



Town of Waynesville

TO: Mayor Gavin Brown,
Alderman Gary Caldwell, Alderman Libba Feichter,
Alderman Wells Greeley and Alderman LeRoy Roberson
FROM: A. Lee Galloway, Town Manager *A. Lee Galloway*
DATE: April 27, 2010
SUBJECT: Presentation of 2010-2011 Budget for the Town of Waynesville

Presented herein is the proposed budget for the Town of Waynesville for 2010-2011. The document is divided into eight sections, and a Table of Contents follows, color coded to match each section. At present, Section VII is not complete and Section VIII is blank. During the next several weeks, as we continue budget work, we will be adding special reports and other data to Section VII. When the work sessions are complete and the budget is finalized, the Board will adopt a Budget Ordinance which will be inserted as Section VIII of the document.

The preparation of the 2010-2011 budget was certainly challenging, and we have as many or more uncertainties about the proposed document for the coming year than we have for most years. The recession and its impact upon the Town budget are certainly a concern; however, we have tried to take an optimistic view of the future, taking the approach that a turnaround is imminent and the Town's budget will experience an upturn as well.

We are beginning the year in cautious tones, wanting to play it safe in our revenue and expenditure estimates. As we enter the year, we are unable to make a recommendation for a cost of living or merit pay increases. Our health insurance carrier reports that due to high medical claims, the Town's premium could rise by up to 25%. We have been working with them on ways to reduce that increase, for it would mean an additional \$321,000 in costs. With a decrease in the value of their investments and with so many "Baby Boomers" approaching retirement age, the State Retirement System must have an increase in employer contributions, and that will cost the Town \$91,840 next year. So we began our budget work with over \$400,000 in new expenses in two items. By taking on these higher increases in fringe benefit costs for our employees, funds were unavailable for pay raises.

The level of revenues remains uncertain in 2010-2011. In the General Fund alone, in eleven of our largest revenue sources, the projected income for next year will be a combined \$418,000 less than what it was three years ago, in 2007-2008. When we are facing increases in expenditures and decreases in revenues, meeting the needs of the community are extremely difficult. We are forced to be more creative, take a few more risks and make changes we might prefer not to make as we attempt to do what we believe to be in the best interests of the community.

**Mayor and Board of Aldermen
Page Two**

Regretfully, the message I convey to you is not unlike the one made as we presented the 2009-2010 budget – more expenses and less revenue. In working on next year's budget, your town staff has been forced to seek out new ways to economize, to change operating methods, to delay vehicle, equipment and facility replacements or repairs one more year – to do what is necessary to hold down costs as much as possible. Unfortunately, some expenditures may not be delayed, and in some cases, it would be irresponsible to delay those. So we seek out ways to assure that the equipment is on hand to allow employees to do their work in meeting the expectations of the citizens. We must make changes in the way we do things, and it is paramount that we do a good job explaining to citizens why we must change some procedures. In my career of nearly 37 years, I have found that for the most part, citizens do understand when changes must be made.

The total budgets for the 2010-2011 fiscal year are shown below:

	<u>2010-2011</u>
General Fund	\$13,393,900
Water Fund	\$ 2,669,140
Sewer Fund	\$ 2,036,270
Electric Fund	<u>\$ 8,705,540</u>
	\$26,804,850

This is a large sum of money, though I would have to note that some of the transfers from one fund to another end up being counted twice, making the number seem slightly higher than it really is. Still, it is a significant amount of money and makes one realize the high cost to operate a municipal government.

Even with such a large total, you need to know that sizable reductions were made to reach these numbers. In the General Fund, for instance, there were Capital Outlay requests of \$2,892,900. We felt that funds were available to recommend \$443,400 in Capital Outlay for the Board's approval. That is not to say that other requests for capital were frivolous, for many are needed; however, funds are limited and some purchases will simply have to wait.

During the good years, when there was more money and revenues exceeded expenditures, the Town was able to increase its fund balances. When things go the other way, and revenues do not reach the level of needed expenditures, those reserves are needed and available to fill the gap. We will be using them next year.

The proposed 2010-2011 budgets in all four funds call for more significant appropriations from fund balance than we normally recommend. In some cases, the amount from reserves is more than we would prefer to see, but remain comfortable with the amount allocated. Over the next several weeks, the Town Board needs to carefully assess what has been proposed. You will need to determine if there are some reductions that can be made to expenditures that would trim the amounts we are proposing to allocate from the fund balances. Or perhaps you will see some expenditures that have been omitted or trimmed that you feel should be a part of the budget package, and in those cases, we will need to work together to find a way to make any increases work. At this stage, the budget is that of management and finance, and it needs to become the budget of the Mayor and Board of Aldermen.

During the past year, we have completed a state of the art police station/development office/town hall, a beautiful facility in the heart of downtown. We have begun the process to renovate the Hazelwood Office and will combine all of our financial operation under one roof. We were able to secure grants and built a partnership with the Eagle Nest Homeowners in developing a new water system in that neighborhood. We worked with our engineers to secure grants and loans totaling \$904,000 under the American Recovery and Reinvestment Act to replace three thousand feet of deteriorated and undersized water lines and install 1,000 new water meters. The Police Department secured a Community Oriented Policing Grant funding two officers for three years in our department which has the highest number of incident calls in the county. We secured a \$240,000 grant to assist Haywood Vocational Opportunities with the rehabilitation of the Wellco Building, a project predicted to add more than 50 new jobs in our community. In the midst of a difficult and challenging year financially, there was good news, and the Town made great strides in improving services to the community.

There will be many positive things in 2010-2011. We will accept delivery of a new fire truck, a new sewer cleaning truck, complete replacement of the Hendrix Street Bridge, install \$80,000 in new sidewalks, adopt the new Land Development Standards, undertake a study of the South Main corridor and continue our efforts to replace deteriorated water lines, sewer lines and manholes. In challenging economic times, we cannot and do not stand still or take steps backward – we determine how to continue making progress in spite of the challenges.

Fortunately, we have advantages others may lack as we face and conquer those challenges – dedicated employees, capable department heads and wise, ethical and conscientious elected officials. These ingredients are required to produce an outstanding team, one that works together to lead this organization to the better days that lay ahead. I am pleased and proud to be a part of this “Team”.

**Mayor and Board of Aldermen
Page Four**

While it is the Town Manager whose name appears at the head of this cover letter, I am quick to recognize and express appreciation for the tremendous part that Finance Director Eddie Caldwell plays in the preparation of this document. This is not a process that lasts six weeks, it is more like six months, a process that begins in January and continues until June. But any time of the year, you will find Eddie closely attuned to the revenue and expenditure picture, always following the trends and pointing out problem areas and issues of concern. The Town and the citizens are most fortunate to have Eddie Caldwell overseeing the funds for this community. It has been my great pleasure to work with him in the creation and development of 17 budgets from 1994-1995 until 2010-2011.

In addition, I am grateful to the staff in the Finance Department who assisted in gathering materials for the budget, to the Department Heads and Supervisors for their work in preparing budget requests and to Assistant Manager Alison Melnikova who has been fully involved in the budget process.

The weeks ahead will be difficult. Though we have invested many hours in the preparation of this document, there is always room for improvement. Your input and direction is needed and welcome, for it will lead to a better document, one that should be more valuable and responsive to community needs.

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

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

CHAPTER 159-10 Budget Requests

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

CHAPTER 159-11 PREPARATION AND SUBMISSION OF BUDGET MESSAGE

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

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

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

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

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

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

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

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

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

TYPICAL BUDGET SCHEDULE

JANUARY	Department Heads receive budget forms for preparing Regular and Capital Outlay Request;
FEBRURY 15	Department Heads submit their Capital Outlay Requests;
FEBRUARY 15-28	Finance Director compiles requests and resolves any questions about costs; Finance Director makes preliminary revenue and expenditure estimates for current fiscal year;
MARCH 1	Department Heads submit operating budget requests;
MARCH 1-10	Finance Director compiles requests and resolves any questions about costs;
MARCH 10-15	Finance Director makes revenue estimates for next fiscal year;
MARCH 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.

Table of Contents

1	REVIEW OF TOWN BUDGET ALL FUNDS 2009 - 2010 FISCAL YEAR
2	REVIEW OF PROPOSED GENERAL FUND BUDGET 2010 - 2011 FISCAL YEAR
3	REVIEW OF PROPOSED ENTERPRISE FUND BUDGETS 2010 - 2011 FISCAL YEAR
4	REVIEW OF PROPOSED SERVICE FUNDS BUDGETS 2010 - 2011 FISCAL YEAR
5	PROPOSED LINE ITEM BUDGET ALL FUNDS 2010 - 2011 FISCAL YEAR
6	STATISTICAL INFORMATION AND EXHIBITS PERSONNEL INFORMATION
7	MISCELLANEOUS ITEMS ADDITIONS AND INSERTS
8	BUDGET ORDINANCE

TO: Mayor and Board of Aldermen
SUBJECT: Review of 2009-2010 Budget

As we approach the end of the 2009-2010 fiscal year, we are able to make some projections about the estimated revenues and expenditures for the entire year. This has certainly been a difficult and challenging year, but it was different than the preceding fiscal year when disaster struck during the middle of the year and we were required to react to a dire situation. In 2009-2010, we knew going in that things would be very tight. In 2008-2009, we had begun to see some signs of problems during the spring of 2008, but nothing like the market crash in September, 2008, and the economic downturn for months thereafter.

I am pleased to report that we have survived the year, and we did so without being forced to take the dramatic actions many local governments had to take. So many of our counterparts had to cut personnel, require furloughs of their employees, sharply reduce fringe benefits for employees and actually close for several days during the year. Due to careful past financial planning, the Town of Waynesville had a healthy fund balance and was able to dip into those reserves to provide a rainy day fund. We did eliminate five full-time positions, but those positions were vacant and we were not forced to lay anyone off. The fringe benefits for employees remained at the same level as in the past and we did not have to cut back on programs or projects.

In preparing the 2009-2010 budget, we were cautious in our budget projections, but even that was not enough to meet the drop in sales tax revenues, which declined by more than 10%. We had estimated a drop of a few percentage points, but the stagnant economy remained. Then in late October, there was the rock slide on I-40, and that just rubbed salt in a wound. For the year, we anticipate that actual revenues from the sales taxes will end up \$240,000 below estimates.

Other revenues were lower than projected as well, and throughout the year, we were working with department heads to try and limit their expenditures to essential items rather than spend everything budgeted to their departments. As you would expect, the cooperation of the various departments has been outstanding. We could not hope to find better department heads and supervisors than those we have.

In most years we recommend that the Town allocate appropriations from the fund reserves simply to balance the budget. We rarely have to use those fund balance appropriations because our actual revenues almost always cover actual expenses. In the 2009-2010 budget, we feel we will actually use some of the fund balance. We are not particularly concerned about that, for we view it as a rainy day fund, and we are certainly working our way through a rainy period. Besides, as noted, the fund balance is in a healthy state, and there for us to use in times such as this.

Mayor and Board of Aldermen
Review of 2009-2010 Budget
Page Two

With the many challenges we faced this past year, the Town Board, management, department heads and employees found a way to continue to strive for the goals and objectives the Board has established. We have completed an outstanding Police Department/Development Office/Town Hall in the heart of downtown. We have begun the process of renovating the Hazelwood Office and early in the next fiscal year, all financial operations will be under one roof at that location.

In May, 2009, we placed a new electric substation into operation, just in time for our community to experience one of the coldest and snowiest winters in several years. When the demand on our older substation led to an overload and malfunction, we were able to switch much of the load from the older substation to the new substation and have electricity back to our customers within a six hour period. We built the second substation to meet the electrical demand on the system, but we quickly learned of the benefit of being able to switch the electric load to the other substation and get our customers back on line in much less time than Progress Energy.

We have been aggressive in seeking grants to help us meet the needs of the community and the area to which the Town provides services. The Police Department was successful in earning a Community Oriented Policing Grant which provides funds for two officers for a three year period. We worked with the Eagle Nest Homeowners Association and won a \$1,000,000 grant to add with a contribution of \$300,000 from the property owners. With those funds, we have constructed over two miles of water lines and two water tanks and will replace an inadequate private water system. We worked with our engineering firm and were able to earn a \$904,000 grant/loan to replace several thousand feet of undersized and inadequate water lines as well as install one thousand new water meters, many of them being radio read meters, the wave of the future.

We worked with Haywood Vocational Opportunities and earned a \$240,000 grant from the Rural Center to assist HVO with the renovation of the former Welco Industry building. Once renovated, HVO anticipates adding more than 50 jobs in our community, and based upon their past performance in building construction, we know that the rehabilitated facility will be a showplace. We are proud of the partnership formed with Haywood Vocational Opportunities in this and other projects which have resulted in new job opportunities in our community.

Many hours have been invested by the volunteers serving on the Committee appointed to review the Land Development Standards. This group has worked with Town Staff and the Consultant hired to rewrite the Standards and during the summer of 2010, we believe a final document will be presented to the Town Board.

Mayor and Board of Aldermen
Review of 2009-2010 Budget
Page Three

The Public Art Commission is another group of citizens giving a tremendous amount of time back to the community. Since the inception of that Commission, they have worked hard on bringing public art to the streets of the downtown, generating interest among citizens of the town and visitors to the community as well. Our town is a much richer place because of the work of this group.

There were many challenges during the 2009-2010 fiscal year, but as noted, there were many wonderful things that happened in our community.

Financially, the Town of Waynesville remains strong. We finished the 2008-2009 fiscal year with a fund balance in the General Fund of over 42% and expect to see a year end fund balance remain in the mid-30% range. The Sewer and Electric Funds remained strong during the 2009-2010 fiscal year, and we project that those two funds will increase their reserves for the year. The Water Fund has seen a slight drop in its reserves, but that reflects the Town's determination to continue investing \$300,000 annually in replacing deteriorated and leaking water lines. We must stay on course with this work as well as with the work of replacing old sewer lines and manholes if we are to chip away at the large cost of needs identified by these utility systems.

The following pages show the anticipated results in each fund, comparing the revenues and expenditures budgeted for 2009-2010 with what we believe they will actually be when the year ends. In cases where there are significant differences, an explanation is provided. This will give you a good idea of what our financial results will be for the year and why.

Respectfully submitted,

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

A. Lee Galloway
Town Manager

**PART 1 - 2009 - 2010
ESTIMATED BUDGET**

I. GENERAL FUND			
A. REVENUES	BUDGETED 2009-2010	EST. ACTUAL 2009-2010	DIFFERENCE
Real Estate Taxes - Town	4,022,370	4,123,640	101,270
Comment: While there was little growth in the tax base, the Tax Collections have been strong and there was a strong emphasis on encouraging collections. In most cases, taxpayers in Waynesville have paid property taxes in a timely manner.			
Real Estate Taxes - Municipal Service District - Downtown Waynesville	92,100	110,230	18,130
Comment: There were some discoveries in the Municipal Service District this past year and that gave the MSD a higher than normal collection.			
Motor Vehicle Taxes	255,730	240,810	(14,920)
Comment: There was a drop in the number of new cars purchased the past year and taxes on motor vehicles have dropped as well.			
Motor Vehicle Taxes - Municipal Service District - Downtown Waynesville	0	120	120
Motor Vehicle Rental Tax	20,000	18,980	(1,020)
Comment: Vehicle rentals seemed to have reacted to the poor economy also.			
Tax Refunds and Discounts	(4,500)	(2,500)	2,000
Comment: Refunds are issued when people pay property taxes already paid by their mortgage company. The duplicate payments were less in 2009-2010 than we normally see.			
Penalties/Interest/Advertising	28,100	44,400	16,300
Comment: There was a stronger emphasis on back taxes and it was successful, with one result being the collection of more penalties and interest than normal.			
Local Option Sales Tax - 1 %	900,870	772,260	(128,610)
Comment: We budgeted a decrease in the sales tax collections this year, but it was even greater than we estimated. The closing of I-40 has also had a dramatic impact upon local sales and sales tax revenues have suffered as a result.			
Local Option Sales Tax - 1/2 %	898,340	796,100	(102,240)
Comment: Again, although we budgeted a decrease, sales tax collections have been worse than predicted, and revenues are down significantly.			
Additional 1/2% Sales Tax to Replace Reimbursements	373,530	363,060	(10,470)
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. The hold harmless has prevented a greater drop in this revenue source.			
Privilege License Tax	19,500	20,000	500

**PART 1 - 2009 - 2010
ESTIMATED BUDGET**

REVENUES	PROPOSED	EST. ACT.	DIFFERENCE
Cable Television Gross Receipts	149,020	146,530	(2,490)
Comment: The State adopted new regulations regarding cablevision as well as satellite television. Revenues ran strong in 2008-2009, but with the slowdown in the economy, people apparently reduced their expenses and the proceeds from video services have dropped as a result.			
Beer and Wine Tax	44,710	14,900	(29,810)
Comment: After our budget for 2009-2010 was adopted, the State decided to withhold a portion of the Beer and Wine Taxes, reducing our revenues in this area.			
Court Facilities Fees	4,000	2,800	(1,200)
Franchise Taxes			
Comment: These revenues sources used to grow steadily, but in recent years they have been unpredictable. Telecommunications revenues grew rapidly for a number of years as more people had cell phones, but now, there is a decline as many people have given up their land lines. We experienced a very cold winter and anticipate a slight increase in the tax on electricity.			
A. Telecommunications	335,170	303,140	(32,030)
B. Electric	396,740	398,460	1,720
C. Natural Gas	15,030	14,840	(190)
Powell Bill Revenue	306,300	319,960	13,660
Comment: After taking a dramatic drop in 2008-2009 with a much higher average cost per gallon on gasoline, revenues grew this year. Still, this revenue source used to construct and maintain streets is smaller than what it was a decade ago.			
80% Bridge Reimbursements	380,000	420,080	40,080
Comment: This is for the 80% reimbursement from the State for Hendrix Street bridge construction. When it was finally bid, the costs were higher than expected, so the 80% reimbursement from the federal government will be higher.			
Solid Waste Tax	4,250	6,850	2,600
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
Federal Emergency Management Reimbursements (FEMA)	0	47,390	47,390
Note: These are reimbursements from the federal government for unanticipated expenditures related to the heavy snow on December 18, 2009 and its aftermath.			

PART 1 - 2009 - 2010

ESTIMATED BUDGET

REVENUES	PROPOSED	EST. ACT.	DIFFERENCE
Powell Bill Interest Earnings	3,560	2,340	(1,220)
Comment: Interest rates are at a near record low and earnings are down.			
Police Grant - Others	50,000	99,010	49,010
Comment: These are grant funds from the COPS Program which allowed us to hire two full time officers for the Police Department.			
Unauthorized Substance Funds	30,000	17,950	(12,050)
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. We do not expect the forfeitures to reach estimates.			
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	50,690	30,400	(20,290)
Comment: We closed out various projects and received funds for the Pedestrian and Russ Avenue Studies. We may not be reimbursed for some of the work until the subsequent fiscal year.			
Sale of Fixed Assets - Powell Bill Items	0	0	0
Comment: When we sell capital equipment paid for with Powell Bill Funds, we must return the money to Powell Bill reserves. We had no sales in 2009-2010.			
Building Permits	105,000	96,000	(9,000)
Comment: As you know, construction remains flat and the sale of building permits is far from what it was in recent years when growth was more dramatic. We are not sure when we will see an upswing in construction activity.			
Planning Fees	8,000	4,000	(4,000)
Comment: With building permits off and little in the way of development plans, revenues for various planning fees did not generate much income.			
Rezoning and Annexation Fees	3,000	1,000	(2,000)
Comment: These fees are down with few rezoning requests coming in.			
Homeowners Recovery Fund	-500	-200	300
Comment: There is a fee charged for each new home to go to a State fund, but with so few homes being built, there is little money to send to the State.			
Connection and Reconnection Fees	42,000	51,000	9,000
Late Payment Penalties	19,500	23,000	3,500
Comment: Unfortunately, these are indicative of the poor economy, with greater numbers of cut off and cut off fees and more late payment penalties being paid.			

**PART 1 - 2009 - 2010
ESTIMATED BUDGET**

REVENUES	PROPOSED	EST. ACT.	DIFFERENCE
Charges to the Water Fund	180,860	180,860	0
Charges to the Sewer Fund	166,730	166,730	0
Charges to the Electric Fund	361,120	361,120	0
Police Contract Services	66,500	65,000	(1,500)
Comment: These are revenues for contract police services, including a large sum from the School System for the School Resource Officer at the middle school. Revenues are running at close to what was expected for the fiscal year.			
Fire Protection Charges	171,200	225,680	54,480
Comment: The County expanded fire districts in 2009-2010, and we are seeing a sizable increase in fire tax collections as a result. This revenue increase is most timely in view of the debt on the fire station and the one coming on the new truck.			
Commercial Sanitation Fees	393,000	356,230	(36,770)
Comment: Revenues from commercial customers have declined. Some of this relates to a number of businesses that have ceased operations and some that cut back on the number of collections due to the lower volume of garbage they have.			
Residential Sanitation Fees	286,000	294,000	8,000
Comment: Revenues for residential service were slightly above projections and we are not seeing a reduction in that area. We are seeing more recycling in town.			
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	44,400	46,000	1,600
Comment: We have switched entirely to front loading dumpsters, and no longer sell dumpsters. This revenue increased slightly as more dumpsters are rented.			
Cemetery Lot Sales	20,000	20,000	0
Comment: Sales of cemetery lots and columbarium niches was up in 2009-2010 producing a higher amount of revenue and meeting budget projections.			
Cemetery After Hours Call Out Fees	100	0	(100)
Comment: This is the charge for call outs on weekends and holidays, and funeral homes have tried to avoid these as much as possible.			
Columbarium Sales	1,200	0	(1,200)
Comment: There were columbarium niches sold, with the revenue mixed in with cemetery lot sales above.			
Columbarium Openings	600	0	(600)
Comment: These fees are likely included in cemetery lot sales.			

**PART 1 - 2009 - 2010
ESTIMATED BUDGET**

REVENUES	PROPOSED	EST. ACT.	DIFFERENCE
Recreation - Memberships	337,000	314,100	(22,900)
Comment: We have seen a decline in all areas of recreation revenues in this fiscal year. We feel it relates to the poor economy and to the bad weather that we experienced during the winter months.			
Recreation - Daily Passes	161,000	130,000	(31,000)
Comment: Daily attendance was down, particularly during the winter months as the weather was so poor and perhaps impacted attendance. But the economy may play into people cutting back on expenditures for recreational purposes.			
Recreation - Rentals	42,000	40,000	(2,000)
Comment: Rental fees saw a slight decline for the year.			
Recreation - Department Services	75,000	52,000	(23,000)
Comment: Fees for department services appear to have dropped in 2009-2010, but when we look at income from Adult and Children Programs below, we wonder if it is more a matter of how the revenue is reported.			
Recreation - Contribution from Haywood County	0	0	0
Comment: Haywood County no longer supports recreation efforts of the Town.			
Recreation - Adult and Children Recreation Programs	80,000	107,000	27,000
Comment: We have expanded programming and revenues were up, but we are not sure that revenues from department services might be included here.			
Recreation - Program Fees at Armory	7,000	8,000	1,000
Recreation - Rentals Collected at Armory	4,500	3,700	(800)
Recreation - Child Care	0	0	0
Recreation - Commissions on Vending Machines	1,500	7,030	5,530
Comment: The Town moved out of the vending machine business and collects a share of the profits from the machines placed here by others.			
Recreation - Proceeds from Concessions	30,000	2,280	(27,720)
Comment: While this is a large drop in revenue, there is also a large drop in the amount the Town paid to stock the vending machines, not to mention the cost of personnel to take time to drive to vendors to purchase items and stock machines.			
Recreation - Playground	14,000	5,000	(9,000)
Comment: This is the money left over from contributions toward the Community Playground and is used for annual maintenance on the playground. We appropriate all that is left in the fund, but we do not use all that money.			
Contributions/Donations - Police	0	2,500	2,500
Comment: These were donations toward the DARE vehicle, a new Camaro.			

**PART 1 - 2009 - 2010
ESTIMATED BUDGET**

REVENUES	PROPOSED	EST. ACT.	DIFFERENCE
Contributions/Donations - Recreation	0	300	300
Community Foundation Donation	0	0	0
Comment: When the Recreation Center was started, a special fund was established to receive donations. This fund normally provides donations from interest earnings, but in most years there are little if any earnings. And the money now is less than when the fund was begun in the 1990s.			
Memorials	10,000	10,000	0
Comment: This was a new account last year to which people may donate to purchase memorials for others. We saw an upsurge in memorials for items for the new building. One family who lost a loved one even named the Town's gift fund as a source to which memorials might be made.			
Public Art	20,400	18,380	(2,020)
Comment: These are donations made in support of the Public Art Program. The first year's program was very successful, and there has been continued support for the art projects since.			
Public Art - Town of Waynesville	9,600	9,800	200
Comment: This was the Town's contribution to the Art Program.			
Public Art - Ticket Sales	0	1,820	1,820
Comment: This is a revenue resulting from the Public Art Program.			
Miscellaneous	5,000	5,000	0
Comment: This is an account where we place revenue that does not fit easily in other catagories.			
Rents	28,800	28,800	0
Comment: These are primarily the rents from cell tower locations.			
Sale of Materials & Fixed Assets	31,000	70,600	39,600
Comment: This is from the sale of vehicles and equipment as surplus, including a 2005 Mack Side Loading Commercial Truck which sold for \$40,000.			
Parking Tickets	800	1,600	800
Comment: There was a stronger effort at parking enforcement this past year.			
Noise Ordinance Violations	200	550	350
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	50	50
Bad Check Charges	600	800	200

**PART 1 - 2009 - 2010
ESTIMATED BUDGET**

REVENUES	PROPOSED	EST. ACT.	DIFFERENCE
Adopt a Trail - Recreation Department	0	0	0
Investment Earnings	11,980	9,020	(2,960)
Comment: Interest rates have dropped considerably since 2007, and the interest earnings are declining as well.			
ABC Store Sales Distribution	94,370	32,350	(62,020)
Comment: Representatives of the ABC Store indicate that sales have declined and profits which they have typically shared with the Town government have also. County government which also receives a share of the profits have likely seen a reduction in funding as well.			
ABC Distribution - Law Enforcement	17,250	8,320	(8,930)
ABC Distribution - Rehabilitation	10,780	4,790	(5,990)
Transfer from Water Fund	91,950	91,950	0
Comment: We transfer a portion of the water revenues after fund balance is deducted to the General Fund.			
Transfer from Sewer Fund	83,070	83,070	0
Comment: We transfer a portion of the sewer revenues after fund balance is deducted to the General Fund.			
Transfer from Electric Fund	887,000	887,000	0
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. The Electric Fund has prospered the past year and there may be some wisdom in having that fund pick up the cost of the parking deck payment again.			
Fund Balance Appropriated-Powell Bill	160,140	107,620	(52,520)
Comment: We have not been able to do as much work as normal, so the use of Powell Bill funds were somewhat less than anticipated. Most of the overage is the Town's share of the cost of the Hendrix Street Bridge Replacement.			
Fund Balance Appropriated	560,640	1,096,080	535,440
Comment: For the first time in many years, it appears that we will have to use a portion of the funds from our reserves which we used to balance the budget. In addition, we are proposing the transfer of \$645,390 from reserves to a separate Capital Reserve Fund for use in Town construction projects.			
TOTAL GENERAL FUND REVENUES	13,034,800	13,356,680	321,880

PART 1 - 2009 - 2010

ESTIMATED BUDGET

B. EXPENDITURES	PROPOSED	EST. ACT.	DIFFERENCE
Governing Body	109,850	109,230	(620)
Comment: Hospitalization expense is under by \$710.			
Administration	837,690	821,060	(16,630)
Comment: Salaries and fringe benefits under \$4,470, Legal fees under \$2,000, Professional Services under \$1,450, Auto Expense under \$1,650, Materials and Supplies under \$1,000, Postage under \$1,000, Equipment Repair under \$1,000, Legal Notices under \$1,500, Contract Services under \$1,500.			
Finance Department	798,730	791,260	(7,470)
Comment: Wages and fringe benefits under \$6,100, Accounting under \$1,500.			
Public Buildings	951,550	947,640	(3,910)
Comment: Building Maintenance over \$11,000, Capital Improvements under by \$14,250.			
Horticulturist	40,050	39,750	(300)
Police Department	3,012,160	2,988,750	(23,410)
Comment: Wages and fringe benefit costs over \$16,820 (grant for 2 officers)			
Automotive expenses under \$14,250, Professional Services under \$2,800, Travel & Training under \$8,000, Equipment Rent under \$4,450,			
Miscellaneous Police Grants	80,000	56,000	(24,000)
Comment: Generally, grants were not as easy to secure this past year, though we did receive grant for two officers.			
Fire Department	838,160	819,720	(18,440)
Comment: Wages & Fringe Benefits under \$26,020, Automotive Expenses under \$2,990, Electricity over by \$7,500.			
A. Emergency Responders	12,500	11,260	(1,240)
Streets and Sanitation	2,408,430	2,269,290	(139,140)
Comment: Wages and fringe benefits under \$36,000, Dumpsters for resale under \$10,000, Vehicle expense under \$14,000, Materials & Supplies over \$15,000, Electricity under \$22,400, Equipment Repair under \$3,300, Tipping Fees under \$38,000, Capital Improvements under \$50,000, Landfill Cost over \$31,000.			
Powell Bill	850,000	850,000	0
Comment: Hendrix Street Bridge construction was planned in 2006-2007 budget but was delayed by State. Rights-of-way were secured and construction on this bridge has begun.			
Cemetery	116,430	106,280	(10,150)
Comment: Wages and fringe benefits under \$5,530, Equipment under \$5,500.			

PART 1 - 2009 - 2010

ESTIMATED BUDGET

B. EXPENDITURES	PROPOSED	EST. ACT.	DIFFERENCE
Planning and Code Enforcement	296,950	291,850	(5,100)
Comment: Capital Improvements for major design services are under by \$5,100.			
A. Building Inspectors/Code Enforcement Officer	222,490	218,440	(4,050)
Comment: Vehicles costs under \$1,350, capital cost for equipment under \$2,000.			
Special Appropriations	240,490	253,750	13,260
Comment: With the drop in ABC Funds, the transfer to the Library down \$4,000, Higher collections of taxes led to increase in funds for DWA by \$18,000.			
Parks and Recreation	2,160,320	2,112,510	(47,810)
Comment: Wages and fringe benefit costs under by \$45,000, Professional Services over \$28,000 (skatepark), Vehicle expense under \$1,650, Purchase for Resale under \$23,200, Electricity under \$19,000, Propane Gas under \$12,400, Building Maintenance over \$38,000 (dectron unit) Equipment Repair under \$5,000. Other advertising under \$6,500.			
Recreation - Special Projects	59,000	24,500	(34,500)
Comment: Playground Maintenance under \$9,000, Recreation Programs under \$15,500, Richland Creek under by \$10,000.			
Operating Transfers to Other Funds			
A. Transfer to Capital Projects Fund - Fire & Police Projects	0	645,390	645,390
Comment: At the Board Retreat, we discussed setting up a Capital Project Fund, using the money left from the Police/Fire Building Projects to establish the fund. This must show as a revenue from "Fund Balance" and an expenditure from the General Fund, going to a separate fund called Capital Projects Fund.			
TOTAL GENERAL FUND EXPENDITURES	13,034,800	13,356,680	321,880
C. GENERAL FUND SUMMARY	PROPOSED	EST. ACT.	DIFFERENCE
REVENUES	13,034,800	13,356,680	321,880
EXPENDITURES	13,034,800	13,356,680	(321,880)
DIFFERENCE	0	0	0

**PART 1 - 2009 - 2010
ESTIMATED BUDGET**

II. WATER FUND			
A. REVENUES	PROPOSED 2009-2010	EST. ACTUAL 2009-2010	DIFFERENCE
Water Charges	2,219,600	2,192,400	(27,200)
Comment: Water rates were increased 5%, but the actual revenues did not reach that level, perhaps due to conservation, but more likely due to the heavy rainfall of the year which meant less watering of plants.			
Water Taps/Connection Fees	50,000	30,000	(20,000)
Comment: The downturn in all types of construction meant fewer taps purchased for new homes and businesses.			
Impact Fees - New Connections	25,000	12,000	(13,000)
Comment: With limited new construction there were few impact fees to collect.			
Miscellaneous Revenues	1,500	1,800	300
Sale of Materials/Supplies/Fixed Assets	0	0	0
Comment: We reduced capital purchases this year, so there was little equipment purchased and not much surplus equipment available for auction.			
Contributed Capital	0	0	0
Comment: This is generally for grants received, but the grant for the Eagle Nest Water System was set up as a Capital Project Fund since it will likely extend over two fiscal years.			
Investment Earnings	2,500	1,320	(1,180)
Comment: Our fund balance in this fund is low and interest rates are also low, meaning there is less chance of generating revenues from investments.			
Transfer from Electric Fund	0	0	0
Fund Balance Appropriated	169,570	119,750	(49,820)
Comment: We attempted to hold expenditures down this year and some costs actually dropped, meaning the use of Fund Balance has been reduced.			
TOTAL WATER FUND REVENUES	2,468,170	2,357,270	(110,900)

**PART 1 - 2009 - 2010
ESTIMATED BUDGET**

B. EXPENDITURES	PROPOSED	EST. ACT.	DIFFERENCE
Water Maintenance	1,159,500	1,114,450	(45,050)
Comment: Professional services are under \$14 ,500, Gas, Tires and Vehicle Maintenance under \$2,310, Phone costs under \$3,500, Electric Costs under \$7,000, Equipment Repair & Maintenance under \$6,000, Capital Improvements expected to be under \$6,200.			
Water Treatment	1,026,200	960,350	(65,850)
Comment: Wages & fringe benefits under \$10,100, Professional Services under by \$3,000, Chemicals under \$47,100, Electricity under \$2,650, Equipment Repair under by \$5,000.			
Administration and Finance	190,520	190,520	0
Debt Service	0	0	0
Contingency	0	0	0
Transfer to Other Funds:			
To General Fund	91,950	91,950	0
Comment: We transfer a portion of the water fund revenues, after fund balance is deducted, to the General Fund.			
TOTAL WATER FUND EXPENDITURES	2,468,170	2,357,270	(110,900)
C. WATER FUND SUMMARY	PROPOSED	EST. ACT.	DIFFERENCE
REVENUES	2,468,170	2,357,270	(110,900)
EXPENDITURES	2,468,170	2,357,270	110,900
DIFFERENCE	0	0	0

**PART 1 - 2009 - 2010
ESTIMATED BUDGET**

III. SEWER FUND			
A. REVENUES	PROPOSED 2009-2010	EST. ACT. 2009-2010	DIFFERENCE
Sewer Charges	1,935,900	1,909,520	(26,380)
Comment: Although rates were increased, revenues did not grow at the same rate. The heavier than normal rainfall in 2009-2010 led to lower water use and since sewer rates are based upon water use, revenues dropped in this fund also.			
Sewer Taps	25,000	12,000	(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	2,000	0	(2,000)
Comment: These are fees to connect along Route 19 and the line to the Maple Grove Church. There were no taps to these lines in 2009-2010.			
Impact Fees - Flow Allowances - Other Systems	2,000	0	(2,000)
Comment: These are Impact Fees the Board approved for any new developments on the Junaluska Sanitary District and Clyde systems. They had the same slow growth and lack of revenues as Waynesville experienced.			
Impact Fees - New Connections	40,000	10,000	(30,000)
Comment: The Asset Management Study recommended capacity fees from new customers connecting to the system. But the slowdown in construction meant low revenues in this area.			
Miscellaneous Revenue	500	850	350
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	1,990	1,620	(370)
Comment: Investment income declines with lower interest rates.			
Fund Balance Appropriated	9,590	0	(9,590)
Comment: We should only need a small amount from fund balance.			
TOTAL SEWER FUND REVENUES	2,017,480	1,934,490	(82,990)

**PART 1 - 2009 - 2010
ESTIMATED BUDGET**

B. EXPENDITURES	PROPOSED	EST. ACT.	DIFFERENCE
Sewer Maintenance	665,630	620,270	(45,360)
Comment: Wages and Fringe Benefit Costs are under by \$18,850, Professional Services under by \$8,000, Materials and Supplies under by \$17,000, Equipment Rental under \$4,000, Contract Services under \$2,000.			
Wastewater Treatment	1,091,030	1,023,030	(68,000)
Comment: Wages and fringe benefit costs are under \$4,100, Professional Services under \$2,000, Treatment Chemicals under \$17,500, Materials/Supplies under \$2,000, Electric under \$3,000, Propane Gas under \$7,000, Maintenance and Repair under \$27,000.			
Administration and Finance	177,750	177,750	0
Contingency Appropriated	0	0	0
Transfer to Other Funds:			
To General Fund	83,070	83,070	0
Comment: We transfer a portion of the sewer fund revenues, after fund balance is deducted, to the General Fund.			
TOTAL SEWER FUND EXPENDITURES	2,017,480	1,904,120	(113,360)
C. SEWER FUND SUMMARY	PROPOSED	EST. ACT.	DIFFERENCE
REVENUES	2,017,480	1,934,490	(82,990)
EXPENDITURES	2,017,480	1,904,120	113,360
DIFFERENCE	0	30,370	30,370

**PART 1 - 2009 - 2010
ESTIMATED BUDGET**

IV. ELECTRIC FUND			
A. REVENUES	PROPOSED 2009-2010	EST. ACT. 2009-2010	DIFFERENCE
Electric Charges	8,474,700	7,890,210	(584,490)
Comment: We saw a decline in fuel charges from Progress Energy, and did not have to raise rates when the new contract went into effect on January 1, 2010. We have seen a decline in electricity used by Associated Packaging and there was a related decline in revenues.			
Security Lights	41,000	45,000	4,000
Comment: We increased rates for security lights and earned more revenue.			
Street Lights	82,150	88,800	6,650
Comment: We charge other funds for street lighting on Town property and for the first time in many years, we increased the charge for street lighting.			
Underground Service Installation	2,000	700	(1,300)
Comment: With less construction there were fewer underground service lines.			
Renewable Charge Revenue	0	21,000	21,000
Comment: This is the charge required under Senate Bill 3 and is paid to Progress Energy to assist them in meeting the 12.5% renewable energy level.			
Electric Pole Rental	13,700	13,700	0
Comment: These are charges made to other utility companies for the use of our power poles.			
Sales Tax Charges	214,760	202,250	(12,510)
Comment: With the decline in fuel charges and in electric consumption, electric bills dropped and so too did the sales tax we collect on electric sales.			
Miscellaneous Revenues	3,000	8,250	5,250
Sale of Fixed Assets	0	100	100
Comment: There were no real assets to sell in 2009-2010.			
Investment Earnings	4,240	3,520	(720)
Comment: Interest rates have declined and interest earnings dropped as well.			
Fund Balance Appropriated	207,350	0	(207,350)
Comment: Revenues were down but expenditures were also. As a result, it was not necessary to use the fund balance			
TOTAL ELECTRIC FUND REVENUES	9,042,900	8,273,530	(769,370)

**PART 1 - 2009 - 2010
ESTIMATED BUDGET**

B. EXPENDITURES	PROPOSED	EST. ACT.	DIFFERENCE
Electric Maintenance	1,222,350	1,174,720	(47,630)
Comment: Wages and fringe benefit under by \$9,640, Professional Services under by \$5,000, Materials & Supplies under \$10,800, Transformers under \$3,500, Equipment Repair & Maintenance over \$20,000, Capital Outlay down \$15,000 Share of Public Works Expense under \$16,000.			
Purchased Power	6,355,000	5,428,000	(927,000)
Comment: Fuel adjustment charges passed along by Progress Energy were down meaning a lower cost of power purchased and the decline in use by Associated Packaging led to a major reduction in the amount paid for power purchased.			
Renewables Energy Payment:	0	18,180	18,180
Comment: Under Senate Bill 3, every electric provider must achieve a 12.5% of electric generation from renewable sources by 2021. Waynesville is allowed to pay Progress Energy an amount to expend on that renewable energy.			
Sales Tax on Purchased Power	190,650	162,840	(27,810)
Comment: With lower sales, we pay less in sales taxes.			
Bad Debt Expense	26,780	26,780	0
Administration and Finance	361,120	361,120	0
Comment: This is the charge to Electric Fund for the cost of services provided the Fund by General Fund personnel.			
Transfer to General Fund	887,000	887,000	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	9,042,900	8,058,640	(984,260)
C. ELECTRIC FUND SUMMARY	PROPOSED	EST. ACT.	DIFFERENCE
REVENUES	9,042,900	8,273,530	(769,370)
EXPENDITURES	9,042,900	8,058,640	984,260
DIFFERENCE	0	214,890	214,890

**PART 1 - 2009 - 2010
ESTIMATED BUDGET**

V. PUBLIC WORKS OPERATION			
A. REVENUES	PROPOSED 2009-2010	EST. ACT. 2009-2010	DIFFERENCE
Charges to Other Funds	309,420	267,740	41,680
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 were down in 2009-2010.			
Miscellaneous Revenue	0	700	(700)
Investment Income	100	100	0
TOTAL PUBLIC WORKS REVENUES	309,520	268,540	40,980
B. EXPENDITURES	PROPOSED	EST. ACT.	DIFFERENCE
Public Works Operations	309,520	268,540	(40,980)
Comment: Wages and fringe benefit costs are under \$28,180, Professional Services over \$ 9,500, Materials & Supplies under \$2,000, Electricity under \$4,500, Building Repairs under \$3,000, Capital Outlay under \$13,000.			
TOTAL PUBLIC WORKS EXPENDITURES	309,520	268,540	(40,980)
C. PUBLIC WORKS SUMMARY	PROPOSED	EST. ACT.	DIFFERENCE
REVENUES	309,520	268,540	(40,980)
EXPENDITURES	309,520	268,540	40,980
DIFFERENCE	0	0	0

PART 1 - 2009 - 2010
ESTIMATED BUDGET

VI. GARAGE OPERATIONS			
A. REVENUES	PROPOSED 2009-2010	EST. ACT 2009-2010	DIFFERENCE
Charges to Other Funds	603,620	559,220	(44,400)
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. Expenses were down in 2009-2010.			
All Other Revenue	0	3,620	3,620
Investment Income	0	120	120
TOTAL GARAGE REVENUES	603,620	562,960	(40,660)
B. EXPENDITURES	PROPOSED	EST. ACT.	DIFFERENCE
Garage Operations	603,620	562,960	(40,660)
Comment: Gas, Oil and Tires under \$42,350, Materials & Supplies over \$14,000, Share of Public Works Expense under \$10,000.			
TOTAL GARAGE EXPENDITURES	603,620	562,960	(40,660)
C. GARAGE SUMMARY	PROPOSED	EST. ACT.	DIFFERENCE
REVENUES	603,620	562,960	(40,660)
EXPENDITURES	603,620	562,960	40,660
DIFFERENCE	0	0	0

TO: Mayor and Board of Aldermen

SUBJECT: Proposed 2010 - 2011 General Fund Budget

The proposed General Fund Budget for the 2010-2011 Fiscal Year is hereby submitted for your review. The document calls for expenditures of \$13,393,900, an increase of \$37,220 from the amended 2009-2010 budget of \$13,356,680. The 2009-2010 fiscal year started with a projected General Fund budget of \$13,034,800. That amount was increased when the Board created a Capital Projects Fund with unspent money left over from construction of the new fire station and police/development office/town hall. This left the final 2009-2010 General Fund budget of \$13,356,680.

We continue to deal with challenges from the economic recession which began in early 2008 and is now extending into a third fiscal year. We began the 2008-2009 fiscal year with a General Fund budget of \$13,396,910. With losses in several revenue sources, the Town had to reduce expenditures considerably and the proposed 2009-2010 budget was only .15% higher than the amended 2008-2009 budget. The proposed 2010-2011 budget of \$13,393,900 is almost exactly where we were two years ago, when we commenced the 2008-2009 fiscal year with a General Fund budget of \$13,396,910.

But many costs have continued to rise since 2008, and in the face of reduced revenues, the Town has had to make a number of adjustments to operations. We are a different organization than we were in 2008, and with the 2010-2011 budget, we will have reduced our workforce by nine full-time positions in that two year period.

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 2009-2010 budget.

I. REVENUES

In the coming year, it is projected that **General Fund Revenues** will be \$11,243,800, and to meet the anticipated expenditures of \$13,393,900 will require the use of \$906,580 in General Fund reserves, \$129,470 in Powell Bill reserves and the transfer of \$1,293,000 from the Enterprise Funds. During the 2005-2006 fiscal year, we made large 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. Today, the fund balance in our General Fund has grown again, and we propose using \$906,580 to balance the General Fund. In addition, the fund balance in the Electric Fund has grown, and we recommend that an additional \$227,050 be transferred to the General Fund. This is the amount to cover the payment on the parking deck and is what was intended when the Town agreed to participate in that project. We also propose that the Water and Sewer 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. Since 2008, there has been very limited growth in the Town's tax base. Fortunately, even in recession, property owners in Waynesville have been faithful in making property tax payments, so we have not seen a large drop in our tax collections. The new Waynesville Crossings Shopping Center is located 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. Our Tax Collector has been diligent in collecting back taxes left unpaid, and this has helped the Town's financial position.

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, partly based upon sales on a statewide basis and partly based upon local sales. The last is a half-cent passed in 2004 as a compensation for various State-shared taxes which Governor Easley took from local governments when the budget for the State of North Carolina was extremely tight. But the State took back that 2004, half cent sales tax when it took over the Medicare payments for the counties. There was a compromise to replace the revenues that municipal governments would lose in that exchange, and we were promised a "hold-harmless" arrangement.

The recession has continued in North Carolina, and the Town's sales tax revenues have continued to lag behind our estimates. In 2008-2009, we estimated sales tax income of \$2,367,390, but it came in at \$2,104,998. For 2009-2010, we estimated sales tax revenue of \$2,172,740, but at this point, we are estimating the actual income will be \$1,931,420. That is down \$396,039 from what we actually received in 2007-2008. While the economy and high unemployment have contributed to this shortfall, the rock slide and the close of Interstate 40 for six months has been a major factor. Many of our businesses have suffered a decline in sales, and sales tax revenues have suffered as well. In anticipation of the reopening of I-40 and an improvement in the economy, we estimate that sales tax revenues will improve slightly in 2010-2011 to \$1,948,850.

For 2010-2011, major changes in revenue sources in the General Fund would be as follows: Increases are expected in Police Grants (\$36,510), Miscellaneous Grants (\$36,600), Building Permits (\$19,000), Residential Sanitation Fees (\$50,000), Various Recreation Revenues (\$20,000) and the Beer and Wine Tax (\$29,810) assuming that the State does not withhold a portion of that tax as it did in 2009-2010. There are several revenue sources which we expect to decline in the coming fiscal year, and these include: Property Taxes (-\$81,290), Penalties & Interest on Taxes (-\$16,300), Franchise Taxes (-\$10,800), Powell Bill (-\$14,960), Bridge Reimbursements (-\$84,080), FEMA reimbursements (-\$47,390) and Sale of Surplus Equipment (-\$39,600).

As the budget stands, the use of \$906,580 from the General Fund reserves would be necessary to balance the upcoming budget. In the 2009-2010 budget, we estimate using \$1,096,080 in reserve funds, but that includes transferring \$645,390 to establish a Capital Project Fund to help meet future capital construction needs. Last year, we proposed using \$160,140 in Powell Bill reserves, and we are using around \$107,620. In 2010-2011, we suggest using \$129,470 to meet proposed Powell Bill expenditures.

When the Town negotiated a new contract with Progress Energy in 2002, we were able to secure a savings of approximately \$250,000 annually. At that time, the Town Board decided to use those savings to make a contribution to Haywood County toward the debt on the downtown parking deck. Unfortunately, in 2004, fuel costs began to rise dramatically, and the Town saw the profits in the Electric Fund erode quickly. It appeared that over \$600,000 would be lost in the 2003-2004 fiscal year. To cut into that loss, it was agreed that the Electric Fund would retain the \$227,050 intended as a contribution toward the parking deck and that the General Fund would pick up that cost. In 2010, the situation is reversed, with the General Fund experiencing significant revenue losses and the Electric Fund quite healthy again. For this reason, we are recommending that the Electric Fund transfer to the General Fund be increased from the \$887,000 in 2009-2010 to \$1,114,050, which would be \$227,050 more, the amount of the contribution toward the parking deck. When the economic situation returns to normal and General Fund revenues begin to grow, perhaps it can again handle the parking deck debt contribution.

In 2010-2011, we are proposing that the General Fund receive \$97,250 from Water Fund and \$81,700 from Sewer Fund.

II. EXPENDITURES

In the coming year, it is projected that **General Fund Expenditures** will total \$13,393,900, exceeding our anticipated expenditures for 2009-2010 by \$37,220, an increase of .28%. This number and percentage figure are very misleading. In developing the 2010-2011 General Fund budget, we were faced with a number of cost increases, not to mention a number of declines in various revenues. To reach a figure of \$37,220, we had to deny many requests and make substantial cuts in various areas, particularly in Capital Outlay expenditures. In addition, we had to reduce our work force by another four positions, and that is on top of the five full time positions dropped in the 2009-2010 budget.

We have been advised that due to some exceptionally high medical claims, the Town's health insurance costs could increase by \$321,040 in 2010-2011, and \$234,110 of that amount would come from the General Fund. In addition, the State Retirement System had an actuarial study performed of its various retirement programs and found that after the investment losses of 2008-2009 and with so many "baby-boomers" reaching retirement age, the retirement systems needed an infusion of cash in order to remain sound. They have chosen to increase retirement contributions by 1.55% of payroll, meaning an increase of \$91,840 for all Town employees, and \$68,910 would come from the General Fund.

With these large increases in fringe benefit costs and our revenues down in several areas, we are unable to recommend a cost of living or merit pay adjustment for the employees for 2010-2011. There are simply inadequate funds to grant pay increases after absorbing both the higher costs of health insurance and retirement. But at least the Town is able to absorb these cost and they are not being passed along to our personnel.

While we eliminated 5 full time positions in 2009-2010 and proposed to eliminate 4 more full time positions in 2010-2011, we are pleased to report that all of these positions were eliminated by attrition or retirement. We have not yet had to lay off one employee.

There were two full time employees added during the fiscal year, the result of a Community Oriented Policing grant awarded to the Waynesville Police Department by the federal government. With 159 full time and approximately 60 part time employees, a goodly portion of the Town's budget is tied to personnel costs for wages and fringe benefits. Nearly 60% of the General Fund budget is tied to salaries, wages and fringe benefits costs, so even a modest pay increase can have a significant financial impact upon the budget. As we proceed through the fiscal year, if economic conditions improve and revenues are on the upswing, perhaps we can revisit this issue.

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 2009-2010 compared with the amount we project for the 2010-2011 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 2010-2011 General Fund Budget calls for a **Fund Balance appropriation** of \$1,036,050, with \$906,580 coming from undesignated reserves and \$129,470 coming from Powell Bill funds. The amount coming from Powell Bill reserve funds was built up over a few years to provide the Town's 20% share to replace the Hendrix Street Bridge, a project which will be completed during the next fiscal year. The \$906,580 coming from the undesignated reserves of the General Fund is higher than we typically suggest; however, by careful spending on the part of department heads, management and the Town Board, the fund balance has grown to a point that we feel comfortable recommending this amount.

We view the fund balance as a "rainy day fund", a resource to use when finances are tight. Rather than passing along our increased costs to the taxpayers, we are recommending that the fund balance be used to get the Town through the challenging economic situation in which we find ourselves. In the next few years, we hope to see the economy return to normal and our revenues growing again, making us less dependent upon reserves. Even with this appropriation, we believe the fund balance will remain over 25%. We make this recommendation with the emphasis that it is not something that can be repeated year after year, for our reserves are not adequate to support that.

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. The transfer to the General Fund was increased to \$887,000 in the 2009-2010 budget, but that was primarily a repayment of the expense of the electricity provided to facilities operated by the General Fund. We are recommending a sizable increase in the transfer to the General Fund from the Electric Fund, taking it to \$1,114,050. As noted, in 2002, when we negotiated a new contract with Progress Energy, we saved an estimated \$250,000. At that time, the Board decided to contribute \$2.5 million toward the expense of the new parking deck behind the Justice Center, paying Haywood County \$227,050 from the Electric Fund for 15 years to assist with the debt payment. When the Electric Fund found itself suffering from the rapid increase in fuel costs for wholesale power, General Fund absorbed the \$227,050 expense. We are now recommending that Electric Fund pick up that cost again.

When you consider the total transfer, you should realize that of the \$1,114,050, \$370,850 is the debt payment on the Waynesville Recreation Center and \$227,050 is the debt payment on the parking deck, so when those expenses are deducted from the \$1,114,050 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 in the late 1990s, 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 lower than most municipalities. Based upon the projected tax base for 2010-2011, one cent on the tax rate produces around \$103,000; consequently, the transfer of \$1,114,050 is the equivalent of approximately 10.8 cents on the property tax rate. During 2009, the world economic crisis and slow down in foreign manufacturing led to a decline in the cost of natural gas and coal, so the fuel adjustment charges passed along by Progress Energy have declined. This follows a six year run when fuel costs were on the rise, and in the 2003-2005 period, the profits of the Electric Fund dropped by \$600,000. During the past year, with the drop in fuel costs, the Electric Fund has been able to regain some of those losses. And even with the increased cost under the new contract with Progress Energy that took effect on January 1, 2010, the Electric Fund has shown gains. We did not have to increase base rates to our customers and the Electric Fund has higher reserves to contribute to meet the needs of other funds.

IV. TAXES AND FEES FOR 2010-2011

In the 2010-2011 fiscal year budget, we are proposing that the property tax remain at its present level of 40 cents per \$100 valuation. Of that amount, roughly 4 cents per \$100 is used to pay the debt service on the new fire station and the new police station and development office and town hall. When those two projects were completed, we were able to keep the costs under budget and ended up with \$645,390 remaining in the Capital Projects Fund. The Town Board has approved the transfer of those remaining funds to create a permanent Capital Fund that we can look to for handling major building repair, renovation and maintenance costs. That fund will be used to pay the renovation cost of the Hazelwood Branch Office to which the Finance Department will relocate in summer, 2010.

In the 2010-2011 budget, we recommend that the residential sanitation charge be increased to \$6.50, up \$1.00 per month. The Sanitation Department is one of our most expensive operations, and I am not sure that I have ever seen a higher level of service in another municipality. The Town collects garbage and recyclables weekly and also collects yard waste, brush, limbs, leaves, old furniture, appliances and junk. We have seen a significant increase in the amount of blue bags placed at curbside by our customers, particularly since glass and plastic are now banned from landfills. In the 2006-2007 fiscal year, the Town collected 171.14 tons of recyclables in blue bags. During 2009-2010, that number will exceed 300 tons, an increase of 75%. It is becoming increasingly difficult to collect all recyclables during the five days of the work week.

Haywood County is considering some significant changes to its recycling program, and they are looking at some joint efforts with other county governments in our region. It is possible that there could be changes which allow us to speed the collection of recyclable material from our citizens. One option may include collecting recyclables in a rear loading garbage truck which would increase the volume we could collect and reduce the number of trips to the materials recovery center by the flat bed truck used at present.

We are seeing a dramatic increase in the volume of brush placed for our crews to remove. Some of this is the remnants of the severe winter storms, but we are also seeing more tree trimmers taking down trees and leaving the brush for the Town to remove. This is a violation of the Town ordinances, but it is difficult to enforce. We also catch people who haul limbs in from outside the town and leave the debris along the streets for the Town crews to remove.

In a separate section of this document, we will have a variety of suggestions for the Town to consider in terms of the operation of the Sanitation Department. In the 2009-2010 budget, Streets and Sanitation lost one position and we are proposing that two other spots be removed in 2010-2011. We have incorporated ways to work more efficiently, such as the purchase and implementation of the Pin-Point System which uses GIS technology, but we need to address the problem of those who are taking advantage of the services offered.

During 2008-2009, we converted from side-loading to front-loading dumpsters and worked with customers to adjust service levels and schedules. This system has worked very well and many of our customers have saved money by reducing the number of collections required. There has been a decrease in the tonnage of solid waste collected and transported to the landfill, and it is assumed that has to do with the economic slowdown with fewer restaurant meals and less purchasing underway. Haywood County has advised that the tipping fees will not increase in 2010-2011, but the landfill fee on tax bills for residential and commercial properties will rise. At this time, we are not recommending an increase in the fees charged for collecting commercial garbage.

Beginning in 2008, the State of North Carolina mandated a \$2.00 per ton fee on all solid wastes to cover the cost of remediating "orphan" landfills abandoned prior to the implementation of EPA closeout regulations. In 2008-2009, the Town had to pass along that charge to our customers, but at least we receive a very small portion of the fee collected back for use in our sanitation program. In 2010-2011, we estimate that fee will mean an income of \$6,850 to the Town. 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 some fire district. Beginning in the 2009-2010 budget, the three fire tax districts to which our Fire Department was under contract were merged into the Waynesville Rural District, with all property in the district assessed a 6 cents per \$100 fire district tax. We have seen a significant increase in the revenues collected from this new method. There remain areas outside of the Town which are not in the Waynesville Rural District but which receive fire service from the Waynesville Fire Department. Some of these properties pay \$4.00 per month for this service and others pay nothing. We are still working through those issues with the County and hope to resolve them in the coming fiscal year.

We will be recommending an increase in the Fees for Building Inspections to put them more in line with other governmental units. Fees for Recreation services were increased in 2009-2010 and we are not recommending an increase in 2010-2011.

V. HIGHLIGHTS OF EXPENDITURES FOR 2010-2011

A. Cost of Living Adjustments and Retirement Contributions

With the continuing recession and the prolonged negative impact upon the Town's revenues, we are unable to recommend a cost of living raise or a merit increase for our employees in the 2010-2011 budget. Unfortunately, this is the second year that we have not had funds to grant increases. Last year, we were able to grant employees a larger Christmas bonus. If financial conditions improve during the fiscal year, perhaps we will be able to revisit the compensation issue.

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

In addition to the 401(k), the Town contributes on behalf of every full time employee to either the **Local Government Employees' Retirement System** or to the **Local Law Enforcement Officers' Retirement System**. The Retirement Systems have been impacted by the economy as well, and the drop in the stock market affected the value of the retirement funds. In addition, with so many "baby-boomers" reaching retirement age, the Systems had an actuary study performed and it revealed that a higher level of funding was needed to meet future retirement payments. So the Town's contribution to the Retirement System will increase by approximately 1.55%, going from approximately 5% of payroll to approximately 6.55% of payroll. Employees have a mandatory 6% deducted from their paychecks for this retirement system, but the share employees contribute will not be increased this year. This is one of the finest benefits 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

During 2008-2009, we had several positions which became vacant, and when we encountered some financial problems, we put a hiring freeze on most of those positions. When we developed the 2009-2010 budget, we recommended that five full time positions be eliminated. These included a building inspector, a sanitation worker, a cemetery worker, a sewer system maintenance employee and a full time position as administrative assistant in public works (we left the last as a part time position). During the current year, we have added two police officers, the result of a Community Oriented Policing Grant the Town received. But in the 2010-2011 budget, we are recommending the elimination of four positions. One is a customer service representative, made possible with the merger of the finance offices; the others are two maintenance workers from Streets and Sanitation and a Programmer with the Recreation Department. In the General Fund, this means the number of full time employees will drop from 122 to 118.

As noted in prior years, there remain some areas where we are in need of additional personnel, but with the Town's current financial situation, we did not feel we could add more positions at this time. There continues to be a need for an assistant in Human Resources to help Ms. Margaret Langston with her work load. In the future, the Town might look at hiring an employee to oversee Information Technology, but thus far, our investigation into this reveals that our broad contract with a computer maintenance firm is a better and more affordable option for the Town. In the Police Department, we have one employee who handles this type of work for IT, telephone and communication systems.

For many years, the finance department has served as a backup for administration, taking telephone calls when administrative personnel are out of the office or otherwise occupied. We are not sure how smoothly things will work in administration when finance personnel are all relocated to the Hazelwood Office. It may be necessary to add a part time employee from 1:00 to 5:00 p.m. daily to handle telephone calls, provide administrative support and to assist Ms. Langston in Human Resources.

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 the inflation rate, but for the past three years, our rates from Blue Cross-Blue Shield remained pretty stable. Our group experienced a few very high claims in 2009-2010, and as a result, the health insurance premiums could increase by up to 25% for 2010-2011. If that is true, the Town would be paying \$1,678,460 for health insurance for employees, dependents and retirees. We have talked with the agency which handles the Town's account, and they have provided a number of alternatives for ways to reduce our premiums. The employee's deductible could be increased from the present \$500 level to something higher - \$1,000, \$1,750, \$2,500 and even \$5,000. There is a program through which the deductibles could be raised but then the Town could fund the higher deductibles so the cost does not come directly from the employees. We could also agree to higher co-pays, where the employee would pay an additional \$5.00 for office visits to primary care physicians or specialists. These would have varying impacts upon the potential 25% increase.

The agency with our account is continuing to seek ways to reduce our premium, and they will be meeting with us in early May with the rates to maintain the health insurance programs we presently offer employees. In addition, they will have more precise information on alternatives to reduce the premiums more. The budget which is presented to you has an estimated 25% increase in the line item for health insurance premiums. When we have the final numbers, we suspect that line item can be reduced.

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

Our dental and life insurance coverage is provided through the North Carolina League of Municipalities which also provides our **Worker's Compensation, Property, Automotive and Liability Insurance**. Some of these policies will have slight increases and some will have slight decreases, so we do not anticipate much change overall. The Town will receive some credits due to our long term participation in these programs.

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

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

D. Capital Outlay/Infrastructure Improvements Costs

For the 2010-2011 fiscal year, we are recommending that the capital outlay appropriation in the General Fund increase by \$87,270 over what we plan to spend in that category in 2009-2010. While we are trying to hold down expenditures as much as possible, there are simply vehicles and equipment that have reached the end of their useful life and cannot be maintained in a safe, functional operating condition without significant expenditures. When funds become limited, there is a tendency to reduce appropriations for capital outlay, but that has a tendency to backfire in terms of higher maintenance costs or finding it necessary to spend twice as much the following year.

I would note that the original requests for capital outlay totaled \$2,892,900, but that has been reduced to a total of \$443,400. In preparing their budgets, department heads have developed requests which they believe will maintain and even enhance the level of services offered the citizens. Obviously, we cannot fulfill every request. In Section VI of this document, you will find a list of all capital outlay items requested and the amount that is recommended for funding. Each department head is asked to prioritize their requests, and you will see these numbers next to the items in Section VI. We have tried to honor those priorities as much as possible, though that could not be done in every instance.

During my 16 years as Town Manager, I have found that Town Boards have always shown a concern for the safety of our employees and for seeing that they are provided with adequate vehicles and equipment to perform their work. They have been generous in support of capital outlay expenditures, for facilities as well as rolling stock. Overall, I believe our personnel take good care of the vehicles and equipment and that shop personnel do a good job of providing proper care and maintenance of the equipment. That treatment is often reflected in the prices that we receive when we place vehicles and equipment out for bid on the Gov-Deals website.

As is often the case when funds are limited, we have to be creative about meeting the needs of the departments. This may mean financing some items we would not typically finance or planning delivery dates so that the payments are delayed until a future budget when the revenue picture has improved somewhat. For instance, the new fire truck has been ordered and should be delivered in October or November, 2010. We plan to finance that truck, and the first payment would not be due until twelve months later, in the 2011-2012 fiscal year budget. The same idea has been applied to Streets and Sanitation which needs three new vehicles, a rear-loading garbage truck, a one ton dump truck and a brush truck, totaling \$240,000. We propose to order those in 2010-2011, but the first payment on the loan would not come due until 2011-2012. We are shifting an expense to a future fiscal year, but in doing so, we would note that we will be paying off some loans in 2010-2011 and in 2011-2012 that will give us some capacity to take on the new debt.

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

E. General Operating Expenditures

During the early stages of the recession, we anticipated a drop in the price of many products which the Town purchases. That did not occur, and the price on many items actually rose in 2008 and 2009, asphalt and concrete being just two examples. One of our largest purchases is in gasoline and diesel fuel to operate vehicles and equipment, and we purchase approximately 105,000 gallons annually. As you have noticed, the price of fuel has fluctuated significantly over the past two years, reaching over \$4.00 per gallon and then dropping close to \$2.00 per gallon before edging back up toward \$3.00 per gallon. Being tax exempt, the Town pays about 40 to 45 cents less than what you and I pay at a gas pump, but we still see the fluctuations in what we do pay. In 2009-2010, we budgeted \$2.50 for regular and \$2.70 for diesel fuel, and our costs have not exceeded that number. We are seeing the cost of fuel edging up and recommend \$2.60 for regular and \$2.70 for diesel fuel in 2010-2011, which will boost anticipated expenditures by \$24,100.

In the 2010-2011 budgets, many departments asked for increases in Materials and Supplies. We know they have work they want to accomplish. Regretfully, with the decline in revenues in several areas, it will again be necessary to delay some projects and make the funds available spread as far as possible. This will require a lot of close management on the part of department heads and management personnel, particularly if the economy begins to improve. In those situations, the inflation rate could begin to rise and the cost of materials and supplies used in municipal operations might start to increase as well.

Appropriations for travel and training are at or near the same level as in prior years. We want to assure that our work force receives the training in skills needed to perform their jobs. We are attempting to bring more training to our site rather than sending large numbers of personnel elsewhere for training. We found that the School of Government has been working to provide more training through Western Carolina University in this region or by Webinars on the computer, helping to hold down travel costs.

During 2010-2011, we will work on succession planning, meeting with department heads and supervisors to determine their plans for retirement and/or their desires for advancement. Our organization has many "baby boomers" approaching the age when they can retire. We will work on some estimated time frames for those retirements and plan on the transitions that will follow for our organization. We need to continue to emphasize additional training for our personnel to 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 must determine the goals and ambitions of our department heads, supervisors and line personnel to see where they wish to be in the future, whether they want to advance and to help them meet their goals. If they are not ready to advance but wish to do so, we have an obligation to try to help them become prepared.

F. Miscellaneous Costs

The **Professional and Contract Services** amount will remain about the same next year. We will complete several projects, such as the Hendrix Street Bridge and studies of the Land Development Standards and Historic Preservation. We propose a Pavement Condition Study and we have been awarded a matching grant to undertake a study of the South Main Street corridor. Legal fees should remain about the same next year, for we are anticipating some law suits filed in the past will reach the courtroom. With the cutbacks assessed to our departments, no pay increases and the loss of four more positions, we recommend that the Donations and Contributions to various organizations be reduced from \$130,000 to \$120,000. We support full funding of the Downtown Waynesville Association and the Economic Development Department, but feel allocations to the non-profit agencies should be reduced and that the Town should not make new contributions. As you know, Haywood County dropped funding to all non-profits and the Town may need to move in that direction over a given time frame. In a separate document, the Board is provided a list of the requests and letters received from various organizations.

The final category in the budget is for **Debt Service**. During 2009-2010, we paid off one loan, a debt on a bull dozer for the Town's landfill. There is one new debt added in the 2010-2011 budget for rolling stock from police, streets and sewer maintenance department. The following are debts which are funded in 2010-2011:

1. the twelfth of twenty years on the Waynesville Recreation Center (\$370,850),
2. the fourth of four payments on three trucks for sanitation (\$56,250),
3. the eighth of fifteen payments to Haywood County for a parking deck (\$227,050),
4. the third of five years on the telephone system for all town facilities (\$18,030),
5. the fourth of fifteen years on the BB&T loan for the fire station (\$96,200),
6. the second of forty years to Rural Development on the fire station (\$108,700),
7. the third of twenty years on the Wachovia loan on the police station (\$211,340),
8. the third of five years on the front loading garbage trucks (\$82,900),
9. the first of three years to Sun Trust Bank on police vehicles (\$61,870).

VI. NOTEWORTHY ITEMS

At a time when many local governments are laying off employees, having furloughs and unpaid days off and reducing the fringe benefits provided their personnel, I think it is particularly noteworthy that the Town of Waynesville has been able to continue operations without laying off anyone or taking any of the fringe benefits from our employees. While it has not been possible to provide cost of living adjustments or merit increases, the Town has been able to maintain the health, dental and life insurance programs and continued the contributions to the Local Government and Law Enforcement Officers retirement systems. We have continued to contribute 5% of each employee's earnings to a 401(k) account in that employee's name. I am somewhat amazed that we have been able to do all of this, particularly in light of the increases we anticipate in health insurance and retirement costs in the 2010-2011 fiscal year.

I am also amazed at being able to do what we have done with little growth and many declines in various revenues. The following chart is a comparison of some of our major revenue sources in the General Fund over a four year period, showing actual revenues for Fiscal Years 2008 and 2009 and anticipated revenues for Fiscal Years 2010 and 2011.

	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>
Real Estate Taxes	\$3,842,602	\$4,011,603	\$4,123,640	\$4,042,350
Motor Vehicle Taxes	\$ 266,962	\$ 266,366	\$ 240,810	\$ 244,800
Sales Taxes	\$2,327,459	\$2,104,998	\$1,931,420	\$1,948,850
Franchise Taxes	\$ 676,321	\$ 767,080	\$ 716,440	\$ 705,640
Powell Bill (Paving)	\$ 398,134	\$ 361,336	\$ 319,960	\$ 305,000
Building Permits	\$ 132,689	\$ 98,835	\$ 96,000	\$ 115,000
Commercial Garbage	\$ 368,631	\$ 379,725	\$ 356,230	\$ 356,230
Residential Garbage	\$ 247,285	\$ 275,631	\$ 294,000	\$ 344,000
Recreation Revenues	\$ 712,037	\$ 762,159	\$ 669,110	\$ 695,000
Investment Income	\$ 162,320	\$ 60,065	\$ 9,020	\$ 13,650
ABC Store Contribution	\$ 87,160	\$ 145,770	\$ 32,350	\$ 32,340
TOTALS	\$9,221,600	\$9,233,568	\$8,788,980	\$8,802,860

As you can see from this chart, most of our major revenue sources have declined over the past three years. Real Estate Taxes are up, but it is primarily because of growth in the tax base from new construction as well as increased efforts to collect unpaid back taxes. Residential garbage fees have been increased by \$1.50 over the four years, pushing revenues up \$97,000. But most of these eleven major revenues sources are smaller now than they were two or three years ago, and the revenues generated by these sources are estimated to be \$418,740 less in 2010-2011 than they were in 2007-2008. This chart is perhaps the best way to show the unusual challenges we have faced in developing budgets over the past few years and is definitely noteworthy.

It is noteworthy too that the Town has made many changes to operations to deal with the decline in revenues. We reduced employment by five full time positions in 2009-2010 and we propose to cut another four full time positions in 2010-2011. At the same time, we have attempted to maintain the level of services to which the citizens have become accustomed. This has been accomplished by working more efficiently in some cases, and the implementation of the Pin-Point Geo-Tech System in the Sanitation Department in 2009 was one effort in that regard. Another efficiency move in the Sanitation Department was the switch from side loading to front loading dumpsters. This change eliminated one full time position and sped the process of collecting garbage from commercial customers. Many customers have saved money by using a larger dumpster and reducing the number of times the Town must empty the dumpster.

Another efficiency move comes with ceasing to operate two separate Finance Offices. In a Town the size of Waynesville, there is no reason to have two finance offices about a mile apart. By closing the downtown office and locating all financial operations at the Hazelwood Office, we are able to eliminate one position and save approximately \$40,000 annually. In addition, closing the drive thru window at the Municipal Building will curtail many dangerous left hand turns from that building onto Main Street. We believe this will have a positive impact upon the traffic congestion on Main Street. And of course, the location of the Finance Department to the Hazelwood Office puts that facility to a much better use and shows a stronger commitment to the Hazelwood Community. Renovations to this building were needed as it is now over 30 years old, and we feel the improvements will be a boost to the surrounding area.

In 2003, the Town Board adopted the Land Development Standards. This was done after a considerable number of public meetings in which citizens had the opportunity to help establish the rules and regulations by which they wanted development to occur in their community. In the years that followed, amendments were made to the Standards, but it became evident that a thorough review of the Standards was needed. The Board provided funds for a consultant to work with an eight member panel and Town Staff in a complete review of the Standards. This work has been underway for nearly a year and will likely be completed during the upcoming summer. The proposed changes will then go to the Planning Board and then to the Town Board for public hearings.

The Waynesville Crossings Shopping Center has generated a great deal of interest in development along South Main Street adjacent to that shopping area. Traffic congestion has increased substantially, and the Town convinced the Department of Transportation to conduct a feasibility study for traffic improvements along South Main Street from the Downtown to Hyatt Creek Road and then to the Great Smoky Mountain Expressway. In addition, the Town has received tentative award of a grant to hire a consultant to conduct a corridor study of the South Main Street area. This should result in some suggestions for rules and regulations for development in the South Main Street area.

We have included a large appropriation from fund balance, but the Finance Director and I are comfortable with that number. We often pledge a portion of our reserves each year simply to balance the budget, but we do not typically use them. In 2009-2010, we believe we will use a portion of the reserves pledge, but the Town's fund balance remains very high. The reserves should be viewed as a "rainy day fund", a place we can go to when we need extra funds for operations.

The Town Board, management and employees have been good stewards of the funds entrusted to us by the public, and the reserve funds have been returned to the citizens in the form of facilities such as the recreation center, new fire station, new police station/development office or buying the Dayco site out of bankruptcy. Waynesville remains in a much stronger financial position than most local governments, and our fund balances have consistently been high. To allocate \$906,580 will likely pull the Town's fund balance down to 25 to 30% from approximately 42% at June 30, 2009. We are optimistic that the local economy will show improvement as 2010 progresses, especially with the reopening of I-40. We do not actually believe the Town will have to use all of the \$906,580, but it is there and available, and we are comfortable recommending its use. We cannot recommend that sum be allocated on a continual basis for we would become uncomfortable about a steady decline in the fund balance.

During the coming year, we will need to spend time considering our Streets and Sanitation Department. The work load in the Streets section is increasing and not all of the resources are keeping pace. Funds from the Powell Bill in 2010-2011 are estimated to be \$305,000, which is \$93,000 less than the \$398,134 received in 2007-2008. Furthermore, the \$305,000 is approximately the amount of money Waynesville received in Powell Bill funding for street maintenance during the mid-1990s, some fifteen years ago. At that time, we had many less miles of streets and sidewalks to maintain and the cost of critical items such as asphalt and concrete were less than half of what those products cost in 2010. Unless we find additional resources for the maintenance, repair and construction of our streets and sidewalks, it will be impossible to keep those items in the condition we desire.

In the Sanitation Department, we must continue to search for efficiency moves and ways in which we might need to alter our operations and procedures. The department is challenged to meet the demands of customers for the collection of yard wastes – limbs, brush, hedge clippings, leaves and grass cuttings. Residents hire tree trimmers and landscape companies to work on their property and many of these leave mountains of debris at the street for Town personnel to collect. Although this is a violation of the Town's ordinances, it is difficult to catch these people. When they are confronted, they will often leave the debris for the homeowner to dispose of, and that often leads to complaints from the homeowner to the Town. Some Towns set strict limits upon the volume to collect, with one providing a 90 gallon roll out container that is the maximum they will collect each week. During the year, we must work toward a solution to this problem.

VII. SUMMARY

Those of you who have known me for any length of time are aware that I appreciate old adages and will often use these old sayings to emphasize a point. It is a trait that I perhaps inherited from my mother who passed away in 2009, for she had an old saying for every circumstance and often applied them to something I was doing or not doing. I have come to respect and appreciate sayings attributed to the ancient Chinese philosopher, Confucius, and to more current personalities such as Vince Lombardi and Yogi Berra. One of the old sayings I have heard and enjoyed is **"May You Have an Interesting Life"** and I thought that came from Confucius. There seems to be no proof of that, though it does show up in my research as having Chinese origins, both as a blessing and as a curse. It goes without saying that the past two to three years have been "interesting", but sometimes seemingly more as a curse than a blessing.

I have always appreciated a good challenge, but I have to admit that the challenges of dealing with this economy and maintaining the level of services the Town provides citizens has become trying. At some point, I became frustrated in finding ways to cut back services to fit the Town's expenditures to the revenues available to provide those services. But then I came to the realization that the excitement is in the challenge of finding ways to maintain those services by taking a different approach to how we do things. In those moments, I refer back to another of my favorite sayings – **"If you always do what you have always done, you will always get what you always got"**. If we want different results, we have to find a different way of accomplishing the job at hand.

The other quotation that keeps coming into my mind, and I have used it a number of times, came from an article I read in early 2009 – **"Don't Waste a Good Crisis"**. Over the past 24 months, we have been forced to approach problems in a different manner, to ask different and better questions and to seek solutions that will allow us to perform as well or even better as a local government but in a different manner than in the past. That is certainly not a bad thing, for change is not a bad thing if it has purpose and meaning. It has been "interesting" getting to this point, and perhaps more of a blessing than a curse.

I know I am prejudiced, but I take pride in what the Town has accomplished the past few years. We have addressed facility needs, providing employees and community with excellent facilities in which employees may do their jobs and citizens may conduct their business. We provide modern and safe vehicles and equipment so employees may deliver a high level of services to citizens who expect that of their town government. And we have done these things in the face of tremendous economic challenges and without massive layoffs or reduction of the fringe benefits for the most valuable asset of this organization, the employees we work with on this team we call the Waynesville Town Government.

In the year ahead, we are optimistic the economic recovery will be felt in Haywood County. The re-opening of I-40 will help and the return of the tourists to our area will be a boost. On a larger scale, the world economy shows signs of an upturn. Manufacturing orders are up which will lead to workers returning to jobs. Jobs lead to bigger payrolls and people will have money to spend on a host of items. Since 2007, many purchases have been delayed, so it is even possible that when the economy does turn, it will be a dramatic upswing as people fulfill those pent up desires for goods and services. One can hope!

In the meantime, we must do our part to continue our efforts to make Waynesville an attraction for those who are tourists, those seeking a second home or perhaps a retirement home or to those businesses or industries seeking a location for their operation. We are not reducing our attention to maintaining one of the most attractive and vibrant downtowns in North Carolina. We are not curtailing expenditures on our horticultural programs, and we will continue to plant trees, flowers and shrubs to make our town one that others wish to emulate. We will adopt revised standards which we believe will enhance development in our community. We will attend to our streets and sidewalks and pursue our efforts to fix and repair our water, sewer and electric systems, poised for the growth and the development that will follow this recession. We will maintain a top notch police and fire department, with men and women who are highly trained and qualified in their fields, able to stand beside fellow public safety personnel from the largest departments in our state. We will become a stronger organization as we do these things.

We are anticipating that the fiscal year ahead will be another one of challenges, but of opportunities as well. If we are wise, we learn from our experiences, both the good and the bad experiences. When this is past, we will certainly be able to say that we did indeed have an "interesting life".

As you work your way through this budget document or as we hold budget work sessions over the next few months, Finance Director Eddie Caldwell, Assistant Manager Alison Melnikova and I welcome your questions and your input. If you find a need for additional information, please do not hesitate to ask. We are anxious to work with you in making this a better process and welcome any suggestions you might have.

Respectfully submitted,

A handwritten signature in black ink, reading "A. Lee Galloway". The signature is fluid and cursive, with the first letters of each word being capitalized and prominent.

A. Lee Galloway
Town Manager

PART 2 - 2010-2011 - PROPOSED GENERAL FUND BUDGET

I. GENERAL FUND			
A. REVENUES	EST. ACTUAL 2009-2010	PROPOSED 2010-2011	DIFFERENCE
Real Estate Taxes - Town	4,123,640	4,042,350	(81,290)
Comment: During 2009-2010, the Tax Collector was particularly successful in collecting some older tax payments and bringing some foreclosures current. We do not anticipate that repeating itself. There has been very limited growth in the tax base otherwise and we actually lost the Wellco property from the books.			
Real Estate Taxes - Municipal Service District - Downtown Waynesville	110,230	98,620	(11,610)
Comment: The Tax Collector was successful in collecting some old taxes in the MSD this past year, but it is unlikely that will repeat itself in the coming year.			
Motor Vehicle Taxes	240,810	244,800	3,990
Comment: There was a drop in the purchase of new cars last year and values declined as well. We are hoping for moderate growth in 2010-2011.			
Motor Vehicle Taxes - Municipal Service District - Downtown Waynesville	120	0	(120)
Motor Vehicle Rental Tax	18,980	20,000	1,020
Comment: Vehicle rentals seemed to have reacted to the poor economy also.			
Tax Refunds and Discounts	(2,500)	(3,500)	(1,000)
Comment: Refunds are issued when people pay property taxes already paid by their mortgage company. The duplicate payments were less in 2009-2010 than we normally see and should be back to normal in 2010-2011.			
Penalties/Interest/Advertising	44,400	28,100	(16,300)
Comment: The collection of back taxes was good in 2009-2010, meaning higher penalties and interest. There should be fewer back taxes to collect in 2010-2011.			
Local Option Sales Tax - 1 %	772,260	783,850	11,590
Comment: We budgeted a decrease in the sales tax collections last year, but it was even greater than we estimated. We are hoping that the reopening of I-40 will lead to higher sales tax receipts again.			
Local Option Sales Tax - 1/2 %	796,100	801,940	5,840
Comment: Again, although we budgeted a decrease, sales tax collections have been worse than predicted. We hope for a slight increase in 2010-2011.			
Additional 1/2% Sales Tax to Replace Reimbursements	363,060	363,060	0
Comment: The State took this Sales Tax to offset Medicare Reimbursements by the County, but they promised to give municipalities a "hold harmless" provision. We do not expect any growth in this source in 2010-2011.			

PART 2 - 2010-2011 - PROPOSED GENERAL FUND BUDGET

REVENUES	EST. ACT.	PROPOSED	DIFFERENCE
Privilege License Tax	20,000	20,000	0
Cable Television Gross Receipts	146,530	149,470	2,940
Comment: Revenues from the State for cablevision and satellite service fell last year related to economic cut backs. We expect a slight increase next year.			
Beer and Wine Tax	14,900	44,710	29,810
Comment: The State withheld two thirds of our revenue in 2009-2010. We are hopeful that we will receive full funding in 2010-2011.			
Court Facilities Fees	2,800	2,800	0
Franchise Taxes			
Comment: These revenues sources used to grow steadily, but in recent years they have been unpredictable. Telecommunications and natural gas revenues should be flat next year. Electric revenues were high in 2009-2010 due to the cold winter but should fall in 2010-2011 if the winter is more typical.			
A. Telecommunications	303,140	303,140	0
B. Electric	398,460	387,660	(10,800)
C. Natural Gas	14,840	14,840	0
Powell Bill Revenue	319,960	305,000	(14,960)
Comment: After taking a dramatic drop in 2008-2009 with a much higher average cost per gallon on gasoline, revenues grew in 2009-2010. We have been advised that the poor economy will likely result in a drop in 2010-2011.			
80% Bridge Reimbursements	420,080	336,000	(84,080)
Comment: This is for the 80% reimbursement from the State for Hendrix Street bridge construction. Most of the work was done in 2009-2010, and the reimbursement should be less in 2010-2011.			
Solid Waste Tax	6,850	6,850	0
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
Federal Emergency Management Reimbursements (FEMA)	47,390	0	(47,390)
Note: Town received reimbursements from federal government for snow damage in 2009-2010. We are not expecting a recurrence in 2010-2011.			

PART 2 - 2010-2011 - PROPOSED GENERAL FUND BUDGET

REVENUES	EST. ACT.	PROPOSED	DIFFERENCE
Powell Bill Interest Earnings	2,340	3,530	1,190
Comment: We are optimistic that there may be a slight increase in interest rates and interest earnings in 2010-2011.			
Police Grant - Others	99,010	135,520	36,510
Comment: These are grant funds for the full year in the COPS Program which allowed us to hire two full time officers for the Police Department.			
Unauthorized Substance Funds	17,950	30,000	12,050
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. We hope to see these revenues return in 2010-2011.			
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	30,400	67,000	36,600
Comment: We completed the Pedestrian and Russ Avenue studies in 2009-2010 and hope to be funded for a South Main Street Corridor Study in 2010-2011.			
Sale of Fixed Assets - Powell Bill Items	0	0	0
Comment: When we sell capital equipment paid from Powell Bill Funds, we must return the money to Powell Bill reserves. We expect no sales next year.			
Building Permits	96,000	115,000	19,000
Comment: Construction was slow for most of 2009-2010, but with some projects planned and a proposed increase in fees, this revenue may rise in 2010-2011.			
Planning Fees	4,000	8,000	4,000
Comment: We expect to see more projects coming in during 2010-2011 and that would mean more fees for review by planning staff and Planning Board.			
Rezoning and Annexation Fees	1,000	1,500	500
Comment: We anticipate that these fees may increase as activity increases.			
Homeowners Recovery Fund	-200	-500	(300)
Comment: There is a fee charged for each new home to go to a State fund, and we are optimistic that more homes will be built in 2010-2011.			
Connection and Reconnection Fees	51,000	47,000	(4,000)
Comment: We expect fees to drop back to normal in 2010-2011.			

PART 2 - 2010-2011 - PROPOSED GENERAL FUND BUDGET

REVENUES	EST. ACT.	PROPOSED	DIFFERENCE
Late Payment Penalties	23,000	21,000	(2,000)
Comment: Unfortunately, these are indicative of the poor economy, but we are hopeful that the penalties will return to normal in 2010-2011.			
Charges to the Water Fund	180,860	200,000	19,140
Charges to the Sewer Fund	166,730	171,580	4,850
Charges to the Electric Fund	361,120	370,500	9,380
Police Contract Services	65,000	67,000	2,000
Comment: These are revenues for contract police services, including a large sum from the School System for the School Resource Officer at the middle school. Revenues may increase slightly as the fringe benefits will likely rise.			
Fire Protection Charges	225,680	234,200	8,520
Comment: The County expanded fire districts in 2009-2010, and we saw a nice increase in fire tax collections. We expect this number to be higher next year.			
Commercial Sanitation Fees	356,230	356,230	0
Comment: Revenues from commercial customers dropped in 2009-2010 due to a lower volume of garbage. We expect this number to remain flat next year.			
Residential Sanitation Fees	294,000	344,000	50,000
Comment: Revenues for residential service were above projections last year and we saw a large increase in the amount of brush and recyclables with which we deal. We are recommending a \$1 monthly increase in residential for 2010-2011.			
Solid Waste Containers - Sales	0	0	0
Comment: We have switched to a rental system and no longer sell dumpsters.			
Solid Waste Containers - Rental	46,000	46,000	0
Comment: We now rent dumpsters to customers and the Town is responsible for the maintenance and replacement. It has worked well thus far.			
Cemetery Lot Sales	20,000	20,000	0
Comment: Sales of cemetery lots and columbarium niches were up last year but the revenue fluctuates from year to year.			
Cemetery After Hours Call Out Fees	0	100	100
Comment: This is the charge for call outs on weekends and holidays.			
Columbarium Sales	0	1,200	1,200
Comment: We are seeing more interest in the columbarium niches now.			

PART 2 - 2010-2011 - PROPOSED GENERAL FUND BUDGET

REVENUES	EST. ACT.	PROPOSED	DIFFERENCE
Columbarium Openings	0	600	600
Comment: A fee is charged for opening columbarium and engraving doors.			
Recreation - Memberships	314,100	320,000	5,900
Comment: We saw a decline in most recreation revenues last year, perhaps due to the poor economy. We are hopeful these will pick up in 2010-2011.			
Recreation - Daily Passes	130,000	140,000	10,000
Comment: Daily attendance was down in 2009-2010 in the harsh winter months but we are hopeful that we will not experience such a hard winter in 2010-2011.			
Recreation - Rentals	40,000	42,000	2,000
Comment: Rental fees should return to a normal rental income in 2010-2011.			
Recreation - Department Services	52,000	60,000	8,000
Comment: Fees for department services appeared to drop in 2009-2010, but it may have been a matter of reporting since income from Adult and Children Programs were up quite a bit.			
Recreation - Contribution from Haywood County	0	0	0
Comment: Haywood County no longer supports recreation efforts of the Town.			
Recreation - Adult and Children Recreation Programs	107,000	100,000	(7,000)
Comment: Program income was up considerably in 2009-2010. We are in hopes that revenues will come close to matching that in 2010-2011.			
Recreation - Program Fees at Armory	8,000	7,000	(1,000)
Recreation - Rentals Collected at Armory	3,700	4,000	300
Recreation - Child Care	0	0	0
Recreation - Commissions on Vending Machines	7,030	7,000	(30)
Comment: The Town moved out of the vending machine business and collects a share of the profits from the machines placed here by others.			
Recreation - Proceeds from Concessions	2,280	2,200	(80)
Comment: We receive a small amount from the sale of items at the center.			
Recreation - Playground	5,000	13,000	8,000
Comment: This is the money left over from contributions toward the Community Playground and is used for annual maintenance on the playground. We appropriate all that is left in the fund, but we do not use all that money.			

PART 2 - 2010-2011 - PROPOSED GENERAL FUND BUDGET

REVENUES	EST. ACT.	PROPOSED	DIFFERENCE
Contributions/Donations - Police	2,500	0	(2,500)
Comment: Last year's donations were for the DARE car and will not be repeated.			
Contributions/Donations - Recreation	300	0	(300)
Community Foundation Donation	0	0	0
Comment: When the Recreation Center was started, a special fund was established to receive donations. This fund normally provides donations from interest earnings, but in most years there are little if any earnings. And the money now is less than when the fund was begun in the 1990s.			
Memorials	10,000	10,000	0
Comment: This was a new account in 2009-2010 where people donate toward the purchase of memorials for others. There was interest in memorials for items at new buildings, so we expect to see that interest decrease in 2010-2011.			
Public Art	18,380	22,500	4,120
Comment: These are donations made in support of the Public Art Program			
Public Art - Town of Waynesville	9,800	7,500	(2,300)
Comment: This is the Town's contribution to the Public Art Program.			
Public Art - Ticket Sales	1,820	0	(1,820)
Comment: This was a one time revenue resulting from the Public Art Program.			
Miscellaneous	5,000	5,000	0
Comment: This is an account where we place revenue that does not fit easily in other catagories.			
Rents	28,800	28,800	0
Comment: These are primarily the rents from cell tower locations.			
Sale of Materials & Fixed Assets	70,600	31,000	(39,600)
Comment: We sold some big ticket items in 2009-2010 but do not anticipate sales of that magnitude in 2010-2011.			
Parking Tickets	1,600	800	(800)
Comment: We do not anticipate the emphasis on parking enforcement next year.			
Noise Ordinance Violations	550	200	(350)
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 and we are hearing fewer loud devices.			

PART 2 - 2010-2011 - PROPOSED GENERAL FUND BUDGET

REVENUES	EST. ACT.	PROPOSED	DIFFERENCE
Cash - Over and Short	50	0	(50)
Bad Check Charges	800	600	(200)
Adopt a Trail - Recreation Department	0	0	0
Investment Earnings	9,020	13,650	4,630
Comment: We are hopeful interest earnings may rise in 2010-2011.			
ABC Store Sales Distribution	32,350	32,340	(10)
Comment: Representatives of the ABC Store indicate that sales have declined and profits have as well. If they build a new store, we expect further reductions.			
ABC Distribution - Law Enforcement	8,320	8,320	0
ABC Distribution - Rehabilitation	4,790	4,790	0
Transfer from Water Fund	91,950	97,250	5,300
Comment: We transfer a portion of the water revenues after fund balance is deducted to the General Fund.			
Transfer from Sewer Fund	83,070	81,700	(1,370)
Comment: We transfer a portion of the sewer revenues after fund balance is deducted to the General Fund.			
Transfer from Electric Fund	887,000	1,114,050	227,050
Comment: When we entered a new contract with Progress Energy in 2002, we planned to pay for the parking deck payment of \$227,050. The Electric Fund prospered in 2009-2010, and propose that it make that payment in 2010-2011.			
Fund Balance Appropriated-Powell Bill	107,620	129,470	21,850
Comment: Most of the money from Powell Bill reserves is for the local 20% share of the cost of the Hendrix Street Bridge.			
Fund Balance Appropriated	1,096,080	906,580	(189,500)
Comment: We are proposing a large sum from reserves to balance the fund in 2010-2011, but we will not be able to make so large a commitment every year.			
TOTAL GENERAL FUND REVENUES	13,356,680	13,393,900	37,220

PART 2 - 2010-2011 - PROPOSED GENERAL FUND BUDGET

B. EXPENDITURES	EST. ACT.	PROPOSED	DIFFERENCE
Governing Body	109,230	120,240	11,010
Comment: Hospitalization expense up \$6,860, Other Insurance up \$3,980,			
Administration	821,060	852,680	31,620
Comment: Hospital Insurance up \$17,220, Retirement up \$7,010, Part-time help up \$8,000, Automobile Expense down \$9,650, Legal up \$2,000, Materials and Supplies up \$1,000, Postage up \$1,000, Equipment Repair up \$1,000.			
Finance Department	791,260	814,260	23,000
Comment: Wages are down \$22,800 with the loss of one position; however, health insurance and retirement are up \$23,010. Capital outlay up \$24,100.			
Public Buildings	947,640	979,280	31,640
Comment: Wages & Fringe Benefits up \$6,860, Electricity up \$5,000, Building Maintenance down \$6,000, Contract services up \$11,370, Capital Improvements up \$16,500.			
Horticulturist (excludes wages & fringe which shows in Public Buildings)	39,750	40,600	850
Police Department	2,988,750	3,425,240	436,490
Comment: Wages and fringe benefit costs up \$222,430, with Retirement and Health Insurance accounting for \$131,850, Automotive expenses up \$31,220, Travel & Training up \$8,000, Equipment Rent up \$4,450, Capital up \$160,570.			
Miscellaneous Police Grants <i>\$261</i>	56,000	80,000	24,000
Comment: Grants through the State were not as plentiful this past year and the federal grants were focused on different purposes.			
Fire Department	819,720	867,230	47,510
Comment: Wages & Fringe Benefits up \$60,720, with Retirement and Health Insurance accounting for \$28,590, Automotive expenses down \$2,200, Capital Outlay for Equipment down \$8,000.			
A. Emergency Responders	11,260	12,540	1,280
Streets and Sanitation	2,269,290	2,347,610	78,320
Comment: Wages and fringe benefits up \$58,110, even though we have cut two positions, with Retirement and Health Insurance accounting for \$60,950, Professional Services up \$16,500, Dumpsters for resale up \$8,000, Automotive Expenses up \$4,070, Materials & Supplies down \$2,500, Electricity up \$8,000, Equipment Repair up \$6,600, Landfill costs up \$9,000, Tipping Fees up \$18,000, Capital outlay down \$40,000.			

PART 2 - 2010-2011 - PROPOSED GENERAL FUND BUDGET

B. EXPENDITURES	EST. ACT.	PROPOSED	DIFFERENCE
Powell Bill	850,000	774,000	(76,000)
Comment: Hendrix Street Bridge construction was planned in 2006-2007 budget but was delayed by State. Rights-of-way were secured and construction on this bridge has begun, but the cost in 2010-2011 should be less.			
Cemetery	106,280	114,890	8,610
Comment: Wages and fringe benefits up \$10,320, Capital outlay down \$2,500.			
Planning and Code Enforcement	291,850	304,540	12,690
Comment: Wages and Fringe Benefits up \$21,310, with Retirement and Health Insurance accounting for \$21,130, Professional Services up \$10,000, Capital Improvements down \$15,000, but S. Main Street Study included.			
A. Building Inspectors/Code Enforcement Officer	218,440	231,240	12,800
Comment: Retirement and Health Insurance costs up \$9,810, Unemployment up \$8,000, Automotive expense down \$7,770, Equipment up \$2,000.			
Special Appropriations	253,750	233,400	(20,350)
Comment: We propose a drop of \$10,000 in contributions to Non-Profits and the back taxes collected and paid to DWA should be less in 2010-2011.			
Parks and Recreation	2,112,510	2,138,150	25,640
Comment: Wages and fringe benefit costs down \$15,370 with one job eliminated but retirement and health insurance costs are still up \$31,530, Professional Services are down \$25,500, Materials & Supplies up \$4,000, Electricity up \$10,000, Natural Gas up \$12,400, Building Maintenance down \$36,500, Equipment Repair up \$11,510, Other Advertising up \$4,500, Capital Outlay up \$24,470 with a program to replace worn exercise equipment.			
Recreation - Special Projects	24,500	58,000	33,500
Comment: Playground Maintenance up \$8,000, Recreation Program costs up \$15,500, Richland Creek up by \$10,000.			
Operating Transfers to Other Funds			
A. Transfer to Capital Projects Fund - Fire & Police Projects	645,390	0	(645,390)
Comment: This was a one time transfer of funds which were left over from the Police/Fire Building Projects to establish a Capital Projects Fund. While an annual appropriation to this fund would be wise, it is unaffordable in 2010-2011.			
TOTAL GENERAL FUND EXPENDITURES	13,356,680	13,393,900	37,220

PART 2 - 2010-2011 - PROPOSED GENERAL FUND BUDGET

C. GENERAL FUND SUMMARY	EST. ACT.	PROPOSED	DIFFERENCE
REVENUES	13,356,680	13,393,900	37,220
EXPENDITURES	13,356,680	13,393,900	(37,220)
DIFFERENCE	0	0	0

TO: Mayor and Board of Aldermen

SUBJECT: Proposed 2010 - 2011 Budgets for Enterprise Funds

The proposed budgets for the Town's Enterprise Funds for 2010-2011 are hereby submitted for your review. These Funds include the Water, Sewer and Electric Funds and represent a combined total of \$13,410,950. That reflects an increase of \$1,090,920 or about 8.85% more than the \$12,320,030 we expect to spend in the 2009-2010 fiscal year. I would note that the original 2009-2010 budgets for the Enterprise Funds were \$13,528,550, so we are starting off at less than we started the 2009-2010 fiscal year. A comparison of the estimated expenditures with the proposed budget follows:

	<u>ESTIMATED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
Water Fund	\$2,357,270	\$2,669,140	\$ 311,870
Sewer Fund	\$1,904,120	\$2,036,270	\$ 132,150
Electric Fund	\$8,058,640	\$8,705,540	\$ 646,900

I. REVENUES

During 2009-2010, revenues in the **WATER FUND** did not measure up to our expectations in several areas. Water sales were short of budget by \$27,200, partly related to the poor economy, perhaps, but as likely related to the above average rainfall in 2009 when people had to water gardens and yards much less. We have also seen a decline in the income for new water taps and capacity fees, and those two sources will fall an estimated \$33,000 below budget estimates. For the 2010-2011 budget, we are recommending a 5% increase in rates we charge for water use as well as on pump fees. This should result in an increase of approximately \$125,000 in revenues. We will be adding the Eagle Nest area, and we anticipate roughly \$25,000 from those homes. We propose that fees for water taps and capacity fees remain the same.

For 2009-2010, revenues from sewer customers fell \$26,380 below estimates, almost the same shortfall as water revenues. Again, the economic slowdown and the higher rainfall in 2009 likely contributed to this drop. For the **SEWER FUND**, the drop in new construction meant a shortfall in tap fees and capacity charges, and we will be under by \$47,000 in those categories. For the 2010-2011 fiscal year, we are recommending that there be no increase in sewer rates or for tap and capacity fees.

In the **ELECTRIC FUND**, the economy has meant that the fuel adjustment charges from Progress Energy were on the decline during much of the year. This came at a great time for our customers. The Town entered a new wholesale power contract with Progress Energy on January 1, 2010, and we had planned a 5.5% rate increase to our customers to handle the higher charges under the new contract. With the drop in the fuel adjustment charges, it was unnecessary to raise rates, and we actually increased the fund balance in the Electric Fund during the fiscal year. Unfortunately, our largest customer, Associated Packaging, lost a major customer during the year, laying off some employees and reducing their energy consumption. For 2009-2010, revenues from electric charges will be down an estimated \$584,490 from the expected levels. Other revenues in this fund have come close to projections. It is noted that under the new contract with Progress Energy, the base rates charged should remain in effect for the length of the contract, until December 31, 2015. The fuel charges will vary during those six years and the Charge for Renewables, explained below, may change, but the base rate for demand and kilowatts will be the same.

During 2009-2010, the Town was required to add a charge to electric bills to help fund renewable energy sources in North Carolina. This resulted from Senate Bill 3 passed by the North Carolina General Assembly in 2007. Under that legislation, by the year 2021, all utility companies must secure at least 12% of their energy from renewable sources – wind, solar, animal wastes, hydro or other sources. Progress Energy may take on this responsibility for the Town and assess us a monthly fee to go toward providing these renewable sources. The Town is authorized to assess a similar amount upon its electric customers to recover this charge. In 2009-2010, the renewable fee is estimated at \$21,000 and will grow to \$47,580 in the 2010-2011 fiscal year. The fee is adjusted annually based upon the percentage Waynesville's consumption is of the overall consumption on the Progress Energy system. The fee is approximately 53 cents per month on a residential bill.

II. EXPENDITURES

Water Fund expenditures for 2010-2011 will grow by \$311,870. These increases can be honed down to several specific areas. The cost of health insurance and retirement for employees in water maintenance and at the water treatment plant will increase by \$53,360. The cost for operating vehicles, for gas, tires and repairs, is up \$11,770. The cost of chemicals for water treatment dropped significantly in 2009 but we expect it to return to prior levels in 2010-2011 and have a \$29,000 increase budgeted. We are adding several loan payments to the Water Maintenance budget next year, a total increase of \$97,000. These are for the Eagle Nest Water System (\$30,000), the water line improvements in the Dellwood area (\$58,050) and a new Bobcat loader (\$8,950). Finally, there is an expense of \$75,000 related to implementation of the Watershed Management Plan. That Plan calls for treatment of the white pine plantation, and this will require work on some of the roads and hiring professionals to oversee the process. The work is planned for the fall of 2010.

In the **Sewer Fund**, expenses will rise by \$132,150. As with the Water Fund, that rise can be narrowed to a few areas. The cost of health insurance and retirement for sewer maintenance employees and personnel at the wastewater treatment plant will rise by \$37,020. Materials and supplies will increase by \$12,000, while chemicals for wastewater treatment will increase \$12,500. Professional and contract services are up \$10,000. We will make our first payment of \$43,100 on the new Sewer Cleaning Truck.

In the **Electric Fund**, an expenditure increase of \$646,900 is requested over what we expect to spend in 2009-2010. The primary increases in this fund can be narrowed to a few areas, but the majority is increased transfers to other funds. Because of the high fund balance in the Electric Fund, we are recommending that \$227,050 be transferred to the General Fund to make the payment on the parking deck downtown. We are also suggesting a transfer of \$97,250 to assist the Water Fund in meeting its obligations. Other increases include \$190,000 for increased costs for wholesale power and \$29,400 for the higher charge for renewable energy costs assessed to the Town. We are recommending an increase of \$8,500 for materials and supplies and transformers. We are seeking a \$50,000 increase in capital outlay, mainly for a Battery Backup System at the old substation and the implementation of a GIS system for all departments for mapping our infrastructure.

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 2009-2010, compared with the amount we anticipate for the 2010-2011 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 2009-2010, the **Electric Fund** has had a particularly good year and has gained much ground.

In the **Water Fund**, we have suggested a Fund Balance allocation of \$84,390, which is down from the \$119,750 we expect to use in 2009-2010. As noted previously, revenues in the Water Fund did not reach the levels we had hoped for. At the same time, we have been diligent in replacing the deteriorated water lines throughout the system; consequently, our fund balance has been below \$600,000 for most of the fiscal year. We have proposed a water rate increase for 2010-2011, and it is needed to help meet the needs of the water system. For next year, we are proposing that the Electric Fund contribute \$97,050 to the Water Fund to assist it with meeting its obligations. Over the next four years, the Water Fund will be paying off \$272,000 in debts on water tanks and other improvements, and that will make it easier to start working the fund balance toward \$1,000,000 again.

The **Sewer Fund** has seen an increase in the reserves in the past year, with the fund balance typically at or above \$800,000. We have paid off much of the debt in this fund in recent years, and the last payment on the belt press at the Wastewater Plant will be made in 2010-2011. In the next fiscal year, we are recommending an appropriation of \$81,330 from the reserves of the Sewer Fund to balance the budget. There is a good chance that we will not have to use that money, but we are comfortable in recommending the appropriation.

It has been particularly challenging to deal with the **Electric Fund** over the past few years. The problem was the fuel adjustment charges passed along to the Town by Progress Energy. We finally reached a point where we were able to anticipate fluctuations in the fuel charges a little better and to react more quickly. During the past year, the cost of natural gas and coal has dropped a bit and we have been able to make up some of the losses we experienced a few years ago. For 2009-2010, we do not believe we will have to use any of the \$207,350 budgeted from fund balance, and the reserves in this fund could approach \$2,000,000 by the end of the current fiscal year. With the strength of the Electric Fund, we would recommend that an appropriation of \$356,230 come from the fund balance for the 2010-2011 fiscal year. In addition, we are proposing that the Electric Fund pick up the cost of the payment on the downtown parking deck. When the Town negotiated a new contract with Progress Energy in 2002, there were savings of approximately \$250,000. The Town Board decided that saving could be used to fund the Town's \$2,500,000 contribution toward the cost of the parking deck. This was done for a few years, but when the Electric Fund's reserves began to drop as fuel adjustments escalated, the General Fund took on the deck payment. Now, with the General Fund in a more tenuous situation and Electric Fund quite healthy, we suggest that it is fitting for the Electric Fund to make this payment in 2010-2011. This would bring the transfer to the General Fund from \$887,000 to \$1,114,050.

The reserves of the Electric Fund will receive another boost in 2010-2011. When the electric substation project was concluded, the project cost was less than what was expected, and there was \$243,640 left in the account. BB & T, which has the loan on the substation, has agreed to allow us to use that \$243,640 to apply toward the payment on the substation due in the 2010-2011 budget. That will cover most of the \$310,850 debt payment due on the substation next year.

IV. FEES FOR 2010-2011

In presenting the 2010-2011 budget, we recommend a rate increase in the **Water Fund**, proposing that **water rates and pump fees** be increased 5% for all customers inside and outside the town effective August 1, 2010. Connection fees and capacity fees would remain the same. As you are aware, the Asset Management Plan presented in January, 2007, noted that the needs for improvements to the water lines and the water plant are significant. We were fortunate to receive a \$904,000 low interest loan for water system improvements through the American Recovery and Reinvestment Act, and that will help us move a few steps forward, but we cannot defer our commitment to replace deteriorated lines, old meters and to make the needed improvements to the water treatment plant.

We are recommending that there be no increase in **sewer rates** for the 2010-2011 fiscal year. This fund seems to be stable at this point. While we could certainly use additional funds to pay for maintenance work noted in the Asset Management Plan, but we felt the continuing economic crisis was reason to hold sewer rates the same next year.

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

In the middle 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 for a ten year period, the Town and County would share equally in the revenues from those fees. That agreement expired on June 30, 2009, and any subsequent impact fees collected are revenues of the Town of Waynesville.

As we entered the 2009-2010 fiscal year, it was felt that a 5.5% increase in electric rates would be needed to cover the costs of a new wholesale power supply agreement with Progress Energy. That agreement went into effect on January 1, 2010 and will be for a five year period ending December 31, 2015. As 2009 progressed, the cost of natural gas and coal dropped, and during the 2009-2010 fiscal year, the savings were to the extent that a rate increase did not appear to be necessary. Fuel costs have remained lower, and we feel comfortable entering 2010-2011 that we can defer any rate increase for longer.

Such will not be the case with the charge for renewable energy under the terms of Senate Bill 3 passed by the General Assembly in 2007. Utility companies were authorized to increase rates to their customers to cover the costs of buying alternative energy sources, for they are required to have 12% of their energy coming from renewable sources by 2021. As a wholesale customer of Progress Energy, the Town is authorized to have Progress Energy include the power the Town purchases as part of the 12% renewable sources the investor owned utility must find. Progress is charging all of its customers a renewable charge on their utility bills. The Town is assessed a charge by Progress Energy based upon the ratio that the Town's energy is to that of all Progress Energy customers, and we are empowered to collect that renewable energy from our customers. The charge took effect on December 1, 2009, and we commenced with a monthly fee of 36 cents to cover the charge from Progress Energy. We have been informed that the charge will increase in 2010-2011, and our renewable fee charge to our customers will increase in December, 2011.

V. HIGHLIGHTS OF EXPENDITURES FOR 2010-2011

A. Cost of Living Adjustments and Merit Pay Increases

With the continuing recession and the prolonged negative impact upon the Town's revenues, we are unable to recommend a cost of living raise or a merit increase for our employees in the 2010-2011 budget. Unfortunately, this is the second year that we have not had funds to grant increases. Last year, we were able to grant employees a larger Christmas bonus. If financial conditions improve during the fiscal year, perhaps we will be able to revisit the compensation issue.

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

In addition to the 401(k), the Town contributes on behalf of every full time employee to either the **Local Government Employees' Retirement System** or to the **Local Law Enforcement Officers' Retirement System**. The Retirement Systems have been impacted by the economy as well, and the drop in the stock market affected the value of the retirement funds. In addition, with so many "baby-boomers" reaching retirement age, the Systems had an actuary study performed and it revealed that a higher level of funding was needed to meet future retirement payments. So the Town's contribution to the Retirement System will increase by approximately 1.55%, going from approximately 5% of payroll to approximately 6.55% of payroll. Employees have a mandatory 6% deducted from their paychecks for this retirement system, but the share employees contribute will not be increased this year. This is one of the finest benefits offered to our personnel.

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

During the 2008-2009 fiscal year, as we began making budget cuts, we eliminated five vacant, full-time positions, one being a maintenance worker in the Sewer Maintenance Section. We enter the fiscal year with 37 positions in the Enterprise Funds, 16 in Water Maintenance and Water Treatment, 14 in Sewer Maintenance and Wastewater Treatment and 7 in the Electric System.

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 the inflation rate, but for the past three years, our rates from Blue Cross-Blue Shield remained pretty stable. Our group experienced a few very high claims in 2009-2010, and as a result, the health insurance premiums could increase by up to 25% for 2010-2011. If that is true, the Town would be paying \$1,678,460 for health insurance for employees, dependents and retirees. We have talked with the agency which handles the Town's account, and they have provided a number of alternatives for ways to reduce our premiums. The employee's deductible could be increased from the present \$500 level to something higher - \$1,000, \$1,750, \$2,500 and even \$5,000. There is a program through which the deductibles could be raised but then the Town could fund the higher deductibles so the cost does not come directly from the employees. We could also agree to higher co-pays, where the employee would pay an additional \$5.00 for office visits to primary care physicians or specialists. These would have varying impacts upon the potential 25% increase.

The agency with our account is continuing to seek ways to reduce our premium, and they will be meeting with us in early May with the rates to maintain the health insurance programs we presently offer employees. In addition, they will have more precise information on alternatives to reduce the premiums more. The budget which is presented to you has an estimated 25% increase in the line item for health insurance premiums. When we have the final numbers, we suspect that line item can be reduced.

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

Our dental and life insurance coverage is provided through the North Carolina League of Municipalities which also provides our **Worker's Compensation, Property, Automotive and Liability Insurance**. Some of these policies will have slight increases and some will have slight decreases, so we do not anticipate much change overall. The Town will receive some credits due to our long term participation in these programs.

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

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

D. Capital Outlay/Infrastructure Improvements Costs

For 2010-2011, we recommend an allocation of \$275,000 for rehabilitation of the water system. As noted, we have received a low interest loan from the ARRA funds, allowing us to install a new water line on Dayton Drive between Russ Avenue and Ivy Hills. We will also replace a lengthy section of undersized and deteriorated 2 inch water line on Mauney Cove Road with an eight inch water line. Finally, we will install almost 1,000 new water meters, many of which will be radio read meters, and replace 7,000 feet of old, leaking, galvanized water lines. We need to add the \$58,050 loan repayment in **Water Fund** expenses, but 50% of the loan should be forgiven in the future. At the water treatment plant, we will need to replace the roof on the oldest section of the building and funds are needed to repair the spalling concrete on the dam's spillway. We will begin making a debt payment of \$8,950 on the new Bobcat trackhoe that was purchased in 2009.

In **Sewer Fund**, we propose to continue the annual expense of \$325,000 for system rehabilitation. We will begin making the first of five annual debt payments of \$43,100 on the new sewer cleaning truck purchased in 2010. The Wastewater Treatment Plant personnel have requested an assortment of operating equipment totaling \$40,500, and we should be making the final \$41,160 payment on the debt on the sludge belt press at the plant. In the not too distant future, the Town will have to consider a loan to upgrade the aeration basin.

With the new substation completed, the capital expenditures in the **Electric Fund** will focus on various other system improvements. We propose the expenditure of \$20,000 for a battery backup system at the older substation and \$12,000 for purchase of a GIS system to map all utility lines and appurtenances for the enterprise operations. We have allocated \$40,000 for various electric system improvements, and \$18,000 is designated for replacement of Christmas decorations for the streets of the Town. Finally, we will be making debt payments on the substation and on a pole truck purchased in 2008.

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 2010-2011. The list includes vehicles and equipment proposed for next year, construction projects and lease-purchase payments we are making on equipment, improvements and repairs.

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

E. General Operating Expenditures

During a recession, we expect to see a price drop in products purchased, but on many items, prices actually rose in 2008 and 2009, asphalt and concrete being examples. One of our largest purchases is in gasoline and diesel fuel to operate vehicles and equipment, and we purchase approximately 105,000 gallons annually. As you have noticed, the price of fuel has fluctuated significantly over the past two years, reaching over \$4.00 per gallon and then dropping close to \$2.00 per gallon before edging back up toward \$3.00 per gallon. Being tax exempt, the Town pays about 40 to 45 cents less than what you and I pay at a gas pump, but we still see the fluctuations in what we do pay. In 2009-2010, we budgeted \$2.50 for regular and \$2.70 for diesel fuel, and our costs have not exceeded that number. We are seeing the cost of fuel edging up and recommend \$2.60 for regular and \$2.70 for diesel fuel in 2010-2011, which will boost anticipated expenditures by \$24,100.

One area where we have seen some price decreases is in the price of water and sewer pipe. We have found that in many cases, ductile iron is close to the same price as the polyvinyl chloride pipe (PVC), so perhaps that will allow us to stretch our dollars more. The allocation for materials and supplies in the three Enterprise Funds will have to remain at or close to what was budgeted in 2009-2010.

Some organizations reduce training budgets in times of challenging finances, but we tried to maintain the allocations in the Enterprise Funds. We have many employees in the Water and Sewer Fund who are nearing retirement, and we must be sure newer employees receive the training to fill their shoes. We have some newer employees in the Electric Department who need technical training in that dangerous work.

F. Miscellaneous Costs

The **Professional and Contract Services** for the water and sewer fund will be up considerable in 2010-2011. In the budget for Water Treatment, we have allocated \$75,000 for implementation of the Forestry Management Plan. As you may recall, the Plan calls for the first treatment of the watershed to take place in the fall of 2010, and there are plans to remove a portion of the white pines that line the reservoir in hopes of opening up the forest floor to hardwoods. Some improvements will be needed to roads in the watershed and we will need to pay for the oversight of any contract for tree removal.

The final category in the budget is **Debt Service**. Waynesville has no bonded debt on any of our three Enterprise Funds, though we do have a number of lease-purchase agreements in place. In the Water Fund, we will be adding three debt payments, Eagle Nest Water System (\$30,000), ARRA Loan Repayment (\$58,080) and Bobcat Trackhoe (\$8,950). The good news about those is that the Eagle Nest Debt is paid out of a bank account set up by the Town and funded by the Eagle Nest Homeowners' Association to guarantee the repayment of that debt, and the ARRA Loan payment should be reduced by 50% once the project is completed, saving \$29,025 annually. In 2012, the Town will make the final payment of \$153,165 on the Chlorine Contact System at the water plant, and in 2014, the \$118,680 debt on the water tank on Reservoir Drive will be paid in full. When those are out of the way, the **Water Fund** should be in a much more solid financial position.

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

The **Electric Fund** will not add any new debt in 2010-2011, but will continue to have payments on the electric substation and on a pole truck purchased in 2008. The following is a list of the loans and payments we will be making in the three Enterprise Funds:

1. the seventh of ten annual payments - 2 million gallon water tank (\$118,680),
2. the seventh of eight annual payments-Chlorine Contact Tank-water plant (\$153,165),
3. the sixth and seventh of sixteen semiannual payments - water plant lab (\$51,270),
4. the first of twenty annual payments – ARRA loan – water improvements (\$58,050),
5. the first of ten annual payments – Eagle Nest Water System loan (\$30,000),
6. the first of five annual payments – Bobcat Trackhoe for water maintenance (\$8,950),
7. the eighth of eight annual payments – Wastewater Sludge Belt Press (\$41,155),
8. the first of five annual payments – Sewer Cleaning Truck (\$43,100),
9. the third of five annual payments – Pole Truck for Electric Department (\$41,438),
10. the second 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 ENTERPRISE FUND BUDGETS

Several years ago, we became aware of some significant needs by the water, sewer and electric systems. There were some big ticket capital items, such as the lime stabilization system at the wastewater plant, and slip-lining a mile of sewer collection line on the south shore of Lake Junaluska. There was a chlorine contact system needed at the water treatment plant and the 1925 water tank on reservoir drive needed to be replaced with a larger tank. The demand on the electric capacity was increasing and a second substation was needed to assure we could meet peak demands. These were projects beyond the cash reserves of the Town, so significant debt had to be incurred to meet these needs.

Now, we are starting to pay off several of those debts. The financial picture of the Sewer Fund is much rosier than it has been in years. When the Water Fund pays off its debts on the chlorine contact tank and the two million gallon tank on Reservoir Drive, that fund will begin to see its reserves climb again. With the second electric substation going into operation, the Electric Fund is in good shape for the foreseeable future.

The Water, Sewer and Electric Funds all include money to address the infrastructure needs of those systems. We are seeking the allocation of \$275,000 from the Water Fund to address deteriorated lines, and we are asking the Board to approve \$325,000 for the rehabilitation of sewer lines and manholes. In addition, there are significant funds allocated for materials and supplies which often go toward improving specific areas in the system. In the Electric Fund, we are recommending funds for a battery backup system at the older electric substation and the purchase of software to begin mapping our utility system on a GIS platform so that the many pieces may be more easily identified.

For many years, the Town fathers kept water and sewer rates low, but in doing so, the proper care of the lines and appurtenances often went lacking. The lines deteriorated and we have experienced many sewer backups and water leaks because we did not have the adequate funds to play catch up. Over the past dozen or so years, the Town Boards have been supportive of rate increases that provided funds so that the Town could begin addressing these systems. We have made tremendous progress, and in the past several years, we have had very few overflowing manholes due to poor sewer lines. We still have far too much treated water that leaks from the distribution system, but there has been some progress in that area as well. Our electric personnel have been much more attentive to replacing rotten power poles and poor electric line and they are trimming back limbs and trees near the power lines. The number of outages has been greatly reduced.

Funds are in the current budget to address the problem of deteriorated concrete around the clearwells at the water treatment plant, and in the coming year, we are seeking funds to cut out and replace the spalling concrete on the spillway of the dam. We also intend to replace the roof on the oldest part of the water plant building, and once done, the water treatment plant should be in relatively good shape. We need to continually address the problems of the deteriorated water lines and appurtenances of the water system and to make these improvements to the water treatment plant; consequently, we are seeking the Board's approval of a 5% increase in the water rates to make sure these are done.

The second electric substation was placed into operation in May, 2009, and the value of that facility was demonstrated in December, 2009. When the heavy snows fell on December 18, limbs and trees came down and there was a malfunction at the older substation. Portions of the Town's electric system were without power for six hours while our Electric and Public Works personnel worked to switch load to the new substation. Within six hours, almost all of the customers on the Town's electric system had power restored. Many on the Progress Energy system within the town did not have power for two days and some for even longer periods.

Unfortunately, one of the reasons for the second substation never occurred. As our largest customer, Associated Packaging, grew and expanded its business, the demand on our electric system swelled. There were some cold winter days in January and February, 2009, when our older, 20 megawatt substation had peaks exceeding 21 megawatts. So we were particularly anxious to see the second substation on line in the event of another cold winter. The cold winter came, but we never reached the peaks experienced in winter, 2009. Associated Packaging lost a large account and in the latter half of the 2009-2010 fiscal year, that firm has reduced utility purchases by over \$30,000 each month. They have had to lay off a number of employees and have switched operations to five days a week from seven days a week. Our sales are down, but so too are the expenditures to purchase the power to meet the needs of this customer. We are hopeful that the firm will generate new customers in the future and be able to increase employment again.

During 2009-2010, we have seen the fund balances of the Sewer Fund and the Electric Fund grow, but the reserves in the Water Fund have declined. We need to work on that situation over the next few years, and believe paying off some of the debts in the Water Fund will help in that effort.

The Electric Fund has made tremendous progress in its fund balance this year, and we have recommended that the reserves be used to assist the General Fund to a higher degree than the past few years. We would like for the Electric Fund to handle the cost of the parking deck payment (\$227,050) rather than leave that to the General Fund next year. We are also recommending that the Electric Fund provide \$97,000 to the Water Fund to assist it in meeting its obligations. The construction of the new substation cost less than had been budgeted, and there were \$243,640 remaining in the loan escrow at the conclusion of the project. BB&T has agreed to let us use the remaining funds to apply to the loan payment of \$310,850 in 2010-2011, and that will make it possible to shift some of the reserves in that fund to the General and Water Funds.

In 2005, the Town Board approved the conservation easements for the Town owned property in the Allens Creek Watershed. In the years since, Dr. Peter Bates and others from the Natural Resources Department at Western Carolina University have developed a Forestry Management Plan for the watershed. That Plan calls for some work in the watershed during 2010-2011, with approximately 50 acres of white pine trees scheduled to be thinned and removed. This should allow hardwood trees to start to grow as the pines begin to die off and avoid the situation where the pines die and there is nothing beneath them growing to keep silt and sediment from washing into the reservoir. Funds are set aside in the budget for 2010-2011 to administer the work and to allow for some improvements needed to prevent erosion along the roads at stream crossings.

VII. SUMMARY

In the movie "Patton", there is a scene where the Third Army is trudging through the vicious cold and deep snow, making its way to support the entrapped division under General McAuliffe at Bastogne in Belgium. As he watches the troops plodding through the snow, he comments "this is where it pays off, all the hard work, the hours and hours of training and preparation - this is where it all pays off". The 3rd Army under General Patton moved 100 miles in 48 hours to relieve the 101st Airborne under General McAuliffe.

On a much smaller scale, we see the Town of Waynesville trudging through tough economic times. Fortunately, Town Boards of the past decade insisted on good planning, on addressing the needs of the infrastructure for the various utility systems and for providing funds to meet those needs. Under the direction of the elected officials, the Water, Sewer and Electric Funds, along with the General Fund, have developed healthy fund balances so that when a poor economy challenged the ability of those funds to pay their way, we have been able to dip into the reserves to continue moving toward our goals of improving the facilities and equipment with which we have been entrusted. In times like 2009-2010 and in 2010-2011, the planning pays off, the efforts to build the fund balance pays off. The Town continues to take care of the need to address our water, sewer and electric systems and to provide the services the citizens have come to appreciate and expect.

In the 2010-2011 budget, we continue to allocate funds of at least \$275,000 toward addressing water system needs, and we have borrowed funds to support another \$904,000 of work on water lines and meter replacements. Next year, we will be expending at least \$325,000 on improvements to the sewer system and the wastewater treatment plant. In the Electric Fund, \$90,000 is dedicated to capital outlay for various improvements and another \$190,000 is pledged from the materials and supplies and transformer replacement budgets to upgrade the system. The Town Board is to be commended for not taking the short sighted approach of delaying expenditures in the area of capital outlay or in maintenance and repair of the systems. You have seen the reports on the Enterprise systems and know that we cannot put off the needed attention to this infrastructure. I believe this commitment demonstrates that the Town Board, management and department heads are simply trying to be good stewards of the facilities and equipment with which the citizens have entrusted us.

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

Respectfully submitted,

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

A. Lee Galloway
Town Manager

PART 3 - 2010-2011 - PROPOSED ENTERPRISE FUND BUDGETS

II. WATER FUND			
A. REVENUES	EST. ACTUAL 2009-2010	PROPOSED 2010-2011	DIFFERENCE
Water Charges	2,192,400	2,349,000	156,600
Comment: Although we received federal grants to address some of the needs of the water system, we need to maintain our own spending on replacement of the deteriorated lines. We are recommending a 5% increase in water rates.			
Water Taps/Connection Fees	30,000	40,000	10,000
Comment: We are hopeful that as the economy picks up, we will see an upturn in development and some additional water taps as a result.			
Impact Fees - New Connections	12,000	20,000	8,000
Comment: The new construction we hope for will mean more capacity fees.			
Miscellaneous Revenues	1,800	1,500	(300)
Sale of Materials/Supplies/Fixed Assets	0	75,000	75,000
Comment: There are plans to do some treatments of the white pine areas and sell the timber from those areas during the year.			
Contributed Capital	0	0	0
Investment Earnings	1,320	2,000	680
Comment: We are anticipating a slight increase in interest rates in 2010-2011.			
Transfer from Electric Fund	0	97,250	97,250
Comment: The Electric Fund is in the best shape it has been in years, and we would recommend a transfer to the Water Fund to help give it a boost next year.			
Fund Balance Appropriated	119,750	84,390	(35,360)
Comment: We have been able to reduce the use of reserves to balance the budget to \$84,390. It is still a high number and a large percentage of the fund balance remaining in Water Fund. If you wish to reduce this number, it may be necessary to increase water rates a bit more than the 5% recommended.			
TOTAL WATER FUND REVENUES	2,357,270	2,669,140	311,870

PART 3 - 2010-2011 - PROPOSED ENTERPRISE FUND BUDGETS

B. EXPENDITURES	EST. ACT.	PROPOSED	DIFFERENCE
Water Maintenance	1,114,450	1,283,560	169,110
Comment: Wages and fringe benefits up \$37,180, with Retirement and Health Insurance accounting for \$33,340, Automotive costs up \$18,900, Electricity up \$7,000, Equipment Repair & Maintenance up \$6,000, Loan payments for Capital will be up \$97,000 with payments on the Eagle Nest System, the ARRA debt and on a new Bobcat loader.			
Water Treatment	960,350	1,077,510	117,160
Comment: Wages & fringe benefits up \$25,440, with Retirement and Health Insurance and fringe benefits accounting for \$20,020, Professional Services up \$3,000, Automotive costs down \$3,860, Treatment Chemicals up \$29,000, Electricity up \$2,650, Equipment Repair up \$5,000, Contract Services up \$75,000, Capital Outlay down \$27,310.			
Administration and Finance	190,520	210,820	20,300
Debt Service	0	0	0
Contingency	0	0	0
Transfer to Other Funds:			
To General Fund	91,950	97,250	5,300
Comment: We transfer a portion of the water fund revenues after fund balance is deducted. We are covering this expense with a transfer to the Water Fund from the Electric Fund.			
TOTAL WATER FUND EXPENDITURES	2,357,270	2,669,140	311,870
C. WATER FUND SUMMARY	EST. ACT.	PROPOSED	DIFFERENCE
REVENUES	2,357,270	2,669,140	311,870
EXPENDITURES	2,357,270	2,669,140	(311,870)
DIFFERENCE	0	0	0

PART 3 - 2010-2011 - PROPOSED ENTERPRISE FUND BUDGETS

III. SEWER FUND			
A. REVENUES	EST. ACT. 2009-2010	PROPOSED 2010-2011	DIFFERENCE
Sewer Charges	1,909,520	1,909,500	(20)
Comment: Although rates were increased in 2009-2010, revenues did not grow. We are proposing that there be no Sewer Rate increase in 2010-2011.			
Sewer Taps	12,000	20,000	8,000
Comment: As with the Water Fund, we are hoping that there will be some growth in sewer taps and sewer tap revenue in 2010-2011.			
Industrial Discharge Permits	500	500	0
Impact Fees	0	0	0
Comment: These were fees to connect along Route 19 and to the sewer line to the Maple Grove Church, and we share them equally with Haywood County. That 10 year agreement has ended and any fees collected remain with the Town.			
Impact Fees - Flow Allowances - Other Systems	0	2,000	2,000
Comment: These are Impact Fees the Board approved for new developments on the Junaluska Sanitary District and Clyde systems. They had slow growth too, but we anticipate an increase in activity in 2010-2011.			
Impact Fees - New Connections	10,000	20,000	10,000
Comment: The Asset Management Study recommended capacity fees from new customers connecting to the system. Things were slow in 2009-2010, but we are hopeful of increased activity in 2010-2011.			
Miscellaneous Revenue	850	500	(350)
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	1,620	2,440	820
Comment: We hope to see an increase on investment earnings in 2010-2011.			
Fund Balance Appropriated	0	81,330	81,330
Comment: We are comfortable recommending this amount from fund balance.			
TOTAL SEWER FUND REVENUES	1,934,490	2,036,270	101,780

PART 3 - 2010-2011 - PROPOSED ENTERPRISE FUND BUDGETS

B. EXPENDITURES	EST. ACT.	PROPOSED	DIFFERENCE
Sewer Maintenance	620,270	703,550	83,280
Comment: Wages and Fringe Benefit Costs are up \$16,660, with Retirement and Health Insurance accounting for \$9,880, Professional Services are up \$8,000, Materials and Supplies up \$10,000, Loan Payments up \$43,100 for Sewer Truck.			
Wastewater Treatment	1,023,030	1,067,090	44,060
Comment: Wages and fringe benefit costs are up \$37,560, with Retirement and Health Insurance accounting for \$27,140, Treatment Chemicals up \$12,500, Materials and Supplies up \$2,000, Electricity up \$2,880, Propane Gas up \$7,000, Equipment Repair up \$5,000, Capital Outlay down \$30,500.			
Administration and Finance	177,750	183,930	6,180
Contingency Appropriated	0	0	0
Transfer to Other Funds:			
To General Fund	83,070	81,700	(1,370)
Comment: We transfer a portion of the sewer fund revenues, after fund balance is deducted, to the General Fund.			
TOTAL SEWER FUND EXPENDITURES	1,904,120	2,036,270	132,150
C. SEWER FUND SUMMARY	EST. ACT.	PROPOSED	DIFFERENCE
REVENUES	1,934,490	2,036,270	101,780
EXPENDITURES	1,904,120	2,036,270	(132,150)
DIFFERENCE	30,370	0	(30,370)

PART 3 - 2010-2011 - PROPOSED ENTERPRISE FUND BUDGETS

IV. ELECTRIC FUND			
A. REVENUES	EST. ACT. 2009-2010	PROPOSED 2010-2011	DIFFERENCE
Electric Charges	7,890,210	7,711,900	(178,310)
Comment: We have seen a decline in the amount of electricity used by our largest customer, Associated Packaging, and this is reflected in our estimates for 2010-2011.			
Security Lights	45,000	45,000	0
Comment: We increased rates for security lights and earned more revenue.			
Street Lights	88,800	88,800	0
Comment: We charge other funds for street lighting and on Town property.			
Underground Service Installation	700	2,000	1,300
Comment: We hope to see some increased construction activity next year.			
Renewable Charge Revenue	21,000	47,580	26,580
Comment: This is the charge required under Senate Bill 3 and is paid to Progress Energy to assist them in meeting the 12.5% renewable energy level.			
Electric Pole Rental	13,700	13,700	0
Comment: These are charges made to other utilities for use of Town poles.			
Sales Tax Charges	202,250	189,000	(13,250)
Comment: With sales down next year, sales taxes collected will be down also.			
Miscellaneous Revenues	8,250	3,000	(5,250)
Sale of Fixed Assets	100	0	(100)
Comment: There were no real assets to sell in 2009-2010.			
Investment Earnings	3,520	4,690	1,170
Comment: Interest rates have declined and interest earnings dropped as well.			
Funds Transferred from Loan Escrow	0	243,640	243,640
Comment: At the conclusion of the project to build the new substation, there were funds leftover. BB&T has allowed us to apply these funds to the loan payment.			
Fund Balance Appropriated	0	356,230	356,230
Comment: We are comfortable with this being appropriated from fund balance for one year since the Electric Fund has higher reserves at this time.			
TOTAL ELECTRIC FUND REVENUES	8,273,530	8,705,540	432,010

PART 3 - 2010-2011 - PROPOSED ENTERPRISE FUND BUDGETS

B. EXPENDITURES	EST. ACT.	PROPOSED	DIFFERENCE
Electric Maintenance	1,174,720	1,259,620	84,900
Comment: Wages and fringe benefits up \$24,290, with Retirement and Health Insurance accounting for \$15,470, Professional Services up \$5,000, Materials and Supplies up \$5,000, Transformers up \$3,500, Repair of Equipment down \$17,000 and Capital Outlay up \$50,000.			
Purchased Power	5,428,000	5,618,000	190,000
Comment: Fuel adjustment charges passed along by Progress Energy were down this past year, but we are concerned that they will rise again. Associated Packaging has been purchasing a lot less power due to production cutbacks.			
Renewables Energy Payment:	18,180	47,580	29,400
Comment: Under Senate Bill 3, every electric provider must achieve a 12.5% of electric generation from renewable sources by 2021. Waynesville is allowed to pay Progress Energy an amount to expend on that renewable energy. We are expecting our renewable charge to increase a good bit in 2010-2011.			
Sales Tax on Purchased Power	162,840	168,540	5,700
Comment: With lower sales, we pay less in sales taxes.			
Bad Debt Expense	26,780	30,000	3,220
Administration and Finance	361,120	370,500	9,380
Comment: This is the charge to Electric Fund for the cost of services provided the Fund by General Fund personnel.			
Transfer to Water Fund	0	97,250	97,250
Comment: It is not without precedent for the Electric Fund to assist other utility funds. Water Fund needs assistance and the Electric Fund has some extra cash.			
Transfer to General Fund	887,000	1,114,050	227,050
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.			
TOTAL ELECTRIC FUND EXPENDITURES	8,058,640	8,705,540	646,900
C. ELECTRIC FUND SUMMARY	EST. ACT.	PROPOSED	DIFFERENCE
REVENUES	8,273,530	8,705,540	432,010
EXPENDITURES	8,058,640	8,705,540	(646,900)
DIFFERENCE	214,890	0	214,890

TO: Mayor and Board of Aldermen

SUBJECT: Proposed 2010-2011 Budgets for the Internal Service Funds

The proposed budgets for the Town's Internal Service Funds for 2010-2011 are hereby submitted for your review. The Internal Service Funds include operating the Public Works Facility and the Garage. The expenditures total \$885,940 which is up \$54,440 from the \$831,500 we expect to spend in the current fiscal year. The expenditures for 2010-2011 are up 6.55% from anticipated expenditures in 2009-2010.

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

In the Garage Fund, departments have been charged a prorated share based upon their record of use. For many years, we gave a best estimate of the appropriate share each department used of gasoline and diesel fuel. In 2008, a new computerized gas pump system was installed so that each car would be charged the exact amount of gasoline used. In some cases, we found some departments used more gas than we thought while others used less. We are now attempting to charge the various departments more in line with the fuel consumed. We are still working through whether we should change the way to charge each department for the amount of maintenance and repair work in the garage. Sometimes the cost of maintaining precise records just to redistribute the same amount of money to different departments is simply not justified. An estimate might work best.

I. HIGHLIGHTS OF EXPENDITURES FOR 2010-2011

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

With the continuing recession and the prolonged negative impact upon the Town's revenues, we are unable to recommend a cost of living raise or a merit increase for our employees in the 2010-2011 budget. Unfortunately, this is the second year that we have not had funds to grant increases. Last year, we were able to grant employees a larger Christmas bonus. If financial conditions improve during the fiscal year, perhaps we will be able to revisit the compensation issue.

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

In addition to the 401(k), the Town contributes to either the **Local Government Employees' Retirement System** or to the **Local Law Enforcement Officers' Retirement System**. The Retirement Systems have been impacted by the economy as well, and the drop in the stock market affected the value of the retirement funds. In addition, with so many "baby-boomers" reaching retirement age, the Systems had an actuary study performed and it revealed that a higher level of funding was needed to meet future retirement payments. So the Town's contribution to the Retirement System will increase by approximately 1.55%, going from approximately 5% of payroll to approximately 6.55% of payroll. Employees have a mandatory 6% deducted from their paychecks for this retirement system, but the share employees contribute will not be increased this year. This is one of the finest benefits 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

The 2010-2011 budget for the Public Works Fund provides three full-time employees and one part-time employee. These employees handle purchasing and help departments in securing the materials and supplies they need from the warehouse. They also answer the telephone, field questions from citizens about public works type services and make a record of complaints received about a variety of topics. The part-time employee assists departments with paper work and administrative details.

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

C. Fringe Benefits Costs

The greatest fringe benefit provided our employees is health insurance. Over the years, the cost of health insurance increased far in excess of the inflation rate, but for the past three years, rates from Blue Cross-Blue Shield remained stable. Our group experienced a few very high claims in 2009-2010, and as a result, the health insurance premiums could increase by up to 25% for 2010-2011. If that is true, the Town would be paying \$1,678,460 for health insurance for employees, dependents and retirees. We have talked with the agency handling the Town's account, and they have provided a number of alternatives for ways to reduce our premiums. The employee's deductible could be increased from the present \$500 level to something higher - \$1,000, \$1,750, \$2,500 and even \$5,000. There is a program through which the deductibles could be raised but then the Town could fund the higher deductibles so the cost does not come directly from the employees. We could also agree to higher co-pays, where the employee would pay an additional \$5.00 for office visits to primary care physicians or specialists. These would have varying impacts upon the potential 25% increase.

The agency is continuing to seek ways to reduce our premium, and they will be meeting with us in early May with the rates to maintain the health insurance programs we presently offer employees. In addition, they will have more precise information on alternatives to reduce the premiums more. The budget which is presented to you has an estimated 25% increase in the line item for health insurance premiums. When we have the final numbers, we suspect that line item can be reduced.

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

Our dental and life insurance coverage is provided through the North Carolina League of Municipalities which also provides our **Worker's Compensation, Property, Automotive and Liability Insurance**. Some of these policies will have slight increases and some will have slight decreases, so we do not anticipate much change overall. The Town will receive some credits due to our long term participation in these programs.

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

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

D. Capital Outlay/Infrastructure Improvements Costs

At Public Works, a number of equipment sheds have been added to the rear of the property on Legion Drive, and in 2008-2009 some work was done on the north side of the property to form a buffer with neighboring residential property. The budget request from this department sought \$40,000 for some additional equipment sheds, but with limited resources, we declined to include that in the budget. They have also requested funds to resurface a portion of the work yard. After the work is completed at the Hazelwood Office, we could look at the Capital Fund to see if funds were sufficient to allow the construction of the sheds and perhaps some paving work. A new road will be built from our Electric Substation into the Town's landfill, providing a much safer situation, and we will need some additional work on that road in 2010-2011.

E. General Operating Expenditures

In the Public Works operation, operating expenditures will be up by about \$21,000. Virtually all of that increase may be attributed to the higher cost for health insurance and retirement.

The Garage Fund is expected to increase by approximately \$33,000. Of that amount, \$7,000 is attributed to the higher cost of health insurance and retirement, \$24,000 is due to an anticipated increase in the cost of gasoline and diesel fuel and \$3,000 is budgeted for a higher cost of tires.

II. NOTEWORTHY ITEMS

The Purchasing Department has now been under the Finance Director four years, and we continue to believe this was a positive change. The auditors have noted that the record keeping is better than it has been in many years. We still have to work with departments to reduce the number of employees who are doing their own, independent purchasing rather than looking to the Purchasing Department to handle the purchase of materials and supplies. We still believe there are savings to be realized if we continue to experiment with a more centralized purchasing. We have seen good results with the E-Gov system, through which we sell surplus equipment for a much better price than at auctions held in the past.

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 all vehicles out for repairs. The operation probably may 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 handwritten signature in cursive script, reading "A. Lee Galloway".

A. Lee Galloway
Town Manager

PART 4 - 2010-2011 - PROPOSED SERVICE FUND BUDGETS

V. PUBLIC WORKS OPERATION			
A. REVENUES	EST. ACT. 2009-2010	PROPOSED 2010-2011	DIFFERENCE
Charges to Other Funds	267,740	289,540	21,800
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 expected to rise in 2010-2011.			
Miscellaneous Revenue	700	0	(700)
Investment Income	100	150	60
TOTAL PUBLIC WORKS REVENUES	268,540	289,690	21,150
B. EXPENDITURES	EST. ACT.	PROPOSED	DIFFERENCE
Public Works Operations	268,540	289,690	21,150
Comment: Wages and fringe benefits up \$40,100, with Retirement and Health Insurance accounting for \$ 22,610, Building Maintenance down \$6,000, Road to Landfill up \$15,000, Capital Outlay down \$24,500.			
TOTAL PUBLIC WORKS EXPENDITURES	268,540	289,690	21,150
C. PUBLIC WORKS SUMMARY	EST. ACT.	PROPOSED	DIFFERENCE
REVENUES	268,540	289,690	21,150
EXPENDITURES	268,540	289,690	(21,150)
DIFFERENCE	0	0	0

PART 4 - 2010-2011 - PROPOSED SERVICE FUND BUDGETS

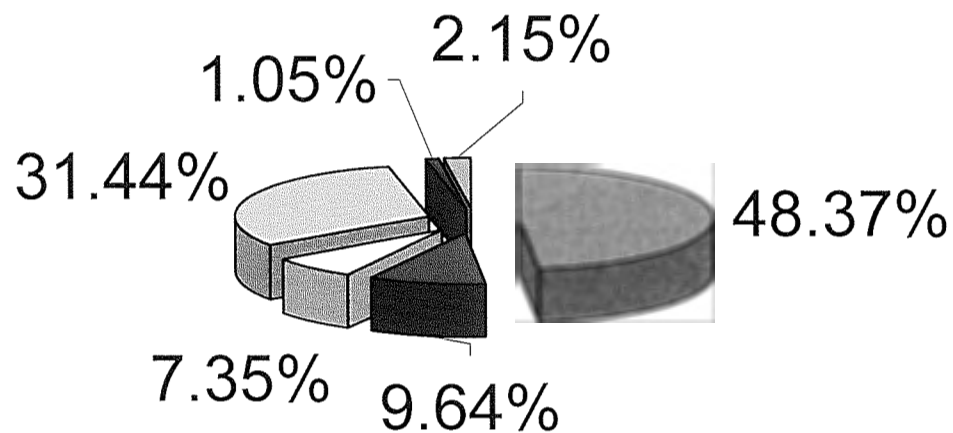
VI. GARAGE OPERATIONS			
A. REVENUES	EST. ACT 2009-2010	PROPOSED 2010-2011	DIFFERENCE
Charges to Other Funds	559,220	596,140	36,920
Comment: Each department is charged a prorated share of the cost of operating the Garage based upon the number of vehicles and equipment and the mileage placed on the vehicles. Expenses were down in 2009-2010. With the new gas tracking system, we are able to assess these charges in a more equitable manner with departments paying for gasoline actually used.			
All Other Revenue	3,620	0	(3,620)
Investment Income	120	110	(10)
TOTAL GARAGE REVENUES	562,960	596,250	33,290
B. EXPENDITURES	EST. ACT.	PROPOSED	DIFFERENCE
Garage Operations	562,960	596,250	33,290
Comment: Wages and Fringe Benefits up \$6,350, with Retirement and Health Insurance up \$7,010, Oil, Gas and Tires up \$29,100.			
TOTAL GARAGE EXPENDITURES	562,960	596,250	33,290
C. GARAGE SUMMARY	EST. ACT.	PROPOSED	DIFFERENCE
REVENUES	562,960	596,250	33,290
EXPENDITURES	562,960	596,250	(33,290)
DIFFERENCE	0	0	0

TABLE OF CONTENTS

SECTION V

	<u>PAGE NUMBER</u>
COMPLETE BUDGET SUMMARY	A - B
GENERAL FUND SUMMARY	C - D
WATER FUND SUMMARY	E - F
SEWER FUND SUMMARY	G - H
ELECTRIC FUND SUMMARY	I - J
GENERAL FUND BUDGET	1 - 44
WATER FUND BUDGET	45 -57
SEWER FUND BUDGET	58-70
ELECTRIC FUND BUDGET	71-80
PUBLIC WORKS BUDGET	81-86
GARAGE FUND BUDGET	87-91

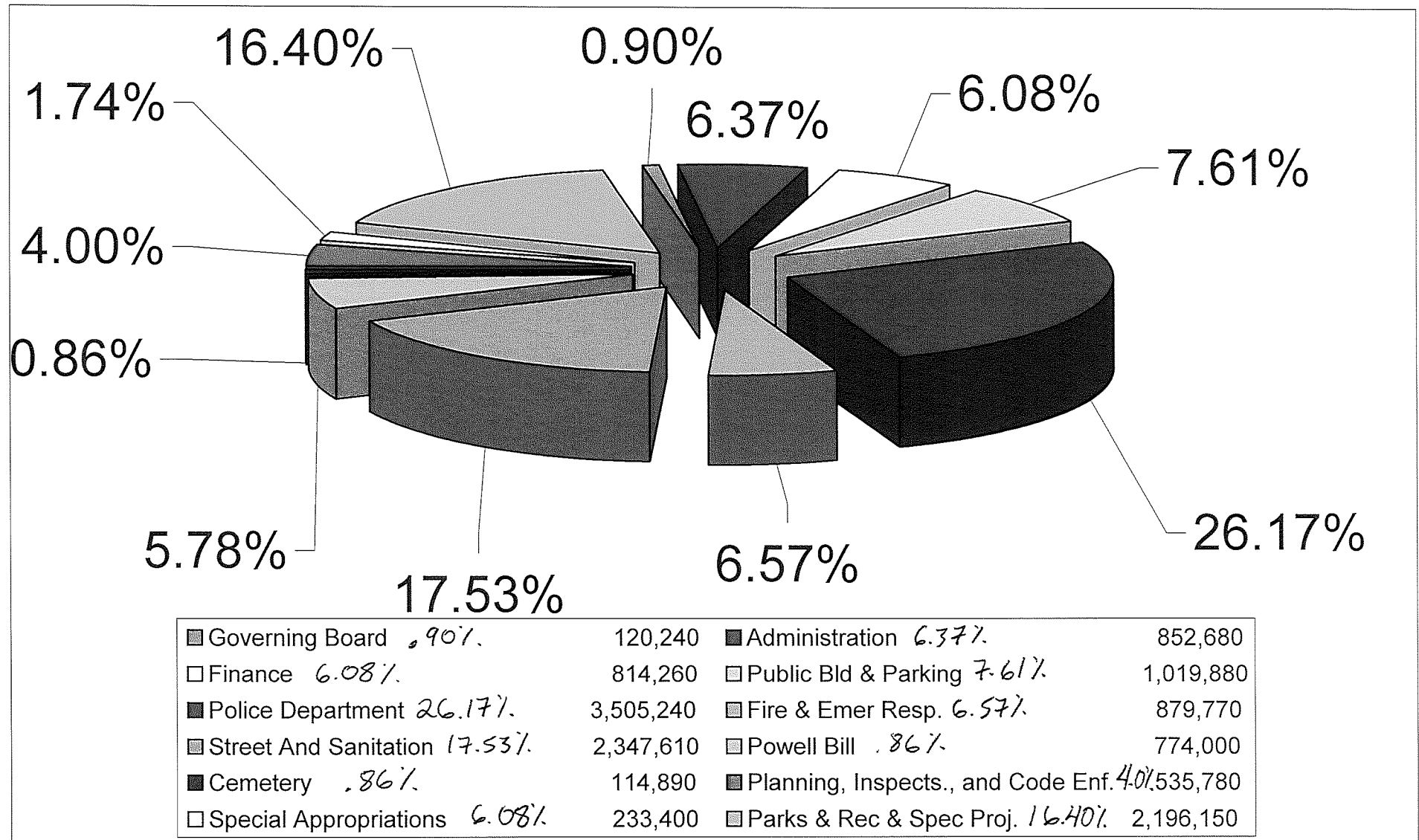
2010-2011 Budget Summary



<div></div>	General Fund
13,393,900	
<div></div>	Water Fund
2,669,140	
<div></div>	Sewer Fund
2,036,270	
<div></div>	Electric Fund
8,705,540	
<div></div>	Public Works
289,690	
<div></div>	Garage
596,250	

2010-2011 BUDGET			
COMPLETE BUDGET SUMMARY			
A. REVENUES	ESTIMATED 2009-2010	PROPOSED 2010-2011	DIFFERENCE
GENERAL FUND	13,356,680	13,393,900	37,220
WATER FUND	2,357,270	2,669,140	311,870
SEWER FUND	1,934,490	2,036,270	101,780
ELECTRIC FUND	8,273,530	8,705,540	432,010
PUBLIC WORKS OPERATIONS	268,540	289,690	21,150
GARAGE OPERATIONS	562,960	596,250	33,290
TOTAL BUDGET REVENUES	26,753,470	27,690,790	937,320
B. EXPENDITURES	ESTIMATED	PROPOSED	DIFFERENCE
GENERAL FUND	13,356,680	13,393,900	37,220
WATER FUND	2,357,270	2,669,140	311,870
SEWER FUND	1,904,120	2,036,270	132,150
ELECTRIC FUND	8,058,640	8,705,540	646,900
PUBLIC WORKS OPERATIONS	268,540	289,690	21,150
GARAGE OPERATIONS	562,960	596,250	33,290
TOTAL BUDGET EXPENDITURES	26,508,210	27,690,790	1,182,580
C. BUDGET SUMMARY - ALL FUNDS	ESTIMATED	PROPOSED	DIFFERENCE
TOTAL REVENUES - ALL FUNDS	26,753,470	27,690,790	937,320
TOTAL EXPENDITURES - ALL FUNDS	26,508,210	27,690,790	1,182,580
DIFFERENCE	245,260	-	245,260

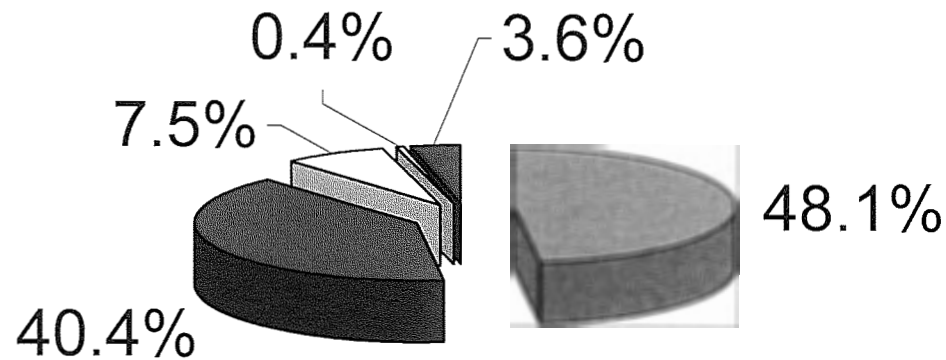
**General Fund
Manager Recommended
2010-2011**



Town of Waynesville
Manager Recommendation
Department Summary
2010-2011 Budget
General Fund

General Fund	Amount	% Of Total
Governing Board	\$120,240	0.90%
Administration	852,680	6.37%
Finance	814,260	6.08%
Public Buildings and Parking	1,019,880	7.61%
Police Department and Police Grants	3,505,240	26.17%
Fire and Emergency Responders	879,770	6.57%
Street And Sanitation	2,347,610	17.53%
Powell Bill	774,000	5.78%
Cemetery	114,890	0.86%
Planning, Inspections and Code Enforcement	535,780	4.00%
Special Appropriations	233,400	1.74%
Parks and Recreation And Special Projects	2,196,150	16.40%
Operating Transfers	-	0.00%
Total Expenditures	\$13,393,900	100.00%

**Water Fund
Manager Recommended
2010-2011**

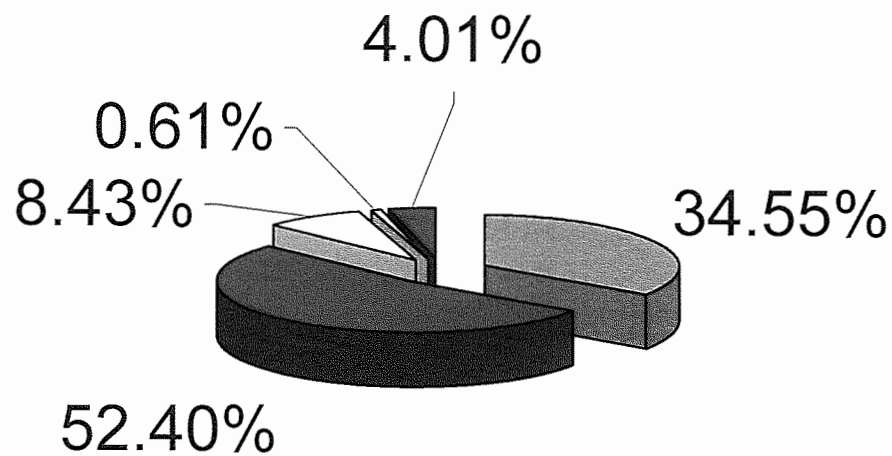


<div></div>	Water Maintenance	1,283,560
<div></div>	Water Treatment	1,077,510
<div></div>	Charges By General Fund	200,000
<div></div>	Bad Debt Expense	10,820
<div></div>	Operating Transfers	97,250

Town of Waynesville
Manager Recommended
Department Summary
2010-2011 Budget
Water Fund

WATER FUND	AMOUNT	% OF TOTAL
Water Maintenance	\$1,283,560	48.09%
Water Treatment	1,077,510	40.37%
Charges By General Fund	200,000	7.49%
Bad Debt Expense	10,820	0.41%
Operating Transfers	97,250	3.64%
TOTAL EXPENDITURES	\$2,669,140	100.00%

**Sewer Fund
Manager Recommended
2010-2011**

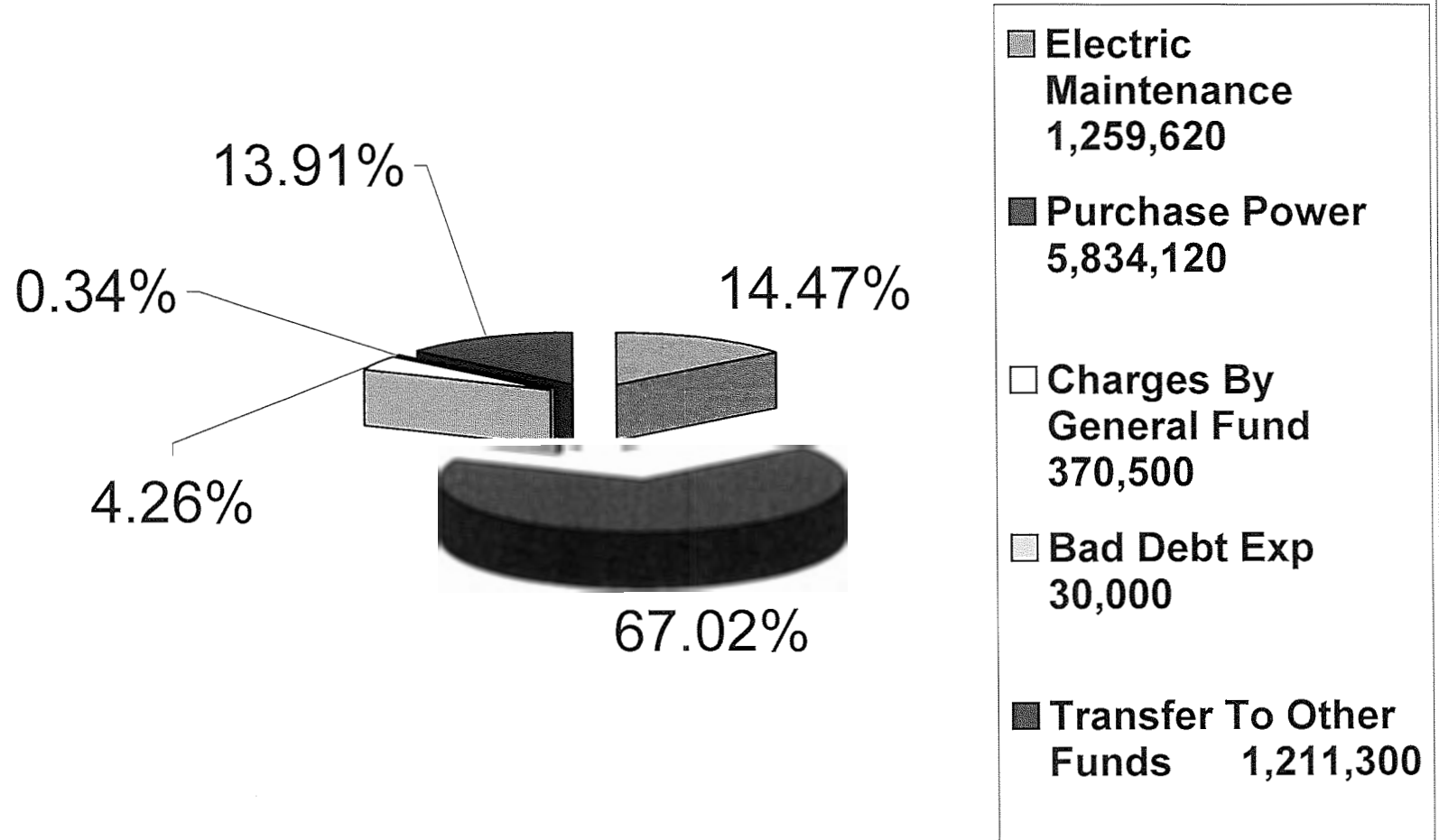


<div></div>	Sewer Maintenance	703,550
<div></div>	Sewer Treatment	1,067,090
<div></div>	Charges By General Fund	171,580
<div></div>	Bad Debt Expenses	12,350
<div></div>	Operating Transfer	81,700

Town of Waynesville
Manager Recommended
Department Totals
2010-2011 Budget
Sewer Fund

Sewer Fund	Amount	% Of Total
Sewer Maintenance	\$703,550	34.55%
Sewer Treatment	1,067,090	52.40%
Charges By General Fund	171,580	8.43%
Bad Debt Expenses	12,350	0.61%
Operating Transfer	81,700	4.01%
Total Expenditures	\$2,036,270	100.00%

**Electric Fund
Manager Recommended
2010-2011**



Town of Waynesville
Manager Recommended
Department Totals
2010-2011 Budget
Electric Fund

Electric Fund	Amount	% Of Total
Electric Maintenance	\$1,259,620	14.47%
Purchase Power	5,834,120	67.02%
Charges By General Fund	370,500	4.26%
Bad Debt Expense	30,000	0.34%
Transfer To Other Funds	1,211,300	13.91%
Total Expenditures	\$8,705,540	100.00%

04/14/2010
13:36:39

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 1

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED

Taxes-Ad Valorem							

103000 403000 Twn 2000Tx	-156	-223	-200	-10.00	.00	.00	_____
103000 403001 Twn 2001Tx	-316	-240	-300	-490.00	-200.00	-200.00	_____
103000 403002 Twn 2002Tx	-1,846	-1,042	-700	-3,130.00	-300.00	-300.00	_____
103000 403003 Twn 2003Tx	-3,809	-1,819	-1,200	-4,650.00	-700.00	-700.00	_____
103000 403004 Twn 2004Tx	-4,397	-3,527	-2,000	-4,610.00	-1,200.00	-1,200.00	_____
103000 403005 Twn 2005Tx	-7,381	-8,139	-3,000	-5,370.00	-2,000.00	-2,000.00	_____
103000 403006 2006Tx	-42,090	-11,524	-5,000	-12,200.00	-3,000.00	-3,000.00	_____
103000 403007 2007Tx	-3,781,450	-33,220	-10,000	-20,320.00	-5,000.00	-5,000.00	_____
103000 403008 2008 TAX	0	-3,951,092	-45,000	-65,330.00	-10,000.00	-10,000.00	_____
103000 403009 2009 TAX	0	0	-3,954,970	-4,007,320.00	-45,000.00	-45,000.00	_____
103000 403010 2010 TAX	0	0	0	.00	-3,974,950.00	-3,974,950.00	_____
103000 403091 Twn 1991Tx	-24	0	0	.00	.00	.00	_____
103000 403092 Twn 1992Tx	0	0	0	.00	.00	.00	_____
103000 403093 Twn 1993Tx	0	0	0	-80.00	.00	.00	_____
103000 403094 Twn 1994Tx	-84	-76	0	-80.00	.00	.00	_____
103000 403095 Twn 1995Tx	-75	-166	0	.00	.00	.00	_____
103000 403096 Twn 1996Tx	-61	-62	0	.00	.00	.00	_____
103000 403097 Twn 1997Tx	-229	-136	0	.00	.00	.00	_____
103000 403098 Twn 1998Tx	-561	-234	0	-20.00	.00	.00	_____
103000 403099 Twn 1999Tx	-126	-103	0	-30.00	.00	.00	_____
103000 403100 DWA 2000Tx	0	0	0	.00	.00	.00	_____

04/14/2010
13:36:39

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 2

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
103000 403101 DWA 2001Tx	0	0	0	.00	.00	.00	_____
103000 403102 DWA 2002Tx	0	0	0	.00	.00	.00	_____
103000 403103 DWA 2003TX	0	0	0	.00	.00	.00	_____
103000 403104 DWA 2004TX	-865	-247	0	.00	.00	.00	_____
103000 403105 DWA 2005TX	-15	-2,373	0	-1,000.00	.00	.00	_____
103000 403106 DWA 2006TX	-3,724	-54	-250	-3,580.00	-1,500.00	-1,500.00	_____
103000 403107 DWA 2007TX	-83,863	-852	-300	-6,410.00	-3,000.00	-3,000.00	_____
103000 403108 DWA 2008	0	-84,770	-3,650	-9,240.00	-4,000.00	-4,000.00	_____
103000 403109 DWA 2009	0	0	-87,900	-90,000.00	-5,000.00	-5,000.00	_____
103000 403110 DWA 2010	0	0	0	.00	-85,120.00	-85,120.00	_____
103000 403194 DWA 1994Tx	0	0	0	.00	.00	.00	_____
103000 403195 DWA 1995Tx	0	0	0	.00	.00	.00	_____
103000 403196 DWA 1996Tx	0	0	0	.00	.00	.00	_____
103000 403197 DWA 1997Tx	0	0	0	.00	.00	.00	_____
103000 403198 DWA 1998Tx	0	0	0	.00	.00	.00	_____
103000 403199 DWA 1999Tx	0	0	0	.00	.00	.00	_____
103000 403200 MV 2000Tx	-14	-3	0	.00	.00	.00	_____
103000 403201 MV 2001 Tx	-51	-183	0	-50.00	.00	.00	_____
103000 403202 MV 2002 Tx	-231	-101	0	-10.00	.00	.00	_____
103000 403203 MV 2003TX	-424	-282	0	-60.00	.00	.00	_____
103000 403204 MV 2004TX	-377	-342	-100	-110.00	.00	.00	_____
103000 403205 MV 2005 TX	-1,415	-419	-200	-120.00	-100.00	-100.00	_____
103000 403206 MV 2006TX	-28,487	-748	-1,400	-620.00	-200.00	-200.00	_____

04/14/2010
13:36:39

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 3

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
103000 403207 MV 2007TX	-235,963	-30,010	-4,500	-1,520.00	-1,400.00	-1,400.00	_____
103000 403208 MV 2008 TX	0	-234,278	-28,000	-28,320.00	-4,500.00	-4,500.00	_____
103000 403209 MV 2009 TX	0	0	-221,530	-210,000.00	-28,000.00	-28,000.00	_____
103000 403210 MV 2010 TX	0	0	0	.00	-210,600.00	-210,600.00	_____
103000 403293 MV 1993Tx	0	0	0	.00	.00	.00	_____
103000 403298 MV 1998Tx	0	0	0	.00	.00	.00	_____
103000 403299 MV 1999Tx	-34	0	0	.00	.00	.00	_____
103000 403300 MVRENTALTX	-21,691	-17,075	-20,000	-18,980.00	-20,000.00	-20,000.00	_____
103000 403408 MSD VEH TX	0	-20	0	.00	.00	.00	_____
103000 403409 09 MSD MV	0	0	0	-120.00	.00	.00	_____
103000 403600 Tx Refund	1,198	1,046	4,500	2,500.00	3,500.00	3,500.00	_____
103000 403650 ABATEMENTS	0	0	0	.00	.00	.00	_____
103000 403700 Pen/Int	-26,951	-30,871	-27,000	-43,000.00	-27,000.00	-27,000.00	_____
103000 403800 Adv	-1,118	-1,017	-1,100	-1,400.00	-1,100.00	-1,100.00	_____
TOTAL Taxes-Ad Valorem	-4,246,630	-4,414,202	-4,413,800	-4,535,680.00	-4,430,370.00	-4,430,370.00	_____

04/14/2010
13:36:39

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 4

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED

Other Taxes and Licenses							

103200 413231 1% Sale Tx	-948,199	-868,141	-900,870	-772,260.00	-772,260.00	-783,850.00	_____
103200 413232 1/2% SalTx	-961,478	-873,905	-898,340	-796,100.00	-773,870.00	-801,940.00	_____
103200 413233 ADD'L 1/2%	-417,782	-362,952	-373,530	-363,060.00	-363,060.00	-363,060.00	_____
103200 413260 Priv.LicTx	-19,112	-20,198	-19,500	-20,000.00	-20,000.00	-20,000.00	_____
103200 413261 Cab. TV TX	-159,796	-172,022	-149,020	-146,530.00	-149,470.00	-149,470.00	_____
 TOTAL Other Taxes and Licenses	 -2,506,367	 -2,297,218	 -2,341,260	 -2,097,950.00	 -2,078,660.00	 -2,118,320.00	 _____

04/14/2010
13:36:39

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 5

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED

Unrestricted Intergovernment							

103300 423322 Ber&Win Tx	-44,327	-44,784	-44,710	-14,900.00	-44,710.00	-44,710.00	_____
103300 423323 CrtFacFees	-3,992	-2,507	-4,000	-2,800.00	-2,800.00	-2,800.00	_____
103300 423324 UtiFranTax	0	0	0	.00	.00	.00	_____
103300 423324 90001 Fra/TELECO	-289,233	-316,654	-335,170	-303,140.00	-303,140.00	-303,140.00	_____
103300 423324 90002 Fran/Elect	-373,553	-433,627	-396,740	-398,460.00	-387,660.00	-387,660.00	_____
103300 423324 90003 Fran/N GAS	-13,535	-16,799	-15,030	-14,840.00	-14,840.00	-14,840.00	_____
TOTAL Unrestricted Intergovernme	-724,640	-814,371	-795,650	-734,140.00	-753,150.00	-753,150.00	_____

04/14/2010
13:36:39

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 6

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED

Restricted Intergovern. Rev.							

103350 433160 PowBilRev.	-398,134	-361,336	-306,300	-319,960.00	-319,960.00	-305,000.00	_____
103350 433170 80%BrgReim	-78,490	-189,862	-380,000	-420,080.00	-336,000.00	-336,000.00	_____
103350 433177 S WASTE TX	0	-4,641	-4,250	-6,850.00	-6,850.00	-6,850.00	_____
103350 433180 BehalfFire	-13,248	-8,532	-15,000	-15,000.00	-15,000.00	-15,000.00	_____
103350 433190 FEMA	0	0	0	-47,390.00	.00	.00	_____
103350 433190 50006 FEMA	-99,750	0	0	.00	.00	.00	_____
103350 433831 Inv.ErnPB	-23,297	-7,289	-3,560	-2,340.00	-3,530.00	-3,530.00	_____
103350 434311 OthPolGran	0	0	-50,000	-99,010.00	-135,520.00	-135,520.00	_____
103350 434311 10008 HWY SALETY	0	-6,750	0	.00	.00	.00	_____
103350 434311 10010 K-9 Explos	0	0	0	.00	.00	.00	_____
103350 434311 10016 OthPolGran	0	0	0	.00	.00	.00	_____
103350 434311 50001 LLEBG Gran	0	0	0	.00	.00	.00	_____
103350 434311 50004 OthPolGran	0	0	0	.00	.00	.00	_____
103350 434312 BADGE PGM	0	0	0	.00	.00	.00	_____
103350 434313 UNAUTH SUB	0	-15,641	-30,000	-17,950.00	-30,000.00	-30,000.00	_____
103350 436121 SenCitApp	0	0	0	.00	.00	.00	_____
103350 436126 RichCrkGrt	0	-180	0	.00	.00	.00	_____
103350 436126 10006 RichCrkGrt	-10,488	0	0	.00	.00	.00	_____
103350 436126 10007 NC DOT	-214,191	-18,672	0	.00	.00	.00	_____
103350 436126 10011 HAW CO	-51,023	-6,500	0	.00	.00	.00	_____
103350 436126 10014 RESTORATIO	-72,085	-5,692	0	.00	.00	.00	_____

04/14/2010
13:36:39

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 7

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
103350 436129 Misc Grant	0	-63,763	-50,690	-30,400.00	-67,000.00	-67,000.00	_____
103350 436129 10013 WATER	-33,238	0	0	.00	.00	.00	_____
103350 436129 30003 Misc Grant	0	0	0	.00	.00	.00	_____
103350 436129 30004 VESTS	0	0	0	.00	.00	.00	_____
103350 463835 SALE F/A	0	-25,218	0	.00	.00	.00	_____
TOTAL Restricted Intergovern. Re	-993,944	-714,076	-839,800	-958,980.00	-913,860.00	-898,900.00	_____

04/14/2010
13:36:39

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 8

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED

Permits And Fees							

103500 443342 Con. Class	0	0	0	.00	.00	.00	_____
103500 443343 Bldg.Pmts	-132,689	-98,835	-105,000	-96,000.00	-105,000.00	-115,000.00	_____
103500 443344 Plan Fee	-8,222	-7,269	-8,000	-4,000.00	-8,000.00	-8,000.00	_____
103500 443345 REZFEEES	-1,450	-600	-3,000	-1,000.00	-1,500.00	-1,500.00	_____
103500 443347 HmownReFd	315	198	500	200.00	500.00	500.00	_____
103500 443513 Con&RecFee	-45,840	-51,337	-42,000	-51,000.00	-47,000.00	-47,000.00	_____
103500 443515 Late Pen.	-21,314	-22,469	-19,500	-23,000.00	-21,000.00	-21,000.00	_____
TOTAL Permits And Fees	-209,200	-180,312	-177,000	-174,800.00	-182,000.00	-192,000.00	_____

04/14/2010
13:36:39

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 9

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED

Sales And Services							

103600 454130 CP&LColFee	0	0	0	.00	.00	.00	_____
103600 454131 Chg/WatFD	-181,930	-202,280	-180,860	-180,860.00	-200,000.00	-200,000.00	_____
103600 454132 ChgSwFd	-165,320	-181,720	-166,730	-166,730.00	-171,580.00	-171,580.00	_____
103600 454133 ChgElecFd	-329,730	-373,140	-361,120	-361,120.00	-370,500.00	-370,500.00	_____
103600 454310 PolContSer	-50,968	-50,369	-66,500	-65,000.00	-67,000.00	-67,000.00	_____
103600 454340 FireProtec	-157,487	-181,435	-171,200	-225,680.00	-225,680.00	-234,200.00	_____
103600 454510 ComSanFees	-368,631	-379,725	-393,000	-356,230.00	-426,000.00	-356,230.00	_____
103600 454511 RES. SANIT	-247,285	-275,631	-286,000	-294,000.00	-294,000.00	-344,000.00	_____
103600 454513 SdWstCon	0	0	0	.00	.00	.00	_____
103600 454514 LSDDUMPFEE	-16,127	-34,285	-44,400	-46,000.00	-46,000.00	-46,000.00	_____
103600 454740 CemLotSale	-21,550	-8,000	-20,000	-20,000.00	-20,000.00	-20,000.00	_____
103600 454741 Cem Aft Hr	0	-125	-100	.00	-100.00	-100.00	_____
103600 454742 COL. SALES	0	-4,800	-1,200	.00	-1,200.00	-1,200.00	_____
103600 454743 COL - OPEN	0	-1,200	-600	.00	-600.00	-600.00	_____
103600 456000 MEMBERSHIP	-281,757	-314,141	-337,000	-314,100.00	-320,000.00	-320,000.00	_____
103600 456025 DAILY PASS	-138,521	-143,590	-161,000	-130,000.00	-140,000.00	-140,000.00	_____
103600 456050 REC RENTAL	-41,058	-35,750	-42,000	-40,000.00	-42,000.00	-42,000.00	_____
103600 456075 REC - CONS	0	0	0	.00	.00	.00	_____
103600 456120 RecDepSer	-53,382	-69,239	-75,000	-52,000.00	-60,000.00	-60,000.00	_____
103600 456121 ContByHayw	-70,000	-52,601	0	.00	.00	.00	_____
103600 456125 Adt&Child	-73,009	-92,389	-80,000	-107,000.00	-100,000.00	-100,000.00	_____

04/14/2010
13:36:39

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 10

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
103600 456125 30014 Adt&Child	0	-4,727	0	.00	.00	.00	_____
103600 456126 ARMORY	-5,426	-8,364	-7,000	-8,000.00	-7,000.00	-7,000.00	_____
103600 456127 ARMORY REN	-7,060	-3,640	-4,500	-3,700.00	-4,000.00	-4,000.00	_____
103600 456130 CHILD CARE	-4,102	-415	0	.00	.00	.00	_____
103600 456140 REC-COMMIS	-3,073	-1,646	-1,500	-7,030.00	-7,000.00	-7,000.00	_____
103600 456150 VEND./ ETC	-32,227	-26,805	-30,000	-2,280.00	-2,200.00	-2,200.00	_____
103600 456500 PLAYGROUND	-2,422	-8,852	-14,000	-5,000.00	-13,000.00	-13,000.00	_____
TOTAL Sales And Services	-2,251,065	-2,454,869	-2,443,710	-2,384,730.00	-2,517,860.00	-2,506,610.00	_____

04/14/2010
13:36:39

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 11

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED

All Other Revenues							

103800 463805 Contr-Pol	-1,040	0	0	-2,500.00	.00	.00	_____
103800 463805 10002 Contr-Pol	0	0	0	.00	.00	.00	_____
103800 463805 10010 Contr-Pol	0	0	0	.00	.00	.00	_____
103800 463812 Contr-Rec	-3,689	-50	0	-300.00	.00	.00	_____
103800 463813 COMM FOUND	0	0	0	.00	.00	.00	_____
103800 463814 MEMORIAL	-5,000	-3,060	-10,000	-10,000.00	-10,000.00	-10,000.00	_____
103800 463815 10012 PUBLIC ART	-18,820	-13,836	-20,400	-18,380.00	-22,500.00	-22,500.00	_____
103800 463816 10012 TOW PUB AR	-9,000	-12,000	-9,600	-9,800.00	-7,500.00	-7,500.00	_____
103800 463820 10012 TCKT SALE	0	0	0	-1,820.00	.00	.00	_____
103800 463830 Misc. Rev.	-27,735	-572,141	-5,000	-5,000.00	-5,000.00	-5,000.00	_____
103800 463834 Rents	-28,800	-28,800	-28,800	-28,800.00	-28,800.00	-28,800.00	_____
103800 463835 Sl/Mat/FA	-342,250	-30,492	-31,000	-70,600.00	-31,000.00	-31,000.00	_____
103800 463855 Park Tick	-2,924	-4,275	-800	-1,600.00	-800.00	-800.00	_____
103800 463856 NOISE VIOL	-50	-75	-200	-550.00	-200.00	-200.00	_____
103800 463857 Cash O/S	-231	-100	0	-50.00	.00	.00	_____
103800 463858 GasTxRefd	0	0	0	.00	.00	.00	_____
103800 463859 BDckCharge	-687	-814	-600	-800.00	-600.00	-600.00	_____
103800 463879 CAROWINDS	0	0	0	.00	.00	.00	_____
TOTAL All Other Revenues	-440,226	-665,643	-106,400	-150,200.00	-106,400.00	-106,400.00	_____

04/14/2010
13:36:39

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 12

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
Investment Income							
103850 473831 Inv. Inc.	-162,320	-60,065	-11,980	-9,020.00	-13,650.00	-13,650.00	
TOTAL Investment Income	-162,320	-60,065	-11,980	-9,020.00	-13,650.00	-13,650.00	

04/14/2010
13:36:39

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 13

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
General Fund							

Other Financing Sources							

103900 493837 ABCDistGen	-87,160	-145,770	-94,370	-32,350.00	-32,340.00	-32,340.00	_____
103900 493838 ABCDisLaw	-14,654	-15,528	-17,250	-8,320.00	-8,320.00	-8,320.00	_____
103900 493839 ABCDistReh	-9,159	-9,705	-10,780	-4,790.00	-4,790.00	-4,790.00	_____
103900 493961 TransWatFd	-52,450	-74,420	-91,950	-91,950.00	-97,250.00	-97,250.00	_____
103900 493962 TransSewFd	-49,400	-70,180	-83,070	-83,070.00	-81,700.00	-81,700.00	_____
103900 493963 TransEleFD	-875,000	-875,000	-887,000	-887,000.00	-887,000.00	-1,114,050.00	_____
103900 493990 Borrowed \$	0	0	0	.00	.00	.00	_____
103900 493991 FdBalAppro	0	0	-160,140	-107,620.00	-114,510.00	-129,470.00	_____
103900 493992 FdBalAppro	0	0	-560,640	-1,096,080.00	-4,216,220.00	-906,580.00	_____
 TOTAL Other Financing Sources	 -1,087,823	 -1,190,603	 -1,905,200	 -2,311,180.00	 -5,442,130.00	 -2,374,500.00	 _____
TOTAL General Fund	-12,622,215	-12,791,359	-13,034,800	-13,356,680.00	-16,438,080.00	-13,393,900.00	_____

04/14/2010
17:51:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 14

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
General Fund							
Governing Board							
104110 511210 Wages	37,117	36,280	36,300	36,290.00	36,300.00	36,300.00	_____
104110 511810 FICA	2,504	2,390	2,780	2,440.00	2,780.00	2,780.00	_____
104110 511830 Hosp. Exp.	35,817	34,375	28,140	27,430.00	34,290.00	34,290.00	_____
104110 511832 Life Ins.	155	193	340	130.00	340.00	340.00	_____
104110 511833 Dental	1,058	1,103	1,180	940.00	1,250.00	1,250.00	_____
104110 511860 W. Comp.	1,112	732	1,080	1,080.00	1,190.00	1,080.00	_____
104110 521990 Prof. Serv	0	0	500	.00	500.00	500.00	_____
104110 532920 Mat./Sup.	1,032	1,482	1,500	1,500.00	1,500.00	1,500.00	_____
104110 533180 Trav/Train	3,197	2,616	4,000	4,000.00	3,000.00	3,000.00	_____
104110 533210 Phone	320	143	200	180.00	200.00	200.00	_____
104110 533520 Equip R&M	0	22	0	.00	.00	.00	_____
104110 533990 Elec. Serv	13,241	0	0	.00	.00	.00	_____
104110 534510 Prop/Gen I	1,968	1,925	2,030	2,300.00	2,220.00	2,220.00	_____
104110 534580 Other Ins.	7,753	7,575	13,300	13,300.00	17,280.00	17,280.00	_____
104110 534910 Due/Subscr	17,203	17,854	18,500	19,640.00	19,500.00	19,500.00	_____
TOTAL Governing Board	122,477	106,690	109,850	109,230.00	120,350.00	120,240.00	_____

04/14/2010
17:51:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 15

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED

Administration							

104120 511210 Wages	425,744	456,942	458,600	457,590.00	472,500.00	458,800.00	_____
104120 511220 OT	929	407	1,000	500.00	1,000.00	1,000.00	_____
104120 511230 Temp/PT	0	0	4,000	4,000.00	6,000.00	12,000.00	_____
104120 511810 FICA	31,350	33,622	35,470	35,350.00	36,690.00	35,940.00	_____
104120 511820 Retirement	20,940	22,415	22,980	22,740.00	30,640.00	29,750.00	_____
104120 511825 401K ADM	21,024	22,513	22,980	23,110.00	23,680.00	22,990.00	_____
104120 511830 Hosp. Exp.	57,061	56,881	59,580	57,250.00	74,470.00	74,470.00	_____
104120 511832 Life Ins.	868	1,050	1,050	1,050.00	1,050.00	1,050.00	_____
104120 511833 Dental	1,692	1,807	1,920	2,030.00	2,030.00	2,030.00	_____
104120 511850 Unemploy	0	0	500	.00	500.00	500.00	_____
104120 511860 W. Comp.	13,145	10,812	14,050	14,040.00	15,670.00	14,260.00	_____
104120 521920 Legal Fees	33,739	33,134	40,000	38,000.00	40,000.00	40,000.00	_____
104120 521930 Ded/Med Fe	26,945	15,228	25,000	25,000.00	25,000.00	25,000.00	_____
104120 521990 Prof. Serv	8,933	23,376	11,000	9,550.00	11,000.00	10,000.00	_____
104120 532120 Uniform	0	0	250	200.00	250.00	250.00	_____
104120 532500 OIL	0	0	0	.00	.00	.00	_____
104120 532510 Gas	7,425	10,509	11,500	10,100.00	5,880.00	5,580.00	_____
104120 532520 Tires	931	1,422	1,750	1,570.00	880.00	850.00	_____
104120 532530 Vehicle RM	7,351	11,180	9,260	9,190.00	5,260.00	4,780.00	_____
104120 532920 Mat./Sup.	16,382	11,343	17,000	16,000.00	17,000.00	17,000.00	_____
104120 533180 Trav/Train	13,088	9,219	10,000	10,000.00	10,000.00	10,000.00	_____

04/14/2010
17:51:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 16

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
104120 533210 Phone	4,807	4,444	5,000	5,000.00	5,000.00	5,000.00	
104120 533250 Postage	44,438	41,301	46,000	45,000.00	46,000.00	46,000.00	
104120 533520 Equip R&M	3,539	2,872	5,000	4,000.00	5,000.00	5,000.00	
104120 533700 Other Adv	4,444	3,738	4,000	4,000.00	4,000.00	4,000.00	
104120 533910 Legal Note	3,406	1,450	3,500	2,000.00	3,500.00	3,500.00	
104120 534390 Equip Rent	1,860	1,679	1,700	1,830.00	1,700.00	1,700.00	
104120 534490 Cont. Ser.	0	191	2,500	1,000.00	2,500.00	.00	
104120 534510 Prop/Gen I	2,556	2,885	2,640	3,000.00	2,890.00	2,890.00	
104120 534520 Veh. Ins.	1,208	2,132	2,120	2,240.00	2,110.00	2,110.00	
104120 534530 BONDS	450	1,204	1,270	1,000.00	.00	.00	
104120 534580 Other Ins.	139	208	270	220.00	230.00	230.00	
104120 534910 Due/Subscr	4,979	4,963	6,000	5,500.00	6,000.00	6,000.00	
104120 534990 Miscell	6,548	5,162	6,800	6,000.00	6,800.00	6,000.00	
104120 545400 Vehicles	23,431	0	0	.00	25,000.00	.00	
104120 545500 Equipment	3,900	4,073	3,000	3,000.00	6,000.00	4,000.00	
TOTAL Administration	793,252	798,162	837,690	821,060.00	896,230.00	852,680.00	

04/14/2010
17:51:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 17

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED

Finance							

104130 511210 Wages	400,987	410,360	406,800	406,000.00	418,700.00	383,200.00	_____
104130 511220 OT	1,185	2,299	2,000	2,000.00	4,000.00	4,000.00	_____
104130 511230 Temp/PT	1,121	0	0	.00	.00	.00	_____
104130 511810 FICA	29,826	30,798	31,280	31,220.00	32,340.00	29,630.00	_____
104130 511820 Retirement	19,747	20,236	20,440	20,080.00	27,350.00	25,060.00	_____
104130 511825 401K EX FI	19,810	19,708	20,440	20,400.00	21,140.00	19,360.00	_____
104130 511830 Hosp. Exp.	88,878	78,819	87,960	85,200.00	112,290.00	103,230.00	_____
104130 511831 Ret./Ins.	15,052	10,602	15,090	14,800.00	8,280.00	8,280.00	_____
104130 511832 Life Ins.	1,063	1,064	1,100	1,100.00	1,100.00	1,010.00	_____
104130 511833 Dental	3,312	3,430	3,530	3,750.00	3,750.00	3,440.00	_____
104130 511850 Unemploy	0	2,544	2,000	.00	2,000.00	2,000.00	_____
104130 511860 W. Comp.	12,109	8,638	12,390	12,380.00	13,800.00	12,570.00	_____
104130 521910 Accounting	36,636	37,950	42,500	41,000.00	43,000.00	43,000.00	_____
104130 521940 Co Tax Fee	6,163	6,555	6,500	6,600.00	7,000.00	7,000.00	_____
104130 521990 Prof. Serv	1,828	26,589	32,500	32,500.00	30,500.00	30,500.00	_____
104130 532120 Uniform	1,549	3,273	2,500	3,000.00	3,000.00	3,000.00	_____
104130 532500 OIL	0	0	0	.00	.00	.00	_____
104130 532510 Gas	7,452	6,328	6,940	6,100.00	9,420.00	8,940.00	_____
104130 532520 Tires	935	856	1,060	950.00	1,410.00	1,350.00	_____
104130 532530 Vehicle RM	7,379	6,733	5,590	5,540.00	8,420.00	7,650.00	_____
104130 532920 Mat./Sup.	20,521	19,421	20,000	22,800.00	20,500.00	20,500.00	_____

04/14/2010
17:51:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 18

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
104130 533180 Trav/Train	2,122	3,650	3,500	3,500.00	3,500.00	3,500.00	_____
104130 533210 Phone	4,537	4,166	5,500	4,500.00	4,500.00	4,500.00	_____
104130 533520 Equip R&M	43,593	41,795	45,500	45,200.00	45,500.00	45,500.00	_____
104130 533700 Other Adv	2,758	2,966	3,500	3,500.00	3,500.00	3,500.00	_____
104130 534510 Prop/Gen I	4,716	4,622	4,870	5,550.00	5,330.00	5,330.00	_____
104130 534520 Veh. Ins.	1,208	1,318	1,270	1,340.00	1,290.00	1,290.00	_____
104130 534530 Bonds	1,100	1,160	1,220	1,170.00	1,290.00	1,290.00	_____
104130 534580 Other Ins.	584	878	1,150	900.00	970.00	970.00	_____
104130 534910 Due/Subscr	1,278	1,195	900	980.00	980.00	980.00	_____
104130 534920 BD Expense	5,798	2,529	3,200	3,200.00	3,580.00	3,580.00	_____
104130 545400 Vehicles	0	0	0	.00	.00	.00	_____
104130 545500 Equipment	7,159	0	7,500	6,000.00	44,180.00	30,100.00	_____
104130 546000 LOAN PYMTS	0	0	0	.00	.00	.00	_____
TOTAL Finance	750,406	760,482	798,730	791,260.00	882,620.00	814,260.00	_____

04/14/2010
17:51:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 19

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED

Public Buildings							

104260 511210 Wages	32,640	34,396	35,100	34,580.00	36,200.00	35,100.00	_____
104260 511220 OT	0	0	400	300.00	400.00	400.00	_____
104260 511230 Temp/PT	1,100	0	0	2,010.00	2,000.00	5,000.00	_____
104260 511810 FICA	2,521	2,532	2,720	2,830.00	2,960.00	3,100.00	_____
104260 511820 Retirement	1,603	1,685	1,780	1,720.00	2,370.00	2,300.00	_____
104260 511825 401K PU BL	1,626	1,713	1,780	1,750.00	1,830.00	1,780.00	_____
104260 511830 Hosp. Exp.	8,183	10,404	10,440	10,470.00	13,050.00	13,050.00	_____
104260 511832 Life Ins.	84	84	90	90.00	90.00	90.00	_____
104260 511833 Dental	282	294	300	320.00	320.00	320.00	_____
104260 511850 Unemploy	0	0	0	.00	.00	.00	_____
104260 511860 W. Comp.	1,004	722	1,360	1,360.00	1,260.00	1,150.00	_____
104260 521990 Prof. Serv	1,000	6,276	1,000	1,000.00	1,000.00	1,000.00	_____
104260 532120 Uniform	0	0	0	.00	.00	.00	_____
104260 532500 OIL	0	0	0	.00	.00	.00	_____
104260 532510 Gas	2,466	2,102	2,310	2,030.00	2,350.00	2,230.00	_____
104260 532520 Tires	309	284	350	320.00	350.00	340.00	_____
104260 532530 Vehicle RM	2,441	2,236	1,860	1,850.00	2,100.00	1,910.00	_____
104260 532920 Mat./Sup.	16,795	18,817	20,000	20,000.00	20,000.00	20,000.00	_____
104260 532920 10012 Mat./Sup.	3,517	5,101	10,000	10,000.00	10,000.00	10,000.00	_____
104260 533180 Trav/Train	0	-8	0	.00	.00	.00	_____
104260 533180 10012 Trav/Train	1,697	1,500	0	.00	.00	.00	_____

04/14/2010
17:51:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 20

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
104260 533210 Phone	0	0	0	.00	.00	.00	
104260 533310 Elec.	36,267	20,675	50,400	50,000.00	55,000.00	55,000.00	
104260 533330 Pro.Gas	1,161	2,294	3,000	2,500.00	3,000.00	3,000.00	
104260 533340 Water	20	146	250	500.00	500.00	500.00	
104260 533350 SEWER	25	182	350	600.00	600.00	600.00	
104260 533510 Bldg. Main	14,334	18,226	15,000	26,000.00	15,000.00	20,000.00	
104260 533520 Equip R&M	45	421	100	100.00	100.00	100.00	
104260 534110 Lease Prk.	9,075	10,200	10,200	10,200.00	10,200.00	10,200.00	
104260 534120 Lease Bldg	0	27,000	5,000	300.00	.00	.00	
104260 534490 Cont. Ser.	49,672	40,200	48,240	51,450.00	56,900.00	62,820.00	
104260 534490 70081 OwenClinic	35,329	0	0	.00	.00	.00	
104260 534510 Prop/Gen I	396	381	410	470.00	440.00	440.00	
104260 534520 Veh. Ins.	403	439	420	450.00	430.00	430.00	
104260 534910 Due/Subscr	0	600	600	600.00	600.00	600.00	
104260 545400 Vehicles	0	0	0	.00	.00	.00	
104260 545900 Cap. Imp.	17,911	0	44,250	30,000.00	192,750.00	46,500.00	
104260 545900 10012 Cap. Imp.	5,000	20,000	20,000	20,000.00	20,000.00	20,000.00	
104260 545900 10015 Cap. Imp.	0	0	0	.00	.00	.00	
104260 545900 30016 Cap. Imp.	0	0	0	.00	.00	.00	
104260 545900 70040 CAR. POINT	0	0	0	.00	.00	.00	
104260 546000 LOAN PYMTS	310,952	469,316	663,840	663,840.00	661,320.00	661,320.00	
TOTAL Public Buildings	557,858	698,218	951,550	947,640.00	1,113,120.00	979,280.00	

04/14/2010
17:51:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 21

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED

Horticulturist							

104261 521990 Prof. Serv	1,696	2,188	2,500	2,500.00	3,000.00	3,000.00	_____
104261 532120 Uniform	514	580	600	600.00	600.00	600.00	_____
104261 532920 Mat./Sup.	25,708	29,597	33,000	33,000.00	33,000.00	33,000.00	_____
104261 533180 Trav/Train	498	937	1,500	1,500.00	1,500.00	1,500.00	_____
104261 533210 Phone	1,471	1,415	2,000	1,700.00	2,000.00	2,000.00	_____
104261 534910 Due/Subscr	15	430	450	450.00	500.00	500.00	_____
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	29,902	35,147	40,050	39,750.00	40,600.00	40,600.00	_____

04/14/2010
17:51:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 22

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED

Police Department							

104310 511210 Wages	1,421,535	1,545,099	1,570,800	1,583,600.00	1,692,800.00	1,643,500.00	_____
104310 511220 OT	130,624	93,479	110,000	110,000.00	110,000.00	110,000.00	_____
104310 511230 Temp/PT	87,915	84,265	85,000	75,000.00	98,000.00	85,000.00	_____
104310 511280 SepPay-Pol	7,501	16,412	17,230	17,230.00	17,230.00	17,230.00	_____
104310 511290 PolConExp	0	0	15,000	15,000.00	15,000.00	15,000.00	_____
104310 511810 FICA	122,341	129,238	137,550	137,770.00	147,880.00	143,120.00	_____
104310 511820 Retirement	74,720	79,111	84,790	84,070.00	117,620.00	114,430.00	_____
104310 511825 401K-Pol	75,731	80,548	84,790	85,430.00	90,890.00	88,430.00	_____
104310 511830 Hosp. Exp.	304,461	315,377	330,400	337,900.00	439,390.00	439,390.00	_____
104310 511831 Ret./Ins.	15,052	19,653	25,140	20,080.00	25,110.00	25,110.00	_____
104310 511832 Life Ins.	3,171	3,381	3,450	3,550.00	3,620.00	3,620.00	_____
104310 511833 Dental	10,317	11,540	11,760	12,610.00	13,110.00	13,110.00	_____
104310 511850 Unemploy	67	10,646	6,000	2,200.00	6,000.00	6,000.00	_____
104310 511860 W. Comp.	52,589	36,718	54,750	54,690.00	63,170.00	57,470.00	_____
104310 513920 Laundry	12,840	13,590	13,680	14,250.00	14,400.00	14,400.00	_____
104310 521990 Prof. Serv	4,678	3,145	8,000	5,200.00	17,700.00	6,500.00	_____
104310 526300 ChAb Cont	13,000	0	0	.00	.00	.00	_____
104310 532120 Uniform	27,228	20,091	28,000	30,000.00	32,000.00	30,000.00	_____
104310 532500 OIL	0	0	0	.00	.00	.00	_____
104310 532510 Gas	106,353	92,569	98,920	86,930.00	110,540.00	104,960.00	_____
104310 532520 Tires	13,341	12,525	15,080	13,480.00	16,610.00	15,900.00	_____

04/14/2010
17:51:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 23

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
104310 532530 Vehicle RM	105,302	98,480	79,700	79,040.00	98,860.00	89,810.00	_____
104310 532920 Mat./Sup.	60,718	57,030	60,000	65,000.00	63,000.00	61,500.00	_____
104310 533180 Trav/Train	14,312	18,347	26,000	18,000.00	28,000.00	26,000.00	_____
104310 533210 Phone	15,085	14,891	20,000	19,500.00	35,160.00	23,000.00	_____
104310 533310 Elec.	1,403	9,009	1,500	.00	.00	.00	_____
104310 533340 Water	41	266	50	.00	.00	.00	_____
104310 533350 SEWER	49	322	60	.00	.00	.00	_____
104310 533520 Equip R&M	38,485	28,353	38,000	37,000.00	38,000.00	38,000.00	_____
104310 534390 Equip Rent	1,470	6,150	11,950	7,500.00	12,000.00	12,000.00	_____
104310 534510 Prop/Gen I	16,572	15,512	16,260	18,180.00	18,690.00	18,690.00	_____
104310 534520 Veh. Ins.	9,662	10,950	12,310	12,860.00	12,430.00	12,430.00	_____
104310 534530 Bonds	0	96	0	.00	.00	.00	_____
104310 534580 Other Ins.	10,870	11,617	13,390	14,080.00	17,470.00	17,470.00	_____
104310 534910 Due/Subscr	1,834	3,533	4,000	4,000.00	4,000.00	4,000.00	_____
104310 534995 SpOperExp	2,900	1,911	10,000	6,000.00	10,000.00	10,000.00	_____
104310 545400 Vehicles	74,483	86,479	0	.00	184,000.00	93,300.00	_____
104310 545500 Equipment	38,305	14,856	18,600	18,600.00	28,490.00	24,000.00	_____
104310 546000 LOAN PYMTS	0	0	0	.00	61,870.00	61,870.00	_____
TOTAL Police Department	2,874,955	2,945,189	3,012,160	2,988,750.00	3,643,040.00	3,425,240.00	_____

04/14/2010
17:51:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 24

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 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.	0	0	0	.00	.00	.00	_____
104315 532920 30006 Mat./Sup.	0	0	0	.00	.00	.00	_____
104315 532920 50001 LLEBGRANT	0	0	0	.00	.00	.00	_____
104315 532920 50002 Mat./Sup.	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	0	0	0	.00	.00	.00	_____
104315 545400 Vehicles	0	0	0	.00	.00	.00	_____
104315 545400 10010 K-9 VEHICL	0	0	0	.00	.00	.00	_____
104315 545400 30006 Vehicles	0	0	0	28,100.00	.00	.00	_____
104315 545400 50002 Vehicles	0	0	0	.00	.00	.00	_____
104315 545500 Equipment	0	0	80,000	27,900.00	80,000.00	80,000.00	_____
104315 545500 10008 Equipment	0	9,096	0	.00	.00	.00	_____
104315 545500 10010 EXP. DOG	0	0	0	.00	.00	.00	_____
104315 545500 30002 SAFETY GRA	0	0	0	.00	.00	.00	_____
104315 545500 30006 UNARSUBTX	0	15,641	0	.00	.00	.00	_____

04/14/2010
17:51:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 25

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
104315 545500 30015 Equipment	0	0	0	.00	.00	.00	_____
104315 545500 50002 PolForfEqu	0	0	0	.00	.00	.00	_____
104315 545900 Cap. Imp.	0	0	0	.00	.00	.00	_____
TOTAL Misc. Police Grant	0	24,737	80,000	56,000.00	80,000.00	80,000.00	_____

04/14/2010
17:51:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 26

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED

Fire Department							

104340 511210 Wages	438,156	403,181	428,800	415,000.00	447,400.00	434,300.00	_____
104340 511220 OT	5,239	1,385	4,000	3,500.00	3,000.00	3,000.00	_____
104340 511230 Temp/PT	1,092	2,615	3,000	5,100.00	4,000.00	4,000.00	_____
104340 511240 Vol Pay	21,299	24,799	30,000	21,460.00	30,000.00	30,000.00	_____
104340 511810 FICA	34,433	31,892	35,640	34,050.00	37,060.00	36,060.00	_____
104340 511820 Retirement	23,297	22,549	25,740	25,650.00	34,350.00	33,500.00	_____
104340 511825 401K-FIRE	22,412	19,158	22,140	21,430.00	23,020.00	22,370.00	_____
104340 511827 StContRt	13,248	8,532	15,000	15,000.00	15,000.00	15,000.00	_____
104340 511830 Hosp. Exp.	92,294	82,484	88,800	89,010.00	109,750.00	109,750.00	_____
104340 511831 Ret./Ins.	5,017	9,199	10,060	10,040.00	8,920.00	8,920.00	_____
104340 511832 Life Ins.	924	868	930	930.00	930.00	930.00	_____
104340 511833 Dental	2,820	2,744	2,940	3,120.00	3,120.00	3,120.00	_____
104340 511850 Unemploy	0	0	0	350.00	500.00	500.00	_____
104340 511860 W. Comp.	12,900	10,090	14,280	14,270.00	16,030.00	14,580.00	_____
104340 513920 Laundry	3,600	3,510	3,600	3,600.00	3,600.00	3,600.00	_____
104340 521950 Dem. Exp.	0	0	0	.00	.00	.00	_____
104340 521990 Prof. Serv	0	0	10,000	9,000.00	10,000.00	10,000.00	_____
104340 532120 Uniform	3,033	4,845	6,140	5,000.00	6,500.00	6,500.00	_____
104340 532500 OIL	0	0	0	.00	.00	.00	_____
104340 532510 Gas	17,315	16,837	20,710	18,200.00	18,830.00	17,880.00	_____
104340 532520 Tires	2,172	2,278	3,160	2,820.00	2,830.00	2,710.00	_____

04/14/2010
17:51:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 27

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
104340 532530 Vehicle RM	17,143	17,912	16,690	16,550.00	16,840.00	15,300.00	_____
104340 532920 Mat./Sup.	14,180	46,464	17,000	17,000.00	19,000.00	18,000.00	_____
104340 533180 Trav/Train	5,089	3,811	5,000	5,000.00	5,000.00	5,000.00	_____
104340 533210 Phone	3,259	4,167	4,300	4,300.00	4,300.00	4,300.00	_____
104340 533310 Elec.	1,747	13,052	14,500	22,000.00	22,000.00	22,000.00	_____
104340 533320 Fuel Oil	2,135	1,782	2,000	1,200.00	2,000.00	2,000.00	_____
104340 533340 WATER	12	220	250	200.00	250.00	250.00	_____
104340 533350 SEWER	14	292	330	250.00	330.00	330.00	_____
104340 533360 DUMPSTER F	14	725	1,260	1,320.00	1,520.00	1,520.00	_____
104340 533446 Vol. Fire	-25	0	0	.00	.00	.00	_____
104340 533520 Equip R&M	26,404	13,258	14,000	15,520.00	15,500.00	15,500.00	_____
104340 534390 Equip Rent	0	0	0	.00	.00	.00	_____
104340 534510 Prop/Gen I	3,936	3,861	4,070	4,630.00	4,450.00	4,450.00	_____
104340 534520 Veh. Ins.	3,221	3,960	3,820	4,020.00	3,860.00	3,860.00	_____
104340 534580 Other Ins.	0	0	0	.00	.00	.00	_____
104340 534910 Due/Subscr	1,985	1,125	2,000	2,200.00	3,000.00	3,000.00	_____
104340 545400 Vehicles	0	0	0	.00	95,000.00	.00	_____
104340 545500 Equipment	0	0	28,000	28,000.00	28,000.00	15,000.00	_____
104340 545500 50005 Equipment	0	0	0	.00	.00	.00	_____
104340 545500 50006 GRANT	99,750	0	0	.00	.00	.00	_____
104340 545500 50007 Equipment	5,250	0	0	.00	.00	.00	_____
104340 546000 LOAN PYMTS	0	0	0	.00	89,860.00	.00	_____
TOTAL Fire Department	883,365	757,595	838,160	819,720.00	1,085,750.00	867,230.00	_____

04/14/2010
17:51:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 28

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED

Emergency Responders							

104342 511240 Vol Pay	4,064	4,400	6,000	3,800.00	6,000.00	6,000.00	_____
104342 511810 FICA	311	337	460	300.00	460.00	460.00	_____
104342 511820 Retirement	75	59	120	80.00	160.00	160.00	_____
104342 511825 401K EXP	66	60	120	80.00	120.00	120.00	_____
104342 532920 Mat./Sup.	5,235	7,337	5,800	7,000.00	5,800.00	5,800.00	_____
104342 545500 Equipment	0	0	0	.00	.00	.00	_____
TOTAL Emergency Responders	9,751	12,193	12,500	11,260.00	12,540.00	12,540.00	_____

04/14/2010
17:51:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 29

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED

Street and Sanitation							

104510 511210 Wages	707,811	712,634	703,200	663,840.00	730,300.00	662,700.00	_____
104510 511220 OT	14,403	13,989	28,000	40,000.00	30,000.00	28,000.00	_____
104510 511230 Temp/PT	23,099	26,761	25,000	30,000.00	40,000.00	40,000.00	_____
104510 511810 FICA	54,777	55,397	57,850	56,140.00	61,230.00	55,900.00	_____
104510 511820 Retirement	35,437	35,659	36,560	34,630.00	49,200.00	44,690.00	_____
104510 511825 401K-ST/SA	34,109	33,367	36,560	35,200.00	38,020.00	34,540.00	_____
104510 511830 Hosp. Exp.	226,289	216,326	227,480	217,450.00	298,810.00	268,340.00	_____
104510 511831 Ret./Ins.	10,675	8,026	10,060	5,020.00	6,280.00	6,280.00	_____
104510 511832 Life Ins.	2,275	2,191	2,270	2,110.00	2,270.00	2,100.00	_____
104510 511833 Dental	7,356	7,375	7,650	7,520.00	8,120.00	7,490.00	_____
104510 511850 Unemploy	25	0	4,000	10,950.00	10,000.00	10,000.00	_____
104510 511860 W. Comp.	23,712	17,035	22,880	22,860.00	26,150.00	23,790.00	_____
104510 521990 Prof. Serv	2,258	37,588	1,000	1,000.00	17,500.00	17,500.00	_____
104510 521990 10013 CLEAN WATE	43,238	0	0	.00	.00	.00	_____
104510 522710 Dump/Resal	85,122	94,193	12,000	2,000.00	10,000.00	10,000.00	_____
104510 532120 Uniform	7,537	9,317	15,000	15,000.00	15,000.00	15,000.00	_____
104510 532500 OIL	0	0	0	.00	.00	.00	_____
104510 532510 Gas	56,903	37,878	96,610	84,900.00	94,090.00	89,340.00	_____
104510 532520 Tires	11,017	5,125	14,730	13,160.00	14,140.00	13,540.00	_____
104510 532530 Vehicle RM	56,340	40,296	77,840	77,200.00	84,150.00	76,450.00	_____
104510 532920 Mat./Sup.	134,706	191,363	135,000	150,000.00	160,000.00	147,500.00	_____

04/14/2010
17:51:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 30

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 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	1,298	545	3,000	2,000.00	3,000.00	3,000.00	_____
104510 533210 Phone	1,214	1,129	1,150	1,100.00	1,150.00	1,150.00	_____
104510 533310 Elec.	134,596	162,563	194,400	172,000.00	180,000.00	180,000.00	_____
104510 533340 Water	0	0	0	.00	.00	.00	_____
104510 533350 SEWER	0	0	0	.00	.00	.00	_____
104510 533520 Equip R&M	5,184	16,144	23,300	20,000.00	26,600.00	26,600.00	_____
104510 534320 Occ. POper	54,082	46,013	61,890	53,550.00	77,190.00	57,910.00	_____
104510 534390 Equip Rent	1,194	11,346	7,000	5,000.00	7,000.00	7,000.00	_____
104510 534440 Landfill	0	0	0	31,000.00	40,000.00	40,000.00	_____
104510 534450 TipFees	189,726	181,903	220,000	182,000.00	227,500.00	200,000.00	_____
104510 534490 Cont. Ser.	519	22,228	10,000	8,500.00	10,000.00	10,000.00	_____
104510 534510 Prop/Gen I	11,028	10,791	10,570	12,040.00	11,570.00	11,570.00	_____
104510 534520 Veh. Ins.	9,259	8,067	10,610	11,160.00	10,710.00	10,710.00	_____
104510 534580 Other Ins.	1,958	2,945	3,870	3,010.00	3,260.00	3,260.00	_____
104510 534910 Due/Subscr	0	860	1,000	1,000.00	1,100.00	1,100.00	_____
104510 536910 DON&CONTRI	0	1,098	2,000	2,000.00	2,000.00	2,000.00	_____
104510 545400 Vehicles	5,475	21,980	90,000	90,000.00	240,000.00	.00	_____
104510 545500 Equipment	0	38,103	21,000	21,000.00	21,000.00	21,000.00	_____
104510 545900 Cap. Imp.	0	0	80,000	30,000.00	80,000.00	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	_____

04/14/2010
17:51:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 31

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
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104510 546000 LOAN PYMTS	72,002	154,875	154,950	154,950.00	139,150.00	139,150.00	_____
TOTAL Street and Sanitation	2,024,624	2,225,110	2,408,430	2,269,290.00	2,776,490.00	2,347,610.00	_____

04/14/2010
17:51:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 32

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED

Powell Bill							

104560 521990 Prof. Serv	1,272	544	5,000	5,000.00	5,000.00	5,000.00	_____
104560 521990 70041 HENDRIX ST	0	0	0	.00	.00	.00	_____
104560 522000 R/R W/GATE	1,140	1,767	5,000	5,000.00	5,000.00	5,000.00	_____
104560 532920 Mat./Sup.	14,627	30,766	20,000	28,000.00	20,000.00	20,000.00	_____
104560 532920 70041 HENDRIX ST	0	0	0	.00	.00	.00	_____
104560 534430 Inf/Pav/Im	279,876	248,346	766,000	758,000.00	738,000.00	738,000.00	_____
104560 534430 30008 SOUTH MAIN	0	3,568	0	.00	.00	.00	_____
104560 534430 30009 WALNUT	0	0	0	.00	.00	.00	_____
104560 534430 30010 Inf. Car.	0	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	30,000	30,000.00	.00	.00	_____
104560 545500 Equipment	0	60,930	24,000	24,000.00	6,000.00	6,000.00	_____
104560 545500 70067 HAY/CHURCH	0	0	0	.00	.00	.00	_____
104560 545900 Cap. Imp.	8,345	245,094	0	.00	.00	.00	_____
104560 545900 30007 HICKORY DR	0	0	0	.00	.00	.00	_____
104560 545900 30008 SW AC/MA	0	0	0	.00	.00	.00	_____
104560 545900 30011 country cl	0	58,006	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	_____

04/14/2010
17:51:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 33

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
104560 545900 70041 HENDRIX ST	98,113	0	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	403,373	649,021	850,000	850,000.00	774,000.00	774,000.00	

04/14/2010
17:51:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 34

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
Cemetery							
104740 511210 Wages	57,446	53,273	53,000	48,960.00	56,200.00	54,600.00	_____
104740 511220 OT	312	457	1,000	1,600.00	1,000.00	1,000.00	_____
104740 511230 Temp/PT	10,289	8,729	15,000	15,000.00	15,000.00	15,000.00	_____
104740 511810 FICA	5,141	4,766	5,280	5,020.00	5,530.00	5,410.00	_____
104740 511820 Retirement	2,847	2,644	2,700	2,490.00	3,700.00	3,600.00	_____
104740 511825 401K CEM	1,407	1,962	2,700	2,530.00	2,860.00	2,780.00	_____
104740 511830 Hosp. Exp.	10,758	10,036	10,540	10,040.00	12,550.00	12,550.00	_____
104740 511831 Ret./Ins.	0	0	0	.00	.00	.00	_____
104740 511832 Life Ins.	168	182	170	170.00	170.00	170.00	_____
104740 511833 Dental	564	637	590	630.00	630.00	630.00	_____
104740 511850 Unemploy	0	0	1,000	.00	1,000.00	1,000.00	_____
104740 511860 W. Comp.	2,536	1,922	2,080	2,090.00	2,360.00	2,150.00	_____
104740 532120 Uniform	470	686	1,500	1,500.00	1,500.00	1,500.00	_____
104740 532500 OIL	0	0	0	.00	.00	.00	_____
104740 532510 Gas	2,466	2,102	2,310	2,030.00	2,350.00	2,230.00	_____
104740 532520 Tires	309	284	350	320.00	350.00	340.00	_____
104740 532530 Vehicle RM	2,441	2,236	1,860	1,850.00	2,100.00	1,910.00	_____
104740 532920 Mat./Sup.	3,480	2,957	5,000	5,000.00	5,000.00	5,000.00	_____
104740 533180 Trav/Train	50	0	0	180.00	500.00	500.00	_____
104740 533210 Phone	514	557	420	480.00	480.00	480.00	_____
104740 533310 Elec.	694	752	1,200	1,000.00	1,200.00	1,200.00	_____

04/14/2010
17:51:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 35

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
104740 533520 Equip R&M	1,826	0	500	1,500.00	1,520.00	1,520.00	
104740 534490 Cont. Ser.	0	600	0	.00	.00	.00	
104740 534510 Prop/Gen I	1,188	1,155	810	930.00	890.00	890.00	
104740 534520 Veh. Ins.	403	439	420	460.00	430.00	430.00	
104740 545400 Vehicles	0	0	0	.00	.00	.00	
104740 545500 Equipment	5,487	0	8,000	2,500.00	.00	.00	
104740 545900 Cap. Imp.	0	0	0	.00	.00	.00	
TOTAL Cemetery	110,796	96,376	116,430	106,280.00	117,320.00	114,890.00	

04/14/2010
17:51:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 36

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED

Planning & Code Enforcement							

104910 511210 Wages	131,449	137,026	136,500	138,030.00	142,200.00	138,100.00	_____
104910 511220 OT	0	0	0	.00	.00	.00	_____
104910 511230 Temp/PT	0	0	0	.00	.00	.00	_____
104910 511810 FICA	9,924	10,309	10,450	10,550.00	10,880.00	10,570.00	_____
104910 511820 Retirement	6,499	6,716	6,830	6,800.00	9,200.00	8,940.00	_____
104910 511825 401K PLAN	6,591	6,825	6,830	6,910.00	7,110.00	6,910.00	_____
104910 511830 Hosp. Exp.	23,341	20,827	23,470	23,470.00	32,130.00	34,920.00	_____
104910 511831 Ret./Ins.	5,017	5,436	5,030	5,020.00	12,560.00	12,560.00	_____
104910 511832 Life Ins.	336	336	340	340.00	340.00	340.00	_____
104910 511833 Dental	846	882	890	940.00	940.00	940.00	_____
104910 511860 W. Comp.	4,090	2,892	4,140	4,140.00	4,650.00	4,230.00	_____
104910 513920 Laundry	0	0	0	.00	.00	.00	_____
104910 521990 Prof. Serv	8,748	51,605	0	.00	10,000.00	10,000.00	_____
104910 532120 Uniform	0	0	0	.00	.00	.00	_____
104910 532500 OIL	0	0	0	.00	.00	.00	_____
104910 532510 Gas	2,466	2,102	2,310	2,030.00	1,190.00	1,130.00	_____
104910 532520 Tires	309	284	350	320.00	180.00	170.00	_____
104910 532530 Vehicle RM	2,441	2,236	1,860	1,850.00	1,060.00	970.00	_____
104910 532920 Mat./Sup.	7,868	1,826	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	4,034	5,087	6,500	6,000.00	6,500.00	6,500.00	_____

04/14/2010
17:51:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 37

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
104910 533210 Phone	565	570	600	1,000.00	1,000.00	1,000.00	
104910 533520 Equip R&M	2,936	2,634	3,000	3,000.00	3,000.00	3,000.00	
104910 534510 Prop/Gen I	1,188	1,155	1,220	1,390.00	1,330.00	1,330.00	
104910 534520 Veh. Ins.	403	439	420	450.00	430.00	430.00	
104910 534530 Bonds	100	100	110	110.00	.00	.00	
104910 534910 Due/Subscr	434	135	500	500.00	500.00	500.00	
104910 545400 Vehicles	0	0	0	.00	.00	.00	
104910 545500 Equipment	0	0	6,000	4,500.00	2,500.00	2,500.00	
104910 545900 Cap. Imp.	0	0	75,100	70,000.00	68,000.00	55,000.00	
104910 599220 TRANS CDBG	0	0	0	.00	.00	.00	
TOTAL Planning & Code Enforeceme	219,585	259,422	296,950	291,850.00	320,200.00	304,540.00	

04/14/2010
17:51:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 38

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED

Building Inspectors							

104911 511210 Wages	142,054	127,707	126,900	127,600.00	132,300.00	128,400.00	_____
104911 511220 OT	0	0	0	.00	.00	.00	_____
104911 511230 Temp/PT	0	0	0	.00	.00	.00	_____
104911 511810 FICA	10,340	9,177	9,710	9,770.00	10,120.00	9,830.00	_____
104911 511820 Retirement	6,933	6,259	6,350	6,280.00	8,560.00	8,310.00	_____
104911 511825 401K EXP	7,032	6,361	6,350	6,380.00	6,620.00	6,420.00	_____
104911 511830 Hosp. Exp.	37,628	33,864	31,120	31,120.00	38,900.00	38,900.00	_____
104911 511832 Life Ins.	308	252	260	260.00	260.00	260.00	_____
104911 511833 Dental	1,034	882	890	940.00	940.00	940.00	_____
104911 511850 Unemploy	0	0	0	.00	8,000.00	8,000.00	_____
104911 511860 W. Comp.	4,438	3,231	4,840	4,840.00	4,320.00	3,930.00	_____
104911 513920 LAUNDRY	1,260	1,080	1,080	1,080.00	1,080.00	1,080.00	_____
104911 521950 Dem. Exp.	0	400	0	.00	.00	.00	_____
104911 532120 Uniform	523	888	1,200	1,000.00	1,200.00	1,200.00	_____
104911 532500 OIL	0	0	0	.00	.00	.00	_____
104911 532510 Gas	9,890	8,407	9,220	8,100.00	4,690.00	4,460.00	_____
104911 532520 Tires	1,241	1,138	1,410	1,260.00	710.00	680.00	_____
104911 532530 Vehicle RM	9,792	8,944	7,430	7,360.00	4,200.00	3,810.00	_____
104911 532920 Mat./Sup.	3,402	2,755	3,000	2,800.00	3,000.00	3,000.00	_____
104911 533180 Trav/Train	3,297	2,313	4,000	3,300.00	4,000.00	4,000.00	_____
104911 533210 Phone	1,410	1,128	1,600	1,500.00	1,600.00	1,600.00	_____

04/14/2010
17:51:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 39

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
104911 533520 Equip R&M	0	66	0	.00	.00	.00	
104911 534510 Prop/Gen I	1,188	1,537	1,630	1,860.00	1,330.00	1,330.00	
104911 534520 Veh. Ins.	1,610	1,757	1,700	1,790.00	1,290.00	1,290.00	
104911 534910 Due/Subscr	340	815	1,800	1,200.00	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	243,720	218,961	222,490	218,440.00	236,920.00	231,240.00	

04/14/2010
17:51:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 40

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED

Special Appropriations							

105300 511830 Hosp. Exp.	4,574	5,018	5,500	5,020.00	6,280.00	6,280.00	_____
105300 511832 Life Ins.	55	84	90	90.00	90.00	90.00	_____
105300 511833 Dental	165	295	330	320.00	320.00	320.00	_____
105300 533210 Phone	32	-32	0	.00	.00	.00	_____
105300 536910 DON&CONTRI	154,900	155,300	130,000	130,000.00	137,400.00	120,000.00	_____
105300 536920 TRANS/OTHE	4,358	7,289	6,000	2,000.00	1,620.00	1,620.00	_____
105300 536930 Taxes/DWA	88,467	88,316	92,100	110,350.00	98,620.00	98,620.00	_____
105300 536950 INV/TO/DWA	8,040	8,440	5,970	5,970.00	5,970.00	5,970.00	_____
105300 536960 H'OWNERS T	0	0	500	.00	500.00	500.00	_____
TOTAL Special Appropriations	260,591	264,710	240,490	253,750.00	250,800.00	233,400.00	_____

04/14/2010
17:51:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 41

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED

Parks And Recreation							

106120 511210 Wages	519,847	551,794	561,900	557,000.00	581,700.00	533,700.00	_____
106120 511220 OT	2,762	337	2,000	2,000.00	2,000.00	2,000.00	_____
106120 511230 Temp/PT	288,838	314,022	342,000	330,000.00	333,990.00	333,990.00	_____
106120 511810 FICA	60,500	65,450	69,310	68,010.00	70,210.00	66,540.00	_____
106120 511820 Retirement	25,439	27,094	28,200	27,510.00	37,770.00	34,660.00	_____
106120 511825 401K REC	22,097	25,856	28,200	27,950.00	29,190.00	26,790.00	_____
106120 511830 Hosp. Exp.	93,518	96,281	115,010	93,000.00	123,650.00	117,380.00	_____
106120 511831 Ret./Ins.	10,034	10,036	10,060	10,040.00	12,560.00	12,560.00	_____
106120 511832 Life Ins.	1,567	1,631	1,600	1,580.00	1,600.00	1,520.00	_____
106120 511833 Dental	4,238	4,680	5,300	5,000.00	5,620.00	5,310.00	_____
106120 511850 Unemploy	453	8,383	5,000	1,520.00	5,000.00	5,000.00	_____
106120 511860 W. Comp.	26,956	19,798	27,780	27,750.00	29,990.00	27,280.00	_____
106120 521960 RefUmpCont	25,185	24,983	26,000	25,500.00	28,000.00	28,000.00	_____
106120 521990 Prof. Serv	1,848	250	4,000	32,000.00	6,500.00	6,500.00	_____
106120 532120 Uniform	2,782	2,114	4,380	3,000.00	4,040.00	4,040.00	_____
106120 532500 OIL	0	0	0	.00	.00	.00	_____
106120 532510 Gas	9,890	10,509	11,500	10,100.00	11,760.00	11,170.00	_____
106120 532520 Tires	1,241	1,422	1,750	1,570.00	1,770.00	1,690.00	_____
106120 532530 Vehicle RM	9,792	11,180	9,260	9,190.00	10,520.00	9,560.00	_____
106120 532700 Pur-Resale	28,839	26,077	25,000	1,800.00	4,050.00	4,050.00	_____
106120 532910 Treat.Chem	12,857	17,442	17,000	16,500.00	17,000.00	17,000.00	_____

04/14/2010
17:51:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 42

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
106120 532920 Mat./Sup.	88,499	63,159	76,000	74,000.00	78,790.00	78,000.00	_____
106120 533180 Trav/Train	7,058	5,708	8,860	6,000.00	8,480.00	8,480.00	_____
106120 533210 Phone	17,490	17,801	18,000	18,000.00	18,000.00	18,000.00	_____
106120 533310 Elec.	147,899	144,863	164,000	145,000.00	164,000.00	155,000.00	_____
106120 533330 Pro.Gas	47,852	45,413	58,410	46,000.00	58,410.00	58,410.00	_____
106120 533340 Water	770	3,463	3,230	3,300.00	3,500.00	3,500.00	_____
106120 533350 SEWER	1,134	5,081	4,730	4,700.00	4,940.00	4,940.00	_____
106120 533360 DUMPSTER F	378	4,257	6,510	6,780.00	8,480.00	8,480.00	_____
106120 533510 Bldg. Main	33,786	37,938	31,810	69,810.00	33,310.00	33,310.00	_____
106120 533520 Equip R&M	25,727	29,060	50,000	45,000.00	56,510.00	56,510.00	_____
106120 533700 Other Adv	16,979	3,029	20,000	13,500.00	20,000.00	18,000.00	_____
106120 534390 Equip Rent	1,669	2,047	2,640	2,640.00	2,680.00	2,680.00	_____
106120 534510 Prop/Gen I	7,092	7,327	7,320	8,230.00	8,010.00	8,010.00	_____
106120 534520 Veh. Ins.	1,610	2,164	2,120	2,250.00	2,140.00	2,140.00	_____
106120 534580 Other Ins.	61	92	120	100.00	100.00	100.00	_____
106120 534910 Due/Subscr	4,435	6,331	5,300	5,300.00	5,500.00	5,500.00	_____
106120 536910 DON&CONTRI	5,000	6,000	7,500	7,500.00	13,500.00	7,500.00	_____
106120 545400 Vehicles	3,096	0	0	.00	.00	.00	_____
106120 545500 Equipment	29,400	22,794	20,670	25,530.00	165,580.00	50,000.00	_____
106120 545820 Bldg.Impr.	0	0	0	.00	.00	.00	_____
106120 545900 Cap. Imp.	0	0	7,000	7,000.00	1,690,400.00	.00	_____
106120 546000 LOAN PYMTS	370,813	370,813	370,850	370,850.00	370,850.00	370,850.00	_____
TOTAL Parks And Recreation	1,959,431	1,996,679	2,160,320	2,112,510.00	4,030,100.00	2,138,150.00	_____

04/14/2010
17:51:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 43

General Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED

Recreation Special Projects							

106125 535000 PLAYGDMAIN	2,422	8,852	14,000	5,000.00	13,000.00	13,000.00	_____
106125 536220 Sen Center	0	0	0	.00	.00	.00	_____
106125 536230 O Rec Prog	14,176	10,990	30,000	14,500.00	30,000.00	30,000.00	_____
106125 536230 30014 O Rec Prog	0	3,570	0	.00	.00	.00	_____
106125 536240 EXP DONAT.	0	0	0	.00	.00	.00	_____
106125 536310 Rich/Creek	39	0	15,000	5,000.00	15,000.00	15,000.00	_____
106125 536310 10005 R/C TOWN'S	4,016	0	0	.00	.00	.00	_____
106125 536310 10006 Rich/Creek	24,595	4,676	0	.00	.00	.00	_____
106125 536310 10008 Rich/Creek	17,569	9,518	0	.00	.00	.00	_____
106125 536410 GREEN WAYS	19,735	5,485	0	.00	.00	.00	_____
106125 536410 10007 GREEN WAYS	190,092	15,200	0	.00	.00	.00	_____
106125 536410 10008 GREEN WAYS	108,804	0	0	.00	.00	.00	_____
TOTAL Recreation Special Project	381,448	58,291	59,000	24,500.00	58,000.00	58,000.00	_____

04/14/2010
17:51:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 44

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
General Fund							

Operating Transfers							

109800 599400 Trans Rec.	177,970	800,000	0	645,390.00	.00	.00	_____
TOTAL Operating Transfers	177,970	800,000	0	645,390.00	.00	.00	_____
TOTAL	11,803,504	12,706,983	13,034,800	13,356,680.00	16,438,080.00	13,393,900.00	_____
General Fund							

04/14/2010
17:59:21

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 45

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
Water Fund							
Utility Revenue							
613700 453710 Water Chg	-1,997,483	-2,139,926	-2,219,600	-2,192,400.00	-2,292,800.00	-2,349,000.00	
613700 453711 Water Taps	-60,720	-29,700	-50,000	-30,000.00	-40,000.00	-40,000.00	
613700 453727 CAP FEE	-20,520	-17,600	-25,000	-12,000.00	-20,000.00	-20,000.00	
TOTAL Utility Revenue	-2,078,723	-2,187,226	-2,294,600	-2,234,400.00	-2,352,800.00	-2,409,000.00	

04/14/2010
17:59:21

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 46

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
Water Fund							
All Other Revenues							
613800 463830 Misc. Rev.	0	-63	-1,500	-1,800.00	-1,500.00	-1,500.00	
613800 463834 Rents	0	0	0	.00	.00	.00	
613800 463835 Sl/Mat/FA	-14	-12,048	0	.00	-75,000.00	-75,000.00	
613800 463840 CONT CAP'T	0	0	0	.00	.00	.00	
TOTAL All Other Revenues	-14	-12,111	-1,500	-1,800.00	-76,500.00	-76,500.00	

04/14/2010
17:59:21

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 47

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
Water Fund							
Investment Income							
613850 473831 Inv. Inc.	-39,108	-8,397	-2,500	-1,320.00	-2,000.00	-2,000.00	
TOTAL Investment Income	-39,108	-8,397	-2,500	-1,320.00	-2,000.00	-2,000.00	

04/14/2010
17:59:21

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 48

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
Water Fund							

Other Financing Sources							

613900 493963 TransEleFD	0	0	0	.00	.00	-97,250.00	_____
613900 493990 Borrowed \$	0	0	0	.00	.00	.00	_____
613900 493992 FdBalAppro	0	0	-169,570	-119,750.00	-398,020.00	-84,390.00	_____
TOTAL Other Financing Sources	0	0	-169,570	-119,750.00	-398,020.00	-181,640.00	_____
TOTAL	-2,117,845	-2,207,734	-2,468,170	-2,357,270.00	-2,829,320.00	-2,669,140.00	_____
Water Fund							

04/14/2010
18:01:30

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 49

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
Water Fund							
Maintenance							
617121 511210 Wages	244,949	258,919	258,600	259,000.00	267,700.00	260,000.00	_____
617121 511220 OT	10,796	14,008	15,000	14,500.00	16,500.00	15,000.00	_____
617121 511230 Temp/PT	0	0	0	.00	.00	.00	_____
617121 511810 FICA	18,805	20,181	20,940	20,930.00	21,750.00	21,040.00	_____
617121 511820 Retirement	12,554	13,373	13,680	13,460.00	18,390.00	17,800.00	_____
617121 511825 401K W.MAI	12,288	13,106	13,680	13,680.00	14,210.00	13,750.00	_____
617121 511830 Hosp. Exp.	71,405	65,943	66,570	66,770.00	83,210.00	83,210.00	_____
617121 511831 Ret./Ins.	5,017	12,774	5,030	.00	12,560.00	12,560.00	_____
617121 511832 Life Ins.	742	749	760	760.00	760.00	760.00	_____
617121 511833 Dental	2,182	2,328	2,360	2,500.00	2,500.00	2,500.00	_____
617121 511850 Unemploy	0	0	2,000	.00	2,000.00	2,000.00	_____
617121 511860 W. Comp.	8,692	6,351	8,300	8,290.00	9,290.00	8,450.00	_____
617121 521920 70021 Legal Fees	1,965	0	0	.00	.00	.00	_____
617121 521990 Prof. Serv	364	22,056	14,500	.00	3,000.00	3,000.00	_____
617121 532120 Uniform	3,648	5,660	6,600	6,600.00	6,600.00	6,600.00	_____
617121 532500 OIL	0	0	0	.00	.00	.00	_____
617121 532510 Gas	19,780	16,837	16,090	14,140.00	23,520.00	22,330.00	_____
617121 532520 Tires	2,481	2,278	2,450	2,190.00	3,530.00	3,380.00	_____
617121 532530 Vehicle RM	19,585	17,912	12,960	12,860.00	21,040.00	19,110.00	_____
617121 532920 Mat./Sup.	113,326	155,191	185,000	185,000.00	191,000.00	185,000.00	_____
617121 533180 Trav/Train	2,535	1,533	2,600	2,600.00	3,000.00	3,000.00	_____

04/14/2010
18:01:30

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 50

Water Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
617121 533210 Phone	5,372	4,526	6,000	2,500.00	2,500.00	2,500.00	_____
617121 533310 Elec.	25,154	33,381	40,000	33,000.00	40,000.00	40,000.00	_____
617121 533520 Equip R&M	12,581	14,742	20,000	14,000.00	23,000.00	20,000.00	_____
617121 534320 Occ. POper	33,801	28,758	38,680	33,470.00	48,240.00	36,190.00	_____
617121 534390 Equip Rent	4,704	1,064	1,500	1,500.00	1,500.00	1,500.00	_____
617121 534490 Cont. Ser.	3,850	3,595	5,000	5,000.00	5,000.00	5,000.00	_____
617121 534510 Prop/Gen I	3,552	3,466	3,250	3,710.00	3,560.00	3,560.00	_____
617121 534520 Veh. Ins.	3,221	3,514	2,970	3,130.00	3,430.00	3,430.00	_____
617121 534580 Other Ins.	295	442	580	460.00	490.00	490.00	_____
617121 534910 Due/Subscr	160	225	400	400.00	400.00	400.00	_____
617121 545400 Vehicles	0	0	0	.00	.00	.00	_____
617121 545500 Equipment	0	0	0	6,180.00	63,000.00	.00	_____
617121 545900 Cap. Imp.	0	0	275,000	268,820.00	295,000.00	275,000.00	_____
617121 545900 70007 BRAD ST.	0	0	0	.00	.00	.00	_____
617121 545900 70008 SPIREA DR	0	0	0	.00	.00	.00	_____
617121 545900 70010 HENDRIX ST	0	0	0	.00	.00	.00	_____
617121 545900 70013 Azalea Dr	0	0	0	.00	.00	.00	_____
617121 545900 70014 NELSON PK	0	0	0	.00	.00	.00	_____
617121 545900 70015 Cap. Imp.	0	0	0	.00	.00	.00	_____
617121 545900 70016 ROLL/LENOI	0	0	0	.00	.00	.00	_____
617121 545900 70017 Jarvis St.	0	0	0	.00	.00	.00	_____
617121 545900 70020 SKYLINE DR	0	0	0	.00	.00	.00	_____
617121 545900 70022 CAMELOT	0	0	0	.00	.00	.00	_____

04/14/2010
18:01:30

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 51

Water Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
617121 545900 70025 Cap. Imp.	0	0	0	.00	.00	.00	_____
617121 545900 70026 Cap. Imp.	0	0	0	.00	.00	.00	_____
617121 545900 70027 Cap. Imp.	0	0	0	.00	.00	.00	_____
617121 545900 70030 Franklin S	0	0	0	.00	.00	.00	_____
617121 545900 70041 Cap. Imp.	0	0	0	.00	.00	.00	_____
617121 545900 70061 RAINBOW W	0	0	0	.00	.00	.00	_____
617121 545900 70063 MUSE ST WA	0	0	0	.00	.00	.00	_____
617121 545900 70080 CAROLINA A	0	0	0	.00	.00	.00	_____
617121 545900 70086 Cap. Imp.	0	0	0	.00	.00	.00	_____
617121 545900 70087 Cap. Imp.	0	0	0	.00	.00	.00	_____
617121 545900 70088 Cap. Imp.	0	0	0	.00	.00	.00	_____
617121 545900 70089 Cap. Imp.	0	0	0	.00	.00	.00	_____
617121 545900 70090 Cap. Imp.	0	0	0	.00	.00	.00	_____
617121 545900 70091 Cap. Imp.	0	0	0	.00	.00	.00	_____
617121 546000 LOAN PYMTS	24,069	20,767	119,000	119,000.00	216,000.00	216,000.00	_____
TOTAL Maintenance	667,873	743,679	1,159,500	1,114,450.00	1,402,680.00	1,283,560.00	_____

04/14/2010
18:01:30

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 52

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
Water Fund							
Treatment							
617122 511210 Wages	254,032	268,550	277,700	273,000.00	283,600.00	275,300.00	
617122 511220 OT	2,870	1,542	3,000	500.00	3,000.00	3,000.00	
617122 511230 Temp/PT	192	0	0	.00	.00	.00	
617122 511810 FICA	19,070	20,062	21,480	20,930.00	21,930.00	21,290.00	
617122 511820 Retirement	12,599	13,238	14,040	13,460.00	18,550.00	18,010.00	
617122 511825 401K W.TRE	12,244	12,905	14,040	13,680.00	14,330.00	13,920.00	
617122 511830 Hosp. Exp.	58,963	65,300	66,890	65,330.00	80,800.00	80,800.00	
617122 511831 Ret./Ins.	0	8,174	0	.00	.00	.00	
617122 511832 Life Ins.	707	742	760	760.00	760.00	760.00	
617122 511833 Dental	2,092	2,303	2,360	2,500.00	2,500.00	2,500.00	
617122 511850 Unemploy	0	0	0	.00	.00	.00	
617122 511860 W. Comp.	8,297	5,862	8,500	8,500.00	9,370.00	8,520.00	
617122 521990 Prof. Serv	30,787	22,468	23,000	20,000.00	23,000.00	23,000.00	
617122 532120 Uniform	1,538	1,764	2,200	2,100.00	2,200.00	2,200.00	
617122 532500 OIL	0	0	0	.00	.00	.00	
617122 532510 Gas	4,959	4,203	4,590	4,040.00	2,350.00	2,230.00	
617122 532520 Tires	622	569	700	630.00	350.00	340.00	
617122 532530 Vehicle RM	4,910	4,472	3,700	3,670.00	2,100.00	1,910.00	
617122 532910 Treat.Chem	113,900	171,818	173,100	126,000.00	165,000.00	155,000.00	
617122 532920 Mat./Sup.	24,794	24,278	23,000	23,000.00	26,000.00	26,000.00	
617122 533180 Trav/Train	1,603	1,641	3,000	1,500.00	3,000.00	3,000.00	

04/14/2010
18:01:30

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 53

Water Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
617122 533210 Phone	3,122	2,914	3,300	2,000.00	2,500.00	2,500.00	_____
617122 533310 Elec.	11,649	15,523	18,650	16,000.00	18,650.00	18,650.00	_____
617122 533320 Fuel Oil	0	0	400	400.00	400.00	400.00	_____
617122 533510 Bldg. Main	6,519	2,235	5,000	3,500.00	5,000.00	5,000.00	_____
617122 533520 Equip R&M	14,981	11,823	25,000	20,000.00	25,000.00	25,000.00	_____
617122 534390 Equip Rent	0	0	0	.00	.00	.00	_____
617122 534490 Cont. Ser.	40,195	33,785	46,500	46,500.00	121,500.00	121,500.00	_____
617122 534510 Prop/Gen I	3,156	3,085	3,250	3,710.00	3,560.00	3,560.00	_____
617122 534520 Veh. Ins.	805	879	850	900.00	860.00	860.00	_____
617122 534580 Other Ins.	111	167	220	180.00	190.00	190.00	_____
617122 534910 Due/Subscr	5,185	5,261	6,500	6,400.00	7,500.00	7,500.00	_____
617122 545400 Vehicles	0	0	0	.00	.00	.00	_____
617122 545500 Equipment	0	0	9,300	8,710.00	4,400.00	4,400.00	_____
617122 545900 Cap. Imp.	0	0	60,000	68,000.00	65,000.00	45,000.00	_____
617122 545900 70066 LAB EXP.WT	0	0	0	.00	.00	.00	_____
617122 546000 LOAN PYMTS	35,098	29,372	205,170	204,450.00	205,170.00	205,170.00	_____
TOTAL Treatment	675,000	734,935	1,026,200	960,350.00	1,118,570.00	1,077,510.00	_____

04/14/2010
18:01:30

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 54

Water Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED

Administration and Finance							

617125 554920 Bad Debt	5,622	8,566	9,660	9,660.00	10,820.00	10,820.00	_____
617125 554970 Chg By Gen	181,930	202,280	180,860	180,860.00	200,000.00	200,000.00	_____
TOTAL Administration and Finance	187,552	210,846	190,520	190,520.00	210,820.00	210,820.00	_____

04/14/2010
18:01:30

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 55

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
Water Fund							

Debt Service							

619100 567200 Int. Paymt	0	0	0	.00	.00	.00	_____
TOTAL Debt Service	0	0	0	.00	.00	.00	_____

04/14/2010
18:01:30

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 56

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
Water Fund							
Contingency							
619200 574600 Depr.	432,690	455,400	0	.00	.00	.00	_____
619200 579910 Cont. Appr	0	0	0	.00	.00	.00	_____
TOTAL Contingency	432,690	455,400	0	.00	.00	.00	_____

04/14/2010
18:01:30

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 57

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
Water Fund							
Operating Transfers							
619800 599100 Trans. GF	52,450	74,420	91,950	91,950.00	97,250.00	97,250.00	
TOTAL Operating Transfers	52,450	74,420	91,950	91,950.00	97,250.00	97,250.00	
TOTAL Water Fund	2,015,565	2,219,280	2,468,170	2,357,270.00	2,829,320.00	2,669,140.00	

04/14/2010
18:08:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 58

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
Sewer Fund							
Utility Revenue							
623700 453720 Sewer Chgs	-1,848,868	-1,938,669	-1,935,900	-1,909,520.00	-1,996,900.00	-1,909,500.00	
623700 453721 Taps/Conn	-26,480	-10,250	-25,000	-12,000.00	-20,000.00	-20,000.00	
623700 453723 ID Permits	-200	0	-500	-500.00	-500.00	-500.00	
623700 453724 CAP SPLIT	-1,920	-1,920	-2,000	.00	.00	.00	
623700 453725 CAP FLOW	0	0	-2,000	.00	-2,000.00	-2,000.00	
623700 453727 CAP FEE	-26,302	-46,800	-40,000	-10,000.00	-20,000.00	-20,000.00	
TOTAL Utility Revenue	-1,903,770	-1,997,639	-2,005,400	-1,932,020.00	-2,039,400.00	-1,952,000.00	

04/14/2010
18:08:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 59

Sewer Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED

All Other Revenues							

623800 463830 Misc. Rev.	0	-541	-500	-850.00	-500.00	-500.00	_____
623800 463835 Sl/Mat/FA	-1,923	0	0	.00	.00	.00	_____
623800 463840 CONT CAP'T	0	0	0	.00	.00	.00	_____
TOTAL All Other Revenues	-1,923	-541	-500	-850.00	-500.00	-500.00	_____

04/14/2010
18:08:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 60

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
Sewer Fund							
Investment Income							
623850 473831 Inv. Inc.	-22,065	-7,689	-1,990	-1,620.00	-2,440.00	-2,440.00	
TOTAL Investment Income	-22,065	-7,689	-1,990	-1,620.00	-2,440.00	-2,440.00	

04/14/2010
18:08:17

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 61

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 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	-9,590	.00	-1,566,200.00	-81,330.00	_____
TOTAL Other Financing Sources	0	0	-9,590	.00	-1,566,200.00	-81,330.00	_____
TOTAL Sewer Fund	-1,927,758	-2,005,869	-2,017,480	-1,934,490.00	-3,608,540.00	-2,036,270.00	_____

04/14/2010
18:09:25

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 62

Sewer Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
Maintenance							
627121 511210 Wages	147,416	153,873	152,500	150,000.00	156,200.00	151,800.00	_____
627121 511220 OT	13,204	16,696	20,000	15,000.00	20,000.00	20,000.00	_____
627121 511230 Temp/PT	0	0	0	.00	.00	.00	_____
627121 511810 FICA	11,882	12,641	13,200	12,630.00	13,480.00	13,150.00	_____
627121 511820 Retirement	7,878	8,367	8,630	8,120.00	11,400.00	11,120.00	_____
627121 511825 401K S.MAI	7,992	8,504	8,630	8,250.00	8,810.00	8,590.00	_____
627121 511830 Hosp. Exp.	27,737	27,677	27,740	27,800.00	34,680.00	34,680.00	_____
627121 511831 Ret./Ins.	0	4,087	0	.00	.00	.00	_____
627121 511832 Life Ins.	336	336	340	340.00	340.00	340.00	_____
627121 511833 Dental	1,128	1,176	1,180	1,250.00	1,250.00	1,250.00	_____
627121 511850 Unemploy	0	0	0	.00	.00	.00	_____
627121 511860 W. Comp.	5,469	4,058	6,130	6,120.00	5,760.00	5,240.00	_____
627121 521990 Prof. Serv	6,255	8,384	10,000	2,000.00	10,000.00	10,000.00	_____
627121 532120 Uniform	2,062	2,813	4,200	4,200.00	4,200.00	4,200.00	_____
627121 532500 OIL	0	0	0	.00	.00	.00	_____
627121 532510 Gas	4,959	4,203	4,590	4,040.00	4,690.00	4,460.00	_____
627121 532520 Tires	622	569	700	630.00	710.00	680.00	_____
627121 532530 Vehicle RM	4,910	4,472	3,700	3,670.00	4,200.00	3,810.00	_____
627121 532920 Mat./Sup.	34,020	31,224	52,000	35,000.00	45,000.00	45,000.00	_____
627121 533180 Trav/Train	3,966	4,937	5,000	4,000.00	5,000.00	5,000.00	_____
627121 533520 Equip R&M	2,947	6,004	6,500	5,000.00	6,500.00	6,500.00	_____

04/14/2010
18:09:25

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 63

Sewer Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
627121 534320 Occ. POper	17,577	14,954	20,110	17,400.00	25,090.00	18,820.00	_____
627121 534390 Equip Rent	544	855	8,000	4,000.00	4,000.00	4,000.00	_____
627121 534490 Cont. Ser.	2,281	9,150	8,000	6,000.00	8,000.00	8,000.00	_____
627121 534510 Prop/Gen I	1,968	1,929	2,030	2,320.00	1,780.00	1,780.00	_____
627121 534520 Veh. Ins.	805	879	850	900.00	430.00	430.00	_____
627121 534580 Other Ins.	0	0	0	.00	.00	.00	_____
627121 534910 Due/Subscr	1,380	265	1,600	1,600.00	1,600.00	1,600.00	_____
627121 545400 Vehicles	0	0	0	.00	.00	.00	_____
627121 545500 Equipment	0	0	0	.00	.00	.00	_____
627121 545900 Cap. Imp.	0	0	300,000	300,000.00	325,000.00	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 545900 70084 Cap. Imp.	0	0	0	.00	.00	.00	_____
627121 545900 70085 Cap. Imp.	0	0	0	.00	.00	.00	_____
627121 545900 70087 Cap. Imp.	0	0	0	.00	.00	.00	_____

04/14/2010
18:09:25

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 64

Sewer Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
627121 545900 70088 Cap. Imp.	0	0	0	.00	.00	.00	_____
627121 545900 70089 Cap. Imp.	0	0	0	.00	.00	.00	_____
627121 545900 70092 Cap. Imp.	0	0	0	.00	.00	.00	_____
627121 546000 LOAN PYMTS	0	0	0	.00	43,100.00	43,100.00	_____
TOTAL Maintenance	307,338	328,053	665,630	620,270.00	741,220.00	703,550.00	_____

04/14/2010
18:09:25

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 65

Sewer Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED

Treatment							

627122 511210 Wages	337,554	354,318	358,400	350,000.00	369,400.00	358,700.00	_____
627122 511220 OT	3,750	3,970	5,000	4,500.00	5,000.00	5,000.00	_____
627122 511230 Temp/PT	0	0	0	.00	.00	.00	_____
627122 511810 FICA	25,070	26,306	27,810	27,120.00	28,650.00	27,830.00	_____
627122 511820 Retirement	16,763	17,558	18,170	17,450.00	24,230.00	23,540.00	_____
627122 511825 401K S.TRE	16,298	17,845	18,170	17,730.00	18,720.00	18,190.00	_____
627122 511830 Hosp. Exp.	86,395	86,506	83,310	85,890.00	106,940.00	106,940.00	_____
627122 511831 Ret./Ins.	0	10,218	0	.00	.00	.00	_____
627122 511832 Life Ins.	896	924	930	930.00	930.00	930.00	_____
627122 511833 Dental	2,726	2,940	2,940	3,120.00	3,120.00	3,120.00	_____
627122 511850 Unemploy	0	0	0	3,880.00	3,800.00	3,800.00	_____
627122 511860 W. Comp.	10,422	7,587	11,010	11,000.00	12,240.00	11,130.00	_____
627122 521990 Prof. Serv	10,287	11,205	14,000	12,000.00	13,000.00	13,000.00	_____
627122 532120 Uniform	6,300	6,383	6,500	6,500.00	6,500.00	6,500.00	_____
627122 532500 OIL	0	0	0	.00	.00	.00	_____
627122 532510 Gas	7,425	4,203	4,590	4,040.00	4,690.00	4,460.00	_____
627122 532520 Tires	931	569	700	630.00	710.00	680.00	_____
627122 532530 Vehicle RM	7,351	4,472	3,700	3,670.00	4,200.00	3,810.00	_____
627122 532910 Treat.Chem	87,001	67,307	90,000	72,500.00	85,000.00	85,000.00	_____
627122 532920 Mat./Sup.	34,980	26,214	30,000	28,000.00	30,000.00	30,000.00	_____
627122 533180 Trav/Train	1,943	1,573	1,700	1,850.00	1,800.00	1,800.00	_____

04/14/2010
18:09:25

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 66

Sewer Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
627122 533210 Phone	1,266	1,181	1,300	2,000.00	2,000.00	2,000.00	
627122 533310 Elec.	146,706	147,492	170,500	167,620.00	176,000.00	170,500.00	
627122 533320 Fuel Oil	3,665	1,392	4,000	1,500.00	4,000.00	4,000.00	
627122 533330 Pro.Gas	23,744	20,927	25,000	18,000.00	25,000.00	25,000.00	
627122 533340 Water	765	316	1,000	350.00	1,000.00	1,000.00	
627122 533510 Bldg. Main	5,640	14,778	6,500	6,500.00	5,000.00	5,000.00	
627122 533520 Equip R&M	34,350	42,605	40,000	35,000.00	40,000.00	40,000.00	
627122 533540 Rep/Maint.	108	0	37,000	15,000.00	10,000.00	15,000.00	
627122 534390 Equip Rent	0	0	1,000	.00	1,000.00	1,000.00	
627122 534440 Landfill	0	0	3,500	.00	3,500.00	3,500.00	
627122 534490 Cont. Ser.	0	4,125	0	.00	.00	.00	
627122 534510 Prop/Gen I	3,936	3,860	4,070	4,580.00	4,450.00	4,450.00	
627122 534520 Veh. Ins.	1,208	911	850	930.00	860.00	860.00	
627122 534580 Other Ins.	111	167	220	180.00	190.00	190.00	
627122 534910 Due/Subscr	6,514	8,367	8,200	8,400.00	8,500.00	8,500.00	
627122 545400 Vehicles	0	0	0	.00	.00	.00	
627122 545500 Equipment	0	0	69,800	71,000.00	60,100.00	40,500.00	
627122 545900 Cap. Imp.	0	0	0	.00	1,500,000.00	.00	
627122 546000 LOAN PYMTS	11,532	7,188	41,160	41,160.00	41,160.00	41,160.00	
TOTAL Treatment	895,637	903,407	1,091,030	1,023,030.00	2,601,690.00	1,067,090.00	

04/14/2010
18:09:25

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 67

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
Sewer Fund							

Administration and Finance							

627125 554920 Bad Debt	8,683	10,545	11,020	11,020.00	12,350.00	12,350.00	_____
627125 554970 Chg By Gen	165,320	181,720	166,730	166,730.00	171,580.00	171,580.00	_____
TOTAL Administration and Finance	174,003	192,265	177,750	177,750.00	183,930.00	183,930.00	_____

04/14/2010
18:09:25

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 68

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
Sewer Fund							
Debt Service							
629100 567200 Int. Paymt	0	0	0	.00	.00	.00	_____
TOTAL Debt Service	0	0	0	.00	.00	.00	_____

04/14/2010
18:09:25

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 69

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
Sewer Fund							
Contingency							
629200 574600 Depr.	403,481	409,310	0	.00	.00	.00	_____
629200 579910 Cont. Appr	0	0	0	.00	.00	.00	_____
TOTAL Contingency	403,481	409,310	0	.00	.00	.00	_____

04/14/2010
18:09:25

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 70

Sewer Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED

Transfer to General Fund							

629800 599100 Trans. GF	49,400	70,180	83,070	83,070.00	81,700.00	81,700.00	_____
TOTAL Transfer to General Fund	49,400	70,180	83,070	83,070.00	81,700.00	81,700.00	_____
TOTAL Sewer Fund	1,829,859	1,903,215	2,017,480	1,904,120.00	3,608,540.00	2,036,270.00	_____

04/14/2010
18:17:03

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 71

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
Electric Fund							
Utility Revenue							
633700 433190 FEMA	0	0	0	.00	.00	.00	
633700 453730 Elec. Chgs	-7,377,085	-8,021,880	-8,474,700	-7,890,210.00	-7,711,900.00	-7,711,900.00	
633700 453731 Sec. Light	-35,705	-35,646	-41,000	-45,000.00	-45,000.00	-45,000.00	
633700 453732 Str. Light	-68,460	-82,152	-82,150	-88,800.00	-88,800.00	-88,800.00	
633700 453733 Ug Chgs	-100	0	-2,000	-700.00	-2,000.00	-2,000.00	
633700 453735 REPS Rev.	0	0	0	-21,000.00	-47,580.00	-47,580.00	
633700 453737 Pole Rents	-13,672	-15,192	-13,700	-13,700.00	-13,700.00	-13,700.00	
633700 453739 Sates Tx	-203,646	-209,419	-214,760	-202,250.00	-189,000.00	-189,000.00	
TOTAL Utility Revenue	-7,698,668	-8,364,289	-8,828,310	-8,261,660.00	-8,097,980.00	-8,097,980.00	

04/14/2010
18:17:03

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 72

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
Electric Fund							
All Other Revenues							
633800 463830 Misc. Rev.	-10,440	-10,015	-3,000	-8,250.00	-3,000.00	-3,000.00	
633800 463835 Sl/Mat/FA	-5,455	-9,499	0	-100.00	.00	.00	
633800 463840 CONT CAP'T	0	0	0	.00	.00	.00	
TOTAL All Other Revenues	-15,895	-19,514	-3,000	-8,350.00	-3,000.00	-3,000.00	

04/14/2010
18:17:03

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 73

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
Electric Fund							
Investment Income							
633850 473831 Inv. Inc.	-47,497	-28,024	-4,240	-3,520.00	-4,690.00	-4,690.00	
TOTAL Investment Income	-47,497	-28,024	-4,240	-3,520.00	-4,690.00	-4,690.00	

04/14/2010
18:17:03

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 74

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
Electric Fund							

Other Financing Sources							

633900 493990 Borrowed \$	0	0	0	.00	.00	-243,640.00	_____
633900 493992 FdBalAppro	0	0	-207,350	.00	-328,500.00	-356,230.00	_____
TOTAL Other Financing Sources	0	0	-207,350	.00	-328,500.00	-599,870.00	_____
TOTAL	-7,762,060	-8,411,827	-9,042,900	-8,273,530.00	-8,434,170.00	-8,705,540.00	_____
Electric Fund							

04/14/2010
18:22:23

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 75

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
Electric Fund							
Maintenance							
637121 511210 Wages	202,032	235,068	249,700	245,000.00	262,100.00	254,600.00	
637121 511220 OT	8,132	5,985	15,000	17,000.00	16,000.00	15,000.00	
637121 511230 Temp/PT	0	0	0	.00	.00	.00	
637121 511810 FICA	15,322	17,641	20,250	20,050.00	21,280.00	20,630.00	
637121 511820 Retirement	10,292	11,800	13,240	12,900.00	18,000.00	17,450.00	
637121 511825 401K E.MAI	8,733	10,807	13,240	13,100.00	13,910.00	13,480.00	
637121 511830 Hosp. Exp.	34,975	40,996	44,100	44,210.00	55,130.00	55,130.00	
637121 511831 Ret./Ins.	2,521	7,152	0	.00	.00	.00	
637121 511832 Life Ins.	668	784	680	680.00	680.00	680.00	
637121 511833 Dental	1,387	1,862	2,060	2,190.00	2,190.00	2,190.00	
637121 511850 Unemploy	0	6,032	6,500	.00	.00	.00	
637121 511860 W. Comp.	7,557	5,490	8,010	8,010.00	9,090.00	8,270.00	
637121 521990 Prof. Serv	15,122	27,890	30,000	25,000.00	30,000.00	30,000.00	
637121 521990 70062 NEW SUBSTA	265	0	0	.00	.00	.00	
637121 532120 Uniform	5,868	7,377	11,200	10,000.00	11,200.00	11,200.00	
637121 532500 OIL	0	0	0	.00	.00	.00	
637121 532510 Gas	17,287	14,735	16,060	14,120.00	16,450.00	15,600.00	
637121 532520 Tires	2,168	1,994	2,460	2,150.00	2,470.00	2,350.00	
637121 532530 Vehicle RM	17,116	15,676	12,960	12,830.00	14,690.00	13,350.00	
637121 532920 Mat./Sup.	101,792	135,943	165,800	155,000.00	160,000.00	160,000.00	
637121 532920 70055 Mat./Sup.	0	0	0	.00	.00	.00	

04/14/2010
18:22:23

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 76

Electric Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
637121 532950 Transform	21,387	26,099	30,000	26,500.00	30,000.00	30,000.00	
637121 533180 Trav/Train	5,119	1,729	7,000	4,000.00	5,000.00	5,000.00	
637121 533210 Phone	1,035	765	1,200	900.00	1,000.00	1,000.00	
637121 533520 Equip R&M	15,663	20,436	38,600	58,000.00	45,000.00	41,000.00	
637121 534320 Occ. POper	100,051	85,124	114,490	99,060.00	142,800.00	107,130.00	
637121 534390 Equip Rent	0	0	1,500	2,900.00	4,500.00	4,500.00	
637121 534490 Cont. Ser.	0	0	0	.00	.00	.00	
637121 534510 Prop/Gen I	2,772	2,717	2,860	3,220.00	3,140.00	3,140.00	
637121 534520 Veh. Ins.	2,818	3,075	2,970	2,990.00	3,000.00	3,000.00	
637121 534580 Other Ins.	134	202	270	210.00	220.00	220.00	
637121 534910 Due/Subscr	1,808	1,570	2,400	2,400.00	2,400.00	2,400.00	
637121 545400 Vehicles	0	0	0	.00	.00	.00	
637121 545500 Equipment	0	0	22,500	20,040.00	50,000.00	50,000.00	
637121 545900 Cap. Imp.	0	0	35,000	20,000.00	40,000.00	40,000.00	
637121 545900 70038 Cap. Imp.	0	0	0	.00	.00	.00	
637121 545900 70062 NEW SUBSTA	0	0	0	.00	.00	.00	
637121 546000 LOAN PYMTS	2,708	107,572	352,300	352,260.00	352,300.00	352,300.00	
TOTAL Maintenance	604,732	796,521	1,222,350	1,174,720.00	1,312,550.00	1,259,620.00	

04/14/2010
18:22:23

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 77

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
Electric Fund							
Power Purchases							
637123 582700 Purch. Pwr	5,177,178	5,984,383	6,355,000	5,428,000.00	5,618,000.00	5,618,000.00	
637123 582710 REPS	0	0	0	18,180.00	47,580.00	47,580.00	
637123 582750 Sale Tx-PP	142,756	142,854	190,650	162,840.00	168,540.00	168,540.00	
TOTAL Power Purchases	5,319,934	6,127,237	6,545,650	5,609,020.00	5,834,120.00	5,834,120.00	

04/14/2010
18:22:23

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 78

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
Electric Fund							

Administration and Finance							

637125 554920 Bad Debt	21,719	23,420	26,780	26,780.00	30,000.00	30,000.00	_____
637125 554970 Chg By Gen	329,730	373,140	361,120	361,120.00	370,500.00	370,500.00	_____
TOTAL Administration and Finance	351,449	396,560	387,900	387,900.00	400,500.00	400,500.00	_____

04/14/2010
18:22:23

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 79

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
Electric Fund							
Contingency							
639200 574600 Depr.	141,515	194,058	0	.00	.00	.00	_____
TOTAL Contingency	141,515	194,058	0	.00	.00	.00	_____

04/14/2010
18:22:23

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 80

Electric Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED

Operating Transfers							

639800 599100 Trans. GF	875,000	875,000	887,000	887,000.00	887,000.00	1,114,050.00	_____
639800 599610 Trans WF	0	0	0	.00	.00	97,250.00	_____
TOTAL Operating Transfers	875,000	875,000	887,000	887,000.00	887,000.00	1,211,300.00	_____
TOTAL	7,292,630	8,389,376	9,042,900	8,058,640.00	8,434,170.00	8,705,540.00	_____
Electric Fund							

04/15/2010
11:48:24

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 81

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
Public Operations							
Sales And Service Intern. Serv							
813650 453610 Chgs To GF	-54,082	-46,013	-61,890	-53,550.00	-77,190.00	-57,910.00	
813650 453661 Chgs To WF	-33,801	-28,758	-38,680	-33,470.00	-48,240.00	-36,190.00	
813650 453662 Chgs To SF	-17,577	-14,954	-20,110	-17,400.00	-25,090.00	-18,820.00	
813650 453663 Chgs To EF	-100,051	-85,124	-114,490	-99,060.00	-142,800.00	-107,130.00	
813650 453682 Chg To Gar	-64,898	-55,216	-74,250	-64,260.00	-92,630.00	-69,490.00	
TOTAL Sales And Service Intern.	-270,409	-230,065	-309,420	-267,740.00	-385,950.00	-289,540.00	

04/15/2010
11:48:24

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 82

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
Public Operations							

All Other Revenues							

813800 463830 Misc. Rev.	0	0	0	-700.00	.00	.00	_____
813800 463835 Sl/Mat/FA	0	0	0	.00	.00	.00	_____
TOTAL All Other Revenues	0	0	0	-700.00	.00	.00	_____

04/15/2010
11:48:24

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 83

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
Public Operations							
Investment Income							
813850 473831 Inv. Inc.	-1,034	-536	-100	-100.00	-160.00	-150.00	
TOTAL Investment Income	-1,034	-536	-100	-100.00	-160.00	-150.00	

04/15/2010
11:48:24

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 84

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 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	-271,443	-230,601	-309,520	-268,540.00	-386,110.00	-289,690.00	_____

04/15/2010
11:49:50

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 85

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
Public Operations							
Public Operations							
818100 511210 Wages	107,153	110,703	127,500	115,100.00	131,200.00	127,400.00	
818100 511220 OT	75	581	1,000	1,000.00	1,000.00	1,000.00	
818100 511230 Temp/PT	150	0	0	.00	.00	.00	
818100 511810 FICA	7,642	8,197	9,840	8,900.00	10,120.00	9,830.00	
818100 511820 Retirement	5,265	5,449	6,430	5,720.00	8,560.00	8,310.00	
818100 511825 401K PUB O	4,784	4,712	6,430	5,810.00	6,610.00	6,420.00	
818100 511830 Hosp. Exp.	24,130	20,811	34,910	23,620.00	43,640.00	43,640.00	
818100 511831 Ret./Ins.	5,017	9,105	5,030	5,020.00	6,280.00	6,280.00	
818100 511832 Life Ins.	439	434	420	400.00	420.00	420.00	
818100 511833 Dental	746	760	1,180	990.00	1,250.00	1,250.00	
818100 511850 Unemploy	0	0	2,000	.00	2,000.00	2,000.00	
818100 511860 W. Comp.	3,510	2,682	3,820	3,820.00	4,320.00	3,930.00	
818100 521990 Prof. Serv	0	0	0	9,500.00	.00	.00	
818100 532120 Uniform	1,539	1,234	1,950	1,500.00	1,950.00	1,950.00	
818100 532500 OIL	0	0	0	.00	.00	.00	
818100 532510 Gas	0	0	0	.00	.00	.00	
818100 532520 Tires	0	0	0	.00	.00	.00	
818100 532530 Vehicle RM	0	0	0	.00	.00	.00	
818100 532920 Mat./Sup.	13,671	9,002	16,000	14,000.00	16,000.00	15,000.00	
818100 533180 Trav/Train	2,020	1,283	3,500	2,500.00	3,500.00	3,000.00	
818100 533210 Phone	3,025	2,985	3,500	3,500.00	3,500.00	3,500.00	

04/15/2010
11:49:50

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 86

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
Public Operations							
818100 533310 Elec.	13,398	14,071	17,050	12,500.00	13,000.00	13,000.00	
818100 533320 Fuel Oil	0	0	0	.00	.00	.00	
818100 533340 Water	54	278	380	330.00	330.00	330.00	
818100 533350 SEWER	74	380	450	420.00	420.00	420.00	
818100 533360 CF OR DF	0	658	0	1,650.00	2,100.00	2,100.00	
818100 533510 Bldg. Main	14,438	19,603	16,000	16,000.00	35,000.00	10,000.00	
818100 533515 LFILL RD M	0	0	0	.00	15,000.00	15,000.00	
818100 533520 Equip R&M	5,294	2,959	9,500	6,500.00	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	1,380	1,537	1,800	1,870.00	1,780.00	1,780.00	
818100 534520 Veh. Ins.	403	439	430	490.00	430.00	430.00	
818100 534580 Other Ins.	88	90	100	100.00	100.00	100.00	
818100 534600 Deprec.	14,479	15,416	0	.00	.00	.00	
818100 534910 Due/Subscr	216	228	300	300.00	600.00	600.00	
818100 545400 Vehicles	0	0	0	.00	.00	.00	
818100 545500 Equipment	0	0	0	.00	2,500.00	2,500.00	
818100 545900 Cap. Imp.	0	0	40,000	27,000.00	65,000.00	.00	
TOTAL Public Operations	228,990	233,597	309,520	268,540.00	386,110.00	289,690.00	
TOTAL Public Operations	228,990	233,597	309,520	268,540.00	386,110.00	289,690.00	

04/15/2010
11:53:40

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 87

Garage Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED

Sales And Service Intern. Serv							

823650 453610 Chgs To GF	-470,973	-416,391	-513,670	-475,910.00	-533,840.00	-497,640.00	_____
823650 453661 Chgs To WF	-52,337	-46,271	-40,490	-37,530.00	-52,890.00	-49,300.00	_____
823650 453662 Chgs To SF	-26,198	-18,488	-17,980	-16,680.00	-19,200.00	-17,900.00	_____
823650 453663 Chgs To EF	-36,571	-32,405	-31,480	-29,100.00	-33,610.00	-31,300.00	_____
TOTAL Sales And Service Intern.	-586,079	-513,555	-603,620	-559,220.00	-639,540.00	-596,140.00	_____

04/15/2010
11:53:40

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 88

Garage Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED

All Other Revenues							

823800 463830 Misc. Rev.	0	0	0	-3,620.00	.00	.00	_____
823800 463835 Sl/Mat/FA	-55	-726	0	.00	.00	.00	_____
TOTAL All Other Revenues	-55	-726	0	-3,620.00	.00	.00	_____

04/15/2010
11:53:40

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 89

	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
Garage Fund							
Investment Income							
823850 473831 Inv. Inc.	-1,566	-253	0	-120.00	-110.00	-110.00	
TOTAL Investment Income	-1,566	-253	0	-120.00	-110.00	-110.00	
TOTAL Garage Fund	-587,700	-514,534	-603,620	-562,960.00	-639,650.00	-596,250.00	

04/15/2010
11:54:38

TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 90

Garage Fund	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED

Garage							

828200 511210 Wages	59,499	65,932	65,100	64,000.00	65,800.00	63,900.00	_____
828200 511220 OT	80	161	500	500.00	500.00	500.00	_____
828200 511230 Temp/PT	0	0	0	.00	.00	.00	_____
828200 511810 FICA	4,424	4,912	5,020	4,940.00	5,080.00	4,930.00	_____
828200 511820 Retirement	2,925	3,238	3,280	3,180.00	4,290.00	4,170.00	_____
828200 511825 401KGARAGE	2,967	3,291	3,280	3,230.00	3,320.00	3,220.00	_____
828200 511830 Hosp. Exp.	15,453	15,422	15,460	15,490.00	21,510.00	21,510.00	_____
828200 511831 Ret./Ins.	0	2,044	0	.00	.00	.00	_____
828200 511832 Life Ins.	168	168	260	170.00	260.00	260.00	_____
828200 511833 Dental	564	588	590	630.00	630.00	630.00	_____
828200 511850 Unemploy	0	0	0	.00	.00	.00	_____
828200 511860 W. Comp.	1,765	2,217	2,600	2,600.00	2,160.00	1,970.00	_____
828200 521990 Prof. Serv	0	0	0	.00	.00	.00	_____
828200 532120 Uniform	629	516	1,000	1,000.00	1,000.00	1,000.00	_____
828200 532500 OIL	0	4,629	7,000	5,000.00	7,000.00	7,000.00	_____
828200 532510 Gas	277,034	228,895	301,250	265,900.00	305,800.00	290,000.00	_____
828200 532520 Tires	34,750	31,598	47,000	42,000.00	47,000.00	45,000.00	_____
828200 532920 Mat./Sup.	47,618	69,771	66,000	80,000.00	75,000.00	75,000.00	_____
828200 533180 Trav/Train	35	100	500	500.00	500.00	500.00	_____
828200 533210 Phone	481	466	650	250.00	250.00	250.00	_____
828200 533520 Equip R&M	2,267	2,013	5,000	4,000.00	5,000.00	5,000.00	_____

04/15/2010
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TOWN OF WAYNESVILLE
2010/2011 BOARD BUDGET WORKSHEET

PAGE 91

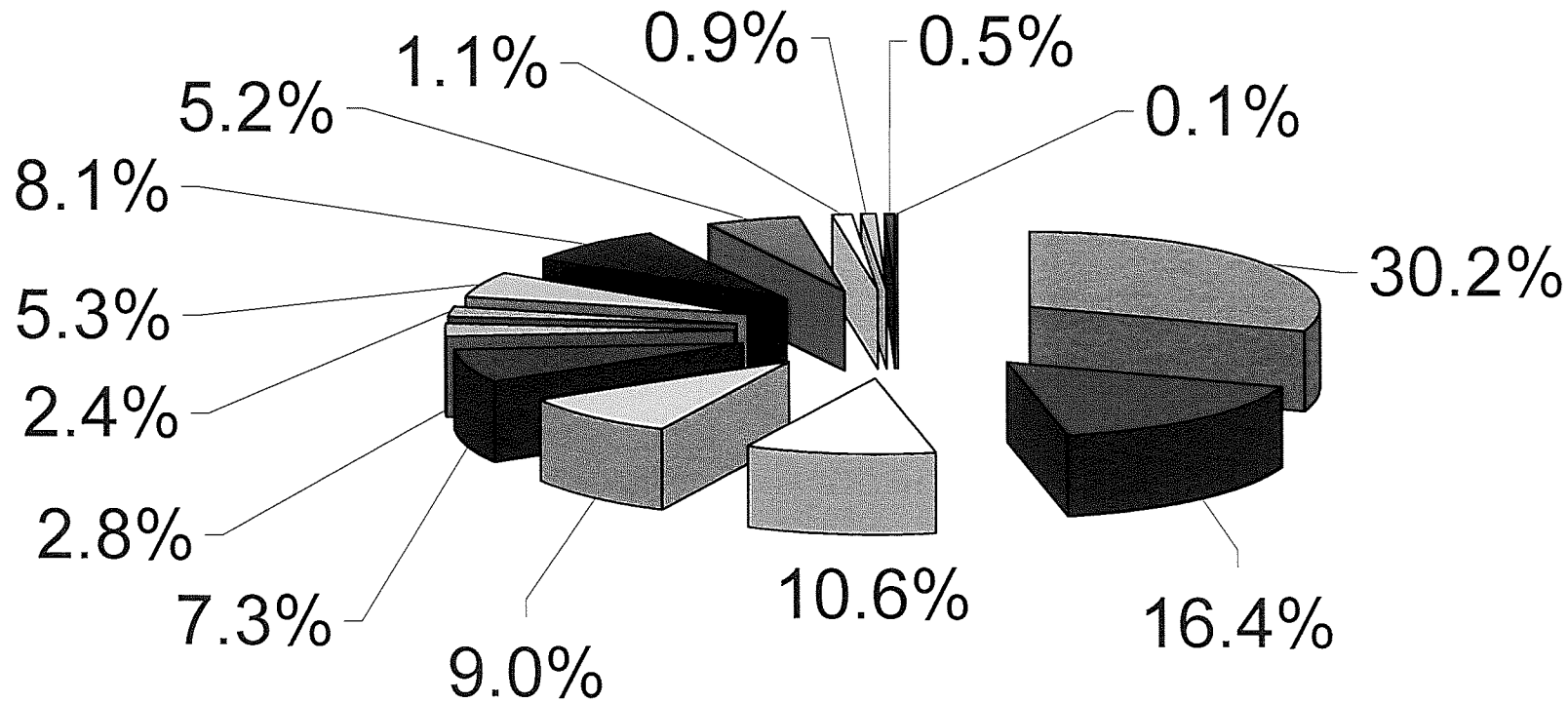
	FYE 2008 ACTUAL	FYE 2009 ACTUAL	FYE 2010 BUDGET	FYE 2010 DEPARTMENT PROJECTION	FYE 2011 DEPARTMENT REQUESTS	FYE 2011 MANAGER RECOMMENDED	FYE 2011 BOARD APPROVED
Garage Fund							
828200 534320 Occ. POper	64,898	55,216	74,250	64,260.00	92,630.00	69,490.00	
828200 534390 Equip Rent	0	0	0	.00	.00	.00	
828200 534490 Cont. Ser.	0	0	0	.00	.00	.00	
828200 534510 Prop/Gen I	792	1,537	1,350	1,440.00	890.00	890.00	
828200 534520 Veh. Ins.	403	439	430	470.00	430.00	430.00	
828200 534580 Other Ins.	0	0	0	.00	.00	.00	
828200 534600 Deprec.	7,828	19,310	0	.00	.00	.00	
828200 534910 Due/Subscr	600	0	600	600.00	600.00	600.00	
828200 545400 Vehicles	0	0	0	.00	.00	.00	
828200 545500 Equipment	0	0	2,500	2,800.00	.00	.00	
TOTAL Garage	525,180	512,463	603,620	562,960.00	639,650.00	596,250.00	
TOTAL Garage Fund	525,180	512,463	603,620	562,960.00	639,650.00	596,250.00	

TABLE OF CONTENTS

SECTION VI

	<u>PAGE</u>
SOURCE OF FUNDS	2 - 3
APPLICATION OF FUNDS	4 - 5
FUND BALANCE BUDGETED	6
BUDGET COST COMPARISONS - GENERAL FUND	7
BUDGET COST COMPARISON - WATER FUND	8
BUDGET COST COMPARISON - SEWER FUND	9
BUDGET COST COMPARISON - ELECTRIC FUND	10
BUDGET COST COMPARISON - PUBLIC WORKS	11
BUDGET COST COMPARISON - GARAGE OPERATIONS	12
BUDGET CUTS TO DEPARTMENT REQUESTS	13 - 27
CONTRIBUTION REQUESTS	28-29
CAPITAL OUTLAY - ALL FUNDS GRAPH	30
CAPITAL OUTLAY - GENERAL FUND	31-38
CAPITAL OUTLAY - WATER FUND	39-40
CAPITAL OUTLAY - SEWER FUND	41-42
CAPITAL OUTLAY - ELECTRIC FUND	43
CAPITAL OUTLAY - PUBLIC WORKS	44
CAPITAL OUTLAY - GARAGE OPERATIONS	45
CAPITAL OUTLAY - SUMMARY OF ALL FUNDS	46
WATER AND SEWER RATES	47
BILL COMPARISONS - RES., COMM., & IND.	48-49
COMPARISON OF WATER & SEWER RATES	50-57
OTHER RATE INCREASES	58
COMPARISON OF TAX RATES - ELECTRIC CITIES	59-61
SCHEDULE OF PRINCIPAL & INTEREST PAYMENTS	62
PROPERTY TAX INFORMATION	63

**Source of Funds
Manager Recommended**



■ Electric Charges	8,097,980
□ State Collected Revenue	2,851,470
■ Sewer Charges	1,952,000
■ Grants & Restricted Revenue	643,370
■ User Charges & Misc. Rev.	2,183,480
□ Powell Bill Revenue	305,000
■ Fund Balance -Powell Bill	129,470

■ Property & Motor Veh.Tx	4,402,270
□ Water Charges	2,409,000
□ Interfund Charges	742,080
□ Fund Balance Appropriated	1,428,530
■ Interfund Transfers	1,390,250
□ Loan Proceeds	243,640
■ Investment Earnings	26,310

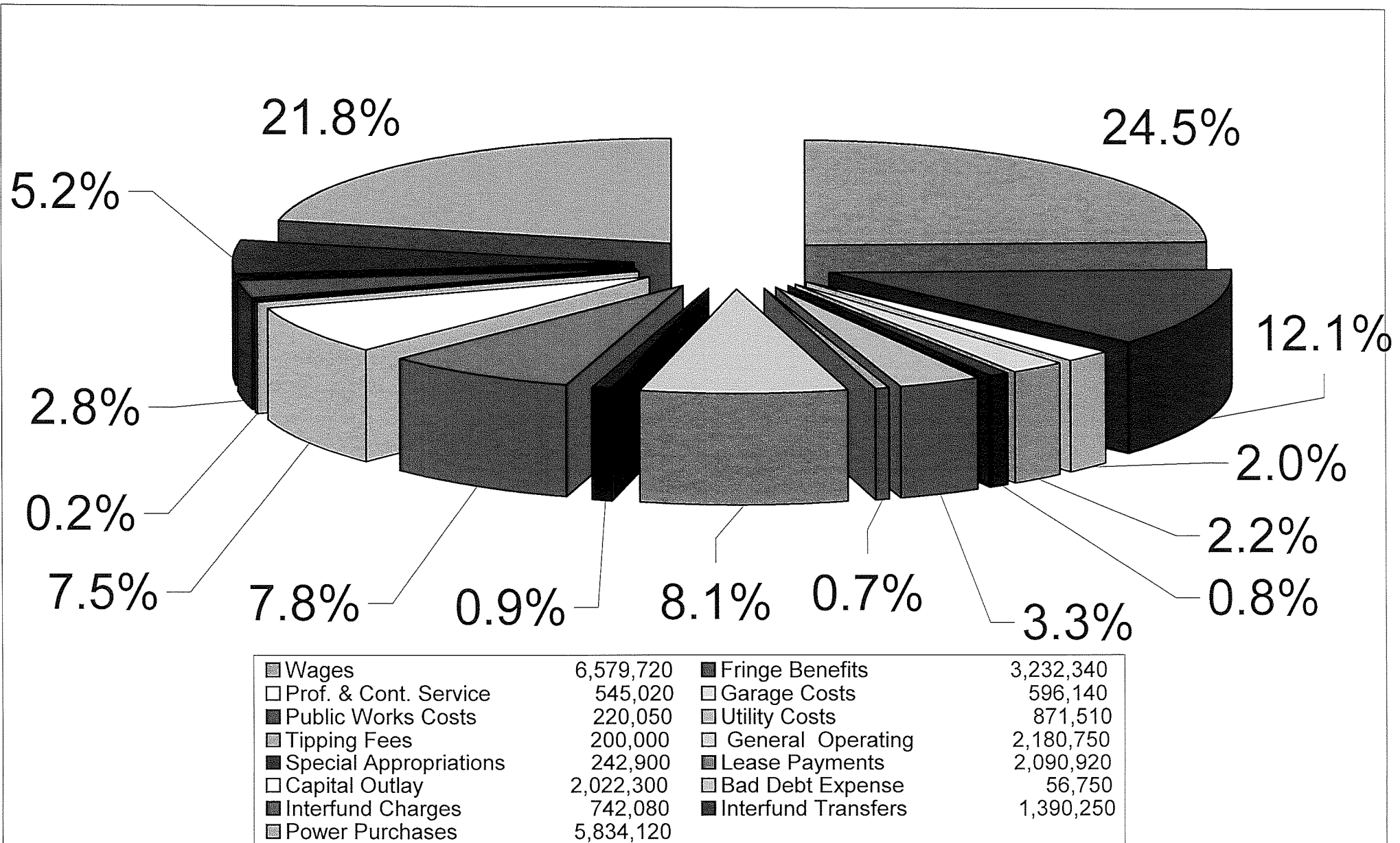
Town of Waynesville
Source of Funds-Manager Recommended
Fiscal Year Ending 6-30-11

Description	Amount	%
Electric Charges	\$8,097,980	30.21%
Property Taxes/Motor Vehicle Taxes	4,402,270	16.42%
State Collected Revenue	2,851,470	10.64%
Water Charges	2,409,000	8.99%
Sewer Charges	1,952,000	7.28%
Interfund Charges	742,080	2.77%
Grants & Restricted Revenue	643,370	2.40%
Fund Balance Appropriated.	1,428,530	5.33%
User Charges & Misc. Rev.	2,183,480	8.15%
Interfund Transfers	1,390,250	5.19%
Powell Bill Revenue	305,000	1.14%
Loan Proceeds	243,640	0.91%
Fund Balance -Powell Bill	129,470	0.48%
Investment Earnings	26,310	0.10%
Contributions For Recreation	-	0.00%
Total	\$26,804,850	100.00%

* Total Budgeted Revenues	27,690,740
Less Public Works Operations	(289,640)
Garage Operations	(596,250)
	26,804,850

*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 6-30-11

Description	Amount	%
Wages	6,579,720	24.55%
Fringe Benefits	3,232,340	12.06%
Professional & Contract Service	545,020	2.03%
Garage Costs	596,140	2.22%
Public Works Costs	220,050	0.82%
Utility Costs	871,510	3.25%
Tipping Fees	200,000	0.75%
General Operating	2,180,750	8.14%
Special Appropriations	242,900	0.91%
Debt Service & Lease Payments	2,090,920	7.80%
Capital Outlay	2,022,300	7.54%
Bad Debt Expense	56,750	0.21%
Interfund Charges	742,080	2.77%
Interfund Transfers	1,390,250	5.19%
Power Purchases	5,834,120	21.77%
Totals	26,804,850	100.00%

TOWN OF WAYNESVILLE

FUND BALANCE			
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**Town of Waynesville
Budget Cost Comparisons
General Fund**

Item	Estimated 2009-2010	Proposed 2010-2011	Difference	Change %
Revenues:				
Property, Motor Vehicle Taxes	\$ 4,491,280	\$ 4,402,270	\$ (89,010)	-1.98%
State Collected Revenue	2,812,090	2,851,470	39,380	1.40%
User/Misc. Charges	2,063,080	2,103,480	40,400	1.96%
Powell Bill Revenue	319,960	305,000	(14,960)	-4.68%
80% Reimbursement				
Bridge Revenues	420,080	336,000	(84,080)	-20.02%
Grants & Restricted Revenues	264,400	307,370	42,970	16.25%
Interfund Charges	708,710	742,080	33,370	4.71%
Investment Earnings	11,360	17,180	5,820	51.23%
Interfund Transfers	1,062,020	1,293,000	230,980	21.75%
Fund Balance Appropriated	1,096,080	906,580	(189,500)	-17.29%
Fund Balance Powell Bill	107,620	129,470	21,850	20.30%
Total Revenues	\$ 13,356,680	\$ 13,393,900	\$ 37,220	0.28%

Expenditures:

Wages	\$ 5,146,990	\$ 5,221,320	\$ 74,330	1.44%
Fringe Benefits	2,161,570	2,536,790	375,220	17.36%
Professional &				
Contract Costs	310,300	331,520	21,220	6.84%
Garage Costs	475,910	497,640	21,730	4.57%
Public Works Costs	53,550	57,910	4,360	8.14%
Utility Costs	559,610	603,960	44,350	7.93%
Tipping Fees	182,000	200,000	18,000	9.89%
General Operating	1,141,140	1,197,690	56,550	4.96%
Special Appropriations	263,250	242,900	(20,350)	-7.73%
Debt Service &				
Lease Payments	1,189,640	1,233,190	43,550	3.66%
Capital Outlay	1,224,130	1,267,400	43,270	3.53%
Transfer to Capital Projects Fund	645,390	-	(645,390)	-100.00%
Bad Expense	3,200	3,580	380	11.88%
Total Expenditures	\$ 13,356,680	\$ 13,393,900	\$ 37,220	0.28%

Town of Waynesville
Budget Cost Comparisons
Water Fund

Item	Estimated 2009-2010	Propose 2010-2011	Difference	Change %
Revenues:				
User Charges	\$ 2,234,400	\$ 2,409,000	\$ 174,600	7.81%
Miscellaneous Revenues	1,800	76,500	74,700	4150.00%
Grants & Restricted Revenues	-	-	-	0.00%
Investment Earnings	1,320	2,000	680	51.52%
Interfund Transfers	-	97,250	97,250	100.00%
Fund Balance				
Appropriated	119,750	84,390	(35,360)	-29.53%

Total Revenues	\$ 2,357,270	\$ 2,669,140	\$ 311,870	13.23%
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Expenditures:				
Wages	\$ 547,000	\$ 553,300	\$ 6,300	1.15%
Fringe Benefits	251,550	307,870	56,320	22.39%
Professional & Contract Costs	71,500	152,500	81,000	113.29%
Garage Costs	37,530	49,300	11,770	31.36%
Public Works Costs	33,470	36,190	2,720	8.13%
Utility Costs	53,900	64,050	10,150	18.83%
General Operating	404,690	452,290	47,600	11.76%
Capital Outlay	351,710	324,400	(27,310)	-7.76%
Debt Service & Lease Payments	323,450	421,170	97,720	30.21%
Charges By General Fund	180,860	200,000	19,140	10.58%
Bad Debt Expense	9,660	10,820	1,160	12.01%
Transfer To General Fund	91,950	97,250	5,300	5.76%

Total Expenditures	\$ 2,357,270	\$ 2,669,140	\$ 311,870	13.23%
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Town of Waynesville
Budget Cost Comparisons
Sewer Fund

Item	Estimated 2009-2010	Proposed 2010-2011	Difference	Change %
Revenue:				
User Charges	\$ 1,932,020	\$ 1,952,000	\$ 19,980	1.03%
Miscellaneous Revenue	850	500	(350)	-41.18%
Investment Earnings	1,620	2,440	820	50.62%
Grants & Restricted Revenues	-	-	-	
Fund Balance				
Appropriated	-	81,330	81,330	100.00%
Total Revenues	\$ 1,934,490	\$ 2,036,270	\$ 101,780	5.26%

Expenditures:				
Wages	\$ 519,500	\$ 535,500	\$ 16,000	3.08%
Fringe Benefits	231,630	269,850	38,220	16.50%
Professional & Contract Costs	20,000	31,000	11,000	55.00%
Garage Costs	16,680	17,900	1,220	7.31%
Public Works Costs	17,400	18,820	1,420	8.16%
Utility Costs	189,470	202,500	13,030	6.88%
General Operating	236,460	270,310	33,850	14.32%
Capital Outlay	371,000	340,500	(30,500)	-8.22%
Debt Service & Lease Payments	41,160	84,260	43,100	104.71%
Charges By General Fund	166,730	171,580	4,850	2.91%
Bad Debt Expense	11,020	12,350	1,330	12.07%
Transfer To General Fund	83,070	81,700	(1,370)	-1.65%
Total Expenditures	\$ 1,904,120	\$ 2,036,270	\$ 132,150	6.94%

Town of Waynesville
Budget Cost Comparisons
Electric Fund

Item	Estimated 2009-2010	Proposed 2010-2011	Difference	Change %
Revenues:				
User Charges	\$ 8,261,660	\$ 8,097,980	\$ (163,680)	-1.98%
Investment Earnings	3,520	4,690	1,170	33.24%
Miscellaneous Revenue	8,350	3,000	(5,350)	-64.07%
Loan Proceeds	-	243,640	243,640	100.00%
Fund Balance				
Appropriated	-	356,230	356,230	100.00%

Total Revenues	\$ 8,273,530	\$ 8,705,540	\$ 432,010	5.22%
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Expenditures:

Wages	\$ 262,000	\$ 269,600	\$ 7,600	2.90%
Fringe Benefits	101,140	117,830	16,690	16.50%
Professional & Contract				
Services	25,000	30,000	5,000	20.00%
Garage Costs	29,100	31,300	2,200	7.56%
Public Works Costs	99,060	107,130	8,070	8.15%
Utility Costs	900	1,000	100	11.11%
General Operating	265,220	260,460	(4,760)	-1.79%
Capital Outlay	40,040	90,000	49,960	124.78%
Debt Service &				
Lease Payments	352,260	352,300	40	0.01%
Power Purchases	5,609,020	5,834,120	225,100	4.01%
Charges By General Fund	361,120	370,500	9,380	2.60%
Bad Debt Expense	26,780	30,000	3,220	12.02%
Transfer To General Fund	887,000	1,114,050	227,050	25.60%
Transfer To Water Fund	-	97,250	97,250	100.00%

Total Expenditures	\$ 8,058,640	\$ 8,705,540	\$ 646,900	8.03%
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Town of Waynesville
Budget Cost Comparisons
Public Works

Item	Estimated 2009-2010	Proposed 2010-2011	Difference	Change %
Revenues:				
User Charges	\$267,740	\$289,540	\$ 21,800	8.14%
Miscellaneous Revenues	700	0	(700)	-100.00%
Investment Earnings	410	100	(310)	-75.61%
Total Revenues	\$268,850	\$289,640	\$20,790	7.73%

Expenditures:				
Wages	\$116,100	\$128,400	\$ 12,300	10.59%
Fringe Benefits	54,280	82,080	27,800	51.22%
Utility Costs	18,400	19,350	950	5.16%
General Operating	52,760	57,360	4,600	8.72%
Capital Outlay	27,000	2,500	(24,500)	-90.74%
Total Expenditures	\$268,540	\$289,690	\$21,150	7.88%

Town of Waynesville
Budget Costs Comparisons
Garage Operations

Item	Estimated 2009-2010	Proposed 2010-2011	Difference	Change %
Revenues:				
User Charges	\$559,220	\$596,140	\$ 36,920	6.60%
Miscellaneous Revenues	3,620	-	(3,620)	-100.00%
Investment Earnings	120	110	(10)	-8.33%
Total Revenue	\$562,960	\$596,250	\$ 33,290	5.91%

Expenditures:				
Wages	\$64,500	\$64,400	\$ (100)	-0.16%
Fringe Benefits	30,240	36,690	6,450	21.33%
Public Works Cost	64,260	69,490	5,230	8.14%
General Operating	88,260	83,670	(4,590)	-5.20%
Gas & Oil	270,900	297,000	26,100	9.63%
Tires	42,000	45,000	3,000	7.14%
Capital Outlay	2,800	0	(2,800)	-100.00%
Total Expenditures	\$562,960	\$596,250	\$33,290	5.91%

Town of Waynesville
 Budget Cuts to Department Requests
 Department Summary
 FYE 06/30/11

SUMMARY- ALL FUNDS

	Department Request	Cuts	Manager Recommended
<u>General Fund</u>	16,438,080	(3,044,180)	13,393,900
<u>Water Fund</u>	2,829,320	(160,180)	2,669,140
<u>Sewer Fund</u>	3,608,540	(1,572,270)	2,036,270
<u>Electric Fund</u>	8,434,170	271,370	8,705,540
Summary	<u>31,310,110</u>	<u>(4,505,260)</u>	<u>26,804,850</u>
<u>Internal Service Funds</u>			
<u>Public Works</u>	386,110	(96,420)	289,690
<u>Garage</u>	639,650	(43,400)	596,250
Summary	<u>1,025,760</u>	<u>(139,820)</u>	<u>885,940</u>
 SUMMARY ALL FUNDS	 <u>32,335,870</u>	 <u>(4,645,080)</u>	 <u>27,690,790</u>

Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/11

GENERAL FUND

	Department Request	Cuts	Manager Recommended
Governing Board	120,350	(110)	120,240
Administration	896,230	(43,550)	852,680
Finance	882,620	(68,360)	814,260
Public Buildings and Grounds	1,153,720	(133,840)	1,019,880
Police	3,643,040	(217,800)	3,425,240
Police-Misc. Grants	80,000	-	80,000
Fire & Emergency Responders	1,098,290	(218,520)	879,770
Street & Sanitation	2,776,490	(428,880)	2,347,610
Powell Bill	774,000	-	774,000
Cemetery	117,320	(2,430)	114,890
Planning	320,200	(15,660)	304,540
Code Enforcement	236,920	(5,680)	231,240
Special Appropriations	250,800	(17,400)	233,400
Parks & Recreation	4,030,100	(1,891,950)	2,138,150
Parks & Recreation-Special Projects	58,000	-	58,000
	16,438,080	(3,044,180)	13,393,900

TOWN OF WAYNESVILLE
BUDGET CUTS TO DEPARTMENT REQUESTS
06/30/11

GENERAL FUND

Police Department

Department Request	3,643,040	
Wages	-62,300	Cut cola and part time wages.
Fringe Benefits	-16,110	Cut due to change in wages and to workers' compensation being lower than estimated.
Professional & Contract Services	-11,200	Cut professional services requested.
Garage Costs	-15,340	Cut due to garage fund cuts
Utility Costs	-12,160	Cut phone costs.
General Operating	-5,500	Cut uniforms, supplies, and travel & training.
Capital Outlay	-95,190	Cut four vehicles and cut six digital cameras.

Manager Recommended **3,425,240**

Misc. Police Grants

Department Request	80,000
Manager Recommended	80,000

Fire and Emergency Responders

Department Request	1,098,290	
Wages	-13,100	Cut cola.
Fringe Benefits	-3,950	Cut due to change in wages and to workers' compensation being lower than estimated.
Garage Costs	-2,610	Cut due to garage fund cuts.
General Operating	-1,000	Cut material and supplies.
Capital Outlay	-108,000	Cut two vehicles to be replaced and cut image camera.
Debt Service	-89,860	Loan payment will not start till the 2011-2012 budget year.

Manager Recommended **879,770**

Street and Sanitation

Department Request	2,776,490	
Wages	-69,600	Cut cola, cut over time and cut two positions.
Fringe Benefits	-46,950	Cut due to change in wages and to workers' compensation being lower than estimated.
Garage Costs	-13,050	Cut due to garage fund cuts
Public Works Costs	-19,280	Cut due to public works cuts
Tipping Fees	-27,500	Cut due to rate increase not expected.
General Operating Costs	-12,500	Cut material and supplies.
Capital Outlay	-240,000	Cut three vehicles (trash truck, dump truck and brush truck). Expect to finance trucks with first payment due in 2011-2012 budget year.

Manager Recommended **2,347,610**

TOWN OF WAYNESVILLE
BUDGET CUTS TO DEPARTMENT REQUESTS
06/30/11

GENERAL FUND

Powell Bill

Department Request 774,000

Manager Recommended 774,000

Cemetery

Department Request 117,320

Wages -1,600 Cut cola.

Fringe Benefits -510 Cut due to change in wages and to workers' compensation being lower than estimated.

Garage Costs -320 Cut due to garage fund cuts.

Manager Recommended 114,890

Planning & Code Enforcement

Department Request 320,200

Wages -4,100 Cut cola.

Fringe Benefits 1,600 The increased health insurance from the replacement of a retirement position was more than the cuts that was due to the changes in wages and to workers' compensation being lower than estimated.

Garage Costs -160 Cut due to garage fund cuts.

Capital Outlay -13,000 Cut costs duplicated elsewhere in budget.

Manager Recommended 304,540

Building Inspections

Department Request 236,920

Wages -3,900 Cut cola.

Fringe Benefits -1,130 Cut due to change in wages and to workers' compensation being lower than estimated.

Garage Costs -650 Cut due to garage fund cuts.

Manager Recommended 231,240

Special Appropriations

Department Request 250,800

Special Appropriations -17,400 Cut donations and contributions.

Manager Recommended 233,400

06/30/11

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Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/11

WATER FUND

	Department Request	Cuts	Manager Recommended
Water Maintenance	1,402,680	(119,120)	1,283,560
Water Treatment	1,118,570	(41,060)	1,077,510
Administration & Finance	210,820	-	210,820
Transfer to General Fund	97,250	-	97,250
	2,829,320	(160,180)	2,669,140

TOWN OF WAYNESVILLE

BUDGET CUTS TO DEPARTMENT REQUESTS

06/30/11

WATER FUND

Water Maintenance

Department Request	1,402,680	
Wages	-9,200	Cut cola and overtime costs.
Fringe	-2,600	Cut due to change in wages and to workers' compensation being lower than estimated.
Garage Costs	-3,270	Cut due to garage fund cuts
Public Works Costs	-12,050	Cut due to public works cuts
General Operating	-9,000	Cut supplies, and equipment repairs and maintenance costs.
Capital Outlay	-83,000	Cut trench roller, cutter saw, and some misc. replacements.

Manager Recommended 1,283,560

Water Treatment

Department Request	1,118,570	
Wages	-8,300	Cut cola.
Fringe	-2,440	Cut due to change in wages and to workers' compensation being lower than estimated.
Garage Costs	-320	Cut due to garage fund cuts
General Operating	-10,000	Cut in treatment chemicals costs.
Capital outlay	-20,000	Cut chip seal of Rocky Branch road.

Manager Recommended 1,077,510

Administration & Finance 210,820

Transfer to General Fund 97,250

2,669,140 Total Water Fund Manager Recommended

Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/11

SEWER FUND

	Department Request	Cuts	Manager Recommended
Sewer Maintenance	741,220	(37,670)	703,550
Sewer Treatment	2,601,690	(1,534,600)	1,067,090
Administration & Finance	183,930	-	183,930
Contingency	-	-	-
Transfer to General Fund	81,700	-	81,700
	3,608,540	(1,572,270)	2,036,270

TOWN OF WAYNESVILLE
BUDGET CUTS TO DEPARTMENT REQUESTS
06/30/11

SEWER FUND

Sewer Maintenance

Department Request	741,220	
Wages	-4,400	Cut cola.
Fringe	-1,350	Cut due to change in wages and to workers' compensation being lower than estimated.
Garage Costs	-650	Cut due to garage fund cuts.
Public Works Costs	-6,270	Cut due to public works cuts.
Capital Outlay	-25,000	Cut misc. line replacements.

Manager Recommended 703,550

Sewer Treatment

Department Request	2,601,690	
Wages	-10,700	Cut cola.
Fringe	-3,150	Cut due to change in wages and to workers' compensation being lower than estimated.
Garage Costs	-650	Cut due to garage fund cuts.
Utility	-5,500	Cut electric costs.
General Operating	5,000	Increased operating plant repairs and maintenance.
Capital Outlay	-1,519,600	Cut various equipment and capital improvements.

Manager Recommended 1,067,090

Administration & Finance 183,930

Transfer to General Fund 81,700

2,036,270 Total Sewer Fund Manager Recommended

Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/11

ELECTRIC FUND

	Department Request	Cuts	Manager Recommended
Electric Maintenance	1,312,550	(52,930)	1,259,620
Purchased Power	5,834,120	-	5,834,120
Administration & Finance	400,500	-	400,500
Transfers	887,000	324,300	1,211,300
	8,434,170	271,370	8,705,540

TOWN OF WAYNESVILLE

BUDGET CUTS TO DEPARTMENT REQUESTS

06/30/11

ELECTRIC FUND

Electric Maintenance

Department Request

1,312,550

Wages

-8,500

Cut cola and overtime costs.

Fringe

-2,450

Cut due to change in wages and to workers' compensation being lower than estimated.

Garage Costs

-2,310

Cut due to garage fund cuts.

General Operating

-4,000

Cut in equipment repairs and maintenance costs.

Public Works Costs

-35,670

Cut due to public works cuts

Manager Recommended

1,259,620

Purchased Power

5,834,120

Administration & Finance

400,500

Transfer to General Fund

1,211,300

8,705,540

Total Electric Fund Manager Recommended

Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/11

PUBLIC WORKS

	Department Request	Cuts	Manager Recommended
<u>Public Works Operation</u>	386,110	(96,420)	289,690
	<u>386,110</u>	<u>(96,420)</u>	<u>289,690</u>

Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/11

GARAGE

	Department Request	Cuts	Manager Recommended
Garage Operations	639,650	(43,400)	596,250
	639,650	(43,400)	596,250

06/30/11

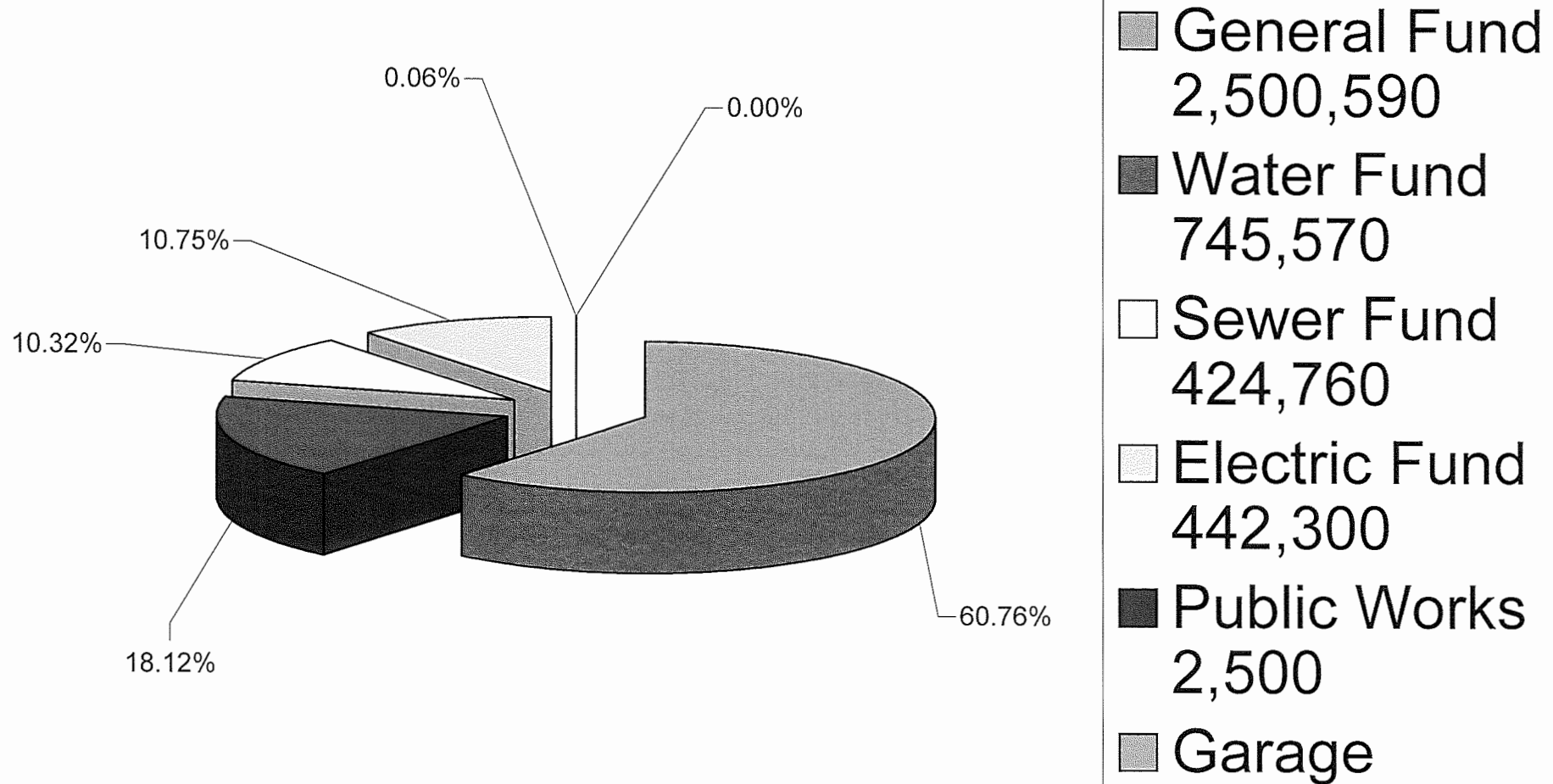
SPECIAL APPROPRIATIONS CONTRIBUTIONS

	APPR	APPR	APPR	APPR	APPR	REQ	LETTER		BOARD
CONTRIBUTIONS	05/06	06/07	07/08	08/09	09/10	10/11	REC'D		APPROVED
30th Judicial District Domestic					1,000	1,000	YES		
American Red Cross				3,000	3,000	3,000	NO		
Arc of Haywood County			4,000	4,000	4,000	4,000	YES		
Big Brothers Big Sisters			1,000	1,500	1,500	1,500	YES		
Chamber of Commerce	2,500	2,500	2,500	2,500	2,500	2,500	NO		
Committee for Haywood County Veterans				2,500	2,500	Withdrew Request			
Downtown Way Assoc.	12,000	12,000	12,000	12,000	12,000	12,000	YES		
DWA-Christmas Parade	1,500	1,500	1,500	1,500	2,000	2,000	YES		
EDC	30,000	30,000	30,000	25,000	15,000	15,000	NO		
Elaine Kuhl Volunteer Center	1,500	2,500	2,500	2,500	3,500	5,000	YES		
Folkmoot	30,000	30,000	30,000	30,000	12,000	12,000	YES		
Good Samaritan Clinic	3,500	4,500	5,000	5,000	5,000	5,000	YES		
HART	4,000	4,500	4,500	4,500	4,500	4,500	YES		
Haywood Co. Agriculture			2,500	-	-				
Haywood Co. Arts Council	3,000	3,000	3,500	4,500	4,500	4,500	YES		
Haywood Co. Council on Aging	1,500	3,000	4,000	-	-				
Haywood Co. Literacy Council	1,500	1,500	1,500	1,500	-				
Haywood Co. Rescue Squad-Utilities	4,000	4,000	4,000	4,000	4,000	4,000	NO		
Haywood County Veterans			5,000						
Haywood County Wrestling Club						4,200	YES		
Haywood Mtn. Home-Utilities	2,500	2,500	2,500	2,500	-				
KARE	3,500	4,000	4,000	4,000	4,000	4,000	YES		
MLK Breakfast	100	100	100	100	200	200	N/A		
Meals on Wheels	3,000	3,000	3,000	3,000	3,000	3,000	YES		
Mountain Mediation	2,500	2,500	3,000	3,000	3,000	3,000	YES		
NAMI Haywood					500	500	NO		
Pigeon Development-Utilities	1,000	1,000	2,000	3,000	4,000	5,000	YES		
Reach	4,000	5,500	6,500	8,000	8,000	9,000	YES		
Robert Wood Johnson Foundation		4,000	4,000	5,000	5,000	7,000	YES		
Salvation Army	3,000	5,000	5,000	5,000	5,000	5,000	YES		
Shelton House	4,000	4,000	4,000	4,000	4,000	4,000	NO		
Soup Kitchen Utilities	2,400	2,400	2,400	2,400	2,400	2,400	NO		
Tuscola AFJROTC					1,600	1,600	YES		
Waynesville Public Art Commission			9,000	12,000	9,800	7,500	YES		
Undesignated-Future Usage					2,500	0	N/A		
CONTRIBUTIONS TOTAL	121,000	133,000	159,000	156,000	130,000	132,400			120,000
				28					

SPECIAL APPROPRIATIONS CONTRIBUTIONS

—29—

Capital Outlay And Debt Service 2010-2011



TOWN OF WAYNESVILLE
CAPITAL OUTLAY APPROPRIATIONS
2010-2011

GENERAL FUND

DEPARTMENT	DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>ADMINISTRATION</u>	COMPUTER SYSTEM (PERSONNEL)	2,000	(2,000)
	COMPUTER SYSTEM (RECEPTIONIST)	2,000	-
	COMPUTER SYSTEM (HYATT)	2,000	2,000
	TOTAL EQUIPMENT	6,000	4,000
	1996 DODGE VAN-4618	25,000	-
	TOTAL VEHICLE	25,000	-
	GRAND TOTAL ADMINISTRATION	31,000	4,000
<u>FINANCE</u>			
1	PERSONAL COMPUTERS	3,000	3,000
2	MANUAL UTILITY CONVERSION(FY 10 OR 11)	12,400	12,400
3	GO DOCS/TYLER FORMS	14,700	14,700
4	SQL SERVER CONVERSION	14,080	-
	TOTAL EQUIPMENT	44,180	30,100
	TOTAL VEHICLE	-	-
	GRAND TOTAL FINANCE	44,180	30,100
<u>PUBLIC BUILDINGS & PARKING</u>			
		-	
	TOTAL EQUIPMENT	-	-
	TOTAL VEHICLE	-	-
	TOWN HALL IMPROVEMENTS	30,000	30,000
	TOWN HALL ROOF	90,000	-
	HAZELWOOD TOWN HALL IMPROVEMENTS	10,000	-
	MINI PARK	6,000	-
	DONATIONS	10,000	10,000
	PUBLIC ART	20,000	20,000
	TOTAL CAPITAL IMPROVEMENTS PAGE 1	166,000	60,000

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TOWN OF WAYNESVILLE
CAPITAL OUTLAY APPROPRIATIONS
2010-2011

GENERAL FUND

DEPARTMENT		DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>POLICE</u>	2	2007 DODGE DURANGO - W-23	26,500	26,500
		PATROL READY PACKAGE - W23	4,600	4,600
	2	2007 DODGE DURANGO - W-27	26,500	26,500
		PATROL READY PACKAGE - W27	4,600	4,600
	2	2007 DODGE DURANGO - W-31	26,500	26,500
		PATROL READY PACKAGE - W31	4,600	4,600
	2	2002 CHEVROLET MALIBU (SILVER)	17,000	-
	2	2002 CHEVROLET MALIBU (RED)	17,000	-
	2	2002 CHEVROLET BLAZER	26,500	-
		PATROL READY PACKAGE	4,600	-
	2	SPECIAL PROJECTS UNIT	25,600	-
		TOTAL VEHICLES	184,000	93,300
		BULLET PROOF VESTS	6,500	6,500
		COMPUTER SYSTEMS	4,000	4,000
		12 GA MOSSBERG 590 SHOTGUNS (X10)	4,090	2,000
		DIGITAL CAMERAS WITH ZOOM (X6)	2,400	-
		K-9 TEDDY NARCOTICS	11,500	11,500
		TOTAL EQUIPMENT	28,490	24,000
	1	LOAN PAYMENT	61,870	61,870
		GRAND TOTAL POLICE DEPARTMENT	274,360	179,170
<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				
2010-2011				
GENERAL FUND				
DEPARTMENT		DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>FIRE</u>				
	2	1979 FORD F250 SERVICE TRUCK-4526	60,000	-
	3	2003 DODGE DURANGO-4706	35,000	-
		TOTAL VEHICLES	95,000	-
	4	IMAGE CAMERA	12,000	-
	5	TURN OUT GEAR	13,000	13,000
	6	VARIOUS HOSES	3,000	2,000
		TOTAL EQUIPMENT	28,000	15,000
	1	LOAN PAYMENT FIRE PUMPER TRUCK	89,860	-
	*	PV \$ 400,000 X 10 YRS, INT 4% = \$ 49,320		
		LOAN PAYMENT TO START FY 11/12		
		GRAND TOTAL FIRE	212,860	15,000

TOWN OF WAYNESVILLE	
CAPITAL OUTLAY APPROPRIATIONS	
2010-2011	

	<u>GENERAL FUND</u>
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TOWN OF WAYNESVILLE				
CAPITAL OUTLAY APPROPRIATIONS				
2010-2011				

		<u>GENERAL FUND</u>	
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[illegible]

TOWN OF WAYNESVILLE				
CAPITAL OUTLAY APPROPRIATIONS				
2010-2011				

		<u>GENERAL FUND</u>	
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TOWN OF WAYNESVILLE				
CAPITAL OUTLAY APPROPRIATIONS				
2010-2011				
GENERAL FUND				
DEPARTMENT		DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>RECREATION</u>				-
		VEHICLE	-	-
	4	CANON COLOR COPIER	10,000	10,000
	5	CARDIO EQUIPMENT (LEASE)	40,880	40,000
	7	INDOOR CLIMBING WALL	30,000	-
	8	SECURITY SYSTEM-CAMERAS	8,100	-
	9	SELECTORIZED WEIGHT MACHINES	16,000	-
	10	FREE WEIGHTS	3,000	-
	16	REFRIGERATOR-ARMORY	1,400	-
	19	EXERCISE EQUIPMENT-ARMORY	2,000	-
	20	EXHAUST FAN-ARMORY	2,200	-
	22	FLOOR CLEANING EQUIPMENT	8,000	-
	24	ATHLETIC EQUIPMENT	4,000	-
	27	CARDIOVASCULAR EQUIPMENT	40,000	-
		EQUIPMENT	165,580	50,000
	2*	NEW ROOF-GYM	43,000	-
	3*	NEW ROOM-RACQUETBALL COURTS	6,200	-
	6*	POOL RESURFACE	43,000	-
	11	FLOORING	12,200	-
	12	REMODEL BATHROOMS-PICNIC	30,000	-
	13	BATH HOUSE (MARSHALL STREET)	46,000	-
	14	PRESSBOX & DUGOUTS	10,000	-
	15	REPLACE BACKSTOP AND FENCE	25,000	-
	17	RESURFACE GYM FLOOR-ARMORY	20,000	-
	18	CARPET UPSTAIRS-ARMORY	6,000	-
	21	OUTDOOR POOL	1,000,000	-
	23	CHILDCARE PLAYGROUND	14,000	-
	25	WEIGHT ROOM EXPANSION	275,000	-
	26	MULTIPURPOSE ROOM-POOL SIDE	60,000	-
	28	IN-LINE HOCKEY RINK	100,000	-
		TOTAL CAPITAL IMPROVEMENTS	1,690,400	-
	1	NEW RECREATION CENTER	370,850	370,850
	2	PV \$ 120,000 X 3 YRS, INT 4%-PAYMENT FY 11/12 DOWN PAYMENT OF \$ 40,000/PAYMENT \$ 43,250		-
		TOTAL DEBT PAYMENT	370,850	370,850
	*	To be done in Capital Outlay Budget		
		GRAND TOTAL RECREATION	2,226,830	420,850
		GRAND TOTAL GENERAL FUND	5,019,950	2,500,590

TOWN OF WAYNESVILLE
CAPITAL OUTLAY APPROPRIATIONS
2010-2011

WATER FUND

DEPARTMENT	DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>WATER MAINTENANCE</u>			
	TOTAL VEHICLES	-	-
1E	TRENCH ROLLER	45,000	-
2E	CUTTER SAW	18,000	-
	TOTAL EQUIPMENT	63,000	-
1C	MISC LINE REPLACEMENT	275,000	255,000
	PINE DRIVE		
	BLACKBERRY 2"		
	PLAYGROUND COURT 2"		
	MORNING VIEW 4"		
	MCELROY		
	FRAZIER TO RAY		
	BELLEVIEW		
	SHORT STREET 2"		
	YARBOROUGH 2"		
3	APPLETREE COURT SCADA	20,000	20,000
	TOTAL PROJECTS	295,000	275,000
1	EAGLES NEST HOMEOWNERS	30,000	30,000
1	RESERVOIR DR 2MG	119,000	119,000
1	ARRA DEBT PAYMENT	58,050	58,050
1	BOBCAT	8,950	8,950
	TOTAL DEBT PAYMENT	216,000	216,000
	GRAND TOTAL WATER MAINTENANCE	574,000	491,000

TOWN OF WAYNESVILLE
CAPITAL OUTLAY APPROPRIATIONS
2010-2011

WATER FUND

DEPARTMENT		DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>WATER TREATMENT</u>				
	3	3RD FLOOR ROOF	15,000	15,000
	4	SPILLWAY REPAIR	30,000	30,000
	7	CHIPSEAL ROADWAY-ROCKY BRANCH	20,000	
		TOTAL CAPITAL IMPROVEMENTS	65,000	45,000
		TOTAL VEHICLES	-	-
	5	ORION PH METER	2,400	2,400
	6	TRANSFER PUMP CAUSTIC	2,000	2,000
		TOTAL EQUIPMENT	4,400	4,400
	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	274,570	254,570
		GRAND TOTAL WATER FUND	848,570	745,570

TOWN OF WAYNESVILLE
CAPITAL OUTLAY APPROPRIATIONS
2010-2011

SEWER FUND

DEPARTMENT		DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>SEWER MAINTENANCE</u>				
		TOTAL VEHICLES	-	-
		TOTAL EQUIPMENT	-	-
	2	SEWER SYSTEM REHAB.	325,000	300,000
		TOTAL PROJECTS	325,000	300,000
	1	CAMEL JET SEWER TRUCK	43,100	43,100
		TOTAL DEBT PAYMENT	43,100	43,100
		GRAND TOTAL SEWER MAINTENANCE	368,100	343,100
<u>SEWER TREATMENT</u>				
		TOTAL VEHICLES	-	-
	1	YSI 54A DO METER	2,700	2,700
	1	SEEPEx SLUDGE PUMP 3"	4,300	4,300
	1	SEEPEx SLUDGE PUMP 4"	4,500	4,500
	1	SAMPLER CONTROLLER	4,500	4,500
	1	DESPACH STERILIZING OVEN	2,000	2,000
	2	DOOR OLIVER DIAGPH PUMP	9,500	9,500
	3	PRIMARY CLARIFIER EFF SAMPLER	5,500	5,500
	4	ENVIREX METHANE GAS MIXER	7,500	7,500
	5	GE FUJI VFD 10 HP	2,100	-
	6	HOT WATER WASHER	2,500	-
	7	PRI THICK TURNTABLE GEARBOX	15,000	-
		TOTAL EQUIPMENT PAGE 1	60,100	40,500

TOWN OF WAYNESVILLE				
CAPITAL OUTLAY APPROPRIATIONS				
2010-2011				
<u>SEWER FUND</u>				
DEPARTMENT		DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>SEWER TREATMENT</u>				-
				-
		TOTAL EQUIPMENT PAGE 2	-	-
		GRAND TOTAL EQUIPMENT	60,100	40,500
		AERATION BASIN & BLOWER UPGRADE	1,500,000	-
		TOTAL CAPITAL IMPROVEMENTS	1,500,000	-
	1	SLUDGE BELT PRESS	41,160	41,160
		TOTAL DEBT PAYMENT	41,160	41,160
		TOTAL BUILDING IMPROVEMENTS	-	
		GRAND TOTAL SEWER TREATMENT	1,601,260	81,660
		GRAND TOTAL SEWER FUND	1,969,360	424,760

TOWN OF WAYNESVILLE				
CAPITAL OUTLAY APPROPRIATIONS				
2010-2011				
ELECTRIC FUND				
DEPARTMENT		DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
ELECTRIC MAINTENANCE				
		TOTAL VEHICLES	-	-
		GIS SYSTEM (ALL DEPARTMENTS)	12,000	12,000
	3	BATTERY SYSTEM SUBSTATION	20,000	20,000
	5	POLE WRAPS	3,000	3,000
	5	CHRISTMAS DECORATIONS	15,000	15,000
		TOTAL EQUIPMENT	50,000	50,000
	4	MISC SYSTEM ADDITIONS	40,000	40,000
		TOTAL CAPITAL IMPROVEMENTS	40,000	40,000
	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	442,300	442,300
		GRAND TOTAL ELECTRIC FUND	442,300	442,300

TOWN OF WAYNESVILLE	
CAPITAL OUTLAY APPROPRIATIONS	
2010-2011	

PUBLIC WORKS

[illegible]

[illegible]

TOWN OF WAYNESVILLE				
CAPITAL OUTLAY APPROPRIATIONS				
2010-2011				
SUMMARY - ALL FUNDS				
		GENERAL FUND TOTAL	5,019,950	2,500,590
		WATER FUND TOTAL	848,570	745,570
		SEWER FUND TOTAL	1,969,360	424,760
		ELECTRIC FUND TOTAL	442,300	442,300
		PUBLIC WORKS TOTAL	67,500	2,500
		GARAGE TOTAL	-	-
		TOTAL	8,347,680	4,115,720

Town of Waynesville			
Water and Sewer Rates			
2010-2011 BUDGET			
Water Rates	Current Rate		New Rate
Residential and Commercial			
Inside			
First 2000 Gallons	11.29	First 2000 Gallons	11.85
Above 2000 Gallons	1.60	Above 2000 Gallons	1.68
Outside			
First 2000 Gallons	20.33	First 2000 Gallons	21.35
Above 2000 Gallons	2.85	Above 2000 Gallons	2.99
Industrial			
Inside -All Gallons	1.37	All Gallons	1.44
Outside- All Gallons	2.36	All Gallons	2.48
Pump Fee -Inside (Per Pump)	5.25	Pump Fee -Inside (Per Pump)	5.50
Pump Fee -Outside (Per Pump) <i>\$8.20</i>	10.50	Pump Fee -Outside (Per Pump) <i>\$8.60</i>	11.00
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

2010-2011BUDGET

48

[illegible]

**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	\$12.88
Franklin	8,350	\$13.48
Waynesville	At 5%	\$13.52
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
Canton	\$23.00
Waynesville	\$23.18
Mars Hill	\$23.65
Shelby	\$23.74
Waynesville at 5%	\$24.34
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	\$24.06
Spruce Pine	5,542	\$24.50
Waynesville	At 5 %	\$25.26
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
Bryson City	3,275	\$41.50
Waynesville	17,097	\$43.09
Hendersonville	47,442	\$44.49
Waynesville	At 5 %	\$45.24
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
Shelby	20,957	\$167.14
Waynesville	17,097	\$167.84
Waynesville	AT 5%	\$176.23
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
Shelby	\$291.59
Waynesville	\$298.30
Waynesville AT 5%	\$313.22
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
Shelby	20,957	\$395.14
Waynesville	17,097	\$407.75
Waynesville	At 5%	\$428.14
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	\$724.97
Clyde	\$739.61
Hendersonville	\$742.58
Waynesville AT 5%	\$761.22
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	Not Available

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

[illegible]

GARBAGE FEES

PROPOSED

Per Month

BRING RATES COMPARABLE TO HAYWOOD COUNTY RATES

PROPOSE NEW IRRIGATION RATE FOR SEPARATE IRRIGATION METERS

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

MUNICIPALITY	POPULATION	2009-2010 TAX RATE	YEAR OF EVALUATION	ELECTRIC CITY?
Webster	572	\$0.070	2004	no
Highlands	941	\$0.135	2007	yes
Dillsboro	238	\$0.210	2004	no
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	\$0.300	2006	no
Sylva	2,498	\$0.300	2004	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
Murphy	1,613	\$0.330	2004	no
Bakersville	355	\$0.350	2001	no
Weaverville	2,840	\$0.355	2006	no
Montreat	697	\$0.370	2006	no
Boone	14,132	\$0.370	2006	no
Spruce Pine	2,027	\$0.370	2001	no
Hendersonville	12,237	\$0.380	2007	no
Banner Elk	979	\$0.380	2006	no
Andrews	1,892	\$0.380	2004	no
Brevard	6,829	\$0.388	2002	no
Waynesville	9,621	\$0.400	2006	yes
Valdese	4,555	\$0.400	2001	no
Rosman	571	\$0.410	2002	no
Maggie Valley	1,198	\$0.420	2007	no
Asheville	73,189	\$0.420	2006	no
Old Fort	968	\$0.420	2003	no
Clyde	1,344	\$0.430	2006	no
Mars Hill	1,899	\$0.460	2004	no
Morganton	17,010	\$0.460	2007	yes
Marshall	847	\$0.490	2004	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
Saluda	573	\$0.515	2001	no
Tryon	1,771	\$0.5158	2001	no
Rutherfordton	4,151	\$0.520	2007	no
Canton	4,123	\$0.580	2006	no
Beech Mountain	360	\$0.640	2006	no

**COMPARISON OF TAX RATES
MUNICIPALITIES OF SIMILAR POPULATION
2010-2011**

MUNICIPALITY	POPULATION	2009-2010 TAX RATE	YEAR OF REEVALUATION
Archdale	9,475	\$0.29	2007
Apex	27,215	\$0.34	2000
Southern Pines	11,794	\$0.35	2007
Tarboro	10,686	\$0.36	2001
Boone	14,132	\$0.37	2006
Hendersonville	12,234	\$0.38	2007
Hope Mills	12,422	\$0.39	2003
Kings Mountain	10,606	\$0.40	2004
Waynesville	9,621	\$0.40	2006
Clinton	8,726	\$0.41	2003
Graham	14,048	\$0.45	2001
Morganton	17,010	\$0.46	2007
Belmont	9,153	\$0.475	2007
Dunn	9,816	\$0.48	2003
Newton	13,075	\$0.48	2007
Rockingham	9,484	\$0.48	2004
Kernersville	21,277	\$0.4975	2005
Wake Forest	19,792	\$0.51	2000
Lenoir	18,458	\$0.54	2005
Albemarle	15,917	\$0.56	2005
Lincolnton	10,582	\$0.56	2004
Smithfield	12,172	\$0.57	2003
Morrisville	12,829	\$0.58	2007
Oxford	8,563	\$0.60	2002
Washington	9,836	\$0.60	2002
Roxboro	8,835	\$0.614	2005
Eden	15,773	\$0.62	2003
Spring Lake	8,208	\$0.66	2003
Reidsville	14,623	\$0.73	2003

**COMPARISON OF TAX RATES
MUNICIPALITIES OF SIMILAR POPULATION
2010-2011**

MUNICIPALITY	POPULATION	2009-2010 TAX RATE	YEAR OF REEVALUATION
Albemarle	15,917	\$0.56	2005
Apex	27,215	\$0.34	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	\$0.48	2003
Eden	15,773	\$0.62	2003
Graham	14,048	\$0.45	2001
Hendersonville	12,234	\$0.38	2007
Hope Mills	12,422	\$0.39	2003
Kernersville	21,277	\$0.4975	2005
Kings Mountain	10,606	\$0.40	2004
Lenoir	18,458	\$0.54	2005
Lincolnton	10,582	\$0.56	2004
Morrisville	12,829	\$0.58	2007
Morganton	17,010	\$0.46	2007
Newton	13,075	\$0.48	2007
Oxford	8,563	\$0.60	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	\$0.35	2007
Spring Lake	8,208	\$0.66	2003
Tarboro	10,686	\$0.36	2001
Wake Forest	19,792	\$0.51	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
2010-2011	1,484,317.53	547,346.39	2,031,663.92
2011-2012	1,430,379.62	493,869.40	1,924,249.02
2012-2013	1,316,170.42	441,886.56	1,758,056.98
2013-2014	1,148,835.53	394,039.79	1,542,875.32
2014-2015	1,097,176.83	350,997.96	1,448,174.79
2015-2016	1,058,386.77	309,594.90	1,367,981.67
2016-2017	1,070,139.57	269,693.94	1,339,833.51
2017-2018	1,108,508.45	228,811.72	1,337,320.17
2018-2019	735,948.95	186,402.98	922,351.93
After 2019	4,204,330.67	1,823,535.50	6,027,866.17
	\$ 14,654,194.34	\$ 5,046,179.14	\$ 19,700,373.48
Schedule includes 14 leases as follows:			
Lease # 1 is for purchase of three street trucks. Lease is schedule to be paid out November 21, 2010.			
Lease # 2 is for purchase of sewer belt press. Lease is schedule to be paid out June 15, 2011.			
Lease # 3 is for construction of clear well tank and improvements at water plant. Lease is schedule to be paid out October 16, 2011.			
Lease # 4 is for purchase of a new phone system. Lease is schedule to be paid out January 13, 2012.			
Lease # 5 is for purchase of two garbage trucks and one pole truck. Lease is schedule to be paid out December 28, 2012.			
Lease # 6 is for construction of new water tank at Reservoir Drive. Lease is schedule to be paid out May 1, 2014.			
Lease # 7 is for purchase of eight police cars, track hoe, and a sewer jet truck. Lease is schedule to be paid out November 11, 2014.			
Lease # 8 is for the expansion of the water treatment lab. Lease is schedule to be paid out July 19, 2015.			
Lease # 9 is for construction of new parking deck. Lease is schedule to be paid out July 15, 2017.			
Lease # 10 is for construction of the recreation center. Lease is schedule to be paid out November 1, 2018.			
Lease # 11 is for construction of water lines and water tanks for the Eagle Nest water system. Loan is schedule to be paid out May 1, 2020.			
Lease # 12 and lease # 14 below is for the construction of a new fire station. Lease is schedule to be paid out February 15, 2022.			
Lease # 13 is for the construction of the police station/development office. Lease is schedule to be paid out May 13, 2028.			
Lease # 14 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 2010-2011 budget.			
Description	Amount to be Financed		
Fire truck and equipment	400,000		
Street Trucks	240,000		
Exercise equipment	120,000		
Various water lines	904,740		

**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	*	1,130,452,515		0.40	0.23	4,463,628	4,270,203	95.67%	96.28%	86.24%
2009-10 Bud	*	1,136,964,300		0.40	0.23	4,477,539	4,264,400	95.24%	95.92%	84.35%
2009-10 Est.	*	1,140,344,798		0.40	0.23	4,490,973	4,307,320	95.91%	96.61%	84.04%
2010-11 Bud	*	1,134,616,558		0.40	0.23	4,467,954	4,270,663	95.58%	96.14%	86.00%

* Includes MSD valuation approx. \$ 16,000,000 per year till 1995-96 and approx \$ 20,050,000 per year till 2001-2002 then aprox \$ 23,500,000 -25,000,000 per year thru 2006. MSD 2007 thru 2009 valuations approx.\$35,859,565 - \$40,975,289 per year.

MSD 2010 budgeted valuation 41,363,700 and an estimated valuation 41,415,583. MSD 2011 budget valuation is 41,477,700.

** Increase due to merger with Town of Hazelwood.

*** Revaluation 2007, 2003 and 1996

**** Not broken out

TABLE OF CONTENTS

SECTION VII

	<u>PAGE</u>
Employment Positions	2 - 6
Benefits History	7 - 13
History of Water and Sewer Rates	14
Schedule of Payments	15-16

TOWN OF WAYNESVILLE POSITIONS

DEPARTMENT/POSITION	ALLOCATED 2009/2010	PROPOSED 2010-2011	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	2	(1.0)
Customer Service Representatives I	1	1	
Meter Readers	3	3	
TOTAL AUTHORIZED POSITIONS	12	11	(1.0)
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*	15	15	
Police Records Clerk	1	1	
Telecommunicators	6	6	
Civilian Administrative Assistant	1	1	
PART-TIME POSITIONS			
Auxiliary Police Officers	10	10	
Telecommunicators	3	3	
School Crossing Guards	6	6	
*Added two positions with cops grant during the year.			
TOTAL AUTHORIZED POSITIONS			
Full-time	42	42	-
Part-time	19	19	-

TOWN OF WAYNESVILLE POSITIONS

DEPARTMENT/POSITION	2009/2010	2010-2011	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	10	8	(2.0)
Maintenance Worker I	1	1	
PART-TIME POSITIONS			
Seasonal Laborers	4	4	
TOTAL AUTHORIZED POSITIONS			
Full-time	26	24	(2.0)
Part-time	4	4	-
CEMETERY DEPARTMENT			
FULL TIME POSITIONS			
Crew Leader	1	1	
Maintenance Worker	1	1	-
PART-TIME POSITIONS			
Seasonal Laborers	2	2	
TOTAL AUTHORIZED POSITIONS			
Full-time	2	2	-
Part-time	2	2	-

TOWN OF WAYNESVILLE POSITIONS

DEPARTMENT/POSITION	2009/2010	2010-2011	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	2	2	-
Administrative Office Assistant	1	1	
TOTAL AUTHORIZED POSITIONS			
Full Time	6	6	-
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	0	(1.0)
Perm. PART-TIME POSITIONS			
Custodian	2	2	
TOTAL AUTHORIZED POSITIONS			
Full-Time	17	16	(1.0)
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	
Grounds men	2	1	
TOTAL AUTHORIZED POSITIONS	7	7	-

TOWN OF WAYNESVILLE POSITIONS

DEPARTMENT/POSITION	2009/2010	2010-2011	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	
Equipment Operator	1	1	
TOTAL AUTHORIZED POSITIONS	4	4	-

TOWN OF WAYNESVILLE POSITIONS

DEPARTMENT/POSITION	2009/2010	2010-2011	CHANGE
PUBLIC WORKS DEPARTMENT			
FULL TIME POSITIONS			
Purchasing Supervisor	1	1	
Buyer	1	1	
Stock Keeper	1	1	
Clerical	1	1	-
PART-TIME POSITIONS			
Permanent Part time Clerical	0	0	-
TOTAL AUTHORIZED POSITIONS			
Full Time Positions	4	4	-
Part Time Positions	0	0	-
GARAGE			
Equipment Mechanic	2	2	
Equipment Service Attendant	-	-	
TOTAL AUTHORIZED POSITIONS	2	2	-
SUMMARY OF AUTHORIZED FULL TIME POSITIONS	2009/2010	2010-2011	CHANGE
GENERAL FUND	122	118	(4.0)
ELECTRIC FUND	7	7	-
WATER FUND	16	16	-
SEWER FUND	14	14	-
PUBLIC WORKS	4	4	-
GARAGE	2	2	-
TOTAL AUTHORIZED FULL TIME POSITIONS	165	161	(4.0)

*One FT budgeted position
4 PW remain a Perm PT position*

2010-2011

Cost of Living
Merit Pay Increase
Annual Bonus
Health Insurance

No cost of living budgeted.

None

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

Increase of 19.8% 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

6.50% of wages for regular employees

6.50% of wages for law enforcement employees

5% contribution to 401k for regular employees

5% contribution to 401k for law enforcement employees

2009-2010

Cost of Living
Merit Pay Increase
Annual Bonus

No cost of living budgeted.

None

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

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

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

Health Insurance

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

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

A. Employees hired prior to January 1, 2006:

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

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

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

Retirement

5% of wages for regular employees

5% of wages for law enforcement employees

5% contribution to 401k for regular employees

5% contribution to 401k for law enforcement employees

2008-2009

Cost of Living

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

Merit Pay Increase

None

Annual Bonus

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

Health Insurance

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

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

A. Employees hired prior to January 1, 2006:

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

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

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

Retirement

5% of wages for regular employees

5% of wages for law enforcement employees

5% contribution to 401k for regular employees

5% contribution to 401k for law enforcement employees

2007-2008

Cost of Living

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

Merit Pay Increase

None

Annual Bonus

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

Health Insurance

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

Town to absorb a large portion of this increase

Employees share of insurance costs to increase as follows:

A. Employees hired prior to January 1, 2006:

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

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

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

Retirement

5% of wages for regular employees

5% of wages for law enforcement employees

5% contribution to 401k for regular employees

5% contribution to 401k for law enforcement employees

2006-2007

Cost of Living

3 % effective on payroll checks issued July 14, 2006

Merit Pay Increase

None

Annual Bonus

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

Pay Plan Study

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

Health Insurance

9.38% increase in premiums effective July 1, 2006

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

Employees' share of insurance costs follows:

A. Employees hired prior to January 1, 2006:

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

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

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

Retirement

5% of wages for regular employees

5% of wages for law enforcement employees

5% contribution to 401k for regular employees

5% contribution to 401k for law enforcement employees

2005-2006

Cost of Living

Merit Pay Increase

Pay Plan Study

Combined with Classification and Pay Study Recommendation

None

6% increase in personnel cost to implement recommendations of the pay plan study conducted by an outside consultant. This increase, which included a Cost of Living Adjustment, went into effect in mid-November, 2005.

Health Insurance

19% increase in premiums effective July 1, 2005

Town to absorb approximately one-half of this increase

Employees share in hospitalization increase as follows:

A. Employees hired prior to January 1, 2006:

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

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

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

Retirement

5% of wages for regular employees

5% of wages for law enforcement employees

5% contribution to 401k for regular employees

	5% contribution to 401k for law enforcement employees
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: <table><tr><td>Years of Service</td><td>0-10</td><td>\$10 per year of service</td></tr><tr><td></td><td>11-15</td><td>\$15 per year of service</td></tr><tr><td></td><td>16-20</td><td>\$20 per year of service</td></tr><tr><td></td><td>20+</td><td>\$25 per year of service</td></tr></table>	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
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

2010-2011 (Proposed):

Full Cost \$ 1,803,430

Town Share \$ 1,664,190

Employee Share \$ 139,240

Retirees Insurance \$ 90,500 (14.42 individual policies)

EMPLOYMENT LEVELS:

	1993-1994	2007-2008	2008-2009	2009-2010	2010-2011
General Fund	75	118	123	122*	118
Water Fund	14	16	16	16	16
Sewer Fund	11	14	15	14	14
Electric Fund	5	7	7	7	7
Public Works	4	3	3	4	4
Garage	1	2	2	2	2
TOTAL EMPLOYEES	110	160	166	165	161

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

**Town of Waynesville
History of Water and Sewer Rates
As of 04/23/2010**

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

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

***Usage above minimum increased as follows:

Town of Wresville
Schedule of Payments for Year Ending June 30, 2011
As of June 30, 2010

								Bal. @ 06/30/10
								Total
Fund	Purpose	Owed To	Date Of Next Payment	Interest Rate	Payment Amount	# Of Payments Remaining	Date Of Last Payment	Princip. & Int. Payments Remaining
General Fund:								
Public Bldgs & Parking								
Annual	Parking Deck	Hay. County	7/15/2010	4.479%	227,047.40	8 th paymt of 15	7/15/2017	1,816,379.20
Annual	Fire Station	Rural Dev.	9/26/2010	4.500%	108,700.00	2 nd paymt of 40	9/26/2048	4,239,300.00
Semi annual		BB&T	8/13/2010	3.770%	48,413.33	7 th paymt of 30		
			2/15/2011		47,785.00	8 th paymt of 30	2/13/2022	988,499.93
Semi annual	Police Station	Wachovia	11/13/2010	3.680%	105,668.69	5 th paymt of 40		
			5/13/2011		105,668.69	6 th paymt of 40	5/13/2028	3,804,072.84
Monthly	Phone System	Greybar	xx/13/2010	5.729%	1,502.03	42 nd paymt of 60	2/13/2012	28,538.57
Police								
Annual	Police Cars	SunTrust	11/11/2010	2.725%	61,861.10	1 st paymt of 3	11/11/2012	185,583.30
Street and Sanitation								
Annual	(3) Street Tks	BB&T	11/21/2010	3.820%	56,236.08	4 th paymt of 4	11/21/2010	56,236.08
Annual	(2) Gar. Tks	RBC	12/28/2010	3.030%	82,876.22	3 rd paymt of 5	12/28/2012	248,628.66
Parks and Recreation								
Semi annual	Rec. Center	Clyde Sav. Bk	11/1/2010	3.990%	185,406.51	14 th paymt of 31		
			5/1/2011		185,406.51	15 th paymt of 31	11/1/2018	3,151,910.67
Total General Fund								14,519,149.25
Water Fund:								
Water Maintenance								
Annual	W. Tank-2mg	Clyde Sav. Bk	5/1/2011	3.490%	118,680.09	7 th paymt of 10	5/1/2014	448,227.46
Annual	Back hoe	SunTrust	11/15/2010	3.065%	8,946.94	1 st paymt of 5	11/11/2014	44,734.70
Annual	Eagle Nest Water	State	5/1/2011	0.000%	30,000.00	1 st paymt of 10	5/1/2020	300,000.00
Water Treatment								
Annual	Clear Well Tk & Imp.	BB & T	10/16/2010	3.790%	153,164.50	7 th paymt of 8	10/16/2011	306,329.00
Semi annual	Lab Expansion	BB & T	7/19/2010	3.860%	25,634.83	6 th paymt of 16		
Semi annual			1/19/2011		25,634.83	7 th paymt of 16	7/19/2015	281,983.13
Total Water Fund								1,381,274.29

Town of Wrentham
Schedule of Payments for Year Ending June 30, 2011
As of June 30, 2010

								Bal. @ 06/30/10
								Total
Fund	Purpose	Owed To	Date Of Next Payment	Interest Rate	Payment Amount	# Of Payments Remaining	Date Of Last Payment	Princip. & Int. Payments Remaining
Sewer Fund:								
Sewer Maintenance								
Annual	Sewer Jet Truck	Suntrust	11/11/2010	3.065%	43,098.02	1 st paymt of 5	11/11/2014	215,490.10
Sewer Treatment								
Annual	Belt Press	BB & T	6/15/2011	3.790%	41,155.33	8 th paymt of 8	6/15/2011	41,155.33
Total Sewer Fund								256,645.43
Electric Fund:								
Annual	(1) Pole Tk	RBC	12/28/2010	3.030%	41,438.11	3 rd paymt of 5	12/28/2012	124,314.33
Annual	Electric Substation	BB & T	7/17/2010	3.520%	310,817.38	2 nd paymt of 12	7/17/2020	3,418,991.18
Total Electric Fund								3,543,305.51
Rounding								(1.00)
Total all funds								19,700,373.48
Not included in above balances:								
		Present		Interest	Estimated	Estimated		
		Value	Years	Rate	Loan Repayment	Total Repayment		
Loans to be added:								
Water Revolving Loan		904,740.00	20	2.50%	58,036.48	1,160,729.60		
Fire Truck		400,000.00	10	4.00%	49,320.00	493,200.00		
Street Trucks		240,000.00	4	4.00%	66,120.00	264,480.00		
Exercise Equipment		120,000.00	3	4.00%	43,250.00	129,750.00		
					216,726.48	2,048,159.60		

ORDINANCE NO. 9-10

BUDGET ORDINANCE 2010-2011

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, 2010 and ending June 30, 2011 according to the following summary and schedules.

<u>SUMMARY</u>	<u>ESTIMATED REVENUES</u>	<u>APPROPRIATIONS</u>
General Fund	\$13,393,900	\$13,393,900
Water Fund	2,669,140	2,669,140
Sewer Fund	2,036,270	2,036,270
Electric Fund	<u>8,705,540</u>	<u>8,705,540</u>
 TOTAL BUDGET	 \$26,804,850	 \$26,804,850

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	\$ 120,240
Administration	4120-0000	852,680
Finance	4130-0000	814,260
Planning, Code Enforcement & Inspections	4910-0000	535,780
Public Buildings & Grounds	4260-0000	1,019,880
Police	4310-0000	3,425,240
Police Grant Projects	4315-0000	80,000
Fire & Emergency Responders	4340-0000	879,770
Streets and Sanitation	4510-0000	2,347,610
Powell Bill	4560-0000	774,000
Cemetery	4740-0000	114,890
Special Appropriations	6000-0000	233,400
Parks & Recreation	6120-0000	2,138,150
Recreation - Special Projects	6125-0000	58,000
Transfer to Capital Project Fund	9800-0000	<u>- 0</u>
 TOTAL APPROPRIATIONS		 <u>\$13,393,900</u>

SECTION III: It is estimated that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2010 and ending June 30, 2011 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	\$4,270,670
Ad Valorem Taxes - All Prior Years	3000	115,100
Tax Refunds	3000	(3,500)
Tax Penalties, Interests and Advertising	3000	28,100
Motor Vehicle Rental Tax	3000	20,000
Privilege Licenses	3200	20,000
Interest Earned	3350-3850	17,180
Donations	3800	40,000

Miscellaneous Income	3800	35,400
Utilities Franchise Tax	3300	705,640
Wine and Beer	3300	44,710
Powell Bill & 80% Reimbursement	3350	641,000
1¢ County Sales Tax	3200	783,850
½¢ Local Sales Tax	3200	801,940
Additional ½¢ Sales Tax	3200	363,060
A B C Revenues	3900	45,450
Court Costs and Fees	3300	2,800
Fire Protection	3600	234,200
Building Permits and Fees	3500	124,000
CATV Gross Receipts Tax	3200	149,470
Cemetery Revenues	3600	21,900
Recreation Department Revenues	3600-3800	695,200
Reconnect Fees	3500	47,000
Late Fees	3500	21,000
Police Contract Services	3600	67,000
Sale of Fixed Assets and Materials	3800	31,000
Garbage Sanitation Fees	3600	753,080
Charges to Electric Fund	3600	370,500
Charges to Water Fund	3600	200,000
Charges to Sewer Fund	3600	171,580
Grants	3350	232,520
On Behalf Payments	3350	15,000
Operating Transfer from Other Funds	3900	1,293,000
Fund Balance Appropriated/Powell Bill	3900	129,470
Fund Balance Appropriated	3900	<u>906,580</u>

TOTAL ESTIMATED REVENUES \$13,393,900

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	\$1,283,560
Water Treatment	7122	1,077,510
Charges by General Fund & Bad Debt	7125	210,820
Transfer to General Fund	9800	<u>97,250</u>

TOTAL APPROPRIATIONS \$2,669,140

SECTION V: It is estimated that the following Water Fund Revenues will be available during the fiscal year beginning July 1, 2010 and ending June 30, 2011 to meet the foregoing Water Fund Appropriations:

<u>ESTIMATED REVENUES - WATER FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Utility Revenue	3700	\$2,349,000
Taps and Connections	3700	40,000
Capacity Fees	3700	20,000
Miscellaneous	3800	1,500
Sale of Fixed Assets & Materials	3800	75,000
Interest Earned	3850	2,000

Operating Transfer from Other Funds	3900	97,250
Fund Balance Appropriated	3900	<u>84,390</u>

TOTAL ESTIMATED REVENUES: \$2,669,140

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	\$ 703,550
Treatment and Operations	7122	1,067,090
Charges by General Fund & Bad Debts	7125	183,930
Transfer to General Fund	9200	<u>81,700</u>

TOTAL APPROPRIATIONS: \$2,036,270

SECTION VII: It is estimated that the following Sewer Fund Revenues will be available during the fiscal year beginning July 1, 2010 and ending June 30, 2011 to meet the foregoing Sewer Fund Appropriations:

<u>ESTIMATED REVENUES - SEWER FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Utility Revenue	3700	1,909,500
Taps and Connections	3700	20,000
Industrial Discharge Permits	3700	500
Flow Letter	3700	2,000
Capacity Fees	3700	20,000
Miscellaneous Revenue	3800	500
Interest Earned	3850	2,440
Fund Balance Appropriated	3900	<u>81,330</u>

TOTAL ESTIMATED APPROPRIATED: \$2,036,270

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	\$1,259,620
Purchased Power	7123	5,834,120
Charges by General Fund & Bad Debts	7125	400,500
Transfers to General Fund	9800	1,114,050
Transfers to Water Fund	9800	<u>97,250</u>

TOTAL APPROPRIATIONS: \$ 8,705,540

SECTION IX: It is estimated that the following Electric Fund Revenues will be available during the fiscal year beginning July 1, 2010 and ending June 30, 2011 to meet the foregoing Electric Fund Appropriations:

<u>ESTIMATED REVENUES - ELECTRIC FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Utility Revenue	3700	\$ 7,761,480
Security Lights	3700	45,000
Sales Tax Collected	3700	189,000
Electric Pole Rents	3700	13,700
Street Lights	3700	88,800
Miscellaneous Revenue/Sale of Fixed Assets	3800	3,000
Interest	3850	4,690
Loan Proceeds	3900	243,640
Fund Balance Appropriated	3900	<u>356,230</u>

TOTAL ESTIMATED REVENUES: \$8,705,540

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 \$1,031,919,100 and on motor vehicles billed by the county of \$61,219,800 as of January 1, 2010 with an estimated rate of collection of 96.30 percent is hereby established for the Town of Waynesville and an estimated rate of collection of 86.00 percent is hereby established for motor vehicles collected by the county. A tax rate of \$.23 per \$100 evaluation of \$41,477,700 as of January 1, 2010, with an estimated rate of collection of 89.22 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, 2010.

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
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Shook Survey Section	900.00
(\$450 to perpetual care fund/\$450 to General Fund)	
Columbarium Area	
Columbarium Niche	900.00
(\$450 to perpetual care fund/\$450 to General Fund)	
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	6.50 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.e. a commercial customer with an eight yard dumpster requesting twice weekly pickup would pay as follows: (Lease fee of \$22.50 plus two times \$114.45)	
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		75.00 per occurrence	
(Meter tampering charge)			

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
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Certificate of Appropriateness	N/C
Text Amendment Requests	\$250
Grading Permits	N/C
Sign Permits	\$2/sq. ft. - \$20 min.
Political Signs	100
Annexation Fees (Voluntary)	200

INSPECTION FEES

Town of Waynesville Permit Fee Schedule

New Single Family Dwellings

Crawl Space or Slab on Grade

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

Commercial Building Fee

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

Single Family Additions

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

Deck permit fees

SQ. FT.	FEE
36-100	60.00
101-up	80.00+ .05 per sq. ft. over 100 sq. ft.
For covered decks add 50.00	

Single Family Alterations

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

Manufactured Homes

Single wide	105.00
Double wide	130.00
Triple wide	210.00

Deck permit required over 36 sq. ft of deck

Miscellaneous residential fees

Accessory Building

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

does not include trades

Other Permits and fees

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

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

RECREATION DEPARTMENT FEES (Rates Effective 08-03-10)

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)
Tennis court rental		\$12.00 per hour
Sand Volleyball court rental		\$60.00 per day
Lights Vance St. & Pool Field		\$15.00 per hour

ARMORY RENTAL FEES:

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

OTHER FEES AND CHARGES:

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

WATER FUND (Rates effective 8-1-10)

<u>Water Rates</u>	<u>Inside</u>	<u>Outside</u>
	(All unit prices per 1,000 gallons)	
Bulk Sales (Industrial)	1.44/1,000 gal.	2.48/1,000 gal.
<u>Retail Sales</u>		
(Residential and Commercial)		
Base Charge		
0 - 2000 gal	11.85	21.35
(>2,000 gallons)	1.68/1,000 gal.	2.99/1,000 gal.
<u>Pump Fee, where applicable</u>	5.50 (per pump)	8.60 (per pump)
Maggie Valley Sanitary	0 - 10,000 gal.	2,141.67
	All over 10,000 gal.	8.44/1,000 gal.

Barber's Orchard Water System Water Rates:

3/4" meter	Town of Waynesville outside rate plus \$5.00/month		
1" meter	Town of Waynesville outside rate plus \$10.00/month		
1-1/2" meter	Town of Waynesville outside rate plus \$50.00/month		
Irrigation only meter			
Base charge			
0-2000 gal.	11.85		21.35
> 2000 gal	2.52/1000 gal.		3,72/1,000 gal.

Sales from fire hydrant 2 ¢/gallon

Fire Line Connection Fees:

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

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

Deposits \$40.00 \$60.00

(Applicable to tenant-occupied accounts only)

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

Water Tap Fees

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

Water Capacity Fees

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

>6"

Based on Flow

>6"

Based on Flow

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

SEWER FUND (Rates effective 8-1-09)

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

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

Industrial Waste Surcharges

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

Retail Sales

(Residential and Commercial)

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

Industrial User Permits

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

Hauled Wastewater

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

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

Grease blockage - \$175 minimum on callout

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

Sewer Capacity Fees

In addition to the tap fee, new connections to the sewage system of the Town of Waynesville shall pay a sewer

capacity fee based on wastewater design flow rate determined from the table of minimum allowable design daily flow in 15A NCAC, 02T.0114 of the Environmental Management regulations contained in the North Carolina Administrative Code. See Attachment "A" for a copy of the table.

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

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

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

15A NCAC 02T.0114 WASTEWATER DESIGN FLOW RATES

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

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

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

<u>Type of Establishments</u>	<u>Daily Flow For Design</u>
Barber and beauty shops	
Barber Shops	50 gal/chair
Beauty Shops	125 gal/booth or bowl
Businesses, offices and factories	
General business and office facilities	25 gal/employee/shift
Factories, excluding industrial waste	25 gal/employee/shift
Factories or businesses with showers or food preparation	35 gal/employee/shift
Warehouse	100 gal/loading bay
Warehouse-self storage (not including caretaker residence)	1 gal/unit
Churches	
Churches without kitchens, day care or camps	3 gal/seat
Churches with kitchen	5 gal/seat

Churches providing day care or camps	25 gal/person (child & employee)
Fire, rescue and emergency response facilities	
Fire or rescue stations without on site staff	25 gal/person
Fire or rescue stations with on-site staff	50 gal/person/shift
Food and drink facilities	
Banquet, dining hall	30 gal/seat
Bars, cocktail lounges	20 gal/seat
Caterers	50 gal/100 sq. ft. floor space
Restaurant, full service	40 gal/seat
Restaurant, single service articles	20 gal/seat
Restaurant, drive-in	50 gal/car space
Restaurant, carry out only	50 gal/100 sq. ft. floor space
Institutions, dining halls	5 gal/meal
Deli	40 gal/100 sq. ft. floor space
Bakery	10 gal/100 sq. ft. floor space
Meat department, butcher shop or fish market	75 gal/100 sq. ft. floor space
Specialty food stand or kiosk	50 gal/100 sq. ft. floor space
Hotels and Motels	
Hotels, motels and bed & breakfast facilities, without in-room cooking facilities	120 gal/room
Hotels, motels and bed & breakfast facilities, with in-room cook facilities	175 gal/room
Resort hotels	200 gal/room
Cottages, cabins	200 gal/unit
Self service laundry facilities	500 gal/machine
Medical, dental, veterinary facilities	
Medical or dental offices	250 gal/practitioner/shift
Veterinary offices (not including boarding)	250 gal/practitioner/shift
Veterinary hospitals, kennels, animal boarding facilities	20 gal/pen, cage, kennel or stall
Hospitals, medical	300 gal/bed
Hospitals, mental	150 gal/bed
Convalescent, nursing, rest homes without laundry facilities	60 gal/bed
Convalescent, nursing, rest homes with laundry facilities	120 gal/bed
Residential care facilities	60 gal/bed
Parks, recreation, campgrounds, R-V parks & outer outdoor facilities	
Campgrounds with comfort station, without water or sewer hookups	75 gal/campsite
Campgrounds with water and sewer hookups	100 gal/campsite
Campgrounds with dump station facilities	50 gal/space
Construction, hunting or work camps with flush toilets	60 gal/person
Construction, hunting or work camps with chemical or Portable toilets	40 gal/person
Parks with restroom facilities	250 gal/plumbing fixture
Summer camps w/o food preparation or laundry facilities	30 gal/person
Summer caps with food preparation and laundry facilities	60 gal/person
Swimming pools, bathhouses and spas	10 gal/person

Public access restrooms	325 gal/plumbing fixture
Schools, preschools and day care	
Day care and preschool facilities	25 gal/person (child & employee)
Schools with cafeteria, gym and showers	15 gal/student
Schools with cafeteria	12 gal/student
Schools without cafeteria, gym or showers	10 gal/student
Boarding schools	60 gal/person (student & employee)
Service stations, car wash facilities	
Service stations, gas stations	250 gal/plumbing fixture
Car wash facilities (if recycling water see Rule .0235)	1200 gal/bay
Sports Centers	
Bowling center	50 gal/lane
Fitness, exercise, karate or dance center	50 gal/100 sq. ft.
Tennis, racquet ball	50 gal/court
Gymnasium	50 gal/100 sq. ft.
Golf course with only minimal food service	250 gal/plumbing fixture
Country clubs	60 gal/member or patron
Mini golf, putt-putt	250 gal/plumbing fixture
Go-kart, motocross	250 gal/plumbing fixture
Batting cages, driving ranges	250 gal/plumbing fixture
Marinas without bathhouse	10 gal/slip
Marinas with bathhouse	30 gal/slip
Video game arcades, pool halls	250 gal/plumbing fixture
Stadiums, auditoriums, theaters, community center	5 gal/seat
Stores, shopping center, malls and flea markets	
Auto, boat, recreational vehicle dealerships/showrooms with restrooms	125 gal/plumbing fixture
Convenience stores, with food preparation	60 gal/100 sq. ft.
Convenience stores, without food preparation	250 gal/plumbing fixture
Flea markets	30 gal/stall
Shopping centers and malls with food service	130 gal/1000 sq. ft.
Stores and shopping centers without food service	100 gal/1000 sq. ft.
Transportation terminals - air, bus, train, ferry, port and dock	5 gal/passenger

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

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

ELECTRIC FUNDS

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

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

Electric Rates (Base Rates)

Residential

Base Charge	\$7.09
1-800 kwh	.081704 per kwh
All over 800 kwh	.072389 per kwh

Commercial

Single Phase (No Demand)	
Base Charge	\$10.35
1-700 kwh	.099299 per kwh
700-4000 kwh	.076529 per kwh
All over 4,000	.072389 per kwh

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

Demand Accounts

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

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

Demand Rates

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

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

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

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

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

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

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

Renewable Energy and Energy Efficiency Portfolio Standards (REPS):

In 2007, the North Carolina General Assembly passed legislation that requires utility companies to develop an increasing supply of alternative energy resources, with 3% of their total supply coming from renewable by 2013 and 12% from renewable by 2021. Utility companies are charging their customers to recover the cost of the renewable energy they purchase. In turn the Town is passing along these costs to its customers. These charges (REPS) are set each December by our power supplier. The current REPS charge per month are as follows:

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

Deposits (Applicable to tenant occupied accounts only)

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

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

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

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

SPECIAL AREA LIGHTING POLE

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

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

Underground Service

#1 For New Homes

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

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

Up to 4/0 wire.

#2 For Homes That Change From Overhead to Underground

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

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

Up to 4/0 wire.

#3 For 3 Phase Underground Service

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

350 mcm 3 phase service \$2.50 per ft.

500 mcm 3 phase service \$3.95 per ft.

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

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

Late Payment Penalties

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

SECTION XII: Special Authorization

Budget Officer

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

SECTION XIII: Restrictions - Budget Officer

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

SECTION XIV: Utilization of Budget and Budget Ordinance

This Ordinance and the Budget Document shall be the basis of the Financial plan for the Waynesville Municipal Government during the 2010-2011 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 22nd day of June, 2010.

TOWN OF WAYNESVILLE

ATTEST:

Phyllis R. McClure
Town Clerk

Gavin A. Brown
Mayor

APPROVED AS TO FORM:

Woodrow H. Griffin
Town Attorney