of June 30, 2015

								Bal. @ 06/30/15
								Total
Fund	Purpose	Owed To	Date Of Next Payment	Interest Rate	Payment Amount	# Of Payments Remaining	Date Of Last Payment	Princip. & Int. Payments Remaining
General Fund:								
Administration								
Annual	Vehicles	WellsFargo	2/15/2016	1.40%	14,456.14	2 nd paymt of 5	2/15/2019	57,524.56
Public Bldgs & Parking								
Annual	Parking Deck	Hay. County	7/15/2015	1.640%	217,572.99	13 th paymt of 15	7/15/2017	652,718.97
Annual	Fire Station	Rural Dev.	9/26/2015	4.500%	108,700.00	7 th paymt of 40	9/26/2048	3,696,500.00
Semi annual		BB&T	8/15/2015	2.380%	38,886.66	17 th paymt of 30		
			2/15/2016		38,490.00	18 th paymt of 30	2/15/2022	508,316.62
Semi annual	Police Station	Wachovia	11/13/2015	3.680%	105,668.69	15 th paymt of 40		
			5/13/2016		105,668.69	16 th paymt of 40	5/13/2028	2,747,385.94
Police								
Annual	Vehicles	WellsFargo	2/15/2016	1.40%	135,618.04	2 nd paymt of 5	2/15/2019	542,472.16
Fire								
Annual	Fire Truck	BB&T	8/24/2015	2.560%	45,488.09	5 th paymt of 10	8/24/2020	272,928.54
Annual	Fire Truck	SunTrust	2/26/2016	1.835%	48,721.79	3 rd paymt of 10	2/26/2023	389,774.32
Annual	Vehicles	WellsFargo	2/15/2016	1.40%	22,009.35	1 nd paymt of 5	2/15/2019	88,037.40
Street and Sanitation								
Annual	Garbage Tk	BB&T	9/18/2015	1.670%	33,199.45	3 rd paymt of 4	9/18/2016	66,398.89
Parks and Recreation								
Semi annual	Rec. Center	Clyde Sav. Bk	11/1/2015	3.100%	181,562.84	25 th paymt of 31		
			5/1/2016		181,562.84	26 th paymt of 31	11/1/2018	1,270,939.88
Total General Fund								10,292,997.28
Water Fund:								
Water Maintenance								
Annual	Eagle Nest Water Sys.	NC State	5/1/2016	0.000%	26,056.30	5 th paymt of 10	5/1/2021	156,337.80
Semi annual	Dayton Dr Water Sys	NC State	11/1/2015	2.220%	8,536.22	7 th paymt of 40	11/1/2031	-
Semi annual			5/1/2016		53,773.22	8 th paymt of 40	5/1/2032	922,680.98
Annual	Water Meters	NC State	5/1/2016	0.000%	16,493.40	2 nd paymt of 20	5/1/2034	313,374.60
Water Treatment								
Semi annual	Lab Expansion	BB & T	7/19/2015	3.860%	25,634.83	16 th paymt of 16	7/19/2015	25,634.83
Total Water Fund								1,418,028.21

Town of Waynesville
 Schedule of Payments for Year Ending June 30, 2016
 As of June 30, 2015

Fund	Purpose	Owed To	Date Of Next Payment	Interest Rate	Payment Amount	# Of Payments Remaining	Date Of Last Payment	Bal. @ 06/30/15 Total Princip. & Int. Payments Remaining
Sewer Fund:								
Sewer Maintenance								-
Sewer Treatment					-			-
					Total Sewer Fund			-
Electric Fund:								
Annual	(1) Bucket Tk	BB&T	9/18/2015	1.670%	51,731.35	3 rd paymt of 4	9/18/2016	103,462.70
Annual	Electric Substation	BB & T	7/17/2015	2.180%	298,253.60	7 th paymt of 12	7/17/2020	1,789,521.60
					Total Electric Fund			1,892,984.30
					Rounding			(399.88)
					Total all funds			13,603,609.91
		Present Value	Years	Interest Rate	Estimated Loan Repayment	Estimated Total Payout		
Loans to be added:								
5 Police Cars & Equip	Police	231,000.00	5	5.00%	46,200.00	231,000.00		
Crew Truck	Streets	42,000.00	5	5.00%	9,700.00	48,500.00		
Small Dump	Streets	45,000.00	5	5.00%	10,400.00	52,000.00		
Tandem	Water Maint.	112,000.00	5	5.00%	25,870.00	129,350.00		
Crew Truck	Water Maint.	42,000.00	5	5.00%	9,700.00	48,500.00		
		472,000.00			55,670.00	278,350.00		

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

Fiscal Year		Total Valuations		MSD Valuation included in Total Valuations	Town's Tax Rate Per \$ 100	MSD's Tax Rate Per \$ 100	Billed	Collected That Year	Total Percent Collected	Percent Collected Excluding Motor Vehicles	Percent Collected Motor Vehicles
1996-97	*	503,365,463	***	21,312,716	0.40	0.26	1,990,148	1,872,553	94.09%	****	****
1997-98	*	533,382,859		22,226,154	0.40	0.26	2,202,087	2,068,866	93.95%	95.53%	79.37%
1998-99	*	560,497,210		20,508,304	0.40	0.26	2,211,103	2,043,001	92.40%	93.53%	82.61%
1999-00	*	574,314,682		22,182,297	0.40	0.26	2,268,418	2,112,324	93.12%	94.50%	81.36%
2000-01	*	586,963,300		22,434,934	0.45	0.26	2,589,101	2,434,634	94.03%	95.37%	81.29%
2001-02	*	605,863,229		21,393,462	0.45	0.26	2,699,303	2,549,906	94.47%	95.47%	85.77%
2002-03	*	767,887,470	***	25,522,384	0.43	0.26	3,232,973	3,093,769	95.69%	96.55%	85.53%
2003-04	*	770,442,426		24,172,659	0.43	0.26	3,282,033	3,160,471	96.30%	97.08%	87.43%
2004-05	*	776,223,985		23,475,670	0.43	0.26	3,302,864	3,163,608	95.78%	96.53%	87.59%
2005-06	*	798,020,106		23,502,728	0.43	0.26	3,395,841	3,264,593	96.14%	97.10%	86.60%
2006-07	*	1,061,344,243	***	35,859,553	0.40	0.23	4,196,669	4,052,603	96.57%	97.34%	85.55%
2007-08	*	1,076,786,904		36,077,878	0.40	0.23	4,260,650	4,101,327	96.26%	97.10%	84.35%
2008-09	*	1,130,452,515		40,975,289	0.40	0.23	4,463,628	4,270,203	95.67%	96.28%	86.24%
2009-10	*	1,139,342,705		41,310,222	0.40	0.23	4,496,974	4,322,294	96.12%	96.69%	86.29%
2010-11	*	1,146,923,896		41,950,659	0.40	0.23	4,524,704	4,298,300	95.00%	95.54%	85.53%
2011-12	*	1,165,781,427	***	50,639,255	0.4082	0.20	4,659,681	4,477,614	96.09%	96.68%	85.81%
2012-13	*	1,172,214,211		49,891,157	0.4082	0.20	4,688,333	4,478,054	95.51%	96.19%	84.52%
2013-14	*	1,219,580,671		50,314,226	0.4082	0.20	4,880,096	4,741,060	97.15%	97.27%	95.69%
2014-15 Bud	*	1,197,481,757		49,954,810	0.4382	0.20	5,128,516	4,898,130	95.51%	96.19%	84.52%
2014-15 Est.	*	1,200,483,543		49,732,871	0.4382	0.20	5,142,055	5,010,190	97.44%	97.25%	99.99%
2015-16 Bud	*	1,198,303,470	**	49,732,870	0.4382	0.20	5,132,502	4,987,420	97.15%	97.25%	95.69%

* Includes MSD valuation, Motor Vehicle valuation and Town valuation.

**Town valuation \$1,077,017,700, MSD valuation \$49,732,870, and Motor Vehicle valuation \$71,552,900.

*** Revaluation 2011, 2007, 2003 and 1996

**** Not broken out

2015-2016

Cost of Living	0.00% cost of living budgeted (see below).
Personnel Development	5.00% of salary set aside for market based equity pay adjustments and initial implementation of Career Track progressions (effective upon completion of pay study in summer, 2015 for affected positions).
Merit Pay Increase	None
Annual Bonus	December bonus remains the same at \$500 to full timers.
Health Insurance	<p>Town maintains high deductible insurance plan \$5,000. Town reimburses employee \$4,500 of deductible. Town maintains prescription drug plan. Drug copays is \$10 generic / \$100 max Brand name. Town reimburses employee \$60 on \$100 of Brand copay. Employees share of insurance costs (no change - approximately 25% of premium for dependent coverage):</p> <p>A. Employees</p> <ul style="list-style-type: none">- Individual policy and retirees – no assessment of cost for non tobacco-users;- Individual policy and retirees – for tobacco-users assessed 10% of premium beginning 1/1/16<ul style="list-style-type: none">- \$20.54 withheld per pay check- Employee/Child - \$28.63 withheld per pay check- Employee/Spouse - \$60.35 withheld per pay check- Employee/Family - \$91.92 withheld per pay check
Retirement	<p>7.14% of wages for regular employees 7.48% of wages for law enforcement employees 5% contribution to 401k for regular employees 5% contribution to 401k for law enforcement employees</p>
Life Insurance	Term Life Insurance Benefit increases from \$25,000/employee and \$50,000/department director to 1 x \$ annual salary for all employees and elected officials, with a \$25,000 minimum

2014-2015

Cost of Living	1.00% cost of living budgeted.
Personnel Development	2.50% of salary set aside for Career Track, Equity Adjustments, Tuition Reimbursement Program, Wellness, and Leadership Development Plan (All implemented by Jan 1, except Career Track, which was not implemented due to delays in re-programming of payroll software).
Merit Pay Increase	None
Annual Bonus	December bonus remains the same at \$500 to full timers.
Health Insurance	<p>Town maintains high deductible insurance plan \$5,000. Town reimburses employee \$4,500 of deductible. Town maintains prescription drug plan. Drug copays is \$10 generic / \$100 max Brand name. Town reimburses employee \$60 on \$100 of Brand copay. Employees share of insurance costs to change as follows:</p>

- A. Employees hired prior to January 1, 2006:
 - Individual policy and retirees – no assessment of cost
 - Employee/Child - \$28.63 withheld per pay check
 - Employee/Spouse - \$60.35 withheld per pay check
 - Employee/Family - \$91.92 withheld per pay check
 - B. Employees hired on or after January 1, 2006: (No change)
 - Individual policy and retirees – no assessment of cost
 - Employee/Child - \$28.63 withheld per pay check
 - Employee/Spouse - \$60.35 withheld per pay check
 - Employee/Family - \$91.92 withheld per pay check
- 7.19% of wages for regular employees
 7.41% of wages for law enforcement employees
 5% contribution to 401k for regular employees
 5% contribution to 401k for law enforcement employees

Retirement

2013-2014

Cost of Living
 Personnel Development
 Merit Pay Increase
 Annual Bonus

No cost of living budgeted.
 Funded \$40,000 for Wellness benefit program.
 None
 December bonus remains the same at \$500 to full timers.
 Granted an additional (one time) \$500 bonus to full timers.
 Town maintains high deductible insurance plan \$5,000.
 Town reimburses employee \$4,500 of deductible.
 Town maintains prescription drug plan. Drug copays is \$10 generic / \$100 max Brand name. Town reimburses employee \$60 on \$100 of Brand copay.

Health Insurance

Employees share of insurance costs to change as follows:

- A. Employees hired prior to January 1, 2006:
 - Individual policy and retirees – no assessment of cost
 - Employee/Child - \$28.63 withheld per pay check
 - Employee/Spouse - \$46.16 withheld per pay check
 - Employee/Family - \$70.16 withheld per pay check
- B. Employees hired on or after January 1, 2006:
 - Individual policy and retirees – no assessment of cost
 - Employee/Child - \$28.63 withheld per pay check
 - Employee/Spouse - \$60.35 withheld per pay check
 - Employee/Family - \$91.92 withheld per pay check

Retirement

7.07% of wages for regular employees
 7.28% of wages for law enforcement employees
 5% contribution to 401k for regular employees
 5% contribution to 401k for law enforcement employees

2012-2013

Cost of Living
 Merit Pay Increase
 Annual Bonus
 Health Insurance

3.00 % cost of living budgeted.
 None
 December bonus remains the same at \$500 to full timers.
 Town maintains high deductible insurance plan \$5,000.

Town reimburses employee \$4,500 of deductible.
Town is changing prescription drug plan. Drug copays to change to \$10 generic / \$100 max Brand name. Town reimburses employee \$60 on \$100 of Brand copay.

Employees share of insurance costs to change as follows:

- A. Employees hired prior to January 1, 2006:
 - Individual policy and retirees – no assessment of cost
 - Employee/Child - \$28.00 withheld per pay check
 - Employee/Spouse - \$40.16 withheld per pay check
 - Employee/Family - \$61.16 withheld per pay check
- B. Employees hired on or after January 1, 2006:
 - Individual policy and retirees – no assessment of cost
 - Employee/Child - \$28.63 withheld per pay check
 - Employee/Spouse - \$60.35 withheld per pay check
 - Employee/Family - \$91.92 withheld per pay check

Retirement

6.74% of wages for regular employees

6.77% of wages for law enforcement employees

5% contribution to 401k for regular employees

5% contribution to 401k for law enforcement employees

2011-2012

Cost of Living

Merit Pay Increase

Annual Bonus

Health Insurance

3.00 % cost of living budgeted.

None

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

Town maintains high deductible insurance plan \$5,000.

Town reimburses employee \$4,500 of deductible. No change in co pays.

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

- A. Employees hired prior to January 1, 2006:
 - Individual policy and retirees – no assessment of cost
 - Employee/Child - \$28 withheld per pay check
 - Employee/Spouse - \$33 withheld per pay check
 - Employee/Family - \$44 withheld per pay check
- B. Employees hired on or after January 1, 2006:
 - Individual policy and retirees – no assessment of cost
 - Employee/Child - \$28.63 withheld per pay check
 - Employee/Spouse - \$60.35 withheld per pay check
 - Employee/Family - \$91.92 withheld per pay check

Retirement

6.99% of wages for regular employees

7.04% of wages for law enforcement employees

5% contribution to 401k for regular employees

5% contribution to 401k for law enforcement employees

2010-2011

Cost of Living

Merit Pay Increase

Annual Bonus

Health Insurance

No cost of living budgeted.

None

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

Granted an additional (one time) \$250 bonus to full timers.

Granted an additional (one time) \$50 bonus to part-times.

Changed to a high deductible insurance plan (\$5,000). Town reimburses employee \$4,500 of deductible. No change in co pays.

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

A. Employees hired prior to January 1, 2006:

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

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

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

Retirement

6.46% of wages for regular employees

6.41% of wages for law enforcement employees

5% contribution to 401k for regular employees

5% contribution to 401k for law enforcement employees

2009-2010

Cost of Living

No cost of living budgeted.

Merit Pay Increase

None

Annual Bonus

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

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

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

Health Insurance

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

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

A. Employees hired prior to January 1, 2006:

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

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

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

Retirement

5% of wages for regular employees

5% of wages for law enforcement employees

5% contribution to 401k for regular employees

5% contribution to 401k for law enforcement employees

2008-2009

Cost of Living

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

Merit Pay Increase

None

Annual Bonus

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

Health Insurance

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

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

A. Employees hired prior to January 1, 2006:

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

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

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

Retirement

5% of wages for regular employees

5% of wages for law enforcement employees

5% contribution to 401k for regular employees

5% contribution to 401k for law enforcement employees

2007-2008

Cost of Living

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

Merit Pay Increase

None

Annual Bonus

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

Health Insurance

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

Town to absorb a large portion of this increase

Employees share of insurance costs to increase as follows:

A. Employees hired prior to January 1, 2006:

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

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

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

Retirement

5% of wages for regular employees

5% of wages for law enforcement employees

5% contribution to 401k for regular employees

5% contribution to 401k for law enforcement employees

2006-2007

Cost of Living

3 % effective on payroll checks issued July 14, 2006

Merit Pay Increase

None

Annual Bonus

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

Pay Plan Study

In November, 2005, Town began implementation of pay plan study recommendations which mean an increase of approximately

6% in personnel costs. New budget will require full 12 month funding of this cost rather than for only 7 ½ months.

Health Insurance 9.38% increase in premiums effective July 1, 2006
 The Town was quoted and budgeted a 25.00% increase. The Town switched health insurance to Blue Cross Blue Shield. This switched allowed the Town to absorb all of this increase and maintain the employees cost of insurance at 2005-2006 levels.
 Employees' share of insurance costs follows:
 A. Employees hired prior to January 1, 2006:
 - Individual policy and retirees – no assessment of cost
 - Employee/Child - \$25
 - Employee/Spouse - \$30
 - Employee/Family - \$40
 B. Employees hired on or after January 1, 2006:
 - Individual policy and retirees – no assessment of cost
 - Employee/Child - \$29.31
 - Employee/Spouse - \$46.04
 - Employee/Family - \$71.19

Retirement 5% of wages for regular employees
 5% of wages for law enforcement employees
 5% contribution to 401k for regular employees
 5% contribution to 401k for law enforcement employees

2005-2006

Cost of Living Combined with Classification and Pay Study Recommendation
 Merit Pay Increase None
 Pay Plan Study 6% increase in personnel cost to implement recommendations of the pay plan study conducted by an outside consultant. This increase, which included a Cost of Living Adjustment, went into effect in mid-November, 2005.

Health Insurance 19% increase in premiums effective July 1, 2005
 Town to absorb approximately one-half of this increase
 Employees share in hospitalization increase as follows:
 A. Employees hired prior to January 1, 2006:
 - Individual policy and retirees – no assessment of cost
 - Employee/Child - \$25 withheld per pay check
 - Employee/Spouse - \$30 withheld per pay check
 - Employee/Family - \$40 withheld per pay check
 B. Employees hired on or after January 1, 2006:
 - Individual policy and retirees – no assessment of cost
 - Employee/Child - \$29.31 withheld per pay check
 - Employee/Spouse - \$46.04 withheld per pay check
 - Employee/Family - \$71.19 withheld per pay check

Retirement 5% of wages for regular employees
 5% of wages for law enforcement employees
 5% contribution to 401k for regular employees
 5% contribution to 401k for law enforcement employees

2004-2005

Cost of Living 3% effective January 1, 2005

Merit Pay Increase	None
Health Insurance	Increase deductible from \$400 to \$500 Increase co-pay from \$20.00 to \$30.00 Insurance reimbursements from 85% to 80%
Annual Bonus	Increase Christmas bonus from \$300 to \$400 for full timers
Retirement	5.09% of wages for regular employees 5.09% of wages for law enforcement employees 5.00% contribution to 401(k) for law enforcement employees Increase contribution to 401(k) for regular employees From 3% of wages to 5% of wages

2003-2004

Cost of Living	2% effective January 1, 2004
Merit Pay Increase	None
Health Insurance	No Change
Holiday	Granted employees an additional holiday (Floating Holiday)
Annual Bonus	Gave extra one time \$100 increase to Christmas bonus, providing \$400 rather than \$300 to full timers
Retirement	8.31% of wages for regular employees 8.14% of wages for law enforcement employees 5% contribution to 401(k) for law enforcement officers Granted 3% contribution to 401(k) for regular employees for the first time

2002-2003

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

2001-2002

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

2000-2001

Cost of Living	2.5%
Merit Pay Increase	2.5%
Health/Dental Insurance	10% increase absorbed by town at no cost to employees
Recreation Center	Allowed employees and families free use of recreation center Benefit = Single Employee - \$ 300 annually

Employee with Family - \$540 annually

Retirement 8.33 % of wages for regular employees
7.99 % of wages for law enforcement officers
5.00 % contribution to 401k for Law Enforcement Officers only

1999-2000

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

1998-1999

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

1997-1998

Cost of Living 2.5%
Merit Pay Increase 2.5%
Longevity Pay New program introduced to reward employees for remaining:
Years of Service 0-10 \$10 per year of service
11-15 \$15 per year of service
16-20 \$20 per year of service
20+ \$25 per year of service

Christmas Bonus Increased from \$100 to \$300 annually
Health/Dental Insurance Health Insurance premiums did not increase, so Board:
Lowered Insurance Deductibles from \$500 to \$300
Granted Dental Insurance to Employees
(Coverage available to family member at employee expense)

Retirement 8.36% of wages of other employees
7.83% of wages of Law Enforcement Officers
5.00% contribution to 401k for Law Enforcement Officers only

1996-1997

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

1995-1996

Cost of Living 2.5%
Merit Pay Increase 2.5% (the first time granted since 1991)
Health Insurance After going to bid, changed to League of Municipalities Municipal Insurance Trust (MIT) Med-500 Program (\$500 deductible)

Retirement	8.46% of wages for other employees 7.68% of wages for law enforcement officers 5.00% contribution to 401k for Law Enforcement Officers only
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1994-1995

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

NOTE: RETIREMENT & 401(k) CONTRIBUTION

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

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

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

NOTE (for comparative purposes):

HEALTH INSURANCE COSTS FOR ALL EMPLOYEES:

1991-1992 \$ 323,688

2015-2016 (Proposed):

Premium Cost (Employer/Employee)	\$1,714,200
Deductible Cost (set aside to pay deductibles/drug copays)	\$ 305,310
Town's Share	\$1,829,620
Employee's Share	\$ 189,890

2015-2016 (Proposed):

Retirees Insurance (set aside to pay premiums)	\$ 103,310
(set aside to pay deductibles)	\$ 19,690
(19.34 individual policies)	

EMPLOYMENT LEVELS:

	1993-1994	2012-2013	2013-2014	2014-2015	2015-2016
General Fund	75	118	120	113	112
Water Fund	14	16	16	14	18
Sewer Fund	11	14	15	17	17
Electric Fund	5	7	7	7	7
Asset Mangt	4	3	4	13	13
Garage	1	2	2	2	2
TOTAL EMPLOYEES	110	160	164	166	169

TOWN OF WAYNESVILLE							
SPECIAL APPROPRIATIONS CONTRIBUTIONS							
	APPR	APPR	APPR	APPR	APPR	Requested	Bd Rec
	10/11	11/12	12/13	13/14	14/15	15/16	BUDGET
IN-KIND SERVICES							
Habitat for Humanity - request two water/sewer taps for habitat homes						6,000	6,000
							6,000
UTILITY ASSISTANCE							
Folkmoot USA - Utilities	-	-	-	-	-	4,900	0
Haywood Co. Rescue Squad- Utilities	4,000	4,000	4,000	4,000	4,000	5,000	4,000
Museum of NC Handicrafts/Shelton House - Utilities	-	-	-	-	-	5,000	2,500
Open Door Kitchen - Utilities	2,400	2,400	2,400	2,500	2,500	5,000	2,500
Pigeon Community MDC- Utilities	5,000	4,000	4,000	4,000	5,000	5,000	5,000
							14,000
CONTRIBUTIONS							
30th Judicial District Domestic	1,000	500	500	500	500	1,595	1,500
American Red Cross	3,000	3,000	3,000	3,000	3,000	5,000	3,000
Arc of Haywood County	4,000	4,000	4,000	4,000	4,000	4,500	4,000
Asheville Symphony-Haywood Co. Edu. Prgm	-	-	-	2,500	-	2,500	0
Big Brothers Big Sisters	1,500	1,500	1,500	1,500	1,500	1,755	1,500
Cycle North Carolina - Mtns to Coast Tour						10,000	10,000
Disabled American Veterans	500	500	500	500	500	1,500	1,000
Downtown Way Assoc - Events and Promotions	12,000	12,000	12,000	12,000	12,000	12,000	12,000
DWA-Christmas Parade	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Folkmoot USA - annual festival support	12,000	10,000	10,000	10,000	10,000	-	10,000
Folkmoot USA - capital campaign	-	-	-	-	20,000	25,000	25,000
Folkmoot USA - program design plan	-	-	-	-	5,000	-	0
Good Samaritan Clinic	5,000	4,000	4,500	4,500	4,500	5,000	5,000
HART - annual season support	4,500	4,500	4,000	4,000	-	-	0
HART - capital campaign	-	-	-	-	25,000	25,000	25,000
Haywood Co. Arts Council	4,500	3,500	4,000	4,000	4,000	5,000	4,000
Haywood Co. Chamber of Commerce	2,500	2,500	2,500	2,500	-	10,000	0
Haywood Co. EDC	10,000	2,000	2,000	-	-	10,000	0
Haywood County Fairgrounds - County Fair	-	-	-	-	-	1,000	0
KARE	4,000	4,000	4,000	4,500	4,500	5,000	4,500
Haywood Co. Meals on Wheels	3,000	3,000	3,000	3,000	3,000	3,000	3,000
MLK Breakfast	500	500	500	500	500	-	500
Mountain Mediation	3,000	2,500	2,500	2,000	2,500	5,000	2,500
Mountain Projects - Elaine Kuhl Vol Center	3,500	2,500	2,500	2,500	2,500	-	0
Mountain Projects - Event sponsorship - 50th Anniversary Celebration	-	-	-	-	-	2,500	2,500
Mountain Projects - Haywood Helps/Soc Enterprise	-	-	-	-	3,000	-	0
Mountain Projects - Haywood Pathways/Prison					20,000	-	0

Mountain Projects - Senior Resource Center	5,000	4,000	3,500	3,500	9,000	9,000	6,500
Mountain Projects - SHIIP Program	-	-	-	-	-	5,000	2,500
Museum of NC Handicrafts/Shelton House - capital request	4,000	3,000	3,000	3,000	3,000	5,000	4,000
NAMI Haywood	500	500	500	-	-	-	0
REACH	9,000	8,000	8,000	8,000	10,000	12,000	10,000
Salvation Army	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Shining Rock Classical Academy - capital request	-	-	-	-	-	5,000	0
Tuscola AFJROTC	1,600	1,600	1,600	1,500	1,500	1,500	1,500
United Way of Haywood County	-	-	-	-	-	300	500
Waynesville Public Art Commission	7,500	5,000	5,000	5,000	5,000	5,000	5,000
Undesignated-Future Usage							25,500
TOTAL							177,500
CONTRIBUTIONS TOTAL	108,100	89,100	89,100	89,000	161,000	216,050	197,500
TOWN OF WAYNESVILLE							
SPECIAL APPROPRIATIONS CONTRIBUTIONS							
	APPR	APPR	APPR	APPR	APPR	Requested	Bd Rec
CONTRIBUTIONS BY RECREATION	10/11	11/12	12/13	13/14	14/15	15/16	BUDGET
Haywood Co. Senior Games	1,500	500	500	500	500	-	
Mountaineer/Babe Ruth Little League*	2,000	1,500	1,500	1,500	1,500	1,500	1500
Mountain Projects-Elderly Nutrition	3,000	2,000	2,000	2,000	2,000	5,000	2000
Haywood Youth Football	1,000	1,000	1,000	1,000	1,000	-	
RECREATION TOTAL	7,500	5,000	5,000	5,000	5,000	5,000	3500
CONTRIBUTIONS BY STREET DEPT.							
Commission for a Clean County	1,000	1,000	1,000	1,000	1,000	1,000	1000
Trash Bags, Signs Etc...	1,000	1,000	1,000	1,000	1,000	1,000	1000
STREET DEPARTMENT TOTAL	2,000	2,000	2,000	2,000	2,000	2,000	2000
GRAND TOTAL CONTRIBUTIONS	117,600	96,100	96,100	96,000	168,000	223,050	203,000
Mountaineer Little League submitted application 06-11-2015*							
Cycle NC contribution was promised as part of approval at the regular meeting on February 10, 2015 authorizing the manager to initiate planning and commit the in-kind, staff and financial resources in partnership with other area economic development and non-profit agencies as appropriate to promote this event in Waynesville, September 25-27, 2015.							

Town of Waynesville 2015 - 2016 Fee Schedule

Effective July 1, 2015 - June 30, 2016

GENERAL FUND	
Utility Accounts	
New Account Fee	\$25.00
Reconnection Fee	\$25.00
After Hours	\$75.00
Return Check Fee (Insufficient Funds)	\$25.00
Theft investigation charge (meter tampering)	\$ 75.00 per occurrence
Fire Protection Charges (per month, per meter)	
Residential	\$4.00
Commerical	\$6.40
Mobile Home Parks	\$4.00
Motels, Hotels, Cottages	\$ 1.60 per unit, \$80 maximum
<p>Fire protection charges are billed to all water accounts located outside the city limits, unless the area has been designated as a fire district subject to a tax imposed by Haywood County. A fire district may contract for fire protection with the Town of Waynesville. Should a fire protection contract be executed with the Town of Waynesville, the tax collected by Haywood County will be remitted to the Town of Waynesville in lieu of the per month charges stated above.</p>	
Miscellaneous	
Copies - Black and White, per page	\$0.10
Copies - Color, per page	\$0.20
11x17 - Black and White, per page	\$15.00
11x17 - Color, per page	\$20.00
Weed, Brush Removal, or Mowing	\$150.00 for the first hour
Each Additional Hour	\$100.00/hour
SANITATION & SOLID WASTE COLLECTION (monthly fees)	
Residential Garbage (1 weekly pickup)	\$9.00
Commercial Garbage (1 weekly pickup)	\$22.97
<i>Dumpster Lease (requires Dumpster Collection Service)</i>	
4 yard	\$17.00
6 yard	\$20.00
8 yard	\$22.50
<i>Dumpster Collection Service (requires Dumpster Lease)</i>	
4 yard (1 weekly pickup)	\$88.68
6 yard (1 weekly pickup)	\$123.58
8 yard (1 weekly pickup)	\$158.47
6 yard (1 pickup every 2 weeks)	\$98.86
8 yard (1 pickup every 2 weeks)	\$123.58
<p>Example: A dumpster customer with an 8 yard dumpster requesting collection twice a week would pay a Lease Fee of \$22.50 plus 2 pickups at \$158.47 each. Monthly bill = \$339.44</p>	

CEMETERY	
Call Out (weekends, holidays, outside normal operating hours)	\$200.00
John Taylor and Shook Survey Sections	
Traditional Burial Space	\$1,500.00
(\$1,000 to perpetual care fund/\$500 to General Fund)	
Columbarium Area	
Columbarium Niche	\$1,500.00
(\$1,000 to perpetual care fund/\$500 to General Fund, includes partial engraving of door.)	
Opening/Closing of Columbarium Niche	\$200.00
(Includes completion of engraving of granite door, Town staff removing & replacing door.)	
In Ground Space for Cremations (Urn Garden)	\$1,000.00
(\$600 to perpetual care fund/\$200 to General Fund/ \$200 for flat granite stone)	
Urn Garden (in-ground inurnment) includes excavating and filling burial space by Town personnel, placement and engraving of granite marker to include the addition of date of death.	
POLICE DEPARTMENT	
Police Reports (per report)	\$2.00
Off Duty Security (4 hour minimum)	\$25.00 per hour
Parking Violations	
Overtime Parking	\$5.00
Parking in Restricted Area	\$10.00
Double Parking	\$10.00
Parking in Handicapped Space	\$100.00
Parking in Prohibited Area	\$10.00
Parking Too Close to Intersection	\$10.00
Parking in Wrong Direction	\$10.00
Parking in Alley Way	\$10.00
Obstructing Traffic Lane	\$10.00
Improper Parking	\$10.00
Parking in Loading Area	\$10.00
Parking in No Parking Zone	\$10.00
Parking in Fire Zone	\$50.00
Parking Too Close to Fire Hydrant	\$10.00
Parking Too Close to Stop Sign	\$10.00
Parking Across Lines	\$10.00
Parking in Crosswalk	\$10.00
Blocking Private Driveway	\$10.00
Persons violating parking regulations shall be subject to the above schedule of civil penalties to be recovered by the Town of Waynesville in civil action.	

Business Licenses	
Schedule A (Gross Receipts)	
\$0 - \$1,000,000	\$25.00
thereafter / no cap	.50 cents per \$1,000
Schedule B (State Regulated)	
Schedule C	\$25.00
Late Payment or Nonpayment Penalty	\$5 or 5% of amount owed, whichever is greater, per month
Maximum penalty is 25% of the privilege license tax due	
Penalties are automatic, and may be recovered using the same collection methods available for the collection of privilege license taxes.	

PLANNING DEPARTMENT	
Planning & Zoning Permits	
Certificate of LDS Compliance	No charge
Temporary Use Permit	No charge
Grading Permit	No charge
Floodplain Development Permit	No charge
Minor Site Plan Review	
Single family or duplex residence	No charge
Multi-family with less than 8 units	\$100.00
Non-residential development or expansion	\$100.00
Major Site Plan Review	
Multi-family residential with 8 units or greater (per unit)	\$20/unit
Non-residential development or expansion	\$200.00
Subdivision (Minor)	\$50 + \$10/lot
Subdivision (Major)	\$200 + \$10/lot
Special Use Permits	
General Commercial - Greater than 100,000 sf	\$750.00
Monopole Wireless Communications Tower	\$1,000.00
First Layer Parking Increase	\$500.00
All Others, in addition to site plan review fees	\$100.00
Historic Preservation Commission	
Local Landmark Designation	\$200.00
Designation of Historic District	No charge
Certificate of Appropriateness	No charge
Board of Adjustment	
Appeal of Administrative Decision	\$250.00
Variance Request	\$250.00
Text Amendment	\$500.00

Map Amendment (Rezoning)	
1 acre or less	\$200.00
Each additional acre	\$50.00
Conditional District - 1 acre or less	\$400.00
Each additional acre	\$100.00
Vested Right	\$200.00
Sign Permits	\$2/sq. ft. - \$20 min.
Political Signs (refundable deposit)	\$100.00
Voluntary Annexation	\$200.00

Inspections	
New Single Family Dwelling (Crawl Space or Slab on Grade)	
SQUARE FOOTAGE	
0 - 1000	\$315.00
1001 - 1500	\$375.00
1501 - 2000	\$580.00
2001 - 2500	\$680.00
2501 - 3000	\$790.00
3001-up	\$790.00
	+ .25 per sq. ft. over 3000
Unfinished Basement	\$100.00
Attached Garage	\$75.00
Homeowners Recovery Fund (per G.S. 87-15.6)	\$10.00
Single Family Additions	
SQUARE FOOTAGE	
0 - 500	\$260.00
501 - 1000	\$315.00
1001 - 1500	\$370.00
1501 - 2000	\$580.00
2001 - 2500	\$680.00
2501 - 3000	\$790.00
3001-up	\$790.00
	+ .25 per sq. ft. over 3000
Single Family Alterations	
SQUARE FOOTAGE	
0-1000	\$185.00
1001 - 1500	\$220.00
1501 - 2000	\$275.00
2001 - 2500	\$370.00
2501 - 3000	\$480.00
3001-up	\$480.00
	+ \$0.15 per sq. ft. over 3000

Deck Permit	
36 - 101 Sq. Ft.	\$60.00
101 - up	\$80.00 + \$.05 per sq. ft. over 100
Covered Decks	Additional \$50.00
Manufactured Homes	
Single wide	\$105.00
Double wide	\$130.00
Triple wide	\$210.00
(Deck permit required over 35 sq. ft. of deck)	

Accessory Building (does not include trades)	
145 - 300 sq. ft.	\$55.00
301 - 600 sq. ft.	\$85.00
601 - up	\$85.00 + \$.10 per sq ft over 600

Miscellaneous Residential	
Service Change	\$75.00
Demolition permit	\$100.00
Furnace changeout	\$120.00
Gas Line	\$75.00
Retaining wall	\$100.00
Permit renewal fee	\$50.00
Plumbing, electric, and mechanical not covered elsewhere (\$50.00 minimum charge per trade)	\$.07 per sq ft, per trade

Other Permits and Fees	
Day Care & Home Care	\$75.00
ABC Inspection	\$200.00
Starting without permit	\$200.00
Re-inspection fee	\$50.00
Temp. power on permanent wiring	\$150.00
Occupancy use inspection	\$50.00
Plan re-review	\$.05 per sq ft
(\$50.00 minimum charge per trade)	
Special Events Permit	\$50.00
Additional / Re-Inspection (each)	\$50.00

Commercial Building	
First 5,000 square feet	\$.35/sq. ft.
second 5,000 square feet	\$.30/sq. ft.
Remainder (10,001 - up)	\$.25/sq. ft.
Minimum	\$75.00 per trade

RECREATION DEPARTMENT							
Recreation Center	Admission			Memberships			
Category	Daily	6 Visits	12 Visits	1 Month	3 Months	6 Months	Yearly
Family of 4**	\$ 18.00	\$ 79.00	\$ 146.00	\$ 72.00	\$ 177.00	\$ 342.00	\$ 660.00
(Additional family members are \$12.70 per month)							
Family of 2**	\$ 10.00	\$ 43.00	\$ 73.00	\$ 59.00	\$ 142.00	\$ 270.00	\$ 516.00
Individual Adult (18 - 59 yrs)	\$ 7.00	\$ 34.00	\$ 54.00	\$ 47.00	\$ 105.00	\$ 198.00	\$ 372.00
Individual Child (5 - 11 yrs)	\$ 4.00	\$ 17.00	\$ 22.00	\$ 31.00	\$ 58.00	\$ 102.00	\$ 180.00
Individual Youth (12 - 17 yrs)	\$ 5.00	\$ 22.00	\$ 32.00	\$ 35.00	\$ 69.00	\$126.00	\$ 228.00
OR Full-Time Student (College or High School) with valid ID) OR Special (Senior Citizen (60 + yrs) OR Handicapped)							
Individual Spectator (5-99 yrs)	\$ 1.50						
Children (0 - 4 yrs)	FREE						
<p>Corporate Membership Rate (available to businesses with five (5) or more employees as members. If total Corporate Membership drops below the 5 employee minimum, a 30 day grace period is allowed to obtain a 5th member. Proof of business may be required to obtain this rate.</p>							
Category	Daily	6 Visits	12 Visits	1 Month	3 Months	6 Months	Yearly
Family of 4**		N/A		\$ 58.00	\$ 142.00	\$ 274.00	\$ 524.00
(Additional family members are \$10.40 per month)							
Family of 2**		N/A		\$ 47.00	113	\$ 215.00	\$ 408.00
Individual Adult (18 - 59 yrs)		N/A		\$ 38.00	\$ 84.00	\$ 157.00	\$ 291.00
Individual Youth (12 - 17 yrs)		N/A		\$ 28.00	\$ 56.00	\$100.00	\$ 175.00
OR Full-Time Student (College or High School) with valid ID) OR Special (Senior Citizen (60 + yrs) OR Handicapped)							
Children (0 - 4 yrs)	FREE						
Memberships (Regular and Corporate)							
1 Month memberships expire one month from date of purchase. 1 and 3 Month memberships must be paid in full. Consecutive monthly payment options are available for 6 Month and 12 Month Memberships. If a member fails to make the required payments, any future memberships must be paid in full.							
Admission Passes							
Daily, 6 Visit and 12 Visit passes are not considered memberships. Passholders do not receive discounts on store items, classes, child care, swim lessons, etc. 12 visit passes expire one calendar year from date of purchase. 6 visit passes expire 6 months from date of purchase.							
<p>Family: an individual, spouse, or dependent children that can be claimed on taxes. Step-children and adopted children qualify. Court documentation is required to include foster children on a family membership. Anyone age 25 or over (other than parents), engaged couples, couples living together, older siblings, aunts, cousins, or grandchildren DO NOT qualify for the family rate.</p>							

Group Rate (Daily visit for groups of 15 or more non-members. Available only with advance notice.)	
Individual Adult (18 - 59 yrs)	\$6.00
Individual Child (5 - 11 yrs)	\$3.50
Individual Youth (12 - 17 yrs)	\$4.25
Recreation Center Membership Benefits	
Adult, Youth, Student, and Special - ages 12 and up: Unlimited use of the Center; pool, gym, game room, track, cardiovascular equipment, weight equipment, and racquetball courts. 20% discount on classes, programs, leagues, and child care during center use. 10% discount on store items.	
Child (ages 0 - 11) : Unlimited use of the pool, gym and 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 a	
Cardiovascular equipment, track, weight equipment (fitness room) and racquetball courts are intended for use by those ages 12 and up.	

Recreation Center Rental Rates	
Pool Only (for a 2 hour time period)	
20 participants	\$47.00
21-30 participants	\$67.00
31-40 participants	\$79.00
41-50 participants	\$122.00
Pool Rental on Sunday (from 6:00 - 8:00 p.m. only)	
Up to 50 participants	\$150.00
51 - 75 participants	\$200.00
76 - 100 participants	\$250.00
Multi-purpose & Aerobics Rooms	
Member	
Kitchen	\$32.40/hour
1 Room	\$18.50/hour
2 Rooms	\$46.20/hour
Aerobics	\$18.50/hour
Non-Member	
Kitchen	\$38.15/hour
1 Room	\$22.00/hour
2 Rooms	\$52.00/hour
Aerobics	\$22.00/hour
For Profit	
Kitchen	\$45.00/hour
1 Room	\$25.40/hour
2 Rooms	\$62.40/hour
Aerobics	\$25.40/hour
Gymnasium (3 hour minimum rental required. Capacity 709)	
Entire Gym	\$60.00/hour
1/2 of the Gym	\$30.00/hour
Volleyball Setup	No Charge

Athletic Programs		
Adult Basketball & Softball Leagues		\$35.00/per player
		\$460.00/per team
Softball Field Rental		
	1 Field	\$240.00 per tournament
	2 Fields	\$300.00 per tournament
<i>A tournament rental covers Friday, Saturday, and Sunday</i>		
Other Fees and Charges		
Tennis Court Rental		\$12.00/hour
Sand Volleyball Court Rental		\$60.00/day
Lights at the Vance Street and Pool Fields		\$15.00/hour
Bleacher Rental (5 row, for 24 hours)		\$35.00/each
Shelter Rental		\$40.00/day
Child Care		
	Members	No Charge
	Non-Members	\$4.60/hour
Swim Team Pool Use: Swim teams have use of the lap pool during regularly scheduled lap swim times. Membership fees apply.		
Swim Meets		\$87.80/hour
High school swim meets may be scheduled on Wednesday evenings during the swim season, November - February. Insurance must be provided and if admission is charged, a financial statement must also be provided. The Recreation Center retains concession operations.		
Old Armory		
Daily Admission		\$1.00
	Current Recreation Center members	No Charge
	Individuals ages 17 and under, 60 and above, handicapped, or involved with a program at the Armory	No Charge
Gymnasium		
	Town Resident (\$240 maximum for 24 hr period)	\$30.00/hour
	Non Resident (\$350 maximum for 24 hr period)	\$35.80/hour
Cafeteria		
	Town Resident (\$148 maximum for 24 hr period)	\$18.50/hour
	Non Resident (\$230 maximum for 24 hr period)	\$24.25/hour
Classrooms		
	Town Resident (\$102 maximum for 24 hr period)	\$12.75/hour
	Non Resident (\$175 maximum for 24 hr period)	\$18.50/hour

Water Fund (Rates effective 8-1-14)		
Water Rates		
	Inside	Outside
Bulk Sales (contract)	\$1.88/1,000 gal.	\$3.23/1,000 gal.
Industrial Sales	\$1.95/1,000 gal.	\$3.37/1,000 gal.
Retail Sales (Residential and Commercial)		
(Base Charge) 0-2,000 gallons	\$15.41	\$27.78
> 2,000 gallons	\$2.18/1,000 gal.	\$3.90/1,000 gal.
Irrigation Only Meter	Inside	Outside
(Base Charge) 0-2,000 gallons	\$15.41	\$27.78
> 2,000 gallons	\$3.28/1,000 gal.	\$4.83/1,000 gal.
Pump Fee (per pump)	\$6.83	\$10.67
Sales From Fire Hydrant		\$.0222/gallon
Barber's Orchard Water System		
3/4" meter		\$5.00 + Town outside rate
1" meter		\$10.00 + Town outside rate
1 - 1/2" meter		\$50.00 + Town outside rate
Maggie Valley Sanitary District (Rate effective 9-1-13)		
0 - 10,000 gallons		\$2,605.68
All over 10,000 gallons (per 1,000 gal.)		\$10.62/1,000 gal.
Fire Line Connection (monthly)	Inside	Outside
<2 inch	\$2.45	\$5.79
<4 inch	\$9.80	\$23.14
<6 inch	\$19.65	\$46.39
>6 inch	\$34.39	\$81.22
	Inside	Outside
Deposits (tenant-occupied accounts only)	\$40.00	\$60.00
Refund, transfer and application of deposit policies are the same as for electric deposits.		
Late Payment Penalty (applied to any arrears balance)		1.0% per month
Water Tap	Inside	Outside
Residential (5/8" x 3/4")	\$1,000.00	\$1,500.00
Special (3/4" x 3/4")	\$1,100.00	\$1,650.00
1"	\$1,250.00	\$1,875.00
1/2"	\$1,700.00	\$2,550.00
2"	\$2,500.00	\$3,750.00
Greater than 2"	\$1,000 + Costs	\$1,500 + Costs

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

Sewer Fund		
Sewer Rates (Based on water consumption unless seperately metered)		
Late Payment Penalty (applied to any arrears balance)		1.0% per month
	Inside	Outside
Bulk Sales (Industrial, min. 5,000 gpd)	\$2.09/1,000 gal.	\$3.58/1,000 gal.
Industrial Waste Surcharges		
	BOD	\$111.30/1,000 lbs.
	COD	\$55.65/1,000 lbs.
	TSS	\$55.65/1,000 lbs.
Retail Sales (Residential and Commercial)		
	Inside	Outside
(Base Charge) 0-2,000 gallons	\$14.58	\$27.67
>2,000 gallons	\$2.57/1,000 gal.	\$4.92/1,000 gal.
Flat Rate		
Full Time Resident		42.43
Part Time Resident		\$27.67
Industrial User Permits	Inside	Outside
Annual Fee	\$1,000.00	\$2,000.00
Application Fee	\$200.00	\$400.00
Hauled Wastewater		
Septic Tank (domestic only)		\$0.0222/gallon \$32.00 minimum
Industrial Waste (non-domestic)		\$0.0222/gallon \$64.28 minimum
Industrial Waste (out of county)		\$0.0448/gallon \$96.56 minimum
All unit prices are applied to tanker capacity without regard to fill percentage		
Grease Blockage		\$197.93/minimum on callout

Sewer Tap	Inside	Outside
4"	\$1,000.00	\$1,500.00
6" and larger	\$1,250	\$1,875.00
Sewer Capacity	Inside	Outside
	\$2.63/gpd	\$5.25/gpd

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.

Electric Fund	
Electric Rates	
Waynesville's electric rates are reviewed and adjusted monthly based on power costs billed by Progress Energy for wholesale rates. Monthly reviews will determine fuel adjustments to be added to based rates shown below. All rates are effective July 1, 2010.	
All electric sales are subject to a 7% sales tax imposed by the State of North Carolina, with the exception of electric sales to the State of North Carolina or United States government, which are exempt from the sales tax.	
Residential & Commercial fuel adjustment added to base rate as of June 1, 2010 is \$ 0.16264 per kWh.	
Late Payment Penalty (applied to any arrears balance)	1.0% per month
Residential	
Base Charge	\$12.09
1 - 800 kWh	\$0.081704/kWh
All over 800 kWh	\$0.072389/kWh
Commercial, Single Phase (No Demand)	
Base Charge	\$12.09
1 - 700 kWh	\$0.099299/kWh
701 - 4,000 kWh	\$0.076529/kWh
All over 4,000 kWh	\$0.072389/kWh
Commercial, Three Phase (No Demand)	
Base Charge	\$18.63
1 - 700 kWh	\$0.099299/kWh
701 - 4,000 kWh	\$0.076529/kWh
All over 4,000 kWh	\$0.072389/kWh

Demand Accounts	
Demand meters are placed on all commercial accounts with an actual or anticipated 12 month average consumption of at least 5,000 kWh per month.	
Accounts will be removed from demand service rates when the calendar year average declines below a 5,000 kWh per month average or the nature of the operation is changed to the extent that the average consumption will be less than 5,000 kWh per month.	
Three Phase	
Base Charge	\$13.87
Usage	\$0.051689/kWh
Single Phase	
Base Charge	\$12.09
Usage	\$0.051689/kWh
In addition to the kilowatt hours charges, peak metered demand is billed at \$6.20 per kilowatt of peak demand per month.	
Industrial Accounts	
Industrial rates are used on all industrial accounts with an actual or anticipated 12 month average consumption of at least 1,500,000 kWh per month.	
Industrial fuel adjustment added to base rate as of June 1, 2010 is \$ 0.016264 per kWh.	
Three Phase	
Base Charge	\$13.87
Usage	\$0.033676/kWh
In addition to the kilowatt hours charges, peak metered demand is billed at \$13.24 per kilowatt of peak demand per month.	
Renewable Energy and Efficiency Portfolio Standards (REPS)	
In 2007, the North Carolina General Assembly passed legislation that requires utility companies to develop an increasing supply of alternative energy resources, with 3% of their total supply coming from renewable by 2013 and 12% from renewable by 2021. Utility companies are charging their customers to recover the cost of the renewable energy they purchase. In turn the Town is passing along these costs to its customers. These charges (REPS) are set each December by our power supplier.	
Residential	\$0.56
Commercial	\$4.50
Industrial	\$35.00
Deposits (tenant-occupied accounts only)	
Residential (with Electric Heat)	\$170.00
Residential (without Electric Heat)	\$120.00
Commercial	\$200.00
Deposits may be refunded at customer request if the most recent twelve months of billings have been paid before a late-payment penalty has been added. Deposits available at termination of service are applied to unpaid utility balances and any excess deposit is refunded to customer.	
Deposits may be transferred to a new account when customer is moving if the current account is paid in full. The final bill at the current location will be transferred to the new location if not paid in full within thirty (30) days of billing.	

Area Lighting Fixture		
Sodium Vapor, 100w/ 9,500 lumen Semi-Enclosed		\$11.94
Sodium Vapor, 150w/16,000 lumen Semi-Enclosed		\$14.11
Sodium Vapor, 400w/50,000 lumen Enclosed		\$25.08
Sodium Vapor, 400w/50,000 lumen Flood		\$28.08
Metal Halide, 400w/40,000 lumen Flood		\$29.08
Mercury, 175w/ 7,000 lumen Semi-Enclosed		\$9.99
Special Area Lighting Pole		
If other than distribution pole, add monthly charge per pole		
Wood		\$3.62
Or, a one-time pole charge		\$181.00
Underground service for area lighting		
Monthly		\$3.62
Or a one-time charge		\$181.00
Underground Service for New Homes (Up to 4/0 wire)		
0 - 100 feet of wire from pole to house		\$200.00
All wire over 100 feet		\$2.00/ft.
Underground Service for Existing Homes That Change from Overhead (Up to 4/0 wire)		
Opening and Closing of Ditch		\$70.00/hr
All wire		\$2.00/ft.
3 Phase Underground Service		
4/0 wire		\$2.00/ft.
350 mcm		\$2.50/ft.
500 mcm		\$3.95/ft.
Opening and Closing of Ditch		\$70.00/hr
If a customer digs his own ditch, the ditch must meet electrical code before the Town will put wire into the ditch.		

ORDINANCE NO. 06-15

BUDGET ORDINANCE 2015-2016

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, 2015 and ending June 30, 2016 according to the following summary and schedules.

<u>SUMMARY</u>	<u>ESTIMATED REVENUES</u>	<u>APPROPRIATIONS</u>
General Fund	\$13,785,300	\$13,785,300
Water Fund	3,561,950	3,561,950
Sewer Fund	2,365,630	2,365,630
Electric Fund	<u>10,087,160</u>	<u>10,087,160</u>
TOTAL BUDGET	\$29,800,040	\$29,800,040

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	\$ 102,290
Administration	4120-0000	487,050
Finance	4130-0000	334,770
Police	4310-0000	4,195,160
Police Grant Projects	4315-0000	80,000
Fire & Emergency Responders	4340-0000	1,273,660
Streets and Sanitation	4510-0000	2,582,190
Powell Bill	4560-0000	443,800
Cemetery	4740-0000	157,550
Planning, Code Enforcement & Inspections	4910-0000	589,630
Special Appropriations	6000-0000	375,720
Parks & Recreation	6120-0000	2,515,480
Recreation - Special Projects	6125-0000	33,000
Loan Payments Public Facilities	9100-0000	<u>615,000</u>
TOTAL APPROPRIATIONS		<u>\$13,785,300</u>

SECTION III: It is estimated that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 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	\$4,987,420
Ad Valorem Taxes - All Prior Years	3000	122,500
Tax Refunds	3000	(3,500)
Tax Penalties, Interests and Advertising	3000	43,800
Motor Vehicle Rental Tax	3000	21,000
1 cent County Sales Tax	3200	978,460
2 half cents Local Sales Tax	3200	992,430
Additional ½ cent Sales Tax	3200	471,530
CATV Gross Receipts Tax	3200	120,100
Business Registration Fee	3200	16,000
Utilities Franchise Tax	3300	723,880
Wine and Beer	3300	43,780
Court Costs and Fees	3300	2,400
Powell Bill & 80% Reimbursement	3350	332,530
Grants/Restricted Revenues	3350	110,310
On Behalf Payments	3350	15,000
Interest Earned	3350-3850	1,000
Building Permits and Fees	3500	153,250
Reconnect Fees	3500	75,000
Late Fees	3500	24,000
Fire Protection	3600	265,000
Cemetery Revenues	3600	24,600
Recreation Department Revenues	3600	702,200
Police Contract Services	3600	61,000
Garbage Sanitation Fees	3600	791,350
Donations	3800	45,000
Miscellaneous Income	3800	45,700
Sale of Fixed Assets and Materials	3350-3800	7,000
Operating Transfer from Other Funds	3900	1,478,100
A B C Revenues	3900	27,530
Fund Balance Appropriated/Powell Bill	3900	110,270
Fund Balance Appropriated	3900	<u>996,660</u>
TOTAL ESTIMATED REVENUES		<u>\$13,785,300</u>

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	\$1,696,180
Water Treatment	7122	1,519,440
Charges by General Fund & Bad Debt	7125	232,140
Transfer to General Fund	9800	<u>114,190</u>
TOTAL APPROPRIATIONS		<u>\$3,561,950</u>

SECTION V: It is estimated that the following Water Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Water Fund Appropriations:

<u>ESTIMATED REVENUES - WATER FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Utility Revenue	3700	\$2,929,400
Taps and Connections	3700	40,000
Capacity Fees	3700	12,000
Miscellaneous	3800	1,500
Contributed Capital	3800	00
Fund Balance Appropriated	3900	<u>579,050</u>
TOTAL ESTIMATED REVENUES:		<u>\$3,561,950</u>

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	\$799,970
Treatment and Operations	7122	1,306,020
Charges by General Fund & Bad Debts	7125	171,330
Transfer to General Fund	9200	<u>88,310</u>
TOTAL APPROPRIATIONS:		<u>\$2,365,630</u>

SECTION VII: It is estimated that the following Sewer Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Sewer Fund Appropriations:

<u>ESTIMATED REVENUES - SEWER FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Utility Revenue	3700	\$2,164,800
Taps and Connections	3700	20,000
Industrial Discharge Permits	3700	500
Flow Letter	3700	2,000
Capacity Fees	3700	20,000
Miscellaneous Revenue	3800	400
Contributed Capital	3800	00
Fund Balance Appropriated	3900	<u>157,930</u>
TOTAL ESTIMATED APPROPRIATED:		<u>\$2,365,630</u>

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	\$1,695,910
Purchased Power	7123	6,376,450
Charges by General Fund & Bad Debts	7125	739,200
Transfers to General Fund	9800	<u>1,275,600</u>
TOTAL APPROPRIATIONS:		<u>\$10,087,160</u>

SECTION IX: It is estimated that the following Electric Fund Revenues will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing Electric Fund Appropriations:

<u>ESTIMATED REVENUES - ELECTRIC FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Utility Revenue	3700	\$ 8,696,250
Security Lights	3700	48,200
Street Lights	3700	129,250
Sales Tax Collected	3700	470,000
Electric Pole Rents	3700	12,860
Miscellaneous Revenue/Sale of Fixed Assets	3800	3,000
Fund Balance Appropriated	3900	<u>727,600</u>
TOTAL ESTIMATED REVENUES:		<u>\$10,087,160</u>

SECTION X: Tax Rate Established

An Ad Valorem tax rate of 43.82 cents per \$100 evaluation on real and personal property billed by the town of \$1,077,017,700 and on motor vehicles billed by the North Carolina Department of Motor Vehicles of \$71,552,900 as of January 1, 2015 with an estimated rate of collection of 97.25 percent is hereby established for the Town of Waynesville and an estimated rate of collection of 95.69 percent is hereby established for motor vehicles collected by the state. A tax rate of \$.20 per \$100 evaluation of \$49,732,870 as of January 1, 2015, with an estimated rate of collection of 98.21 percent is hereby established for the Downtown Waynesville Association, a municipal service district within the Town of Waynesville.

SECTION XI: 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 XII: 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.

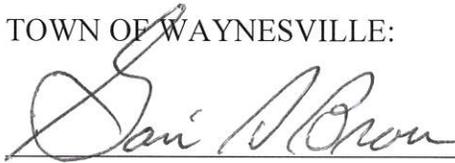
SECTION XII: Utilization of Budget and Budget Ordinance

This Ordinance and the Budget Document shall be the basis of the financial plan for the Waynesville Municipal Government during the 2015-2016 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.

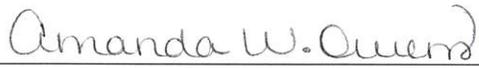
Adopted this 23rd day of June, 2015.

TOWN OF WAYNESVILLE:



Gavin A. Brown, Mayor

ATTEST:


Amanda W. Owens, Town Clerk

APPROVED AS TO FORM:


Woodrow H. Griffin, Town Attorney



RESOLUTION NO. 07-15

Resolution on Financial Operating Plan for Two Internal Service Funds

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

NOW, THEREFORE, BE IT ORDAINED by the Board of Aldermen of the Town of Waynesville to adopt a financial operating plan for the 2015-16 year for two Internal Service Funds as follows:

Asset Services Management:	
Estimated Revenues:	
Charges to User Departments	\$ 2,055,900
Total Estimated Revenues	<u>\$ 2,055,900</u>
Appropriations:	
Public Services Administration	\$ 466,980
Public Facilities-Inside	907,310
Public Facilities-Outside	430,530
Purchasing Operations	<u>251,080</u>
Total Asset Services Management	\$ 2,055,900
Garage Operations:	
Estimated Revenues:	
Charges to User Departments	\$ 619,090
Other Revenue	10,000
Total Estimated Revenues	<u>\$ 629,090</u>
Appropriations:	
Operations	\$ 629,090

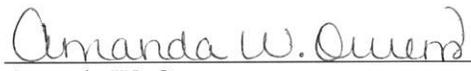
Adopted this 23th day of June 2015.

TOWN OF WAYNESVILLE



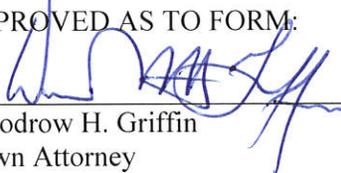
Gavin A. Brown
Mayor

ATTEST:



Amanda W. Owens
Town Clerk

APPROVED AS TO FORM:



Woodrow H. Griffin
Town Attorney





Town of Waynesville Budget Document Acronyms and Glossary

Acronym Index

CAFR - Comprehensive Annual Financial Report

CDBG - Community Block Grant Fund

CIP - Capital Improvement Plan

CPI - Consumer Price Index

EDC - Economic Development Commission or Council

EPA - Environmental Protection Agency

ETJ - Extra Territorial Jurisdiction

FY - Fiscal Year

GA - North Carolina General Assembly

GFOA - Government Finance Officers Association of the United States and Canada

IBT - Interbasin Transfer

LJA - Lake Junaluska Assembly

MPO - Metropolitan Planning Organization

NCDOT - North Carolina Department of Transportation

NCLGPMP - North Carolina Local Government Performance Measurement Project

USEPA - United States Environmental Protection Agency

VC3 - Visionary Corporate Computing Concepts (the IT vendor for the Town)

WPD - Waynesville Police Department

WWTP - Waste Water Treatment Plant

Glossary

Ad Valorem Taxes

Revenue accounts showing taxes paid on real property and personal property, to include property of public service companies allocated by the Ad Valorem Tax Division of the State Department of Revenue.

Appropriation

An authorization made by the Town Board that permits the Town to incur obligations and to make expenditures of resources.

Assessed Valuation

A value that is established for real or personal property for use as a basis to levy property taxes.

Balanced Budget

The sum of estimated net revenues and appropriated fund balances is equal to appropriations.

Basis of Accounting

A term used to refer to when revenues, expenditures, expenses, and transfers--and the related assets and liabilities--are recognized in the accounts and reported in the financial statements. The Town of Waynesville uses the modified accrual basis of accounting for budget preparation, as required by the North Carolina Local Government Budget and Fiscal Control Act.

Bond

A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets, and bridges.

Bond Anticipation Notes (BANs)

Short-term interest-bearing notes issued by the Town in anticipation of bonds which are issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

Budget

A statement in dollar terms of the Town's program of service delivery for the ensuing fiscal year.

Budget Amendment

A legal procedure utilized by the Town staff and the Town Board to revise a budget appropriation.

Budget Calendar

The schedule of key dates that the Town's departments follow in the preparation, adoption and administration of the budget.

Budget Document

The instrument used by the budget-making authority to present a comprehensive financial program to the Town Board.

Budget Message

The opening section of the budget that provides the Town Board and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Town Manager.

Budget Ordinance

The official enactment by the Town Board to establish legal authority for Town officials to obligate and expend resources.

Budgetary Control

The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Assets

Land, buildings, permanent improvements, machinery, large tools, rolling and stationary equipment with a value of \$5,000 or more.

Capital Outlays

Expenditures available for the acquisition of capital assets, including the cost of land, buildings, permanent improvements, machinery, large tools, rolling and stationary equipment with a value of \$5,000 or more.

Capital Improvements Program

A plan for capital expenditures which provides long-lasting physical improvements to be incurred over a fixed period of several future years.

Capital Reserve

An account used to indicate that a portion of a fund's balance is legally restricted for a specific capital purpose and is, therefore, not available for general appropriation.

Cash Management

The management of cash necessary to pay for governmental services, while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing, and maintaining banking relationships.

Category

A consolidation of expenditures to measure personnel, operations, capital, contingency, special appropriations, debt service, transfers, and pro rata administrative services activities.

Classification

Assignment of a position title and an associated pay range based on the job skills required for a particular position.

Collaborative Networking

A networking approach designed to help different parts/groups of an organization address their mutual responsibilities.

Contingency

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Debt Service

The Town's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Department

An organizational unit responsible for carrying out a major governmental function.

Depreciation

The process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and must be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to the reserve to replace the item at the end of its useful life.

Disbursement

Payment for goods and services in cash or by check.

Earmark

To designate funds for a specific use.

Encumbrance

The commitment of appropriated funds to purchase an item or service. To encumber funds is to set aside, or commit funds for future expenditures.

Encumbrance

The commitment of appropriated funds to purchase an item or service. To encumber funds is to set aside, or commit funds for future expenditures.

Enterprise Fund

A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for the services are established to insure that revenues are adequate to meet all necessary expenditures. Enterprise funds in Waynesville are established for services such as water and sewer, electric, etc.

Estimated Revenue

The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the Town Board.

Expenditure

The outflow of funds for assets that are incurred or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds.

Expenses

Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest and other charges.

Fiscal Policy

The financial plan embracing the general goals and acceptable procedures of a governmental unit.

Fiscal Year

The time period designating the beginning and ending period for recording financial transactions. The Town of Waynesville's fiscal year begins July 1st and ends June 30th.

Fixed Assets

Assets of long-term character which are intended to continue to be held or used by the Town, including land, buildings, machinery, furniture and other equipment.

Function

A group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a broad goal, or a major service.

Fund

An accounting entity that possesses a set of self-balancing accounts and records all financial transactions for specific activities or government functions.

Fund Balance

Fund balance is the amount of assets in excess of the liabilities appropriated for expenditure, and is therefore also known as surplus funds.

Fund Balance Appropriated

A budgetary amount representing the fund's equity to be used to offset expenditures. Fund balance appropriated cannot exceed the sum of cash and investments less the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year preceding the budget year.

General Accepted Accounting Principles (GAAP)

Uniform minimum standards of and guidelines for financial accounting and reporting. GAAP encompasses the conventions; rules and procedures necessary to define accepted accounting practices.

GASB 34

The acronym used for Governmental Accounting Standards Board Statement #34: "Basic Financial Statements- Management's Discussion and Analysis - For State and Local Governments".

General Fund

The largest fund within the Town, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance, data processing, public works, general administration, planning and development, and, recreation.

General Ledger

A file that contains a listing of the various accounts necessary to reflect the financial position of the government.

General Obligation Bonds

Bonds that finance a variety of public projects such as streets, buildings, and improvements. Repayment of these bonds is usually made from the General Fund, and the bonds are backed by the full faith and credit of the issuing government.

Geographic Information System (GIS)

Software that links the Town to a county-wide database, including hardware, software, and added personnel. This system is to be utilized as a planning tool by Town departments.

Goal

A statement of broad direction, purpose, or intent based on the needs of the community. A goal is general and timeless. It is not concerned with a specific achievement in a given time period.

Grant

A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block, depending upon the amount of discretion allowed by the grantee.

Interfund Transfers

Amounts transferred from one fund to another. Intergovernmental Revenue - Revenue received from another government for a specified purpose.

Internal Service Fund

A fund which permits the accounting transactions of the activity involved to be isolated and the activity's full costs to be passed on to the departments and agencies that use the service.

Inventory

A detailed listing of property currently held by the government.

Investment Earnings

Revenue earned on investments with a third party. The Town uses a pooled cash system, investing the total amount of cash regardless of fund boundaries. The interest earned is then allocated back to individual funds by average cash balance in that fund.

Levy

To impose taxes, special assessments, or service charges for the support of Town activities.

Line Item Budget

A budget that lists each expenditure category (salaries, material, telephone, travel, etc.) separately, along with the dollar amount budgeted for each specified category.

Local Government Budget and Fiscal Control Act

This act governs all financial activities of local Governments within the State of North Carolina.

Long Term Debt

Debt with a maturity of more than one year after the date of issuance.

Maturities

The dates on which the principal or stated values of investments or debt obligations become due and/or may be reclaimed.

Merit Program

An established system to recognize and financially reward employee performance that exceeds the Town's standards for a classification.

Modified Accrual Accounting

The accounting approach under which: 1) revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period; 2) expenditures are recognized in the accounting period in which a fund liability is incurred, and un-matured principal and interest on general long term debt is recognized when due.

Net Assets

An accounting term used to describe assets minus liabilities in business type activities. Enterprise funds are used to report those functions presented as business type activities in the financial statements. Net Assets may serve, over time, as a useful indicator of a government's financial position. Net Assets includes: capital assets, net of related debt; restricted; and unrestricted assets.

Objectives

A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. An objective should imply a specific standard of performance for a given program.

Operating Expenses

The portion of the budget pertaining to the daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as supplies, utilities, materials, and travel.

Operating Transfers

Routine and/or recurring transfers of assets between funds.

Performance Measures

Descriptions of a program's effectiveness, or efficiency (i.e., response time to public requests, frequency of document updates).

Personnel

General category that includes salaries and wages, pensions, health insurance and other fringe benefits.

Powell Bill Street Allocation

Funding from state-shared gasoline tax which is restricted for use on maintenance of local streets and roads.

Pro Rata Administrative Reimbursement

A calculated share per department to expend/reimburse for services provided by one fund to another.

Productivity

A measure of the increase of service output of Town programs compared to the per unit resource input invested.

Program

An organized set of related work activities that are directed toward accomplishing a common goal. Each Town department is usually responsible for a number of related service programs.

Property Tax

Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

Proprietary

A government's continuing business type activities.

Reclassification

Change in a position title and/or the associated pay range based on changes in the job skills required for a given position.

Reserve

A portion of fund balance earmarked to indicate what is not available for expenditure, or is legally segregated for a specific future use.

Restricted Intergovernmental Revenues

Grants, entitlements, and shared revenues which are recorded in the appropriate fund and classified both by source and function for which the revenues are to be spent.

Resources

Assets that can be used to fund expenditures. These can be such things as property taxes, user fees, beginning fund balance, or working capital.

Restricted Net Assets

That portion of Net Assets that includes cash and liquid assets that are subject to external restrictions on their use.

Revaluation

Assignment of value to properties, buildings, vehicles, and equipment used for business and residential purposes by the Haywood County Tax Assessor's Office. Under State law, all property must be revalued no less frequently than once every eight years.

Revenue

Funds which the government receives as income, including tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Revenue Bonds

Bonds which principal and interest are payable exclusively from earnings of an Enterprise Fund. Such bonds sometimes also contain a mortgage on the fund's property.

Right-of-Way Acquisition

Purchase of property needed by the Town to perform road improvement projects and/or protection of right-of-way for future highway projects.

Source of Revenue

Revenues that are classified according to their source or point of origin.

Special Revenue Fund

A fund used to account for the revenues from specific sources that are to be used for legally specified expenditures.

Tax Base

The assessed valuation of all taxable real and personal property within the Town's corporate limits.

Unencumbered Balance

The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for expenditures.

Unrestricted Net Assets

That portion of Net Assets that includes cash and liquid assets not subject to external restrictions on their use.