

TO: Mayor Gavin Brown,
Alderman Libba Feichter, Alderman Gary Caldwell,
Alderman Wells Greeley and Alderman LeRoy Roberson
FROM: A. Lee Galloway, Town Manager 
DATE: May 12, 2009
SUBJECT: Presentation of 2009-2010 Budget for the Town of Waynesville

Presented herein is the proposed budget for the Town of Waynesville for 2009-2010. The document is divided into eight sections, and a Table of Contents follows, color coded to match each section. At present, Section VII and VIII are blank. Section VII is reserved for special reports or additional data you might request during the work sessions. When the work sessions are complete and the budget is finalized, the Board will adopt a Budget Ordinance. We will provide a final draft of the Budget Ordinance to go in Section VIII.

Many of you are expecting to hear my worn out phrase that 'this is the hardest budget on which I have ever worked'. You will not hear that this year. The economic situation is such that we encouraged department heads to hold down any increases in their budget requests, and in most cases, they did that. In some cases, where increases were sought, we had no choice but to reduce many of those requests. Being aware of the bleak financial prediction for the coming year, we just did not have the funds to grant many increases in expenditures unless they were just absolutely essential.

In 2008-2009, we initially recommended an across the board cost of living adjustment of 3.5%. If we were making that same recommendation in the 2009-2010 budget, we would need \$209,245. We do not feel that the Town's finances or the local economy is in a position that we can recommend any pay increase, so we are not looking for money for cost of living raises. In years past, we have been hit with substantial increases for health insurance, often 10 to 20%. If we had been hit with a 10% increase in health insurance costs, we would be looking for \$150,000, but Blue Cross-Blue Shield has announced that we will have no increase, so we are not scrounging around looking for \$150,000.

It is sometimes easier if you do not have money to do anything with, for you do not have to spend a lot of time figuring out how to divvy up the money. On the flip side, there have been some reductions in costs, particularly in the prices for fuel and tires, and this has allowed us to absorb some of the increased costs in areas where we really have little control over the costs.

So we will certainly be limited in what we can do in the way of anything new in the 2009-2010 fiscal year. Revenues are virtually flat in the General, Water and Sewer Funds, and the increase in the Electric Fund can be tied directly to the higher fuel adjustment charges. The following shows a comparison of the revenues anticipated in 2009-2010 with the revenues we expected to receive in 2008-2009 after the budget was revised in November, 2008:

	<u>2008-2009</u>	<u>2009-2010</u>		<u>CHANGE</u>
General Fund	\$13,015,064	\$13,034,800	up	\$ 19,736
Water Fund	\$ 2,424,470	\$ 2,468,170	up	\$ 43,700
Sewer Fund	\$ 2,049,990	\$ 2,017,480	down	\$ 32,510
Electric Fund	\$ 8,238,500	\$ 9,042,900	up	\$ 804,400

NOTE: Fuel adjustment charges from Progress Energy were initially budgeted at \$5,543,250 and we are estimating that the expense for 2009-2010 will be \$6,355,000, an increase of \$811,750.

With revenues down and the amount of the budget relatively flat, most of our time developing the 2009-2010 budget was spent shifting money from one department to another in the coming year. We had virtually the same amount of money, we just shifted where it would be spent.

Were budget cuts made? Certainly! The initial requests in the General Fund exceeded the Funds available by more than \$2 million. So it was imperative that we had to make changes so that the budget would become a spending plan that we felt comfortable recommending to the Town Board.

In my budget message, I spend time talking about a quote I heard earlier this year – “Don’t Waste A Good Crisis”. The process this spring was not easy, in fact it was painful at times. But when the money is tight, it causes us to look closely at how we use our resources, the way we do things and ask ourselves if there is a way that we can do things more efficiently. Sometimes we need to ask ourselves why we are doing something in the first place and question whether we need to continue doing some things at all. We have to carefully reevaluate our priorities, particularly when the funds reach the point where we have to give some things up. So going through a period like this one should lead this organization to be a bit leaner and perhaps more capable to deal with a crisis in the future. The economic situation of 2008-2009 has indeed been a crisis for our town and county, the state, nation and world. Hopefully, we have not wasted a good crisis!

There are some positive things about the current year and the year to come. We have opened a beautiful and functional fire station. We have placed a new electric substation into operation. We have completed an expansion of the lab and the replacement of the roof at the water plant. We have replaced an outdated, side-loading commercial garbage operation with a front loading system. We have begun and will soon complete the renovations of the public safety building and conversion to a police department, development office and town meeting space. We have installed a new fuel management system including new pumps and a system which records how much each vehicle and each department use.

In 2009-2010, we will continue renovations at the water plant, repairing the deteriorated concrete surrounding the clearwells. We will replace the unit at the wastewater treatment plant that heats the sludge and kills the bacteria. We proposed ordering eight new vehicles for the police department, a new fire truck, and two new brush trucks for the street department along with a new leaf vacuum, a trackhoe for water maintenance and a sewer cleaning truck for sewer maintenance. We intend to replace the bridge on Hendrix Street, install \$75,000 worth of new sidewalks and continue the review of the Land Development Standards. We will repair or replace \$275,000 in deteriorated water lines and \$300,000 in sewer lines and manholes. We are not standing still!

The world economy is turned upside down at present, and it will take some time for things to return to normal. Fortunately, this organization has just the right mix of ingredients to get our community through the present situation. With skilled and dedicated employees, highly capable department heads and ethical and conscientious elected officials, we have a team in place that will lead this organization to the better days that we know are ahead. I am pleased and proud to be a part of this "Team".

As always, I want to commend Finance Director Eddie Caldwell for the many hours that he and his staff contribute to the development of the budget. The formal budget process begins in February and runs until the adoption in late June, but Eddie maintains excellent records and makes expenditure projections and revenue forecasts year around. I do not know of anyone who is more capable in the area of municipal finance than is Eddie Caldwell.

In the coming weeks, as we evaluate, discuss and digest the budget for the upcoming fiscal year, Eddie and I will be anxious to provide whatever information you may need and to answer whatever questions you may have. Please feel free to call upon us at any time.

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

CHAPTER 159-10 Budget Requests

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

CHAPTER 159-11 PREPARATION AND SUBMISSION OF BUDGET MESSAGE

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

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

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

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

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

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

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

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

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

TYPICAL BUDGET SCHEDULE

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

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BUDGET ORDINANCE

TO: Mayor and Board of Aldermen
SUBJECT: Review of 2008-2009 Budget

As the 2008-2009 fiscal year enters the final months, I believe most of us will be glad to see it come to an end. It has been a difficult year to say the least. When you enter a new year, you normally get a new lease on life. You have a new budget to work with and funds are available for more work on water and sewer lines or for materials and supplies needed in a department or to replace worn out equipment or vehicles.

We were not far into the 2008-2009 fiscal year before we started seeing signs of things unraveling. We entered the year with gas prices approaching the \$4.00 per gallon mark. And it eased upward until September when the hurricane season arrived and did damage to oil facilities in the Gulf Region. Then not only was price an issue, availability was an issue as well. We struggled with finding gas and diesel fuel during September and early October, at any price. Many would have gladly paid \$4.50 or even \$5.00 a gallon had we been able to find gas. The distribution system failed and supply was scarce. At about the same time, problems within the financial system became evident. Financial institutions began to slide, the housing market crumbled and the stock market began a slide that lasted until early spring of 2009.

It was in the late summer that the State of North Carolina began predicting revenue shortfalls, first \$230,000,000, then \$320,000,000, and by mid-year, up to \$1.6 billion. In the early spring, the State had revised the numbers to more than \$2 billion, then up to \$3 billion. Figures released this week indicate an even higher number, and it is predicted that the State's shortfall could be \$4 billion in the 2009-2010 fiscal year.

In the early part of the fiscal year, the Town was doing fine, but as we began receiving sales tax information for August and September, we began seeing signs that things were starting to slip. As a precautionary measure, we began working with our department heads in October, asking that they consider how they would reduce their budgets by 3%. They responded well, and in November, we presented a list of cuts to the Board which were approved and resulted in a budget reduction of \$580,896.

While 3% may not seem like a lot of money, it seems that amount takes out any cushion or contingency there might be in a typical budget. For the Police Department, for instance, they normally under spend their budget by roughly \$100,000. But if you remove 3% of their budget, you take away \$95,000, and that leaves them virtually no cushion at all. We found that to be true in several departments, and you will see that many spent close to what was allocated for their departments.

As the year progressed, we saw further drops in our sales tax proceeds, and it now appears we will fall at least \$172,500 below estimates for the year. Another big shortfall was from interest earnings on investments. In 2007-2008, interest earnings in all funds ran \$331,543. We are estimating that will drop to \$108,240 for 2008-2009 and that in 2009-2010, it will sink to \$24,700. That is a decline of \$306,843 in two years and is equivalent to the revenue from three cents on the tax rate.

But with the many challenges we have faced in the current fiscal year, I am pleased to report that the Town appears to have weathered this year's storm well. It was fortunate that we cut 3% of the budget so early in the fiscal year. From what we can tell, it seems likely that we will have to use some of the reserves in order to achieve a balanced budget in the General Fund, Water Fund and Electric Fund. We do not believe we will have to use reserves in the Sewer Fund to balance the 2008-2009 budget in that fund. We did have to hit the reserves of the Water Fund particularly hard to pay for the unexpected replacement of the roof at the water plant. Part of the reason a unit of government has a fund balance is in the event there are economic downturns or large, unanticipated expenditures. Our reserve funds helped the Town survive a hard year, but we obviously cannot depend on the reserves in perpetuity.

I am particularly proud to say that the Town was able to protect its greatest asset during the 2008-2009 fiscal year, our employees. While we did freeze five vacant positions, we did not have to terminate or furlough a single employee, nor was it necessary to reduce anyone's pay or the number of regular hours anyone works. The Town Board and management were in full agreement that we would find ways to reduce expenditures in other areas - that we would do our best to make sure that our employees did not experience reductions in earnings or benefits. The Mayor and I provided a letter to employees in March assuring them their jobs and compensation were secure, and I am pleased to report that we will accomplish this in 2008-2009.

There are many good signs that emerged from the 2008-2009 budget. We opened the year in July, 2008, by dedicating our beautiful new fire station, and during the year, we completed and placed into operation a new, 15 megawatt electric substation. We commenced construction on a facility that will house a new police station, development office and meeting space and that will be finished this summer. We replaced a crumbling roof on the water plant, rehabilitated or replaced a few thousand feet of deteriorated sewer lines and water lines. We revamped commercial garbage collections, adding two new front-loading trucks and switching from side-loading dumpsters to front loading dumpsters. We worked to make our expensive and time-consuming sanitation operation more efficient while maintaining the level of service to which our citizens have become accustomed.

Mayor and Board of Aldermen
Review of 2008-2009 Budget
Page Three

On the administrative side, studies were conducted on ways to address traffic problems on Russ Avenue, on improving pedestrian facilities and circulation in our community and the review of our Land Development Standards began. In the Recreation area, personnel in that department continued to expand programming, made improvements to comply with federal regulations, and the use of facilities set new records. Even in the midst of challenges, good things were happening!

In the General Fund, our fund balance remains strong and allowed us the ability to commit a portion to the completion of the new police station, development office and meeting space. At the end of the year, our fund balance will dip below 30%, less than what it has been in the past, but it is not at an uncomfortable level. In August, we are anticipating the repayment of the Town's investment in the Dayco Property, when we joined the County to buy the site out of bankruptcy. We expect to receive more than half a million dollars back, and while a portion will go to the construction project, a portion should help boost our fund balance.

In the Water Fund, we had to use our reserves to a greater degree than in the past, drawing out funds to replace the deteriorated concrete roof on the water plant. This came a year after we used a sizable portion of those reserves to pay part of the costs of expanding the lab and administrative area at the Water Plant. The reserves in the Water Fund fell further than we wanted. We need to work to rebuild that amount so that the fund will be positioned to pay the cost of unanticipated future repairs.

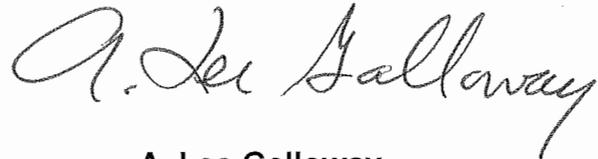
In the Electric Fund, only a small amount had to come from reserves, even though we continued to deal with the ever increasing fuel adjustment charges that Progress Energy passes along to us. In turn, we have to pass along those costs to our own customers, hoping upon hope that we do not miss the mark and drain our reserves in this fund. We experienced some special challenges this year as we paid the costs of the new substation and had some extremely cold days this winter when the demand on our system set record peaks. Fortunately, the demand, while exceeding the rated capacity, never exceeded what our old substation was able to supply to our customers.

The Sewer Fund, for the second consecutive year, has supported itself without drawing on the reserves of the fund. This is a tremendous accomplishment, for until the past few years, the operation of the sewer system and treatment plant has consistently lost money.

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The following pages show the anticipated results in each fund, comparing the revenues and expenditures budgeted for 2008-2009 with what we believe they will actually be when the year ends. In cases where there are significant differences, an explanation is provided. This will give you a good idea of what our financial results will be for the year and why.

Respectfully submitted,

A handwritten signature in black ink that reads "A. Lee Galloway". The signature is written in a cursive style with a large initial "A" and "L".

A. Lee Galloway
Town Manager

PART 1 - 2008 - 2009
ESTIMATED BUDGET

I. GENERAL FUND			
A. REVENUES	REVISED 2008-2009	EST. ACTUAL 2008-2009	DIFFERENCE
Real Estate Taxes - Town	3,941,690	4,014,500	72,810
Comment: There was a greater increase in the tax base than the estimate received from the county last spring. Collections ran strong even with the country's economic problems.			
Real Estate Taxes - Municipal Service District - Downtown Waynesville	87,310	92,380	5,070
Comment: There were some discoveries in the Municipal Service District and values in the District increased more than was anticipated. Collections ran strong even with the country's economic problems.			
Motor Vehicle Taxes	273,740	263,470	(10,270)
Comment: With the economic slowdown, there has been a reduction in the purchase of new vehicles and the overall values have declined.			
Motor Vehicle Taxes - Municipal Service District - Downtown Waynesville	0	20	20
Motor Vehicle Rental Tax	21,000	18,980	(2,020)
Comment: A tax levied on the rental proceeds on vehicles.			
Tax Refunds and Discounts	(4,500)	(1,200)	3,300
Comment: Refunds normally issued when people duplicate tax payments made by their mortgage company.			
Penalties/Interest/Advertising	28,100	28,100	0
Comment: Revenues in this area hold pretty steady each year.			
Local Option Sales Tax - 1 %	960,120	909,960	(50,160)
Comment: This portion of the sales tax is based on sales in Haywood County and there has been a significant decline in local retail activity. But sales in Haywood County did not decline to the extent that sales declined statewide.			
Local Option Sales Tax - 1/2 %	981,390	907,530	(73,860)
Comment: This revenue source is based upon statewide sales, and there was a greater decline statewide than in Haywood County.			
Additional 1/2% Sales Tax to Replace Reimbursements	425,880	377,370	(48,510)
Comment: The distribution of this sales tax changed during the year due to the State taking the tax to offset Medicare Payments by the County. We were told there was a hold harmless clause to make sure local governments did not lose money as a result, but we have taken a big loss in this sales tax.			
Privilege License Tax	19,500	19,500	0

**PART 1 - 2008 - 2009
ESTIMATED BUDGET**

REVENUES	REVISED	EST. ACTUAL	DIFFERENCE
Cable Television Gross Receipts	125,450	158,320	32,870
Comment: The State adopted new regulations regarding cablevision as well as satellite television. It appears that the revenue growth has surpassed the State's estimates in these catagories. The cablevision franchise now falls under the oversight of the North Carolina Attorney General's Office.			
Beer and Wine Tax	44,710	44,710	0
Comment: Growth in this revenue source has been slow and it is distributed on a statewide basis. Areas with faster population growth are likely seeing higher revenues than we are.			
Court Facilities Fees	4,000	2,200	(1,800)
Franchise Taxes			
Comment: These revenue sources used to grow steadily, but in recent years they have been unpredictable. Telecommunications revenues continue to grow due to so much cell phone use, and electric and gas revenues grew significantly due to the cold fall and winter months as well as the increases in rates due to higher fuel charges passed along to customers.			
A. Telecommunications	274,690	320,740	46,050
B. Electric	340,740	403,510	62,770
C. Natural Gas	9,410	15,190	5,780
Powell Bill Revenue	365,000	361,330	(3,670)
Comment: With the increase in gasoline prices last year, there was a related decrease in consumption. As a result, the Town received a reduced amount in Powell Bill receipts.			
80% Bridge Reimbursements	380,000	192,900	(187,100)
Comment: This is for the 80% reimbursement from the State for Hendrix Street bridge construction. We paid on engineering in 2007-2008 and for right-of-way purchase in 2008-2009. Construction should begin next year.			
Solid Waste Tax	0	2,830	2,830
Comment: This is a new source of revenue which resulted from the \$2.00 per ton charge on everything disposed of at the landfill. Local governments were to receive a small amount from this tax.			
Payments on Behalf of Firemen for Pensions	16,000	15,000	(1,000)

**PART 1 - 2008 - 2009
ESTIMATED BUDGET**

REVENUES	REVISED	EST. ACTUAL	DIFFERENCE
Powell Bill Interest Earnings	14,490	14,000	(490)
Comment: We may have a little more money in Powell Bill funds to invest, but interest rates have dropped dramatically, so earnings are down.			
Police Grant - Others	50,000	15,000	(35,000)
Comment: Grant funds have been much more limited as federal funds have been used elsewhere and not for law enforcement purposes.			
Unauthorized Substance Funds	30,000	25,000	(5,000)
Comment: When funds are taken during a drug raid or in connection with drug deals/sales, the funds are distributed back to the department involved in the police actions. There was a decline in funds confiscated this past year.			
Richland Creek Grant	0	0	0
Comment: The initial phases of this project have been completed.			
Richland Creek Action Committee Grants	0	0	0
Comment: the initial phases of this project have been completed.			
Miscellaneous Grant	64,500	107,070	42,570
Comment: Funds are expected for a pedestrian study and for a study on the redesign of Russ Avenue. We also anticipate funds for historic preservation as well as for stormwater management studies.			
Sale of Fixed Assets - Powell Bill Items	13,500	25,210	11,710
Comment: We sold some trucks which were paid for with Powell Bill Funds, and we must return the proceeds to the Powell Bill.			
Building Permits	125,000	101,500	(23,500)
Comment: The income from permits ran above what we expected, but there were a few large permits for Best Buy and Vantage Pointe which drove the revenues higher than reasonably expected in view of construction slowdowns.			
Planning Fees	8,000	8,000	0
Comment: Although building permits are off, there are still many requests for plan review.			
Rezoning and Annexation Fees	3,000	1,200	(1,800)
Homeowners Recovery Fund	-500	-200	300
Connection and Reconnection Fees	41,000	45,000	4,000
Late Payment Penalties	18,500	19,000	500

PART 1 - 2008 - 2009
ESTIMATED BUDGET

REVENUES	REVISED	EST. ACTUAL	DIFFERENCE
Charges to the Water Fund	202,280	202,280	0
Charges to the Sewer Fund	181,720	181,720	0
Charges to the Electric Fund	373,140	373,140	0
Police Contract Services	67,570	50,580	(16,990)
Comment: These are revenues for contract police services. There is a large sum from the School System for the School Resource Officer at Waynesville Middle School, with the rest for police services at banks, stores or private functions, which were down for the fiscal year.			
Fire Protection Charges	171,620	170,000	(1,620)
Comment: There was an increase in these charges in 2008-2009, and the estimate of the revenue increase was very close to what was received.			
Commercial Sanitation Fees	400,000	376,050	(23,950)
Comment: During the year, we switched from side loading to front loading dumpsters, and many customers were able to reduce their collections. This saved them money, but saved the Town money on labor and fuel as well.			
Residential Sanitation Fees	267,770	273,300	5,530
Comment: A higher fee was approved last year, and this resulted in a higher level of revenue from residential customers.			
Solid Waste Containers - Sales	2,000	0	(2,000)
Comment: Since the Board approved the switch to front loading trucks we have declined to sell anyone new side loading dumpsters. By July 1, 2009, we hope to be completely out of the side loading dumpster business.			
Solid Waste Containers - Rental	15,600	32,710	17,110
Comment: We have switched almost entirely to front loading dumpsters, and we no longer sell dumpsters. So this revenue has increased significantly.			
Cemetery Lot Sales	20,000	11,000	(9,000)
Comment: The number of lots sold was down this year, perhaps reflecting on the state of the economy.			
Cemetery After Hours Call Out Fees	100	130	30
Comment: This is the charge for call outs on weekends and holidays.			
Columbarium Sales	0	1,600	1,600
Comment: We have begun selling niches in the columbarium units and decided to keep the sales separate from the income from inground spaces.			

**PART 1 - 2008 - 2009
ESTIMATED BUDGET**

REVENUES	REVISED	EST. ACTUAL	DIFFERENCE
Columbarium Openings	0	800	800
Comment: In the case of columbarium units, the Town opens the unit for placement of the urn and has the granite doors etched with the death year as a part of the fee that is charged.			
Recreation - Memberships	280,000	308,000	28,000
Comment: There was an increase in fees last year and more people seem to be purchasing memberships over daily passes. Attendance is up as well.			
Recreation - Daily Passes	145,000	140,000	(5,000)
Comment: With the rate increase, it appears more people are switching to memberships as opposed to daily passes. Attendance is up either way.			
Recreation - Rentals	42,000	35,000	(7,000)
Comment: Rental of facilities dropped off this year for whatever reason.			
Recreation - Department Services	55,000	75,000	20,000
Comment: We are seeing an increased use of all portions of the facility and revenues from fees for departmental services grew substantially.			
Recreation - Contribution from Haywood County	70,000	52,500	(17,500)
Comment: The County was caught in a financial crisis and halted the 4th quarter's payment to the recreation department.			
Recreation - Adult and Children Recreation Programs	70,000	79,730	9,730
Comment: We have continued to see an increase in participation in adult and children programs, so this revenue source has grown.			
Recreation - Program Fees at Armory	5,100	8,000	2,900
Recreation - Rentals Collected at Armory	6,000	4,500	(1,500)
Recreation - Child Care	5,000	420	(4,580)
Recreation - Commissions on Vending Machines	4,000	1,500	(2,500)
Comment: This is the revenue related to sales from vending machines that are placed by others. Sales appear to be off this year.			
Recreation - Proceeds from Concessions	32,000	30,100	(1,900)
Comment: Revenues at the concession stand the town operates are down.			
Recreation - Playground	21,700	11,170	(10,530)
Comment: This is the money left over from contributions toward the Community Playground and is used for annual maintenance on the playground.			

PART 1 - 2008 - 2009
ESTIMATED BUDGET

REVENUES	REVISED	EST. ACTUAL	DIFFERENCE
Contributions/Donations - Police	0	0	0
Contributions/Donations - Recreation	0	0	0
Community Foundation Donation	1,500	0	(1,500)
Comment: When the Recreation Center was started, a special fund was established to receive donations. This fund normally provides donations from interest earnings, but there were no earnings in the past year.			
Memorials	10,000	5,000	(5,000)
Comment: This was a new account last year to which citizens and others may donate to purchase items as a memorial to others. Several items were purchased last year but there were not as many purchases in 2008-2009.			
Public Art	30,000	33,000	3,000
Comment: These are donations made in support of the Public Art Program. The first year's program was very successful, and we anticipate that support for the art piece at the new town building will be strong as well.			
Public Art - Town of Waynesville	0	12,000	12,000
Comment: This is the Town's contribution to the Art Program.			
Miscellaneous	5,000	5,000	0
Comment: This is an account where we place revenue that does not fit easily in other categories.			
Rents	31,200	28,800	(2,400)
Comment: These are primarily the rents from cell tower locations.			
Sale of Materials & Fixed Assets	27,000	27,000	0
Comment: The income in this account is typically from the sale of old cars and trucks or surplus materials sold at auction.			
Parking Tickets	600	4,200	3,600
Comment: There was a stronger effort at parking enforcement this past year.			
Noise Ordinance Violations	200	100	(100)
Comment: This was new in 2001-2002, and allows a process by which an officer can assess an immediate fine if a vehicle's radio is in violation of the noise ordinance. It has been very effective.			
Cash - Over and Short	0	130	130
Bad Check Charges	600	800	200

**PART 1 - 2008 - 2009
ESTIMATED BUDGET**

REVENUES	REVISED	EST. ACTUAL	DIFFERENCE
Adopt a Trail - Recreation Department	0	0	0
Investment Earnings	69,380	52,420	(16,960)
Comment: Interest rates have dropped considerably since 2007, and the interest earnings are declining as well.			
ABC Store Sales Distribution	82,000	112,290	30,290
Comment: The ABC Store has reached the maximum amount of funds which it can accumulate and must now submit reserves above that amount to the Town, so our income has been higher in recent years.			
ABC Distribution - Law Enforcement	13,500	17,240	3,740
ABC Distribution - Rehabilitation	8,500	10,770	2,270
Transfer from Water Fund	74,420	74,420	0
Comment: We transferred a portion of the water revenues after fund balance is deducted to the General Fund.			
Transfer from Sewer Fund	70,180	70,180	0
Comment: We transferred a portion of the sewer revenues after fund balance is deducted to the General Fund.			
Transfer from Electric Fund	875,000	875,000	0
Comment: Over the years, our contribution from the Electric Fund grew to as much as \$1,227,000. As our electric proceeds were eroded by higher fuel costs, we saw the need to transfer fewer funds to the General Fund.			
Fund Balance Appropriated-Powell Bill	198,510	145,310	(53,200)
Comment: Because of delays in the Hendrix Street Bridge Project, it was not necessary to use as much of our Powell Bill reserves as we expected.			
Fund Balance Appropriated	418,154	131,340	(286,814)
Comment: We started the year with an appropriation of \$800,000 from fund balance, but when we reduced the budget by 3%, the use of fund balance was cut by \$381,846, the 3% reduction in the budget.			
TOTAL GENERAL FUND REVENUES	13,015,064	12,532,350	(482,714)

**PART 1 - 2008 - 2009
ESTIMATED BUDGET**

B. EXPENDITURES	REVISED	EST. ACTUAL	DIFFERENCE
Governing Body	112,675	111,300	(1,375)
Comment: Funds for professional services were not spent and some of the fringe benefit costs were lower than expected.			
Administration	860,700	832,160	(28,540)
Comment: Salaries and fringe benefits were under by \$10,760 Professional Services under by \$8,000, Gas & Tires under by \$2,150, Materials & Supplies under by \$3,000.			
Finance Department	790,500	786,580	(3,920)
Comment: Salaries and fringe benefits under by approximately \$4,000.			
Public Buildings	879,190	842,810	(36,380)
Comment: Expense for electricity down \$16,000, Contracted Services down \$5,000, Capital Improvements down \$15,750.			
Horticulturist	40,352	36,830	(3,522)
Comment: Materials and supplies under by \$3,752.			
Police Department	3,087,966	3,076,880	(11,086)
Comment: Wages and fringe benefit costs are over by \$8,000, but gas and tires are under by \$19,020.			
Miscellaneous Police Grants	80,000	40,000	(40,000)
Comment: Grant funds were not as easy to secure this past year as there have been many cutbacks at the federal and state levels.			
Fire Department	805,226	784,080	(21,146)
Comment: Wages & Fringe Benefits under by \$39,056, Expenses at new building up \$13,110, Equipment over by \$7,000.			
A. Emergency Responders	12,309	12,300	(9)
Streets and Sanitation	2,292,617	2,269,970	(22,647)
Comment: Wages and fringe benefit costs under by \$28,310, Purchase of dumpsters over by \$14,630, Gas and Tires under by \$7,780, Equipment Rental over by \$9,720, Tipping Fees under by \$13,927.			
Powell Bill	971,500	738,750	(232,750)
Comment: Hendrix Street Bridge construction was planned in 2006-2007 budget but was delayed by State. We had to secure additional right-of-way this year and construction was further delayed leading to an under estimate.			
Cemetery	118,580	104,570	(14,010)
Comment: Wages and fringe benefit costs down \$13,310 due to vacancy.			

PART 1 - 2008 - 2009
ESTIMATED BUDGET

B. EXPENDITURES	REVISED	EST. ACTUAL	DIFFERENCE
Planning and Code Enforcement	319,300	256,880	(62,420)
Comment: Fringe benefits are under by approximately \$6,000, but the major difference in this account is a late start on the Land Development Review, meaning an underexpense of \$54,720 in Professional Services.			
A. Building Inspectors/Code Enforcement Officer	243,537	226,250	(17,287)
Comment: Wages and fringe benefits are under by \$13,537 due to vacancy, Gas and Tires under by \$2,000, Equipment under by \$2,000.			
Special Appropriations	262,170	268,000	5,830
Comment: The expenditures in this account are over some because of the higher collection of taxes in the Municipal Service District.			
Parks and Recreation	2,086,742	2,063,820	(22,922)
Comment: Wages and fringe benefit costs are under by \$25,159 due to some vacant positions during the year. Gas and Tires under by \$2,000, Materials and Supplies under \$19,900, Treatment Chemicals over by \$7,000, Building Maintenance over by \$14,700.			
Recreation - Special Projects	51,700	81,170	29,470
Comment: There were extra funds from the Department of Transportation and the General Assembly carried over to the new fiscal year for the greenway.			
Operating Transfers to Other Funds			
A. Transfer to Capital Projects Fund - Fire & Police Projects	0	0	0
Comment: Last year, we transferred the full revenue from the taxes assessed for these projects. This year, the tax for the police project will be transferred, but the tax for the fire department will remain in this fund for payment on the debt on the station.			
TOTAL GENERAL FUND EXPENDITURES	13,015,064	12,532,350	(482,714)
C. GENERAL FUND SUMMARY	REVISED	EST. ACTUAL	DIFFERENCE
REVENUES	13,015,064	12,532,350	(482,714)
EXPENDITURES	13,015,064	12,532,350	482,714
DIFFERENCE	0	0	0

PART 1 - 2008 - 2009
ESTIMATED BUDGET

II. WATER FUND			
A. REVENUES	REVISED 2008-2009	EST. ACTUAL 2008-2009	DIFFERENCE
Water Charges	2,114,000	2,122,410	8,410
Comment: In drought years, we tend to see an increase in water demand and related revenue increase. This slowed after the water conservation measures.			
Water Taps/Connection Fees	60,000	33,600	(26,400)
Comment: Tap fees were down considerably this year with the decline in virtually all forms of construction.			
Impact Fees - New Connections	40,000	21,300	(18,700)
Comment: Last year, the Asset Management Study recommended the Impact Fees for new connections. But the drop in construction meant that there would be little revenue from new connections.			
Miscellaneous Revenues	1,500	1,500	0
Sale of Materials/Supplies/Fixed Assets	0	12,040	12,040
Comment: A truck was sold from the water department and the revenue needed to go back to the department.			
Contributed Capital	0	0	0
Comment: This is generally for grants received, but the grant for the Eagle Nest Water System will be set up as a Capital Project Fund since it will likely extend over two fiscal years.			
Investment Earnings	17,700	10,950	(6,750)
Comment: Our fund balance dropped considerably this year and the drop in interest rates meant a lower revenue from investments.			
Transfer from Electric Fund	0	0	0
Fund Balance Appropriated	191,270	332,340	141,070
Comment: Last year, we used a good portion of reserves for the water plant lab. This year another chunk of reserves had to go toward the new roof on the plant and higher chemical costs.			
TOTAL WATER FUND REVENUES	2,424,470	2,534,140	109,670

PART 1 - 2008 - 2009
ESTIMATED BUDGET

B. EXPENDITURES	REVISED	EST. ACTUAL	DIFFERENCE
Water Maintenance	1,216,920	1,183,770	(33,150)
Comment: Wages and fringe benefits costs down \$26,100, Materials and Supplies up \$36,200, Equipment Repair down \$7,000, Truck Purchase under \$11,000 and Capital Improvements under by \$36,200 and Professional Services over \$17,000.			
Water Treatment	921,190	1,064,010	142,820
Comment: Wages and fringe benefit under \$11,100, Treatment Chemicals over by \$58,100, Capital Improvements over by \$99,410 due to plant roof.			
Administration and Finance	211,940	211,940	0
Debt Service	0	0	0
Contingency	0	0	0
Transfer to Other Funds:			
To General Fund	74,420	74,420	0
Comment: We transfer a portion of the water fund revenues, after fund balance is deducted, to the General Fund.			
TOTAL WATER FUND EXPENDITURES	2,424,470	2,534,140	109,670
C. WATER FUND SUMMARY			
	REVISED	EST. ACTUAL	DIFFERENCE
REVENUES	2,424,470	2,534,140	109,670
EXPENDITURES	2,424,470	2,534,140	(109,670)
DIFFERENCE	0	0	0

PART 1 - 2008 - 2009

ESTIMATED BUDGET

III. SEWER FUND			
A. REVENUES	REVISED 2008-2009	EST. ACTUAL 2008-2009	DIFFERENCE
Sewer Charges	1,940,900	1,916,780	(24,120)
Comment: When we have drought conditions, there is less infiltration into the sewer system, so we do not have as high a flow to measure and charge for from Clyde and the Junaluska Sanitary District.			
Sewer Taps	45,000	12,000	(33,000)
Comment: Growth has slowed considerably and there have been very few new taps of either commercial or residential customers.			
Industrial Discharge Permits	1,000	500	(500)
Impact Fees	2,000	960	(1,040)
Comment: There are still a few connections being made to the sewer lines on Route 19 and the Maple Grove Line. We have reached the end of the ten year period when we must share the revenues with the county.			
Impact Fees - Flow Allowances - Other Systems	4,000	0	(4,000)
Comment: These are Impact Fees the Board approved for any new developments on the Junaluska Sanitary District and Clyde systems, but there was virtually no growth there either.			
Impact Fees - New Connections	40,000	45,000	5,000
Comment: In the Asset Management Study completed in 2006, there was a recommendation that the Town implement Impact Fees for new connections to the system. This resulted in some significant payments from customers like Best Buy and the Laurel Ridge Country Club.			
Miscellaneous Revenue	500	250	(250)
Sale of Materials/Supplies/Fixed Assets	0	0	0
Contributed Capital	0	0	0
Comment: There are no grant funds received from outside sources.			
Investment Earnings	8,920	10,940	2,020
Comment: Investment income will decline as interest rates decline.			
Fund Balance Appropriated	7,670	0	(7,670)
Comment: We will not need to use anything from reserves in 2008-2009.			
TOTAL SEWER FUND REVENUES	2,049,990	1,986,430	(63,560)

PART 1 - 2008 - 2009
ESTIMATED BUDGET

B. EXPENDITURES	REVISED	EST. ACTUAL	DIFFERENCE
Sewer Maintenance	655,470	636,280	(19,190)
Comment: Wages and Fringe Benefit Costs are down \$28,000 and Capital Outlay will be down \$14,000. Materials and Supplies is over by \$12,000.			
Wastewater Treatment	1,131,600	1,069,550	(62,050)
Comment: Wages and fringe benefit costs are under \$16,000, Treatment Chemicals under \$9,000 due to low flows, Materials and Supplies under by \$7,000, Electricity under \$14,000, Propane Gas under \$5,000, Equipment Repairs over by \$5,000.			
Administration and Finance	192,740	192,740	0
Contingency Appropriated	0	0	0
Transfer to Other Funds:			
To General Fund	70,180	70,180	0
Comment: We transfer a portion of the sewer fund revenues, after fund balance is deducted, to the General Fund.			
TOTAL SEWER FUND EXPENDITURES	2,049,990	1,968,750	(81,240)
C. SEWER FUND SUMMARY	REVISED	EST. ACTUAL	DIFFERENCE
REVENUES	2,049,990	1,986,430	(63,560)
EXPENDITURES	2,049,990	1,968,750	81,240
DIFFERENCE	0	0	17,680

PART 1 - 2008 - 2009
ESTIMATED BUDGET

IV. ELECTRIC FUND			
A. REVENUES	REVISED 2008-2009	EST. ACTUAL 2008-2009	DIFFERENCE
Electric Charges	7,700,000	8,032,820	332,820
Comment: Revenue increase as we pass along the fuel adjustment charges we receive from Progress Energy. There was a big spike in the cost of all forms of energy in 2008 and coal costs have not dropped as fast as others.			
Security Lights	41,000	36,000	(5,000)
Comment: We overestimated the revenue from the rate increase here.			
Street Lights	84,210	82,150	(2,060)
Comment: We charge other funds for street lighting on Town property, but we did not increase it enough to cover the revenue estimate.			
Underground Service Installation	2,000	500	(1,500)
Comment: With construction down the income for underground service is also less than what we anticipated.			
Electric Pole Rental	13,700	13,700	0
Comment: These are charges made to other utility companies for the use of our power poles.			
Sales Tax Charges	206,290	213,980	7,690
Comment: When electric sales rise, so too do the sales taxes we must assess on the electric sales.			
Miscellaneous Revenues	3,000	10,500	7,500
Sale of Fixed Assets	0	9,500	9,500
Comment: During the year, when we sell items paid for with assets from the Electric Fund, we return that money to this Fund. This is from the sale of an old pole truck which has been replaced.			
Investment Earnings	19,450	19,520	70
Comment: Interest rates have declined but we had a little more money in this fund to invest, so we made budget on this revenue source.			
Fund Balance Appropriated	168,850	22,750	(146,100)
Comment: Expenses ran a lower than expected meaning that it was not necessary to dip into our reserves as much as we expected.			
TOTAL ELECTRIC FUND REVENUES	8,238,500	8,441,420	202,920

**PART 1 - 2008 - 2009
ESTIMATED BUDGET**

B. EXPENDITURES	REVISED	EST. ACTUAL	DIFFERENCE
Electric Maintenance	1,254,030	911,720	(342,310)
Comment: Wages and fringe benefit costs are under by \$26,720 due to vacancies and personnel changes, Gas and Tires under by \$3,020, Repair and Maintenance of Equipment under \$16,000. The biggest cost factor was the delay in the substation construction which in turn delayed the first annual payment on the debt which is \$311,000.			
Purchased Power	5,543,250	6,072,600	529,350
Comment: Fuel adjustment charges passed along by Progress Energy have resulted in a much higher expense for the purchase of power. During the cold winter we had, there was an increase in the use of electricity.			
Sales Tax on Purchased Power	166,300	182,180	15,880
Comment: With higher sales, we pay more in sales taxes.			
Bad Debt Expense	26,780	26,780	0
Administration and Finance	373,140	373,140	0
Comment: This is the charge to Electric Fund for the cost of services provided the Fund by General Fund personnel.			
Contingency Appropriated	0	0	0
Transfer to General Fund	875,000	875,000	0
Comment: The Electric Fund has traditionally provided a subsidy or profit sharing to the General Fund. Without this transfer, replacing the amount of money in the General Fund would mean a tax increase close to 9 cents.			
Transfer to Other Funds	0	0	0
TOTAL ELECTRIC FUND EXPENDITURES	8,238,500	8,441,420	202,920
C. ELECTRIC FUND SUMMARY			
	REVISED	EST. ACTUAL	DIFFERENCE
REVENUES	8,238,500	8,441,420	202,920
EXPENDITURES	8,238,500	8,441,420	(202,920)
DIFFERENCE	0	0	0

PART 1 - 2008 - 2009
ESTIMATED BUDGET

V. PUBLIC WORKS OPERATION			
A. REVENUES	REVISED 2008-2009	EST. ACTUAL 2008-2009	DIFFERENCE
Charges to Other Funds	270,060	244,500	(25,560)
Comment: Each department is charged a prorated share of the cost of this department based upon the square footage the department occupies at the public works facility. The cost was down for 2008-2009.			
Miscellaneous Revenue	0	0	0
Investment Income	590	410	(180)
TOTAL PUBLIC WORKS REVENUES	270,650	244,910	(25,740)
B. EXPENDITURES	REVISED	EST. ACTUAL	DIFFERENCE
Public Works Operations	270,650	244,910	(25,740)
Comment: Wages and fringe benefit costs under by \$17,040, Materials and Supplies under by \$7,000, Equipment Repair under by \$2,400.			
TOTAL PUBLIC WORKS EXPENDITURES	270,650	244,910	(25,740)
C. PUBLIC WORKS SUMMARY	REVISED	EST. ACTUAL	DIFFERENCE
REVENUES	270,650	244,910	(25,740)
EXPENDITURES	270,650	244,910	25,740
DIFFERENCE	0	0	0

PART 1 - 2008 - 2009
ESTIMATED BUDGET

VI. GARAGE OPERATIONS			
A. REVENUES	REVISED 2008-2009	EST. ACTUAL 2008-2009	DIFFERENCE
Charges to Other Funds	618,230	571,130	(47,100)
Comment: Each department is charged a prorated share of the cost of operating the Garage based upon the number of vehicles and equipment and the mileage placed on the vehicles. Costs were down in 2008-2009.			
All Other Revenue	0	730	730
Investment Income	220	0	(220)
TOTAL GARAGE REVENUES	618,450	571,860	(46,590)
B. EXPENDITURES	REVISED	EST. ACTUAL	DIFFERENCE
Garage Operations	618,450	571,860	(46,590)
Comment: With the decline in fuel prices, costs for fuel and oil was under by \$36,900, and tires were under by \$9,000.			
TOTAL GARAGE EXPENDITURES	618,450	571,860	(46,590)
C. GARAGE SUMMARY	REVISED	EST. ACTUAL	DIFFERENCE
REVENUES	618,450	571,860	(46,590)
EXPENDITURES	618,450	571,860	46,590
DIFFERENCE	0	0	0

TO: Mayor and Board of Aldermen

SUBJECT: Proposed 2009 - 2010 General Fund Budget

The proposed General Fund Budget for the 2009-2010 Fiscal Year is hereby submitted for your review. The document calls for expenditures of \$13,034,800, and that is a decrease of \$362,110 from the original 2008-2009 budget of \$13,396,910. I would note that in November, 2008, in response to declining economic conditions, management presented the Town Board with recommendations to reduce the General Fund budget by \$381,846, and the Board approved those recommendations. The revised General Fund budget became \$13,015,064. The proposed 2009-2010 General Fund budget of \$13,034,800 is an increase of \$19,736 over the revised General Fund budget of \$13,015,064. This represents a rise of .15%.

In the second part of this section, there are sheets comparing the estimated revenues and expenditures for the current fiscal year with those proposed for the next fiscal year. With these sheets, there is a brief notation as to the major increases or decreases in various revenue sources or in the expenditures for each department. The budget narrative which follows will give more detail about these changes and attempts to explain any new programs or major differences in the 2008-2009 budget.

I. REVENUES

In the coming year, it is projected that **General Fund Revenues** will be \$11,272,000, and to meet the anticipated expenditures of \$13,034,800 will require the use of \$540,640 in General Fund reserves, \$160,140 in Powell Bill reserves and the transfer of \$1,062,020 from the Enterprise Funds. During the 2005-2006 fiscal year, we made some sizable transfers from the General Fund reserves for the fire station project and our fund balance was reduced; however, those reserves grew again and we were able to commit over \$1.4 million from reserves to assist with the renovations and expansion of the police station, development office and town meeting space. Over the years, we have discussed the need to reduce the dependency of various funds upon transfers from the Electric Fund. In the 2006-2007 budget, the Town Board reduced the transfer from the Electric to the General Fund by \$100,000, and in 2007-2008, the Board reduced that transfer to \$875,000. This year, we are recommending a very slight increase in the transfer to \$887,000. In view of the health of the Water and Sewer Funds, we propose that those funds contribute a portion of their revenues to the General Fund.

In 2006, there was a property revaluation and the Town's tax base grew well. In the subsequent years, there has been significant growth in the tax base and a resulting increase in property tax revenues. Last year, we were conservative in our estimates of tax collections, for we were seeing the early signs of recession and skyrocketing fuel and food costs. While we were fortunate to see a larger tax base growth than expected, the collection percentages have declined somewhat, perhaps due to the poor economic conditions and high unemployment rate. For 2009-2010, we are not anticipating much in the way of growth in property tax revenues. For one thing, we did not see a great deal of

increase in the property tax base. I should explain that the new shopping center is in a Brownsfield Development Zone, and as such, tax valuations increase gradually over the first five years and are not at full value until the fifth year after completion of development. In addition, as unemployment in our county has topped 11%, we fear the property tax collection rate may drop some as people have to make decisions about buying essentials and to delay paying property taxes.

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

Our budget along with those of other local governments in North Carolina and the State, has seen a significant reduction in revenues from the sales tax. We anticipated a combined revenue of \$2,367,390, but we are estimating that will be more like \$2,194,860, a decline of \$172,530. Although there are some signs of economic recovery with the great infusion of federal money under the American Recovery Act, we are concerned about how rapidly the sales tax revenues will bounce back. In the "9-11" attack, terrorists delivered a severe impact to our nation's economic system, and it was not until three years later that sales taxes came back to the levels prior to September 11, 2001. For the 2009-2010 fiscal year, we are estimating sales tax revenues of \$2,172,740, for we feel that retail recovery may not occur until some point in or after 2010.

For 2009-2010, major changes in revenue sources in the General Fund would be: Real Estate Taxes (\$7,878), Utility Franchise Taxes (\$7,500), Powell Bill Bridge Reimbursement Program (\$187,100), Police Grants (\$35,000), Police Contract Services (\$15,920), Sanitation Fees (\$41,340), Cemetery Lot Sales (\$9,000) and Recreation Fees (\$26,080). There are some revenue sources which we expect to decline in the coming fiscal year, and these include: Motor Vehicle Taxes (\$7,740), Sales Taxes (\$22,120), Cable Television Receipts (\$9,300), Powell Bill Revenue (\$55,030), Powell Bill Interest Earnings (\$10,440), Miscellaneous Grants (\$56,380), Charges to other Funds (\$48,430), Public Art (\$15,000), Investment Earnings (\$40,440) and ABC Store proceeds (\$17,920).

As the budget stands, the use of \$540,640 from the General Fund reserves would be necessary to balance the upcoming budget, down from the \$800,000 we originally appropriated in the 2008-2009 budget. The \$540,640 is higher than the \$418,154 from the revised General Fund Budget. As it turned out, though, it appears that we will use approximately \$131,340 from those reserves to balance the current budget. Last year, we proposed the use of \$198,510 in Powell Bill Reserves, and we will use around \$145,310 of those funds. In 2009-2010, we are proposing the use of \$160,140 to balance the proposed expenditures for Powell Bill purposes, and this will go primarily toward the Town's share of the cost of the Hendrix Street Bridge.

In recent years, we have been able to reduce the transfer of funds from the Electric Fund to the General Fund. In 2003-2004, the transfer was \$1,227,050, and that number was reduced to \$900,000 in 2006-2007. The transfer was further reduced to \$875,000 in the 2007-2008 budget. In 2009-2010, we are recommending that the transfer be \$987,000, and while that is a slight increase, it is primarily to pay back funds collected by the Electric Fund for electric service provided to facilities operated by the General Fund. We maintain a hope that in the future, with an improved economy, we will be able to reduce the transfers and continue to free other funds from dependency upon the Electric Fund. For the first time in 2006-2007, we proposed a transfer of a small portion of the Water and Sewer Funds to the General Fund. In 2009-2010, we are proposing that the General Fund receive \$91,150 from Water Fund and \$83,070 from Sewer Fund.

II. EXPENDITURES

In the coming year, it is projected that **General Fund Expenditures** will total \$13,034,800, exceeding our anticipated expenditures for 2008-2009 by \$502,450, an increase of 4.01%. Most of the increase can be tied to three areas: Wages and Fringe benefits, Capital Outlay and Loan Payments on debt service. In 2008-2009, we kept some positions vacant and delayed filling other vacancies when we could, so in the 2009-2010 budget, wages and fringe benefits are up \$133,000. Some Capital Outlay was delayed last year and in 2009-2010, some of those items must be secured. As a result, we anticipate that Capital Outlay will be up \$194,000 in 2009-2010. Finally, in the area of Debt Payments, we will begin making the payments on the loan from Rural Development for the fire station, giving us a new expense of \$108,700. Those three categories make up \$435,000 of the \$502,450 increase in expenditures.

With the economy in the shape it is in and the Town's financial condition impacted by the downturn, we are not able to recommend any cost of living or merit pay adjustment for employees for the coming year. While this may be disappointing for some, the Town has been able to make it through the current recession without having to lay off a single employee, reduce anyone's pay or cut back anyone's hours. To be able to maintain that record in the 2009-2010 fiscal year, we felt there was no choice but to maintain current pay levels and sacrifice any cost of living increase for employees. With 163 full time and 60 part time employees, a goodly portion of the Town's budget is tied to personnel costs for wages and fringe benefits. Nearly 60% of the General Fund budget is tied to salaries, wages and fringe benefits costs, so even a modest pay increase can have a significant financial impact upon the budget. A 2% increase can mean close to \$100,000 in costs to the General Fund budget, and our current estimate of revenues will not support that. As we proceed through the fiscal year, if economic conditions improve and revenues are on the upswing, perhaps we can revisit this issue.

For many years, the Town was hit with double digit increases in hospitalization insurance costs. Fortunately, the past year has been one in which employee usage of insurance benefits was lower than expected. As a result, the hospitalization rates from Blue Cross-Blue Shield will not increase for the second consecutive year. This cost is a major expense in the Town's budget, so not having an increase means a great deal.

Significant budget expenses include: Construction of the Hendrix Street Bridge (\$475,000), Loan Payment to Rural Development on Fire Station (\$108,700), Purchase of two new trucks in Street Department (\$90,000), Leaf Machine (\$21,000), Cost of Debris Landfill (\$40,000). We will also have expenses associated with several studies in the Planning Department. We will be closing out the Thoroughfare Study for Russ Avenue and the Pedestrian Study for the community, and we will be deeply into the review of the Land Development Standards and a study on Historic Preservation.

In Section 6 of the Budget, you will find comparisons for each of the six funds the Town operates. These show the actual amount of revenues and expenditures we are estimating for 2008-2009 compared with the amount we project for the 2009-2010 fiscal year. These charts may be helpful to the Board in understanding the origin of the money and how it is spent.

III. APPROPRIATION FROM RESERVES & INTERFUND TRANSFERS

The 2009-2010 General Fund Budget calls for a **Fund Balance appropriation** of \$700,780, with \$540,640 coming from undesignated reserves and \$160,140 coming from Powell Bill funds. The amount coming from Powell Bill reserve funds has been building for a few years in anticipation of replacing the Hendrix Street Bridge. The \$540,640 coming from the undesignated reserves of the General Fund is lower than we typically suggest; however, we feel we need to be conservative in light of the current economic condition. In addition, we do not want the percentage of the Town's fund balance to drop too much at one time. We feel comfortable making our recommendation for 2009-2010.

In the 2004-2005 budget, we transferred \$1,227,050 from the Electric Fund to the General Fund and in 2005-2006 we dropped that number to \$1,000,000. In 2006-2007, there was a reduction to \$900,000, and in 2007-2008, we reduced that to \$875,000. We wanted to reduce this \$25,000 in 2008-2009, but were unable to do so. In the 2009-2010 budget, there is a slight increase to \$887,000, but this is primarily a repayment of the expense of the electricity provided to facilities operated by the General Fund. When you consider the total transfer, you should realize that of the \$887,000, \$370,850 is the debt payment on the Waynesville Recreation Center. When that expense is deducted from the \$887,000 to be transferred, the balance used solely to subsidize General Fund operating expenditures is \$516,150. That figure is close to what we were transferring to the General Fund prior to construction of the Recreation Center.

As you know, by subsidizing the General Fund, the Town has been able to keep the property tax rates much lower than other municipalities. Based upon the projected tax base for 2009-2010, one cent on the tax rate produces around \$100,000; consequently, the transfer of \$875,000 is the equivalent of approximately 8.75 cents on the property tax rate. For the sixth consecutive year, we are dealing with the financial impact of fuel adjustment charges passed along by Progress Energy, and we have seen reductions in the fund balance in the Electric Fund as we absorbed some of those increases. With the new electric power supply agreement with Progress Energy going into affect in 2009-2010, and the debt payments on the new substation, there are fewer reserve funds for the Electric Fund to share with other funds, so we feel the Town should continue to reduce transfers as much as possible.

IV. TAXES AND FEES FOR 2009-2010

In the 2009-2010 fiscal year budget, we are proposing that the property tax remain at its present level of 40 cents per \$100 valuation. Of that amount, we anticipate that roughly 4 cents per \$100 will be needed to pay for the local share and the debt service on the new fire station and the new police/development office. We had been transferring funds into a Capital Project Fund to pay for the construction costs, but during 2008-2009, we began paying the actual debt service on the loan on the fire station. One loan of \$1,000,000 is with BB&T, and we are already repaying that loan. The other loan is for \$2,000,000 from the Rural Development branch of the U. S. Department of Agriculture. We closed that loan in August, 2008, and our debt payments will begin in 2009-2010. For the police station, the entire \$3,000,000 loan is with Wachovia Bank, and we began making semi-annual payments on that loan in 2008-2009.

The Town, like all consumers, saw the cost of gasoline, oil, diesel fuel, tires and petroleum related products skyrocket to record levels in 2008. Our expenditures for vehicle fuel rose from \$104,194 in Fiscal Year 2004 to \$277,034 in 2007-2008. The 2008-2009 year looked as if it might be worse before prices fell over the winter after peaking in the early autumn. In terms of fuel costs, the Sanitation Department is one of our most expensive operations. A new fuel tracking system installed in October, 2008, revealed that we had dramatically underestimated the amount of fuel used by Streets and Sanitation. We have been operating five sanitation vehicles in residential areas, collecting garbage, junk, recycling, yard waste or leaves and chipping limbs, and most of these units get low gas mileage. We have installed the new Pin Point Geotech System to try and help us reduce fuel costs, and we have adjusted collection schedules; however this is an expensive operation, and we provide a very high level of services for the small fee charged. In 2009-2010, we are proposing that the residential garbage fee be raised from \$5.00 to \$5.50 monthly. In comparing this fee with other communities, we found that as with our taxes, water and sewer rates, the fee charged for sanitation services is on the low side, and taxes continue to subsidize the sanitation service provided citizens.

During 2008-2009, we have been converting from side-loading to front-loading dumpsters and working with customers to adjust service levels and schedules. We have worked to provide an equitable fee schedule for this service and just implemented the new fees in December, 2008. We did not want to have to make adjustments to those fees, but Haywood County has warned that tipping fees will increase next year, so we have no choice but to pass along the tipping fees to our customers.

Beginning in 2008, the State of North Carolina mandated a \$2.00 per ton fee on all solid wastes to cover the cost of remediating "orphan" landfills abandoned prior to the implementation of EPA closeout regulations. In 2008-2009, the Town had to pass along that charge to our customers, but at least we receive a very small portion of the fee collected back for use in our sanitation program. Hopefully we will be able to use those funds to improve our recycling efforts or allow our personnel to expand recyclables they may collect or perhaps to improve the collection of litter from our roadsides, a blight that severely impacts the appearance of our beautiful community.

In 2008-2009, after years of seeking a more equitable way of collecting charges for providing fire service, the Towns and Volunteer Fire Departments convinced Haywood County to place almost all property within the county into fire districts. There are currently three fire tax districts to which our Fire Department responds, and there are a number of areas on the Town's water system which pay a \$4.00 per month fire fee. There are other areas to which the Town's department responds, but which pay nothing for fire service. Under the new system, the three fire districts and \$4.00 monthly charge on utility bills would be eliminated and there would be one fire district for all property served by our Fire Department. This should result in an increase in revenues for the Waynesville Fire Department, but we are reluctant to budget these until we know that is the actual result.

The Recreation Center opened in December, 1999, and since then, there have been two increases in fees or rates. Since the facility opened, Haywood County has contributed \$70,000 annually toward the cost of recreation services, and that equates to approximately 3.5% of the department's budget. Statistics reveal that roughly 70% of the users of the Town's recreation services reside outside of Waynesville, but the Town has always charged the same fees regardless of whether people lived inside or outside the Town. Due to budget constraints, the County has withheld some funding from the Town for recreation services, and the County Manager has indicated that if any County funding is provided in 2009-2010, it will be less than what the Town has received in the past. On that basis, we will be recommending that users from outside Waynesville pay a higher fee than users from inside Waynesville. At this stage, we are continuing to gather information on how other communities administer fee schedules for resident and non-resident users, and we plan to have a recommendation to the Board during budget work sessions. The Town cannot continue to provide 70% of recreation services to non-residents when the County is paying 3.5% or less of the cost of providing the services to residents from outside the town. We do not feel it is fair for the people of Waynesville to continue to subsidize that expense.

We are also recommending an increase of \$100 for each cemetery lot and columbarium niche, with one half the total price going to the Perpetual Care Fund.

V. HIGHLIGHTS OF EXPENDITURES FOR 2009-2010

A. Cost of Living Adjustments and Retirement Contributions

As indicated earlier in this document, because of the present state of the economy and the impact upon the revenues the Town receives, we are unable to propose a Cost of Living raise or merit increase for employees in the 2009-2010 budget. If financial conditions change later in the fiscal year, perhaps we can revisit this issue.

As has been done for several years, funds are provided to make a 5% contribution to a **401(k) retirement account** for every full-time employee. Employees may invest that money as they chose and may contribute their own money into the 401(k) account. In addition to the 401(k), the Town contributes 5% on behalf of every full time employee to either the **Local Government Employees' Retirement System** or to the **Local Law Enforcement Officers' Retirement System**. Employees also contribute to this retirement system and it is one of the finest benefits that are offered to our personnel.

As we have stated many times, and I know the Board is aware of this, the Town has some of the best employees that can be found in any organization. While we are unable to offer them higher compensation at this time, at least we are able to maintain the generous fringe benefits program as a reward for the excellent work they do.

B. Employment Levels

In 2007-2008, we added several new employees including two police dispatchers, a drug detective, a new building inspector and a new employee in Streets and Sanitation. During 2008-2009, some positions became vacant, and with the need to make some financial cutbacks, we had to freeze some of those positions. In the General Fund, we froze the positions of Building Inspector, Sanitation Worker and Cemetery Laborer, and these have actually been eliminated from the 2009-2010 budget. This means that the number of full time employees in the General Fund will drop from 123 to 120.

There are some definite personnel needs within our organization, but with the Town's financial situation, we did not feel that we could recommend the addition of more personnel in the General Fund at this time. There continues to be a need for an assistant in Human Resources to help Ms. Margaret Langston with her work load. We also see a growing work load with the number of responses to calls by the Police Department, and we have applied for a federal grant that may pay most of those costs for the next four years. In the future, the Town might look to hiring a full time employee to oversee Information Technology for all departments. At present, we have a broad contract with a computer firm to oversee IT, to improve on what we are presently doing and to expand into new areas, and in the Police Department, we have an employee who handles this type of work for IT, telephone and communication systems.

C. Fringe Benefits Costs

The greatest fringe benefit provided our employees is health insurance. Over the years, the cost of health insurance has increased far in excess of inflation rate. We have tried various means in response to increasing costs - changing deductibles, changing providers and requiring that employees start picking up a share of the cost of this benefit. There is no charge to employees for their own health insurance, only for that of their dependents, and the Town continues to pay the full premium for an employee and for retirees with at least ten years of service. We are continuing to look at some possible changes on health insurance for some of our long term employees. As noted earlier, our personnel have been judicious in the use of their health insurance benefits this past year, and Blue Cross-Blue Shield has advised that for 2009-2010, there will be no increase. As the Town spends approximately \$1.5 million for health insurance, when there is no increase, it is a tremendous savings for the Town and our employees.

Our dental and life insurance coverage is provided through the North Carolina League of Municipalities which also provides our **Worker's Compensation, Property, Automotive and Liability Insurance**. We were pleased to learn that the premiums on property, automotive and liability insurance will be stable next year as the Town will be receiving some credits due to the length of time it has participated in those programs. We are seeing a substantial increase in Worker's Compensation Insurance due to some large claims in two areas.

In addition to the 401(k) retirement program, the Town offers the opportunities for employees to participate in other retirement programs, to purchase extra life insurance for themselves or their dependents, to establish pre-tax health savings accounts or special eye care accounts and to take part in a variety of other programs.

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

D. Capital Outlay/Infrastructure Improvements Costs

In the 2009-2010 fiscal year, the appropriation for capital outlay in the General Fund is recommended to increase by approximately \$143,465. While there are some new capital purchases proposed, \$88,040 of that increase is the result of loan payment to Rural Development on the new fire station.

When budgets are tight, one of the first things that get reduced is Capital Outlay. In making their requests, we are sure that department heads believe that the vast majority of items are needed in order to improve departmental operations, but obviously we could not recommend every request. Each department head is asked to prioritize requests for funding, and you will see these numbers next to the items in Section VI. In that same Section, you will also see every request that was made and what we are recommending be funded in 2009-2010. In the 15 years I have served as Town Manager, various Town Boards have been very generous in providing funds so that employees may have adequate vehicles and equipment with which to perform their work. In turn, I believe our personnel take good care of the equipment and that the garage does a good job of providing proper care and maintenance of the equipment.

In some cases, we had to be creative about meeting needs. The Police requested nine vehicles, one of which was rejected. The Town could not afford the \$188,000 to pay cash for eight vehicles, so we are recommending that they be financed over two years. The Fire Department needs a new fire truck to replace a 1988 Pumper. We bid the truck one time but only three bidders participated. Specifications need to be redone to open the process so more companies will bid. We are recommending that both the police cars and the fire truck be bid and ordered during 2009-2010. The police cars should be delivered during 2009-2010, but the first payment on the vehicles will not be due until the 2010-2011 fiscal year. In the case of the fire truck, though ordered in 2009-2010, the unit will not likely be delivered until 2010-2011. If that occurs, then the first payment on the truck might not even be due until the 2011-2012 budget; however, we may want to begin making payments during 2010-2011.

As we have done since 1995, we continued development of the Five-Year **Capital Improvements Plan (CIP)**, and we expect department heads to pay attention to this planning tool each year when developing budget requests. Much time was spent by the departments in developing the list of items that they felt needed to be replaced over the next five years. A CIP must be adjusted annually depending upon changing conditions or new circumstances. Such a plan should cause us to develop replacement schedules for major equipment, and help prevent a situation where all big-ticket items have to be replaced at the same time.

E. General Operating Expenditures

When the recession hit, we anticipated a drop in the price of many commodities the Town purchases. But we have seen the reverse of that, with many products rising in price. During the year, the price of gasoline and diesel fuel skyrocketed and was in short supply. We used an average price of \$3.10 per gallon to prepare the 2008-2009 budget, and we were afraid that would not be sufficient. Petroleum prices have dropped significantly, saving us thousands of dollars. Prices of other items, such as concrete, asphalt, steel and certain types of pipe were on the rise. We asked departments to give up 3% of their budgets, and in some cases, they cut a lot of general operating expenses. This meant that the budget was particularly tight, and with the economy continuing to be volatile, the budget for 2009-2010 will likely be just as tight.

Many departments asked for increases in Materials and Supplies, as they have work they want to accomplish. Regretfully, with the decline in revenues in several areas, it will be necessary to delay some projects and try to make the funds available spread over a twelve month period.

While the cost of motels and food in restaurants rose a bit in 2008-2009, we have tried to hold travel and training expenses down for the 2009-2010 fiscal year. We are trying to do more to bring training to our site rather than send large numbers of personnel elsewhere for training. We continue to emphasize additional training for our personnel so they improve their job skills and increase their chances of advancement. We want to promote from within when we can and when our employees are capable. We have to try to make sure they are.

F. Miscellaneous Costs

The **Professional and Contract Services** amount will drop a bit in 2009-2010. Many of the engineering costs associated with the replacement of the Hendrix Street Bridge have been paid. There are also some projects in the Planning Department for planning studies that will be completed in 2008-2009. We will have costs associated with the review of the Land Development Standards and for Historic Preservation. The Pay and Classification Study is nearing completion, though we will be hard pressed to implement any increases recommended. Our legal fees rose slightly this past year, but a goodly portion of that will be reimbursed from the Eagle Nest Project Funds. The Donations and Contributions to various organizations will drop by \$25,000 as the five year commitment to FolkMoot has been completed and some organizations have ceased to exist. In a separate document, the Board is provided a list of the requests and letters received from various organizations.

The final category in the budget is for **Debt Service**. There is one new debt added to what the Town must pay in the 2009-2010 General Fund budget. The following are debts which appeared in previous budgets and will continue:

1. the eleventh of twenty years on the Waynesville Recreation Center (\$370,850),
2. the third of four payments on three trucks for sanitation (\$56,250),
3. the seventh of fifteen payments to Haywood County for a parking deck (\$227,050),
4. the fifth of five years of bull dozer payments for the Town's landfill (\$15,800),
5. the second of five years on the telephone system for all town facilities (\$18,030),

6. the third of fifteen years on the BB&T loan for the fire station (\$98,720),
 7. the second of twenty years on the Wachovia loan on the police station (\$211,340),
 8. the second of five years on the front loading garbage trucks (\$82,900).
- New debts appearing in the 2009-2010 budget include the following:
1. the first of forty years to Rural Development on the fire station (\$108,700).

VI. NOTEWORTHY ITEMS

Much of the decision making process involved in developing the 2009-2010 budget was in determining what is essential and how to pay for those services. The Town of Waynesville is fortunate that we have developed a pretty healthy fund balance over the years, saving up for a "rainy day". We have also been blessed with elected officials who have been willing to pay for the cost of doing business and providing the services and the facilities that the public wants and expects from its local government. When ADW Architects recommended that the Town needed a new fire station and a new police and development office, the Board asked Town Staff to determine a way to pay for these needs. When the costs were determined, we advised the Board that in order to construct these two facilities, it would be necessary to approve a four-cent tax to handle the debt. The Board approved that funding, and today, the new fire station has greatly improved our ability to provide fire service to the community and the police station, development office and town meeting room are nearing completion on Main Street in the downtown.

As we begin the new fiscal year, we will see the Police Department, Planning, Land Use and Building Inspections returning to the downtown. All police operations will be under one roof and this should improve the efficiency of that department's operation. For the first time in decades, police operations should have adequate space in which to function, with a state of the art evidence lab and storage area, something the late Alderman Kenneth Moore emphasized so much. The Planning, Land Use and Building Inspections will be under one roof and have the Public Works Director in the office as well. We hope that will open the doors for better communications within those separate operations and make sure that developers and citizens are in compliance with the rules and regulations that each office of the operation administers. For the citizens, it has been our goal that whether they are dealing with police or development, they should be able to resolve their issues or get their questions answered in one place without bouncing from one office to another. We are excited for our employees to be stationed in modern facilities which provide them with the space and equipment to better do their jobs, but we are also excited for the citizens, our customers, for this will make local government more convenient for them.

It is noteworthy that while other local governments throughout the region and the nation are having to lay off workers, go to reduced schedules, cut back hours of employees, reduce wages and adjust or eliminate service levels, the Town of Waynesville has been able to avoid that. During the current fiscal year, we did freeze some positions. A position as building inspector was frozen when the work level declined and that position has been eliminated in the 2009-2010 budget. In Streets and Sanitation, we switched from a side-loading to front loading commercial garbage truck, reducing the two man crew to a single operator, so we froze one position there and it has been eliminated in the 2009-2010 budget. In the cemetery, we froze and then eliminated one position, but by reorganizing the schedule for collecting brush and old furniture and appliances, the Superintendent is able to shift crew members around as needed to assure the work gets done.

During the past year, I am sure that many of us have read writings about the current financial situation. One of the articles that struck a particular chord with me was one which advised – ‘Don’t let a good crisis go to waste!’ I have thought a great deal about that in subsequent months. As an organization, I am sure the Town of Waynesville has been faced with any number of challenges since its founding in 1871. Obviously it met each one of these and has continued to survive over the past 138 years. But when an organization comes face to face with the financial issues of 2008-2009, that organization has the opportunity to look deep inside and determine how to change to survive.

Last October, when we asked Department Head to look within their budgets and find reductions of 3% that they could return without doing a lot of damage to their operations. This was not an easy task, but we were able to make those reductions. In exchange, I promised that I would do everything possible to take care of our employees – to prevent layoffs, furloughs, reduced hours, pay cuts or reductions in benefits. The Town Board has supported this philosophy and we maintain a finest group of employees anywhere!

We have adjusted the manner in which we deliver services in some cases, and looked for ways to be more efficient. The switch to the front loading garbage truck was a change that made sense, but it was also one that improved efficiency and actually resulted in a better level of service for our commercial customers. In many cases, the customers were able to save money by using a larger dumpster with fewer collections to pay for, and it saved the Town money since fewer trips were made to collect and fewer man hours were needed. We have purchased the new Pin Pointe Technology System to make collections of brush, trash, old furniture and appliances more efficient. For now, our personnel are experimenting with the system, but when it is fully implemented in 2009-2010, we anticipate a substantial savings in fuel and labor costs.

We continue to work with various groups and the State in finding ways to handle the brush, leaves and yard wastes we collect from residents. We have formed partnerships in the county with the Extension Service and the Master Gardeners to establish a composting program and to make that compost available to the public. We are trying to be more environmentally conscious, and during the coming year, we hope to work with Haywood County on efforts to increase recycling and reduce the waste stream going into the landfill.

While we are looking within the organization, as a team, the Board and Town Staff are looking at the community and how change might be needed in the future. With help in the form of grants, the Board has funded a Pedestrian Study to assist us in indentifying the most needed improvements to meet the needs of pedestrians. Another study is in its final stages on evaluating potential changes to Russ Avenue, to find ways to help traffic flow better and to reduce the congestion and number of accidents on this very busy road. On a broader scale, the Town Board authorized funds for a review of the Land Development Standards adopted in April, 2003. These rules and regulations have been both praised and criticized over the past six years, and the Board felt it was time to revisit the document to see what changes might be desirable and how it might be improved in finding a balance between what developers want and what is in the best interest of the community. The review will be completed during 2009-2010, with changes presented to the Board for its consideration in early 2010.

While there has certainly been a slowdown in growth and development this past year, there are still many exciting things happening in Waynesville. During 2008-2009, we have seen the opening of Waynesville Crossings, the new shopping center on the former Dayco Products site on South Main Street. With a large Wal-Mart, a Best Buy and a number of smaller businesses within the development, this has become a retail center for Waynesville, and there is still space for more development on the site. Just a half mile south, between Old Balsam Road and the Great Smoky Mountain Expressway, an apartment complex is rising from the ground and later this year, 160 housing units will be added to our community's inventory. Other developments are on hold until the financial markets rebound and the credit crunch is past, but projects such as Richland Hills, off North Main Street and abutting the downtown area, are moving ahead with plans to provide 64 rental apartments for our senior citizens.

The lull will pass. New homes and businesses will be built. More people will move to Waynesville and more commercial enterprises will have the desire to locate here to meet the demand for their business services. While the economic situation may now be a little stagnant, it will not be for long. And when the turnaround occurs, there will be a pent up demand for new cars, furniture, property and big ticket items as well as a rebound in the requests for vehicular or home repairs.

During the lull, we are planning and preparing for the growth to come. We are conducting studies to make our community more open for development and more user-friendly to developers and to new businesses. While I do not see our town giving up on the Smart Growth principals that drove the Land Development Standards of 2003, I do see an effort at trying to make the Standards mesh with the actual needs in Waynesville.

We have evaluated the needs of our organization. For several years, Department Heads submitted their capital outlay requests in a priority order, but in our work on the budget for 2009-2010, I do not think we have ever paid more attention to those priorities. We have had to be conservative in recommending capital outlay purchases, but we must also find ways to provide employees with the equipment they need to do the work for which they are hired and which the Management, Board and citizens expect. Creative? Yes, we have done some creative things in planning or timing purchases, but this was an essential part of meeting the needs we found.

VII. SUMMARY

My mother passed away in March, 2009. She was a lady who was a walking encyclopedia of old and wise sayings. It seemed that no matter what I did (or did not do) while growing up and even in my adult life, Mom had or thought she had an old and wise saying that fit the occasion. "Idleness is the Devil's Workshop", "You made your bed, you lie in it", "If you dance, you must pay the fiddler" – one after another, those sayings poured from her lips.

Those who know me realize that "the apple does not fall far from the tree". We tend to be like our parents, often duplicating their interests and the way they do things. I am guilty of sharing old and wise sayings as well, thinking that somehow, they must apply in a given situation.

'Don't Waste a Good Crisis' – I really liked that quote, and I have tried to apply it to our own organization.

The Town of Waynesville is still opened for business. We are a leaner organization today than we were a year ago, but we are functioning well, perhaps even better than we did prior to the crisis. In all truth, we have had it somewhat easy for a while, the revenues were there, and the growth in the tax base was there, visitors came to the community and spent their money, bought second homes, generated more business. All that changed in 2008. But it has affected an area far greater than Waynesville. Other communities throughout North Carolina, the nation and the world have been impacted.

In my summary of the 2008-2009 budget message, I spoke of the increasing price of fuel, of rising costs and of the potential drop in revenues. And I noted that "If we need to make changes during the coming year, we will be prepared to make whatever changes are necessary to assure that our organization maintains its fiscal strength."

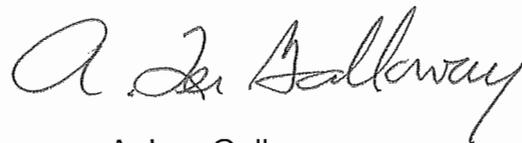
The fiscal year of 2008-2009 has been about change, not only for our municipal government, but about the county, state and national government as well. We have had to change in order to survive. 'If you always do what you have always done, you will always get what you always got'. In order to get different results, our organization and all organizations must do things differently.

While we do things differently, we must remember that we do not accomplish things alone. We are a team, and good teams work together. At the foundation, we have the finest asset imaginable - dedicated, loyal and skilled employees. We must continue to support them, just as they support the Town during this difficult and challenging time. We have an outstanding group of elected officials, people sincere about their service, with no hidden agendas, interested only in doing what is best for the community and the citizens. With the challenges and hurdles ahead, I can think of no group of employees, department heads and elected officials with whom I would rather face those challenges.

I have spent almost 36 years in local government, and my highest goal has always been in being a good steward of the money and resources entrusted to us by the citizens. We believe that the 2009-2010 budget will meet the needs of the citizens while maintaining the financial integrity of the Town. We feel that the budget responds well to the crisis.

We stand ready to answer any questions which you might have and to assist you as you proceed through the consideration of the 2009-2010 budget. As you review the materials presented, please contact Finance Director Eddie Caldwell or me to answer your questions or if additional information is needed

Respectfully submitted,



A. Lee Galloway
Town Manager

PART 2 - 2009 - 2010
PROPOSED GENERAL FUND BUDGET

I. GENERAL FUND			
A. REVENUES	EST. ACTUAL 2008-2009	PROPOSED 2009-2010	DIFFERENCE
Real Estate Taxes - Town	4,014,500	4,022,370	7,870
Comment: There has been very little growth in the tax base this past year and with the economic situation and high unemployment rate, we felt it prudent to reduce the collection percentage slightly.			
Real Estate Taxes - Municipal Service District - Downtown Waynesville	92,380	92,100	(280)
Comment: There were some discoveries in the Municipal Service District this past year and that gave the MSD a one-time boost in collection revenue.			
Motor Vehicle Taxes	263,470	255,730	(7,740)
Comment: Auto sales have plummeted and tax valuation will fall as well.			
Motor Vehicle Taxes - Municipal Service District - Downtown Waynesville	20	0	(20)
Motor Vehicle Rental Tax	18,980	20,000	1,020
Comment: Apparently there were fewer vehicles rented in 2008-2009.			
Tax Refunds and Discounts	(1,200)	(4,500)	(3,300)
Comment: Refunds are issued when people pay property taxes already paid by their mortgage company. The duplicate payments were less in 2008-2009 than we normally see.			
Penalties/Interest/Advertising	28,100	28,100	0
Comment: Revenues in this area hold pretty steady each year.			
Local Option Sales Tax - 1 %	909,960	900,870	(9,090)
Comment: There was a significant decline in the sales tax in 2008 due to the poor economy and it is projected that retail sales will not rebound until early 2010. We expect another slight decline in revenues next year.			
Local Option Sales Tax - 1/2 %	907,530	898,340	(9,190)
Comment: This revenue source is based upon statewide sales, and it is predicted that retail sales will decline statewide as well as in Haywood.			
Additional 1/2% Sales Tax to Replace Reimbursements	377,370	373,530	(3,840)
Comment: The distribution of this sales tax changed during 2008 due to the State taking the tax to offset Medicare Payments by the County. There was a hold harmless clause to make sure local governments did not lose money as a result. We expect a decline here, but only a small one.			
Privilege License Tax	19,500	19,500	0

**PART 2 - 2009 - 2010
PROPOSED GENERAL FUND BUDGET**

REVENUES	EST. ACTUAL	PROPOSED	DIFFERENCE
Cable Television Gross Receipts	158,320	149,020	(9,300)
Comment: The State adopted new regulations on cablevision and satellite television. Revenues have been good, but we anticipate that people will reduce expenses and perhaps their spending on cable, thus reducing our revenues.			
Beer and Wine Tax	44,710	44,710	0
Comment: Growth in this revenue source has been slow and it is distributed on a statewide basis. Areas with faster population growth are likely seeing higher revenues than we are.			
Court Facilities Fees	2,200	4,000	1,800
Franchise Taxes			
Comment: These revenue sources used to grow steadily, but in recent years they have been unpredictable. Telecommunications revenues continue to grow due to so much cell phone use, and electric and gas revenues grew significantly due to the cold fall and winter months and higher fuel costs. We would not expect to have so cold a winter in 2009-2010.			
A. Telecommunications	320,740	335,170	14,430
B. Electric	403,510	396,740	(6,770)
C. Natural Gas	15,190	15,030	(160)
Powell Bill Revenue	361,330	306,300	(55,030)
Comment: With the increase in gasoline prices last year, there was a related decrease in consumption. We have been told that with the poor economy, we will see another substantial drop in 2009-2010.			
80% Bridge Reimbursements	192,900	380,000	187,100
Comment: This is for the 80% reimbursement from the State for Hendrix Street bridge construction. We paid on engineering in 2007-2008 and for right-of-way purchase in 2008-2009. Construction should begin next year.			
Solid Waste Tax	2,830	4,250	1,420
Comment: This is a new source of revenue which resulted from the \$2.00 per ton charge on everything disposed of at the landfill. Local governments are receiving a small amount from this new tax.			
Payments on Behalf of Firemen for Pensions	15,000	15,000	0
Powell Bill Interest Earnings	14,000	3,560	(10,440)
Comment: Interest rates are at a near record low and earnings are down.			

PART 2 - 2009 - 2010
PROPOSED GENERAL FUND BUDGET

REVENUES	EST. ACTUAL	PROPOSED	DIFFERENCE
Police Grant - Others	15,000	50,000	35,000
Comment: We are hopeful that more grants will be available to us next year.			
Unauthorized Substance Funds	25,000	30,000	5,000
Comment: When funds are taken during a drug raid or in connection with drug deals/sales, the funds are distributed back to the department involved in the police actions. While down in 2008-2009, we expect a rise next year.			
Richland Creek Grant	0	0	0
Comment: The initial phases of this project have been completed.			
Richland Creek Action Committee Grants	0	0	0
Comment: the initial phases of this project have been completed.			
Miscellaneous Grants	107,070	50,690	(56,380)
Comment: We expect to close out the various projects and receive funds for the pedestrian study and the redesign of Russ Avenue. There are also funds coming for Historic Preservation Study and for Stormwater Study.			
Sale of Fixed Assets - Powell Bill Items	25,210	0	(25,210)
Comment: We sold some trucks which were paid for with Powell Bill Funds, but we do not anticipate any sales of Powell Bill equipment next year.			
Building Permits	101,500	105,000	3,500
Comment: We are not certain as to when construction will pick up again. The \$105,000 is much lower than what was received two years ago, but we will can make that number if some larger projects begin to develop.			
Planning Fees	8,000	8,000	0
Comment: Permits are down, but there are still many requests for plan review.			
Rezoning and Annexation Fees	1,200	3,000	1,800
Homeowners Recovery Fund	-200	-500	(300)
Connection and Reconnection Fees	45,000	42,000	(3,000)
Late Payment Penalties	19,000	19,500	500
Charges to the Water Fund	202,280	180,860	(21,420)
Charges to the Sewer Fund	181,720	166,730	(14,990)
Charges to the Electric Fund	373,140	361,120	(12,020)

PART 2 - 2009 - 2010
PROPOSED GENERAL FUND BUDGET

REVENUES	EST. ACTUAL	PROPOSED	DIFFERENCE
Police Contract Services	50,580	66,500	15,920
Comment: These are revenues for contract police services, including a large sum from the School System for the School Resource Officer at the Waynesville Middle School. Others are police services at banks, stores and private events in the community.			
Fire Protection Charges	170,000	171,200	1,200
Comment: The County has promised to expand fire districts so that all pay, and we are told that will result in a sizable increase in fire fees. We are reluctant to budget an increase until we see that it actually occurs.			
Commercial Sanitation Fees	376,050	393,000	16,950
Comment: The front loading service is going well and we have gained a few customers. We are proposing a rate increase to our customers to offset the higher tipping fees the county indicates will be assessed.			
Residential Sanitation Fees	273,300	286,000	12,700
Comment: We are also proposing an increase in residential sanitation fees to close the gap between the revenues and the actual cost of providing this very labor intensive and costly service.			
Solid Waste Containers - Sales	0	0	0
Comment: We have switched our Sanitation operation to one in which we no longer sell dumpsters and only rent them to our customers.			
Solid Waste Containers - Rental	32,710	44,400	11,690
Comment: We have switched almost entirely to front loading dumpsters, and we no longer sell dumpsters. So this revenue is increasing significantly. We are not recommending an increase in the rental fees in 2009-2010.			
Cemetery Lot Sales	11,000	20,000	9,000
Comment: An increase in the price of a lot or columbarium niche is being recommended, with one half the charge going to the perpetual care fund.			
Cemetery After Hours Call Out Fees	130	100	(30)
Comment: This is the charge for call outs on weekends and holidays.			
Columbarium Sales	1,600	1,200	(400)
Comment: While sales began slowly, we feel the popularity of cremation will grow and that sales of columbarium units will increase as well.			
Columbarium Openings	800	600	(200)
Comment: This fee covers the cost of the Town opening the columbarium niche and having the year of death etched on the granite door.			

**PART 2 - 2009 - 2010
PROPOSED GENERAL FUND BUDGET**

REVENUES	EST. ACTUAL	PROPOSED	DIFFERENCE
Recreation - Memberships	308,000	320,000	12,000
Comment: We will be recommending rate increases for users residing outside of town to offset the loss of County funding for recreation.			
Recreation - Daily Passes	140,000	165,000	25,000
Comment: We will be recommending rate increases for users residing outside of the town to offset the loss of County funding for recreation.			
Recreation - Rentals	35,000	45,000	10,000
Comment: Rental fees will rise for those residing outside of town.			
Recreation - Department Services	75,000	60,000	(15,000)
Comment: Fees collected for services were unusually high in 2008-2009, so we have budgeted a number more typical of revenues in this category.			
Recreation - Contribution from Haywood County	52,500	50,000	(2,500)
Comment: The County has indicated that the funding level for recreation will be less than it has been in previous years.			
Recreation - Adult and Children Recreation Programs	79,730	75,000	(4,730)
Comment: Fees collected for programming were unusually high this year, and we are budgeting for a more typical year in 2009-2010.			
Recreation - Program Fees at Armory	8,000	7,000	(1,000)
Recreation - Rentals Collected at Armory	4,500	4,500	0
Recreation - Child Care	420	0	(420)
Recreation - Commissions on Vending Machines	1,500	1,500	0
Comment: This is the revenue related to sales from vending machines that are placed by others. Sales appear to be off this year.			
Recreation - Proceeds from Concessions	30,100	30,000	(100)
Comment: Revenues at the concession stand the town operates are down.			
Recreation - Playground	11,170	14,000	2,830
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

**PART 2 - 2009 - 2010
PROPOSED GENERAL FUND BUDGET**

REVENUES	EST. ACTUAL	PROPOSED	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 there were no earnings in the past year.			
Memorials	5,000	10,000	5,000
Comment: This was a new account last year to which people may donate to purchase memorials for others. We expect an upsurge in this area as items may be purchased for the new Police Station and Development			
Public Art	33,000	20,400	(12,600)
Comment: These are donations made in support of the Public Art Program. The first year's program was very successful, and we anticipate that support for the art will continue as more pieces are placed in town.			
Public Art - Town of Waynesville	12,000	9,600	(2,400)
Comment: This is the Town's contribution to the Art Program.			
Miscellaneous	5,000	5,000	0
Comment: This is an account where we place revenue that does not fit easily in other categories.			
Rents	28,800	28,800	0
Comment: These are primarily the rents from cell tower locations.			
Sale of Materials & Fixed Assets	27,000	31,000	4,000
Comment: The income is from the sale of vehicles and equipment as surplus, and we expect to have more for sale in 2009-2010.			
Parking Tickets	4,200	800	(3,400)
Comment: There was a stronger effort at parking enforcement this past year.			
Noise Ordinance Violations	100	200	100
Comment: This was new in 2001-2002, and allows a process by which an officer can assess an immediate fine if a vehicle's radio is in violation of the noise ordinance. It has been very effective.			
Cash - Over and Short	130	0	(130)
Bad Check Charges	800	600	(200)
Investment Earnings	52,420	11,980	(40,440)
Comment: The interest rates on investments have dropped dramatically and the Town will see a dramatic drop on investment earnings.			

PART 2 - 2009 - 2010
PROPOSED GENERAL FUND BUDGET

REVENUES	EST. ACTUAL	PROPOSED	DIFFERENCE
ABC Store Sales Distribution	112,290	94,370	(17,920)
Comment: The ABC Store has reached the maximum amount of funds it can accumulate and must now distribute funds received above that level, so income has been higher than normal in recent years. In 2008-2009, some of the excess may have been recorded, making the revenues look disproportionately high.			
ABC Distribution - Law Enforcement	17,240	17,250	10
ABC Distribution - Rehabilitation	10,770	10,780	10
Transfer from Water Fund	74,420	91,950	17,530
Comment: We transfer a portion of the water revenues after fund balance is deducted to the General Fund.			
Transfer from Sewer Fund	70,180	83,070	12,890
Comment: We transfer a portion of the sewer revenues after fund balance is deducted to the General Fund.			
Transfer from Electric Fund	875,000	887,000	12,000
Comment: In the past, the Electric Fund has contributed as much as \$1,227,000 to the General Fund, but we have chopped away at that. This year, under a new accounting procedure, Town buildings are charged for the utilities used, and the increase shown here is repaying a portion of the electric cost paid by the General Fund back to the General Fund.			
Fund Balance Appropriated-Powell Bill	145,310	160,140	14,830
Comment: Because of delays in the Hendrix Street Bridge Project, it was not necessary to use as much of our Powell Bill reserves as we expected.			
Fund Balance Appropriated	131,340	540,640	409,300
Comment: In 2008-2009, we proposed using \$800,000 from fund balance but when we took back 3% of all department budgets, the number dropped to \$418,154. We will spend \$131,340. In 2009-2010, the appropriation from fund balance is smaller than normal.			
TOTAL GENERAL FUND REVENUES	12,532,350	13,034,800	502,450

PART 2 - 2009 - 2010
PROPOSED GENERAL FUND BUDGET

B. EXPENDITURES	EST. ACTUAL	PROPOSED	DIFFERENCE
Governing Body	111,300	109,850	(1,450)
Comment: Hospitalization expense is down \$9,700, Travel and Training are up \$1,500 and Other Insurance is up \$5,720.			
Administration	832,160	837,690	5,530
Comment: Part time help up \$2,000, Hospitalization up \$2,510, Workers' Compensation Insurance up \$3,230, Professional Services down \$14,000, Materials & Supplies up \$2,000, Postage up \$1,000, Capital Outlay up \$3,000.			
Finance Department	786,580	798,730	12,150
Comment: Accounting costs up \$4,000, Professional Services up \$3,500, Capital for Equipment up \$4,000.			
Public Buildings	842,810	951,550	108,740
Comment: Expense for electricity up \$24,400, Cost to rent Owen Clinic down \$22,000, Capital Improvements up \$34,250, Loan Payments up \$88,040 due to first payment due on fire station loan from Rural Development.			
Horticulturist	36,830	40,050	3,220
Comment: Materials and supplies are up \$3,000.			
Police Department	3,076,880	3,012,160	(64,720)
Comment: Wages and fringe benefit costs are up by \$61,770, Gas and Tires down \$19,550, Capital Outlay down \$96,200 due to financing of vehicles.			
Miscellaneous Police Grants	40,000	80,000	40,000
Comment: Grant funds were not as easy to secure this past year but we are hopeful that grants will be more readily available in 2009-2010.			
Fire Department	784,080	838,160	54,080
Comment: Wages & Fringe Benefits up by \$31,670, Professional Medical Services up \$10,000, Electricity up \$4,700, Capital for Equipment up \$8,000.			
A. Emergency Responders	12,300	12,500	200
Streets and Sanitation	2,269,970	2,408,430	138,460
Comment: Professional Services down \$27,000, Dumpsters for Resale down \$82,630, Gas and Tires up \$56,690, Vehicle Repair up \$37,000, Material and Supplies up \$10,000, Electricity up \$28,600, Equipment Repair up \$6,000, Tipping Fees up \$20,000, Capital Outlay up \$94,000.			
Powell Bill	738,750	850,000	111,250
Comment: Hendrix Street Bridge construction was planned in 2006-2007 budget but was delayed by State. With rights-of-way now secure, we hope to see construction begin in 2009-2010.			

PART 2 - 2009 - 2010
PROPOSED GENERAL FUND BUDGET

B. EXPENDITURES	EST. ACTUAL	PROPOSED	DIFFERENCE
Cemetery	104,570	116,430	11,860
Comment: Wages up \$3,000 for part time help and mower needed for \$8,000.			
Planning and Code Enforcement	256,880	296,950	40,070
Comment: Capital up \$31,820 to pay costs of various studies underway. Capital outlay up \$6,000 for computer equipment for two employees.			
A. Building Inspectors/Code Enforcement Officer	226,250	222,490	(3,760)
Comment: Costs for gas, tires and vehicle repairs is down \$3,170.			
Special Appropriations	268,000	240,490	(27,510)
Comment: The commitment to Folkmoot ended in 2008-2009, so the funds for donations to non-profits dropped. Other reductions were made due to economy.			
Parks and Recreation	2,063,820	2,160,320	96,500
Comment: Wages and fringe benefit costs are up \$34,600, Materials & Supplies up \$20,000, Electricity up \$11,000, Equipment Repair up \$30,690, Other Advertising up \$16,000.			
Recreation - Special Projects	81,170	59,000	(22,170)
Comment: This decline simply reflects that there were major grants from the State in the 2008-2009 budget for Greenway work. That will not reoccur.			
Operating Transfers to Other Funds			
A. Transfer to Capital Projects Fund - Fire & Police Projects	0	0	0
Comment: Last year, we transferred the full revenue from the taxes assessed for these projects. This year, the tax for the police project will be transferred, but the tax for the fire department will remain in this fund for payment on the debt on the station.			
TOTAL GENERAL FUND EXPENDITURES	12,532,350	13,034,800	502,450
C. GENERAL FUND SUMMARY	EST. ACTUAL	PROPOSED	DIFFERENCE
REVENUES	12,532,350	13,034,800	502,450
EXPENDITURES	12,532,350	13,034,800	(502,450)
DIFFERENCE	0	0	0

TO: Mayor and Board of Aldermen

SUBJECT: Proposed 2009 - 2010 Budgets for Enterprise Funds

The proposed budgets for the Town's Enterprise Funds for 2009-2010 are hereby submitted for your review. These Funds include the Water, Sewer and Electric Funds and represent a combined total of \$13,528,550. That reflects an increase of \$584,240 or about 4.51% over the \$12,944,310 we expect to spend in the 2008-2009 fiscal year. A comparison of the estimated expenditures with the proposed budget follows:

	<u>ESTIMATED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
Water Fund	\$2,534,140	\$2,468,170	(\$ 65,970)
Sewer Fund	\$1,968,750	\$2,017,480	\$ 48,730
Electric Fund	\$8,441,420	\$9,042,900	\$ 601,480

I. REVENUES

When the economy is poor, people will generally try to conserve in all areas and save money any way they can. On our water system, during 2008-2009, charges for water consumption exceeded budget estimates, but only by \$8,410. Perhaps the severe drought in our region led people to use more water. Unfortunately, the economy definitely affected revenues for the sale of new taps and connection fees and for capacity fees for new connections. Those two sources combined fell \$45,100 below our revenue estimate. In the **WATER FUND**, for the 2009-2010 budget, we are recommending a 5% increase in rates we charge for water use as well as on pump fees. This should result in an increase of \$97,190 in revenues. Fees for new taps and impact fees are to remain the same.

For 2008-2009, revenues from sewer customers fell \$24,120 below estimates. During a drought year, infiltration and inflow to wastewater collection lines drop, so the volume being measured and pumped to the wastewater treatment plant drops as well. For the **SEWER FUND**, like the water fund, new construction was down, and the revenue from sewer taps was off by \$33,000. We did have some significant income from impact fees for new developments such as Best Buy and the Laurel Ridge Country Club. For the 2009-2010 fiscal year, we are recommending that there be no increase in sewer rates.

In the **ELECTRIC FUND**, we are now into the sixth year of dealing with escalating fuel adjustment charges, and we adjust the rates we charge on a monthly basis as we pass along higher fuel charges from Progress Energy. For 2008-2009, revenues for sales of electricity will exceed our estimates by \$332,820, but that allowed us to reduce the amount of money we felt was needed from the reserves of that fund. For the 2009-2010 fiscal year, we anticipate that charges for electricity will grow by \$441,880. The Town will enter a new contract with Progress Energy effective January 1, 2010, and this will necessitate a rate increase by the Town to cover the cost of the new contract. Rates are expected to rise by approximately 5.5%, but fortunately, the base rates charged by Progress should remain in effect for the length of the contract, until December 31, 2015. The fuel charges will vary during those six years, but the base rate for demand and kilowatts will be the same.

There are other issues going on with the Electric Fund. In addition to the increased charges to the Town for higher fuel costs Progress Energy must pay, we have seen growth in the actual consumption. According to Finance Director Eddie Caldwell, consumption by the average residential customer has increased nearly 5% in the past year. This stands to reason for we have hit several new peak demands in that time, and on February 5, 2009, we hit a new record of 20.853 megawatts, which is 4.82% higher than the peak of 19.894 megawatts set in January, 2008. So in addition to fuel charges, we are paying more for the outright purchase of power from Progress Energy, and our revenues are higher from the greater demand upon our electric system.

II. EXPENDITURES

Water Fund expenditures for 2009-2010 will decline by \$65,970. The truth is expenditures had to decline unless we planned to use all the reserves in the Water Fund. We have used a significant amount of fund balance to meet the needs of the water plant, where large chunks were used the past two years, some for the expansion of the plant lab in 2007-2008 and more for replacement of a major portion of the plant's roof in 2008-2009. In addition to these capital outlays, there has been an unprecedented increase in the price of chemicals used in the water treatment process, particularly in the cost of fluoride, where some of the manufacturers have ceased operating in recent years. The costs at the Water Plant were running so high that we had to reduce the amount of work that could be authorized for the maintenance, repair and replacement of deteriorated water lines. And the Board will recall from the study done by Martin-McGill, there are millions of dollars in needed improvements that must be made to the water plant and water system. Water rate increases simply will not cover all the needs, which is why the impact fees were introduced. When development surges, those impact fees will assist us in making the improvements, or perhaps we will be able to secure some of the money from the federal government which is part of President Obama's stimulus package intended to boost the economy.

In the **Sewer Fund**, expenses will rise by \$48,730, but that is misleading. We were able to pay off the debt on the Lime Stabilization System used at the Wastewater Treatment Plant, freeing up \$88,583 annually to meet other needs. As a result, we were able to shift those funds over to capital expenditures in either maintenance or at the treatment plant. This fund has grown stronger in recent years, with no money taken from reserves in 2008-2009 and only \$9,590 is needed from reserves to balance the 2009-2010 budget.

In the **Electric Fund**, an expenditure increase of \$601,480 is requested over what we expect to spend in 2008-2009. The primary reason for this large of an increase is the first payment of \$310,000 due on the loan for the new electric substation. In addition, the new contract with Progress Energy will go into effect on January 1, 2010, resulting in an increase in the cost of purchasing power. Wages and fringe benefits in this department will rise by \$30,700, for we have continued to experience some turnover in this department, with times of vacancies and employee advancement through the probationary periods.

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

In Section 6 of the Budget, you will find Budget Cost Comparisons for each of the funds the Town operates. These comparisons show the actual amount of revenues and expenditures we estimate for 2008-2009, compared with the amount we anticipate for the 2009-2010 fiscal year. The charts should be very helpful to the Board in understanding the origin of the money in each fund and how that money is spent.

III. USE OF RESERVES AND INTERFUND TRANSFERS

In order to balance the Water, Sewer and Electric Funds, we typically must allocate various sums from the reserves of each of those funds. The financial position of these funds has varied over the years, depending on major projects or unforeseen events. For many years, the **Sewer Fund** was the weakest of the three, but it has gained strength and now the **Water Fund** seems to have slipped behind the other two.

In the **Water Fund**, we have suggested a Fund Balance allocation of \$169,570, which is down considerably from the \$332,340 we expect to use in 2008-2009. As noted, we have used a lot of the reserves in this fund to pay for the expansion of the Water Plant Lab, the roof on the Water Plant, to repair or replace some of the deteriorated water lines and to purchase equipment needed to do the work. For a period of time, the reserves in the Water Fund were growing and exceeded \$1,000,000, but we have encountered a number of needed repairs which have eaten away at those reserves.

The **Sewer Fund** has seen an increase in the reserves in recent years, and I am pleased to say that there have been several audit reports which found that this fund actually made a little money. During 2009-2010, we are requesting that \$9,590 come from reserves in order to balance the budget. During 2008-2009, we do not believe that any funds will have to come from reserves to balance the Sewer Fund. With this in mind and in view of the stress the poor economy is having on so many people, we did not recommend a rate increase on sewer charges for the 2009-2010 budget year. In the future, we would like to spend more for the rehabilitation of the sewer system, and we would like to see funding provided from rates and charges rather than from reserves of the Sewer Fund.

The reserves of the **Electric Fund** over the past few years look like a roller coaster track. The funds would grow and we would be able to borrow those reserves for the recreation center or a sewer line or water line or a parking deck. Then the reserves would grow again until there was some other need. Over the past five to six years, the reserves have declined as we struggled with meeting the bills from Progress Energy driven higher by the cost of fuel which they had no choice but to pass along to their customers. The Town in turn, passed along the cost to our own customers, but we often found that we could not raise our rates high enough or fast enough to keep up with the increases from Progress Energy. So the amount of reserves in the Electric Fund became unpredictable. In the 2008-2009 budget, we anticipated making the first of 12 annual payments on the debt for the new electric substation located off Howell Mill Road. Delays in construction meant that payment did not have to be made until the 2009-2010 fiscal year, giving the reserves at the end of June, 2009, a decided boost. We are recommending the use of \$207,350 in reserves of the Electric Fund for the 2009-2010 budget. Ironically, in the 2008-2009 budget, we had recommended taking \$207,750 from the reserves of the Electric Fund, but we are predicting that we will end the year using about \$22,750 in reserves.

IV. FEES FOR 2009-2010

In presenting the 2009-2010 budget to the Board, we are recommending that **water rates and pump fees** be increased by 5% for all customers inside and outside the town effective on August 1, 2009. We are not recommending that connection fees or capacity fees be increased. These increases should produce additional funds to allow us to do more repairs and maintenance of the water system as suggested by the Asset Management Plan.

We are recommending that there be no increase in **sewer rates** for the 2009-2010 fiscal year. This fund seems to be stable at this point. While we could certainly use additional funds to pay for more work on maintenance of the wastewater collection system, we felt that the current economic challenges for many of our customers were a factor we should consider in not seeking a rate increase this year.

Although the Town has raised water and sewer rates almost every year, we still have some of the lowest charges. Section 6 of the Budget compares rates charged by municipal systems in our region as well as similar sized municipalities across the State, and our charges remain among the lowest. The data from the League of Municipalities was updated last fall, so rate comparisons are pretty current, and Waynesville remains quite low compared to other municipalities based on this data. There is also a calculation of typical bills after the rate increases, with the Finance Department calculating charges at various levels under the current rate and the proposed rate.

During the 1990s, the Town and Haywood County entered an agreement to extend sewer lines from Lake Junaluska to Queens Farm and along Russ Avenue from Route 19 to the Maple Grove Methodist Church. An agreement was reached that impact fees would be charged to connect to these lines and the Town and County would share equally in the revenues from those fees. That agreement will expire on June 30, 2009, and in the future, any impact fees collected will remain with the Town of Waynesville.

In 2007, the Board increased **electric rates** by 3.5% to provide funds for the capital and debt service costs on the new electric substation. That was the first general rate increase since 1988. In response to the increase in fuel adjustment charges from Progress Energy, the Board has allowed staff to adjust rates on a monthly basis to attempt to cover those increased costs. Unfortunately, fuel adjustment charges have outpaced the rate adjustments staff has added to bills, and the rate increase for the debt service on the new substation has been eaten up by fuel adjustment charges. On January 1, 2010, the Town will enter a new Power Supply Agreement with Progress Energy, and the rates paid to Progress will rise by an average of 5.50%. It is our recommendation that rates charged our own customers rise by a similar 5.5%.

I would also note that under Senate Bill 3 passed by the North Carolina General Assembly in 2007, all electric utility companies must move toward purchasing 12 % of their power supply from renewable energy sources by the year 2021. In order to do this, the utilities were authorized to increase rates to their customers to cover the costs of buying alternative energy sources. The General Assembly felt that unless there were additional revenues to pay for the renewable energy sources, there would be no incentive for people or companies to develop these renewable sources. Progress Energy began charging their own customers the fee on monthly utility bills in January, 2009, and they will need to charge their wholesale customers, such as Waynesville, as well. Our electrical consultant has been working with Progress Energy to arrive at an equitable charge, but during the year, we will have to begin passing along this cost to customers on Waynesville's system.

V. HIGHLIGHTS OF EXPENDITURES FOR 2009-2010

A. Cost of Living Adjustments and Merit Pay Increases

Because of the present state of the economy and the impact upon the revenues the Town receives, we are unable to propose a Cost of Living raise or merit increase for employees in the 2009-2010 budget. If financial conditions change later in the fiscal year, perhaps we can revisit this issue.

As has been done for several years, funds are provided to make a 5% contribution to a **401(k) retirement account** for every full-time employee. Employees may invest that money as they chose and may contribute their own money into the 401(k) account. In addition to the 401(k), the Town contributes 5% on behalf of every full time employee to either the **Local Government Employees' Retirement System** or to the **Local Law Enforcement Officers' Retirement System**. Employees also contribute to this retirement system and it is one of the finest benefits that are offered to our personnel.

As we have stated many times, and I know the Board is aware of this, the Town has some of the best employees that can be found in any organization. While we are unable to offer them higher compensation at this time, at least we are able to maintain the generous fringe benefits program as a reward for the excellent work they do.

B. Employment Levels

In 2007-2008, we added an employee in sewer maintenance, but we were unable to fill that position. When we asked departments to reduce budgeted expenditures by 3%, the sewer maintenance department suggested that this position be frozen. In developing the 2009-2010 budget, this position has been eliminated. We enter the fiscal year with 37 positions in the Enterprise Funds, 16 in Water Maintenance and Water Treatment, 14 in Sewer Maintenance and Wastewater Treatment and 7 in the Electric System.

C. FRINGE BENEFIT COSTS

The greatest fringe benefit provided our employees is health insurance. Over the years, the cost of health insurance has increased far in excess of inflation rate. We have tried various means in response to increasing costs - changing deductibles, changing providers and requiring that employees start picking up a share of the cost of this benefit. There is no charge to employees for their own health insurance, only for that of their dependents, and the Town continues to pay the full premium for an employee and for retirees with at least ten years of service. We are continuing to look at some possible changes on health insurance for some of our long term employees. As noted earlier, our personnel have been judicious in the use of their health insurance benefits this past year, and Blue Cross-Blue Shield has advised that for 2009-2010, there will be no increase. As the Town spends approximately \$1.5 million for health insurance, when there is no increase, it is a tremendous savings for the Town and our employees.

Our dental and life insurance coverage is provided through the North Carolina League of Municipalities which also provides our **Worker's Compensation, Property, Automotive and Liability Insurance**. We were pleased to learn that the premiums on property, automotive and liability insurance will be stable next year as the Town will be receiving some credits due to the length of time it has participated in those programs. We are seeing a substantial increase in Worker's Compensation Insurance due to some large claims in two areas.

In addition to the 401(k) retirement program, the Town offers the opportunities for employees to participate in other retirement programs, to purchase extra life insurance for themselves or their dependents, to establish pre-tax health savings accounts or special eye care accounts and to take part in a variety of other programs.

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

D. Capital Outlay/Infrastructure Improvements Costs

For 2009-2010, we recommend an expenditure of \$275,000 from the Water Fund for rehabilitation of the system, and we ask that the Board allow the maintenance department to finance a new Trackhoe which has an estimated cost of \$70,000. At the water treatment plant, \$60,000 is requested for repairs to the concrete on the clearwell basins and \$9,300 for a new chlorinator. We would ask your approval of these items.

In the **Sewer Fund**, the primary capital expenditure for 2009-2010 would be to replace the 1994 GMC Sewer Cleaning Truck. With a cost estimated at \$170,000, we will seek a lease-purchase financing agreement probably for a four year period with \$51,000 budgeted each year. Since the first payment would not have to be made until after July 1, 2010, there is no debt payment in the 2009-2010 budget, but we would like to order the sewer cleaning truck during the fiscal year. We would like to combine this truck with the excavator from the water maintenance department and put them in one package to solicit bids for financing. We also recommend spending \$300,000 on the rehabilitation of various wastewater lines in different parts of the system. At the Wastewater Treatment Plant, funds are requested for various pieces of equipment, the most costly being a Pasteurization Vessel used to heat the sludge and kill bacteria.

In the **Electric Fund**, with the substation completed, we turn our attention again to making system additions, and \$35,000 is budgeted for that purpose. We have also requested \$15,000 for the replacement of Christmas Decorations along with \$3,500 for a hydraulic press and \$4,000 for a riding mower.

This year's list of proposed capital expenditure items appears in Section 6 of the budget. You will find a list of items requested and what is recommended for 2009-2010. The list includes vehicles and equipment proposed next year, construction projects and lease-purchase payments we are making on equipment, improvements and repairs.

Since 1995, we have used a Five-Year **Capital Improvements Plan (CIP)**, and our department heads pay attention to this planning tool when developing budget requests. Each department spends time developing the list of items they feel needs to be replaced over the next five years. A CIP must be adjusted annually depending upon changing conditions or new circumstances. Such a plan should cause us to develop replacement schedules for major equipment, and help prevent a situation where all big-ticket items have to be replaced at the same time. We will continue our annual work on the CIP.

E. General Operating Expenditures

When the recession hit, we anticipated a drop in the price of many commodities the Town purchases. But we have seen the reverse of that, with many products rising in price. During the year, the price of gasoline and diesel fuel skyrocketed and was in short supply. We used an average price of \$3.10 per gallon to prepare the 2008-2009 budget, and we were afraid that would not be sufficient. Fortunately, petroleum prices have dropped significantly, saving us thousands of dollars. Prices of other items, such as concrete, asphalt, steel and certain types of pipe were on the rise. At the water plant, the price of treatment chemicals has gone to unbelievable levels. Two years ago we spent \$86,519 for chemicals that will cost an estimated \$173,100 in 2009-2010. We asked departments to give up 3% of their budgets, and in some cases, they cut a lot of general operating expenses. This meant that the budget was particularly tight, and with the economy continuing to be volatile, the budget for 2009-2010 will likely be just as tight.

Many departments asked for increases in Materials and Supplies, as they have work they want to accomplish. Regretfully, with the decline in revenues in several areas, it will be necessary to delay some projects and try to make the funds available spread over a twelve month period. This is particularly disheartening in water and sewer maintenance which is working against that \$30 million backlog of improvements needed.

While the cost of motels and food in restaurants rose a bit in 2008-2009, we have tried to hold travel and training expenses down for the 2009-2010 fiscal year. We are trying to do more to bring training to our site rather than send large numbers of personnel elsewhere for training. We continue to emphasize additional training for our personnel so they improve their job skills and increase their chances of advancement. We want to promote from within when we can and when our employees are capable. We have to try to make sure they are. We have some new employees in the Electric Department, and we are particularly anxious to see them receive proper training in this dangerous field.

F. Miscellaneous Costs

The **Professional and Contract Services** for the water and sewer fund will be down in 2009-2010. During the current year, we had a Leak Detection Study performed on our water system to help address the problem we have with the loss of over 30% of the water we supply to the system. On the Water Treatment side, we expect costs to remain stable but will continue to try and find a solution to the price of treatment chemicals. In the Sewer Fund and Electric Funds, we do not anticipate much change in the cost for professional services from the prior year.

The final category in the budget is **Debt Service**. Waynesville is fortunate in that we have no bonded debt on our utility systems; however, we have entered some lease-purchase finance agreements to pay the cost of some expensive improvements. In the Electric Fund for 2009-2010, we will be adding our first payment on the debt on the electric substation. We should celebrate this year, for we made the final payment on the Lime Stabilization Equipment at the Wastewater Treatment Plant, and that allows us to plow \$88,583 back into the Sewer Fund to meet other capital needs. The following is a list of the loans and payments we will be making in the three Enterprise Funds:

1. the sixth of ten annual payments - 2 million gallon water tank (\$118,680),
2. the sixth of eight annual payments - Chlorine Contact Tank at water plant (\$153,165),
3. the fourth and fifth of sixteen semiannual payments - water plant lab (\$51,270),
4. the seventh of eight annual payments – Wastewater Sludge Belt Press (\$41,155),
5. the second of five annual payments – Pole Truck for Electric Department (\$41,438),
6. the first of twelve annual payments – Electric Substation (\$310,818).

In Section 6 of the budget, you will find a detailed report on each of the Town's lease purchase financing agreements, including the date when each will be paid in full.

VI. NOTEWORTHY ITEMS IN PROPOSED UTILITY FUND BUDGETS

At a time when the economy is poor and dollars are particularly hard to come by, it is important to recognize the progress that we are making on improvements to the facilities of the utility funds and on the distribution and collection lines. It is also important to recognize that the job is far from done and that we must remain on this course. It is simply the right thing to do. For many years, the Town had a tendency to keep rates low, and the Town fathers were proud of being able to offer those low rates. But there was a down side to that philosophy – the systems and facilities were not being well maintained. The infrastructure was not receiving proper attention, and as a result, the problems of the deteriorating systems began to become evident.

In light of this situation, Town officials made a decision that the problems must be addressed, and the only way to do so was to increase rates and invest more of the Town's resources on improvements to the infrastructure. During my tenure as manager, I have recommended increases in water and sewer rates almost every year, and the Town Boards have granted these increases. Electric rates have been raised as well, but it was only in response to the fuel adjustment charges passed along by Progress Energy or for the debt service on the new electrical substation.

The Town is investing more money to repair and maintain the water, sewer and electric systems than has been done previously. The study of the electric system in 2002 showed a crying need for the Town to have a program of replacing old power poles and lines and pointed to a need for a second point of delivery and substation. Since that time, Town Boards have provided funds that allowed our personnel to replace a minimum of 90 utility poles each year. In addition, land was purchased and funding was secured for the construction of a new electric substation, and that 15 megawatt facility was placed into service in April, 2009. Rather than funding every project imaginable in the General, Water or Sewer Funds, the resources of the Electric Fund are now being used to assure that the system is well maintained and adequate for the demands upon its production capacity.

In 2006, Martin-McGill completed an Asset Management Plan for the Town's water and sewer systems and noted that through the year 2030, there were \$31 million dollars in needs identified for the water distribution and wastewater collection systems and at the water and wastewater treatment plants. Although the Town Board had invested more money for improvements to the water and sewer infrastructure, the 2006 report revealed the enormity of the needs. In the budget proposed for 2009-2010, we are seeking \$275,000 for water system improvements and \$300,000 for sewer system improvements. This is approximately ten times what the Town was spending for system maintenance in 1994 when I became Town Manager, but as the Asset Management Study pointed out – the job is far from over and we still have much to do. Fortunately, we have made progress, and there are fewer leaking water lines and fewer sewer manhole overflows than we experienced previously. We have also made progress in replacing old equipment and making structural improvements at the water and wastewater treatment plants.

The proposed budget with its increases in the water rates will provide \$275,000 to address deteriorated lines. Many of our water lines were installed in a major expansion during the 1960s and they were mostly galvanized steel, a product with a life expectancy of 25 to 30 years. Now, many of those lines are more than 40 years old and leaking severely. In the next year, we will finally be able to repair the badly deteriorated concrete surrounding the clearwells at the water treatment plant, a project that has been delayed while funds went for the expansion of the lab and replacement of the roof at the water plant.

We are not recommending an increase in sewer rates for 2009-2010, but we are requesting \$300,000 for improvements to deteriorated lines and manholes. In addition, funds are provided to the wastewater treatment plant for some improvements – replacement of the influent line to the primary clarifier, purchase of a new pasteurizing vessel to heat the sludge and kill bacteria and to repair metal surfaces which have been damaged from exposure to high concentrations of lime used in the lime stabilization process.

The electric system now has 35 megawatts of capacity at two substations. At one time, the Town's peak demands were about 14 megawatts, but that changed with the arrival of Associated Packaging Technologies in 1996. They use 5 megawatts, which pushed our single, 20 megawatt substation nearly to capacity, and in February, 2009, the 20,853 megawatt demand topped rated capacity. The second substation's 15 megawatts of power will allow us to meet demand on many mild days, and it will supplement the capacity of the system on days that are extremely cold. In addition to the new substation, underground feeder lines were installed from the facility to Associated Packaging, so our largest customer should no longer be impacted by squirrels on transformers or trees or limbs falling on power lines, either of which causes momentary outages or blinks to power supply.

We have made progress in rebuilding the fund balances of the Sewer Fund and the Electric Fund, but we have drawn from the reserves of the Water Fund in a heavy way the past few years. We should continually strive to build up these reserves over the next few years so that we are in a better position to handle any unanticipated expenditures that arise. We especially need to find ways to rebuild the reserves in the Water Fund.

I am often asked why sewer rates are higher than water rates, and you may have been asked that same question. We set rates based upon the cost of the service, and the cost of replacing a sewer line is about twice the cost of replacing a water line. The cost of operating the wastewater plant is considerably higher than the cost of operating the water plant. At the water plant, the budget for electricity is less than \$20,000 annually, while the wastewater plant has an electric budget of \$170,000, almost nine times higher.

In 2005, the Town Board approved conservation easements on the Allens Creek Watershed. Dr. Peter Bates and the Natural Resources Department at Western Carolina University prepared a Forestry Management Plan for the watershed, and the Board approved this plan in 2008. The Town has an annual contract with Dr. Bates and Rob Lamb to continue to gather data on the plant life and monitor water quality in the water shed so we have baseline data on impacts storms have upon the quality. At some point, the Watershed Advisory Committee and Dr. Bates may approach the Town Board to discuss implementation of the recommendations in the Watershed Management Plan.

In 2007, a special committee evaluated Christmas decorations and considered a style of new decorations that might be desirable for Waynesville. In the 2009-2010 budget, we have \$15,000 budgeted for replacement of Christmas decorations, an expenditure that will need to be repeated for at least two years to upgrade all the decorations in the town.

VII. SUMMARY

When I made the decision to seek a career in local government, one of the driving forces was the fact that you encountered problems, found solutions and improved the quality of life in a community. Perhaps you entered public service as an elected official with that same philosophy. But in order to accomplish a goal, you have to plan. Baseball great and wise philosopher Yogi Berra may have said it best: ***"You've got to be very careful if you don't know where you are going, because you might not get there"***.

For the past decade, the Town Board has required that we do good planning and conduct studies on all phases of our operations. We have had studies of our planning and zoning ordinances, studies of town staffing and town facilities, pay and classification studies and studies of current and future water, sewer and electric system needs. And when the studies were done, the Town Board insisted that work be done to address the needs. More importantly, the Waynesville Town Board has been willing to fund solutions to meet the needs. This might include higher tax rates to build a fire station, a new police station and development office, or to hire additional planning staff and give more attention to Land Use Planning, or to increasing electric rates to pay for the cost of a new substation. So, thinking back to Yogi Berra, I might say that the Town Board has a pretty good idea about where it wants to go. Now, it is a matter of finding the means of reaching that destination.

To talk about a need of \$31 million in the water and sewer systems is mind-boggling. When you see that we are requesting \$275,000 from Water Fund and \$300,000 from Sewer Fund to address these needs, you realize that it is not unlike the boy with his finger in the dike – it is simply not enough. But, it is a far greater number than it used to be, and we are making progress on improving the systems. We have to take some pride in that.

The needs of the electric system, while not as great, are still important and critical for the Town. The current and previous Board provided financial resources so that we could begin replacing poles and lines and transformers, to rehabilitate the old substation on Smathers Street and to construct a new one off Howell Mill Road. It was expensive, yes, but we should be poised to meet the demands on the system for the future.

Even during a time with a poor economy, it is essential to maintain the resources or infrastructure with which we have been entrusted. As elected officials and administrators, we have a duty to be good of stewards of the infrastructure just as we are of funds in the bank. Citizens expect that of us, and there is an obligation to fulfill those expectations. That might include making sure that the utilities are well maintained, that water line leaks are repaired, that sewage manhole overflows are prevented, that the water placed in the distribution system at the head of Allens Creek and the discharge to Richland Creek where it feeds into the Pigeon River are of almost identical quality and that power poles are replaced before they fall to the ground due to wood decay. We feel that the budget proposed for 2009-2010 reflects a meaningful attempt to achieve those goals.

We certainly have other issues to face besides the upkeep of the infrastructure. As with the General Fund budget, the spending plan for the Water, Sewer and Electric Funds do not leave a lot of play. It will be mandatory that management and department heads provide oversight to this budget from day one to assure that spending remains within the budget. We must also be prepared to deal with the possibilities that the nation's economy does not rebound as quickly or as strongly as everyone hopes. We will try to meet the needs of the systems with the resources we have available.

There is the potential for other funding sources. We have been successful in securing a grant from the State of North Carolina for the installation of the Eagle Nest Water System, and when that is installed, the Town will take over the ownership and maintenance of the 13,000 feet of new water lines, two new tanks and two new pump stations. We have also made application for funding under the American Recovery and Reinvestment Act for several water and sewer projects. We did not receive funding in the first round, but we have been encouraged to reapply in the second round. We are optimistic of success then.

There are several things that I find particularly enjoyable about my job. One of those is variety – the fact that in municipal management, no two days are alike. Another is that I enjoy and often thrive off the excitement of facing and meeting challenges. These are indeed challenging times, but they are also exciting times, for during this lull, we are making plans for the future. At the same time, we are fixing the here and now – repairing the infrastructure in the ground or on the poles. We are guarding and caring for our assets while still working to lay out a path for the future.

And as we face these challenges, there is no group of elected officials, department heads and employees with whom I would rather walk this road, than the group we have on hand. The elected officials are willing to make the hard decisions, and they do so in a thoughtful way and only after they have researched the issues. Our department heads and employees are loyal and dedicated, and they believe in serving the citizens well. I am grateful to be a part of this team.

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

Respectfully submitted,

A handwritten signature in cursive script that reads "A. Lee Galloway".

A. Lee Galloway
Town Manager

PART 3 - 2009 - 2010
PROPOSED ENTERPRISE FUND BUDGETS

II. WATER FUND			
A. REVENUES	EST. ACTUAL 2008-2009	PROPOSED 2009-2010	DIFFERENCE
Water Charges	2,122,410	2,219,600	97,190
Comment: In order to continue to meet the needs of rebuilding the water system, we have recommended an increase in water rates and pump fees.			
Water Taps/Connection Fees	33,600	50,000	16,400
Comment: We are hopeful that there will be growth in residential and commercial development in 2009-2010, driving up revenues for taps.			
Impact Fees - New Connections	21,300	25,000	3,700
Comment: An increase in construction should add to this form of revenue.			
Miscellaneous Revenues	1,500	1,500	0
Sale of Materials/Supplies/Fixed Assets	12,040	0	(12,040)
Comment: There is little capital here, so we do not expect anything will be sold this year. Revenue would thus drop.			
Contributed Capital	0	0	0
Comment: This is generally for grants received, but the grant for the Eagle Nest Water System will be set up as a Capital Project Fund since it will likely extend over two fiscal years.			
Investment Earnings	10,950	2,500	(8,450)
Comment: Our fund balance dropped considerably this year, so we will not have much money to invest and the interest rate will be low also.			
Transfer from Electric Fund	0	0	0
Fund Balance Appropriated	332,340	169,570	(162,770)
Comment: The use of fund balance is down from last year, but it is still more than what the Finance Director and I would like to see.			
TOTAL WATER FUND REVENUES	2,534,140	2,468,170	(65,970)

PART 3 - 2009 - 2010
PROPOSED ENTERPRISE FUND BUDGETS

B. EXPENDITURES	EST. ACTUAL	PROPOSED	DIFFERENCE
Water Maintenance	1,183,770	1,159,500	(24,270)
Comment: Professional services are down \$17,500, Gas, Tires and Vehicle Maintenance are down \$25,120, Materials and Supplies down \$26,200, Electricity is up \$6,400, Equipment Repair up \$7,000, Vehicle Purchase down \$29,000, Capital Improvements on lines up \$36,200.			
Water Treatment	1,064,010	1,026,200	(37,810)
Comment: Wages and fringe benefit up \$13,400, Electricity up \$2,000, Equipment Repair up \$12,000, Capital Improvements down \$79,410			
Administration and Finance	211,940	190,520	(21,420)
Debt Service	0	0	0
Contingency	0	0	0
Transfer to Other Funds:			
To General Fund	74,420	91,950	17,530
Comment: We transfer a portion of the water fund revenues, after fund balance is deducted, to the General Fund.			
TOTAL WATER FUND EXPENDITURES	2,534,140	2,468,170	(65,970)
C. WATER FUND SUMMARY	EST. ACTUAL	PROPOSED	DIFFERENCE
REVENUES	2,534,140	2,468,170	(65,970)
EXPENDITURES	2,534,140	2,468,170	65,970
DIFFERENCE	0	0	0

PART 3 - 2009 - 2010
PROPOSED ENTERPRISE FUND BUDGETS

III. SEWER FUND			
A. REVENUES	EST. ACTUAL 2008-2009	PROPOSED 2009-2010	DIFFERENCE
Sewer Charges	1,916,780	1,935,900	19,120
Comment: With a drought, there is less infiltration into the sewer system, so we do not have as high a flow to measure and charge from Clyde and the Junaluska Sanitary District. We would expect more rainfall and higher flows and revenues the coming year.			
Sewer Taps	12,000	25,000	13,000
Comment: Growth has slowed considerably and there have been very few new taps of either commercial or residential customers.			
Industrial Discharge Permits	500	500	0
Impact Fees	960	2,000	1,040
Comment: These are fees to connect along Route 19 and the line to the Maple Grove Church. We now receive all revenues for taps on this line.			
Impact Fees - Flow Allowances - Other Systems	0	2,000	2,000
Comment: These are Impact Fees the Board approved for any new developments on the Junaluska Sanitary District and Clyde systems.			
Impact Fees - New Connections	45,000	40,000	(5,000)
Comment: The Asset Management Study recommended capacity fees from new customers connecting to the system. We expect to see some growth in this area in 2009-2010.			
Miscellaneous Revenue	250	500	250
Sale of Materials/Supplies/Fixed Assets	0	0	0
Contributed Capital	0	0	0
Comment: There are no grant funds received from outside sources.			
Investment Earnings	10,940	1,990	(8,950)
Comment: Investment income will decline as interest rates decline.			
Fund Balance Appropriated	0	9,590	9,590
Comment: We should only need a small amount from fund balance.			
TOTAL SEWER FUND REVENUES	1,986,430	2,017,480	31,050

PART 3 - 2009 - 2010
PROPOSED ENTERPRISE FUND BUDGETS

B. EXPENDITURES	EST. ACTUAL	PROPOSED	DIFFERENCE
Sewer Maintenance	636,280	665,630	29,350
Comment: Wages and Fringe Benefit Costs are up \$3,260, Professional Services down \$5,000, Equipment Rental up \$4,000, Capital up \$24,000.			
Wastewater Treatment	1,069,550	1,091,030	21,480
Comment: Wages and fringe benefit costs are up \$7,810, Professional Services up \$4,000, Treatment Chemicals up \$10,000, Materials/Supplies up \$5,000, Electric up \$15,000, Propane Gas up \$5,000, Maintenance and Repair up \$37,000, Capital up \$59,000, Loan Payments down \$88,590.			
Administration and Finance	192,740	177,750	(14,990)
Contingency Appropriated	0	0	0
Transfer to Other Funds:			
To General Fund	70,180	83,070	12,890
Comment: We transfer a portion of the sewer fund revenues, after fund balance is deducted, to the General Fund.			
TOTAL SEWER FUND EXPENDITURES	1,968,750	2,017,480	48,730
C. SEWER FUND SUMMARY			
	EST. ACTUAL	PROPOSED	DIFFERENCE
REVENUES	1,986,430	2,017,480	31,050
EXPENDITURES	1,968,750	2,017,480	(48,730)
DIFFERENCE	17,680	0	(17,680)

PART 3 - 2009 - 2010
PROPOSED ENTERPRISE FUND BUDGETS

IV. ELECTRIC FUND			
A. REVENUES	EST. ACTUAL 2008-2009	PROPOSED 2009-2010	DIFFERENCE
Electric Charges	8,032,820	8,474,700	441,880
Comment: A new contract with Progress Energy goes into effect on January 1, 2010, and we will need to raise rates to cover the higher rates.			
Security Lights	36,000	41,000	5,000
Comment: We believe there is potential for increased revenues here.			
Street Lights	82,150	82,150	0
Comment: We charge other funds for street lighting on Town property.			
Underground Service Installation	500	2,000	1,500
Comment: We would anticipate an increase in construction in 2009-2010.			
Electric Pole Rental	13,700	13,700	0
Comment: These are charges made to other utility companies for the use of our power poles.			
Sales Tax Charges	213,980	214,760	780
Comment: When electric sales rise, so too do the sales taxes we must assess on the electric sales.			
Miscellaneous Revenues	10,500	3,000	(7,500)
Sale of Fixed Assets	9,500	0	(9,500)
Comment: We sold a surplus pole truck in 2008-2009, but do not expect to have anything of large value to sell in the coming year.			
Investment Earnings	19,520	4,240	(15,280)
Comment: Interest rates have declined and interest earnings have dropped to a low level as well.			
Fund Balance Appropriated	22,750	207,350	184,600
Comment: We are anticipating a higher use of fund balance to cover the expenses in 2009-2010.			
TOTAL ELECTRIC FUND REVENUES	8,441,420	9,042,900	601,480

PART 3 - 2009 - 2010
PROPOSED ENTERPRISE FUND BUDGETS

B. EXPENDITURES	EST. ACTUAL	PROPOSED	DIFFERENCE
Electric Maintenance	911,720	1,222,350	310,630
Comment: Wages and fringe benefit costs up \$30,700 due to vacancies last year and new personnel coming on board, Transformers up \$4,000, Equipment Repair & Maintenance up \$18,600, Capital Outlay down \$11,500 and the first loan payment on the substation is shown at \$310,000.			
Purchased Power	6,072,600	6,355,000	282,400
Comment: Fuel adjustment charges passed along by Progress Energy have resulted in a much higher expense for the purchase of power. We expect those increases to continue in 2009-2010.			
Sales Tax on Purchased Power	182,180	190,650	8,470
Comment: With higher sales, we pay more in sales taxes.			
Bad Debt Expense	26,780	26,780	0
Administration and Finance	373,140	361,120	(12,020)
Comment: This is the charge to Electric Fund for the cost of services provided the Fund by General Fund personnel.			
Contingency Appropriated	0	0	0
Transfer to General Fund	875,000	887,000	12,000
Comment: The Electric Fund has traditionally provided a subsidy or profit sharing to the General Fund. Without this transfer, replacing the amount of money in the General Fund would mean a tax increase close to 9 cents.			
Transfer to Other Funds	0	0	0
TOTAL ELECTRIC FUND EXPENDITURES	8,441,420	9,042,900	601,480
C. ELECTRIC FUND SUMMARY	EST. ACTUAL	PROPOSED	DIFFERENCE
REVENUES	8,441,420	9,042,900	601,480
EXPENDITURES	8,441,420	9,042,900	(601,480)
DIFFERENCE	0	0	0

TO: Mayor and Board of Aldermen

SUBJECT: Proposed 2009-2010 Budgets for the Internal Service Funds

The proposed budgets for the Town's Internal Service Funds for 2009-2010 are hereby submitted for your review. The Internal Service Funds include operating the Public Works Facility and the Garage. The expenditures total \$913,140 which is up \$96,370 from the \$816,770 we expect to spend in the current fiscal year. The expenditures for 2009-2010 are up 11.8% from what we will spend in 2008-2009.

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

In the case of the Garage Fund, we have made some adjustments for the 2009-2010 budget based upon actual data showing the amount of gas used by each department. In the past, we made an estimate of all the costs associated with the operation, maintenance and repair of all the vehicles and equipment. Each department was then charged a portion of that cost based upon the number of vehicles that department has under its control. In the case of high mileage vehicles such as police patrol cars which use an extraordinary amount of service, gasoline and tires, an extra amount is charged to that department for their share of the garage expense.

With the new fuel management system, we can track the mileage on a vehicle, and the system generates a report showing exactly how much gasoline went into each vehicle. Through this report, we learned that the actual consumption of gasoline in the police department was considerably less than we thought, while the fuel consumption in the Streets and Sanitation Department was much higher than we thought. Their share of the cost of fuel and vehicle maintenance has been increased. While the funds all come from the same pot, at least we have a clearer understanding of which department is actually using the gasoline or diesel fuel and how much they use.

I. HIGHLIGHTS OF EXPENDITURES FOR 2009-2010

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

Because of the present state of the economy and the impact upon the revenues the Town receives, we are unable to propose a Cost of Living raise or merit increase for employees in the 2009-2010 budget. If financial conditions change later in the fiscal year, perhaps we can revisit this issue.

As has been done for several years, funds are provided to make a 5% contribution to a **401(k) retirement account** for every full-time employee. Employees may invest that money as they chose and may contribute their own money into the 401(k) account. In addition to the 401(k), the Town contributes 5% on behalf of every full time employee to either the **Local Government Employees' Retirement System** or to the **Local Law Enforcement Officers' Retirement System**. Employees also contribute to this retirement system and it is one of the finest benefits that we offer.

As we have stated many times, and I know the Board is aware of this, the Town has some of the best employees that can be found in any organization. While we are unable to offer them higher compensation at this time, at least we are able to maintain the generous fringe benefits program as a reward for the excellent work they do.

B. Employment Levels

The 2009-2010 budget for the Public Works Fund provides three full-time employees and increases the part time employee to full time status. The workload with phone calls and contacts from citizens has increased to the point that more help is needed with dealing with the public. We are also finding that the Assistant Public Works Director and the various Department Heads are spending more time in paper work when some additional hours from an administrative assistant would allow supervisory personnel more time dealing directly with problems and projects. We are also trying to implement a new computer program for cemetery management, and we need more hours of the administrative assistant to operate the program.

The Garage Fund provides two employees, the same as in 2008-2009. This section requested a new full time employee, but we could not justify that expenditure. As we move toward full operation of the Pin Point Geo Tech system, we believe that it may free up some time of personnel in the sanitation operation. Perhaps they could be used to assist in the Garage area. The Town has over 100 vehicles and other pieces of equipment which are maintained in the Town garage, and we have two outstanding mechanics. A request for additional help is not unreasonable, but we feel we might be able to meet that need when we free up some time in the Sanitation Department.

C. Fringe Benefits Costs

The greatest fringe benefit provided our employees is health insurance. Over the years, the cost of health insurance has increased far in excess of inflation rate. We have tried various means in response to increasing costs - changing deductibles, changing providers and requiring that employees pick up a share of the cost of this benefit. There is no charge to employees for their own health insurance, only for that of their dependents, and the Town continues to pay the full premium for an employee and for retirees with at least ten years of service. We are continuing to look at some possible changes on health insurance for some of our long term employees. As noted earlier, our personnel have been judicious in the use of their health insurance benefits this past year, and Blue Cross-Blue Shield has advised that for 2009-2010, there will be no increase. As the Town spends approximately \$1.5 million for health insurance, when there is no increase, it is a tremendous savings for the Town and our employees.

Our dental and life insurance coverage is provided through the North Carolina League of Municipalities which also provides our **Worker's Compensation, Property, Automotive and Liability Insurance**. We were pleased to learn that the premiums on property, automotive and liability insurance will be stable next year as the Town will be receiving some credits due to the length of time it has participated in those programs. We are seeing a substantial increase in Worker's Compensation Insurance due to some large claims in two areas.

In addition to the 401(k) retirement program, the Town offers the opportunities for employees to participate in other retirement programs, to purchase extra life insurance for themselves or their dependents, to establish pre-tax health savings accounts or special eye care accounts and to take part in a variety of other programs.

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

D. Capital Outlay/Infrastructure Improvements Costs

In the Public Works operation, during the past two years, a number of equipment sheds have been added to the rear of the property on Legion Drive, and in 2008-2009 some work was done on the north side of the property to form a buffer with neighboring residential property. They would like to add a fence along that side, pave a portion of the yard and add some more equipment sheds. Unfortunately, we do not have the excess funds to do this work. We are recommending the expenditure of \$40,000 to build a road from our landfill area to the new electric substation property, which would tie us to Howell Mill Road. This would allow our trucks to reenter Russ Avenue at an intersection with a traffic signal rather than trying to make left hand turns from Bible Baptist Church Road, a movement that is difficult with heavy traffic on Russ Avenue.

The Garage Department has only requested \$2,500 for a Snap On Tool Scanner. This is a device used to connect to the computer diagnostic system of a vehicle to assist them in identifying the cause of the problem with that vehicle. We have a system now, but it has become outdated and the upgrade is needed.

E. General Operating Expenditures

In the Public Works operation, general operating expenditures will be up by about \$64,000, mostly in two areas, Wages and Fringe Benefits, to allow the part-time position to go full time, and in capital outlay, for the new road out of the landfill. An increase in materials and supplies will be offset by a decrease in building maintenance.

The Garage Fund is expected to increase by approximately \$31,760, and that is attributed to the price of fuel. While there was a significant drop in the price as the year progressed and we showed an under expenditure, we believe the prices will rise again and we have budgeted for an increase in that line item.

II. NOTEWORTHY ITEMS

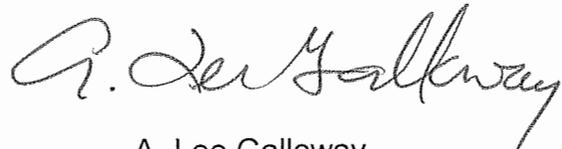
The Purchasing Department has now been under the Finance Director for three years, and we continue to see positive results. Employees are doing less of their own, independent purchasing and looking to the Purchasing Department to assist them with the purchase of materials and supplies. We have seen positive results with the E-Gov system, through which we can sell surplus public equipment for a much better price than in the past. The Department has also worked with the Assistant Town Manager and the architects on the selection of furniture for the new police department and development office. We experimented with the Reverse Auction method of purchasing this past year and we would like to try that again in the future.

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

III. SUMMARY

As the Public Works and Garage Operation Funds are set up solely to provide support to the other four funds, this report is brief. It is important that we properly maintain the facility and give good care to the rolling stock the town owns and operates. We believe that the expenses proposed for these two funds are realistic and recommend your approval of these budgets.

Respectfully submitted,



A. Lee Galloway
Town Manager

PART 4 - 2009 - 2010
PROPOSED SERVICE FUND BUDGETS

V. PUBLIC WORKS OPERATION			
A. REVENUES	EST. ACTUAL 2008-2009	PROPOSED 2009-2010	DIFFERENCE
Charges to Other Funds	244,500	309,420	64,920
Comment: Each department is charged a prorated share of the cost of this department based upon the square footage the department occupies at the public works facility. Expenses are up in 2009-2010.			
Miscellaneous Revenue	0	0	0
Investment Income	410	100	(310)
TOTAL PUBLIC WORKS REVENUES	244,910	309,520	64,610
B. EXPENDITURES	EST. ACTUAL	PROPOSED	DIFFERENCE
Public Works Operations	244,910	309,520	64,610
Comment: Wages and fringe benefit costs are up \$32,580, Materials and Supplies up \$7,000, Building Maintenance down \$8,500, Equipment Repair and Maintenance up \$3,300, Capital Improvements up \$27,500.			
TOTAL PUBLIC WORKS EXPENDITURES	244,910	309,520	64,610
C. PUBLIC WORKS SUMMARY	EST. ACTUAL	PROPOSED	DIFFERENCE
REVENUES	244,910	309,520	64,610
EXPENDITURES	244,910	309,520	(64,610)
DIFFERENCE	0	0	0

PART 4 - 2009 - 2010
PROPOSED SERVICE FUND BUDGETS

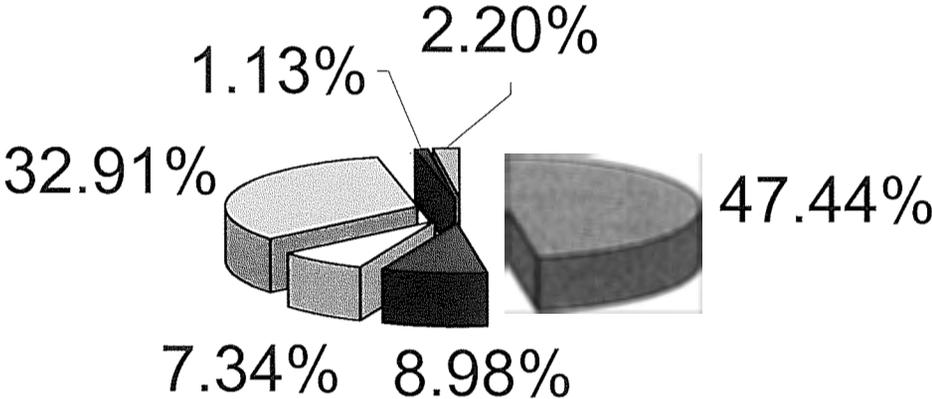
VI. GARAGE OPERATIONS			
A. REVENUES			
	EST. ACTUAL 2008-2009	PROPOSED 2009-2010	DIFFERENCE
Charges to Other Funds	571,130	603,620	32,490
Comment: Each department is charged a prorated share of the cost of operating the Garage based upon the number of vehicles and equipment and the mileage placed on the vehicles. Costs will rise in 2009-2010.			
All Other Revenue	730	0	(730)
Investment Income	0	0	0
TOTAL GARAGE REVENUES	571,860	603,620	31,760
B. EXPENDITURES			
	EST. ACTUAL	PROPOSED	DIFFERENCE
Garage Operations	571,860	603,620	31,760
Comment: We expect the prices for gas, oil and tires to rise again next year and budgeted a \$33,400 increase for those items.			
TOTAL GARAGE EXPENDITURES	571,860	603,620	31,760
C. GARAGE SUMMARY			
	EST. ACTUAL	PROPOSED	DIFFERENCE
REVENUES	571,860	603,620	31,760
EXPENDITURES	571,860	603,620	(31,760)
DIFFERENCE	0	0	0

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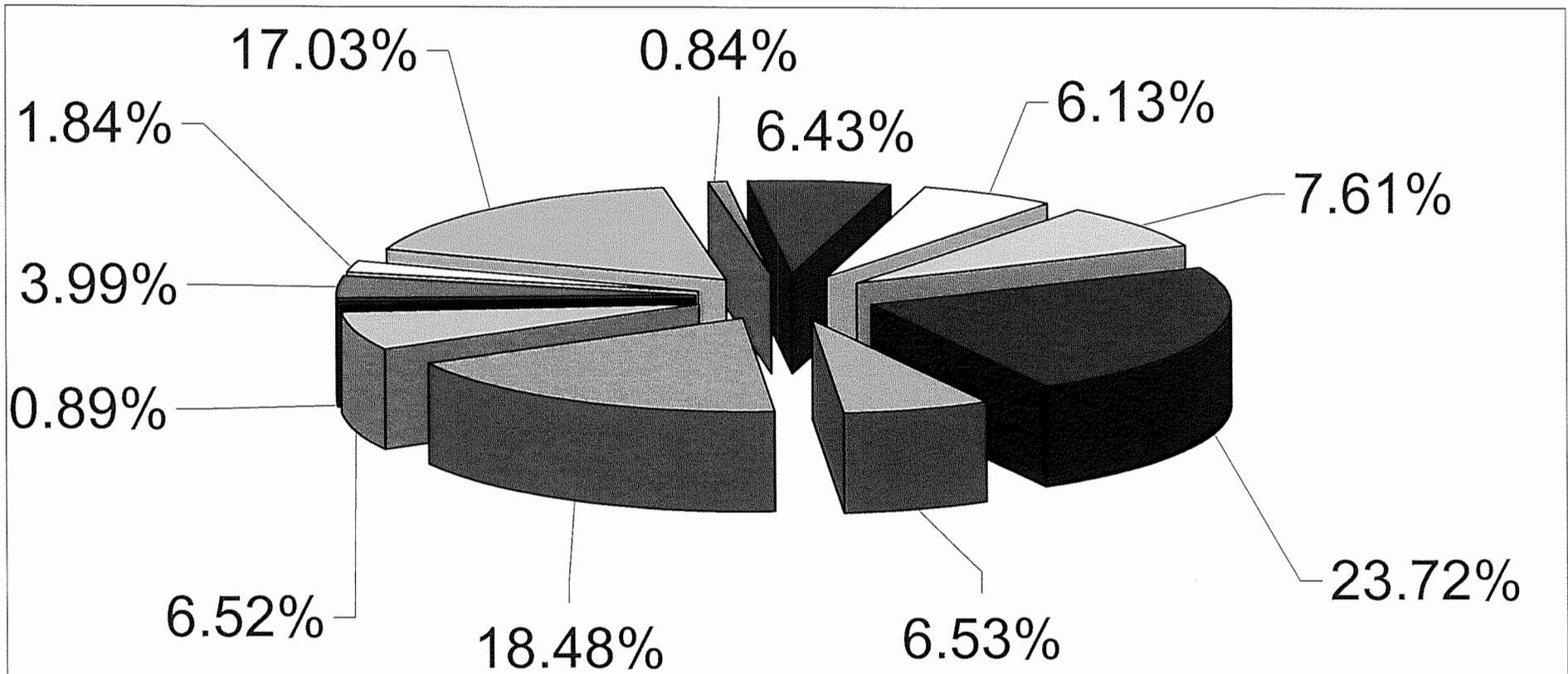
2009-2010 Budget Summary



General Fund	13,034,800
Water Fund	2,468,170
Sewer Fund	2,017,480
Electric Fund	9,042,900
Public Works	309,520
Garage	603,620

2009-2010 BUDGET			
COMPLETE BUDGET SUMMARY			
A. REVENUES	ESTIMATED 2008-2009	PROPOSED 2009-2010	DIFFERENCE
GENERAL FUND	12,532,350	13,034,800	502,450
WATER FUND	2,534,140	2,468,170	(65,970)
SEWER FUND	1,986,430	2,017,480	31,050
ELECTRIC FUND	8,441,420	9,042,900	601,480
PUBLIC WORKS OPERATIONS	244,910	309,520	64,610
GARAGE OPERATIONS	571,860	603,620	31,760
TOTAL BUDGET REVENUES	26,311,110	27,476,490	1,165,380
B. EXPENDITURES	ESTIMATED	PROPOSED	DIFFERENCE
GENERAL FUND	12,532,350	13,034,800	502,450
WATER FUND	2,534,140	2,468,170	(65,970)
SEWER FUND	1,968,750	2,017,480	48,730
ELECTRIC FUND	8,441,420	9,042,900	601,480
PUBLIC WORKS OPERATIONS	244,910	309,520	64,610
GARAGE OPERATIONS	571,860	603,620	31,760
TOTAL BUDGET EXPENDITURES	26,293,430	27,476,490	1,183,060
C. BUDGET SUMMARY - ALL FUNDS	ESTIMATED	PROPOSED	DIFFERENCE
TOTAL REVENUES - ALL FUNDS	26,311,110	27,476,490	1,165,380
TOTAL EXPENDITURES - ALL FUNDS	26,293,430	27,476,490	1,183,060
DIFFERENCE	17,680	-	17,680

**General Fund
Manager Recommended
2009-2010**

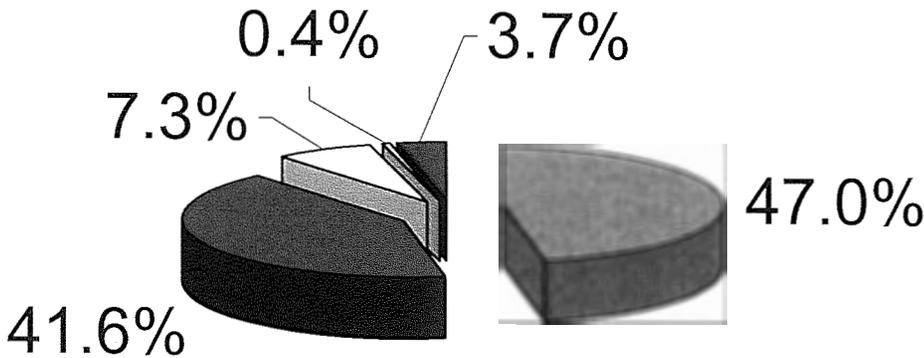


■ Governing Board	109,850	■ Administration	837,690
□ Finance	798,730	□ Public Bld & Parking	991,600
■ Police Department	3,092,160	■ Fire & Emer Resp.	850,660
■ Street And Sanitation	2,408,430	□ Powell Bill	850,000
■ Cemetery	116,430	■ Planning, Inspects., and Code Enf.	519,440
□ Special Appropriations	240,490	■ Parks & Rec & Spec Proj.	2,219,320

Town of Waynesville
Manager Recommendation
Department Summary
2009-2010 Budget
General Fund

General Fund	Amount	% Of Total
Governing Board	\$109,850	0.84%
Administration	837,690	6.43%
Finance	798,730	6.13%
Public Buildings and Parking	991,600	7.61%
Police Department and Police Grants	3,092,160	23.72%
Fire and Emergency Responders	850,660	6.53%
Street And Sanitation	2,408,430	18.48%
Powell Bill	850,000	6.52%
Cemetery	116,430	0.89%
Planning, Inspections and Code Enforcement	519,440	3.99%
Special Appropriations	240,490	1.84%
Parks and Recreation And Special Projects	2,219,320	17.03%
Operating Transfers	-	0.00%
Total Expenditures	\$13,034,800	100.00%

**Water Fund
Manager Recommended
2009-2010**

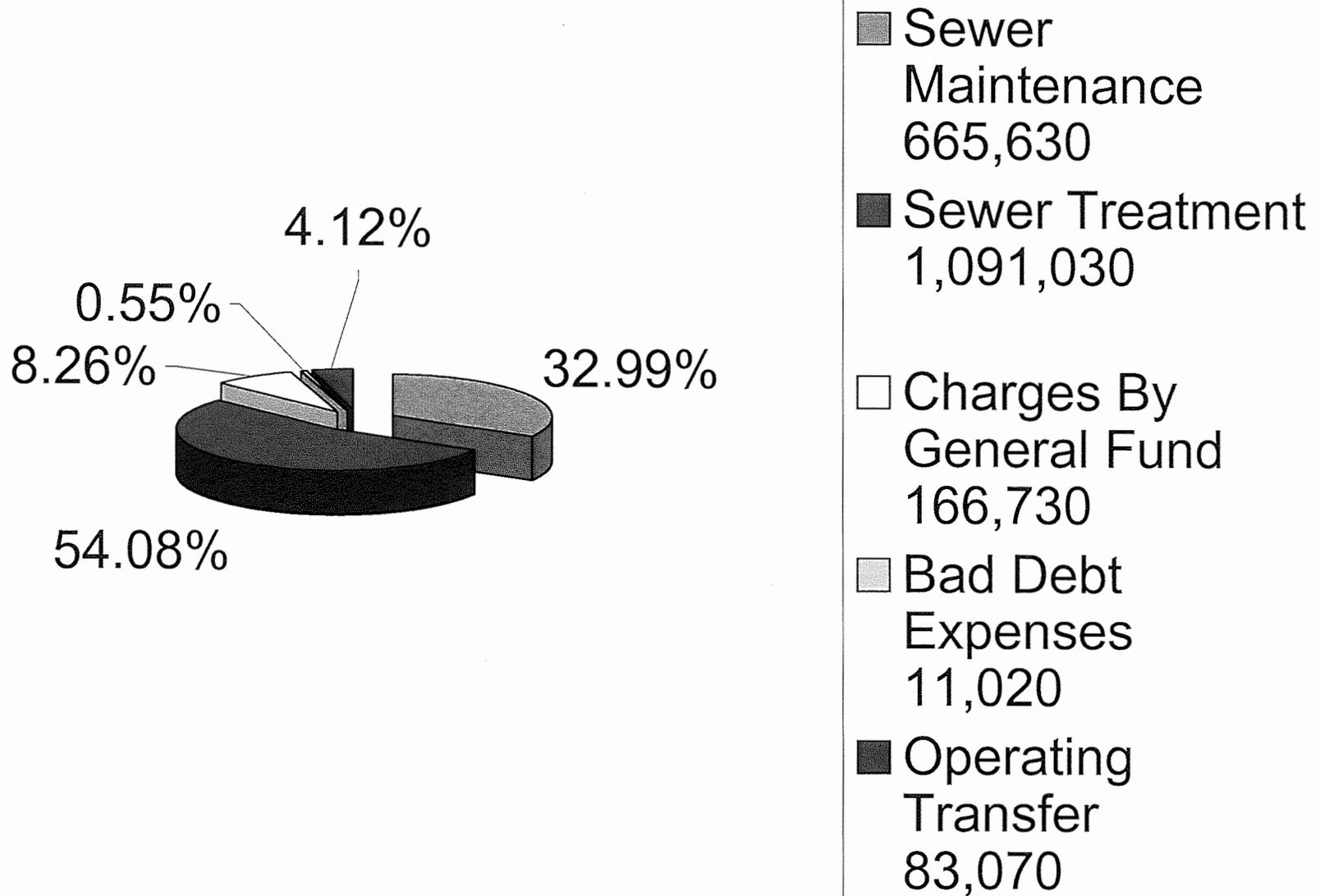


- Water Maintenance
1,159,500
- Water Treatment
1,026,200
- Charges By General Fund
180,860
- Bad Debt Expense
9,660
- Operating Transfers
91,950

Town of Waynesville
Manager Recommended
Department Summary
2009-2010 Budget
Water Fund

WATER FUND	AMOUNT	% OF TOTAL
Water Maintenance	\$1,159,500	46.98%
Water Treatment	1,026,200	41.58%
Charges By General Fund	180,860	7.33%
Bad Debt Expense	9,660	0.39%
Operating Transfers	91,950	3.73%
TOTAL EXPENDITURES	\$2,468,170	100.00%

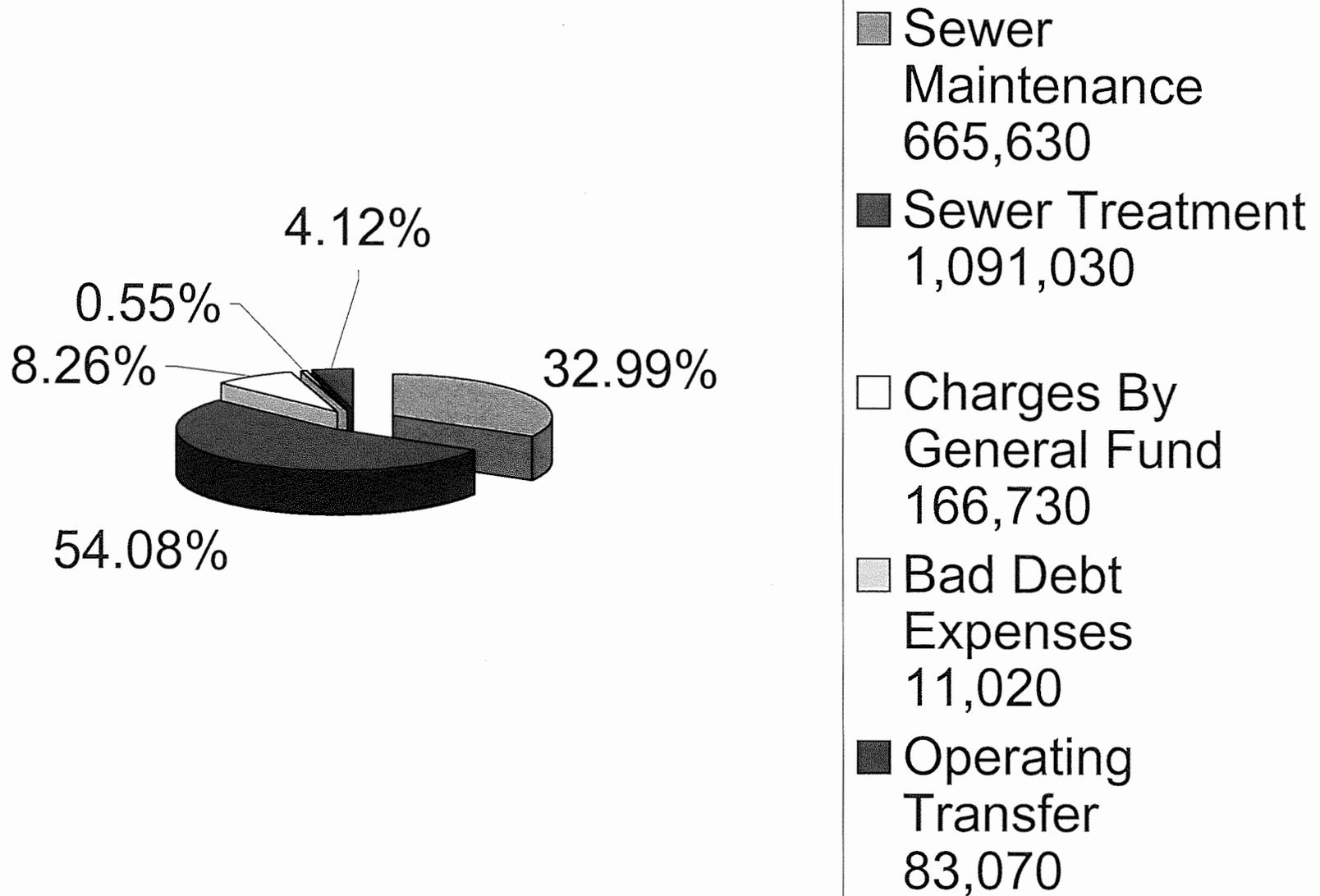
Sewer Fund
Manager Recommended
2009-2010



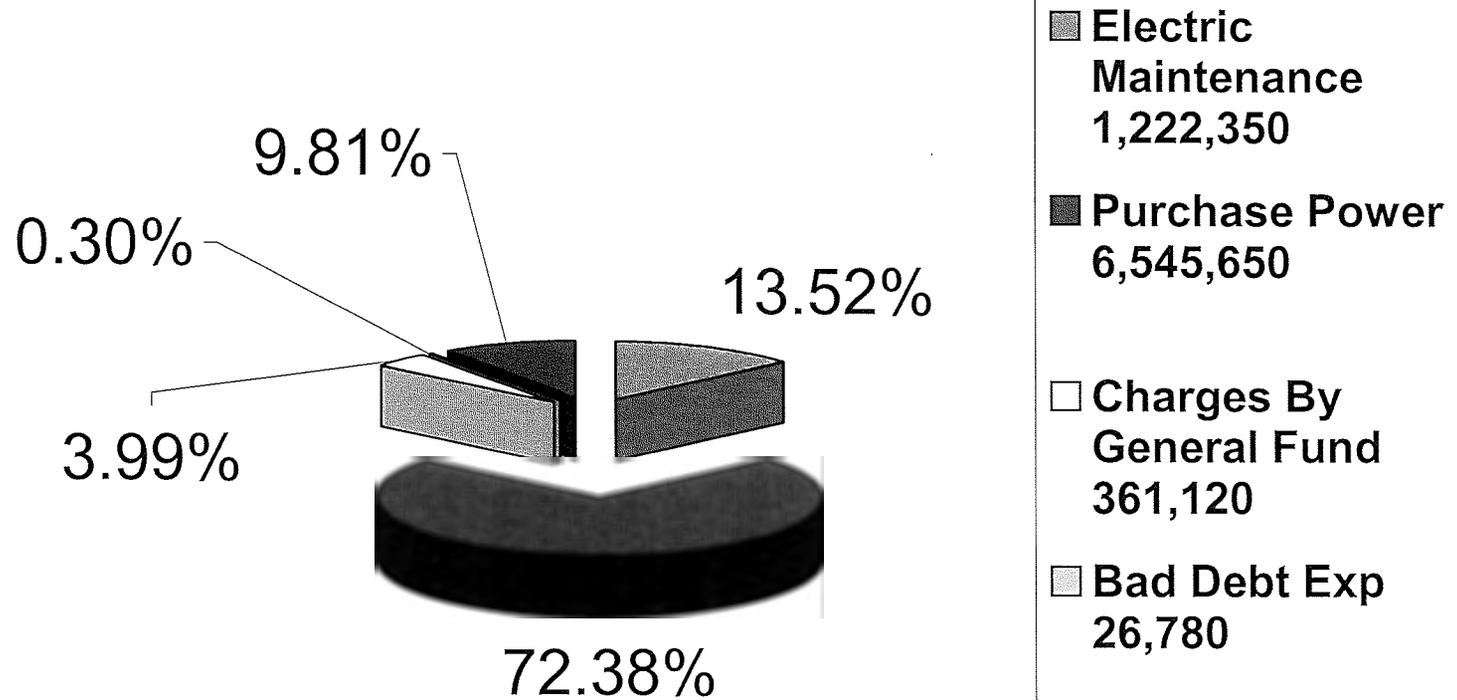
Town of Waynesville
Manager Recommended
Department Totals
2009-2010 Budget
Sewer Fund

Sewer Fund	Amount	% Of Total
Sewer Maintenance	\$665,630	32.99%
Sewer Treatment	1,091,030	54.08%
Charges By General Fund	166,730	8.26%
Bad Debt Expenses	11,020	0.55%
Operating Transfer	83,070	4.12%
Total Expenditures	\$2,017,480	100.00%

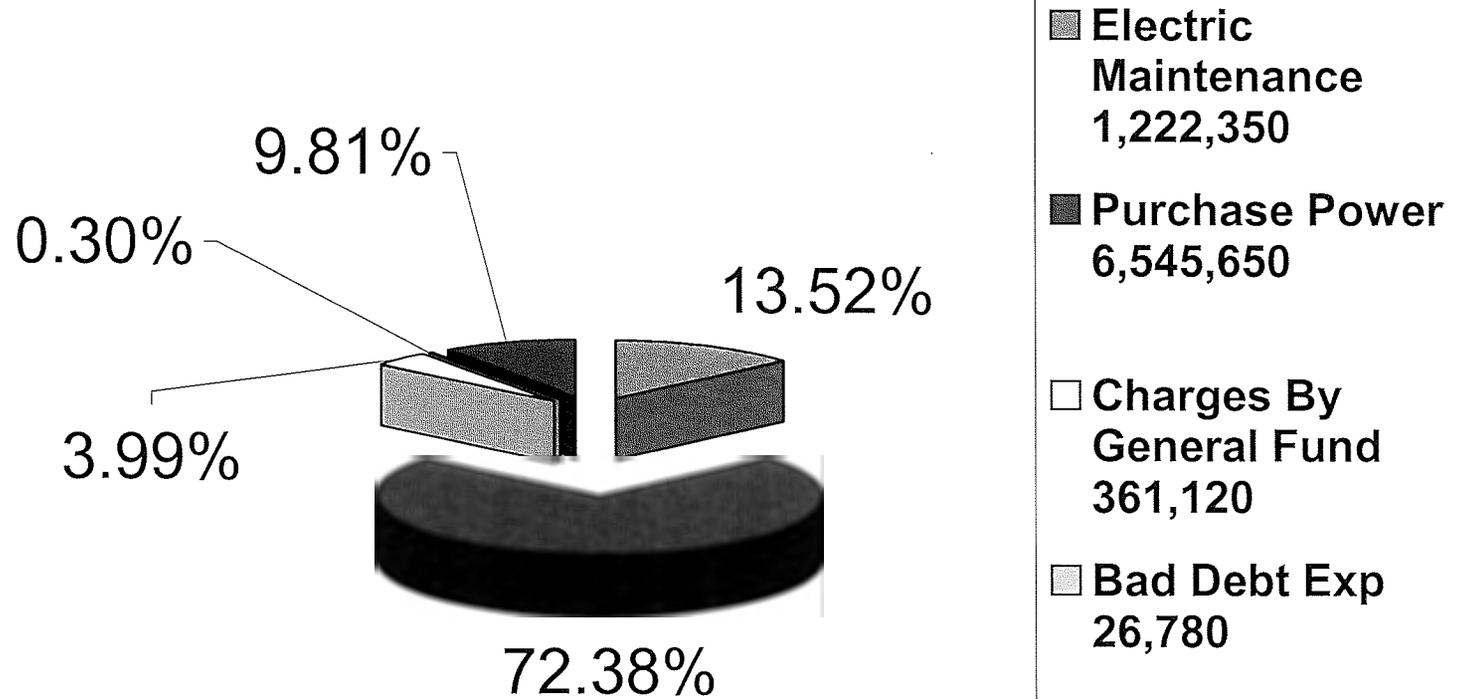
Sewer Fund
Manager Recommended
2009-2010



**Electric Fund
Manager Recommended
2009-2010**



**Electric Fund
Manager Recommended
2009-2010**



Town of Waynesville
Manager Recommended
Department Totals
2009-2010 Budget
Electric Fund

Electric Fund	Amount	% Of Total
Electric Maintenance	\$1,222,350	13.52%
Purchase Power	6,545,650	72.38%
Charges By General Fund	361,120	3.99%
Bad Debt Expense	26,780	0.30%
Transfer To General Fund	887,000	9.81%
Total Expenditures	\$9,042,900	100.00%

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TOWN OF WAYNESVILLE
2009/2010 BOARD BUDGET WORKSHEET

PAGE 1

General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED

Taxes-Ad Valorem							

103000 403000 Twn 2000Tx	-1,916	-156	-300	-250.00	-200.00	-200.00	_____
103000 403001 Twn 2001Tx	-3,283	-316	-700	-500.00	-300.00	-300.00	_____
103000 403002 Twn 2002Tx	-3,693	-1,846	-1,200	-1,400.00	-700.00	-700.00	_____
103000 403003 Twn 2003Tx	-7,177	-3,809	-2,000	-2,100.00	-1,200.00	-1,200.00	_____
103000 403004 Twn 2004Tx	-11,979	-4,397	-3,000	-3,100.00	-2,000.00	-2,000.00	_____
103000 403005 Twn 2005Tx	-33,059	-7,381	-5,000	-5,500.00	-3,000.00	-3,000.00	_____
103000 403006 2006Tx	-3,741,901	-42,090	-10,000	-11,000.00	-5,000.00	-5,000.00	_____
103000 403007 2007Tx	0	-3,781,450	-44,000	-40,000.00	-10,000.00	-10,000.00	_____
103000 403008 2008 TAX	0	0	-3,875,290	-3,950,000.00	-44,000.00	-45,000.00	_____
103000 403009 2009 TAX	0	0	0	.00	-3,954,970.00	-3,954,970.00	_____
103000 403091 Twn 1991Tx	-576	-24	0	.00	.00	.00	_____
103000 403092 Twn 1992Tx	0	0	0	.00	.00	.00	_____
103000 403093 Twn 1993Tx	-88	0	0	.00	.00	.00	_____
103000 403094 Twn 1994Tx	-638	-84	0	-80.00	.00	.00	_____
103000 403095 Twn 1995Tx	0	-75	0	-150.00	.00	.00	_____
103000 403096 Twn 1996Tx	-477	-61	0	-70.00	.00	.00	_____
103000 403097 Twn 1997Tx	-708	-229	0	-150.00	.00	.00	_____
103000 403098 Twn 1998Tx	-1,577	-561	0	-100.00	.00	.00	_____
103000 403099 Twn 1999Tx	-1,417	-126	-200	-100.00	.00	.00	_____
103000 403100 DWA 2000Tx	0	0	0	.00	.00	.00	_____
103000 403101 DWA 2001Tx	0	0	0	.00	.00	.00	_____

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TOWN OF WAYNESVILLE
2009/2010 BOARD BUDGET WORKSHEET

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General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
103000 403102 DWA 2002Tx	0	0	0	.00	.00	.00	_____
103000 403103 DWA 2003TX	-50	0	0	.00	.00	.00	_____
103000 403104 DWA 2004TX	-39	-865	0	.00	.00	.00	_____
103000 403105 DWA 2005TX	-691	-15	-250	-1,500.00	.00	.00	_____
103000 403106 DWA 2006TX	-75,412	-3,724	-300	-100.00	-250.00	-250.00	_____
103000 403107 DWA 2007TX	0	-83,863	-3,650	-3,000.00	-300.00	-300.00	_____
103000 403108 DWA 2008	0	0	-83,110	-87,780.00	-3,650.00	-3,650.00	_____
103000 403109 DWA 2009	0	0	0	.00	-87,900.00	-87,900.00	_____
103000 403194 DWA 1994Tx	0	0	0	.00	.00	.00	_____
103000 403195 DWA 1995Tx	0	0	0	.00	.00	.00	_____
103000 403196 DWA 1996Tx	0	0	0	.00	.00	.00	_____
103000 403197 DWA 1997Tx	0	0	0	.00	.00	.00	_____
103000 403198 DWA 1998Tx	0	0	0	.00	.00	.00	_____
103000 403199 DWA 1999Tx	-1	0	0	.00	.00	.00	_____
103000 403200 MV 2000Tx	0	-14	0	.00	.00	.00	_____
103000 403201 MV 2001 Tx	-262	-51	0	-190.00	.00	.00	_____
103000 403202 MV 2002 Tx	-421	-231	0	-100.00	.00	.00	_____
103000 403203 MV 2003TX	-587	-424	-100	-250.00	.00	.00	_____
103000 403204 MV 2004TX	-1,439	-377	-200	-230.00	-100.00	-100.00	_____
103000 403205 MV 2005 TX	-26,158	-1,415	-1,400	-500.00	-200.00	-200.00	_____
103000 403206 MV 2006TX	-235,238	-28,487	-4,500	-1,500.00	-1,400.00	-1,400.00	_____
103000 403207 MV 2007TX	0	-235,963	-28,000	-28,000.00	-4,500.00	-4,500.00	_____
103000 403208 MV 2008 TX	0	0	-239,540	-232,700.00	-28,000.00	-28,000.00	_____

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TOWN OF WAYNESVILLE
2009/2010 BOARD BUDGET WORKSHEET

PAGE 3

General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
103000 403209 MV 2009 TX	0	0	0	.00	-221,530.00	-221,530.00	_____
103000 403293 MV 1993Tx	0	0	0	.00	.00	.00	_____
103000 403298 MV 1998Tx	-2	0	0	.00	.00	.00	_____
103000 403299 MV 1999Tx	-16	-34	0	.00	.00	.00	_____
103000 403300 MVRENTALTX	-20,804	-21,691	-21,000	-18,980.00	-20,000.00	-20,000.00	_____
103000 403408 MSD VEH TX	0	0	0	-20.00	.00	.00	_____
103000 403409 09 MSD MV	0	0	0	.00	.00	.00	_____
103000 403600 Tx Refund	4,377	1,198	4,500	1,200.00	4,500.00	4,500.00	_____
103000 403650 ABATEMENTS	0	0	0	.00	.00	.00	_____
103000 403700 Pen/Int	-31,426	-26,951	-27,000	-27,000.00	-27,000.00	-27,000.00	_____
103000 403800 Adv	-1,237	-1,118	-1,100	-1,100.00	-1,100.00	-1,100.00	_____
TOTAL Taxes-Ad Valorem	-4,197,895	-4,246,630	-4,347,340	-4,416,250.00	-4,412,800.00	-4,413,800.00	_____

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TOWN OF WAYNESVILLE
2009/2010 BOARD BUDGET WORKSHEET

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General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED

Other Taxes and Licenses							

103200 413231 1% Sale Tx	-902,559	-948,199	-960,120	-909,960.00	-900,870.00	-900,870.00	_____
103200 413232 1/2% SalTx	-955,124	-961,478	-981,390	-907,530.00	-898,340.00	-898,340.00	_____
103200 413233 ADD'L 1/2%	-408,871	-417,782	-425,880	-377,370.00	-373,530.00	-373,530.00	_____
103200 413260 Priv.LicTx	-19,029	-19,112	-19,500	-19,500.00	-19,500.00	-19,500.00	_____
103200 413261 Cab. TV TX	-194,370	-159,796	-125,450	-158,320.00	-149,020.00	-149,020.00	_____
TOTAL Other Taxes and Licenses	-2,479,953	-2,506,367	-2,512,340	-2,372,680.00	-2,341,260.00	-2,341,260.00	_____

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TOWN OF WAYNESVILLE
2009/2010 BOARD BUDGET WORKSHEET

General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED

Unrestricted Intergovernment							

103300 423322 Ber&Win Tx	-43,474	-44,327	-44,710	-44,710.00	-44,710.00	-44,710.00	_____
103300 423323 CrtFacFees	-3,354	-3,992	-4,000	-2,200.00	-4,000.00	-4,000.00	_____
103300 423324 UtiFranTax	0	0	0	.00	.00	.00	_____
103300 423324 90001 Fra/TELECO	-257,145	-289,233	-274,690	-320,740.00	-330,370.00	-335,170.00	_____
103300 423324 90002 Fran/Elect	-310,572	-373,553	-340,740	-403,510.00	-394,720.00	-396,740.00	_____
103300 423324 90003 Fran/N GAS	-17,546	-13,535	-9,410	-15,190.00	-15,030.00	-15,030.00	_____
TOTAL Unrestricted Intergovernme	-632,091	-724,640	-673,550	-786,350.00	-788,830.00	-795,650.00	_____

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TOWN OF WAYNESVILLE
2009/2010 BOARD BUDGET WORKSHEET

PAGE 6

General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED

Restricted Intergovern. Rev.							

103350 433160 PowBilRev.	-355,250	-398,134	-365,000	-361,330.00	-306,300.00	-306,300.00	_____
103350 433170 80%BrgReim	-11,529	-78,490	-380,000	-192,900.00	-380,000.00	-380,000.00	_____
103350 433177 S WASTE TX	0	0	0	-2,830.00	-4,250.00	-4,250.00	_____
103350 433180 BehalfFire	-13,248	-13,248	-16,000	-15,000.00	-15,000.00	-15,000.00	_____
103350 433190 FEMA	0	0	0	.00	.00	.00	_____
103350 433190 50006 FEMA	0	-99,750	0	.00	.00	.00	_____
103350 433831 Inv.ErnPB	-26,414	-23,297	-14,490	-14,000.00	-3,560.00	-3,560.00	_____
103350 434311 OthPolGran	0	0	-50,000	-15,000.00	-50,000.00	-50,000.00	_____
103350 434311 10008 HWY SALETY	0	0	0	.00	.00	.00	_____
103350 434311 10010 K-9 Explos	-24,250	0	0	.00	.00	.00	_____
103350 434311 50001 LLEBG Gran	0	0	0	.00	.00	.00	_____
103350 434311 50002 OthPolGran	0	0	0	.00	.00	.00	_____
103350 434311 50004 OthPolGran	0	0	0	.00	.00	.00	_____
103350 434312 BADGE PGM	0	0	0	.00	.00	.00	_____
103350 434313 UNAUTH SUB	-15,424	0	-30,000	-25,000.00	-30,000.00	-30,000.00	_____
103350 436121 SenCitApp	0	0	0	.00	.00	.00	_____
103350 436126 RichCrkGrt	0	0	0	.00	.00	.00	_____
103350 436126 10006 RichCrkGrt	0	-10,488	0	.00	.00	.00	_____
103350 436126 10007 NC DOT	-6,935	-214,191	0	.00	.00	.00	_____
103350 436126 10011 HAW CO	0	-51,023	0	.00	.00	.00	_____
103350 436126 10014 RESTORATIO	0	-72,085	0	.00	.00	.00	_____

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General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
103350 436129 Misc Grant	0	0	-64,500	-107,070.00	-50,690.00	-50,690.00	_____
103350 436129 10013 WATER	0	-33,238	0	.00	.00	.00	_____
103350 436129 30003 Misc Grant	0	0	0	.00	.00	.00	_____
103350 436129 30004 VESTS	-1,663	0	0	.00	.00	.00	_____
103350 463835 SALE F/A	-15,818	0	-13,500	-25,210.00	.00	.00	_____
TOTAL Restricted Intergovern. Re	-470,531	-993,944	-933,490	-758,340.00	-839,800.00	-839,800.00	_____

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General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED

Permits And Fees							

103500 443343 Bldg.Pmts	-153,190	-132,689	-125,000	-101,500.00	-105,000.00	-105,000.00	_____
103500 443344 Plan Fee	-9,926	-8,222	-8,000	-8,000.00	-8,000.00	-8,000.00	_____
103500 443345 REZFEEES	-1,550	-1,450	-3,000	-1,200.00	-3,000.00	-3,000.00	_____
103500 443347 HmownReFd	585	315	500	200.00	500.00	500.00	_____
103500 443513 Con&RecFee	-40,411	-45,840	-41,000	-45,000.00	-42,000.00	-42,000.00	_____
103500 443515 Late Pen.	-19,468	-21,314	-18,500	-19,000.00	-19,500.00	-19,500.00	_____
TOTAL Permits And Fees	-223,960	-209,200	-195,000	-174,500.00	-177,000.00	-177,000.00	_____

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General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED

Sales And Services							

103600 454130 CP&LColFee	0	0	0	.00	.00	.00	_____
103600 454131 Chg/WatFD	-186,850	-181,930	-202,280	-202,280.00	-180,860.00	-180,860.00	_____
103600 454132 ChgSwFd	-169,760	-165,320	-181,720	-181,720.00	-166,730.00	-166,730.00	_____
103600 454133 ChgElecFd	-354,370	-329,730	-373,140	-373,140.00	-361,120.00	-361,120.00	_____
103600 454310 PolContSer	-56,468	-50,968	-67,570	-50,580.00	-66,500.00	-66,500.00	_____
103600 454340 FireProtec	-147,710	-157,487	-171,620	-170,000.00	-171,200.00	-171,200.00	_____
103600 454510 ComSanFees	-299,757	-368,631	-400,000	-376,050.00	-375,000.00	-393,000.00	_____
103600 454511 RES. SANIT	-212,795	-247,285	-267,770	-273,300.00	-273,300.00	-286,000.00	_____
103600 454513 SdWstCon	-2,595	0	-2,000	.00	.00	.00	_____
103600 454514 LSDDUMPFEE	-12,675	-16,127	-15,600	-32,710.00	-44,400.00	-44,400.00	_____
103600 454740 CemLotSale	-19,950	-21,550	-20,000	-11,000.00	-20,000.00	-20,000.00	_____
103600 454741 Cem Aft Hr	-120	0	-100	-130.00	-100.00	-100.00	_____
103600 454742 COL. SALES	0	0	0	-1,600.00	-1,200.00	-1,200.00	_____
103600 454743 COL - OPEN	0	0	0	-800.00	-600.00	-600.00	_____
103600 456000 MEMBERSHIP	-254,683	-281,757	-280,000	-308,000.00	-300,000.00	-320,000.00	_____
103600 456025 DAILY PASS	-140,832	-138,521	-145,000	-140,000.00	-140,000.00	-165,000.00	_____
103600 456050 REC RENTAL	-43,641	-41,058	-42,000	-35,000.00	-35,000.00	-45,000.00	_____
103600 456075 REC - CONS	0	0	0	.00	.00	.00	_____
103600 456120 RecDepSer	-62,279	-53,382	-55,000	-75,000.00	-60,000.00	-60,000.00	_____
103600 456121 ContByHayw	-70,000	-70,000	-70,000	-52,500.00	-70,000.00	-50,000.00	_____
103600 456125 Adt&Child	-59,033	-73,009	-70,000	-79,730.00	-75,000.00	-75,000.00	_____

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General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
103600 456125 30014 Adt&Child	0	0	0	.00	.00	.00	_____
103600 456126 ARMORY	-10,683	-5,426	-5,100	-8,000.00	-7,000.00	-7,000.00	_____
103600 456127 ARMORY REN	-6,439	-7,060	-6,000	-4,500.00	-4,500.00	-4,500.00	_____
103600 456130 CHILD CARE	-7,068	-4,102	-5,000	-420.00	.00	.00	_____
103600 456140 REC-COMMIS	-4,809	-3,073	-4,000	-1,500.00	-1,500.00	-1,500.00	_____
103600 456150 VEND./ ETC	-29,440	-32,227	-32,000	-30,100.00	-30,000.00	-30,000.00	_____
103600 456500 PLAYGROUND	0	-2,422	-21,700	-11,170.00	-14,000.00	-14,000.00	_____
TOTAL Sales And Services	-2,151,957	-2,251,065	-2,437,600	-2,419,230.00	-2,398,010.00	-2,463,710.00	_____

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General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED

All Other Revenues							

103800 463805 Contr-Pol	0	-1,040	0	.00	.00	.00	_____
103800 463805 10002 Contr-Pol	0	0	0	.00	.00	.00	_____
103800 463805 10010 Contr-Pol	-4,050	0	0	.00	.00	.00	_____
103800 463812 Contr-Rec	-3,390	-3,689	0	.00	.00	.00	_____
103800 463813 COMM FOUND	0	0	-1,500	.00	.00	.00	_____
103800 463814 MEMORIAL	-2,525	-5,000	-10,000	-5,000.00	-10,000.00	-10,000.00	_____
103800 463815 10012 PUBLIC ART	0	-18,820	-30,000	-33,000.00	-20,400.00	-20,400.00	_____
103800 463816 10012 TOW PUB AR	0	-9,000	0	-12,000.00	-9,600.00	-9,600.00	_____
103800 463830 Misc. Rev.	-5,986	-27,735	-5,000	-5,000.00	-5,000.00	-5,000.00	_____
103800 463834 Rents	-28,950	-28,800	-31,200	-28,800.00	-28,800.00	-28,800.00	_____
103800 463835 Sl/Mat/FA	-25,882	-342,250	-27,000	-27,000.00	-27,000.00	-31,000.00	_____
103800 463855 Park Tick	-4,270	-2,924	-600	-4,200.00	-800.00	-800.00	_____
103800 463856 NOISE VIOL	-75	-50	-200	-100.00	-200.00	-200.00	_____
103800 463857 Cash O/S	1,018	-231	0	-130.00	.00	.00	_____
103800 463858 GasTxRefd	0	0	0	.00	.00	.00	_____
103800 463859 BDckCharge	-1,058	-687	-600	-800.00	-600.00	-600.00	_____
TOTAL All Other Revenues	-75,168	-440,226	-106,100	-116,030.00	-102,400.00	-106,400.00	_____

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General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED

Investment Income							

103850 473831 Inv. Inc.	-177,953	-162,320	-69,380	-52,420.00	-11,980.00	-11,980.00	_____
TOTAL Investment Income	-177,953	-162,320	-69,380	-52,420.00	-11,980.00	-11,980.00	_____

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General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED

Other Financing Sources							

103900 493837 ABCDistGen	-72,071	-87,160	-82,000	-112,290.00	-94,370.00	-94,370.00	_____
103900 493838 ABCDisLaw	-13,778	-14,654	-13,500	-17,240.00	-17,250.00	-17,250.00	_____
103900 493839 ABCDistReh	-8,611	-9,159	-8,500	-10,770.00	-10,780.00	-10,780.00	_____
103900 493961 TransWatFd	-50,690	-52,450	-74,420	-74,420.00	-91,950.00	-91,950.00	_____
103900 493962 TransSewFd	-47,360	-49,400	-70,180	-70,180.00	-83,070.00	-83,070.00	_____
103900 493963 TransEleFD	-900,000	-875,000	-875,000	-875,000.00	-887,000.00	-887,000.00	_____
103900 493990 Borrowed \$	0	0	0	.00	.00	.00	_____
103900 493991 FdBalAppro	0	0	-198,510	-145,310.00	-160,140.00	-160,140.00	_____
103900 493992 FdBalAppro	0	0	-418,154	-131,340.00	-2,218,340.00	-540,640.00	_____
TOTAL Other Financing Sources	-1,092,510	-1,087,823	-1,740,264	-1,436,550.00	-3,562,900.00	-1,885,200.00	_____
TOTAL General Fund	-11,502,018	-12,622,215	-13,015,064	-12,532,350.00	-14,634,980.00	-13,034,800.00	_____

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General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED

Governing Board							

104110 511210 Wages	36,280	37,117	36,300	36,290.00	36,300.00	36,300.00	_____
104110 511810 FICA	2,451	2,504	2,780	2,780.00	2,780.00	2,780.00	_____
104110 511830 Hosp. Exp.	35,351	35,817	37,900	37,870.00	39,760.00	28,140.00	_____
104110 511832 Life Ins.	139	155	420	210.00	340.00	340.00	_____
104110 511833 Dental	1,128	1,058	1,470	1,200.00	1,180.00	1,180.00	_____
104110 511860 W. Comp.	1,395	1,112	915	740.00	1,080.00	1,080.00	_____
104110 521990 Prof. Serv	350	0	500	.00	500.00	500.00	_____
104110 532920 Mat./Sup.	466	1,032	1,500	1,750.00	1,500.00	1,500.00	_____
104110 533180 Trav/Train	2,132	3,197	2,500	2,500.00	3,000.00	4,000.00	_____
104110 533210 Phone	625	320	200	180.00	200.00	200.00	_____
104110 533520 Equip R&M	0	0	0	.00	.00	.00	_____
104110 533990 Elec. Serv	0	13,241	0	.00	.00	.00	_____
104110 534510 Prop/Gen I	1,608	1,968	2,040	1,950.00	2,250.00	2,030.00	_____
104110 534580 Other Ins.	7,379	7,753	7,650	7,580.00	7,960.00	13,300.00	_____
104110 534910 Due/Subscr	17,646	17,203	18,500	18,250.00	18,500.00	18,500.00	_____
TOTAL Governing Board	106,950	122,477	112,675	111,300.00	115,350.00	109,850.00	_____

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General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED

Administration							

104120 511210 Wages	388,070	425,744	466,000	460,000.00	467,800.00	458,600.00	_____
104120 511220 OT	0	929	1,000	1,000.00	1,000.00	1,000.00	_____
104120 511230 Temp/PT	4,802	0	2,000	2,000.00	4,000.00	4,000.00	_____
104120 511810 FICA	28,900	31,350	35,960	35,420.00	36,170.00	35,470.00	_____
104120 511820 Retirement	19,198	20,940	23,350	22,780.00	23,440.00	22,980.00	_____
104120 511825 401K ADM	18,362	21,024	23,350	23,150.00	23,440.00	22,980.00	_____
104120 511830 Hosp. Exp.	47,312	57,061	56,880	57,070.00	59,580.00	59,580.00	_____
104120 511832 Life Ins.	735	868	970	1,050.00	1,050.00	1,050.00	_____
104120 511833 Dental	1,528	1,692	2,210	1,770.00	1,920.00	1,920.00	_____
104120 511850 Unemploy	0	0	500	.00	500.00	500.00	_____
104120 511860 W. Comp.	15,436	13,145	13,600	10,820.00	14,050.00	14,050.00	_____
104120 521920 Legal Fees	27,344	33,739	40,000	36,000.00	40,000.00	40,000.00	_____
104120 521930 Ded/Med.Fe	26,217	26,945	25,000	23,000.00	25,000.00	25,000.00	_____
104120 521990 Prof. Serv	7,200	8,933	27,000	25,000.00	11,000.00	11,000.00	_____
104120 532120 Uniform	0	0	250	250.00	250.00	250.00	_____
104120 532500 OIL	0	0	0	.00	.00	.00	_____
104120 532510 Gas	6,074	7,425	15,070	13,340.00	11,500.00	11,500.00	_____
104120 532520 Tires	990	931	2,250	1,830.00	1,750.00	1,750.00	_____
104120 532530 Vehicle RM	7,195	7,351	11,360	11,360.00	11,680.00	9,260.00	_____
104120 532920 Mat./Sup.	18,370	16,382	18,000	15,000.00	17,000.00	17,000.00	_____
104120 533180 Trav/Train	11,200	13,088	10,000	10,000.00	10,000.00	10,000.00	_____

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General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
104120 533210 Phone	4,335	4,807	5,000	5,000.00	5,000.00	5,000.00	_____
104120 533250 Postage	42,605	44,438	45,760	45,000.00	46,000.00	46,000.00	_____
104120 533520 Equip R&M	4,902	3,539	5,000	3,600.00	5,000.00	5,000.00	_____
104120 533700 Other Adv	3,926	4,444	3,500	3,800.00	4,000.00	4,000.00	_____
104120 533910 Legal Note	1,364	3,406	3,500	3,000.00	3,500.00	3,500.00	_____
104120 534390 Equip Rent	1,773	1,860	1,700	1,950.00	1,700.00	1,700.00	_____
104120 534490 Cont. Ser.	0	0	2,500	400.00	2,500.00	2,500.00	_____
104120 534510 Prop/Gen I	1,925	2,556	3,050	2,940.00	2,930.00	2,640.00	_____
104120 534520 Veh. Ins.	914	1,208	2,110	2,190.00	2,150.00	2,120.00	_____
104120 534530 BONDS	550	450	860	1,210.00	1,270.00	1,270.00	_____
104120 534580 Other Ins.	153	139	150	230.00	220.00	270.00	_____
104120 534910 Due/Subscr	4,131	4,979	6,000	5,500.00	6,000.00	6,000.00	_____
104120 534990 Miscell	5,293	6,548	6,820	6,500.00	6,800.00	6,800.00	_____
104120 545400 Vehicles	0	23,431	0	.00	.00	.00	_____
104120 545500 Equipment	0	3,900	0	.00	11,000.00	3,000.00	_____
TOTAL Administration	700,804	793,252	860,700	832,160.00	859,200.00	837,690.00	_____

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General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED

Finance							

104130 511210 Wages	381,577	400,987	415,700	417,550.00	415,000.00	406,800.00	_____
104130 511220 OT	799	1,185	2,000	2,600.00	2,000.00	2,000.00	_____
104130 511230 Temp/PT	0	1,121	0	.00	.00	.00	_____
104130 511810 FICA	28,430	29,826	31,960	32,150.00	31,910.00	31,280.00	_____
104130 511820 Retirement	18,925	19,747	20,890	20,680.00	20,850.00	20,440.00	_____
104130 511825 401K EX FI	18,621	19,810	20,890	21,000.00	20,850.00	20,440.00	_____
104130 511830 Hosp. Exp.	80,047	88,878	87,720	82,110.00	87,960.00	87,960.00	_____
104130 511831 Ret./Ins.	13,472	15,052	9,280	11,310.00	15,090.00	15,090.00	_____
104130 511832 Life Ins.	975	1,063	1,100	1,100.00	1,100.00	1,100.00	_____
104130 511833 Dental	3,238	3,312	3,530	3,530.00	3,530.00	3,530.00	_____
104130 511850 Unemploy	5,736	0	2,000	2,550.00	2,000.00	2,000.00	_____
104130 511860 W. Comp.	16,020	12,109	13,660	8,650.00	12,390.00	12,390.00	_____
104130 521910 Accounting	36,339	36,636	39,000	38,500.00	42,500.00	42,500.00	_____
104130 521940 Co Tax Fee	5,307	6,163	6,500	6,500.00	6,500.00	6,500.00	_____
104130 521990 Prof. Serv	13,973	1,828	28,750	28,000.00	32,500.00	32,500.00	_____
104130 532120 Uniform	1,258	1,549	1,500	3,500.00	2,500.00	2,500.00	_____
104130 532500 OIL	0	0	0	.00	.00	.00	_____
104130 532510 Gas	6,094	7,452	9,080	8,040.00	6,940.00	6,940.00	_____
104130 532520 Tires	994	935	1,360	1,110.00	1,060.00	1,060.00	_____
104130 532530 Vehicle RM	7,220	7,379	6,840	6,840.00	7,050.00	5,590.00	_____
104130 532920 Mat./Sup.	21,061	20,521	17,850	20,000.00	20,000.00	20,000.00	_____

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General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
104130 533180 Trav/Train	2,283	2,122	3,500	3,500.00	3,500.00	3,500.00	_____
104130 533210 Phone	9,827	4,537	5,500	5,500.00	5,500.00	5,500.00	_____
104130 533520 Equip R&M	34,728	43,593	43,280	43,280.00	45,500.00	45,500.00	_____
104130 533700 Other Adv	1,849	2,758	3,000	3,000.00	3,500.00	3,500.00	_____
104130 534510 Prop/Gen I	4,171	4,716	4,880	4,700.00	5,400.00	4,870.00	_____
104130 534520 Veh. Ins.	886	1,208	1,270	1,320.00	1,290.00	1,270.00	_____
104130 534530 Bonds	1,017	1,100	1,160	1,160.00	1,220.00	1,220.00	_____
104130 534580 Other Ins.	641	584	620	720.00	930.00	1,150.00	_____
104130 534910 Due/Subscr	585	1,278	980	980.00	900.00	900.00	_____
104130 534920 BD Expense	0	5,798	3,200	3,200.00	3,200.00	3,200.00	_____
104130 545400 Vehicles	16,586	0	0	.00	.00	.00	_____
104130 545500 Equipment	6,018	7,159	3,500	3,500.00	18,000.00	7,500.00	_____
104130 546000 LOAN PYMTS	0	0	0	.00	.00	.00	_____
TOTAL Finance	738,677	750,406	790,500	786,580.00	820,670.00	798,730.00	_____

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General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED

Public Buildings							

104260 511210 Wages	31,546	32,640	34,600	35,160.00	35,800.00	35,100.00	_____
104260 511220 OT	67	0	400	200.00	400.00	400.00	_____
104260 511230 Temp/PT	0	1,100	0	.00	9,420.00	.00	_____
104260 511810 FICA	2,418	2,521	2,680	2,710.00	3,490.00	2,720.00	_____
104260 511820 Retirement	1,565	1,603	1,750	1,740.00	1,810.00	1,780.00	_____
104260 511825 401K PU BL	1,580	1,626	1,750	1,770.00	1,810.00	1,780.00	_____
104260 511830 Hosp. Exp.	4,491	8,183	10,670	10,440.00	10,440.00	10,440.00	_____
104260 511832 Life Ins.	78	84	90	90.00	90.00	90.00	_____
104260 511833 Dental	282	282	300	300.00	300.00	300.00	_____
104260 511850 Unemploy	5,720	0	0	.00	.00	.00	_____
104260 511860 W. Comp.	1,227	1,004	1,150	730.00	1,360.00	1,360.00	_____
104260 521990 Prof. Serv	2,440	1,000	1,000	500.00	1,000.00	1,000.00	_____
104260 532120 Uniform	567	0	0	.00	.00	.00	_____
104260 532500 OIL	0	0	0	.00	.00	.00	_____
104260 532510 Gas	0	2,466	3,010	2,670.00	2,310.00	2,310.00	_____
104260 532520 Tires	0	309	450	370.00	350.00	350.00	_____
104260 532530 Vehicle RM	0	2,441	2,270	2,270.00	2,350.00	1,860.00	_____
104260 532920 Mat./Sup.	50,816	16,795	20,000	20,000.00	20,000.00	20,000.00	_____
104260 532920 10012 Mat./Sup.	0	3,517	30,000	30,000.00	10,000.00	10,000.00	_____
104260 533180 Trav/Train	55	0	0	.00	.00	.00	_____
104260 533180 10012 Trav/Train	0	1,697	0	.00	.00	.00	_____

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TOWN OF WAYNESVILLE
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General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
104260 533210 Phone	1,037	0	0	.00	.00	.00	
104260 533310 Elec.	35,869	36,267	42,000	26,000.00	50,400.00	50,400.00	
104260 533330 Pro.Gas	0	1,161	1,000	3,000.00	3,000.00	3,000.00	
104260 533340 Water	0	20	0	160.00	250.00	250.00	
104260 533350 SEWER	0	25	0	200.00	350.00	350.00	
104260 533510 Bldg. Main	6,780	14,334	15,000	15,000.00	15,000.00	15,000.00	
104260 533520 Equip R&M	36	45	110	50.00	100.00	100.00	
104260 534110 Lease Prk.	5,700	9,075	10,200	10,200.00	10,200.00	10,200.00	
104260 534120 Lease Bldg	0	0	26,400	27,000.00	5,000.00	5,000.00	
104260 534490 Cont. Ser.	34,310	49,672	50,080	45,000.00	48,240.00	48,240.00	
104260 534490 70081 OwenClinic	0	35,329	0	.00	.00	.00	
104260 534510 Prop/Gen I	638	396	410	400.00	450.00	410.00	
104260 534520 Veh. Ins.	0	403	430	450.00	430.00	420.00	
104260 534910 Due/Subscr	90	0	0	600.00	600.00	600.00	
104260 545400 Vehicles	0	0	0	.00	.00	.00	
104260 545900 Cap. Imp.	13,421	17,911	30,750	15,000.00	149,250.00	44,250.00	
104260 545900 10012 Cap. Imp.	0	5,000	0	15,000.00	20,000.00	20,000.00	
104260 545900 70040 CAR. POINT	0	0	0	.00	.00	.00	
104260 546000 LOAN PYMTS	234,658	310,952	592,690	575,800.00	663,840.00	663,840.00	
TOTAL Public Buildings	435,391	557,858	879,190	842,810.00	1,068,040.00	951,550.00	

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TOWN OF WAYNESVILLE
2009/2010 BOARD BUDGET WORKSHEET

General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED

Horticulturist							

104261 521990 Prof. Serv	0	1,696	2,500	2,500.00	2,500.00	2,500.00	_____
104261 532120 Uniform	0	514	600	600.00	600.00	600.00	_____
104261 532920 Mat./Sup.	0	25,708	33,752	30,000.00	35,000.00	33,000.00	_____
104261 533180 Trav/Train	0	498	1,500	1,500.00	1,500.00	1,500.00	_____
104261 533210 Phone	0	1,471	1,700	1,800.00	2,000.00	2,000.00	_____
104261 534910 Due/Subscr	0	15	300	430.00	450.00	450.00	_____
104261 545400 Vehicles	0	0	0	.00	.00	.00	_____
104261 545500 Equipment	0	0	0	.00	.00	.00	_____
104261 545900 Cap. Imp.	0	0	0	.00	.00	.00	_____
TOTAL Horticulturist	0	29,902	40,352	36,830.00	42,050.00	40,050.00	_____

General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED

Police Department	-----						
104310 511210 Wages	1,324,385	1,421,535	1,550,000	1,556,000.00	1,602,200.00	1,570,800.00	_____
104310 511220 OT	120,117	130,624	110,000	115,000.00	110,000.00	110,000.00	_____
104310 511230 Temp/PT	92,713	87,915	78,276	85,000.00	98,000.00	85,000.00	_____
104310 511280 SepPay-Pol	8,349	7,501	7,510	16,420.00	17,230.00	17,230.00	_____
104310 511290 PolConExp	0	0	15,000	.00	15,000.00	15,000.00	_____
104310 511810 FICA	115,371	122,341	135,750	135,600.00	140,950.00	137,550.00	_____
104310 511820 Retirement	68,930	74,720	83,750	82,220.00	86,360.00	84,790.00	_____
104310 511825 401K-Pol	70,575	75,731	83,750	83,550.00	86,360.00	84,790.00	_____
104310 511830 Hosp. Exp.	269,414	304,461	324,030	319,000.00	330,400.00	330,400.00	_____
104310 511831 Ret./Ins.	15,280	15,052	20,550	19,700.00	25,140.00	25,140.00	_____
104310 511832 Life Ins.	2,736	3,171	3,450	3,410.00	3,450.00	3,450.00	_____
104310 511833 Dental	9,157	10,317	11,760	11,620.00	11,760.00	11,760.00	_____
104310 511850 Unemploy	0	67	3,000	10,650.00	6,000.00	6,000.00	_____
104310 511860 W. Comp.	59,649	52,589	37,340	36,720.00	54,750.00	54,750.00	_____
104310 513920 Laundry	12,480	12,840	13,680	13,620.00	13,680.00	13,680.00	_____
104310 521990 Prof. Serv	5,761	4,678	8,000	4,500.00	14,800.00	8,000.00	_____
104310 526300 ChAb Cont	13,000	13,000	0	.00	13,000.00	.00	_____
104310 532120 Uniform	22,721	27,228	28,000	28,000.00	30,000.00	28,000.00	_____
104310 532500 OIL	0	0	0	.00	.00	.00	_____
104310 532510 Gas	83,005	106,353	132,750	117,490.00	98,920.00	98,920.00	_____
104310 532520 Tires	13,533	13,341	19,820	16,060.00	15,080.00	15,080.00	_____

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TOWN OF WAYNESVILLE
2009/2010 BOARD BUDGET WORKSHEET

General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
104310 532530 Vehicle RM	98,337	105,302	100,080	100,080.00	100,530.00	79,700.00	_____
104310 532920 Mat./Sup.	55,007	60,718	60,000	60,000.00	63,000.00	60,000.00	_____
104310 533180 Trav/Train	17,742	14,312	26,000	26,000.00	28,000.00	26,000.00	_____
104310 533210 Phone	19,946	15,085	22,500	18,000.00	35,160.00	20,000.00	_____
104310 533310 Elec.	0	1,403	0	8,000.00	1,500.00	1,500.00	_____
104310 533340 Water	0	41	0	270.00	50.00	50.00	_____
104310 533350 SEWER	0	49	0	330.00	60.00	60.00	_____
104310 533520 Equip R&M	34,725	38,485	36,000	38,000.00	36,000.00	38,000.00	_____
104310 534390 Equip Rent	5,700	1,470	11,950	9,240.00	11,950.00	11,950.00	_____
104310 534510 Prop/Gen I	12,501	16,572	16,270	15,700.00	18,020.00	16,260.00	_____
104310 534520 Veh. Ins.	7,000	9,662	10,530	11,200.00	12,450.00	12,310.00	_____
104310 534530 Bonds	0	0	0	.00	.00	.00	_____
104310 534580 Other Ins.	9,625	10,870	11,420	11,700.00	12,220.00	13,390.00	_____
104310 534910 Due/Subscr	2,931	1,834	4,000	5,000.00	4,000.00	4,000.00	_____
104310 534995 SpOperExp	3,200	2,900	8,000	4,000.00	10,000.00	10,000.00	_____
104310 545400 Vehicles	85,700	74,483	91,800	91,800.00	218,100.00	.00	_____
104310 545500 Equipment	18,584	38,305	23,000	23,000.00	22,200.00	18,600.00	_____
TOTAL Police Department	2,678,174	2,874,955	3,087,966	3,076,880.00	3,346,320.00	3,012,160.00	_____

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TOWN OF WAYNESVILLE
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General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED

Misc. Police Grant	-----						
104315 532920 Mat./Sup.	0	0	0	.00	.00	.00	_____
104315 532920 10002 Mat./Sup.	0	0	0	.00	.00	.00	_____
104315 532920 10009 VACHOVIA G	0	0	0	.00	.00	.00	_____
104315 532920 30002 HWY SAFETY	0	0	0	.00	.00	.00	_____
104315 532920 30004 Mat./Sup.	2,110	0	0	.00	.00	.00	_____
104315 532920 30006 Mat./Sup.	4,076	0	0	.00	.00	.00	_____
104315 532920 50001 LLEBGRANT	0	0	0	.00	.00	.00	_____
104315 532920 50004 Mat./Sup.	0	0	0	.00	.00	.00	_____
104315 533180 Trav/Train	0	0	0	.00	.00	.00	_____
104315 533520 Equip R&M	0	0	0	.00	.00	.00	_____
104315 533520 30006 Equip R&M	6,000	0	0	.00	.00	.00	_____
104315 545400 Vehicles	0	0	0	.00	.00	.00	_____
104315 545400 10010 K-9 VEHICL	27,139	0	0	.00	.00	.00	_____
104315 545400 30006 Vehicles	1,598	0	0	.00	.00	.00	_____
104315 545500 Equipment	0	0	80,000	40,000.00	80,000.00	80,000.00	_____
104315 545500 10008 Equipment	0	0	0	.00	.00	.00	_____
104315 545500 10010 EXP. DOG	8,000	0	0	.00	.00	.00	_____
104315 545500 30002 SAFETY GRA	0	0	0	.00	.00	.00	_____
104315 545500 30006 UNARSUBTX	3,750	0	0	.00	.00	.00	_____
104315 545900 Cap. Imp.	0	0	0	.00	.00	.00	_____
TOTAL Misc. Police Grant	52,673	0	80,000	40,000.00	80,000.00	80,000.00	_____

General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED

Fire Department	-----						
104340 511210 Wages	414,399	438,156	440,500	415,000.00	437,400.00	428,800.00	_____
104340 511220 OT	1,933	5,239	4,000	3,000.00	4,000.00	4,000.00	_____
104340 511230 Temp/PT	1,096	1,092	2,400	2,400.00	3,000.00	3,000.00	_____
104340 511240 Vol Pay	0	21,299	25,000	24,800.00	30,000.00	30,000.00	_____
104340 511810 FICA	30,800	34,433	36,116	34,060.00	36,300.00	35,640.00	_____
104340 511820 Retirement	23,077	23,297	25,830	24,670.00	26,170.00	25,740.00	_____
104340 511825 401K-FIRE	20,298	22,412	22,230	21,400.00	22,570.00	22,140.00	_____
104340 511827 StContRt	13,248	13,248	15,000	15,000.00	15,000.00	15,000.00	_____
104340 511830 Hosp. Exp.	86,782	92,294	87,730	85,570.00	88,800.00	88,800.00	_____
104340 511831 Ret./Ins.	4,491	5,017	10,280	10,040.00	10,060.00	10,060.00	_____
104340 511832 Life Ins.	884	924	930	890.00	930.00	930.00	_____
104340 511833 Dental	2,562	2,820	2,940	2,820.00	2,940.00	2,940.00	_____
104340 511850 Unemploy	0	0	0	.00	.00	.00	_____
104340 511860 W. Comp.	19,969	12,900	15,760	10,100.00	14,280.00	14,280.00	_____
104340 513920 Laundry	3,810	3,600	3,600	3,510.00	3,600.00	3,600.00	_____
104340 521950 Dem. Exp.	0	0	0	.00	.00	.00	_____
104340 521990 Prof. Serv	0	0	0	.00	10,000.00	10,000.00	_____
104340 532120 Uniform	5,392	3,033	6,140	6,140.00	7,000.00	6,140.00	_____
104340 532500 OIL	0	0	0	.00	.00	.00	_____
104340 532510 Gas	12,147	17,315	24,150	21,380.00	20,710.00	20,710.00	_____
104340 532520 Tires	1,980	2,172	3,610	2,930.00	3,160.00	3,160.00	_____

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TOWN OF WAYNESVILLE
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General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
104340 532530 Vehicle RM	14,391	17,143	18,200	18,200.00	21,050.00	16,690.00	_____
104340 532920 Mat./Sup.	17,351	14,180	15,000	15,600.00	17,000.00	17,000.00	_____
104340 533180 Trav/Train	4,147	5,089	4,950	5,000.00	5,000.00	5,000.00	_____
104340 533210 Phone	4,634	3,259	4,000	4,300.00	4,300.00	4,300.00	_____
104340 533310 Elec.	0	1,747	0	9,800.00	11,270.00	14,500.00	_____
104340 533320 Fuel Oil	0	2,135	0	2,000.00	2,000.00	2,000.00	_____
104340 533340 WATER	0	12	0	250.00	250.00	250.00	_____
104340 533350 SEWER	0	14	0	330.00	330.00	330.00	_____
104340 533360 DUMPSTER F	0	14	0	730.00	1,260.00	1,260.00	_____
104340 533446 Vol. Fire	14,784	-25	0	.00	.00	.00	_____
104340 533520 Equip R&M	12,023	26,404	14,000	14,000.00	14,000.00	14,000.00	_____
104340 534390 Equip Rent	0	0	0	.00	.00	.00	_____
104340 534510 Prop/Gen I	3,847	3,936	4,070	4,060.00	4,500.00	4,070.00	_____
104340 534520 Veh. Ins.	3,349	3,221	3,790	4,100.00	3,860.00	3,820.00	_____
104340 534580 Other Ins.	0	0	0	.00	.00	.00	_____
104340 534910 Due/Subscr	1,537	1,985	2,000	2,000.00	2,000.00	2,000.00	_____
104340 545400 Vehicles	0	0	0	.00	400,000.00	.00	_____
104340 545500 Equipment	0	0	13,000	20,000.00	31,000.00	28,000.00	_____
104340 545500 50005 Equipment	0	0	0	.00	.00	.00	_____
104340 545500 50006 GRANT	0	99,750	0	.00	.00	.00	_____
104340 545500 50007 Equipment	0	5,250	0	.00	.00	.00	_____
TOTAL Fire Department	718,931	883,365	805,226	784,080.00	1,253,740.00	838,160.00	_____

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General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED

Emergency Responders							

104342 511240 Vol Pay	0	4,064	6,000	4,400.00	6,200.00	6,000.00	_____
104342 511810 FICA	0	311	450	340.00	480.00	460.00	_____
104342 511820 Retirement	0	75	120	60.00	120.00	120.00	_____
104342 511825 401K EXP	0	66	120	60.00	120.00	120.00	_____
104342 532920 Mat./Sup.	10,370	5,235	5,619	7,440.00	5,800.00	5,800.00	_____
104342 545500 Equipment	0	0	0	.00	.00	.00	_____
TOTAL Emergency Responders	10,370	9,751	12,309	12,300.00	12,720.00	12,500.00	_____

General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED

Street and Sanitation	-----						
104510 511210 Wages	670,069	707,811	733,550	723,000.00	717,100.00	703,200.00	_____
104510 511220 OT	23,181	14,403	28,000	20,000.00	28,000.00	28,000.00	_____
104510 511230 Temp/PT	18,889	23,099	17,500	26,700.00	25,000.00	25,000.00	_____
104510 511810 FICA	52,678	54,777	59,650	58,890.00	58,920.00	57,850.00	_____
104510 511820 Retirement	34,287	35,437	38,080	36,560.00	37,260.00	36,560.00	_____
104510 511825 401K-ST/SA	30,787	34,109	38,080	37,150.00	37,260.00	36,560.00	_____
104510 511830 Hosp. Exp.	202,287	226,289	234,640	217,650.00	238,850.00	227,480.00	_____
104510 511831 Ret./Ins.	11,227	10,675	10,280	11,710.00	10,060.00	10,060.00	_____
104510 511832 Life Ins.	1,973	2,275	2,240	2,220.00	2,270.00	2,270.00	_____
104510 511833 Dental	6,850	7,356	6,440	7,480.00	7,650.00	7,650.00	_____
104510 511850 Unemploy	2,980	25	4,000	.00	4,000.00	4,000.00	_____
104510 511860 W. Comp.	28,040	23,712	14,250	17,040.00	22,880.00	22,880.00	_____
104510 521990 Prof. Serv	1,608	2,258	1,000	28,000.00	1,000.00	1,000.00	_____
104510 521990 10013 CLEAN WATE	0	43,238	0	.00	.00	.00	_____
104510 522710 Dump/Resal	0	85,122	80,000	94,630.00	12,000.00	12,000.00	_____
104510 532120 Uniform	8,968	7,537	13,000	13,000.00	15,000.00	15,000.00	_____
104510 532500 OIL	0	0	0	.00	.00	.00	_____
104510 532510 Gas	46,564	56,903	54,320	48,080.00	96,610.00	96,610.00	_____
104510 532520 Tires	7,592	11,017	8,110	6,570.00	14,730.00	14,730.00	_____
104510 532530 Vehicle RM	55,165	56,340	40,950	40,950.00	98,180.00	77,840.00	_____
104510 532920 Mat./Sup.	132,839	134,706	125,000	125,000.00	135,000.00	135,000.00	_____

TOWN OF WAYNESVILLE
2009/2010 BOARD BUDGET WORKSHEET

General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
104510 532920 70055 Mat./Sup.	0	0	0	.00	.00	.00	_____
104510 532920 70065 COURTHOUSE	0	0	0	.00	.00	.00	_____
104510 533180 Trav/Train	909	1,298	3,000	2,500.00	3,000.00	3,000.00	_____
104510 533210 Phone	1,520	1,214	1,100	1,100.00	1,150.00	1,150.00	_____
104510 533310 Elec.	142,875	134,596	165,000	165,800.00	194,400.00	194,400.00	_____
104510 533340 Water	0	0	0	.00	.00	.00	_____
104510 533350 SEWER	0	0	0	.00	.00	.00	_____
104510 533520 Equip R&M	24,656	5,184	15,000	17,500.00	23,300.00	23,300.00	_____
104510 534320 Occ. POper	53,539	54,082	56,320	54,070.00	80,890.00	61,890.00	_____
104510 534390 Equip Rent	5,106	1,194	4,500	14,220.00	7,000.00	7,000.00	_____
104510 534440 Landfill	0	0	0	.00	.00	.00	_____
104510 534450 TipFees	164,490	189,726	213,927	200,000.00	220,000.00	220,000.00	_____
104510 534490 Cont. Ser.	680	519	22,000	26,000.00	10,000.00	10,000.00	_____
104510 534510 Prop/Gen I	8,330	11,028	11,390	11,000.00	11,710.00	10,570.00	_____
104510 534520 Veh. Ins.	7,000	9,259	7,580	8,200.00	10,730.00	10,610.00	_____
104510 534580 Other Ins.	2,153	1,958	2,060	3,000.00	3,130.00	3,870.00	_____
104510 534910 Due/Subscr	105	0	200	1,000.00	1,000.00	1,000.00	_____
104510 536910 DON&CONTRI	1,379	0	2,000	2,000.00	2,000.00	2,000.00	_____
104510 545400 Vehcles	29,017	5,475	43,500	38,000.00	108,000.00	90,000.00	_____
104510 545500 Equipment	18,360	0	21,000	46,000.00	56,000.00	21,000.00	_____
104510 545900 Cap. Imp.	8,710	0	60,000	10,000.00	120,000.00	80,000.00	_____
104510 545900 70041 HENDRIX ST	0	0	0	.00	.00	.00	_____
104510 545900 70052 WALL&EAST	0	0	0	.00	.00	.00	_____

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General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED

104510 546000 LOAN PYMTS	36,861	72,002	154,950	154,950.00	154,950.00	154,950.00	_____
TOTAL Street and Sanitation	1,841,674	2,024,624	2,292,617	2,269,970.00	2,569,030.00	2,408,430.00	_____

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General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED

Powell Bill							

104560 521990 Prof. Serv	15,414	1,272	5,000	3,000.00	5,000.00	5,000.00	_____
104560 521990 70041 HENDRIX ST	0	0	0	19,250.00	.00	.00	_____
104560 522000 R/R W/GATE	1,140	1,140	5,000	5,000.00	5,000.00	5,000.00	_____
104560 532920 Mat./Sup.	9,093	14,627	15,000	47,000.00	20,000.00	20,000.00	_____
104560 532920 70041 HENDRIX ST	0	0	0	.00	.00	.00	_____
104560 534430 Inf/Pav/Im	260,895	279,876	866,000	377,070.00	766,000.00	766,000.00	_____
104560 534430 30008 SOUTH MAIN	0	0	0	.00	.00	.00	_____
104560 534430 30009 WALNUT	6,199	0	0	.00	.00	.00	_____
104560 534430 30010 Inf. Car.	3,245	0	0	.00	.00	.00	_____
104560 534430 70009 Inf/Pav/Im	0	0	0	.00	.00	.00	_____
104560 534430 70041 HENDRIX ST	0	0	0	.00	.00	.00	_____
104560 545400 Vehicles	0	0	0	.00	30,000.00	30,000.00	_____
104560 545500 Equipment	12,343	0	80,500	64,430.00	24,000.00	24,000.00	_____
104560 545500 70067 HAY/CHURCH	0	0	0	.00	.00	.00	_____
104560 545900 Cap. Imp.	44,151	8,345	0	223,000.00	.00	.00	_____
104560 545900 30007 HICKORY DR	53,292	0	0	.00	.00	.00	_____
104560 545900 30008 SW AC/MA	8,157	0	0	.00	.00	.00	_____
104560 545900 30011 country cl	0	0	0	.00	.00	.00	_____
104560 545900 30012 Hazelwood	0	0	0	.00	.00	.00	_____
104560 545900 30013 Allens Ck	0	0	0	.00	.00	.00	_____
104560 545900 70018 BOYD AVE.	0	0	0	.00	.00	.00	_____

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General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
104560 545900 70041 HENDRIX ST	14,411	98,113	0	.00	.00	.00	_____
104560 545900 70045 INTER/DEPO	0	0	0	.00	.00	.00	_____
104560 545900 70056 WESTWOOD C	0	0	0	.00	.00	.00	_____
TOTAL Powell Bill	428,340	403,373	971,500	738,750.00	850,000.00	850,000.00	_____

General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED

Cemetery							

104740 511210 Wages	63,616	57,446	63,350	55,800.00	54,100.00	53,000.00	_____
104740 511220 OT	641	312	1,000	1,000.00	1,000.00	1,000.00	_____
104740 511230 Temp/PT	10,220	10,289	10,000	8,900.00	15,000.00	15,000.00	_____
104740 511810 FICA	5,686	5,141	5,690	5,030.00	5,370.00	5,280.00	_____
104740 511820 Retirement	3,182	2,847	3,220	2,800.00	2,760.00	2,700.00	_____
104740 511825 401K CEM	2,741	1,407	3,220	2,840.00	2,760.00	2,700.00	_____
104740 511830 Hosp. Exp.	12,035	10,758	11,390	10,040.00	10,540.00	10,540.00	_____
104740 511831 Ret./Ins.	0	0	0	.00	.00	.00	_____
104740 511832 Life Ins.	125	168	260	190.00	170.00	170.00	_____
104740 511833 Dental	732	564	890	640.00	590.00	590.00	_____
104740 511850 Unemploy	148	0	1,000	.00	1,000.00	1,000.00	_____
104740 511860 W. Comp.	3,084	2,536	2,530	2,000.00	2,080.00	2,080.00	_____
104740 532120 Uniform	543	470	1,500	1,500.00	1,500.00	1,500.00	_____
104740 532500 OIL	0	0	0	.00	.00	.00	_____
104740 532510 Gas	2,025	2,466	3,010	2,670.00	2,310.00	2,310.00	_____
104740 532520 Tires	330	309	450	370.00	350.00	350.00	_____
104740 532530 Vehicle RM	2,398	2,441	2,270	2,270.00	2,350.00	1,860.00	_____
104740 532920 Mat./Sup.	4,856	3,480	5,000	5,000.00	5,000.00	5,000.00	_____
104740 533180 Trav/Train	0	50	0	.00	.00	.00	_____
104740 533210 Phone	630	514	450	400.00	420.00	420.00	_____
104740 533310 Elec.	816	694	1,200	1,000.00	1,200.00	1,200.00	_____

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General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
104740 533520 Equip R&M	304	1,826	500	500.00	500.00	500.00	_____
104740 534510 Prop/Gen I	967	1,188	1,220	1,170.00	900.00	810.00	_____
104740 534520 Veh. Ins.	305	403	430	450.00	430.00	420.00	_____
104740 545400 Vehicles	0	0	0	.00	.00	.00	_____
104740 545500 Equipment	6,500	5,487	0	.00	4,000.00	8,000.00	_____
104740 545900 Cap. Imp.	0	0	0	.00	.00	.00	_____
TOTAL Cemetery	121,884	110,796	118,580	104,570.00	114,330.00	116,430.00	_____

General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED

Planning & Code Enforcement							

104910 511210 Wages	223,200	131,449	137,320	136,600.00	139,200.00	136,500.00	_____
104910 511220 OT	777	0	0	.00	.00	.00	_____
104910 511230 Temp/PT	0	0	0	.00	.00	.00	_____
104910 511810 FICA	16,550	9,924	10,510	10,450.00	10,650.00	10,450.00	_____
104910 511820 Retirement	11,018	6,499	6,870	6,830.00	6,960.00	6,830.00	_____
104910 511825 401K PLAN	10,298	6,591	6,870	6,830.00	6,960.00	6,830.00	_____
104910 511830 Hosp. Exp.	41,634	23,341	26,290	21,600.00	23,470.00	23,470.00	_____
104910 511831 Ret./Ins.	4,491	5,017	5,140	5,020.00	5,030.00	5,030.00	_____
104910 511832 Life Ins.	605	336	340	340.00	340.00	340.00	_____
104910 511833 Dental	1,575	846	890	890.00	890.00	890.00	_____
104910 511860 W. Comp.	4,014	4,090	4,490	2,900.00	4,140.00	4,140.00	_____
104910 513920 Laundry	630	0	0	.00	.00	.00	_____
104910 521990 Prof. Serv	937	8,748	0	.00	.00	.00	_____
104910 532120 Uniform	80	0	0	.00	.00	.00	_____
104910 532500 OIL	0	0	0	.00	.00	.00	_____
104910 532510 Gas	2,025	2,466	3,010	2,670.00	2,310.00	2,310.00	_____
104910 532520 Tires	330	309	450	370.00	350.00	350.00	_____
104910 532530 Vehicle RM	2,398	2,441	2,270	2,270.00	2,350.00	1,860.00	_____
104910 532920 Mat./Sup.	6,050	7,868	4,500	4,500.00	4,500.00	4,500.00	_____
104910 532920 30003 Mat./Sup.	0	0	0	.00	.00	.00	_____
104910 533180 Trav/Train	4,669	4,034	6,500	6,500.00	6,500.00	6,500.00	_____

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General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
104910 533210 Phone	847	565	600	600.00	600.00	600.00	_____
104910 533520 Equip R&M	3,062	2,936	3,000	3,000.00	3,000.00	3,000.00	_____
104910 534510 Prop/Gen I	965	1,188	1,220	1,180.00	1,350.00	1,220.00	_____
104910 534520 Veh. Ins.	305	403	430	450.00	430.00	420.00	_____
104910 534530 Bonds	0	100	100	100.00	110.00	110.00	_____
104910 534910 Due/Subscr	431	434	500	500.00	500.00	500.00	_____
104910 545400 Vehicles	0	0	0	.00	.00	.00	_____
104910 545500 Equipment	6,177	0	0	.00	6,000.00	6,000.00	_____
104910 545900 Cap. Imp.	0	0	98,000	43,280.00	80,100.00	75,100.00	_____
104910 599220 TRANS CDBG	0	0	0	.00	.00	.00	_____
TOTAL Planning & Code Enforeceme	343,068	219,585	319,300	256,880.00	305,740.00	296,950.00	_____

General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
<hr/>							
Building Inspectors							
<hr/>							
104911 511210 Wages	0	142,054	136,170	127,800.00	162,800.00	126,900.00	_____
104911 511220 OT	0	0	0	.00	.00	.00	_____
104911 511230 Temp/PT	0	0	0	.00	.00	.00	_____
104911 511810 FICA	0	10,340	10,450	9,780.00	12,460.00	9,710.00	_____
104911 511820 Retirement	0	6,933	6,840	6,390.00	8,140.00	6,350.00	_____
104911 511825 401K EXP	0	7,032	6,840	6,390.00	8,140.00	6,350.00	_____
104911 511830 Hosp. Exp.	0	37,628	35,430	33,900.00	43,310.00	31,120.00	_____
104911 511832 Life Ins.	0	308	277	260.00	340.00	260.00	_____
104911 511833 Dental	0	1,034	960	890.00	1,180.00	890.00	_____
104911 511860 W. Comp.	0	4,438	5,130	3,240.00	4,840.00	4,840.00	_____
104911 513920 LAUNDRY	0	1,260	1,170	1,080.00	1,440.00	1,080.00	_____
104911 532120 Uniform	289	523	1,600	1,600.00	1,600.00	1,200.00	_____
104911 532500 OIL	0	0	0	.00	.00	.00	_____
104911 532510 Gas	0	9,890	12,060	10,680.00	9,220.00	9,220.00	_____
104911 532520 Tires	0	1,241	1,800	1,460.00	1,410.00	1,410.00	_____
104911 532530 Vehicle RM	0	9,792	9,090	9,090.00	9,370.00	7,430.00	_____
104911 532920 Mat./Sup.	1,771	3,402	3,000	3,000.00	3,000.00	3,000.00	_____
104911 533180 Trav/Train	1,903	3,297	4,000	4,000.00	4,000.00	4,000.00	_____
104911 533210 Phone	1,147	1,410	1,600	1,500.00	1,600.00	1,600.00	_____
104911 533520 Equip R&M	0	0	0	.00	.00	.00	_____
104911 534510 Prop/Gen I	0	1,188	1,630	1,580.00	1,800.00	1,630.00	_____

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General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
104911 534520 Veh. Ins.	0	1,610	1,690	1,810.00	1,720.00	1,700.00	_____
104911 534910 Due/Subscr	560	340	1,800	1,800.00	1,800.00	1,800.00	_____
104911 545400 Vehicles	0	0	0	.00	.00	.00	_____
104911 545500 Equipment	0	0	2,000	.00	2,000.00	2,000.00	_____
TOTAL Building Inspectors	5,670	243,720	243,537	226,250.00	280,170.00	222,490.00	_____

TOWN OF WAYNESVILLE
2009/2010 BOARD BUDGET WORKSHEET

General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED

Special Appropriations							

105300 511830 Hosp. Exp.	4,491	4,574	5,500	5,020.00	5,500.00	5,500.00	_____
105300 511832 Life Ins.	78	55	90	90.00	90.00	90.00	_____
105300 511833 Dental	282	165	330	300.00	330.00	330.00	_____
105300 533210 Phone	0	32	0	.00	.00	.00	_____
105300 536910 DON&CONTRI	134,500	154,900	155,000	155,300.00	155,000.00	130,000.00	_____
105300 536920 TRANS/OTHE	4,263	4,358	5,000	6,200.00	6,000.00	6,000.00	_____
105300 536930 Taxes/DWA	76,192	88,467	87,310	92,400.00	92,100.00	92,100.00	_____
105300 536950 INV/T0/DWA	7,800	8,040	8,440	8,440.00	5,970.00	5,970.00	_____
105300 536960 H'OWNERS T	0	0	500	250.00	500.00	500.00	_____
TOTAL Special Appropriations	227,606	260,591	262,170	268,000.00	265,490.00	240,490.00	_____

General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED

Parks And Recreation							

106120 511210 Wages	515,102	519,847	575,000	560,000.00	573,100.00	561,900.00	_____
106120 511220 OT	299	2,762	2,000	2,000.00	2,000.00	2,000.00	_____
106120 511230 Temp/PT	273,519	288,838	324,919	324,910.00	359,710.00	342,000.00	_____
106120 511810 FICA	59,258	60,500	69,010	67,850.00	71,520.00	69,310.00	_____
106120 511820 Retirement	25,510	25,439	28,850	27,650.00	28,760.00	28,200.00	_____
106120 511825 401K REC	23,235	22,097	28,850	28,100.00	28,760.00	28,200.00	_____
106120 511830 Hosp. Exp.	88,253	93,518	114,810	106,650.00	122,180.00	115,010.00	_____
106120 511831 Ret./Ins.	8,981	10,034	10,280	10,040.00	10,060.00	10,060.00	_____
106120 511832 Life Ins.	1,109	1,567	1,600	1,540.00	1,600.00	1,600.00	_____
106120 511833 Dental	4,276	4,238	5,300	4,830.00	5,300.00	5,300.00	_____
106120 511850 Unemploy	3,735	453	5,000	8,390.00	5,000.00	5,000.00	_____
106120 511860 W. Comp.	32,484	26,956	24,500	19,800.00	27,780.00	27,780.00	_____
106120 521960 RefUmpCont	24,942	25,185	20,800	24,000.00	26,000.00	26,000.00	_____
106120 521990 Prof. Serv	9,175	1,848	4,000	2,250.00	4,000.00	4,000.00	_____
106120 532120 Uniform	1,999	2,782	3,800	2,510.00	4,380.00	4,380.00	_____
106120 532500 OIL	0	0	0	.00	.00	.00	_____
106120 532510 Gas	6,074	9,890	15,070	13,340.00	11,500.00	11,500.00	_____
106120 532520 Tires	990	1,241	2,250	1,830.00	1,750.00	1,750.00	_____
106120 532530 Vehicle RM	7,195	9,792	11,360	11,360.00	11,680.00	9,260.00	_____
106120 532700 Pur-Resale	20,293	28,839	24,000	30,470.00	31,000.00	25,000.00	_____
106120 532910 Treat.Chem	10,001	12,857	12,000	19,000.00	17,000.00	17,000.00	_____

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General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
106120 532920 Mat./Sup.	69,756	88,499	76,000	56,150.00	80,000.00	76,000.00	_____
106120 533180 Trav/Train	14,138	7,058	8,400	6,000.00	8,860.00	8,860.00	_____
106120 533210 Phone	12,770	17,490	14,400	20,350.00	18,000.00	18,000.00	_____
106120 533310 Elec.	139,162	147,899	150,000	153,210.00	164,000.00	164,000.00	_____
106120 533330 Pro.Gas	53,531	47,852	58,411	56,520.00	58,410.00	58,410.00	_____
106120 533340 Water	0	770	0	3,230.00	3,230.00	3,230.00	_____
106120 533350 SEWER	0	1,134	0	4,730.00	4,730.00	4,730.00	_____
106120 533360 DUMPSTER F	0	378	0	4,260.00	6,510.00	6,510.00	_____
106120 533510 Bldg. Main	27,772	33,786	17,392	35,000.00	31,810.00	31,810.00	_____
106120 533520 Equip R&M	24,485	25,727	29,000	19,310.00	66,480.00	50,000.00	_____
106120 533700 Other Adv	4,389	16,979	20,000	4,000.00	25,000.00	20,000.00	_____
106120 534390 Equip Rent	0	1,669	2,480	1,790.00	2,640.00	2,640.00	_____
106120 534510 Prop/Gen I	6,247	7,092	7,730	7,380.00	8,110.00	7,320.00	_____
106120 534520 Veh. Ins.	914	1,610	2,110	2,220.00	2,150.00	2,120.00	_____
106120 534580 Other Ins.	67	61	70	110.00	100.00	120.00	_____
106120 534910 Due/Subscr	3,367	4,435	4,200	5,740.00	5,300.00	5,300.00	_____
106120 536910 DON&CONTRI	4,500	5,000	7,500	7,500.00	7,500.00	7,500.00	_____
106120 545400 Vehicles	20,352	3,096	0	.00	.00	.00	_____
106120 545500 Equipment	1,752	29,400	34,800	22,800.00	29,170.00	20,670.00	_____
106120 545820 Bldg.Impr.	11,500	0	0	.00	.00	.00	_____
106120 545900 Cap. Imp.	0	0	0	16,180.00	357,200.00	7,000.00	_____
106120 546000 LOAN PYMTS	370,813	370,813	370,850	370,820.00	370,850.00	370,850.00	_____
TOTAL Parks And Recreation	1,881,945	1,959,431	2,086,742	2,063,820.00	2,593,130.00	2,160,320.00	_____

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TOWN OF WAYNESVILLE
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General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED

Recreation Special Projects							

106125 535000 PLAYGDMAIN	0	2,422	21,700	11,170.00	14,000.00	14,000.00	_____
106125 536220 Sen Center	0	0	0	.00	.00	.00	_____
106125 536230 O Rec Prog	18,759	14,176	30,000	10,000.00	30,000.00	30,000.00	_____
106125 536230 30014 O Rec Prog	0	0	0	.00	.00	.00	_____
106125 536240 EXP DONAT.	0	0	0	.00	.00	.00	_____
106125 536310 Rich/Creek	0	39	0	.00	15,000.00	15,000.00	_____
106125 536310 10005 R/C TOWN'S	0	4,016	0	.00	.00	.00	_____
106125 536310 10006 Rich/Creek	1,734	24,595	0	.00	.00	.00	_____
106125 536310 10008 Rich/Creek	0	17,569	0	.00	.00	.00	_____
106125 536410 GREEN WAYS	0	19,735	0	60,000.00	.00	.00	_____
106125 536410 10007 GREEN WAYS	6,935	190,092	0	.00	.00	.00	_____
106125 536410 10008 GREEN WAYS	0	108,804	0	.00	.00	.00	_____
TOTAL Recreation Special Project	27,428	381,448	51,700	81,170.00	59,000.00	59,000.00	_____

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TOWN OF WAYNESVILLE
2009/2010 BOARD BUDGET WORKSHEET

General Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED

Operating Transfers							

109800 599400 Trans Rec.	355,950	177,970	0	.00	.00	.00	_____
TOTAL Operating Transfers	355,950	177,970	0	.00	.00	.00	_____
TOTAL General Fund	10,675,535	11,803,504	13,015,064	12,532,350.00	14,634,980.00	13,034,800.00	_____

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TOWN OF WAYNESVILLE
2009/2010 BOARD BUDGET WORKSHEET

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	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
Water Fund							

Utility Revenue							

613700 453710 Water Chg	-1,901,794	-1,997,483	-2,114,000	-2,122,410.00	-2,219,600.00	-2,219,600.00	_____
613700 453711 Water Taps	-88,130	-60,720	-60,000	-33,600.00	-50,000.00	-50,000.00	_____
613700 453727 CAP FEE	0	-20,520	-40,000	-21,300.00	-25,000.00	-25,000.00	_____
TOTAL Utility Revenue	-1,989,924	-2,078,723	-2,214,000	-2,177,310.00	-2,294,600.00	-2,294,600.00	_____

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TOWN OF WAYNESVILLE
2009/2010 BOARD BUDGET WORKSHEET

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	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
Water Fund							

All Other Revenues							

613800 463830 Misc. Rev.	-2,798	0	-1,500	-1,500.00	-1,500.00	-1,500.00	_____
613800 463834 Rents	0	0	0	.00	.00	.00	_____
613800 463835 Sl/Mat/FA	-12,722	-14	0	-12,040.00	.00	.00	_____
613800 463840 CONT CAP'T	-1,390	0	0	.00	.00	.00	_____
TOTAL All Other Revenues	-16,910	-14	-1,500	-13,540.00	-1,500.00	-1,500.00	_____

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2009/2010 BOARD BUDGET WORKSHEET

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	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
Water Fund							

Investment Income							

613850 473831 Inv. Inc.	-38,712	-39,108	-17,700	-10,950.00	-2,500.00	-2,500.00	_____
TOTAL Investment Income	-38,712	-39,108	-17,700	-10,950.00	-2,500.00	-2,500.00	_____

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	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
Water Fund							

Other Financing Sources							

613900 493990 Borrowed \$	0	0	0	.00	.00	.00	_____
613900 493992 FdBalAppro	0	0	-191,270	-332,340.00	-617,200.00	-169,570.00	_____
TOTAL Other Financing Sources	0	0	-191,270	-332,340.00	-617,200.00	-169,570.00	_____
TOTAL	-2,045,546	-2,117,845	-2,424,470	-2,534,140.00	-2,915,800.00	-2,468,170.00	_____
Water Fund							

TOWN OF WAYNESVILLE
2009/2010 BOARD BUDGET WORKSHEET

Water Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED

Maintenance	-----						
617121 511210 Wages	231,808	244,949	263,600	259,000.00	263,700.00	258,600.00	_____
617121 511220 OT	8,500	10,796	15,000	15,000.00	15,500.00	15,000.00	_____
617121 511230 Temp/PT	0	0	0	.00	.00	.00	_____
617121 511810 FICA	17,946	18,805	21,320	20,970.00	22,860.00	20,940.00	_____
617121 511820 Retirement	11,897	12,554	13,930	13,490.00	14,940.00	13,680.00	_____
617121 511825 401K W.MAI	11,784	12,288	13,930	13,700.00	14,940.00	13,680.00	_____
617121 511830 Hosp. Exp.	60,312	71,405	76,630	66,200.00	66,570.00	66,570.00	_____
617121 511831 Ret./Ins.	4,491	5,017	10,280	5,020.00	5,030.00	5,030.00	_____
617121 511832 Life Ins.	676	742	760	750.00	760.00	760.00	_____
617121 511833 Dental	2,162	2,182	2,360	2,330.00	2,360.00	2,360.00	_____
617121 511850 Unemploy	0	0	2,000	.00	2,000.00	2,000.00	_____
617121 511860 W. Comp.	10,360	8,692	9,110	6,360.00	8,300.00	8,300.00	_____
617121 521990 Prof. Serv	2,801	364	15,000	32,000.00	14,500.00	14,500.00	_____
617121 532120 Uniform	3,975	3,648	6,400	6,400.00	6,600.00	6,600.00	_____
617121 532500 OIL	0	0	0	.00	.00	.00	_____
617121 532510 Gas	16,196	19,780	24,150	21,380.00	16,090.00	16,090.00	_____
617121 532520 Tires	2,641	2,481	3,610	2,930.00	2,450.00	2,450.00	_____
617121 532530 Vehicle RM	19,188	19,585	18,200	18,200.00	16,350.00	12,960.00	_____
617121 532920 Mat./Sup.	160,023	113,326	175,000	211,200.00	242,000.00	185,000.00	_____
617121 533180 Trav/Train	1,142	2,535	2,600	2,600.00	3,000.00	2,600.00	_____
617121 533210 Phone	5,166	5,372	6,000	5,500.00	6,000.00	6,000.00	_____

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TOWN OF WAYNESVILLE
2009/2010 BOARD BUDGET WORKSHEET

Water Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
617121 533310 Elec.	25,196	25,154	33,600	33,600.00	40,000.00	40,000.00	_____
617121 533520 Equip R&M	10,540	12,581	20,000	13,000.00	20,000.00	20,000.00	_____
617121 534320 Occ. POper	33,462	33,801	35,200	33,800.00	50,550.00	38,680.00	_____
617121 534390 Equip Rent	0	4,704	1,500	1,500.00	1,500.00	1,500.00	_____
617121 534490 Cont. Ser.	3,926	3,850	5,000	4,000.00	5,000.00	5,000.00	_____
617121 534510 Prop/Gen I	2,467	3,552	3,660	3,570.00	3,600.00	3,250.00	_____
617121 534520 Veh. Ins.	2,132	3,221	3,370	3,620.00	3,010.00	2,970.00	_____
617121 534580 Other Ins.	324	295	310	450.00	470.00	580.00	_____
617121 534910 Due/Subscr	180	160	400	400.00	400.00	400.00	_____
617121 545400 Vehicles	0	0	40,000	29,000.00	70,000.00	.00	_____
617121 545500 Equipment	0	0	0	.00	.00	.00	_____
617121 545900 Cap. Imp.	0	0	275,000	238,800.00	525,000.00	275,000.00	_____
617121 545900 70010 HENDRIX ST	0	0	0	.00	.00	.00	_____
617121 545900 70025 Cap. Imp.	0	0	0	.00	.00	.00	_____
617121 545900 70030 Franklin S	0	0	0	.00	.00	.00	_____
617121 545900 70063 MUSE ST WA	0	0	0	.00	.00	.00	_____
617121 546000 LOAN PYMTS	21,981	24,069	119,000	119,000.00	119,000.00	119,000.00	_____
TOTAL Maintenance	671,276	665,908	1,216,920	1,183,770.00	1,562,480.00	1,159,500.00	_____

Water Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED

Treatment							
617122 511210 Wages	248,110	254,032	280,900	270,000.00	283,200.00	277,700.00	_____
617122 511220 OT	2,492	2,870	3,000	3,000.00	3,000.00	3,000.00	_____
617122 511230 Temp/PT	0	192	0	.00	.00	.00	_____
617122 511810 FICA	18,581	19,070	21,720	20,890.00	21,900.00	21,480.00	_____
617122 511820 Retirement	12,403	12,599	14,200	13,440.00	14,310.00	14,040.00	_____
617122 511825 401K W.TRE	11,913	12,244	14,200	13,650.00	14,310.00	14,040.00	_____
617122 511830 Hosp. Exp.	57,425	58,963	62,060	65,480.00	66,890.00	66,890.00	_____
617122 511831 Ret./Ins.	0	0	0	.00	.00	.00	_____
617122 511832 Life Ins.	650	707	760	750.00	760.00	760.00	_____
617122 511833 Dental	2,115	2,092	2,360	2,310.00	2,360.00	2,360.00	_____
617122 511850 Unemploy	2,078	0	0	.00	.00	.00	_____
617122 511860 W. Comp.	10,198	8,297	7,290	5,870.00	8,500.00	8,500.00	_____
617122 521990 Prof. Serv	8,650	30,787	23,000	22,000.00	23,000.00	23,000.00	_____
617122 532120 Uniform	2,131	1,538	2,000	2,000.00	2,200.00	2,200.00	_____
617122 532500 OIL	0	0	0	.00	.00	.00	_____
617122 532510 Gas	4,049	4,959	6,030	5,340.00	4,590.00	4,590.00	_____
617122 532520 Tires	660	622	900	730.00	700.00	700.00	_____
617122 532530 Vehicle RM	4,797	4,910	4,540	4,540.00	4,670.00	3,700.00	_____
617122 532910 Treat.Chem	86,519	113,900	115,000	173,100.00	173,100.00	173,100.00	_____
617122 532920 Mat./Sup.	43,715	24,794	22,000	22,000.00	23,000.00	23,000.00	_____
617122 533180 Trav/Train	2,771	1,603	3,000	2,700.00	3,000.00	3,000.00	_____

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2009/2010 BOARD BUDGET WORKSHEET

Water Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
617122 533210 Phone	2,917	3,122	3,000	3,300.00	3,300.00	3,300.00	_____
617122 533310 Elec.	12,702	11,649	15,580	16,500.00	18,650.00	18,650.00	_____
617122 533320 Fuel Oil	0	0	400	370.00	400.00	400.00	_____
617122 533510 Bldg. Main	2,713	6,519	5,000	3,000.00	5,000.00	5,000.00	_____
617122 533520 Equip R&M	6,355	14,981	13,000	13,000.00	25,000.00	25,000.00	_____
617122 534390 Equip Rent	0	0	0	.00	.00	.00	_____
617122 534490 Cont. Ser.	36,041	40,195	38,200	38,200.00	46,500.00	46,500.00	_____
617122 534510 Prop/Gen I	2,563	3,156	3,260	3,150.00	3,600.00	3,250.00	_____
617122 534520 Veh. Ins.	609	805	850	900.00	860.00	850.00	_____
617122 534580 Other Ins.	122	111	120	180.00	180.00	220.00	_____
617122 534910 Due/Subscr	4,731	5,185	5,150	5,200.00	6,500.00	6,500.00	_____
617122 545400 Vehicles	0	0	0	.00	22,000.00	.00	_____
617122 545500 Equipment	0	0	8,500	8,500.00	14,600.00	9,300.00	_____
617122 545900 Cap. Imp.	0	0	40,000	139,410.00	69,600.00	60,000.00	_____
617122 545900 70066 LAB EXP.WT	0	0	0	.00	.00	.00	_____
617122 546000 LOAN PYMTS	27,370	35,098	205,170	204,500.00	205,170.00	205,170.00	_____
TOTAL Treatment	615,380	675,000	921,190	1,064,010.00	1,070,850.00	1,026,200.00	_____

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	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED

Water Fund							

Administration and Finance							

617125 554920 Bad Debt	0	5,622	9,660	9,660.00	9,660.00	9,660.00	_____
617125 554970 Chg By Gen	186,850	181,930	202,280	202,280.00	180,860.00	180,860.00	_____
TOTAL Administration and Finance	186,850	187,552	211,940	211,940.00	190,520.00	190,520.00	_____

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2009/2010 BOARD BUDGET WORKSHEET

	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
Water Fund							

Contingency							

619200 574600 Depr.	410,101	432,690	0	.00	.00	.00	_____
619200 579910 Cont. Appr	0	0	0	.00	.00	.00	_____
TOTAL Contingency	410,101	432,690	0	.00	.00	.00	_____

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	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
Water Fund							

Operating Transfers							

619800 599100 Trans. GF	50,690	52,450	74,420	74,420.00	91,950.00	91,950.00	_____
TOTAL Operating Transfers	50,690	52,450	74,420	74,420.00	91,950.00	91,950.00	_____
TOTAL	1,934,297	2,013,600	2,424,470	2,534,140.00	2,915,800.00	2,468,170.00	_____
Water Fund							

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TOWN OF WAYNESVILLE
2009/2010 BOARD BUDGET WORKSHEET

	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
Sewer Fund							

Utility Revenue							

623700 453720 Sewer Chgs	-1,808,685	-1,848,868	-1,940,900	-1,916,780.00	-2,004,600.00	-1,935,900.00	_____
623700 453721 Taps/Conn	-49,770	-26,480	-45,000	-12,000.00	-25,000.00	-25,000.00	_____
623700 453723 ID Permits	-200	-200	-1,000	-500.00	-500.00	-500.00	_____
623700 453724 CAP SPLIT	-8,320	-1,920	-2,000	-960.00	-2,000.00	-2,000.00	_____
623700 453725 CAP FLOW	-30,960	0	-4,000	.00	-2,000.00	-2,000.00	_____
623700 453727 CAP FEE	0	-26,302	-40,000	-45,000.00	-40,000.00	-40,000.00	_____
TOTAL Utility Revenue	-1,897,935	-1,903,770	-2,032,900	-1,975,240.00	-2,074,100.00	-2,005,400.00	_____

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TOWN OF WAYNESVILLE
2009/2010 BOARD BUDGET WORKSHEET

	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
Sewer Fund							

All Other Revenues							

623800 463830 Misc. Rev.	0	0	-500	-250.00	-500.00	-500.00	_____
623800 463835 Sl/Mat/FA	-52,034	-1,923	0	.00	.00	.00	_____
623800 463840 CONT CAP'T	-1,390	0	0	.00	.00	.00	_____
TOTAL All Other Revenues	-53,424	-1,923	-500	-250.00	-500.00	-500.00	_____

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	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
Sewer Fund							
Investment Income							
623850 473831 Inv. Inc.	-20,903	-22,065	-8,920	-10,940.00	-1,990.00	-1,990.00	
TOTAL Investment Income	-20,903	-22,065	-8,920	-10,940.00	-1,990.00	-1,990.00	

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	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
Sewer Fund							

Other Financing Sources							

623900 493910 Tran/Fr GF	0	0	0	.00	.00	.00	_____
623900 493963 TransEleFD	0	0	0	.00	.00	.00	_____
623900 493990 Borrowed \$	0	0	0	.00	.00	.00	_____
623900 493992 FdBalAppro	0	0	-7,670	.00	-212,510.00	-9,590.00	_____
TOTAL Other Financing Sources	0	0	-7,670	.00	-212,510.00	-9,590.00	_____
TOTAL Sewer Fund	-1,972,262	-1,927,758	-2,049,990	-1,986,430.00	-2,289,100.00	-2,017,480.00	_____

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TOWN OF WAYNESVILLE
2009/2010 BOARD BUDGET WORKSHEET

Sewer Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
Maintenance							
627121 511210 Wages	142,839	147,416	166,500	152,200.00	184,200.00	152,500.00	_____
627121 511220 OT	11,935	13,204	14,000	19,400.00	22,000.00	20,000.00	_____
627121 511230 Temp/PT	0	0	0	.00	.00	.00	_____
627121 511810 FICA	11,485	11,882	15,000	13,130.00	15,780.00	13,200.00	_____
627121 511820 Retirement	7,658	7,878	9,800	8,450.00	10,310.00	8,630.00	_____
627121 511825 401K S.MAI	7,735	7,992	9,800	8,580.00	10,310.00	8,630.00	_____
627121 511830 Hosp. Exp.	24,781	27,737	40,810	27,750.00	39,930.00	27,740.00	_____
627121 511831 Ret./Ins.	0	0	0	.00	.00	.00	_____
627121 511832 Life Ins.	312	336	420	340.00	420.00	340.00	_____
627121 511833 Dental	1,128	1,128	1,470	1,180.00	1,470.00	1,180.00	_____
627121 511850 Unemploy	0	0	0	.00	.00	.00	_____
627121 511860 W. Comp.	5,853	5,469	6,410	4,060.00	6,130.00	6,130.00	_____
627121 521990 Prof. Serv	1,741	6,255	2,500	15,000.00	10,000.00	10,000.00	_____
627121 532120 Uniform	1,770	2,062	4,000	4,000.00	4,200.00	4,200.00	_____
627121 532500 OIL	0	0	0	.00	.00	.00	_____
627121 532510 Gas	2,025	4,959	6,030	5,340.00	4,590.00	4,590.00	_____
627121 532520 Tires	330	622	900	730.00	700.00	700.00	_____
627121 532530 Vehicle RM	2,398	4,910	4,540	4,540.00	4,670.00	3,700.00	_____
627121 532920 Mat./Sup.	21,379	34,020	38,000	52,000.00	57,000.00	52,000.00	_____
627121 533180 Trav/Train	3,304	3,966	3,000	4,000.00	5,000.00	5,000.00	_____
627121 533520 Equip R&M	2,138	2,947	6,500	6,500.00	6,500.00	6,500.00	_____

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Sewer Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
627121 534320 Occ. POper	17,400	17,577	18,300	17,570.00	26,290.00	20,110.00	_____
627121 534390 Equip Rent	410	544	8,000	4,000.00	8,000.00	8,000.00	_____
627121 534490 Cont. Ser.	1,886	2,281	5,000	7,000.00	8,000.00	8,000.00	_____
627121 534510 Prop/Gen I	1,282	1,968	2,040	1,980.00	2,250.00	2,030.00	_____
627121 534520 Veh. Ins.	305	805	850	930.00	860.00	850.00	_____
627121 534580 Other Ins.	0	0	0	.00	.00	.00	_____
627121 534910 Due/Subscr	395	1,380	1,600	1,600.00	1,600.00	1,600.00	_____
627121 545400 Vehicles	0	0	0	.00	170,000.00	.00	_____
627121 545500 Equipment	0	0	0	.00	.00	.00	_____
627121 545900 Cap. Imp.	0	0	290,000	276,000.00	300,000.00	300,000.00	_____
627121 545900 70006 BOYD AVE.	0	0	0	.00	.00	.00	_____
627121 545900 70011 OAKDALE	0	0	0	.00	.00	.00	_____
627121 545900 70019 Ross/Aubur	0	0	0	.00	.00	.00	_____
627121 545900 70023 INTREPID	0	0	0	.00	.00	.00	_____
627121 545900 70033 SEWER IMP	0	0	0	.00	.00	.00	_____
627121 545900 70034 Cap. Imp.	0	0	0	.00	.00	.00	_____
627121 545900 70036 PREVOST ST	0	0	0	.00	.00	.00	_____
627121 545900 70044 WW Circle	0	0	0	.00	.00	.00	_____
627121 545900 70082 S. Main Sw	0	0	0	.00	.00	.00	_____
627121 545900 70083 GY/MEADOW	0	0	0	.00	.00	.00	_____
627121 546000 LOAN PYMTS	1,324	0	0	.00	.00	.00	_____
TOTAL Maintenance	271,813	307,338	655,470	636,280.00	900,210.00	665,630.00	_____

Sewer Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED

Treatment	-----						
627122 511210 Wages	323,686	337,554	362,500	352,000.00	365,600.00	358,400.00	_____
627122 511220 OT	2,807	3,750	5,000	4,000.00	5,000.00	5,000.00	_____
627122 511230 Temp/PT	0	0	0	.00	.00	.00	_____
627122 511810 FICA	24,297	25,070	28,120	27,240.00	28,360.00	27,810.00	_____
627122 511820 Retirement	16,147	16,763	18,380	17,520.00	18,530.00	18,170.00	_____
627122 511825 401K S.TRE	16,311	16,298	18,380	17,800.00	18,530.00	18,170.00	_____
627122 511830 Hosp. Exp.	76,460	86,395	91,440	87,900.00	83,310.00	83,310.00	_____
627122 511831 Ret./Ins.	0	0	0	.00	.00	.00	_____
627122 511832 Life Ins.	858	896	930	930.00	930.00	930.00	_____
627122 511833 Dental	2,820	2,726	2,940	2,940.00	2,940.00	2,940.00	_____
627122 511850 Unemploy	0	0	0	.00	.00	.00	_____
627122 511860 W. Comp.	12,747	10,422	12,020	7,600.00	11,010.00	11,010.00	_____
627122 521990 Prof. Serv	22,090	10,287	14,000	10,000.00	14,000.00	14,000.00	_____
627122 532120 Uniform	6,231	6,300	6,500	6,500.00	6,500.00	6,500.00	_____
627122 532500 OIL	0	0	0	.00	.00	.00	_____
627122 532510 Gas	4,049	7,425	6,030	5,340.00	4,590.00	4,590.00	_____
627122 532520 Tires	660	931	900	730.00	700.00	700.00	_____
627122 532530 Vehicle RM	4,797	7,351	4,540	4,540.00	4,670.00	3,700.00	_____
627122 532910 Treat.Chem	84,668	87,001	91,000	80,000.00	90,000.00	90,000.00	_____
627122 532920 Mat./Sup.	45,549	34,980	32,000	25,000.00	30,000.00	30,000.00	_____
627122 533180 Trav/Train	788	1,943	1,700	1,400.00	1,700.00	1,700.00	_____

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Sewer Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
627122 533210 Phone	1,223	1,266	1,300	1,300.00	1,300.00	1,300.00	_____
627122 533310 Elec.	132,990	146,706	169,000	155,000.00	170,500.00	170,500.00	_____
627122 533320 Fuel Oil	806	3,665	4,500	1,400.00	4,000.00	4,000.00	_____
627122 533330 Pro.Gas	22,891	23,744	25,000	20,000.00	25,000.00	25,000.00	_____
627122 533340 Water	5,769	765	1,000	330.00	1,000.00	1,000.00	_____
627122 533510 Bldg. Main	4,216	5,640	39,130	39,130.00	6,500.00	6,500.00	_____
627122 533520 Equip R&M	16,657	34,350	40,000	45,000.00	40,000.00	40,000.00	_____
627122 533540 Rep/Maint.	24,343	108	0	.00	37,000.00	37,000.00	_____
627122 534390 Equip Rent	0	0	1,000	1,000.00	1,000.00	1,000.00	_____
627122 534440 Landfill	0	0	0	2,000.00	3,500.00	3,500.00	_____
627122 534490 Cont. Ser.	911	0	0	.00	.00	.00	_____
627122 534510 Prop/Gen I	3,204	3,936	4,070	3,910.00	4,500.00	4,070.00	_____
627122 534520 Veh. Ins.	609	1,208	850	920.00	860.00	850.00	_____
627122 534580 Other Ins.	122	111	120	170.00	180.00	220.00	_____
627122 534910 Due/Subscr	6,901	6,514	7,500	8,200.00	8,200.00	8,200.00	_____
627122 545400 Vehicles	0	0	0	.00	.00	.00	_____
627122 545500 Equipment	0	0	12,000	10,000.00	97,000.00	69,800.00	_____
627122 545900 Cap. Imp.	0	0	0	.00	.00	.00	_____
627122 546000 LOAN PYMTS	15,564	11,532	129,750	129,750.00	41,160.00	41,160.00	_____
TOTAL Treatment	881,171	895,637	1,131,600	1,069,550.00	1,128,070.00	1,091,030.00	_____

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	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
Sewer Fund							

Administration and Finance							

627125 554920 Bad Debt	0	8,683	11,020	11,020.00	11,020.00	11,020.00	_____
627125 554970 Chg By Gen	169,760	165,320	181,720	181,720.00	166,730.00	166,730.00	_____
TOTAL Administration and Finance	169,760	174,003	192,740	192,740.00	177,750.00	177,750.00	_____

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	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
Sewer Fund							

Contingency							

629200 574600 Depr.	385,674	403,481	0	.00	.00	.00	_____
629200 579910 Cont. Appr	0	0	0	.00	.00	.00	_____
TOTAL Contingency	385,674	403,481	0	.00	.00	.00	_____

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	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
Sewer Fund							

Transfer to General Fund							

629800 599100 Trans. GF	47,360	49,400	70,180	70,180.00	83,070.00	83,070.00	_____
TOTAL Transfer to General Fund	47,360	49,400	70,180	70,180.00	83,070.00	83,070.00	_____
TOTAL Sewer Fund	1,755,778	1,829,859	2,049,990	1,968,750.00	2,289,100.00	2,017,480.00	_____

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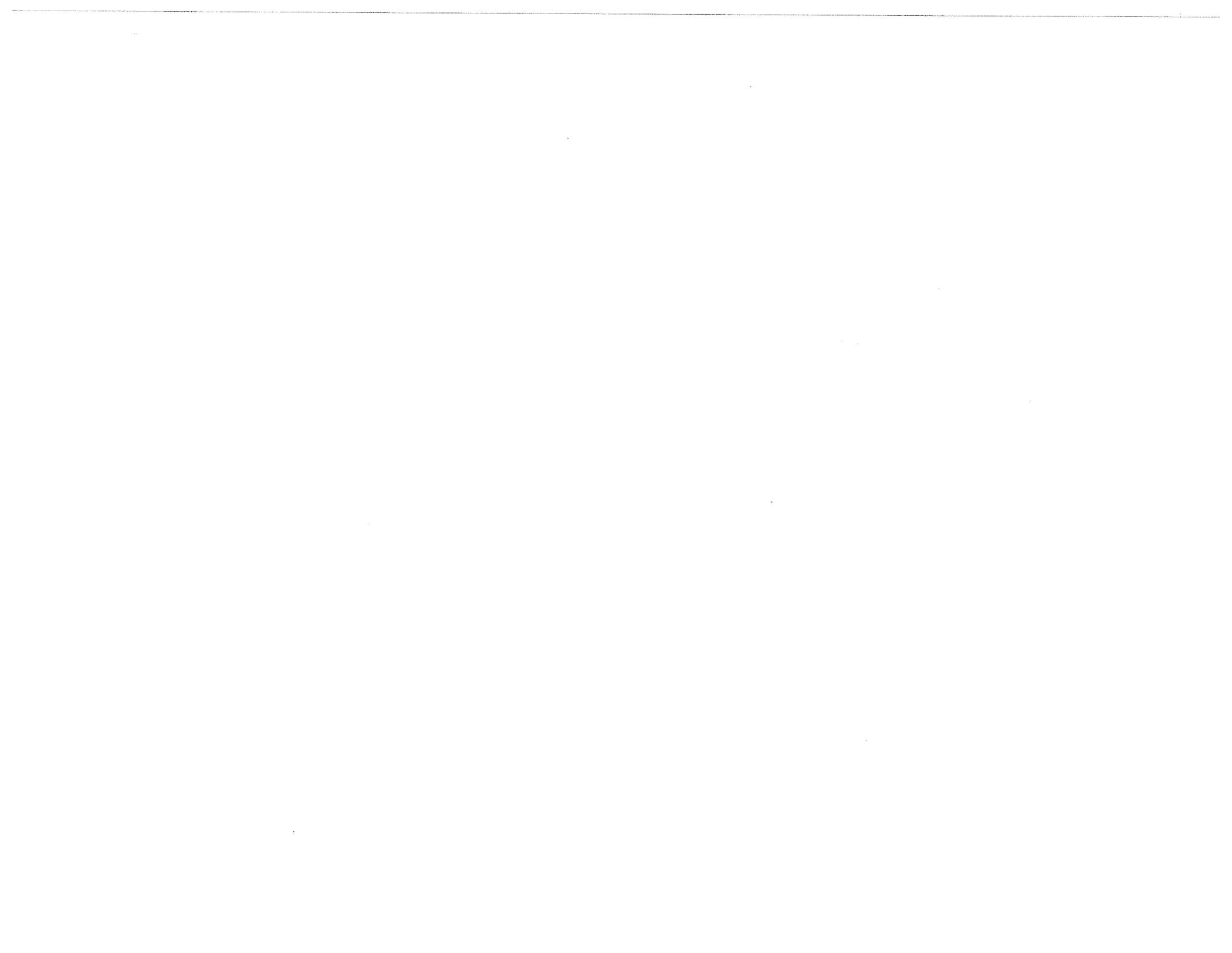
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	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
Electric Fund							

Utility Revenue							

633700 453730 Elec. Chgs	-6,975,113	-7,377,085	-7,700,000	-8,032,820.00	-8,474,700.00	-8,474,700.00	_____
633700 453731 Sec. Light	-34,974	-35,705	-41,000	-36,000.00	-41,000.00	-41,000.00	_____
633700 453732 Str. Light	-82,152	-68,460	-84,210	-82,150.00	-82,150.00	-82,150.00	_____
633700 453733 Ug Chgs	-946	-100	-2,000	-500.00	-2,000.00	-2,000.00	_____
633700 453737 Pole Rents	-13,672	-13,672	-13,700	-13,700.00	-13,700.00	-13,700.00	_____
633700 453739 Sates Tx	-203,869	-203,646	-206,290	-213,980.00	-214,760.00	-214,760.00	_____
TOTAL Utility Revenue	-7,310,726	-7,698,668	-8,047,200	-8,379,150.00	-8,828,310.00	-8,828,310.00	_____



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	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
Electric Fund							

All Other Revenues							

633800 463830 Misc. Rev.	-4,490	-10,440	-3,000	-10,500.00	-3,000.00	-3,000.00	_____
633800 463835 Sl/Mat/FA	-37,871	-5,455	0	-9,500.00	.00	.00	_____
633800 463840 CONT CAP'T	0	0	0	.00	.00	.00	_____
TOTAL All Other Revenues	-42,361	-15,895	-3,000	-20,000.00	-3,000.00	-3,000.00	_____

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	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
Electric Fund							

Investment Income							

633850 473831 Inv. Inc.	-45,558	-47,497	-19,450	-19,520.00	-4,240.00	-4,240.00	_____
TOTAL Investment Income	-45,558	-47,497	-19,450	-19,520.00	-4,240.00	-4,240.00	_____

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	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
Electric Fund							

Other Financing Sources							

633900 493990 Borrowed \$	0	0	0	.00	.00	.00	_____
633900 493992 FdBalAppro	0	0	-168,850	-22,750.00	-236,910.00	-207,350.00	_____
TOTAL Other Financing Sources	0	0	-168,850	-22,750.00	-236,910.00	-207,350.00	_____
TOTAL Electric Fund	-7,398,645	-7,762,060	-8,238,500	-8,441,420.00	-9,072,460.00	-9,042,900.00	_____

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	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
Electric Fund							

Maintenance							

637121 511210 Wages	204,860	202,032	241,600	236,000.00	254,600.00	249,700.00	_____
637121 511220 OT	5,241	8,132	15,000	8,000.00	15,000.00	15,000.00	_____
637121 511230 Temp/PT	0	0	0	.00	.00	.00	_____
637121 511810 FICA	15,444	15,322	20,380	18,670.00	20,630.00	20,250.00	_____
637121 511820 Retirement	10,420	10,292	13,320	12,010.00	13,480.00	13,240.00	_____
637121 511825 401K E.MAI	9,777	8,733	13,320	12,200.00	13,480.00	13,240.00	_____
637121 511830 Hosp. Exp.	37,587	34,975	49,730	41,110.00	44,100.00	44,100.00	_____
637121 511831 Ret./Ins.	4,491	2,521	0	.00	.00	.00	_____
637121 511832 Life Ins.	575	668	680	680.00	680.00	680.00	_____
637121 511833 Dental	1,778	1,387	2,060	1,870.00	2,060.00	2,060.00	_____
637121 511850 Unemploy	0	0	4,000	6,040.00	6,500.00	6,500.00	_____
637121 511860 W. Comp.	10,348	7,557	8,710	5,500.00	8,010.00	8,010.00	_____
637121 521990 Prof. Serv	13,880	15,122	26,000	29,000.00	30,000.00	30,000.00	_____
637121 521990 70062 NEW SUBSTA	0	265	0	.00	.00	.00	_____
637121 532120 Uniform	5,839	5,868	11,200	11,200.00	11,200.00	11,200.00	_____
637121 532500 OIL	0	0	0	.00	.00	.00	_____
637121 532510 Gas	14,172	17,287	21,130	18,700.00	16,060.00	16,060.00	_____
637121 532520 Tires	2,311	2,168	3,140	2,550.00	2,460.00	2,460.00	_____
637121 532530 Vehicle RM	16,789	17,116	15,970	15,970.00	16,320.00	12,960.00	_____
637121 532920 Mat./Sup.	100,807	101,792	165,800	165,800.00	165,800.00	165,800.00	_____
637121 532920 70055 Mat./Sup.	0	0	0	.00	.00	.00	_____

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Electric Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
637121 532950 Transform	22,958	21,387	30,000	26,000.00	30,000.00	30,000.00	_____
637121 533180 Trav/Train	2,075	5,119	3,000	4,000.00	7,000.00	7,000.00	_____
637121 533210 Phone	2,419	1,035	1,500	1,200.00	1,200.00	1,200.00	_____
637121 533520 Equip R&M	21,183	15,663	36,000	20,000.00	38,600.00	38,600.00	_____
637121 534320 Occ. POper	99,047	100,051	104,180	100,020.00	149,640.00	114,490.00	_____
637121 534390 Equip Rent	0	0	1,500	1,500.00	1,500.00	1,500.00	_____
637121 534490 Cont. Ser.	0	0	0	.00	.00	.00	_____
637121 534510 Prop/Gen I	2,249	2,772	2,860	2,800.00	3,170.00	2,860.00	_____
637121 534520 Veh. Ins.	2,132	2,818	2,950	3,230.00	3,010.00	2,970.00	_____
637121 534580 Other Ins.	148	134	150	220.00	210.00	270.00	_____
637121 534910 Due/Subscr	1,150	1,808	2,400	2,000.00	2,400.00	2,400.00	_____
637121 545400 Vehicles	0	0	0	.00	.00	.00	_____
637121 545500 Equipment	0	0	49,000	49,000.00	7,500.00	22,500.00	_____
637121 545900 Cap. Imp.	0	0	38,000	20,000.00	35,000.00	35,000.00	_____
637121 545900 70038 Cap. Imp.	0	0	0	.00	.00	.00	_____
637121 545900 70062 NEW SUBSTA	0	0	0	55,000.00	.00	.00	_____
637121 546000 LOAN PYMTS	251	2,708	370,450	41,450.00	352,300.00	352,300.00	_____
TOTAL Maintenance	607,931	604,732	1,254,030	911,720.00	1,251,910.00	1,222,350.00	_____

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2009/2010 BOARD BUDGET WORKSHEET

	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
Electric Fund							

Power Purchases							

637123 582700 Purch. Pwr	4,922,610	5,177,178	5,543,250	6,072,600.00	6,355,000.00	6,355,000.00	_____
637123 582750 Sale Tx-PP	142,057	142,756	166,300	182,180.00	190,650.00	190,650.00	_____
TOTAL Power Purchases	5,064,667	5,319,934	5,709,550	6,254,780.00	6,545,650.00	6,545,650.00	_____

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	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
Electric Fund							

Administration and Finance							

637125 554920 Bad Debt	0	21,719	26,780	26,780.00	26,780.00	26,780.00	_____
637125 554970 Chg By Gen	354,370	329,730	373,140	373,140.00	361,120.00	361,120.00	_____
TOTAL Administration and Finance	354,370	351,449	399,920	399,920.00	387,900.00	387,900.00	_____

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	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
Electric Fund							

Contingency							

639200 574600 Depr.	140,992	141,515	0	.00	.00	.00	_____
TOTAL Contingency	140,992	141,515	0	.00	.00	.00	_____

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	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
Electric Fund							

Operating Transfers							

639800 599100 Trans. GF	900,000	875,000	875,000	875,000.00	887,000.00	887,000.00	_____
TOTAL Operating Transfers	900,000	875,000	875,000	875,000.00	887,000.00	887,000.00	_____
TOTAL	7,067,960	7,292,630	8,238,500	8,441,420.00	9,072,460.00	9,042,900.00	_____
Electric Fund							

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TOWN OF WAYNESVILLE
2009/2010 BOARD BUDGET WORKSHEET

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	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
Public Operations							

Sales And Service Intern. Serv							

813650 453610 Chgs To GF	-53,539	-54,082	-54,020	-48,900.00	-80,890.00	-61,890.00	_____
813650 453661 Chgs To WF	-33,462	-33,801	-33,760	-30,560.00	-50,550.00	-38,680.00	_____
813650 453662 Chgs To SF	-17,400	-17,577	-17,550	-15,890.00	-26,290.00	-20,110.00	_____
813650 453663 Chgs To EF	-99,047	-100,051	-99,930	-90,470.00	-149,640.00	-114,490.00	_____
813650 453682 Chg To Gar	-64,247	-64,898	-64,800	-58,680.00	-97,050.00	-74,250.00	_____
TOTAL Sales And Service Intern.	-267,695	-270,409	-270,060	-244,500.00	-404,420.00	-309,420.00	_____

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TOWN OF WAYNESVILLE
2009/2010 BOARD BUDGET WORKSHEET

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	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
Public Operations							

All Other Revenues							

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

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TOWN OF WAYNESVILLE
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	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
Public Operations							

Investment Income							

813850 473831 Inv. Inc.	-2,112	-1,034	-590	-410.00	-100.00	-100.00	_____
TOTAL Investment Income	-2,112	-1,034	-590	-410.00	-100.00	-100.00	_____

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TOWN OF WAYNESVILLE
2009/2010 BOARD BUDGET WORKSHEET

	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
Public Operations							

Other Financing Sources							

813900 493992 FdBalAppro	0	0	0	.00	.00	.00	_____
TOTAL Other Financing Sources	0	0	0	.00	.00	.00	_____
TOTAL Public Operations	-274,159	-271,443	-270,650	-244,910.00	-404,520.00	-309,520.00	_____

TOWN OF WAYNESVILLE
2009/2010 BOARD BUDGET WORKSHEET

	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
Public Operations							
Public Operations							
818100 511210 Wages	107,397	107,153	117,900	112,400.00	127,500.00	127,500.00	_____
818100 511220 OT	208	75	1,000	750.00	1,000.00	1,000.00	_____
818100 511230 Temp/PT	0	150	0	.00	.00	.00	_____
818100 511810 FICA	7,752	7,642	9,250	8,660.00	9,840.00	9,840.00	_____
818100 511820 Retirement	5,326	5,265	6,050	5,570.00	6,430.00	6,430.00	_____
818100 511825 401K PUB O	4,878	4,784	6,050	5,660.00	6,430.00	6,430.00	_____
818100 511830 Hosp. Exp.	24,074	24,130	30,120	24,000.00	34,910.00	34,910.00	_____
818100 511831 Ret./Ins.	4,491	5,017	5,280	5,020.00	5,030.00	5,030.00	_____
818100 511832 Life Ins.	249	439	380	470.00	420.00	420.00	_____
818100 511833 Dental	972	746	1,030	760.00	1,180.00	1,180.00	_____
818100 511850 Unemploy	7,462	0	2,000	.00	2,000.00	2,000.00	_____
818100 511860 W. Comp.	4,603	3,510	3,960	2,690.00	3,820.00	3,820.00	_____
818100 521990 Prof. Serv	0	0	0	.00	.00	.00	_____
818100 532120 Uniform	1,560	1,539	1,950	1,950.00	1,950.00	1,950.00	_____
818100 532500 OIL	0	0	0	.00	.00	.00	_____
818100 532510 Gas	0	0	0	.00	.00	.00	_____
818100 532520 Tires	0	0	0	.00	.00	.00	_____
818100 532530 Vehicle RM	0	0	0	.00	.00	.00	_____
818100 532920 Mat./Sup.	19,653	13,671	16,000	9,000.00	16,000.00	16,000.00	_____
818100 533180 Trav/Train	2,148	2,020	3,500	2,500.00	3,500.00	3,500.00	_____
818100 533210 Phone	3,317	3,025	3,500	3,500.00	3,500.00	3,500.00	_____

TOWN OF WAYNESVILLE
2009/2010 BOARD BUDGET WORKSHEET

Public Operations	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
818100 533310 Elec.	14,069	13,398	14,650	15,500.00	17,050.00	17,050.00	_____
818100 533320 Fuel Oil	0	0	0	.00	.00	.00	_____
818100 533340 Water	0	54	0	360.00	380.00	380.00	_____
818100 533350 SEWER	0	74	0	430.00	450.00	450.00	_____
818100 533360 CF OR DF	0	0	0	.00	.00	.00	_____
818100 533510 Bldg. Main	13,696	14,438	24,500	24,500.00	16,000.00	16,000.00	_____
818100 533520 Equip R&M	2,060	5,294	8,610	6,210.00	9,500.00	9,500.00	_____
818100 534390 Equip Rent	0	0	0	.00	.00	.00	_____
818100 534490 Cont. Ser.	0	0	0	.00	.00	.00	_____
818100 534510 Prop/Gen I	1,088	1,380	1,630	1,600.00	1,800.00	1,800.00	_____
818100 534520 Veh. Ins.	305	403	420	480.00	430.00	430.00	_____
818100 534580 Other Ins.	66	88	70	100.00	100.00	100.00	_____
818100 534600 Deprec.	12,012	14,479	0	.00	.00	.00	_____
818100 534910 Due/Subscr	260	216	300	300.00	300.00	300.00	_____
818100 545400 Vehicles	0	0	0	.00	.00	.00	_____
818100 545500 Equipment	0	0	0	.00	.00	.00	_____
818100 545900 Cap. Imp.	0	0	12,500	12,500.00	135,000.00	40,000.00	_____
TOTAL Public Operations	237,646	228,990	270,650	244,910.00	404,520.00	309,520.00	_____
TOTAL Public Operations	237,646	228,990	270,650	244,910.00	404,520.00	309,520.00	_____

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TOWN OF WAYNESVILLE
2009/2010 BOARD BUDGET WORKSHEET

	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
Garage Fund							

Sales And Service Intern. Serv							

823650 453610 Chgs To GF	-385,045	-470,973	-501,250	-463,030.00	-568,910.00	-513,670.00	_____
823650 453661 Chgs To WF	-47,531	-52,337	-55,700	-51,460.00	-44,850.00	-40,490.00	_____
823650 453662 Chgs To SF	-14,259	-26,198	-22,250	-20,560.00	-19,920.00	-17,980.00	_____
823650 453663 Chgs To EF	-33,271	-36,571	-39,030	-36,080.00	-34,840.00	-31,480.00	_____
TOTAL Sales And Service Intern.	-480,106	-586,079	-618,230	-571,130.00	-668,520.00	-603,620.00	_____

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TOWN OF WAYNESVILLE
2009/2010 BOARD BUDGET WORKSHEET

	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
Garage Fund							

All Other Revenues							

823800 463830 Misc. Rev.	0	0	0	.00	.00	.00	_____
823800 463835 Sl/Mat/FA	0	-55	0	-730.00	.00	.00	_____
TOTAL All Other Revenues	0	-55	0	-730.00	.00	.00	_____

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TOWN OF WAYNESVILLE
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	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
Garage Fund							

Investment Income							

823850 473831 Inv. Inc.	-221	-1,566	-220	.00	.00	.00	_____
TOTAL Investment Income	-221	-1,566	-220	.00	.00	.00	_____
TOTAL Garage Fund	-480,327	-587,700	-618,450	-571,860.00	-668,520.00	-603,620.00	_____

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TOWN OF WAYNESVILLE
2009/2010 BOARD BUDGET WORKSHEET

Garage Fund	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED

Garage							

828200 511210 Wages	57,152	59,499	64,700	64,550.00	86,900.00	65,100.00	_____
828200 511220 OT	41	80	500	250.00	500.00	500.00	_____
828200 511230 Temp/PT	0	0	0	.00	.00	.00	_____
828200 511810 FICA	4,269	4,424	4,980	4,960.00	6,690.00	5,020.00	_____
828200 511820 Retirement	2,830	2,925	3,260	3,190.00	4,370.00	3,280.00	_____
828200 511825 401KGARAGE	2,859	2,967	3,260	3,240.00	4,370.00	3,280.00	_____
828200 511830 Hosp. Exp.	13,737	15,453	15,800	15,600.00	29,030.00	15,460.00	_____
828200 511831 Ret./Ins.	0	0	0	.00	.00	.00	_____
828200 511832 Life Ins.	156	168	260	170.00	340.00	260.00	_____
828200 511833 Dental	564	564	590	590.00	890.00	590.00	_____
828200 511850 Unemploy	0	0	0	.00	.00	.00	_____
828200 511860 W. Comp.	2,203	1,765	2,140	2,220.00	2,600.00	2,600.00	_____
828200 521990 Prof. Serv	0	0	0	.00	.00	.00	_____
828200 532120 Uniform	811	629	1,000	1,000.00	1,500.00	1,000.00	_____
828200 532500 OIL	0	0	0	5,850.00	7,000.00	7,000.00	_____
828200 532510 Gas	204,497	277,034	320,750	278,000.00	301,250.00	301,250.00	_____
828200 532520 Tires	33,341	34,750	47,000	38,000.00	47,000.00	47,000.00	_____
828200 532920 Mat./Sup.	69,459	47,618	63,000	63,000.00	68,000.00	66,000.00	_____
828200 533180 Trav/Train	160	35	500	500.00	500.00	500.00	_____
828200 533210 Phone	459	481	500	520.00	650.00	650.00	_____
828200 533520 Equip R&M	4,374	2,267	5,000	5,000.00	5,000.00	5,000.00	_____

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TOWN OF WAYNESVILLE
2009/2010 BOARD BUDGET WORKSHEET

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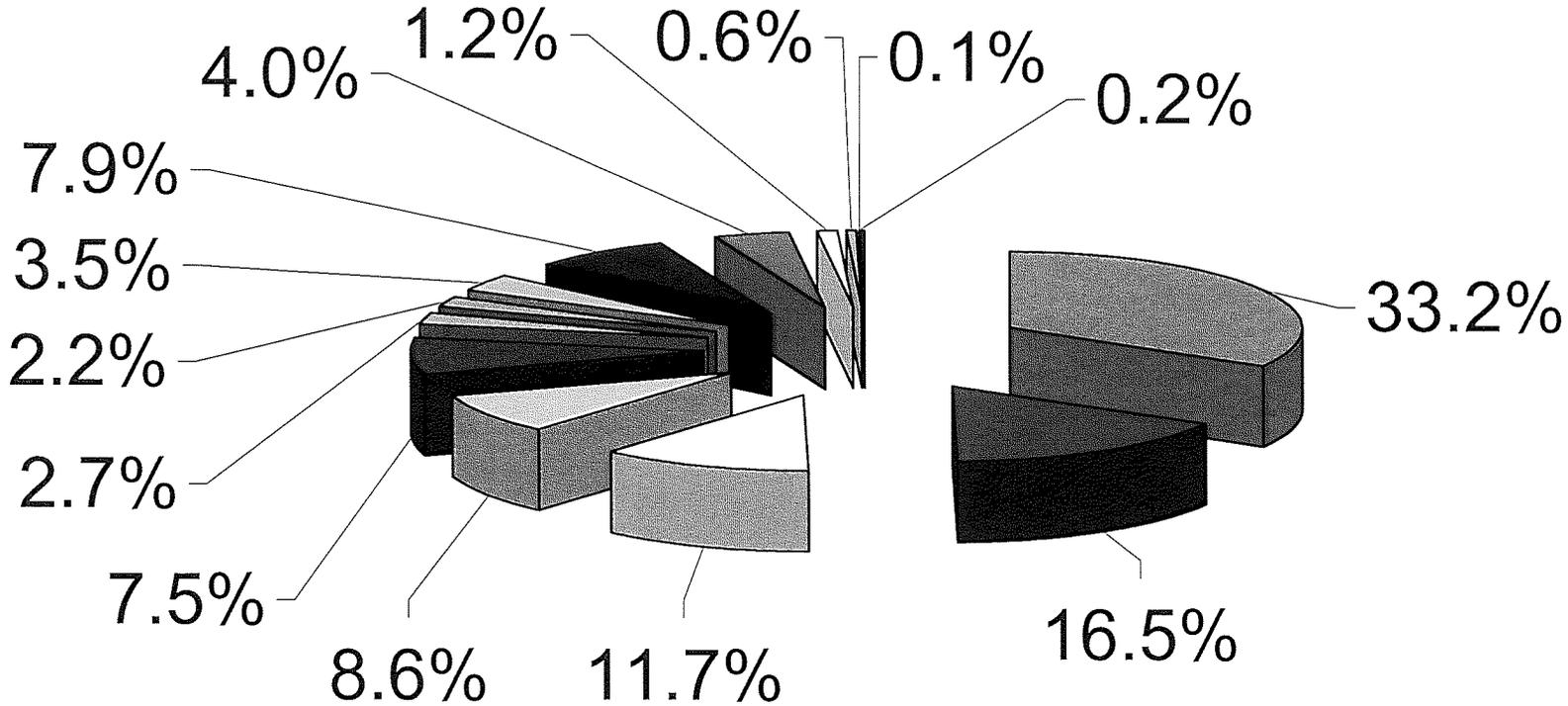
	FYE 2007 ACTUAL	FYE 2008 ACTUAL	FYE 2009 BUDGET	FYE 2009 DEPARTMENT PROJECTION	FYE 2010 DEPARTMENT REQUESTS	FYE 2010 MANAGER RECOMMENDED	FYE 2010 BOARD APPROVED
Garage Fund							
828200 534320 Occ. POper	64,247	64,898	67,560	64,860.00	97,050.00	74,250.00	_____
828200 534390 Equip Rent	0	0	0	.00	.00	.00	_____
828200 534490 Cont. Ser.	0	0	0	.00	.00	.00	_____
828200 534510 Prop/Gen I	641	792	1,630	1,550.00	1,350.00	1,350.00	_____
828200 534520 Veh. Ins.	305	403	420	460.00	430.00	430.00	_____
828200 534580 Other Ins.	0	0	0	.00	.00	.00	_____
828200 534600 Deprec.	4,694	7,828	0	.00	.00	.00	_____
828200 534910 Due/Subscr	0	600	600	600.00	600.00	600.00	_____
828200 545400 Vehicles	0	0	0	.00	.00	.00	_____
828200 545500 Equipment	0	0	15,000	17,750.00	2,500.00	2,500.00	_____
TOTAL Garage	466,799	525,180	618,450	571,860.00	668,520.00	603,620.00	_____
TOTAL Garage Fund	466,799	525,180	618,450	571,860.00	668,520.00	603,620.00	_____

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**Source of Funds
Manager Recommended**



■ Electric Charges	8,828,310	■ Property & Motor Veh.Tx	4,385,700
□ State Collected Revenue	3,117,410	□ Water Charges	2,294,600
■ Sewer Charges	2,005,400	■ Interfund Charges	708,710
■ Grants & Restricted Revenue	583,940	□ Fund Balance Appropriated	927,150
■ User Charges & Misc. Rev.	2,109,400	■ Interfund Transfers	1,062,020
□ Powell Bill Revenue	306,300	□ Fund Balance -Powell Bill	160,140
■ Investment Earnings	24,270	■ Contrib.For Recreation	50,000

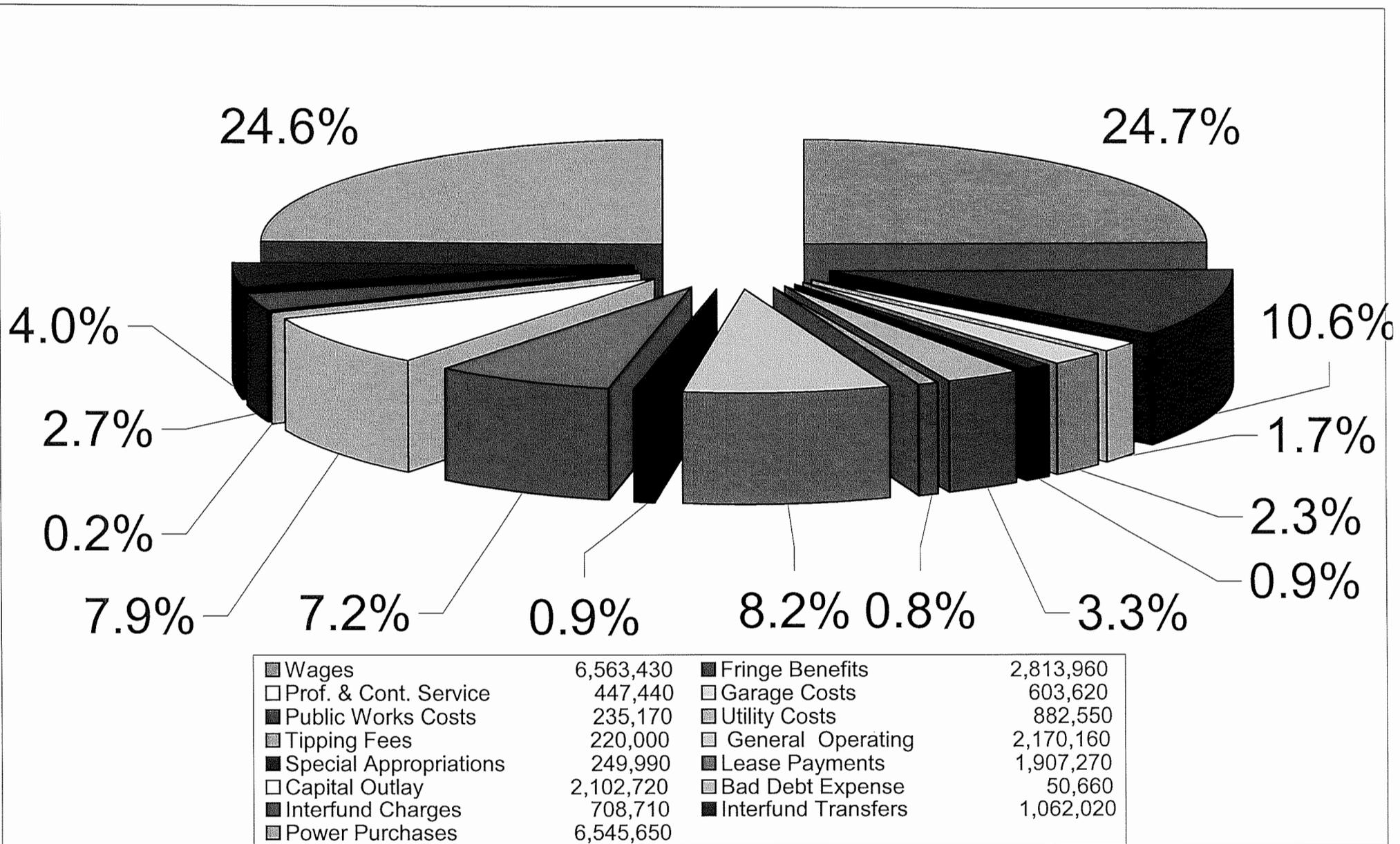
Town of Waynesville
Source of Funds-Manager Recommended
Fiscal Year Ending 6-30-10

Description	Amount	%
Electric Charges	\$8,828,310	33.23%
Property Taxes/Motor Vehicle Taxes	4,385,700	16.51%
State Collected Revenue	3,117,410	11.74%
Water Charges	2,294,600	8.64%
Sewer Charges	2,005,400	7.55%
Interfund Charges	708,710	2.67%
Grants & Restricted Revenue	583,940	2.20%
Fund Balance Appropriated.	927,150	3.49%
User Charges & Misc. Rev.	2,109,400	7.94%
Interfund Transfers	1,062,020	4.00%
Powell Bill Revenue	306,300	1.15%
Fund Balance -Powell Bill	160,140	0.60%
Investment Earnings	24,270	0.09%
Contributions For Recreation	50,000	0.19%
Total	\$26,563,350	100.00%

* Total Budgeted Revenues	27,476,490
Less Public Works Operations	(309,520)
Garage Operations	(603,620)
	26,563,350

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

Application of Funds Manager Recommended



Town of Waynesville
Application of Funds - Manager Recommended
Fiscal Year Ending 6-30-10

Description	Amount	%
Wages	6,563,430	24.71%
Fringe Benefits	2,813,960	10.59%
Professional & Contract Service	447,440	1.68%
Garage Costs	603,620	2.27%
Public Works Costs	235,170	0.89%
Utility Costs	882,550	3.32%
Tipping Fees	220,000	0.83%
General Operating	2,170,160	8.17%
Special Appropriations	249,990	0.94%
Debt Service & Lease Payments	1,907,270	7.18%
Capital Outlay	2,102,720	7.92%
Bad Debt Expense	50,660	0.19%
Interfund Charges	708,710	2.67%
Interfund Transfers	1,062,020	4.00%
Power Purchases	6,545,650	24.64%
Totals	26,563,350	100.00%

Town of Waynesville
Budget Cost Comparisons
General Fund

Item	Estimated 2008-2009	Proposed 2009-2010	Difference	Change %
Revenues:				
Property, Motor Vehicle Taxes	\$ 4,388,150	\$ 4,385,700	\$ (2,450)	-0.06%
State Collected Revenue	3,139,530	3,117,410	(22,120)	-0.70%
User/Misc. Charges	2,026,850	2,104,400	77,550	3.83%
Contribution For Recreation	52,500	50,000	(2,500)	-4.76%
Powell Bill Revenue	361,330	306,300	(55,030)	-15.23%
80% Reimbursement				
Bridge Revenues	192,900	380,000	187,100	96.99%
Grants & Restricted Revenues	251,280	203,940	(47,340)	-18.84%
Interfund Charges	757,140	708,710	(48,430)	-6.40%
Investment Earnings	66,420	15,540	(50,880)	-76.60%
Interfund Transfers	1,019,600	1,062,020	42,420	4.16%
Fund Balance Appropriated	131,340	540,640	409,300	311.63%
Fund Balance Powell Bill	145,310	160,140	14,830	10.21%
Total Revenues	\$ 12,532,350	\$ 13,034,800	\$ 502,450	4.01%

Expenditures:				
Wages	\$ 5,163,530	\$ 5,208,530	\$ 45,000	0.87%
Fringe Benefits	2,124,210	2,216,300	92,090	4.34%
Professional &				
Contract Costs	354,600	296,440	(58,160)	-16.40%
Garage Costs	477,950	513,670	35,720	7.47%
Public Works Costs	54,070	61,890	7,820	14.46%
Utility Costs	543,550	611,200	67,650	12.45%
Tipping Fees	200,000	220,000	20,000	10.00%
General Operating	1,123,110	1,132,820	9,710	0.86%
Special Appropriations	277,500	249,990	(27,510)	-9.91%
Debt Service &				
Lease Payments	1,101,570	1,189,640	88,070	7.99%
Greenways Grant	60,000	-	(60,000)	-100.00%
Capital Outlay	1,049,060	1,331,120	282,060	26.89%
Transfer to Capital Projects Fund	-	-	-	0.00%
Bad Expense	3,200	3,200	-	0.00%
Total Expenditures	\$ 12,532,350	\$ 13,034,800	\$ 502,450	4.01%

Town of Waynesville
Budget Cost Comparisons
Water Fund

Item	Estimated 2008-2009	Propose 2009-2010	Difference	Change %
Revenues:				
User Charges	\$ 2,177,310	\$ 2,294,600	\$ 117,290	5.39%
Miscellaneous Revenues	13,540	1,500	(12,040)	-88.92%
Grants & Restricted Revenues	-	-	-	0.00%
Investment Earnings	10,950	2,500	(8,450)	-77.17%
Fund Balance				
Appropriated	332,340	169,570	(162,770)	-48.98%
Total Revenues	\$ 2,534,140	\$ 2,468,170	\$ (65,970)	-2.60%
Expenditures:				
Wages	\$ 547,000	\$ 554,300	\$ 7,300	1.33%
Fringe Benefits	251,210	261,390	10,180	4.05%
Professional & Contract Costs	96,200	89,000	(7,200)	-7.48%
Garage Costs	53,120	40,490	(12,630)	-23.78%
Public Works Costs	33,800	38,680	4,880	14.44%
Utility Costs	59,270	68,350	9,080	15.32%
General Operating	467,970	465,020	(2,950)	-0.63%
Capital Outlay	415,710	344,300	(71,410)	-17.18%
Debt Service & Lease Payments	323,500	324,170	670	0.21%
Charges By General Fund	202,280	180,860	(21,420)	-10.59%
Bad Debt Expense	9,660	9,660	-	0.00%
Transfer To General Fund	74,420	91,950	17,530	23.56%
Total Expenditures	\$ 2,534,140	\$ 2,468,170	\$ (65,970)	-2.60%

Town of Waynesville
Budget Cost Comparisons
Sewer Fund

Item	Estimated 2008-2009	Proposed 2009-2010	Difference	Change %
Revenue:				
User Charges	\$ 1,975,240	\$ 2,005,400	\$ 30,160	1.53%
Miscellaneous Revenue	250	500	250	100.00%
Investment Earnings	10,940	1,990	(8,950)	-81.81%
Grants & Restricted Revenues	-	-	-	
Fund Balance				
Appropriated	-	9,590	9,590	100.00%
Total Revenues	\$ 1,986,430	\$ 2,017,480	\$ 31,050	1.56%
Expenditures:				
Wages	\$ 527,600	\$ 535,900	\$ 8,300	1.57%
Fringe Benefits	225,420	228,190	2,770	1.23%
Professional &				
Contract Costs	32,000	32,000	-	0.00%
Garage Costs	21,220	17,980	(3,240)	-15.27%
Public Works Costs	17,570	20,110	2,540	14.46%
Utility Costs	178,030	201,800	23,770	13.35%
General Operating	288,240	309,720	21,480	7.45%
Capital Outlay	286,000	369,800	83,800	29.30%
Debt Service &				
Lease Payments	129,750	41,160	(88,590)	-68.28%
Charges By				
General Fund	181,720	166,730	(14,990)	-8.25%
Bad Debt Expense	11,020	11,020	-	0.00%
Transfer To General Fund	70,180	83,070	12,890	18.37%
Total Expenditures	\$ 1,968,750	\$ 2,017,480	\$ 48,730	2.48%

Town of Waynesville
Budget Cost Comparisons
Electric Fund

Item	Estimated 2008-2009	Proposed 2009-2010	Difference	Change %
Revenues:				
User Charges	\$ 8,379,150	\$ 8,828,310	\$ 449,160	5.36%
Investment Earnings	19,520	4,240	(15,280)	-78.28%
Miscellaneous Revenue	20,000	3,000	(17,000)	-85.00%
Fund Balance Appropriated	22,750	207,350	184,600	811.43%

Total Revenues	\$ 8,441,420	\$ 9,042,900	\$ 601,480	7.13%
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Expenditures:

Wages	\$ 244,000	\$ 264,700	\$ 20,700	8.48%
Fringe Benefits	98,080	108,080	10,000	10.20%
Professional & Contract Services	29,000	30,000	1,000	3.45%
Garage Costs	37,220	31,480	(5,740)	-15.42%
Public Works Costs	100,020	114,490	14,470	14.47%
Utility Costs	1,200	1,200	-	0.00%
General Operating	236,750	262,600	25,850	10.92%
Capital Outlay	124,000	57,500	(66,500)	-53.63%
Debt Service & Lease Payments	41,450	352,300	310,850	749.94%
Power Purchases	6,254,780	6,545,650	290,870	4.65%
Charges By General Fund	373,140	361,120	(12,020)	-3.22%
Bad Debt Expense	26,780	26,780	-	0.00%
Transfer To General Fund	875,000	887,000	12,000	1.37%

Total Expenditures	\$ 8,441,420	\$ 9,042,900	\$ 601,480	7.13%
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**Town of Waynesville
Budget Cost Comparisons
Public Works**

Item	Estimated 2008-2009	Proposed 2009-2010	Difference	Change %
Revenues:				
User Charges	\$244,500	\$309,420	\$ 64,920	26.55%
Investment Earnings	410	100	(310)	-75.61%
Total Revenues	\$244,910	\$309,520	\$64,610	26.38%
Expenditures:				
Wages	\$113,150	\$128,500	\$ 15,350	13.57%
Fringe Benefits	52,830	70,060	17,230	32.61%
Utility Costs	19,790	21,380	1,590	8.03%
General Operating	46,640	49,580	2,940	6.30%
Capital Outlay	12,500	40,000	27,500	220.00%
Total Expenditures	\$244,910	\$309,520	\$64,610	26.38%

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

Item	Estimated 2008-2009	Proposed 2009-2010	Difference	Change %
Revenues:				
User Charges	\$571,130	\$603,620	\$ 32,490	5.69%
Miscellaneous Revenues	730	-	(730)	-100.00%
Investment Earnings	-	-	-	0.00%
Total Revenue	\$571,860	\$603,620	\$ 31,760	5.55%
Expenditures:				
Wages	\$64,800	\$65,600	\$ 800	1.23%
Fringe Benefits	29,970	30,490	520	1.74%
Public Works Cost	64,860	74,250	9,390	14.48%
General Operating	72,630	75,530	2,900	3.99%
Gas & Oil	283,850	308,250	24,400	8.60%
Tires	38,000	47,000	9,000	23.68%
Capital Outlay	17,750	2,500	(15,250)	-85.92%
Total Expenditures	\$571,860	\$603,620	\$31,760	5.55%

Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/10

SUMMARY- ALL FUNDS

	Department Request	Cuts	Manager Recommended
<u>General Fund</u>	14,634,980	(1,600,180)	13,034,800
<u>Water Fund</u>	2,915,800	(447,630)	2,468,170
<u>Sewer Fund</u>	2,289,100	(271,620)	2,017,480
<u>Electric Fund</u>	9,072,460	(29,560)	9,042,900
Summary	28,912,340	(2,348,990)	26,563,350
<u>Internal Service Funds</u>			
<u>Public Works</u>	404,520	(95,000)	309,520
<u>Garage</u>	668,520	(64,900)	603,620
Summary	1,073,040	(159,900)	913,140
SUMMARY ALL FUNDS	29,985,380	(2,508,890)	27,476,490

Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/10

GENERAL FUND

	Department Request	Cuts	Manager Recommended
Governing Board	115,350	(5,500)	109,850
Administration	859,200	(21,510)	837,690
Finance	820,670	(21,940)	798,730
Public Buildings and Grounds	1,110,090	(118,490)	991,600
Police	3,346,320	(334,160)	3,012,160
Police-Misc. Grants	80,000	-	80,000
Fire & Emergency Responders	1,266,460	(415,800)	850,660
Street & Sanitation	2,569,030	(160,600)	2,408,430
Powell Bill	850,000	-	850,000
Cemetery	114,330	2,100	116,430
Planning	305,740	(8,790)	296,950
Code Enforcement	280,170	(57,680)	222,490
Special Appropriations	265,490	(25,000)	240,490
Parks & Recreation	2,593,130	(432,810)	2,160,320
Parks & Recreation-Special Projects	59,000	-	59,000
	14,634,980	(1,600,180)	13,034,800

TOWN OF WAYNESVILLE

BUDGET CUTS TO DEPARTMENT REQUESTS

06/30/10

GENERAL FUND

Police Department

Department Request	3,346,320	
Wages	-44,400	Cut cola and part time wages.
Fringe Benefits	-6,540	Cut due to cola cut and part time wage cut.
Professional & Contract Services	-19,800	Cut professional services requested.
Garage Costs	-20,830	Cut due to garage fund cuts
Utility Costs	-15,160	Cut phone costs.
General Operating	-5,730	Cut uniforms, supplies, travel & training, and Insurance costs. Increased equipment repairs and maintenance.
Capital Outlay	-221,700	Finance eight vehicles and cut one vehicle & various other equipment.
Manager Recommended	3,012,160	

Misc. Police Grants

Department Request	80,000
Manager Recommended	80,000

Fire and Emergency Responders

Department Request	1,266,460	
Wages	-8,800	Cut cola and volunteer pay.
Fringe Benefits	-1,540	Cut due to cola cut and volunteer pay cut.
Garage Costs	-4,360	Cut due to garage fund cuts.
Utility Costs	3,230	Increase electric costs.
General Operating	-1,330	Cut uniforms and insurance costs.
Capital Outlay	-403,000	Finance new fire truck and cut various hoses.
Manager Recommended	850,660	

Street and Sanitation

Department Request	2,569,030	
Wages	-13,900	Cut cola.
Fringe Benefits	-13,840	Cut due to cola cut.
Garage Costs	-20,340	Cut due to garage fund cuts
Public Works Costs	-19,000	Cut due to public works cuts
General Operating Costs	-520	Cut insurance costs.
Capital Outlay	-93,000	Cut vehicle, wood chipper and sidewalks.
Manager Recommended	2,408,430	

TOWN OF WAYNESVILLE

BUDGET CUTS TO DEPARTMENT REQUESTS

06/30/10

GENERAL FUND

Powell Bill

Department Request	850,000
Manager Recommended	850,000

Cemetery

Department Request	114,330	
Wages	-1,100	Cut cola.
Fringe Benefits	-210	Cut due to cola cut.
Garage Costs	-490	Cut due to garage fund cuts.
General Operating Costs	-100	Cut insurance costs.
Capital Outlay	4,000	Increase due to purchase of new mower.
Manager Recommended	116,430	

Planning & Code Enforcement

Department Request	305,740	
Wages	-2,700	Cut cola.
Fringe Benefits	-460	Cut due to cola cut.
Garage Costs	-490	Cut due to garage fund cuts.
General Operating Costs	-140	Cut insurance costs.
Capital Outlay	-5,000	Move costs into current year's budget.
Manager Recommended	296,950	

Building Inspections

Department Request	280,170	
Wages	-35,900	Cut cola and one position.
Fringe Benefits	-19,250	Cut due to cola cut and position cut.
Garage Costs	-1,940	Cut due to garage fund cuts.
General Operating Costs	-590	Cut uniforms and insurance costs.
Manager Recommended	222,490	

Special Appropriations

Department Request	265,490	
Special Appropriations	-25,000	Cut donations and contributions.
Manager Recommended	240,490	

Parks & Recreation and Recreation Special Projects

Department Request	2,652,130	
Wages	-28,910	Cut cola and part time wages.
Fringe Benefits	-10,500	Cut due to cola cut, wage cuts and health insurance cut.
Garage Costs	-2,420	Cut due to garage fund cuts.
General Operating	-32,280	Cut purchases for resale, supplies, equipment repairs, advertising, and insurance costs.
Capital Outlay	-358,700	Cut various capital improvements and various other equipment.
Manager Recommended	2,219,320	

13,034,800 Total General Fund Manager Recommended

Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/10

WATER FUND

	Department Request	Cuts	Manager Recommended
<u>Water Maintenance</u>	1,562,480	(402,980)	1,159,500
<u>Water Treatment</u>	1,070,850	(44,650)	1,026,200
<u>Administration & Finance</u>	190,520	-	190,520
<u>Transfer to General Fund</u>	91,950	-	91,950
	<u>2,915,800</u>	<u>(447,630)</u>	<u>2,468,170</u>

TOWN OF WAYNESVILLE
BUDGET CUTS TO DEPARTMENT REQUESTS
06/30/10

WATER FUND

Water Maintenance

Department Request	1,562,480	
Wages	-5,600	Cut cola and overtime costs.
Fringe	-4,440	Cut due to wage cuts.
Garage Costs	-3,390	Cut due to garage fund cuts
Public Works Costs	-11,870	Cut due to public works cuts
General Operating	-57,680	Cut supplies, travel, and insurance costs.
Capital Outlay	-320,000	Finance track hoe and cut line replacements.
Manager Recommended	1,159,500	

Water Treatment

Department Request	1,070,850	
Wages	-5,500	Cut cola.
Fringe	-960	Cut due to cola cut.
Garage Costs	-970	Cut due to garage fund cuts
General Operating	-320	Cut in insurance costs.
Capital outlay	-36,900	Cut vehicle, roof repair, and various equipment.
Manager Recommended	1,026,200	

Administration & Finance	190,520	
Transfer to General Fund	91,950	

2,468,170	Total Water Fund Manager Recommended
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Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/10

SEWER FUND

	Department Request	Cuts	Manager Recommended
Sewer Maintenance	900,210	(234,580)	665,630
Sewer Treatment	1,128,070	(37,040)	1,091,030
Administration & Finance	177,750	-	177,750
Contingency	-	-	-
Transfer to General Fund	83,070	-	83,070
	2,289,100	(271,620)	2,017,480

TOWN OF WAYNESVILLE

BUDGET CUTS TO DEPARTMENT REQUESTS

06/30/10

SEWER FUND

Sewer Maintenance

Department Request 900,210

Wages	-33,700	Cut one position, cola, and overtime.
Fringe	-18,500	Cut due to wage cuts, and position cut.
Garage Costs	-970	Cut due to garage fund cuts.
Public Works Costs	-6,180	Cut due to public works cuts.
General Operating	-5,230	Cut supplies and insurance costs.
Capital Outlay	-170,000	Finance new sewer truck replacement.

Manager Recommended 665,630

Sewer Treatment

Department Request 1,128,070

Wages	-7,200	Cut cola.
Fringe	-1,270	Cut due to cola cut.
Garage Costs	-970	Cut due to garage fund cuts.
General Operating	-400	Cut in insurance costs.
Capital Outlay	-27,200	Cut various equipment.

Manager Recommended 1,091,030

Administration & Finance 177,750

Transfer to General Fund 83,070

2,017,480 Total Sewer Fund Manager Recommended

Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/10

ELECTRIC FUND

	Department Request	Cuts	Manager Recommended
Electric Maintenance	1,251,910	(29,560)	1,222,350
Purchased Power	6,545,650	-	6,545,650
Administration & Finance	387,900	-	387,900
Transfers	887,000	-	887,000
	9,072,460	(29,560)	9,042,900

TOWN OF WAYNESVILLE
BUDGET CUTS TO DEPARTMENT REQUESTS
06/30/10

ELECTRIC FUND

Electric Maintenance

Department Request **1,251,910**

Wages -4,900 Cut cola.

Fringe -860 Cut due to cola cut.

Garage Costs -3,360 Cut due to garage fund cuts.

General Operating -290 Cut in insurance costs.

Public Works Costs -35,150 Cut due to public works cuts

Capital Outlay 15,000 Added Christmas decorations.

Manager Recommended **1,222,350**

Purchased Power **6,545,650**

Administration & Finance **387,900**

Transfer to General Fund **887,000**

9,042,900 **Total Electric Fund Manager Recommended**

Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/10

PUBLIC WORKS

	Department Request	Cuts	Manager Recommended
Public Works Operation	404,520	(95,000)	309,520
	404,520	(95,000)	309,520

TOWN OF WAYNESVILLE

BUDGET CUTS TO DEPARTMENT REQUESTS

06/30/10

Garage

Garage Operations

Department Request	668,520	
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Wages	-21,800	Cut one new position.
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Fringe Benefits	-17,800	Cut due to position cut.
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Public Works	-22,800	Cut due to public works cuts.
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General Operating	-2,500	Cut uniform and materials and supplies costs.
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Manager Recommended	603,620	
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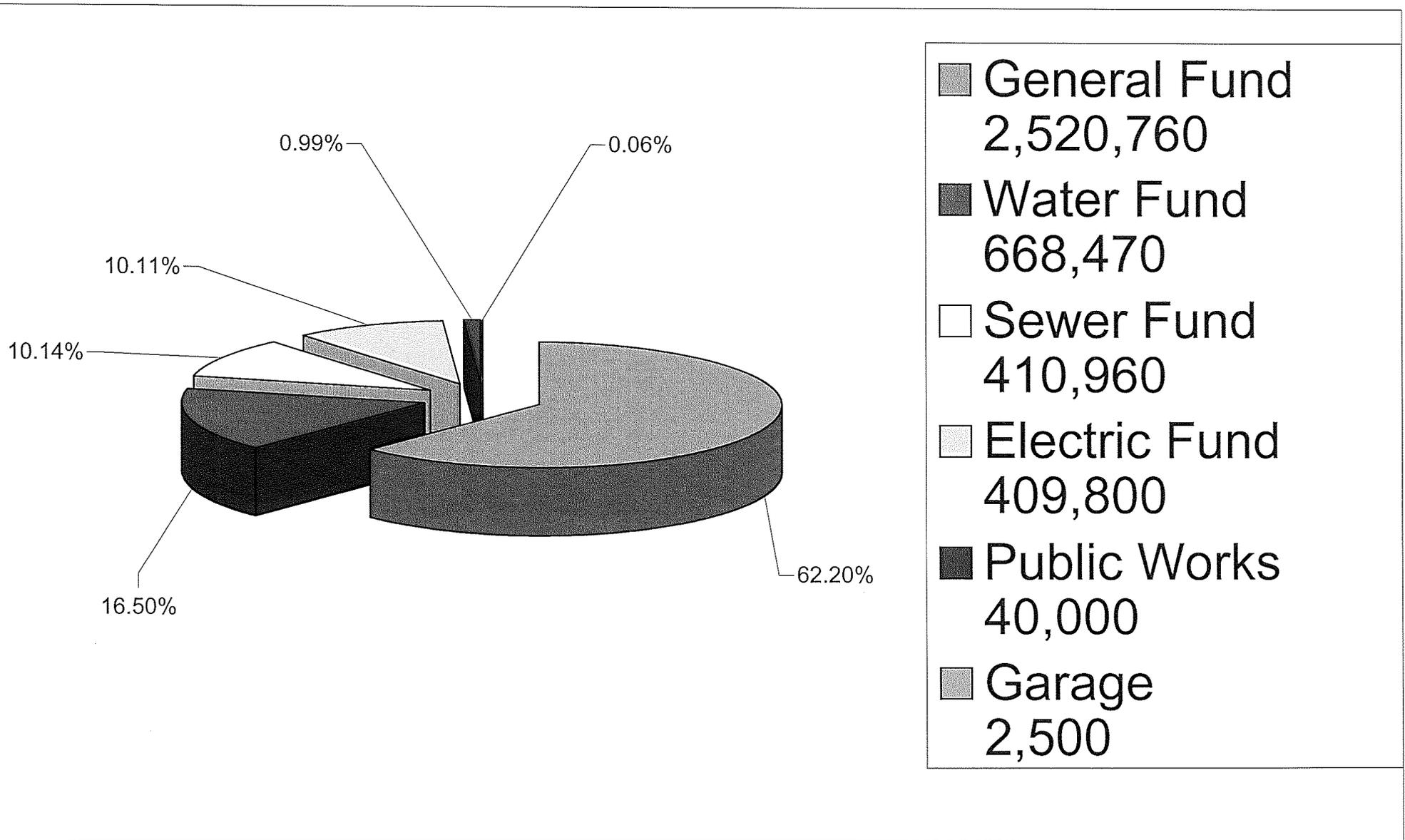
603,620	Total Garage Manager Recommended	
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TOWN OF WAYNESVILLE
SPECIAL APPROPRIATIONS CONTRIBUTIONS

	APPR 03/04	APPR 04/05	APPR 05/06	APPR 06/07	APPR 07/08	APPR 08/09	REQ 09/10	LETTER REC'D	Board Appr.
30th Judicial District Domestic							1,000	YES	
American Red Cross						3,000	3,000	NO	
Arc of Haywood County					4,000	4,000	4,000	YES	
Big Brothers Big Sisters					1,000	1,500	1,500	YES	
Chamber of Commerce	2,500	2,500	2,500	2,500	2,500	2,500			
Committee for Haywood County Veterans						2,500	2,500	YES	
Downtown Way Assoc.	9,500	10,500	12,000	12,000	12,000	12,000	12,000	YES	
DWA-Christmas Parade	1,000	1,500	1,500	1,500	1,500	1,500	2,000	YES	
EDC	15,000	30,000	30,000	30,000	30,000	25,000	25,000	NO	
Folkmoot	9,500	30,000	30,000	30,000	30,000	30,000	15,000	YES	
Good Samaritan Clinic	2,000	3,000	3,500	4,500	5,000	5,000	7,500	YES	
HART	3,000	4,000	4,000	4,500	4,500	4,500	5,000	YES	
Haywood Co. Agriculture					2,500	-			
Haywood Co. Arts Council	3,500	3,500	3,000	3,000	3,500	4,500	4,500	YES	
Haywood Co. Literacy Council	1,000	1,500	1,500	1,500	1,500	1,500	No Longer funded by County		
Haywood Co. Rescue Squad-Utilities	4,000	4,000	4,000	4,000	4,000	4,000	4,000	NO	
Haywood Co. Volunteer Center	1,000	1,500	1,500	2,500	2,500	2,500	5,000	YES	
Haywood Mtn. Home-Utilities	3,000	2,500	2,500	2,500	2,500	2,500	No Longer funded by County		
KARE	3,500	3,500	3,500	4,000	4,000	4,000	3,000	YES	
MLK Breakfast	100	100	100	100	100	100	100	N/A	
Meals on Wheels	2,000	3,000	3,000	3,000	3,000	3,000	3,000	YES	
Mountain Mediation	1,000	2,500	2,500	2,500	3,000	3,000	3,000	YES	
NAMI Haywood							2,000	YES	
Pigeon Development-Utilities			1,000	1,000	2,000	3,000	5,000	YES	
Reach	3,500	4,000	4,000	5,500	6,500	8,000	9,000	YES	
Robert Wood Johnson Foundation				4,000	4,000	5,000	9,000	YES	
Salvation Army	2,000	3,000	3,000	5,000	5,000	5,000	5,000	YES	
Shelton House	3,000	4,000	4,000	4,000	4,000	4,000	4,000	YES	
Soup Kitchen Utilities	2,400	2,400	2,400	2,400	2,400	2,400	2,400	NO	
Tuscola AFJROTC							800	YES	
Waynesville Public Arts Commission					9,000	12,000	9,600	YES	
CONTRIBUTIONS TOTAL	72,500	117,000	119,500	130,000	150,000	153,000	147,900		130,000

*Does not include taxes collected on behalf of DWA approx. \$ 87,310 and Sales Tax approx. \$ 8,440

Capital Outlay And Debt Service 2009-2010



TOWN OF WAYNESVILLE
CAPITAL OUTLAY APPROPRIATIONS
2009-2010

GENERAL FUND

DEPARTMENT	DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>ADMINISTRATION</u>	COMPUTER SYSTEM-PW DIRECTOR	3,000	3,000
	MINOLTA DI-3510 BIZHUB COPIER	8,000	-
	TOTAL EQUIPMENT	11,000	3,000
		-	-
	TOTAL VEHICLE	-	-
	GRAND TOTAL ADMINISTRATION	11,000	3,000
<u>FINANCE</u>			
	1 PERSONAL COMPUTERS	4,500	4,500
	2 MANUAL UTILITY CONVERSION(FY 10 OR 11)	8,000	-
	3 PAPER BURSTER	3,000	3,000
	4 CHECK SIGNER	2,500	-
	TOTAL EQUIPMENT	18,000	7,500
	TOTAL VEHICLE	-	-
	GRAND TOTAL FINANCE	18,000	7,500
<u>PUBLIC BUILDINGS & PARKING</u>			
	TOTAL EQUIPMENT	-	-
	TOTAL VEHICLE	-	-
	TOWN HALL IMPROVEMENTS	10,000	10,000
	TOWN HALL ROOF	90,000	-
	HAZELWOOD TOWN HALL IMPROVEMENTS	10,000	10,000
	MINI PARK	15,000	-
	DONATIONS	10,000	10,000
	PUBLIC ART	20,000	20,000
	TOTAL CAPITAL IMPROVEMENTS PAGE 1	155,000	50,000

TOWN OF WAYNESVILLE
CAPITAL OUTLAY APPROPRIATIONS
2009-2010

GENERAL FUND

DEPARTMENT	DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>POLICE</u>	2 2006 DODGE CHARGER -W28	22,500	-
	PATROL READY PACKAGE - W28	4,600	-
	2 2006 DODGE CHARGER -W30	22,500	-
	PATROL READY PACKAGE - W30	4,600	-
	2 2006 DODGE CHARGER -W19	22,500	-
	PATROL READY PACKAGE - W19	4,600	-
	2 2006 DODGE CHARGER -W32	22,500	-
	PATROL READY PACKAGE - W32	4,600	-
	2 2006 DODGE CHARGER -W33	22,500	-
	PATROL READY PACKAGE - W33	4,600	-
	2 2002 CHEVROLET MALIBU (RED)	17,500	-
	2 2002 CHEVROLET MALIBU (WHITE)	17,500	-
	2 2002 CHEVROLET MALIBU (BROWN)	17,500	-
	FINANCE PV \$ 188,000 2YRS@ 3% = \$ 98,260		
	LOAN PAYMENTS TO START 10/11 YR		
	2 SPECIAL PROJECTS UNIT	30,100	-
	TOTAL VEHICLES	218,100	-
	1 BULLET PROOF VESTS	6,000	6,000
	4 SHOTGUN REPLACEMENT(X6)	3,600	-
	3 REPLACEMENT OF COMPUTERS	12,600	12,600
	TOTAL EQUIPMENT	22,200	18,600
	GRAND TOTAL POLICE DEPARTMENT	240,300	18,600
<u>POLICE GRANTS</u>	UNAUTHORIZED SUBSTANCE TAX	30,000	30,000
	MISC. GRANT	50,000	50,000
	TOTAL GRANT	80,000	80,000
	GRAND TOTAL POLICE GRANT	80,000	80,000

TOWN OF WAYNESVILLE
CAPITAL OUTLAY APPROPRIATIONS
2009-2010

GENERAL FUND

DEPARTMENT	DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>STREET & SANITATION</u>			
3	14'FLATBED (REPLACE 95 F800 POWELL BILL)	45,000	45,000
8	1995 FORD FLAT DUMP-1846	45,000	45,000
9	1992 FORD RANGER MAIN ST-8724	18,000	-
	TOTAL VEHICLES	108,000	90,000
6	2000 ODB LEAF VAC	21,000	21,000
7	MARBARK WOOD CHIPPER	35,000	-
	TOTAL EQUIPMENT	56,000	21,000
4	RECYCLE INERT DEBRIS LANDFILL	40,000	40,000
5	SIDEWALK	80,000	40,000
	CAPITAL IMPROVEMENTS	120,000	80,000
1	TRUCKS-CHIPPER, GARBAGE & LEAF	56,250	56,250
2	BULL DOZER	15,800	15,800
1	TRUCKS-FRONT LOAD GARBAGE	82,900	82,900
	TOTAL DEBT PAYMENT	154,950	154,950
	GRAND TOTAL STREETS	438,950	345,950

TOWN OF WAYNESVILLE
CAPITAL OUTLAY APPROPRIATIONS
2009-2010

GENERAL FUND

DEPARTMENT	DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
RECREATION			-
	VEHICLE	-	-
			-
	3 LOADER FOR TRACTOR	5,170	5,170
	4 SECURITY SYSTEMS-CAMERAS	3,500	3,500
	6 TREADMILL AND ELLIPTICAL	12,000	12,000
	12 HVAC (DECTRON)	2,500	-
	13 AQUATIC EQUIPMENT	2,000	-
	15 FLOOR SCRUBBER	4,000	-
01.07.10	Intusion Detection system EQUIPMENT	29,170	20,670
	2 FENCE/NETTING SEPARATE FIELDS	7,000	7,000
	5 POOL DECK SURFACE REPLACEMENT	48,000	-
	7 EAST STREET PARK PLAYGROUND	30,000	-
	8 BASKETBALL COURTS	9,500	-
	9 EXHAUST FAN/WINDOW REPLACE	2,700	-
	10 WEATHERPROOF MASONRY-ARMORY	15,000	-
	11 MAINTENANCE OFFICE	175,000	-
	14 SKATEBOARD PARK-CONSTRUCTION	70,000	-
	TOTAL CAPITAL IMPROVEMENTS	357,200	7,000
	1 NEW RECREATION CENTER	370,850	370,850
	TOTAL DEBT PAYMENT	370,850	370,850
	GRAND TOTAL RECREATION	757,220	398,520
	GRAND TOTAL GENERAL FUND	3,721,660	2,520,760

TOWN OF WAYNESVILLE
CAPITAL OUTLAY APPROPRIATIONS
2009-2010

WATER FUND

DEPARTMENT	DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>WATER MAINTENANCE</u>			
2	2002 TRACKHOE JD 35	70,000	-
	FINANCE WITH JET TRUCK \$70,000, 4YRS		-
	4% INT = PMT \$ 19,290 PAYMENT DUE 10/11		-
	TOTAL VEHICLES	70,000	-
		-	-
	TOTAL EQUIPMENT	-	-
4	MISC LINE REPLACEMENT	275,000	275,000
	PINE DRIVE		
	BLACKBERRY 2"		
	PLAYGROUND COURT 2"		
	MORNING VIEW 4"		
	MCELROY		
	FRAZIER TO RAY		
	BELLEVIEW		
	SHORT STREET 2"		
	YARBOROUGH 2"		
3	DAYTON DR 8"	250,000	
	EAGLES NEST HOMEOWNERS ASSOC		-
	(WILL PUT IN SEPARATE CAPITAL PROJECT		
	BUDGET \$ 1,300,000		
	TOTAL PROJECTS	525,000	275,000
1	RESERVOIR DR 2MG	119,000	119,000
	TOTAL DEBT PAYMENT	119,000	119,000
	GRAND TOTAL WATER MAINTENANCE	714,000	394,000

TOWN OF WAYNESVILLE
CAPITAL OUTLAY APPROPRIATIONS
2009-2010

WATER FUND

DEPARTMENT	DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>WATER TREATMENT</u>			
3	CONCRETE BASIN REPAIR	60,000	60,000
6	ATTENDANT HOUSE ROOF	9,600	-
	TOTAL LAND & IMPROVEMENTS	69,600	60,000
5	1997 FORD F150 PICKUP	22,000	-
	TOTAL VEHICLES	22,000	-
			-
4	W & T CHLORINATOR (0-500 LB.DAY)	9,300	9,300
7	ORION FLOURIDE METER	1,500	-
8	TRANSFER PUMP HFS	1,800	-
9	DRUM SCALES	2,000	-
			-
	TOTAL EQUIPMENT	14,600	9,300
1	CHLORINE CONTACT TANK -	153,170	153,170
2	LAB EXPANSION & CONCRETE BASIN	52,000	52,000
	TOTAL DEBT PAYMENT	205,170	205,170
	GRAND TOTAL WATER TREATMENT	311,370	274,470
	GRAND TOTAL WATER FUND	1,025,370	668,470

TOWN OF WAYNESVILLE
CAPITAL OUTLAY APPROPRIATIONS
2009-2010

SEWER FUND

DEPARTMENT	DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>SEWER MAINTENANCE</u>			
1	1994 GMC AQUA TECK JET-6131 \$ 170,000 @ 4% INT X 4 YRS PAYMENT \$ 46,840 IN 10/11	170,000	-
	TOTAL VEHICLES	170,000	-
	TOTAL EQUIPMENT	-	-
	SEWER SYSTEM REHAB.	300,000	300,000
	TOTAL PROJECTS	300,000	300,000
	TOTAL DEBT PAYMENT	-	-
	GRAND TOTAL SEWER MAINTENANCE	470,000	300,000
<u>SEWER TREATMENT</u>			
	TOTAL VEHICLES	-	-
1	PASTEURIZATION VESSEL	42,000	42,000
2	PACO PRIMARY GREASE PUMP	10,000	10,000
3	LIFT STATION PUMP VFD	16,000	16,000
4	ORION 820 PORTABLE DO METER	1,800	1,800
5	YSI 54A DO METER	2,700	-
6	FISHER PH METER	1,500	-
7	DESPACH STERILIZING OVEN	2,000	-
9	DOOR OLIVER DIAGPH PUMP	9,500	-
10	SEEPEX SLUDGE PUMP 4"	3,800	-
	TOTAL EQUIPMENT PAGE 1	89,300	69,800

TOWN OF WAYNESVILLE
CAPITAL OUTLAY APPROPRIATIONS
2009-2010

SEWER FUND

DEPARTMENT	DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>SEWER TREATMENT</u>			
11	SEPEX SLUDGE PUMP 3"	4,200	-
12	SAMPLER CONTROLLER	4,200	-
	TOTAL EQUIPMENT PAGE 2	8,400	-
	GRAND TOTAL EQUIPMENT	97,700	69,800
	TOTAL CAPITAL IMPROVEMENTS	-	-
1	SLUDGE BELT PRESS	41,160	41,160
	TOTAL DEBT PAYMENT	41,160	41,160
8	WELL HOUSE ROOF	3,000	
	TOTAL BUILDING IMPROVEMENTS	3,000	***
	***OPERATING EXPENSES NOT INCLUDED IN TOTALS		
	GRAND TOTAL SEWER TREATMENT	138,860	110,960
	GRAND TOTAL SEWER FUND	608,860	410,960

TOWN OF WAYNESVILLE
CAPITAL OUTLAY APPROPRIATIONS
2009-2010

ELECTRIC FUND

DEPARTMENT	DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>ELECTRIC MAINTENANCE</u>			
	TOTAL VEHICLES	-	-
3	HYDRAULIC PRESS-BLACKBURN TOOL	3,500	3,500
4	MOWER FOR CEMETERY	4,000	4,000
	CHRISTMAS DECORATIONS		15,000
	TOTAL EQUIPMENT	7,500	22,500
5	MISC SYSTEM ADDITIONS	35,000	35,000
	TOTAL CAPITAL IMPROVEMENTS	35,000	35,000
1	POLE TRUCK LOAN PAYMENT	41,450	41,450
2	SUBSTATION PAYMENT	310,850	310,850
	TOTAL DEBT PAYMENT	352,300	352,300
	GRAND TOTAL ELECTRIC MAINTENANCE	394,800	409,800
	GRAND TOTAL ELECTRIC FUND	394,800	409,800

Town of Waynesville

Water and Sewer Rates

2009-2010 BUDGET

Water Rates	Current Rate		New Rate
Residential and Commercial			
Inside			
First 2000 Gallons	10.75	First 2000 Gallons	11.29
Above 2000 Gallons	1.52	Above 2000 Gallons	1.60
Outside			
First 2000 Gallons	19.36	First 2000 Gallons	20.33
Above 2000 Gallons	2.71	Above 2000 Gallons	2.85
Industrial			
Inside -All Gallons	1.30	All Gallons	1.37
Outside- All Gallons	2.25	All Gallons	2.36
Pump Fee -Inside (Per Pump)	5.00	Pump Fee -Inside (Per Pump)	5.25
Pump Fee -Outside (Per Pump)	10.00	Pump Fee -Outside (Per Pump)	10.50
Sewer Rates			
	Current Rates		Same Rates
Residential and Commercial			
Inside			
First 2000 Gallons	12.97	First 2000 Gallons	12.97
Above 2000 Gallons	2.28	Above 2000 Gallons	2.28
Outside			
First 2000 Gallons	23.45	First 2000 Gallons	23.45
Above 2000 Gallons	4.17	Above 2000 Gallons	4.17
Industrial			
Inside -All Gallons	1.77	All Gallons	1.77
Outside -All Gallons	3.04	All Gallons	3.04
* per 1000 Gallons			
Other Charges		Other Charges	
Connection Fee	\$20.00	Connection Fee	\$20.00
After Hours Connection Fee	\$75.00	After Hours Connection Fee	\$75.00

**COMPARISON OF WATER RATES
WESTERN NORTH CAROLINA
March, 2009**

3,000 GALLONS

MUNICIPALITY	SERVICE POPULATION	3,000 GALLONS INSIDE
Morganton	23,700	\$9.90
Spruce Pine	5,542	\$10.50
Hendersonville	47,442	\$11.26
Canton	8,350	\$11.50
Waynesville	17,097	\$12.27
Waynesville	At 5%	\$12.88
Franklin	8,350	\$13.48
Shelby	20,957	\$13.58
Bryson City	3,275	\$14.45
Forest City	13,850	\$14.95
Mars Hill	4,350	\$15.34
Marion	8,376	\$16.43
Hickory	55,763	\$17.06
Weaverville	5,150	\$17.36
Brevard	10,547	\$18.62
Clyde	2,775	\$19.60
Asheville	123,750	\$19.75
Black Mountain	6,700	\$20.00
Boone	16,406	\$20.14
Lake Lure	900	\$23.25
Montreat	1,000	\$26.45

MUNICIPALITY	3,000 GALLONS OUTSIDE
Morganton	\$17.96
Hendersonville	\$18.03
Waynesville	\$22.07
Canton	\$23.00
Waynesville at 5%	\$23.18
Mars Hill	\$23.65
Shelby	\$23.74
Spruce Pine	\$24.50
Bryson City	\$25.75
Forest City	\$27.15
Brevard	\$27.98
Franklin	\$28.10
Black Mountain	\$29.00
Clyde	\$31.00
Hickory	\$34.12
Weaverville	\$34.73
Boone	\$40.29
Marion	\$41.07
Lake Lure	\$46.50
Asheville	Not Available
Montreat	Not Available

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

10,000 GALLONS

MUNICIPALITY	SERVICE POPULATION	10,000 GALLONS INSIDE TOWN
Morganton	23,700	\$16.20
Waynesville	17,097	\$22.91
Waynesville	At 5 %	\$24.06
Spruce Pine	5,542	\$24.50
Franklin	8,350	\$25.66
Bryson City	3,275	\$26.00
Hickory	55,763	\$26.04
Hendersonville	47,442	\$27.78
Shelby	20,957	\$27.79
Marion	8,376	\$29.73
Canton	8,350	\$34.25
Clyde	2,775	\$40.25
Forest City	13,850	\$40.92
Mars Hill	4350	\$47.19
Lake Lure	900	\$47.75
Asheville	123,750	\$52.04
Black Mountain	6,700	\$53.60
Montreat	1000	\$55.50
Boone	16,406	\$57.43
Weaverville	5,150	\$61.67
Brevard	10,547	\$64.82

MUNICIPALITY	SERVICE POPULATION	10,000 GALLONS OUTSIDE TOWN
Morganton	23,700	\$30.56
Waynesville	17,097	\$41.04
Bryson City	3,275	\$41.50
Waynesville	At 5 %	\$43.09
Hendersonville	47,442	\$44.49
Shelby	20,957	\$48.59
Hickory	55,763	\$52.09
Spruce Pine	5,542	\$52.50
Franklin	8,350	\$53.65
Clyde	2,775	\$65.72
Canton	8,350	\$68.50
Mars Hill	4,350	\$70.66
Marion	8,376	\$74.32
Forest City	13,850	\$75.93
Black Mountain	6,700	\$83.60
Lake Lure	900	\$95.50
Brevard	10,547	\$97.42
Boone	16,406	\$114.87
Weaverville	5150	\$123.34
Asheville	123,750	Not Available
Montreat	1,000	Not Available

**COMPARISON OF WATER RATES
WESTERN NORTH CAROLINA
MARCH, 2009**

100,000 GALLONS

MUNICIPALITY	SERVICE POPULATION	100,000 GALS. INSIDE
Morganton	23,700	\$97.20
Hickory	55,763	\$141.55
Waynesville	17,097	\$159.85
Shelby	20,957	\$167.14
Waynesville	AT 5%	\$167.84
Bryson City	3,275	\$181.00
Marion	8,376	\$200.73
Hendersonville	47,442	\$205.98
Spruce Pine	5,542	\$220.50
Franklin	8,350	\$230.92
Clyde	2,775	\$240.24
Forest City	13,850	\$318.61
Canton	8,350	\$326.75
Asheville	123,750	\$390.94
Lake Lure	900	\$411.75
Mars Hill	4350	\$456.69
Black Mountain	6,450	\$485.60
Montreat	1000	\$505.00
Boone	16,406	\$612.17
Brevard	10,547	\$658.82
Weaverville	5,150	\$674.11

MUNICIPALITY	100,000 GALS. OUTSIDE
Morganton	\$192.56
Bryson City	\$257.00
Hickory	\$283.10
Waynesville	\$284.22
Shelby	\$291.59
Waynesville AT 5%	\$298.30
Hendersonville	\$327.09
Clyde	\$343.61
Spruce Pine	\$399.49
Franklin	\$462.48
Marion	\$501.82
Forest City	\$596.92
Canton	\$653.50
Mars Hill	\$683.56
Black Mountain	\$785.60
Lake Lure	\$823.49
Brevard	\$990.22
Boone	\$1,224.35
Weaverville	\$1,348.22

**COMPARISON OF WATER RATES
WESTERN NORTH CAROLINA
March, 2009**

250,000 GALLONS Commercial

MUNICIPALITY	SERVICE POPULATION	250,000 GALS. INSIDE
Morganton	23,700	\$236.34
Hickory	55,763	\$342.50
Waynesville	17,097	\$388.33
Shelby	20,957	\$395.14
Waynesville	At 5%	\$407.75
Bryson City	3,275	\$428.50
Hendersonville	47,442	\$468.98
Marion	8,376	\$485.73
Clyde	2,775	\$555.24
Franklin	8,350	\$569.34
Spruce Pine	5,542	\$580.49
Forest City	13,850	\$752.11
Canton	8,350	\$814.25
Lake Lure	900	\$1,011.75
Asheville	123,750	\$1,012.98
Montreat	1000	\$1,127.50
Mars Hill	4350	\$1,139.19
Boone	16,406	\$1,539.67
Brevard	10,547	\$1,648.82
Weaverville	5,150	\$1,737.61

MUNICIPALITY	250,000 GAL. OUTSIDE
Morganton	\$469.62
Bryson City	\$599.50
Hickory	\$684.99
Shelby	\$689.09
Waynesville	\$690.45
Waynesville AT 5%	\$724.97
Clyde	\$739.61
Hendersonville	\$742.58
Franklin	\$964.24
Spruce Pine	\$1,044.49
Marion	\$1,214.32
Forest City	\$1,409.92
Canton	\$1,628.50
Mars Hill	\$1,705.06
Lake Lure	\$2,023.49
Brevard	\$2,478.22
Boone	\$3,079.35
Weaverville	\$3,475.22

**COMPARISON OF SEWER RATES
WESTERN NORTH CAROLINA
March, 2009**

3,000 GALLONS

MUNICIPALITY	SERVICE POPULATION	3,000 GALLONS INSIDE
Canton	8,350	\$4.60
Spruce Pine	5,542	\$10.80
Franklin	8,350	\$11.56
Mars Hill	4350	\$14.78
Forest City	13,850	\$14.95
Maggie Valley	1,187	\$15.00
Waynesville	17,097	\$15.25
Marion	8,376	\$16.43
Hendersonville	47,442	\$16.74
Brevard	10,547	\$18.16
Boone	16,406	\$19.20
Morganton	23,700	\$19.88
Hickory	55,763	\$20.27
Clyde	2,775	\$22.00
Shelby	20,957	\$22.77
Lake Lure	900	\$23.12
Asheville	MSD	NOT AVAILABLE
Weaverville	MSD	NOT AVAILABLE

MUNICIPALITY	3,000 GALLONS OUTSIDE
Canton	\$9.20
Franklin	\$19.66
Hendersonville	\$26.81
Forest City	\$27.15
Brevard	\$27.26
Waynesville	\$27.62
Spruce Pine	\$28.60
Maggie Valley	\$31.00
Shelby	\$34.06
Morganton	\$34.33
Boone	\$39.00
Hickory	\$40.54
Marion	\$41.07
Lake Lure	\$46.25
Asheville	NOT AVAILABLE
Weaverville	NOT AVAILABLE

**COMPARISON OF SEWER RATES
WESTERN NORTH CAROLINA
March, 2009**

10,000 GALLONS

MUNICIPALITY	SERVICE POPULATION	10,000 GALLONS INSIDE
Canton	8,350	\$13.70
Franklin	8,350	\$25.56
Spruce Pine	5,542	\$26.90
Marion	8,376	\$29.73
Waynesville	16,140	\$31.20
Morganton	25,750	\$36.68
Hickory	55,763	\$37.86
Maggie Valley	1,187	\$39.50
Forest City	13,850	\$40.92
Hendersonville	47,442	\$43.48
Lake Lure	900	\$45.87
Mars Hill	4,350	\$46.07
Shelby	20,957	\$47.34
Boone	16,406	\$51.00
Brevard	10,547	\$61.14
Clyde	2,775	\$78.00
Asheville	MSD	Not Available
Weaverville	MSD	Not Available

MUNICIPALITY	10,000 GALLONS OUTSIDE
Canton	\$27.40
Franklin	\$38.56
Waynesville	\$56.80
Spruce Pine	\$57.30
Morganton	\$67.93
Hendersonville	\$69.65
Shelby	\$70.74
Marion	\$74.32
Hickory	\$75.73
Forest City	\$75.93
Maggie Valley	\$80.00
Brevard	\$91.66
Lake Lure	\$91.75
Boone	\$102.00
Asheville	Not Available
Weaverville	Not Available
Weaverville	

**COMPARISON OF SEWER RATES
WESTERN NORTH CAROLINA
March, 2009**

100,000 GALLONS

MUNICIPALITY	SERVICE POPULATION	100,000 GALS. INSIDE
Canton	8,350	\$130.70
Marion	8,376	\$200.73
Franklin	8,350	\$205.56
Waynesville	17,097	\$236.26
Morganton	23,700	\$252.68
Spruce Pine	5,542	\$253.90
Hickory	55,763	\$269.07
Maggie Valley	1,187	\$354.50
Shelby	20,957	\$363.24
Lake Lure	900	\$364.87
Forest City	13,850	\$372.49
Hendersonville	47,442	\$387.28
Boone	16,406	\$461.00
Brevard	10,547	\$613.74
Mars Hill	4,350	\$654.98
Clyde	2,775	\$798.00
Asheville	MSD	Not Available
Weaverville	MSD	Not Available

MUNICIPALITY	100,000 GALS. OUTSIDE
Canton	\$261.40
Franklin	\$371.56
Waynesville	\$432.01
Forest City	\$465.59
Spruce Pine	\$466.29
Morganton	\$499.93
Marion	\$501.82
Hickory	\$528.13
Shelby	\$542.34
Hendersonville	\$620.45
Maggie Valley	\$710.00
Lake Lure	\$729.74
Brevard	\$919.66
Boone	\$922.00
Asheville	Not Available
Weaverville	Not Available

**COMPARISON OF SEWER RATES
WESTERN NORTH CAROLINA**

March, 2009

250,000 GALLONS

MUNICIPALITY	SERVICE POPULATION	250,000 GALS. INSIDE
Canton	8,350	\$325.70
Marion	8,376	\$485.73
Franklin	8,350	\$505.56
Waynesville	17,097	\$578.04
Morganton	23,700	\$620.49
Hickory	55,763	\$648.67
Spruce Pine	5,542	\$673.89
Maggie Valley	1,187	\$879.50
Shelby	2,097	\$889.74
Lake Lure	900	\$889.87
Forest City	13,850	\$927.49
Hendersonville	47,442	\$960.28
Boone	16,406	\$1,141.00
Brevard	10,547	\$1,534.74
Mars Hill	4,350	\$1,634.48
Clyde	2,775	\$1,998.00
Asheville	MSD	Not Available
Weaverville	MSD	Not Available

MUNICIPALITY	250,000 GALS. OUTSIDE
Canton	\$651.40
Franklin	\$911.56
Waynesville	\$1,057.36
Forest City	\$1,143.59
Marion	\$1,214.32
Spruce Pine	\$1,231.29
Morganton	\$1,231.92
Hickory	\$1,297.34
Shelby	\$1,328.34
Hendersonville	\$1,538.45
Maggie Valley	\$1,760.00
Lake Lure	\$1,779.74
Boone	\$2,282.00
Brevard	\$2,299.66
Asheville	Not Available
Weaverville	Not Available

TOWN OF WAYNESVILLE

RATE INCREASES

GARBAGE FEES	CURRENT	PROPOSED	
Residential	\$ 5.00	\$ 5.50	Per Month
Commerical without Dumpster	\$ 15.80	\$ 16.60	Per Month
Commerical with Dumpster 8 yd	\$ 109.00	\$ 114.45	Per Month/Per Dumpster/Weekly
Commerical with Dumpster 6 yd	\$ 85.00	\$ 89.25	Per Month/Per Dumpster/Weekly
Commerical with Dumpster 4 yd	\$ 61.00	\$ 64.05	Per Month/Per Dumpster/Weekly
CEMETARY FEES	CURRENT	PROPOSED	
Traditional Burial Spaces	\$ 800.00	\$ 900.00	
Columbarium Niche	\$ 800.00	\$ 900.00	
RECREATION FEES	CURRENT	PROPOSED	
Family of 4	\$ 16.25	Currently working on Inside/Outside Rate Schedule	
Family of 2	\$ 9.25		
Individual Adult Age 18-54	\$ 6.25		
Individual Youth Age 12-17	\$ 4.25		
Special Senior 55+	\$ 4.25		
Individual Child 5-11	\$ 3.25		
Individual Spectator	\$ 1.25		
ELECTRIC RATES	CURRENT	PROPOSED	
Security Lights			
Sodium Vapor 9,500 Lumen	\$ 11.11	\$ 11.94	
Sodium Vapor 16,000 Lumen	\$ 13.05	\$ 14.11	
Sodium Vapor 50,000 enclosed	\$ 22.36	\$ 25.08	
Sodium Vapor 50,000 flood	\$ 25.07	\$ 28.08	
Metal Halide 40,000 lumen	\$ 26.16	\$ 29.08	
MV 7,000 lumen	\$ 8.76	\$ 9.99	
All other Electric Rates are scheduled to increase by 5.5%			

**COMPARISON OF TAX RATES
WESTERN NORTH CAROLINA MUNICIPALITIES
2009-2010**

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

**COMPARISON OF TAX RATES
MUNICIPALITIES OF SIMILAR POPULATION
2009-2010**

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

**COMPARISON OF TAX RATES
MUNICIPALITIES OF SIMILAR POPULATION
2009-2010**

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

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

Fiscal Year	Principal	Interest	Total Principal and Interest
2009-2010	1,319,766.43	586,267.36	1,906,033.79
2010-2011	1,351,640.38	536,117.48	1,887,757.86
2011-2012	1,295,691.05	484,651.91	1,780,342.96
2012-2013	1,178,390.23	435,760.69	1,614,150.92
2013-2014	1,069,733.52	391,096.84	1,460,830.36
2014-2015	1,016,624.75	349,505.08	1,366,129.83
2015-2016	1,028,386.77	309,594.90	1,337,981.67
2016-2017	1,040,139.57	269,693.94	1,309,833.51
2017-2018	1,078,508.45	228,811.72	1,307,320.17
2018-2019	705,948.95	186,402.98	892,351.93
After 2019	4,174,330.67	1,823,535.50	5,997,866.17
	\$ 15,259,160.77	\$ 5,601,438.40	\$ 20,860,599.17

Schedule includes 13 leases as follows:

Lease # 1 is for purchase of new Bull Dozer. Lease is schedule to be paid out June 20, 2010.

Lease # 2 is for purchase of three street trucks. Lease is schedule to be paid out November 21, 2010.

Lease # 3 is for purchase of sewer belt press. Lease is schedule to be paid out June 15, 2011.

Lease # 4 is for construction of clear well tank and improvements at water plant. Lease is schedule to be paid out October 16, 2011.

Lease # 5 is for purchase of a new phone system. Lease is schedule to be paid out January 13, 2012.

Lease # 6 is for purchase of two garbage trucks and one pole truck. Lease is schedule to be paid out December 28, 2012.

Lease # 7 is for construction of new water tank at Reservoir Drive. Lease is schedule to be paid out May 1, 2014.

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

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

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

Lease # 11 and lease # 13 above is for the construction of a new fire station. Lease is schedule to be paid out February 15, 2022.

Lease # 12 is for the construction of the police station/development office. Lease is schedule to be paid out May 13, 2028.

Lease # 13 is for the construction of the fire station. Lease is schedule to be paid out September 26, 2048.

Schedule does not include the following items that could be financed during 2009-2010 budget.

Description	Amount to be Financed
Police cars (8)	188,000
Fire truck and equipment	400,000
Track hoe	70,000
Sewer jet truck	170,000

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

Fiscal Year		Total Valuations		Town's Tax Rate Per \$ 100	MSD's Tax Rate Per \$ 100	Billed	Collected That Year	Total Percent Collected	Percent Collected Excluding Motor Vehicles	Percent Collected Motor Vehicles
1995-96	*	403,643,037	**	0.43	0.26	1,712,400	1,612,300	94.15%	****	****
1996-97	*	503,365,463	***	0.40	0.26	1,990,148	1,872,553	94.09%	****	****
1997-98	*	533,382,859		0.40	0.26	2,202,087	2,068,866	93.95%	95.53%	79.37%
1998-99	*	560,497,210		0.40	0.26	2,211,103	2,043,001	92.40%	93.53%	82.61%
1999-00	*	574,314,682		0.40	0.26	2,268,418	2,112,324	93.12%	94.50%	81.36%
2000-01	*	586,963,300		0.45	0.26	2,589,101	2,434,634	94.03%	95.37%	81.29%
2001-02	*	605,863,229		0.45	0.26	2,699,303	2,549,906	94.47%	95.47%	85.77%
2002-03	*	767,887,470	***	0.43	0.26	3,232,973	3,093,769	95.69%	96.55%	85.53%
2003-04	*	770,442,426		0.43	0.26	3,282,033	3,160,471	96.30%	97.08%	87.43%
2004-05	*	776,223,985		0.43	0.26	3,302,864	3,163,608	95.78%	96.53%	87.59%
2005-06	*	798,020,106		0.43	0.26	3,395,841	3,264,593	96.14%	97.10%	86.60%
2006-07	*	1,061,344,243	***	0.40	0.23	4,196,669	4,052,603	96.57%	97.34%	85.55%
2007-08		1,076,786,904		0.40	0.23	4,260,650	4,101,327	96.26%	97.10%	84.35%
2008-09 Bud	*	1,104,819,783		0.40	0.23	4,352,093	4,197,940	96.57%	97.34%	85.55%
2008-09 Est.	*	1,132,529,272		0.40	0.23	4,459,904	4,270,480	95.75%	96.41%	86.83%
2009-10 Bud	*	1,136,964,366		0.40	0.23	4,477,540	4,264,496	95.24%	96.00%	84.35%

* Includes MSD valuation approx. \$ 16,000,000 per year till 1995-96 and approx \$ 20,050,000 per year till 2001-2002 then aprox \$ 23,500,000 -25,000,000 thru 2006. MSD 2007 revaluation 35,859,565, MSD 2008 valuation 35,461,991, and MSD 2008 valuation 39,461,991. MSD 2009 budgeted valuation 39,521,184 and an estimated valuation 41,301,787. MSD 2010 valuation is 41,363,740.

** Increase due to merger with Town of Hazelwood.

*** Revaluation 2007, 2003 and 1996

**** Not broken out

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TOWN OF WAYNESVILLE POSITIONS

DEPARTMENT/POSITION	ALLOCATED 2008/2009	PROPOSED 2009-2010	CHANGE
ADMINISTRATION			
FULL TIME POSITIONS			
Town Manager	1	1	
Assistant to the Town Manager	1	1	
Town Engineer/Public Works Director	1	1	
Assistant Public Works Director	1	1	
Human Resources Manager	1	1	
Town Clerk/Administrative Assistant	1	1	
Horticulturist	1	1	
Perm. Part-Time Positions			
Administrative Office Assistant	1	1	
TOTAL AUTHORIZED POSITIONS			
Full-Time	7	7	-
Perm. Part-Time	1	1	-
FINANCE			
FULL-TIME POSITIONS			
Finance Director	1	1	
Assistant Finance Director	1	1	
Tax Collector	1	1	
Accounting Technician II	1	1	
Accounting Technician I	1	1	
Customer Service Representatives II	3	3	
Customer Service Representatives I	1	1	
Meter Readers	3	3	
TOTAL AUTHORIZED POSITIONS			
	12	12	-
POLICE DEPARTMENT			
FULL TIME POSITIONS			
Chief of Police	1	1	
Captain	1	1	
Lieutenants	3	3	
Sergeants	5	5	
Master Officers	7	7	
Senior Officers	2	2	
Police Officers	13	13	
Police Records Clerk	1	1	
Telecommunicators	6	6	
Civilian Administrative Assistant	1	1	
PART-TIME POSITIONS			
Auxiliary Police Officers	10	10	
Telecommunicators	3	3	
School Crossing Guards	6	6	
TOTAL AUTHORIZED POSITIONS			
Full-time	40	40	-
Part-time	19	19	-

TOWN OF WAYNESVILLE POSITIONS

DEPARTMENT/POSITION	2008/2009	2009-2010	CHANGE
FIRE DEPARTMENT			
FULL TIME POSITIONS			
Fire Chief	1	1	
Fire Captain	1	1	
Fire Engineer/Inspector	4	4	
Fire Engineer	4	4	
TOTAL AUTHORIZED POSITIONS			
FULL TIME POSITIONS	10	10	-
VOLUNTEER FIRE FIGHTERS	30	30	-
FIRST RESPONDERS	15	15	-
STREETS AND SANITATION			
FULL TIME POSITIONS			
Public Works Superintendent	1	1	
Public Works Field Supervisor	1	1	
Public Works Crew Leader	2	2	
Senior Equipment Operator	4	4	
Equipment Operator	5	5	
Sanitation Worker	2	2	
Maintenance Worker II	11	10	(1.0)
Maintenance Worker I	1	1	
PART-TIME POSITIONS			
Seasonal Laborers	4	4	
TOTAL AUTHORIZED POSITIONS			
Full-time	27	26	(1.0)
Part-time	4	4	-
CEMETERY DEPARTMENT			
FULL TIME POSITIONS			
Crew Leader	1	1	
Maintenance Worker	2	1	(1.0)
PART-TIME POSITIONS			
Seasonal Laborers	2	2	
TOTAL AUTHORIZED POSITIONS			
Full-time	3	2	(1.00)
Part-time	2	2	-

TOWN OF WAYNESVILLE POSITIONS

DEPARTMENT/POSITION	2008/2009	2009-2010	CHANGE
PLANNING AND CODE ENFORCEMENT DEPARTMENT			
FULL TIME POSITION			
Planning and Zoning Manager	1	1	
Planner	1	1	
Codes Administrator	1	1	
Code Enforcement Officer	3	2	(1.0)
Administrative Office Assistant	1	1	
TOTAL AUTHORIZED POSITIONS			
Full Time	7	6	(1.0)
PARKS AND RECREATION DEPARTMENT			
FULL TIME POSITIONS			
Director	1	1	
Assistant Director	1	1	
Recreation Programs Supervisor	1	1	
Athletic Program Supervisor	1	1	
Facilities Maintenance Supervisor	1	1	
Athletics Program Coordinator - Armory	1	1	
Administrative Assistant	1	1	
Receptionist	1	1	
Maintenance Worker II	1	1	-
Maintenance Worker I	1	1	
Park Maintenance Worker	1	1	
Custodian	2	2	
Aquatics Supervisor	1	1	
Head Life Guard	1	1	
Life Guard	1	1	
Youth Coordinator	1	1	
Perm. PART-TIME POSITIONS			
Custodian	2	2	
TOTAL AUTHORIZED POSITIONS			
Full-Time	17	17	-
Perm. Part-Time	2	2	-
ELECTRIC DEPARTMENT			
Electric Services Superintendent	1	1	
Asst. Electric Services Superintendent	1	1	
Senior Electric Line Technician	1	1	
Electric Line Technician	2	2	
Equipment Operator	-	1	
Groundsmen	2	1	
TOTAL AUTHORIZED POSITIONS			
	7	7	-

TOWN OF WAYNESVILLE POSITIONS

DEPARTMENT/POSITION	2008/2009	2009-2010	CHANGE
WATER TREATMENT DEPARTMENT			
Treatment Plant Superintendent	1	1	
Chief Treatment Plant Operator	1	1	
Treatment Plant Operator	4	4	
Watershed Attendant	1	1	
Apprentice	1	1	
TOTAL AUTHORIZED POSITIONS	8	8	-
WATER MAINTENANCE DEPARTMENT			
Distribution & Collections System Supervisor	1	1	
Line Maintenance Crew Leader	1	1	
Senior Equipment Operator	2	2	
Utility Maintenance Worker II	-	-	
Utility Maintenance Worker I	3	3	
Pump Maintenance Mechanic	1	1	
TOTAL AUTHORIZED POSITIONS	8	8	-
WASTEWATER TREATMENT DEPARTMENT			
FULL TIME POSITIONS			
Treatment Plant Superintendent	1	1	
Chief Treatment Plant Operator	1	1	
Laboratory Analyst	2	2	
Treatment Plant Operator	4	4	
Senior Pump Maintenance Mechanic	1	1	
Utility Maintenance Worker	1	1	
PART TIME POSITIONS			
Laborer	-	-	
TOTAL AUTHORIZED POSITIONS			
Full Time	10	10	-
Part-Time	-	-	-
SEWER MAINTENANCE DEPARTMENT			
Line Maintenance Crew Leader	1	1	
Pump Mechanic	1	1	
Utility Maintenance Worker II	1	1	
Maintenance Worker II	1	0	(1.0)
Equipment Operator	1	1	
TOTAL AUTHORIZED POSITIONS	5	4	(1.0)

TOWN OF WAYNESVILLE POSITIONS

DEPARTMENT/POSITION	2008/2009	2009-2010	CHANGE
PUBLIC WORKS DEPARTMENT			
FULL TIME POSITIONS			
Purchasing Supervisor	1	1	
Buyer	1	1	
Stock Keeper	1	1	
Clerical	0	1	1.0
PART-TIME POSITIONS			
Permanent Part time Clerical	1	0	(1.0)
TOTAL AUTHORIZED POSITIONS			
Full Time Positions	3	4	1.0
Part Time Postions	1	0	(1.0)
GARAGE			
Equipment Mechanic	1	2	
Equipment Service Attendant	1	-	
TOTAL AUTHORIZED POSITIONS	2	2	-
SUMMARY OF AUTHORIZED FULL TIME POSITIONS	2008/2009	2009-2010	CHANGE
GENERAL FUND	123	120	(3.0)
ELECTRIC FUND	7	7	-
WATER FUND	16	16	-
SEWER FUND	15	14	(1.0)
PUBLIC WORKS	3	4	1.0
GARAGE	2	2	-
TOTAL AUTHORIZED FULL TIME POSITIONS	166	163	(3.0)

2009-2010

Cost of Living
Merit Pay Increase
Annual Bonus
Health Insurance

No cost of living budgeted.
None
Christmas bonus remains the same at \$500 to full timers.
No increase in Town premiums. No change in co pays.
Employees share of insurance costs to remain the same as follows:

A. Employees hired prior to January 1, 2006:

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

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

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

Retirement

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

2008-2009

Cost of Living
Merit Pay Increase
Annual Bonus
Health Insurance

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

None

Christmas bonus remains the same at \$500 to full timers.
Town offered opportunity for no increase in premiums, if drug co-pay charge increased for brand name and specialty drugs (\$ 10.00 each)(generic drugs to remain the same).

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

A. Employees hired prior to January 1, 2006:

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

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

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

Retirement

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

2007-2008

Cost of Living	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: <ul style="list-style-type: none">- 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: <ul style="list-style-type: none">- 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: <ul style="list-style-type: none">- 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: <ul style="list-style-type: none">- 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
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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: <ul style="list-style-type: none"> - 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: <ul style="list-style-type: none"> - 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
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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
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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

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
2009-2010 (Proposed):	
Full Cost	\$ 1,464,373
Town Share	\$ 1,351,349
Employee Share	\$ 113,024
Retirees Insurance	\$ 85,476 (17 individual policies)

EMPLOYMENT LEVELS:

	1993-1994	2006-2007	2008-2009	2009-2010
General Fund	75	118	123	120
Water Fund	14	16	16	16
Sewer Fund	11	14	15	14
Electric Fund	5	7	7	7
Public Works	4	3	3	4
Garage	1	2	2	2
TOTAL EMPLOYEES	110	160	166	163

**Town of Waynesville
History of Water and Sewer Rates
As of 05/08/2009**

Year	Water Rates				Sewer Rates			
	Commercial & Residential		Industrial		Commercial & Residential		Industrial	
	Inside	Outside	Inside	Outside	Inside	Outside	Inside	Outside
Proposed								
2009/2010	5.00%	5.00%	5.00%	5.00%	0.00%	0.00%	0.00%	0.00%
Actual								
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:

ORDINANCE NO. 8-09

BUDGET ORDINANCE 2009-2010

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, 2009 and ending June 30, 2010 according to the following summary and schedules.

<u>SUMMARY</u>	<u>ESTIMATED REVENUES</u>	<u>APPROPRIATIONS</u>
General Fund	\$13,034,800	\$13,034,800
Water Fund	2,468,170	2,468,170
Sewer Fund	2,017,480	2,017,480
Electric Fund	<u>9,042,900</u>	<u>9,042,900</u>
TOTAL BUDGET	\$26,563,350	\$26,563,350

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	\$ 109,850
Administration	4120-0000	837,690
Finance	4130-0000	798,730
Planning, Code Enforcement & Inspections	4910-0000	519,440
Public Buildings & Grounds	4260-0000	991,600
Police	4310-0000	3,012,160
Police Grant Projects	4315-0000	80,000
Fire & Emergency Responders	4340-0000	850,660
Streets and Sanitation	4510-0000	2,408,430
Powell Bill	4560-0000	850,000
Cemetery	4740-0000	116,430
Special Appropriations	6000-0000	240,490
Parks & Recreation	6120-0000	2,160,320
Recreation - Special Projects	6125-0000	59,000
Transfer to Capital Project Fund	9800-0000	<u>- 0</u>
TOTAL APPROPRIATIONS		<u>\$13,034,800</u>

SECTION III: It is estimated that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2009 and ending June 30, 2010 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	\$4,264,400
Ad Valorem Taxes - All Prior Years	3000	105,800
Tax Refunds	3000	(4,500)
Tax Penalties, Interests and Advertising	3000	28,100
Motor Vehicle Rental Tax	3000	20,000
Privilege Licenses	3200	19,500
Interest Earned	3350-3850	15,540
Donations	3800	40,000

Miscellaneous Income	3800	35,400
Utilities Franchise Tax	3300	746,940
Wine and Beer	3300	44,710
Powell Bill & 80% Reimbursement	3350	686,300
1¢ County Sales Tax	3200	900,870
½¢ Local Sales Tax	3200	898,340
Additional ½¢ Sales Tax	3200	373,530
A B C Revenues	3900	122,400
Court Costs and Fees	3300	4,000
Fire Protection	3600	171,200
Building Permits and Fees	3500	115,500
CATV Gross Receipts Tax	3200	149,020
Cemetery Revenues	3600	21,900
Recreation Department Revenues	3600-3800	752,000
Reconnect Fees	3500	42,000
Late Fees	3500	19,500
Police Contract Services	3600	66,500
Sale of Fixed Assets and Materials	3800	31,000
Garbage Sanitation Fees	3600	727,650
Charges to Electric Fund	3600	361,120
Charges to Water Fund	3600	180,860
Charges to Sewer Fund	3600	166,730
Grants	3350	130,690
On Behalf Payments	3350	15,000
Operating Transfer from Other Funds	3900	1,062,020
Fund Balance Appropriated/Powell Bill	3900	160,140
Fund Balance Appropriated	3900	<u>560,640</u>

TOTAL ESTIMATED REVENUES \$13,034,800

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	\$1,159,500
Water Treatment	7122	1,026,200
Charges by General Fund & Bad Debt	7125	190,520
Transfer to General Fund	9800	<u>91,950</u>

TOTAL APPROPRIATIONS \$2,468,170

SECTION V: It is estimated that the following Water Fund Revenues will be available during the fiscal year beginning July 1, 2009 and ending June 30, 2010 to meet the foregoing Water Fund Appropriations:

<u>ESTIMATED REVENUES - WATER FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Utility Revenue	3700	\$2,219,600
Taps and Connections	3700	50,000
Capacity Fees	3700	25,000
Miscellaneous	3800	1,500
Interest Earned	3850	2,500
Fund Balance Appropriated	3900	<u>169,570</u>

TOTAL ESTIMATED REVENUES: \$2,468,170

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	\$ 665,630
Treatment and Operations	7122	1,091,030
Charges by General Fund & Bad Debts	7125	177,750
Transfer to General Fund	9200	<u>83,070</u>

TOTAL APPROPRIATIONS: \$2,017,480

SECTION VII: It is estimated that the following Sewer Fund Revenues will be available during the fiscal year beginning July 1, 2009 and ending June 30, 2010 to meet the foregoing Sewer Fund Appropriations:

<u>ESTIMATED REVENUES - SEWER FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Utility Revenue	3700	1,935,900
Taps and Connections	3700	25,000
Industrial Discharge Permits	3700	500
Impact Fees	3700	2,000
Flow Letter	3700	2,000
Capacity Fees	3700	40,000
Miscellaneous Revenue	3800	500
Interest Earned	3850	1,990
Fund Balance Appropriated	3900	<u>9,590</u>

TOTAL ESTIMATED APPROPRIATED: \$2,017,480

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	\$1,222,350
Purchased Power	7123	6,545,650
Charges by General Fund & Bad Debts	7125	387,900
Transfers to General Fund	9800	<u>887,000</u>

TOTAL APPROPRIATIONS: \$9,042,900

SECTION IX: It is estimated that the following Electric Fund Revenues will be available during the fiscal year beginning July 1, 2009 and ending June 30, 2010 to meet the foregoing Electric Fund Appropriations:

<u>ESTIMATED REVENUES - ELECTRIC FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
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Utility Revenue	3700	8,476,700
Security Lights	3700	41,000
Sales Tax Collected	3700	214,760
Electric Pole Rents	3700	13,700
Street Lights	3700	82,150
Miscellaneous Revenue/Sale of Fixed Assets	3800	3,000
Interest	3850	4,240
Fund Balance Appropriated	3900	<u>207,350</u>

TOTAL ESTIMATED REVENUES: \$9,042,900

SECTION X: Tax Rate Established

An Ad Valorem tax rate of \$.40 per \$100 evaluation on real and personal property billed by the town of \$1,029,940,600 and on motor vehicles billed by the county of \$65,660,000 as of January 1, 2009 with an estimated rate of collection of 96.00 percent is hereby established for the Town of Waynesville and an estimated rate of collection of 84.35 percent is hereby established for motor vehicles collected by the county. A tax rate of \$.23 per \$100 evaluation of \$41,363,700 as of January 1, 2009, with an estimated rate of collection of 92.39 percent is hereby established for the Downtown Waynesville Association, a municipal service district within the Town of Waynesville.

SECTION XI: Rates Effective For the Fiscal Year Beginning July 1, 2009.

GENERAL FUND

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

Fire protection charges are billed to all water accounts located outside the city limits, unless the area has been designated as a fire district subject to a tax imposed by Haywood County. A fire district may contract for fire protection with the Town of Waynesville. Should a fire protection contract be executed with the Town of Waynesville, the tax collected by Haywood County will be remitted to the Town of Waynesville in lieu of the per month charges stated above.

CEMETERY PLOTS

Traditional Burial Spaces

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

Columbarium Area

Columbarium Niche	900.00
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(\$450 to perpetual care fund/\$450 to General Fund)

In Ground Space for Cremations 450.00

(\$125 to perpetual care fund/\$125 to General Fund)
(\$200 includes 12" x 12" flat granite stone plus engraving)

Opening/Closing 200.00

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

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

Residential Garbage Fees 5.50 per month per 1 weekly pickup

Commercial Garbage Fees 16.59 per month per 1 weekly pickup

Dumpsters-Collection/Landfill Fee

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

Dumpster Collection Service	4 yard	64.05 per month per 1 weekly pickup
	6 yard	89.25 per month per 1 weekly pickup
	8 yard	114.45 per month per 1 weekly pickup
	6 yard	71.40 per month per biweekly pickup
	8 yard	89.25 per month per biweekly pickup

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

Copies .25/page & \$2/diskette plus labor

Police Reports 2.00 per report

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

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

Historic Preservation Commission

Application (2 public hearings) 200.00

Certification of Appropriateness	75.00
Weed, Brush Removal fee - mowing, etc.	150.00/per hour for first hour 100.00/per hour for each additional hour
Thief investigation charge (Meter tampering charge)	75.00 per occurrence

PERMITS AND INSPECTION FEES
PLANNING AND ZONING FEES

Projects Requiring CAC or HPC Review:

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

Conditional Use Permits:

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

Rezoning:

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

Subdivision:

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

Board of Adjustment:

Variance request	\$250
Interpretation appeals	\$250

Historic Preservation Commission:

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

Grading Permits	N/C
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Sign Permits		\$2/sq. ft. - \$20 min.
Political Signs	100	
Annexation Fees (Voluntary)		200

INSPECTION FEES

New Residential Construction

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

Based per unit for multi family Construction

Single Family Alteration

No added Sq. Feet

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

Single Family Additions

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

Manufactured Home

Single wide	75.00
Double wide	100.00
Triple Wide	150.00

Commercial Permit

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

Miscellaneous Inspections

<u>Permit Type</u>	<u>FEE</u>
Gas line	50.00
ABC Inspection	125.00
Occupancy Use	50.00
Mechanical (includes Electrical) Residential	100.00
Mechanical (includes Electrical) Commercial	120.00

Electrical Service Change	50.00
Storm Damage Fees waived	0.00
Home Owner recovery fee (General Contractor board GS 87-15.6)	10.00
Water heater change out, water or sewer line changes	50.00
Beginning work without permit	100.00
Storm damage or acts of God on a service to a house - All fees waived.	

RECREATION DEPARTMENT FEES (Rates Effective 08-03-09)

WAYNESVILLE RECREATION CENTER ADMISSION FEE SCHEDULE

<u>Membership Category</u>	<u>Daily Entrance</u>	<u>Yearly</u>	<u>6 Months</u>	<u>3 Months</u>	<u>1 Month</u>	<u>12 Visit Card</u>	<u>6 Visit Card</u>
Family of 4*	\$18.00	\$660.00	\$342.00	\$177.00	\$72.00	\$146.00	\$79.00
Family of 2	\$10.00	\$516.00	\$270.00	\$142.00	\$59.00	\$ 73.00	\$43.00
Individual Adult 18 years thru 54	\$ 7.00	\$372.00	\$198.00	\$105.00	\$47.00	\$ 54.00	\$34.00
Individual Youth 12 years thru 17	\$ 5.00	\$228.00	\$126.00	\$ 69.00	\$35.00	\$ 32.00	\$22.00
Individual Child 5 years thru 11 (Children under five - FREE)	\$ 4.00	\$180.00	\$102.00	\$58.00	\$31.00	\$ 22.00	\$17.00
Special (Senior Citizen 55+ and/or Handicapped)	\$ 5.00	\$228.00	\$126.00	\$69.00	\$35.00	\$ 32.00	\$22.00
Individual Spectator (5 - 99 years)	\$1.50						

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

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

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

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

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

MEMBERSHIP BENEFITS

Adult, Youth & Senior (12 years thru 99)

Unlimited use of the Center; pool, gym, game room, track, cardiovascular equipment, weight equipment (fitness room) and racquetball courts. 20% discount on classes, programs and leagues and child care during center use. 10% discount on store items.

Child (5 years thru 11)

Unlimited use of the pool, gym & game room. 20% discount on classes, programs and leagues. 10% discount on store items.

Children under 12 years of age must be accompanied by and supervised by responsible adult at all times. Children 6 years or age or younger must be accompanied in pool by adult in swim attire.

Cardiovascular equipment, track, weight equipment (fitness room) and racquetball courts are intended for use by those individuals, adult & children, 12 years of age or older.

CORPORATE ADMISSION FEE SCHEDULE

<u>Membership Category</u>	<u>Monthly</u>	<u>Quarterly</u>	<u>6 Months</u>	<u>Yearly</u>
Family (max. 4 members)	\$58.00	\$142.00	\$274.00	\$524.00
Family (max. 2 members)	\$ 47.00	\$113.00	\$215.00	\$408.00
Individual Adult (Ages 18-54)	\$ 38.00	\$ 84.00	\$157.00	\$291.00
Special (Senior Citizen 55+ and/or Handicapped)	\$ 28.00	\$ 56.00	\$100.00	\$175.00

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

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

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

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

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

WAYNESVILLE RECREATION CENTER RENTAL RATES & CHARGES

Pool Only (Must be non-members)

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

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

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

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

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

Groups up to 50	\$150.00
Groups of 50 - 75	\$200.00
Groups of 75 - 100	\$250.00

Multi-purpose & Aerobics Rooms

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

*

Gymnasium Rental Rate

Entire Gym (capacity 709)	\$60.00/hour
½ of the gym	\$30.00/hour

* Three hour minimum rental required.

Volleyball Setup Fee	Free
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OTHER CHARGES

Child Care

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

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

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

ATHLETIC PROGRAM FEES:

Adults

Basketball League \$35.00 per player
Softball League \$460.00 per team

Softball field rental 1 field \$240.00 per tournament (Friday, Saturday & Sunday)
Vance St. & Pool Fields 2 fields \$300.00 per tournament (Friday, Saturday & Sunday)

Sand Volleyball court rental \$60.00 per day
Lights Vance St. & Pool Field \$15.00 per hour

ARMORY RENTAL FEES:

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

OTHER FEES AND CHARGES:

Bleacher rental 5 row \$35.00 ea. 24 hours

WATER FUND (Rates effective 8-1-09)

<u>Water Rates</u>	<u>Inside</u>	<u>Outside</u>
	(All unit prices per 1,000 gallons)	
Bulk Sales (Industrial)	1.37/1,000 gal.	2.36/1,000 gal.

Retail Sales

(Residential and Commercial)

Base Charge		
0 - 2000 gal	11.29	20.33
(>2,000 gallons)	1.60/1,000 gal.	2.85/1,000 gal.

Pump Fee, where applicable 5.25 (per pump) 8.20 (per pump)

Maggie Valley Sanitary 0 - 10,000 gal. 2,130.76
All over 10,000 gal. 8.15/1,000 gal.

Barber's Orchard Water System Water Rates:

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

Sales from fire hydrant 2 ¢/gallon

Fire Line Connection Fees:

(Monthly charge for each customer's fire line connection based on size)

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

Deposits \$40.00 \$60.00

(Applicable to tenant-occupied accounts only)

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

Water Tap Fees

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

Water Capacity Fees

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

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

SEWER FUND (Rates effective 8-1-09)

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

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

Industrial Waste Surcharges

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

Retail Sales

(Residential and Commercial)

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

Industrial User Permits

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

Hauled Wastewater

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

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

Grease blockage - \$175 minimum on callout

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

Sewer Capacity Fees

In addition to the tap fee, new connections to the sewage system of the Town of Waynesville shall pay a sewer capacity fee based on wastewater design flow rate determined from the table of minimum allowable design daily flow in 15A NCAC, 02T.0114 of the Environmental Management regulations contained in the North Carolina Administrative Code. See Attachment "A" for a copy of the table.

For the tributary sewer systems of Junaluska Sanitary District, Town of Clyde or Maggie Valley, wastewater flow allocation letters will be charged the sewer capacity fee at the outside rate. Lake Junaluska Assembly will be charged the sewer capacity fee for flow allocation letters at the inside rate (in consideration of their participation between 1942 and 1990 in the costs of sewer trunk and treatment plant facilities).

The minimum flow rate is 240 GPD. Sewer impact fees:

Inside	\$2.50/GPD
Outside	\$5.00/GPD

15A NCAC 02T.0114 WASTEWATER DESIGN FLOW RATES

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

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

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

<u>Type of Establishments</u>	<u>Daily Flow For Design</u>
Barber and beauty shops	
Barber Shops	50 gal/chair
Beauty Shops	125 gal/booth or bowl
Businesses, offices and factories	
General business and office facilities	25 gal/employee/shift
Factories, excluding industrial waste	25 gal/employee/shift
Factories or businesses with showers or food preparation	35 gal/employee/shift
Warehouse	100 gal/loading bay
Warehouse-self storage (not including caretaker residence)	1 gal/unit
Churches	
Churches without kitchens, day care or camps	3 gal/seat
Churches with kitchen	5 gal/seat
Churches providing day care or camps	25 gal/person (child & employee)
Fire, rescue and emergency response facilities	
Fire or rescue stations without on site staff	25 gal/person
Fire or rescue stations with on-site staff	50 gal/person/shift
Food and drink facilities	
Banquet, dining hall	30 gal/seat
Bars, cocktail lounges	20 gal/seat
Caterers	50 gal/100 sq. ft. floor space
Restaurant, full service	40 gal/seat
Restaurant, single service articles	20 gal/seat
Restaurant, drive-in	50 gal/car space
Restaurant, carry out only	50 gal/100 sq. ft. floor space
Institutions, dining halls	5 gal/meal
Deli	40 gal/100 sq. ft. floor space
Bakery	10 gal/100 sq. ft. floor space
Meat department, butcher shop or fish market	75 gal/100 sq. ft. floor space
Specialty food stand or kiosk	50 gal/100 sq. ft. floor space
Hotels and Motels	
Hotels, motels and bed & breakfast facilities, without	

in-room cooking facilities	120 gal/room
Hotels, motels and bed & breakfast facilities, with in-room cook facilities	175 gal/room
Resort hotels	200 gal/room
Cottages, cabins	200 gal/unit
Self service laundry facilities	500 gal/machine
Medical, dental, veterinary facilities	
Medical or dental offices	250 gal/practitioner/shift
Veterinary offices (not including boarding)	250 gal/practitioner/shift
Veterinary hospitals, kennels, animal boarding facilities	20 gal/pen, cage, kennel or stall
Hospitals, medical	300 gal/bed
Hospitals, mental	150 gal/bed
Convalescent, nursing, rest homes without laundry facilities	60 gal/bed
Convalescent, nursing, rest homes with laundry facilities	120 gal/bed
Residential care facilities	60 gal/bed
Parks, recreation, campgrounds, R-V parks & other outdoor facilities	
Campgrounds with comfort station, without water or sewer hookups	75 gal/campsite
Campgrounds with water and sewer hookups	100 gal/campsite
Campgrounds with dump station facilities	50 gal/space
Construction, hunting or work camps with flush toilets	60 gal/person
Construction, hunting or work camps with chemical or Portable toilets	40 gal/person
Parks with restroom facilities	250 gal/plumbing fixture
Summer camps w/o food preparation or laundry facilities	30 gal/person
Summer caps with food preparation and laundry facilities	60 gal/person
Swimming pools, bathhouses and spas	10 gal/person
Public access restrooms	325 gal/plumbing fixture
Schools, preschools and day care	
Day care and preschool facilities	25 gal/person (child & employee)
Schools with cafeteria, gym and showers	15 gal/student
Schools with cafeteria	12 gal/student
Schools without cafeteria, gym or showers	10 gal/student
Boarding schools	60 gal/person (student & employee)
Service stations, car wash facilities	
Service stations, gas stations	250 gal/plumbing fixture
Car wash facilities (if recycling water see Rule .0235)	1200 gal/bay
Sports Centers	
Bowling center	50 gal/lane
Fitness, exercise, karate or dance center	50 gal/100 sq. ft.
Tennis, racquet ball	50 gal/court
Gymnasium	50 gal/100 sq. ft.
Golf course with only minimal food service	250 gal/plumbing fixture
Country clubs	60 gal/member or patron
Mini golf, putt-putt	250 gal/plumbing fixture
Go-kart, motocross	250 gal/plumbing fixture
Batting cages, driving ranges	250 gal/plumbing fixture

Marinas without bathhouse	10 gal/slip
Marinas with bathhouse	30 gal/slip
Video game arcades, pool halls	250 gal/plumbing fixture
Stadiums, auditoriums, theaters, community center	5 gal/seat
Stores, shopping center, malls and flea markets	
Auto, boat, recreational vehicle dealerships/showrooms with restrooms	125 gal/plumbing fixture
Convenience stores, with food preparation	60 gal/100 sq. ft.
Convenience stores, without food preparation	250 gal/plumbing fixture
Flea markets	30 gal/stall
Shopping centers and malls with food service	130 gal/1000 sq. ft.
Stores and shopping centers without food service	100 gal/1000 sq. ft.
Transportation terminals - air, bus, train, ferry, port and dock	5 gal/passenger

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

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

ELECTRIC FUNDS

NOTE: Waynesville's electric rates will be reviewed and adjusted monthly based on power costs billed for wholesale rates by Progress Energy. All rates are effective July 1, 2009. Monthly reviews will determine adjustments to be added to base rates, which are shown below:

Residential & Commercial fuel adjustments to be added to base rates as of 06-01-2009, .0220 per kwh.

Electric Rates (Base Rates)

Residential

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

Commercial

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

Three Phase (No Demand)	
Base Charge	\$18.63
First 1-700 kwh	.093563 per kwh

Next 701-4000 kwh	.070793 per kwh
All over 4,000 kwh	.066653 per kwh

Demand Accounts

Demand meters are placed on all commercial accounts with an actual or anticipated 12 month average consumption of at least 5,000 kwh per month.

Accounts will be removed from demand service rates when the calendar year average declines below a 5,000 kwh per month average or the nature of the operation is changed to the extent that the average consumption will be less than 5,000 kwh per month.

Demand Rates

Three Phase	
Base Charge	\$13.87
	.045953 per kwh
Single Phase	
Base Charge	\$ 8.44
	.045953 per kwh

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

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

Industrial fuel adjustments to be added to base rates as of 06-01-2009, .017000 per kwh.

Industrial Rates (base rates) - Three Phase	- Basic Charge	\$13.87	.032560 per kwh
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In addition to the kilowatt hours charges, peak metered demand is billed at \$13.24 per kilowatt of peak demand per month.

All electric sales are subject to a 3% sales tax imposed by the State of North Carolina, with the exception of electric sales to the State of North Carolina or United States government, which are exempt from the sales tax.

Deposits (Applicable to tenant occupied accounts only)

Residential -	Electric (with electric heat)	\$170.00	Electric (without electric heat)	\$120.00
Commercial -	Electric	\$200.00		

Deposits may be refunded at customer request if the most recent twelve months of billings have been paid before a late-payment penalty has been added. Deposits available at termination of service are applied to unpaid utility balances and any excess deposit is refunded to customer.

Deposits may be transferred to a new account when customer is moving if the current account is paid in full. The final bill at the current location will be transferred to the new location if not paid in full within thirty (30) days of billing.

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

SPECIAL AREA LIGHTING POLE

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

Wood	\$ 3.62
	Or a one time pole charge of \$181.00
Underground service for area lighting	\$3.62/month or \$181.00 one time charge

Underground Service

#1 For New Homes

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

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

Up to 4/0 wire.

#2 For Homes That Change From Overhead to Underground

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

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

Up to 4/0 wire.

#3 For 3 Phase Underground Service

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

350 mcm 3 phase service \$2.50 per ft.

500 mcm 3 phase service \$3.95 per ft.

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

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

Late Payment Penalties

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

SECTION XII: Special Authorization

Budget Officer

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

SECTION XIII: Restrictions - Budget Officer

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

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

SECTION XIV: Utilization of Budget and Budget Ordinance

This Ordinance and the Budget Document shall be the basis of the Financial plan for the Waynesville Municipal Government during the 2009-2010 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, 2009.

TOWN OF WAYNESVILLE

ATTEST:

Phyllis R. McClure
Town Clerk

Gavin A. Brown
Mayor

APPROVED AS TO FORM:

Woodrow H. Griffin
Town Attorney