



Town of Waynesville

TO: Mayor Gavin Brown, Alderman Gary Caldwell, Alderman Julia Freeman, Alderman Wells Greeley and Alderman LeRoy Roberson
FROM: Marcia D. Onieal, Town Manager
A. Lee Galloway, Management Advisor
DATE: May 16, 2012
SUBJECT: Presentation of FY 2013 Budget for the Town of Waynesville

Presented herein is the proposed Town of Waynesville budget for FY2013. The document is divided into eight sections, and a Table of Contents follows, color coded to match each section. At present, Section VIII is empty, but when the work sessions are completed, the public hearing held and the Budget Ordinance adopted, we will provide you with Section VIII for your budget book. Although we are presenting the budget this evening, our work is by no means done. As you work through this document and move toward adoption, our role is to continue working with you until the budget becomes something you support.

Our Town and the nation have been through four years of recession, but it appears that we are seeing some signs of recovery and a growing economy. All who are associated with the Town – elected officials, management, department heads, supervisors and employees – have worked hard as a team to help carry this community through a very challenging period. We have all made some sacrifices as we struggled with something none of us has experienced previously, but it is with confidence that we say that ours is a stronger more resilient organization as a result. We have made some tough decisions and taken some different approaches to issues, and as we look at the Town's position today, we find that this organization is in a more solid financial position than at any time in the past.

In 2011, there was criticism of the amount of debt that the Town has taken on in recent years. I would contend that the Town Board made the hard decisions to provide the facilities in which our employees may do their jobs efficiently and safely. It costs money to provide buildings where the public may conduct their business and to receive the level of services they expect. It costs money to provide adequate recreational activities to both young and mature. It costs money to have substations and wires to receive and distribute electricity in abundant supply. It costs money to treat and deliver an adequate and high quality level of drinking water or collect and properly treat wastewater for discharge to surface waters without environmental damage. Employees must have reliable equipment and vehicles to deliver services, to fight fires, to respond to police calls, to collect solid waste, to operate and maintain utility systems – to make the city run.

So the Town must spend money and sometimes the Town must borrow money as well. But while the amount borrowed might grow at times, the debts being paid off deserve attention as well. During the 2012-2013 fiscal year, the Town will purchase and finance a new fire truck, a new rear loading garbage truck and a new bucket truck for the electric department. These should have a total cost in the range of \$760,500. We will finance the three units, but the first payments on the loans will not come due until the 2013-2014 fiscal year. In the meantime, the Town will be paying off debts of \$1,975,520 in the 2012-2013 fiscal year and another \$1,744,391 in the 2013-2014 fiscal year. So over the next two years, we anticipate adding \$760,500 in debt and paying off \$3,719,911 in debt, almost five times the amount of new debt. That speaks highly, we feel, of the financial strength for the Town in the years ahead.

The operation of local government is a big business, and the total budget for the FY 2013 fiscal year calls for expenditures of \$29,242,210 as follows:

General Fund	\$ 14,186,410
Water Fund	\$ 3,099,500
Sewer Fund	\$ 2,186,990
Electric Fund	<u>\$ 9,769,310</u>

TOTAL	\$ 29,242,210
-------	---------------

(Public Works \$ 259,930)
(Garage Fund \$ 754,800)

The Town budget for FY 2013 will increase significantly over FY 2012, going up a total of \$2,035,050 in all funds from the \$27,207,160 originally proposed in the current year. Of that increase, a good portion, \$1,307,090, is simply for the purchase of more power from Progress Energy to meet the demands of our customers, particularly our largest customer, Sonoco. That firm will be expanding its production capacity, investing \$12 million dollars and creating 35 new jobs for our community.

For more than a dozen years, the Town and a number of young people have worked toward having a skate park in Waynesville. After years of discussion and so many hours invested by citizens and elected officials, particularly Alderman Caldwell, the Board has authorized the construction of a skate park. The Town provides such a variety of recreational opportunities to the public, from ball sports, swimming, weight lifting and aerobics, it seems fitting to reach out to the skate boarders of the community and offer them a chance at a recreational facility that meets their needs. The investment in the skate park will be about \$400,000, but it is a facility that should serve the Town for many years to come.

Haywood County has decided to close the solid waste transfer station and only accept wastes from the towns at the White Oak Landfill. We spent many hours trying to understand the decision and trying to resolve the best way for the Town to respond to this action. It will cost more money, whether the garbage is from a commercial or a residential customer. While the County plans to share in the higher cost to residential customers, they offer no help with the higher costs to commercial customers. But in the study that was conducted by the Land of Sky Regional Council, we learned more about the true cost of providing sanitation service. We came to understand the extreme cost of the service the Town provides in the collection and disposal of yard waste, that it takes almost a third of the money spent in the Sanitation operations. If we charged each of the 5,387 households a break even fee for yard waste service, it would be just under \$7.00 monthly. Changes are needed in this program and should be at the top of the list for study in 2012-2013.

Our employees are the greatest asset we have. In the 2012-2013 budget, we are proposing a 3% cost of living adjustment for most employees. This will mean an increased cost for wages and fringe benefits of \$220,470. We know that the employees were grateful for the raise they received in 2011, their first in three years, but they have continued to face increasing costs at the grocery store, the gas pump and in home heating. They are a dedicated group of 160 full time and 60 part time employees, very loyal to the Town. It is important to assist them in meeting their needs by providing a decent wage as thanks for a job well done.

We reward them too by providing the most important fringe benefit they could receive, a dependable health insurance program. The FY 2013 budget calls for a change in the health insurance program by requiring higher co-pays on prescriptions, but it calls for the Town to front the money for the higher co-pays or to reimburse employees for the higher co-pays they make on those prescriptions. With this change, the Blue Cross-Blue Shield premiums will remain the same as in the current year, though the Town may have a higher cost of around \$70,000 for the reimbursement of the prescriptions. Employees will also be asked to foot a larger share of the premium for dependents in the coming year, but they will still be paying less than a quarter of the amount of the premiums.

In the coming year, we are recommending that the Town use a sizable amount from the reserves of the various funds. In the case of the General Fund, that appropriation is higher than in the past; however, at no time in the past have the General Fund reserves reached \$5,000,000. Some of this use of fund balance is related to the construction of the new skate park, a one-time expense that needs about \$200,000 in General Fund reserves. Were it not for that \$200,000, the use of reserves would be around \$860,000, and we are comfortable with this number in view of the higher than normal fund balance.

As for the use of reserves from the three enterprise funds, we are comfortable with the amount recommended; however, we would suggest that the Electric Fund be closely tracked over the next year to determine if the additional electrical consumption by Sonoco does result in an increased profit in that fund. The Sewer Fund and Water Fund are gaining strength each year as debts are paid off reserves accumulate, providing more money to be dedicated to rehabilitation of the water distribution and sewer collection lines and treatment plants.

We are pleased to be able to recommend a budget that leaves the property tax at the current 40.82 cents per \$100 valuation rate. We do find it necessary to recommend an increase in the garbage fees to recover the cost of transporting garbage to the White Oak Landfill and to handle the ever increasing cost of yard waste. For 2012-2013, we are recommending that the Town add a charge to the Privilege License Fees to cover the Internet Sweepstakes Machines.

On the utility side, we recommend a 6% increase in both water and sewer rates, with a goodly portion of that increase going toward increasing the amount expended to address deteriorated water and sewer lines, improvements to the water treatment plant and repairs to the bridge leading to the wastewater treatment plant on Walnut Road. As for the electric rates, we are not recommending an increase at this time, but if Progress Energy continues to assess higher fuel costs as the year progresses, the Town may have no choice but to pass those higher costs on to its customers. The Town Board approved a rate increase in 2009, but when fuel rates declined at that time, we chose not to implement that increase, for the lower fuel costs offset the higher charge we paid for electricity. Now that fuel charges from Progress are rising again the Town may need to revisit this issue.

The financial position of the Town is stronger today than it has been at any time in the past. We had been carrying a heavier debt load than normal, but those debts are being paid off much more rapidly than new debt is being incurred. As the debts are paid off, it will provide the Town with adequate funds to undertake new projects, perhaps depending more on a "pay as you go" philosophy rather than upon financing agreements. There are opportunities to expand the level of services offered the citizens and business community. Over the past several years, the Town has been expending funds to provide better facilities for our employees and the public and better vehicles and equipment to improve service delivery. In the future, the emphasis may be more on the way we deliver services or changing our processes and procedures so that the Town is more responsive to the needs of those we serve. It is a changing time, particularly with information technology, and it is critical that the Town keep up with the changes in that area which affect the delivery and receipt of services.

During the 2011-2012 fiscal year, the Town went through an extensive process to find and hire a new town manager. When there is a change at the helm after more than 18 years, there will most certainly be changes in the way the job of manager is conducted. No two people are alike. The manager hired in 1994 came with certain skills and abilities that were needed at that time, and those seem to have served the community well. The manager hired in 2012 may have some of those same skills and abilities, but also has other and different skills and abilities, talents that are needed for 2012 and the years to come. As the outgoing manager, I have told many people that change is not a bad thing and that the organization is in need of certain changes and a change in focus and direction. The incoming manager will likely take what is good and expand upon it and address what needs to be changed and make this an even better organization. The outgoing manager leaves with confidence in the new manager and respect for the elected officials who have hired the new manager into the position. For now and in the future, I remain committed to this community and will be happy to assist the new manager and the elected officials in the years to come.

At the top of this memorandum, you will see the names of the incoming and outgoing manager, for both of us played a role in developing the budget. This document could not have been possible nor would it be of the same quality without the work of Finance Director Eddie Caldwell. He deserves a tremendous amount of credit for the work herein as well as the solid financial position of the Town of Waynesville. We are very fortunate to have Eddie Caldwell overseeing the funds of the Town, and it has been our pleasure to work with him on the development of the financial plan for the Town for 2012-2013. As I retire from this organization, I will miss him as great deal, not only as a fellow employee but as a close friend. As a private citizen of Waynesville, I will take great comfort in knowing that Eddie Caldwell is looking after the Town's finances.

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

Mayor and Board of Aldermen
Page Six

As I bring my 39 year career to a close, I think back to the preparation of the various budgets in which I have been involved during that time. Of the 34 that I have had the responsibility to present, I know that none have been perfect. There is always room for improvement, ways to achieve a better and more accurate document. Certainly the budgets of the past 4 to 5 years have been the most challenging in my career, for in my work that began in July, 1973 and which will end in June, 2012, I have never experienced a recession like the one we have experienced between 2007 and 2012.

I know that the new manager and town staff will want to improve the budget documents in the future, so we solicit your input and suggestions on ways that this financial plan can be of greater value to you and to the public. If there are ways we can make changes to improve the process, we would be most appreciative of hearing your ideas.

As we evaluate, discuss and digest the budget for the upcoming fiscal year, Eddie, Alison, Marcy 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.

1

**REVIEW OF TOWN BUDGET
ALL FUNDS
2011 - 2012 FISCAL YEAR**

2

**REVIEW OF PROPOSED
GENERAL FUND BUDGET
2012 - 2013 FISCAL YEAR**

3

**REVIEW OF PROPOSED
ENTERPRISE FUND BUDGETS
2012 - 2013 FISCAL YEAR**

4

**REVIEW OF PROPOSED
SERVICE FUND BUDGETS
2012 - 2013 FISCAL YEAR**

5

**PROPOSED LINE ITEM BUDGET
ALL FUNDS
2012 - 2013 FISCAL YEAR**

6

**STATISTICAL INFORMATION
AND EXHIBITS**

7

**MISCELLANEOUS ITEMS
ADDITIONS AND INSERTS
PERSONNEL INFORMATION**

8

BUDGET ORDINANCE

TO: Mayor and Board of Aldermen

SUBJECT: Review of 2011-2012 Budget

As we move toward the conclusion of the 2011-2012 fiscal year, we are able to make valid projections as to the revenues and expenditures for the full year. While the economy seems to be in recovery, it has been slow in coming; however, we are seeing some signs of growth again. We see new commercial construction underway and there are discussions about other projects being considered. The sales taxes are beginning to show some signs of growth as shoppers are spending, perhaps reacting to that pent up consumer demand that was absent the past three to four years while the recession raged. We had a mild winter, and the streets of Waynesville seemed busier than in any winter in memory.

During the 2011-2012 fiscal year, we found funds to provide Town employees a cost of living adjustment and to absorb a large share of the health insurance costs which have been steadily on the rise. As we have discussed many times, our employees are the most valuable asset we have, and it is imperative that we attempt to provide them with adequate compensation.

In order to provide better benefits to our personnel, the Town had to approach the budget differently than in the past. We felt going in that the budget would be much tighter than in the past with departments lacking the cushion they may have previously experienced. Costs were rising on some materials and supplies and gasoline and diesel fuel were leading the charge. To balance the 2011-2012 budget, we pledged a larger amount from fund balance than the norm. In doing so, I think most of us realized that it would be a year when we actually used a portion of the reserves we were pledging to achieve a balanced budget. In past years, though fund balance was pledged, we seldom dipped into reserves as the revenues normally exceeded expenditures. The General, Water, Sewer and Electric Funds remain strong, but we will be using a portion of the reserves to meet current expenditures in 2011-2012.

We are hopeful that the recession is indeed drawing to a close. Over the past four years, many local governments were forced to take drastic actions – eliminating jobs and furloughing personnel, reducing fringe benefits, curtailing services. Some local governments still face difficult decisions, and many will continue to be hard choices in the future. The Town of Waynesville was in a solid financial position when the recession commenced in 2007-2008, and as a result, we have been able to withstand the pressures better than some. We did eliminate nine positions, but we were fortunate to drop positions that were vacant so no one actually lost a job. We also maintained the pay levels and fringe benefits of our employees, and we were not forced to curtail programs or services.

**Mayor and Board of Aldermen
Review of 2011-2012 Budget
Page Two**

As we come to the close of the 2011-2012 fiscal year, the fund balances in the General Fund and Sewer Fund are at the highest level ever. The Water Fund has grown the past two years but still lags behind. The Sewer and Water Funds have been strengthened as we paid off debts for capital projects. We are now able to invest more money into the maintenance and repairs of the distribution and collection lines as well as the treatment plants. We have made headway addressing improvements identified in McGill's 2007 Study of the Water and Sewer Systems. At that time, there were needs totaling \$30 million by the year 2030, and we have approached that number with a mixture of low interest loans from the State and a "pay-as-you-go" basis.

The Electric Fund had rebounded from the financial difficulties of the 2003-2007 period and was doing well as we entered a new contract with Progress Energy in January, 2010. The Board had approved a 5.5% rate increase under the terms of the new contract, but that was never implemented as the higher rates were offset by lower fuel costs in late 2009. But then, fuel charges from Progress began eating away at the Town's profits, even as the price of coal and natural gas dropped. We are optimistic that when Sonoco places their new production facility on line, we will see electric sales and profits rise again. As the Board knows, the profits from the electric system are returned to the community in the form of capital improvements for public facilities and without the transfer from the Electric Fund to the General Fund, the property tax rate would have to be eleven cents higher. Still, we attempt to keep the electric rates to our customers very close to the rates charged by Progress Energy.

During the 2011-2012 fiscal year, revenues have grown in several areas. Fees related to development are on the rise and we are seeing construction taking place again. The percentage of property tax collections is up, and sales taxes are rising, not in dramatic fashion, but at least they are headed in the right direction again. Although water rates were raised last year, the revenues actually dropped for water, sewer and electric service, the latter probably related to the mild winter we had.

On the flip side, we have seen increases in the costs of materials and supplies, with the largest and the one with the most impact being fuel prices. When the cost of fuel rises one cent, it means an added \$1,000 in expenditures for the Town. When the cost rises \$1.00 per gallon as it has in the past year, the Town must pay an additional \$100,000. Other materials, such as pipe and concrete and chemicals have risen, and much of that increase is related to the higher fuel costs our suppliers must pay.

The Town is blessed to have an outstanding group of department heads and supervisors who spend the Town's money in a cautious and conservative manner. They have been good stewards of the public funds with which they have been entrusted, and the Town is in a great financial position because of the cooperation and dedication of the department heads and supervisors, Town Board and Town staff.

By no means should we say that the Town has been standing still during the past year! Considerable work has been carried out on installing new sidewalks, dealing with storm drainage issues, resurfacing streets and preventive maintenance of our road system to include asphalt crack pouring. Extensive renovations have been made to the interior and exterior of the Municipal Building. We have continued our work on replacing, rehabilitating and/or upgrading water and sewer lines and installing more radio-read meters. At Public Works, equipment sheds have been added and some paving done on the driveway surfaces at that facility. The Police Department has carried out an intense campaign against the abuse of prescription drugs and provided collection boxes for people to return unused prescriptions rather than falling into the wrong hands or being flushed to the wastewater treatment plant which might not be able to eliminate the effect of the drugs before discharge to the river.

Many hours have been spent by Town staff and with volunteers on plans and development of a skate park and other recreational facilities, in planning the South Main Street Corridor or on public art projects. Much time has gone into dealing with the changes that will occur when Haywood County closes the transfer station at Jones Cove Road and solid wastes must be hauled to the White Oak Landfill, a 34 mile round trip from our public works facility. We are dealing with a number of outside agencies on future activities, particularly with the Department of Transportation. There will be challenges with the improvements to Howell Mill Road and relocation of utility lines and the replacement of land the State will take from the Town for that project. We have begun working with representatives from Lake Junaluska as they weigh their future and the options available for them, one of which might be the merger with Waynesville and another being the transfer of their utility system to Waynesville. These issues will extend into future years and future budgets.

During the 2011-2012 fiscal year, an extensive process was carried out for the selection of a new Town Manager. The Town made significant attempts to involve the community, calling on the public for input on the direction for the Town in the years to come and the qualifications for the new manager. Following a highly competitive assessment process conducted under the direction of an outside consultant, the Town Board selected a new manager, Marcia Onieal, and she commenced work in late March. It will be a new era for the Town as a new manager will be in place for the first time in over eighteen years.

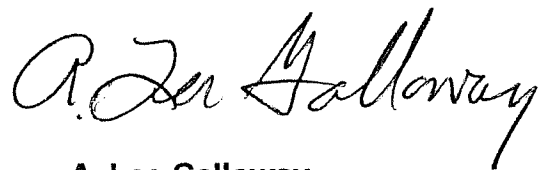
One of my goals has always been to leave a situation in better condition than the way in which it was found. As we bring the 2011-2012 year to a close, and as I complete my service as the Waynesville Town Manager, I feel that the Town is in much better shape than upon my arrival in March, 1994. Financially, the Town of Waynesville remains very strong, with the total of reserve funds higher than at any time during my eighteen years as the Manager of Waynesville and likely forever.

**Mayor and Board of Aldermen
Review of 2011-2012 Budget
Page Four**

The following pages show the anticipated results in each fund, comparing the revenues and expenditures budgeted for 2011-2012 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.

As always, if there are any questions about this portion of the document, I would ask that you contact us so that we may answer those questions and provide whatever information you might need.

Respectfully submitted,

A handwritten signature in black ink, reading "A. Lee Galloway". The signature is written in a cursive, flowing style.

**A. Lee Galloway
Management Advisor**

PART 1 - 2011 - 2012 ESTIMATED BUDGET

I. GENERAL FUND			
A. REVENUES	BUDGETED 2011-2012	EST. ACTUAL 2011-2012	DIFFERENCE
Real Estate Taxes - Town	4,187,350	4,257,680	70,330
Comment: Because it was a revaluation year, it was difficult to determine the actual property tax values and the tax revenues. Appeals and/or adjustments were less than expected and tax revenues from Waynesville Crossings Shopping Center continue to rise as the Brownsfield Adjustment is reduced each year.			
Real Estate Taxes - Municipal Service District - Downtown Waynesville	107,450	113,210	5,760
Comment: The revaluation also made estimates of the revenues from the Municipal Service District difficult to estimate. Growth in this area was higher than in other parts of the Town and County. Collections also ran well in the 2011-2012 year.			
Motor Vehicle Taxes	237,790	240,880	3,090
Comment: Collection percentages have increased in this area and with the economy on an upswing, the sale of new and used automobiles increased.			
Motor Vehicle Rental Tax	20,000	19,000	(1,000)
Tax Refunds and Discounts	(3,500)	(3,500)	0
Comment: Refunds are issued when people pay property taxes already paid by their mortgage company.			
Penalties/Interest/Advertising	29,100	43,600	14,500
Comment: Tax collections in 2010-2011 were lower than expected, and as people paid their back taxes in 2011-2012, the penalties and interest were higher.			
Local Option Sales Tax - 1 %	811,290	836,640	25,350
Comment: We are seeing an improvement here as the economy improves.			
Local Option Sales Taxes - 1/2 %	831,190	836,990	5,800
Comment: We are also seeing an improvement here as the economy improves.			
Additional 1/2% Sales Tax to Replace Reimbursements	380,180	408,820	28,640
Comment: This reimbursement has shown a higher growth rate than other taxes.			
Privilege License Tax	20,000	19,500	(500)
Cable Television Gross Receipts	134,610	138,110	3,500
Comment: Revenues for cablevision and satellite service grew slightly this year.			
Beer and Wine Tax	41,740	45,600	3,860
Comment: This revenue has been on a consistent decline for several years.			

PART 1 - 2011 - 2012 ESTIMATED BUDGET

REVENUES	BUDGET	EST. ACTUAL	DIFFERENCE
Court Facilities Fees	2,800	2,100	(700)
Franchise Taxes			
Comment: These revenue sources used to grow steadily, but in recent years they have been more unpredictable. More people are using their cell phones and even people have dropped their land lines, this revenue is up. The mild winter has meant lower electric and gas use and lower franchise taxes as a result.			
A. Telecommunications	270,210	287,310	17,100
B. Electric	390,080	359,790	(30,290)
C. Natural Gas	14,250	13,280	(970)
Powell Bill Revenue	318,820	342,480	23,660
Comment: Powell Bill revenues are tied to population and street mileage, neither of which grew last year. The higher price of gasoline has resulted in higher revenues for the State and that resulted in an increase for the Town in Powell Bill Funding.			
80% Bridge Reimbursements	0	4,850	4,850
Comment: Though the Hendrix Street Bridge is done, there was a last reimbursement.			
Solid Waste Tax	6,560	6,710	150
Comment: This was a new source of revenue in 2009-2010 and results from a \$2.00 per ton charge on everything disposed of at the landfill.			
Payments on Behalf of Firemen for Pensions	15,000	15,000	0
Federal Emergency Management Reimbursements (FEMA)	0	0	0
Powell Bill Interest Earnings	440	1,500	1,060
Comment: Powell Bill fund reserves remain low with little interest earnings.			
Police Grant - Others	141,820	110,010	(31,810)
Comment: Most of this is the grant funds for the full year in the COPS Program which allowed us to hire two full time officers for the Police Department. There were not as many grants available in 2011-2012 as in the past.			
Unauthorized Substance Funds	30,000	9,010	(20,990)
Comment: When funds are taken during drug raids or in connection with drug deals/sales, the funds are distributed back to the department involved in the police actions. Less funds were taken during the current fiscal year.			
Richland Creek Grant	0	0	0

PART 1 - 2011 - 2012 ESTIMATED BUDGET

REVENUES	BUDGET	EST. ACTUAL	DIFFERENCE
Richland Creek Action Committee Grants	0	0	0
Miscellaneous Grants	59,000	44,000	(15,000)
Comment: This is primarily the grant funds received through the Municipal Planning Organization for the South Main Street Study. Other grants were not forthcoming.			
Sale of Fixed Assets - Powell Bill Items	20,000	14,900	(5,100)
Comment: When items are purchased with Powell Bill Funds, the revenues for the sale of those items must be returned to the Powell Bill Account.			
Construction Classes	600	650	50
Comment: These are fees collected from individuals who take classes from Jason Rogers in the construction trades.			
Building Permits	115,000	121,000	6,000
Comment: Construction was slow in 2009-2011, but it starting to increase again. The biggest boost was from the permits for Belks/Michaels/Pet Smart and Sunoco.			
Planning Fees	8,000	1,500	(6,500)
Comment: There have been few requests for special permits or subdivisions review as development continues to be slow.			
Rezoning and Annexation Fees	2,000	0	(2,000)
Comment: With the LDS just adopted, we do not expect many fees for rezoning.			
Homeowners Recovery Fund	-500	-200	300
Comment: There is a fee charged for each new home to go to a State fund, and there simply were not many new homes or major additions this past year.			
Civil Penalties from Code Enforcement	0	360	360
Comment: This is a new item in the 2011-2012 budget with Code Enforcement now assessing civil penalties to try to encourage people to comply with the Town codes.			
Connection and Reconnection Fees	48,000	58,000	10,000
Comment: Unfortunately, these fees remained higher than normal due to the poor economy and the economic conditions for many of our citizens and customers.			
Late Payment Penalties	21,500	22,000	500
Comment: Although the economy is improving, there are still those who run late with payments and must pay late payment penalties.			
Charges to the Water Fund	218,610	218,610	0
Charges to the Sewer Fund	179,290	179,290	0

PART 1 - 2011 - 2012 ESTIMATED BUDGET

REVENUES	BUDGET	EST. ACTUAL	DIFFERENCE
Charges to the Electric Fund	378,190	378,190	0
Police Contract Services	66,000	60,000	(6,000)
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. There were few other programs which required police officers to be contracted.			
Fire Protection Charges	245,000	245,000	0
Comment: The County expanded fire districts in 2009-2010 and revenues rose. These remained stable in 2011-2012.			
Commercial Sanitation Fees	349,600	332,000	(17,600)
Comment: Revenues from commercial customers dropped in 2009-2011 and fell again in 2011-12. There were few new businesses and no increase in collections.			
Residential Sanitation Fees	349,000	349,000	0
Comment: The residential fees remained stable during the year.			
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	41,670	(4,330)
Comment: Revenue from dumpster rental dropped a little in 2010-2011, and took another drop in 2011-2012.			
Cemetery Lot Sales	20,000	13,000	(7,000)
Comment: In a poor economy, people do not typically buy lots until needed.			
Cemetery After Hours Call Out Fees	100	180	80
Comment: This is the charge for call outs on weekends and holidays.			
Columbarium Sales	1,200	1,350	150
Comment: We are seeing more interest in the columbarium niches now, and feel the sale of these niches will increase as cremation becomes more popular.			
Columbarium Openings	600	900	300
Comment: A fee is charged for opening columbarium and engraving doors.			
Cremation Lots	0	200	200
Comment: This is the charge for a space and to bury cremains at the cemetery.			

PART 1 - 2011 - 2012 ESTIMATED BUDGET

REVENUES	BUDGET	EST. ACTUAL	DIFFERENCE
Recreation - Memberships	320,000	325,000	5,000
Comment: We saw a decline in most recreation revenues last year, but believed the revenues for memberships would stabilize. Apparently it has.			
Recreation - Daily Passes	120,000	116,000	(4,000)
Comment: Daily attendance was down the past two years due perhaps to weather conditions and the economy. We had hoped it would return in 2011-2012.			
Recreation - Rentals	42,000	43,500	1,500
Comment: Rental fees showed a little growth in 2011-2012.			
Recreation - Department Services	40,000	23,500	(16,500)
Comment: Department services and fees for the same have continued to drop. There are fewer teams in various leagues but participation in other areas dropped also.			
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	95,000	95,500	500
Comment: This resource, mostly fees for programs, has remained stable.			
Recreation - Program Fees at Armory	7,500	6,400	(1,100)
Recreation - Rentals Collected at Armory	15,000	7,000	(8,000)
Comment: We lost a renter at the Armory and saw a drop in revenue as a result.			
Recreation - Child Care	0	10	10
Recreation - Commissions on Vending Machines	4,000	5,000	1,000
Comment: The Town moved out of the vending machine business and collects a share of the profits from the machines placed here by others.			
Recreation - Proceeds from Concessions	1,000	1,300	300
Comment: We receive a small amount from the sale of items at the center.			
Recreation - Playground	13,000	9,880	(3,120)
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	0	0
Contributions/Donations - Recreation	0	2,510	2,510

PART 1 - 2011 - 2012 ESTIMATED BUDGET

REVENUES	BUDGET	EST. ACTUAL	DIFFERENCE
Community Foundation Donation	0	0	0
Comment: When the Recreation Center was started, a special fund was established to receive donations. This fund normally provides donations from interest earnings, but in most years there are little if any earnings.			
Memorials	10,000	0	(10,000)
Comment: This was a new account in 2009-2010 where people donate toward the purchase of memorials for others for trees, benches, art work, etc.			
Public Art	14,800	6,000	(8,800)
Comment: These were donations made in support of the Public Art Program			
Public Art - Town of Waynesville	5,000	5,000	0
Comment: This is the Town's contribution to the Public Art Program.			
Public Art - Ticket Sales	0	0	0
Comment: This was a one time revenue resulting from the Public Art Program.			
Historic Pamphlet Sales	0	650	650
Comment: The booklet with historical homes remained popular.			
Miscellaneous	5,000	110,000	105,000
Comment: This is an account where we place revenue that does not fit easily in other categories. It can be erratic from year to year and hard to predict. The large sum this year is an insurance settlement on the bathroom building that burned.			
Rents	32,940	32,940	0
Comment: These are mostly the rents from two cell tower locations.			
Sale of Materials & Fixed Assets	31,000	24,000	(7,000)
Comment: We did not have as many items to sell in 2011-2012, so revenues were lower than in some other years.			
Parking Tickets	2,500	1,500	(1,000)
Comment: More and more second floor residents are parking on Main Street and we have increased parking enforcement to try and curtail some of that parking.			
Noise Ordinance Violations	200	100	(100)
Comment: This is a fine for excessive noise and may be paid much like a parking ticket. It has been helpful in reducing the loud radios on Main Street.			
Cash - Over and Short	0	50	50
Bad Check Charges	600	1,540	940

PART 1 - 2011 - 2012 ESTIMATED BUDGET

REVENUES	BUDGET	EST. ACTUAL	DIFFERENCE
Investment Earnings	1,500	0	(1,500)
Comment: Interest rates remain very low providing little investment income. We also deduct bank charges from interest earnings, meaning almost a wash in this account.			
ABC Store Sales Distribution	60,000	60,000	0
Comment: The ABC Store is only allowed to retain a certain percentage of their earnings and they had been exceeding that amount. They paid the backlog during 2010-2011, and this is a more typical revenue.			
ABC Distribution - Law Enforcement	8,320	6,740	(1,580)
ABC Distribution - Rehabilitation	4,790	4,210	(580)
Transfer from Water Fund	103,100	103,100	0
Comment: We transfer a portion of the water revenues after fund balance is deducted to the General Fund.			
Transfer from Sewer Fund	77,930	77,930	0
Comment: We transfer a portion of the sewer revenues after fund balance is deducted to the General Fund.			
Transfer from Electric Fund	1,275,600	1,275,600	0
Comment: In 2010-2011, the Electric Fund was in great health, and we recommended a larger transfer than normal. We may need to look more closely at that next year, but the Electric Fund retains almost \$1.5 million in reserves.			
Fund Balance Appropriated-Powell Bill	151,880	113,480	(38,400)
Comment: We proposed taking more from our Powell Bill Reserves to allow more asphalt work in 2011-2012 as we attempt to catch up with the damages from the two consecutive severe winters.			
Fund Balance Appropriated	812,410	474,440	(337,970)
Comment: We anticipated a large transfer from fund balance, but the actual transfer will be considerably less than expected.			
TOTAL GENERAL FUND REVENUES	13,369,440	13,123,050	(246,390)

PART 1 - 2011 - 2012 ESTIMATED BUDGET

B. EXPENDITURES	BUDGET	EST. ACTUAL	DIFFERENCE
Governing Body	159,330	152,540	(6,790)
Comment: The amount budgeted for Health Insurance was greater than needed as there was a delay in the certification of election results.			
Administration	949,320	928,140	(21,180)
Comment: Health insurance reimbursements were less than anticipated, legal fees were under budget, Workers' Compensation premiums were less than expected and postage costs were below estimates.			
Finance Department	849,690	785,640	(64,050)
Comment: Wages and Fringe were underspent due to several personnel changes in this department, accounting fees were below estimates and capital expenditures are being delayed with the switch to cloud computing.			
Public Buildings	976,400	966,860	(9,540)
Comment: Wages and fringe slightly less than expected. Electrical costs were under amount budgeted as was the contracted services for janitorial service.			
Horticulturist (excludes wages & fringe which shows in Public Buildings)	42,600	41,000	(1,600)
Police Department	3,445,450	3,389,660	(55,790)
Comment: Wages and fringe are close to what was anticipated, the cost of medical reimbursements below what was budgeted. Workers' compensation premiums fell below budgeted amount as did cost of various other insurances.			
Miscellaneous Police Grants	80,000	40,000	(40,000)
Comment: State and federal government grants were not as plentiful.			
Fire Department	929,330	930,290	960
Comment: Wages & Fringe benefits exceeded budget due to part time personnel filling in when we had vacancies. This was offset by lower costs for Workers' Compensation and other types of insurance and for electricity.			
A. Emergency Responders	12,240	8,920	(3,320)
Streets and Sanitation	2,308,030	2,316,550	8,520
Comment: Wages and fringe were less than what was budgeted, as was the cost of electricity. Cost of materials and supplies and equipment repair has exceeded what was expected which offset savings in other accounts.			
Powell Bill	490,700	477,210	(13,490)
Comment: Department spent extra in continuing to address roads which were left in poor condition after the severe winters of 2010 and 2011. Cost of materials and supplies exceeded budget but that was offset by deferring purchase of vehicles.			

PART 1 - 2011 - 2012 ESTIMATED BUDGET

B. EXPENDITURES	BUDGET	EST. ACTUAL	DIFFERENCE
Cemetery			
Comment: Costs very close to estimates.	119,000	118,120	(880)
Planning and Code Enforcement			
Comment: Wages and fringe are slightly higher than budget as was professional services in connection with the South Main Study.	289,860	290,470	610
A. Building Inspectors/Code Enforcement Officer			
Comment: Wages and Fringe higher than expected due to some new certifications and the need to hire some part time help for electrical inspections. Unemployment costs exceeded budget.	223,250	232,640	9,390
Special Appropriations			
Comment: Higher collections of property taxes in the Municipal Service District means a larger reimbursement to the Downtown Waynesville Association from this account.	223,890	228,590	4,700
Parks and Recreation			
Comment: Wages and Fringe were under what was budgeted, as were Workers' Compensation premiums and fees to referees and officials. Cost of electricity was much lower but all savings were offset by higher building maintenance costs and the expense of Capital Improvements.	2,212,350	2,187,920	(24,430)
Recreation - Special Projects			
Comment: We anticipated a grant for a project along the banks of Richland Creek, but it was not awarded. Expenses for recreation programs down with fewer participants.	58,000	28,500	(29,500)
Operating Transfers to Other Funds			
A. Transfer to Capital Projects Fund - Fire & Police Projects	0	0	0
TOTAL GENERAL FUND EXPENDITURES	13,369,440	13,123,050	(246,390)
C. GENERAL FUND SUMMARY	BUDGET	EST. ACTUAL	DIFFERENCE
REVENUES	1,369,440	13,123,050	246,390
EXPENDITURES	1,369,440	13,123,050	(246,390)
DIFFERENCE	0	0	0

PART 1 - 2011 - 2012 ESTIMATED BUDGET

II. WATER FUND			
A. REVENUES	BUDGET 2011-2012	EST. ACTUAL 2011-2012	DIFFERENCE
Water Charges	2,449,000	2,341,000	(108,000)
Comment: Although we increased water rates by 5 %, there has not been an actual 5% increase in revenues. The rate increase generated less than half of expected. This could be due to conservation or larger customers repairing leaks.			
Water Taps/Connection Fees	40,000	30,000	(10,000)
Comment: There have been some tap fees related to the commercial construction at the Waynesville Commons Shopping Center.			
Impact Fees - New Connections	12,000	8,000	(4,000)
Comment: The new construction generated some capacity fees for the system.			
Miscellaneous Revenues	1,500	1,800	300
Sale of Materials/Supplies/Fixed Assets	75,000	3,850	(71,150)
Comment: The plans to sell some white pine from the Watershed did not come about due in large part to the depressed market for any timber.			
Contributed Capital	0	0	0
Investment Earnings	100	0	(100)
Comment: Earnings are small and offset by banking service fees.			
Transfer from Electric Fund	103,100	103,100	0
Comment: The Electric Fund made a transfer to the Water Fund to assist it with meeting its obligations.			
Fund Balance Appropriated	178,870	104,930	(73,940)
Comment: Had the 5% rate increase delivered the revenues expected, it would not be necessary to use any fund balance; however, the water revenues did not come to pass and we will need to use a portion of the fund balance to meet budget.			
TOTAL WATER FUND REVENUES	2,859,570	2,592,680	(266,890)

PART 1 - 2011 - 2012 ESTIMATED BUDGET

B. EXPENDITURES	BUDGET	EST. ACTUAL	DIFFERENCE
Water Maintenance	1,364,490	1,295,220	(69,270)
Comment: Wages and fringe benefits less than expected due to several personnel changes and vacancies. Debt payments on the Dayton Drive Water Project were anticipated for 2011-2012, but will not have to be paid until 2013.			
Water Treatment	1,161,370	963,750	(197,620)
Comment: Wages & fringe benefits are lower than expected due to some personnel changes and vacancies. Treatment Chemicals purchase at less cost than expected. Contracted services underspent by \$75,000 since we did not award a contract to cut white pines in the watershed. We anticipated paying 20% of the cost of repairs to the concrete water basins, but the engineer does not have that project ready to construct.			
Administration and Finance	230,610	230,610	0
Debt Service	0	0	0
Contingency	0	0	0
Transfer to Other Funds:			
To General Fund	103,100	103,100	0
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	2,859,570	2,592,680	(266,890)
C. WATER FUND SUMMARY	BUDGET	EST. ACTUAL	DIFFERENCE
REVENUES	2,859,570	2,592,680	(266,890)
EXPENDITURES	2,859,570	2,592,680	266,890
DIFFERENCE	0	0	0

PART 1 - 2011 - 2012 ESTIMATED BUDGET

III. SEWER FUND			
A. REVENUES	BUDGET 2011-2012	EST. ACTUAL 2011-2012	DIFFERENCE
Sewer Charges Comment: We did not increase sewer rates and yet revenues dropped. We suspect this is related to conservation and leak repairs on water systems.	1,904,720	1,843,680	(61,040)
Sewer Taps Comment: The sewer tap revenues are primarily the result of Waynesville Crossings and the new construction underway at that shopping center.	20,000	15,000	(5,000)
Industrial Discharge Permits	500	400	(100)
Impact Fees 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.	0	0	0
Impact Fees - Flow Allowances - Other Systems Comment: These are Impact Fees the Board approved for new developments on the Junaluska Sanitary District and Clyde systems. They had slow growth too, and like Waynesville, had no capacity fees to collect.	2,000	0	(2,000)
Impact Fees - New Connections Comment: The Asset Management Study recommended capacity fees from new customers connecting to the system, and these are the capacity fees related to the Waynesville Crossings Shopping Center.	20,000	18,000	(2,000)
Miscellaneous Revenue	0	380	380
Sale of Materials/Supplies/Fixed Assets	500	5,550	5,050
Contributed Capital Comment: There are no grant funds received from outside sources.	0	0	0
Investment Earnings Comment: We do not expect more from investment earnings in 2011-2012.	320	0	(320)
Fund Balance Appropriated Comment: Expenses less than expected, so anticipated appropriation not needed.	140,760	43,230	(97,530)
TOTAL SEWER FUND REVENUES	2,088,800	1,926,240	(162,560)

PART 1 - 2011 - 2012 ESTIMATED BUDGET

B. EXPENDITURES	BUDGET	EST. ACTUAL	DIFFERENCE
Sewer Maintenance	726,590	654,930	(71,660)
Comment: Wages and Fringe Benefit Costs were significantly underspent due to several personnel changes and the lower earnings of new employees.			
Wastewater Treatment	1,090,640	999,740	(90,900)
Comment: Wages and fringe were slightly less than expected. The largest savings was in the cost of electricity and propane gas. Capital Improvement Costs were much less than had been anticipated.			
Administration and Finance	193,640	193,640	0
Contingency Appropriated	0	0	0
Transfer to Other Funds:			
To General Fund	77,930	77,930	0
Comment: We transfer a portion of the sewer fund revenues, after fund balance is deducted, to the General Fund.			
TOTAL SEWER FUND EXPENDITURES	2,088,800	1,926,240	(162,560)
C. SEWER FUND SUMMARY	BUDGET	EST. ACTUAL	DIFFERENCE
REVENUES	2,088,800	1,926,240	(162,560)
EXPENDITURES	2,088,800	1,926,240	(162,560)
DIFFERENCE	0	0	0

PART 1 - 2011 - 2012 ESTIMATED BUDGET

IV. ELECTRIC FUND			
A. REVENUES	BUDGET 2011-2012	EST. ACTUAL 2011-2012	DIFFERENCE
Electric Charges	7,964,260	7,343,290	(620,970)
Comment: Revenues from electric sales fell during 2011-2012 due to the especially mild winter that we experienced. There was not the severe cold and heavy snow we saw the past two winters.			
Security Lights	45,000	45,890	890
Comment: Rates will remain the same and revenues should as well.			
Street Lights	88,800	88,800	0
Comment: We charge other funds for street lighting and on Town property.			
Underground Service Installation	2,000	500	(1,500)
Comment: Construction is down and there were fewer requests for underground lines.			
Renewable Charge Revenue	47,580	42,560	(5,020)
Comment: This is the charge required under Senate Bill 3 and is paid to Progress Energy to assist them in meeting the 12.5% renewable energy level. We had to raise the rates during the year when Progress increased rates to us.			
Electric Pole Rental	13,700	13,700	0
Comment: These are charges made to other utilities for use of Town poles.			
Sales Tax Charges	204,270	190,000	(14,270)
Comment: As sales go up or down, so do the sales taxes that the Town must pay on the electricity sold. As sales dropped this year, the sales tax declined.			
Miscellaneous Revenues	3,000	3,000	0
Comment: There was very little revenue received that did not fit in another category.			
Sale of Fixed Assets	8,000	8,000	0
Comment: We expected to see the old pole truck sold, but it has been delayed.			
Investment Earnings	620	0	(620)
Comment: Earnings are low and are offset by banking fees.			
Fund Balance Appropriated	512,120	670,200	158,080
Comment: With revenues down and fuel costs up, we had to use more from reserves.			
TOTAL ELECTRIC FUND REVENUES	8,889,350	8,405,940	(483,410)

PART 1 - 2011 - 2012 ESTIMATED BUDGET

B. EXPENDITURES	BUDGET	EST. ACTUAL	DIFFERENCE
Electric Maintenance	1,231,290	1,247,900	16,610
Comment: Wages and fringe were down somewhat due to personnel changes and vacancies. We have experienced some high expenditures due to the expansion of Sonoco and the addition of two major transformers for that facility.			
Purchased Power	5,679,600	5,202,210	(477,390)
Comment: With the mild winter, the Town did not have to purchase as much electricity from Progress Energy.			
Renewables Energy Payment:	47,580	41,940	(5,640)
Comment: Under Senate Bill 3, every electric provider must achieve a 12.5% of electric generation from renewable sources by 2021. Waynesville is allowed to pay Progress Energy an amount to expend on that renewable energy. Our rate was increased in 2011-2012, but it may take several months to catch up.			
Sales Tax on Purchased Power	141,990	125,000	(16,990)
Comment: As sales fall, so too does the sales tax paid to the State.			
Bad Debt Expense	32,000	32,000	0
Administration and Finance	378,190	378,190	0
Comment: This is the charge to Electric Fund for the cost of services provided the Fund by General Fund personnel.			
Transfer to Water Fund	103,100	103,100	0
Comment: This is an amount paid to Water Fund to assist with meeting its needs.			
Transfer to General Fund	1,275,600	1,275,600	0
Comment: The Electric Fund has traditionally provided a subsidy or profit sharing to the General Fund. Without this transfer, replacing the amount of money in the General Fund would require a tax rate increase of eleven cents. We will need to watch this closely in 2012-2013 to see if Electric can provide this much money.			
TOTAL ELECTRIC FUND EXPENDITURES	8,889,350	8,405,940	(483,410)
C. ELECTRIC FUND SUMMARY	BUDGET	EST. ACTUAL	DIFFERENCE
REVENUES	8,889,350	8,405,940	(483,410)
EXPENDITURES	8,889,350	8,405,940	483,410
DIFFERENCE	0	0	0

PART 1 - 2011 - 2012 ESTIMATED BUDGET

V. PUBLIC WORKS OPERATION			
A. REVENUES	BUDGET 2011-2012	EST. ACTUAL 2011-2012	DIFFERENCE
Charges to Other Funds	267,860	250,470	(17,390)
Comment: Each department is charged a prorated share of the cost of this department based upon the square footage the department occupies at the public works facility. There will be a slight cost increase in 2011-2012.			
Miscellaneous Revenue	0	30	30
Investment Income	20	0	(20)
Fund Balance Appropriated:	65,000	65,000	0
Comment: With funds left over from prior year, Board allowed Public Works to use those funds for some additional storage sheds and for paving on drives of the facility.			
TOTAL PUBLIC WORKS REVENUES	332,880	315,500	(17,380)
B. EXPENDITURES	BUDGET	EST. ACTUAL	DIFFERENCE
Public Works Operations	332,880	315,500	(17,380)
Comment: Wages and fringe benefits are up to cover cost of living raise and higher contributions to the retirement system, but funding for a full time position has been cut to part-time to offset the increases. Other increases go to Maintenance and Repair of Building and of Equipment and for Capital.			
TOTAL PUBLIC WORKS EXPENDITURES	332,880	315,500	(17,380)
C. PUBLIC WORKS SUMMARY	BUDGET	EST. ACTUAL	DIFFERENCE
REVENUES	332,880	315,500	(17,380)
EXPENDITURES	332,880	315,500	17,380
DIFFERENCE	0	0	0

PART 1 - 2011 - 2012 ESTIMATED BUDGET

VI. GARAGE OPERATIONS			
A. REVENUES	BUDGET 2011-2012	EST. ACTUAL 2011-2012	DIFFERENCE
Charges to Other Funds	659,690	655,190	(4,500)
Comment: Each department is charged a prorated share of the cost of operating the Garage based upon the number of vehicles and equipment and the mileage placed on the vehicles. Costs will be up considerably in 2011-2012.			
All Other Revenue	0	600	600
Investment Income	0	0	0
TOTAL GARAGE REVENUES	659,690	655,790	(3,900)
B. EXPENDITURES	BUDGET	EST. ACTUAL	DIFFERENCE
Garage Operations	659,690	655,790	3,900
Comment: Wages and Fringe will be up slightly to cover cost of living increase and contribution to retirement system. Big increases are allowed for fuel, tires and materials and supplies and some for capital outlay.			
TOTAL GARAGE EXPENDITURES	659,690	655,790	3,900
C. GARAGE SUMMARY	BUDGET	EST. ACTUAL	DIFFERENCE
REVENUES	659,690	655,790	(3,900)
EXPENDITURES	659,690	655,790	3,900
DIFFERENCE	0	0	0

TO: Mayor and Board of Aldermen

SUBJECT: Proposed 2012 - 2013 General Fund Budget

The proposed General Fund Budget for the 2012-2013 Fiscal Year is hereby submitted for your review. The document calls for expenditures of \$14,186,410, which is an increase of \$816,970 from the initial 2011-2012 General Fund Budget of \$13,369,440. We are anticipating that our actual expenditures for the 2011-2012 fiscal year will be \$13,123,050, meaning the next budget will be \$1,063,360 or 8.1% more than what we expect to spend during the current fiscal year.

During the past several years, our budget numbers in the General Fund have remained relatively constant. But in Fiscal Year 2013, the budget will see a significant increase due to a variety of reasons which will be discussed in the course of this document. For your information, I am listing the following General Fund budgets which are or have been proposed:

2008 – 2009	\$ 13,396,910
2009 – 2010	\$ 13,034,800
2010 – 2011	\$ 13,393,900
2011 – 2012	\$ 13,369,440
2012 – 2013	\$ 14,186,410

While there was little variation during the recession years of 2008-2012, there will be substantial change in the amount proposed for the FY 2013 General Fund budget. While specifics will be discussed in more detail in this document, in large part, the increase can be tied to three areas - the construction of the skate park, the requirement that the Town must transport solid wastes to the White Oak Landfill and granting a cost of living adjustment for town employees with related fringe benefit costs.

We are seeing more signs of economic recovery, but the unemployment numbers in our area have remained high due to the depressed construction market and the negative impact the recession has had on the second homes market. Construction jobs, of which our economy is dependent, have been slow to return. Retail sales are showing an upward trend and the positive outlook in general has led some national retailers to construct facilities in Waynesville. With the much larger Belks and the addition of Pet Smart and Michaels at the Waynesville Crossings Shopping Center, all scheduled to open in Fall, 2012, we anticipate a boost in retail sales and sales taxes. Other companies are meeting with Town Staff and working on plans as they consider potential locations in Waynesville. We feel that there will be a substantial boost to the economy in FY 2013.

In the second part of this section, you will find comparisons of estimated revenues and expenditures for the current fiscal year with those proposed for the next fiscal year. There is a brief notation as to the major increases or decreases in various revenue sources or in the expenditures for each department. The budget narrative which follows will give more detail about these changes and attempts to explain any new programs or major differences in the 2012-2013 budget.

I. REVENUES

In the coming year, we estimate that **General Fund Revenues** will be \$11,486,170, and to meet anticipated expenditures of \$14,186,410, it will require the use of \$1,063,090 in General Fund reserves, \$180,780 in Powell Bill reserves and the transfer of \$1,456,370 from the Enterprise Funds. Over the past several years, we have used General Fund Reserves to pay down the costs financed on the new Fire Station, the Development Office/Police Station/Town Hall and to help buy the Dayco site out of bankruptcy. But the General Fund remains strong, with reserves approaching \$5,000,000 or close to 35% of the total fund. In the Powell Bill, we are continuing to catch up our street maintenance expenditures from the severe winters of 2010 and 2011, and propose using \$180,780 of the reserves which exceed \$600,000 in that account. The fund balance in the Electric Fund is such that funds should be available for a transfer of \$1,275,600, particularly when Sonoco goes on line with their new manufacturing addition and draw considerably more power from our system. This transfer helps keep the tax rate low for all our citizens and businesses. As the Water and Sewer Funds have become stronger, transfers to the General Fund in the amount of \$103,370 and \$77,400 respectively, are reasonable.

During 2011-2012, as the economy began to rebound, we saw an increase in the payments on property taxes, and there was an increase in revenues over the prior year. In our 2012-2013 estimates, we are showing a projected decrease. Under State law, the estimated percentage of collections for property taxes in a year may not exceed the actual percentage of collections during the year preceding the current year. In other words, the percentage of collections we estimate for 2012-2013 may not exceed the actual percentage of collections for 2010-2011. For Waynesville, collections in 2010-2011 were off, down nearly a percentage point over prior year collections. Even though collections are much better in 2011-2012, we must use the percentage collected in 2010-2011, and this will mean our property tax revenue will be estimated to decline by \$86,730.

In 2011-2012, the values used in property tax billings were from the revaluation, and the values in Waynesville came in almost flat. Typically, there is an increase in property values during revaluation, but we actually saw a slight decrease. As a result, the Town Board adopted a "Revenue Neutral Tax Rate" of 40.82 cents, and that is the rate we are recommending for the 2012-2013 fiscal year. In section 6 of the budget, you will see a comparison of the Waynesville tax rates with other communities, and you will find that our rate is lower than most others. We will be recommending other fee and rate increases as a part of this budget and did not want to recommend a tax increase for the coming year.

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

During the first three years of the recession, sales tax revenues declined a great deal, nearly \$350,000, but in 2011-2012, those began to grow again. It is projected that sales tax revenues will continue on the rise in 2012-2013 as the economy seems to be growing, and we estimate that those revenues will rise from \$2,082,450 to \$2,119,720. I would point out that in FY2008, the Town collected \$2,327,459 in sales tax revenues, so we are still a long way from returning to the robust days prior to the recession. And of course, our merchants are a long way from returning to those days as well. But at least the sales taxes and retail sales are on the rise again.

For 2012-2013, major changes in revenue sources in the General Fund would be as follows: Increases are expected in Sales Taxes (\$37,270), Privilege License Tax (\$100,500), Franchise Taxes (\$21,450), Miscellaneous Grants (\$143,840), Sanitation Fees (\$261,220) ABC Store Sales Distribution (\$40,000). There are several revenue sources which we expect to decline in the coming fiscal year, and these include: Property Taxes (-\$86,730), Powell Bill Revenue (-\$15,260), Police Grants (-\$51,010), and Miscellaneous Revenues (-\$105,000).

As indicated in the opening, the use of \$1,063,090 from the General Fund reserves would be necessary to balance the upcoming budget. In the 2011-2012 budget, we estimated using \$812,410 in reserve funds, but we feel that the actual use will be considerably less, perhaps around \$400,000. We are also suggesting the use of \$180,780 in Powell Bill reserve funds in 2012-2013, which compares with the initial proposal of \$151,880 in 2011-2012. We estimate we will actually use \$113,480 in Powell Bill reserves in the 2011-2012 budget.

Beginning in 2004, the Town began a difficult period with the billings from Progress Energy for the wholesale purchase of electricity. Our rates were set, but there were fuel charges which were tied to the cost of fuel for Progress Energy. Over these past eight years, the fuel charges have fluctuated quite a bit and it has often been difficult for us to anticipate what the true costs will be. We reached a point that our rate seemed to cover the fluctuations and have not had to raise the charges to our customers since June, 2009. Our Electric Fund reserves began to grow gradually in late 2009 as the cost of coal and natural gas dropped, but we are now being faced with fuel charge increases and seeing the reserves in this fund drop. As Sonoco Products comes on line with their expansion and higher electrical consumption, the reserves should grow again. We feel comfortable then in recommending a transfer of \$1,275,600 to the General Fund in the 2012-2013 budget, which is the same amount as in the current fiscal year.

The Electric Fund has traditionally made transfers to the General Fund and we have viewed that as a form of "profit sharing". The profits from the sale of electricity are returned to the citizens through the transfer, and were it not for the \$1,275,600 contribution, the property tax rate would have to be twelve cents higher to provide the same revenues. Over the years, the transfer has made it possible to have the Recreation Center, for the Town to share in the cost of the Parking Deck and for many other extras that could not have been provided solely with General Fund revenues.

We are also recommending that General Fund receive \$103,370 from the Water Fund and \$77,400 from the Sewer Fund.

II. EXPENDITURES

In the coming year, it is projected that **General Fund Expenditures** will total \$14,186,410, exceeding our anticipated expenditures for 2011-2012 by \$1,063,360, an increase of 8.1%. Over four long years, we have tried to hold expenditures in check while still delivering the same level of services that our citizens have come to expect. I believe our department heads and employees have done a phenomenal job in doing so, but as we are facing increased costs and there are programs and activities that the Town wants to do or that are being thrust upon us, the level of expenditures must increase.

First we consider the Town employees, and the FY 2013 budget allows a 3% cost of living adjustment for most full and part time employees. There will be some fringe benefit expenses that go along with the raise. We will see some increase in the health insurance costs under a new program where the co-pay is higher for prescription drugs. Employees could face a \$100 copay, but we have devised a program with Blue Cross-Blue Shield where an employee will pay \$10 for generic drugs and \$40 for name-brand drugs. The Town will pay the difference between \$40 and \$100 and any drug cost in excess of \$100 will be billed to Blue Cross-Blue Shield. Details on this program are provided in a separate report, but if the Town had simply renewed with Blue Cross-Blue Shield with the same benefits, the increased cost would have been around \$262,000. When we met with Blue Cross-Blue Shield, they indicated that the above alternative program would be available with an increased cost of roughly \$70,000. The Town simply cannot absorb the \$262,000 cost to maintain the same program and we had to find some alternatives.

In the 2012-2013 budget, we will be adding costs due to the County's decision to close the transfer station at Jones Cove Road and require the Town to haul solid waste to the White Oak Landfill. We are estimating that the increased costs of doing so will be about \$272,617. This includes the hiring of a driver who will shuttle full garbage trucks between Waynesville and the White Oak Landfill so that our collection crews do not experience down time while making the hour drive to and from White Oak. It also includes the capital equipment needed in terms of trucks and new axles.

In the study conducted by the Land of the Sky Regional Council, we learned that of the total sanitation department costs of \$1,446,494, the Town spends \$441,256 annually on the removal of yard wastes – grass clippings, bush trimmings, leaves, limbs and plants leftover from the garden. Further, the Land of Sky Study showed that the Town is collecting fees of \$577,000 to collect and dispose of garbage alone, yet we are spending \$687,366 in that work. Essentially this means that of our cost of \$687,366 for garbage, we collect fees of \$577,000. We are subsidizing the collection and disposal of garbage roughly \$110,000 annually. We are going in the hole on solid wastes and we are not charging anything for the high level of service provided in the collection and disposal of yard wastes.

In the 2012-2013 budget, we propose that the Town begin to address this matter with the implementation of higher fees and continued moves toward greater efficiency. Even with higher fees, we expect that the Town will continue to subsidize the service. We hope that during the fiscal year we can begin assessing the current solid waste program, including yard wastes, recycling and the collection of junk, to determine what changes need to be made to close the gap between the cost of service and the fees collected.

The final item to which we may attribute the sizable increase in the expenditures in the 2012-2013 budget is in the Recreation Department. The Board has expressed a desire to proceed with the construction of the skate park along Vance Street where the horse rink was once located. The estimated cost of the skate park is \$400,000, which includes an area for parking, something that was left off the earlier cost estimates. Of that amount, there are grants and donations which should cover approximately \$100,000 and based upon the discussion at the Board's Annual Retreat, another \$100,000 might come from the fees we are proposing to charge on video gambling or sweepstakes machines. The other half of the cost of the skate park is proposed to come directly from the reserves in the General Fund, which is part of the reason why the fund balance appropriation is as high as it is for 2012-2013. Regardless of the origin of the revenues to pay for the skate park, it still adds \$400,000 to the expenditures of the General Fund.

Other than the shuttle driver in the Streets and Sanitation Department, there are no other new employees proposed in the 2012-2013 budget in any fund. I would note that in the Police Department, the COPS grant that has provided two additional officers will expire, and those two officers will have to be provided entirely with Town funds. The only other change in personnel is a recommendation related to the horticultural department where we have funds to hire a landscape student from Haywood Community College for 20 hours per week. It is our recommendation that funds be provided to hire a student for a total of 25 hours per week. We feel that the work load of the horticulturalist is such that the additional hours by the assistant is well warranted.

In a few weeks, the North Carolina General Assembly will be reconvening in Raleigh. In last year's session, while considerable damage was done to local government, there were few unfunded mandates or additional costs assessed to us for any programs. We are in hopes of escaping unscathed when the Assembly meets this year.

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 2011-2012 compared with the amount we project for the 2012-2013 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 2012-2013 General Fund Budget calls for a **Fund Balance appropriation** of \$1,243,870 with \$1,063,090 coming from undesignated reserves and \$180,780 coming from Powell Bill funds. The amount coming from Powell Bill reserve funds has been built up over a few years to provide the Town funds to pay its 20% share of costs to replace bridges or undertake major projects. But for the next few years, no bridges are on tap for replacement, and we continue efforts at repairing and resurfacing our streets which have been severely damaged from the harsh winters of 2010 and 2011. The \$1,063,090 coming from the undesignated reserves of the General Fund is up over what was appropriated in 2011-2012, but a good part of the reason for the increase is attributed to the plans to construct the new skate park on Vance Street. With nearly \$5 million in reserves, we are comfortable recommending an appropriation that large. In most years we only spend a portion of the reserves appropriated to balance the budget.

In many communities, the fund balance is viewed as a rainy day fund or as a resource to be used to meet specific needs and make one time expenditures. We have used the fund balance to help the Town through a time when funds are particularly tight. It will take a few more years for the Town to regain the levels of sales taxes and franchise taxes that we enjoyed in the 2006-2007 fiscal year, prior to the recession. In the meantime, while we have such a large fund balance, it seems logical to use it to meet the needs of our departments and the community. Even with this appropriation, the General Fund reserves will leave the Town with a fund balance close to 30%.

On interfund transfers, we must watch the Electric Fund closely over the next year. If Sonoco's expansion results in the higher electric use we expect, the Electric Fund should strengthen and the transfer of \$1,275,600 should not be an issue. We do not want the reserves of the Electric Fund to drop below \$1,000,000. In a few years, the Town will pay off some debts funded by the Electric Fund - the \$227,050 annual payment to Haywood County on the parking deck ends in 2017 and the \$370,850 payment on the Recreation Center ends in 2018. The Electric Fund will then have \$600,000 that has been transferred to the General Fund. While the Town is presently in a strong and enviably solid financial position, over the next decade, as more debts are paid off in all funds, the Town's financial position will be even stronger. The long term picture for the Town is quite bright.

IV. TAXES AND FEES FOR 2012-2013

The 2011-2012 fiscal year brought property revaluation and values within the Town of Waynesville were down slightly. Other portions of Haywood County saw decline, but the property within the Town's Municipal Service District actually saw an increase in assessed value. Under State law, after a property revaluation, a local government must determine a "revenue neutral tax rate". That local government may raise the tax rate above that level, but the citizens must be informed as to what the rate would be to generate the same amount of revenue. The law does allow the Town to factor in growth in the tax base, using the average over a period to make that determination. For Waynesville, the "revenue neutral tax rate" for the 2012 FY was 40.82 cents per \$100 in valuation, and that is the rate that was recommended to the Town Board and which the Board approved. For the upcoming 2012-2013 fiscal year, we are recommending that same rate of 40.82 cents.

On July 1, 2012, Haywood County will close the transfer station at Jones Cove Road and the Town will need to haul garbage to the White Oak Landfill. This will mean higher costs to the Town of Waynesville, other municipalities and private haulers. The Board agreed to a study of our solid waste system by the Land of the Sky Regional Council, with the report submitted at the end of December, 2011. The study showed the increased costs to haul to White Oak and it also calculated the cost of providing each sanitation service offered by the Town – garbage, yard waste, recycling, junk collection and street sweeping. The report gave the Town several options to consider, but for the present and as long as there are no tipping fees on residential garbage, the best option is to haul to the White Oak Landfill. As noted earlier in this report, the current cost of hauling garbage is subsidized by \$110,000 from tax revenues, and we charge nothing for recycling, yard waste, junk or street sweeping. Haywood County has indicated that it will provide some level of reimbursement to the Town for the increased cost of hauling residential garbage to the White Oak Landfill. They have suggested a figure of \$15 per household or \$80,000 a year. There is no reimbursement for the increased cost of transporting commercial garbage.

The best way to reduce the cost of the sanitation operation is to reduce the volume hauled, especially what is transported to the White Oak Landfill. The volume recycled has grown but is below the average of other municipalities. We must find a way to increase the amount recycled, perhaps providing recycling containers to residents to serve as a reminder and to relieve them from purchasing the required blue bags. We might want to look at alternatives for yard waste, encouraging composting by citizens to reduce what the Town must haul away. The collection of junk, appliances and old furniture is not a major expense, but when landlords clean out apartments after a tenant leaves and pile truckloads of items at the curb, it is time consuming and costly for the Town. Perhaps the Town should consider a fee collected in advance for any item of this nature that is removed. There are many issues and possibilities for the Town to consider, but as indicated, with the high level of service and the ever increasing cost, this matter should be addressed.

It continues to be a challenge to provide recreation services to so many people who live outside the corporate limits with no assistance from Haywood County. We do not charge residents from outside the town or county any more than we charge citizens from Waynesville. The Department has made efforts to expand programming, expending funds to increase services, particularly for our more mature population, and continues to make adjustments to the fee structure in recreation to be more cost effective and to programs and activities to be more self-sufficient.

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; however, there remain seven 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, so they receive fire service and benefit from lower fire insurance premiums, yet pay nothing for the service. We have made a number of appeals to the County for this item to be returned to the County Commissioners, but it has lingered now for three years and the Commissioners have continued to allow many people in the seven areas the luxury of fire service and lower insurance premiums without compensation to the Town of Waynesville Fire Department for that service.

At the Board Retreat in February, there was discussion about the Sweepstakes Parlors around the State. The General Assembly tried to outlaw these, but manufacturers seem to find a loophole in the law and now the State Court of Appeals has declared that virtually all the gaming machines are legal. For years, Waynesville has not attempted to tax these machines, as they were viewed as illegal. With this Court decision, we propose that a tax be added to our Privilege License Tax Program for any and all of these internet sweepstakes machines. After extensive research on fees charged by other municipalities, it is our proposal that there be a \$1,000 location fee and a charge of \$1,000 per machine. These will be inspected by the Police Department which will then place a stamp on the machine and notify the Tax Collector that the machine may be permitted. We anticipate that this tax could result in \$100,000 in revenues. During the coming year, we would like to review the licensing fees for all businesses under our Privilege License Tax Program.

V. HIGHLIGHTS OF EXPENDITURES FOR 2012-2013

A. Cost of Living Adjustments and Retirement Contributions

A visit to a grocery store, gas station or shoe store will reveal that prices are on the rise. The Town Board granted our employees a pay increase in the 2011-2012 budget after they suffered through three years without a raise. In the 2012-2013 budget, we are recommending a cost of living adjustment of 3% to most full-time and part-time employees. As noted many times, our employees are the most valuable asset we have and it is one we need to compensate fairly. The cost of the increase, with fringe benefits, is \$166,260, but we feel this is a reasonable expense to reward employees for a job well done.

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 the **Local Government Employees'** or the **Local Law Enforcement Officers' Retirement Systems**. With the economic recession of recent years, the Retirement Systems experienced a decline in stock values and other investments at a time when there are growing numbers of retiring baby boomers. As a result, in 2010-2011 and again in 2011-2012, the Retirement System increased the amount of employer contribution. In 2012-2013, there will be a slight decrease in the required contribution, but expect future increases as more baby boomers retire. 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.

B. Employment Levels

During the four recession years, the Town eliminated 9 positions. In the course of that time, we were awarded grant funds to add two police officers, and those two officers will be paid entirely by the Town beginning in FY 2013. In 2012-2013, we will need to add a position in the Streets and Sanitation Department to shuttle trucks from Waynesville to the White Oak Landfill. We are estimating that there will have to be an average of three trips per day to White Oak and that the wastes for some days will have to be held in the trucks overnight. It appears that the best way to make this new process work is to hire one driver to shuttle full trucks so that the collection crews will not have to spend so much down time making the drives from Waynesville to White Oak. We are also recommending the addition of five hours per week for the part-time employee in the horticultural department. This change will bring the number of employees in the General Fund from 117 to 118.

During the 2009-2010 fiscal year, the Town was awarded a federal grant under the Community Oriented Policing Program. Under this grant, funding is provided for three years for the full cost of two police officers, and then, after the third year, the Town must take on the cost of the two officers. These officers will be fully funded through June, 2012, and in the FY 2013 budget, the Town will cover the full costs of these officers.

In this section of the budget, we often mention areas where additional personnel might be considered. In 2011, we added a part-time receptionist at the Municipal Building and she has been providing clerical assistance to the Human Resources Director, Margaret Langston. Long term, a full time person to assist Ms. Langston would be beneficial in the Human Resource area, but also in the area of Safety Management. We have added several new buildings with more specialized equipment, and it may be wise to hire a building maintenance superintendent to oversee and perform simple repairs and maintenance on these.

Another future need may be an employee to oversee Information Technology. Thus far, our investigation into this reveals that our broad contract with a computer maintenance firm is a better and more affordable option for the Town. The Police Department works with Haywood County to manage its IT systems. Even the League of Municipalities now contracts out its IT services. We are proposing a full scale study of the Town's Information Technology System and future needs in the 2012-2013 budget.

C. Fringe Benefits Costs

The greatest fringe benefit provided our employees continues to be health insurance, the cost of which has increased far in excess of the inflation rate over the years. In 2006-2007, we switched coverage from the League of Municipalities to Blue Cross-Blue Shield. After an initial three years of low claims, the past three years have seen very high claims, and this has forced our premiums up. In 2010-2011, we made changes in our policy, raising the deductible from \$500 to \$5,000, with the Town taking on the difference of \$4,500 in the deductibles. This led to a substantial savings over what the increase might have been, and our cost of absorbing the higher deductible has paid off. But our claims continued to rise in 2011-2012 and we were faced with a 17% increase for FY 2013.

Blue Cross-Blue Shield now offers a program where we can see a minimal increase, with the co-payments on drugs going to as much as \$100. After negotiations, we reached a compromise where the employees would pay \$10 for generic prescriptions and \$40 for name brand prescriptions. The Town will pay the cost of prescriptions between \$40 and \$100 so employees will not have to pay so much. A third party administrator will bill the Town for its share of co-payments weekly. More details on this new plan are presented in a separate report, but in essence, by taking this route, we are looking at an increase from Health Insurance of approximately \$70,000 annually. If we had simply renewed the policy with the same coverage, the increased cost would have been \$262,000.

At present, there is no charge to employees for their own health insurance, only for that of their dependents. In FY 2013, we are proposing that employees begin to pay a greater share of the health insurance costs. When premiums are increased, the insurance company might alter rates differently for different classes of employees depending upon the experience of that class. The rates for individual or employee-spouse or employee-children or the family coverage might go up at different percentages from one year to the next. The portion that employees pay has not changed in several years, and with varying increases to the different classes of employees, some employees are paying 12% of the cost of coverage, some are paying 13% and some are paying 24%. We propose bringing those paying the lowest percentages up to 16% of dependent cost in 2012-2013 and try to bring that higher over two or three years until all are paying 25% of dependent care costs.

Regarding retirement benefits, the Town has 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 free retiree health insurance for ten years if they have at least 10 years of service. Those hired after January 1, 2006, pay a bit more for dependent coverage and will find that retiree health insurance benefits will require varying levels of financial participation for those with less than 25 years of service. The employees in this latter group would have to have 25 years of service to receive free health insurance for up to ten years in retirement.

Our dental 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 decreases. We were pleased to learn that due to our improved experience with accidents, the Workers' Compensation premium will drop by a significant amount. The Town will receive some credits due to our long term participation in these programs.

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

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

D. Capital Outlay/Infrastructure Improvements Costs

For FY 2013, capital outlay appropriations in the General Fund are limited. We will make some capital purchases at the end of the 2011-2012 fiscal year which would have been in the 2012-2013 budget. We propose to spend just over \$700,000 in FY 2013, excluding street resurfacing, but of that sum, \$400,000 is designated for the skate park. The balance is comparable to what is in the current budget. In addition to the street paving, these numbers also exclude payments on the debt on capital projects. We try to hold our expenditures down on capital items and we do our best to maintain the vehicles and equipment, but at some point, these items need to be replaced for the safety and well-being of our personnel or for the satisfactory delivery of services. Too often, agencies will reduce capital outlay during the lean times, but that sometimes results in higher maintenance costs to keep vehicles and equipment in operating condition for too long.

There are two specific items to which we would call attention, a new fire pumper truck and a new rear loading garbage truck. In both cases, these items will be delivered during the 2012-2013 fiscal year, but the first payment on the loans for these units will not be due until the 2013-2014 fiscal year. In the case of the rear loading garbage truck, that should not be an issue, for in the 2012-2013 fiscal year, the Town will make final payment of \$82,876 annually on the two front loading garbage trucks. That expense can convert to the debt payment on the new rear loading garbage truck which is estimated at \$35,000

annually. We will not be paying off anything in the fire department in 2012-2013 to offset the debt on the new fire truck, which we estimate to be around \$50,950 annually for a ten year loan. It is noted that the debt on the fire truck will be close to the difference in the debt payments on the garbage trucks, so that may be from where the fire truck payment in 2013-2014 could originate.

For all Capital Outlay, including Powell Bill expenditures for streets and the debt payments on capital items, the total requested was \$3,605,890. Of that amount, \$2,435,450 has been funded and \$69,500 was permitted for expenditure in the 2011-2012 budget when departments were underspent. We moved \$58,000 out of capital outlay into Materials and Supplies or Professional Services, but the items were funded. Last, the \$425,000 fire pumper and \$135,000 rear loading garbage truck were permitted, but payment is not due until the 2013-2014 budget. Essentially, of the \$3,605,890 requested, \$3,122,950 was allowed. Of the \$482,940 in requests that were omitted from funding, \$175,990 came from Recreation and \$121,620 came from the Police Department.

We know department heads believe in the capital requests they submit and feel the items would assist in their ability to perform the work at hand or in maintaining or improving the services to citizens. It would not be possible for us to fund every request, and we are recommending the most critical items. In Section VI of this document, you will find a list of all capital outlay items requested and the amount that is recommended for funding. Each department head is asked to prioritize their requests, and you will see these numbers next to the items in Section VI. We have tried to honor those priorities as much as possible, though that could not be done in every instance.

At times we find needs that we are unable to meet with current revenues, and we must buy that equipment through Lease-Purchase Finance Agreements. In the General Fund, it is noted that we will be purchasing a fire truck and a rear loading garbage truck for which lease-purchase financing will be required, but the first payment will not be due until the 2013-2014 budget. There are no other facilities or equipment in the General Fund that will require financing in the coming year. The debt for the new fire truck and garbage truck should total \$560,000. In that regard, it is noteworthy that during the coming fiscal year, the General Fund will be paying off \$1,306,710 in debt on the Recreation Center, Fire Station, Police/Development Office, Parking Deck, Police Cars, Fire Truck, Garbage Trucks, Brush Truck, Dump Truck and Exercise Equipment at the Recreation Center.

As noted previously, the Town will be securing a new rear loading garbage truck to transport solid waste to the White Oak Landfill and facilitate the County's decision to close the transfer station at Jones Cove Road. The Town will also begin collecting recycling in a rear loading truck rather than a flat bed truck, and this will likely reduce the number of daily trips to the recycling disposal area at Jones Cove Road. During the coming year, the Town should study ways to increase recycling, and that might lead to an expense to provide residents with roll out recycling carts or bins which have been shown to contribute to higher recycling participation. As pointed out, the process of collecting and disposing yard wastes is expensive and along with the collection of junk needs to be scrutinized during the coming year. The Town needs to determine if there are not more efficient and less costly ways to provide these services or if it is desirable to alter the level of service or assess additional fees for that service. As we have learned, Sanitation is a very expensive operation that takes a large portion of the budget and it is subsidized heavily by tax revenues.

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

E. General Operating Expenditures

During the recession, we have been somewhat amazed and disappointed that the costs the Town pays for goods has not declined as the revenues received have declined. So much of the increases we have seen in the price of materials and supplies, asphalt, concrete, pipe, tires and auto supplies, relate to the increasing cost of petroleum. During times when the cost of petroleum drops, though, we seldom see a reduction in the price we pay for these items. The cost of gasoline and diesel fuel this past year will take most of what we have budgeted for fuel, and we will seek more in 2012-2013 when we will buy an extra 15,000 gallons of fuel to haul wastes to the White Oak Landfill. But it takes a lot of fuel to operate more than 100 vehicles which make up the Town's fleet, 120,500 gallons annually, and when fuel goes up 1 cent, it will mean an increased expense of \$1,250.

In the 2012-2013 budget, many departments requested increases in Materials and Supplies. We have tried to hold the line on these items in recent years, but as we are seeing price increases in all areas, we have granted some increases in these areas. We are asking department heads and supervisors to accomplish more, but the funds are limited. We will be placing more emphasis on setting priorities and sticking to those priorities during the fiscal year. For new items that arise, we will reassess the priorities and see if they need to be adjusted to accommodate new requests. As always, it will require skills in diplomacy as we explain to citizens why some projects cannot be accomplished in the time frame they might desire. And some patience on the part of the Manager and elected officials as well as citizens might be needed as well.

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

F. Miscellaneous Costs

The **Professional and Contract Services** will be close to the same in FY 2013. We are suggesting some studies which we feel are needed and warranted. In the Administrative area, we ask for \$25,000 to expand and improve the Town's web site. In addition, we request an appropriation of \$20,000 for an outside study of our Information Technology systems. In the Planning and Code Enforcement Department, funds are budgeted for a study of the Historic Main Street (\$15,000), the North Main/Walnut Street area (\$20,000) and the question of taking in the Lake Junaluska area (\$20,000).

The new items are offset by items eliminated in FY 2013. We will not have the expense for the consultant in the manager search process not the cost of the Town Board elections reimbursed to Haywood County. And in the Planning and Zoning Department, the South Main Street study will be final, and we do not expect to repeat the study by the Land of the Sky Regional Council on the Sanitation operations.

In 2012-2013, we recommend that the Town maintain \$100,000 for distribution to various agencies and non-profits for their operations. As always, we support full funding of the Downtown Waynesville Association, one of our greatest economic development tools. 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 this report is for **Debt Service**. In FY 2012, we paid off a loan on telephone systems for town facilities and in FY 2013 we will pay off loans on front loading garbage trucks and police vehicles. We propose new lease-purchase finance agreements for a fire truck and rear loading garbage truck in FY 2013, but the first payment on those will not be due until FY 2014. A list of all town loans and payment information may be found in Section VII. The following are debts to be funded in 2012-2013:

1. the fourteenth of twenty years to Home Trust Bank on Rec. Center (\$370,850),
2. the tenth of fifteen payments to Haywood County for a parking deck (\$227,050),
3. the sixth of fifteen years on the BB&T loan for the fire station (\$93,700),
4. the fourth of forty years to Rural Development on the fire station (\$108,700),
5. the fifth of twenty years to Wachovia loan on the police station (\$211,340),
6. the fifth of five years to RCB on the front loading garbage trucks (\$82,900),
7. the third of three years to Sun Trust Bank on police vehicles (\$61,870),
8. the second of ten years to BB&T on a fire pumper truck (\$45,500),
9. the second of four years to TD Bank on three streets trucks (\$63,200) and
10. the second of three years to Home Trust Bank on exercise equipment (\$42,000).

VI. NOTEWORTHY ITEMS

One of the greatest parts of the Town's General Fund budget is in the area of wages and fringe benefits. Approximately 60% of the costs of the General Fund go for the earnings and benefits provided the 118 full time and more than 60 part time personnel who serve in this division. At the same time, it must be said that one of the greatest parts of the Town's operation are the personnel who work to deliver services to the citizens of the town.

In the 2012-2013 budget, we are proposing a 3% cost of living adjustment for most of our full and part-time employees. As they face rising costs to provide for themselves and their families, we feel an obligation to help them meet those higher costs. We are also making recommendations for an adjustment to the health insurance program that will lead to a lower increase to the Town, and in the area of premiums, we will be looking to our employees to help take on a larger portion of costs for dependents. We have been able to continue the benefits granted to our employees, maintaining their health, dental and life insurance coverage, assured the contribution to the Retirement Systems and the 401k plan and provided the employees with longevity and year-end bonuses on which they depend.

It was rewarding to see the adoption of the revised Land Development Standards in the 2010-2011 fiscal year, and it is satisfying to see the new development that is taking place or under consideration as a result. New construction is underway at the Waynesville Crossings Shopping Center and other projects are being considered along South Main Street, Russ Avenue and at Ingles Shopping Center. The adoption of the South Main Street Corridor Study may assist with traffic flow and aesthetic improvements along that well traveled route. We continue in our optimism that the great recession may be drawing to a close and that the local economy will begin to pick up speed once again.

In the coming year, studies are planned to improve operations, to expand the services we provide citizens and to assess the community and its future. In that regard, there are funds for improvements to the web site, to make it more responsive to the needs and desires of the public and to also be a better tool to convey information to the public. We will assess the entire information technology system, trying to improve the link between departments and systems rather than letting each department go their separate way. We want to study the Downtown Historic District as well as the neighborhood bounding North Main and Walnut Streets. And as the Lake Junaluska community conducts its study on its future, with possible approach to Waynesville for annexation, we are proposing funds for the Town to conduct its own study to determine what is best for the Town and its citizens.

Sanitation operations will certainly be different during 2012-2013, and while we have tried to anticipate the changes that must be made, there will no doubt be alterations which should be made during the year. A new employee will be hired to shuttle full garbage trucks between Waynesville and the White Oak Landfill, and there will potentially be changes in the collection routes or collection days as we continue to make adjustments to become as efficient as possible. Changes will be made to the recycling program once the new rear loading garbage truck arrives and an assessment should be made for collection of recycling, yard wastes and junk in the future.

Haywood County's decision to privatize the landfill and close the transfer station was done with little regard for the higher costs to municipalities and private haulers. As they reconsidered their action, the County has indicated a willingness to assist with the increased cost for municipalities of transporting solid wastes to the White Oak Landfill. Now they have retracted that somewhat, offering to help only with the increased cost for residential customers. The County has offered a sum of \$15.00 per household to assist with the higher costs and that would be a total of \$80,670 annually. We anticipate our increased cost to transport wastes to White Oak to be approximately double that amount, but we are glad to have any financial help from Haywood County and hope it will continue in the future.

The fire department is requesting the purchase of a new fire pumper truck. When we purchased a new truck in 2010, it was our intention to move the 1988 Ford fire pumper to become a second line, backup truck. Unfortunately, that unit has encountered recurring mechanical problems and we have concluded that it would be best to replace it now rather than incur a continual string of expensive repairs. We will continue our efforts with Haywood County to establish fire districts in the seven areas that the Waynesville Fire Department serves in areas outside of the Waynesville Fire District. Many of the residents and home owners of those seven areas are receiving fire service without compensation to the Town of Waynesville, and they are enjoying reduced home insurance premiums when they are not paying for that benefit.

One of the comments heard most often about Waynesville is what an attractive town it is. A large part of that is due to the work of the horticulture department which has primarily consisted of one full time employee and what help he can borrow from the Streets or Recreation Departments from time to time. In 2011-2012, we granted some part-time help to assist during busier portions of the year, and the horticulture department has used that help to expand and improve performance. In the 2012-2013 budget, we are asking that the hours of part-time help be increased from an average of 20 hours per week to an average of 25 hours per week. Although a full time person had been requested, the most we felt comfortable in doing at this time was to grant an average of 25 hours per week.

During the past year, we have made extensive renovations and improvements to the Municipal Building. Approximately \$100,000 was spent on replacing the drive-thru window and repainting any portion of the exterior that is not brick. In addition, extensive work was done to repair cracks in the mortar of this structure which was built in 1917 and to replace the deteriorated stucco on the west portion of the building. With repairs to the membrane roof of the building, we feel we have sealed the building from further water damage. Then we began making some of the repairs needed to the plaster on the interior of the building, repainting much of the first floor for the first time since 1989 and replacing a portion of the carpet which was installed in 1994. We are replacing a good bit of the furniture in the offices, much of which has been with us for three decades.

After more than a decade of discussion and the development of a design plan by one of the most noted skate park design firms in the country, the Town Board authorized the construction of the Waynesville Skate Park. Construction on this facility should begin during 2012-2013 at a cost of approximately \$400,000. Of that amount, an estimated \$200,000 will come from grants and donations and the Town will fund the balance.

We have included the largest appropriation from fund balance in memory, with a figure of \$1,063,090 designated to balance the budget. But the Town has approximately \$5,000,000 in fund balance and of the amount appropriated, \$200,000 is specifically for the skate park, a one-time, non-recurring expenditure. And traditionally, the Town seldom spends the amount that is appropriated from fund balance, it is usually more a number to balance the budget rather than an amount that will actually be spent. Our General Fund remains very healthy and the balances are at an all time high, so we are comfortable recommending this amount from fund balance.

There is one other item regarding fund balance that should be mentioned at this point. Because of the health of the fund balance in General Fund, we proposed making a loan of \$400,000 from the General Fund to the Water Fund to pay for the costs of some structural improvements at the water treatment plant. Some of these improvements are for repairs to the concrete walls surrounding the detention basins, while other funds will be used for Valves in the filter chambers and painting of the pipe gallery. These three projects have an estimated cost of \$498,000, with \$400,000 coming as a loan from the General Fund and \$98,000 coming directly from reserves accumulated in the Water Fund. Without the loan from the General Fund, we would be required to go to the Local Government Commission for approval and then we would place the loan with BB&T, the financial institution that has a lien on the water plant for a loan made to make the lab expansion. We felt it would be simpler to have General Fund loan the \$400,000 to the Water Fund and let Water Fund pay back the General Fund \$100,000 annually over the next four years.

VII. SUMMARY

We are seeing improvements in the economy as sales taxes rise, and we view that as the result of people spending more money for goods and services. The unemployment rate has been declining for many months, and when people have jobs, they tend to travel and spend more money. Unfortunately, the second home market remains flat and that means so many people in our area who are in the construction industry continue to face economic challenges. We are seeing more commercial construction, so perhaps that will lead to employment opportunities for those who have their livelihood in the construction field. But the construction projects and plans for other projects give cause to view a brighter picture for Waynesville in the months and years to come.

Our greatest assets are our employees, and we are providing them with a cost of living adjustment in the 2013 fiscal year. We have maintained the health insurance benefits they enjoy as well as the other fringe benefits that are part of our compensation program. We are blessed with wonderful employees and we believe they should be rewarded for a job well done.

We will also be maintaining and/or improving the level of services provided citizens of our community in the adoption of this document; however, to do so will come at a cost, particularly in the area of sanitation fees. Even though Haywood County is willing to assist with some of the costs of transporting wastes to the White Oak Landfill, Waynesville offers a very high level of sanitation service that is heavily subsidized by property taxes.

Funds are provided to assure that we have well trained employees to deliver the level of services that our citizens have come to expect. And we will certainly provide our personnel with the necessary equipment to carry out their duties.

In an age that is oriented more and more to the internet and information technology, we will be improving the Town's web site to expand communications with the public and to allow citizens more and easier options to secure information and to conduct business. And we will be researching our own information technology system to assess whether there are better ways to operate the networks between departments and the outside world and determine if there are better ways to manage these systems.

The Board has been generous in providing funds so that the Town may construct excellent facilities. We have a recreation center, a fire station, a police station/development office that are envied by others, and we made strides in upgrading and modernizing the former Hazelwood Town Hall and the Municipal Building. But there are other improvements that need to be made at the Municipal Building, at Public Works, at the old Armory and even at the Recreation Center which is approaching 14 years old. When an organization has as many facilities and the infrastructure valued in the multi-millions of dollars, there will always be expenses and improvements and renovations to be made.

In a community that is becoming more heavily populated by more mature citizens, the Town Board has continually shown its interest in young people. The commitment made toward recreational facilities has been a trademark of Waynesville Boards for many years, and the present Town Board placed its own finger prints on that tradition with its authorization to proceed with the plans to construct a skate park for Waynesville.

The Town has been fortunate to place qualified and capable department heads and employees in its workforce, and they have attempted to make their best recommendations for what they believe to be essential for the proper operation of their departments and to deliver the level of services our citizens want and expect. The Town Board has been generous in support for those operational costs as well as offering support for facilities.

Waynesville is a solid community – solid in the leadership provided by the elected officials and the many appointed Boards and Commissions which help administer various aspects of the municipal operation. The Town is solid in the managerial capabilities of the department heads and supervisors, and it is blessed with a solid group of dedicated and loyal town employees. There are few municipalities, counties or any organization that can boast of a team of this degree of excellence!

For the outgoing manager, this will be the final budget after more than 18 years of service. He believes that things work better in Waynesville than in any other place in which he has served over his 39 year career. He feels that he is leaving things in much better shape than when he took office on March 1, 1994. But he leaves knowing that the job is not done, that there are plenty of challenges and opportunities on the horizon. He leaves expressing his gratitude to the elected officials, members of boards and commissions, department heads and supervisors and employees for their support and cooperation during his years serving as the Waynesville Town Manager.

For the incoming manager, she also realizes there are challenges and opportunities ahead. While she continues to learn about the organization and the people who fill the various positions as elected officials, Board and Commission members and as employees, she already realizes she has a competent and qualified group of people with whom to face those challenges and to explore every opportunity. She is grateful to have been selected as the new manager and looks forward to working with the existing staff in service to the people of this community and those who visit here.

As you review the 2012-2013 budget and during budget work sessions, Finance Director Eddie Caldwell, Assistant Manager Alison Melnikova and the two of us welcome questions and input. We have worked jointly to prepare this budget but realize there is always room for improvement and ways to make the document better, so your suggestions are welcome. If need additional information, please do not hesitate to ask. We are anxious to work with you in making this a better process and welcome ideas you have.

Respectfully submitted,



Marcia D. Onieal
Town Manager



A. Lee Galloway
Management Advisor

PART 2 - 2012 - 2013 PROPOSED GENERAL FUND BUDGET

I. GENERAL FUND			
A. REVENUES	EST. ACTUAL 2011-2012	PROPOSED 2012-2013	DIFFERENCE
Real Estate Taxes - Town	4,257,680	4,170,950	(86,730)
Comment: Under state law, local governments may not estimate the percentage of collections higher than what they were in the previous fiscal year (2010-2011). Our collections were down that year, so our estimate of collections in 2012-2013 must be lower, even though we are exceeding that percent in 2011-2012.			
Real Estate Taxes - Municipal Service District - Downtown Waynesville	113,210	110,050	(3,160)
Comment: As with real estate taxes, we must use the collection percentages from 2010-2011, which were lower. The values in the MSD increased during 2011-2012 when other property values county wide dropped in the reappraisals.			
Motor Vehicle Taxes	240,880	248,800	7,920
Comment: Even though collections are on the rise and there are more new vehicles on the road, we must use the lower collection percent from 2010-2011.			
Motor Vehicle Rental Tax	19,000	20,000	1,000
Tax Refunds and Discounts	(3,500)	(3,500)	0
Comment: Refunds are issued when people pay property taxes already paid by their mortgage company.			
Penalties/Interest/Advertising	43,600	34,200	(9,400)
Comment: Tax collections in 2010-2011 were lower than expected, and as people paid back taxes in 2011-2012, the penalties and interest were higher. Collections in 2011-2012 were higher, so the late penalties should be down next year.			
Local Option Sales Tax - 1 %	836,640	849,180	12,540
Comment: We are seeing an improvement here as the economy improves.			
Local Option Sales Tax - 1/2 %	836,990	853,610	16,620
Comment: We are also seeing an improvement here as the economy improves.			
Additional 1/2% Sales Tax to Replace Reimbursements	408,820	416,930	8,110
Comment: This reimbursement has shown a higher growth rate than other taxes.			
Privilege License Tax	19,500	120,000	100,500
Comment: The revenue from the assessment upon video gaming machines will produce an estimated \$100,000.			
Cable Television Gross Receipts	138,110	139,500	1,390
Comment: Revenues for cablevision and satellite service should grow in FY2013.			

PART 2 - 2012 - 2013 PROPOSED GENERAL FUND BUDGET

REVENUES	EST. ACTUAL	PROPOSED	DIFFERENCE
Beer and Wine Tax	45,600	46,050	450
Comment: This revenue grew slightly and we expect another gain in FY2013.			
Court Facilities Fees	2,100	2,800	700
Franchise Taxes			
Comment: These revenue sources used to grow steadily, but in recent years they have been more unpredictable. More people are using their cell phones and many have dropped their land lines, but this revenue is up. The mild winter has meant lower electric and gas use and lower franchise taxes as a result.			
A. Telecommunications	287,310	293,050	5,740
B. Electric	359,790	374,170	14,380
C. Natural Gas	13,280	14,610	1,330
Powell Bill Revenue	342,480	327,220	(15,260)
Comment: Powell Bill revenues are tied to population and street mileage, neither of which grew last year. We anticipate a slight decline in the coming year.			
50% Bridge Reimbursements	4,850	0	(4,850)
Comment: The last reimbursement for the Hendrix Street Bridge came last year.			
Solid Waste Tax	6,710	6,840	130
Comment: This was a new source of revenue in 2009-2010 and results from a \$2.00 per ton charge on everything disposed of at the landfill.			
Payments on Behalf of Firemen for Pensions	15,000	15,000	0
Federal Emergency Management Reimbursements (FEMA)	0	0	0
Powell Bill Interest Earnings	1,500	1,500	0
Comment: Powell Bill fund reserves remain low with little interest earnings.			
Police Grant - Others	110,010	59,000	(51,010)
Comment: The last reimbursements for the COPS Grant to add two police officers came in 2011-2012, and these officers will be paid from local funds in FY 2013.			
Unauthorized Substance Funds	9,010	25,000	15,990
Comment: When funds are taken during drug raids or in connection with drug deals/sales, the funds are distributed back to the department involved in the police actions. We anticipate an increase in this account in 2012-2013.			
Richland Creek Grant	0	0	0

PART 2 - 2012 - 2013 PROPOSED GENERAL FUND BUDGET

REVENUES	EST. ACTUAL	PROPOSED	DIFFERENCE
Miscellaneous Grants	44,000	187,840	143,840
Comment: This is primarily the grant funds received through the Municipal Planning Organization for Planning Studies. In addition to studies, next will include the grant from the Rural Center to assist with the renovations to the Strand Theater.			
Sale of Fixed Assets - Powell Bill Items	14,900	0	(14,900)
Comment: We do not anticipate the sale of any pieces of equipment which were purchased with Powell Bill funds.			
Construction Classes	650	600	(50)
Comment: These are fees collected from individuals who take classes from Jason Rogers in the construction trades.			
Building Permits	121,000	120,000	(1,000)
Comment: Commercial construction began to pick up in 2011-2012, and we are hopeful that trend will continue in the 2012-2013 period with several projects being discussed.			
Planning Fees	1,500	4,000	2,500
Comment: Requests for special permits or subdivisions review have been low, but as development is on the rise, we anticipate more activity in this area.			
Rezoning and Annexation Fees	0	1,000	1,000
Comment: We expect to see some requests for changes in the coming year.			
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 housing activity will increase in FY 2013.			
Civil Penalties from Code Enforcement	360	0	(360)
Comment: This was a new item in the 2011-2012 budget with Code Enforcement now assessing civil penalties to try to encourage people to comply with the Town codes. We may see more pressure to comply next year and more penalties as a result.			
Connection and Reconnection Fees	58,000	48,000	(10,000)
Comment: Fees have been higher than we would have liked to see due to a poor economy, and we are hopeful of more people paying on time in 2012-2013.			
Late Payment Penalties	22,000	21,500	(500)
Comment: Although the economy is improving, there are still those who are late and must pay penalties. Maybe this will drop as well in 2012-2013.			
Charges to the Water Fund	218,610	215,830	(2,780)
Charges to the Sewer Fund	179,290	183,540	4,250

PART 2 - 2012 - 2013 PROPOSED GENERAL FUND BUDGET

REVENUES	EST. ACTUAL	PROPOSED	DIFFERENCE
Charges to the Electric Fund	378,190	415,030	36,840
Police Contract Services	60,000	71,100	11,100
Comment: These are revenues for contract police services, including a large sum from the School System for the School Resource Officer at the middle school. We are estimating these to rise in the coming year.			
Fire Protection Charges	245,000	245,000	0
Comment: The County expanded fire districts in 2009-2010 and revenues rose. These remained stable in 2011-2012, even though there are seven areas still not included in a fire district. We hope to see this resolved during 2012-2013,			
Commercial Sanitation Fees	332,000	459,000	127,000
Comment: With the requirement that the Town haul garbage to the White Oak Landfill, there will be a dramatic increase in costs. We are proposing an increase in service fees as a result, for these costs must be covered.			
Residential Sanitation Fees	349,000	483,220	134,220
Comment: Residential fees will rise in 2012-2013, partly to cover higher costs to haul garbage to the White Oak Landfill and partly to recover the high costs the Town has for the collection and disposal of yard wastes.			
County Reimbursement - Residential Costs	0	80,000	80,000
Comment: Haywood County plans to reimburse us a part of cost to haul residential garbage to the White Oak Landfill. This is based upon \$15.00 per household.			
Solid Waste Containers - Rental	41,670	42,000	330
Comment: With the economy picking up, we anticipate some additional revenue as new businesses open and require dumpster service.			
Cemetery Lot Sales	13,000	20,000	7,000
Comment: Sales were off last year and we expect them to resume in FY 2013.			
Cemetery After Hours Call Out Fees	180	100	(80)
Comment: This is the charge for call outs on weekends and holidays.			
Columbarium Sales	1,350	1,200	(150)
Comment: We are seeing more interest in the columbarium niches now, and feel the sale of these niches will remain steady in the coming years.			
Columbarium Openings	900	600	(300)
Comment: A fee is charged for opening columbarium and engraving doors.			
Cremation Lots	200	0	(200)
Comment: This is the charge for a space and to bury cremains at the cemetery.			

PART 2 - 2012 - 2013 PROPOSED GENERAL FUND BUDGET

REVENUES	EST. ACTUAL	PROPOSED	DIFFERENCE
Recreation - Memberships	325,000	322,000	(3,000)
Comment: We saw a decline in most recreation revenues in 2010-2011, but the revenues for memberships have stabilized and should remain so next year.			
Recreation - Daily Passes	116,000	118,000	2,000
Comment: Daily attendance was down the past two years due perhaps to weather conditions and the economy, but it is returning as things improve.			
Recreation - Rentals	43,500	43,000	(500)
Comment: Rental fees showed a little growth in 2011-2012 and should be stable.			
Recreation - Department Services	23,500	30,000	6,500
Comment: Department services and fees for the same had dropped, but we are in hopes that they will grow with more participation and increased activities.			
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	95,500	95,000	(500)
Comment: This resource, mostly fees for programs, has remained stable.			
Recreation - Program Fees at Armory	6,400	7,500	1,100
Recreation - Rentals Collected at Armory	7,000	10,000	3,000
Comment: We are trying to make greater use of the armory for rentals.			
Recreation - Child Care	10	0	(10)
Recreation - Commissions on Vending Machines	5,000	5,000	0
Comment: The Town moved out of the vending machine business and collects a share of the profits from the machines placed here by others.			
Recreation - Proceeds from Concessions	1,300	1,500	200
Comment: We receive a small amount from the sale of items at the center.			
Recreation - Playground	9,880	0	(9,880)
Comment: This was money left over from contributions toward the Community Playground and is used for annual maintenance on the playground. We expect those funds to be exhausted in 2011-2012 and will have nothing to appropriate in FY 2013.			
Contributions/Donations - Police	0	0	0
Contributions/Donations - Recreation	2,510	0	(2,510)

PART 2 - 2012 - 2013 PROPOSED GENERAL FUND BUDGET

REVENUES	EST. ACTUAL	PROPOSED	DIFFERENCE
Community Foundation Donation	0	0	0
Comment: When the Recreation Center was started, a special fund was established to receive donations. This fund normally provides donations from interest earnings, but in most years there are little if any earnings.			
Memorials	0	10,000	10,000
Comment: This was a new account in 2009-2010 where people donate toward the purchase of memorials for others for trees, benches and other items.			
Public Art	6,000	15,900	9,900
Comment: These were donations made in support of the Public Art Program			
Public Art - Town of Waynesville	5,000	4,900	(100)
Comment: This is the Town's contribution to the Public Art Program.			
Public Art - Ticket Sales	0	0	0
Comment: This was a one time revenue resulting from the Public Art Program.			
Historic Pamphlet Sales	650	0	(650)
Comment: We no longer sell this booklet but provide it to those who are interested.			
Miscellaneous	110,000	5,000	(105,000)
Comment: This is an account where we place revenue that does not fit easily in other categories. It can be erratic from year to year and hard to predict. Last year we received a large insurance settlement for the recreation building which burned.			
Rents	32,940	32,940	0
Comment: These are mostly the rents from two cell tower locations.			
Sale of Materials & Fixed Assets	24,000	26,000	2,000
Comment: We did not have as many items to sell in 2011-2012, but we do expect to have some additional equipment to sell in 2012-2013.			
Parking Tickets	1,500	1,500	0
Comment: More and more second floor residents are parking on Main Street and we have increased parking enforcement to try and curtail some of that parking.			
Noise Ordinance Violations	100	200	100
Comment: This is a fine for excessive noise and may be paid much like a parking ticket. It has been helpful in reducing the loud radios on Main Street.			
Cash - Over and Short	50	0	(50)
Bad Check Charges	1,540	600	(940)

PART 2 - 2012 - 2013 PROPOSED GENERAL FUND BUDGET

REVENUES	EST. ACTUAL	PROPOSED	DIFFERENCE
Investment Earnings	0	0	0
Comment: Interest rates remain very low providing little investment income. We also deduct bank charges from interest earnings, meaning almost a wash in this account.			
ABC Store Sales Distribution	60,000	20,000	(40,000)
Comment: The ABC Board plans to build a store off South Main Street and this will reduce their capital reserve. We anticipate they will reduce their "profit sharing" with the Town while they rebuild their reserves. We anticipate a reduction on this item.			
ABC Distribution - Law Enforcement	6,740	8,320	1,580
ABC Distribution - Rehabilitation	4,210	4,790	580
Transfer from Water Fund	103,100	103,370	270
Comment: We transfer a portion of the water revenues after fund balance is deducted to the General Fund.			
Transfer from Sewer Fund	77,930	77,400	(530)
Comment: We transfer a portion of the sewer revenues after fund balance is deducted to the General Fund.			
Transfer from Electric Fund	1,275,600	1,275,600	0
Comment: In 2010-2011, the Electric Fund was in great health, and we recommended a larger transfer than normal. We may need to look more closely at that next year, but the Electric Fund retains almost \$1.5 million in reserves.			
Fund Balance Appropriated-Powell Bill	113,480	180,780	67,300
Comment: We proposed taking more from our Powell Bill Reserves to allow more asphalt work in 2012-2013 as we continue to catch up with the damages from the two consecutive severe winters.			
Fund Balance Appropriated	474,440	1,063,090	588,650
Comment: We anticipated a large transfer from fund balance, but a significant part is related to the construction of the new Skate Park which has been authorized.			
TOTAL GENERAL FUND REVENUES	13,123,050	14,186,410	1,063,360

PART 2 - 2012 - 2013 PROPOSED GENERAL FUND BUDGET

B. EXPENDITURES	EST. ACTUAL	PROPOSED	DIFFERENCE
Governing Body	152,540	132,370	(20,170)
Comment: The expense of the Manager Search was paid from this department and would not reoccur in 2012-2013. Also, we will not pay election costs in FY 2013,			
Administration	928,140	969,210	41,070
Comment: Wages and fringe benefit costs will drop with no overlay in managers, but a redesign of the web site and an assessment of the IT systems is requested. postage costs were below estimates.			
Finance Department	785,640	847,850	62,210
Comment: Wages and Fringe Benefits will rise with the Cost of Living increase, and we expect to see a rise in the Maintenance and Repair costs of computer equipment. There are some carryover capital outlay costs for improvements in technology.			
Public Buildings	966,860	963,150	(3,710)
Comment: Wages and fringe are up some as we budget additional hours for part-time help in horticulture. Capital costs are expected to be down in FY 2013.			
Horticulturist (excludes wages & fringe which shows in Public Buildings)	41,000	44,100	3,100
Police Department	3,389,660	3,524,960	135,300
Comment: Wages and fringe will see a significant increase with the cost of living raise and this is the largest department. The cost for vehicles and equipment will be a good bit higher than in 2011-2012.			
Miscellaneous Police Grants	40,000	84,000	44,000
Comment: We anticipate more in State and federal government grants in FY 2013.			
Fire Department	930,290	1,005,460	75,170
Comment: Wages & Fringe benefits will rise with cost of living adjustment. We are also expecting an increase in the cost of materials and supplies, and we are asking for the replacement of the Chief's vehicle, a 2003 Dodge Durango.			
A. Emergency Responders	8,920	10,690	1,770
Streets and Sanitation	2,316,550	2,562,440	245,890
Comment: Wages and fringe will be up considerably due to cost of living and addition on new employee in this department. There will be a dramatic cost increase as we haul wastes to White Oak Landfill, particularly in fuel and in materials and supplies.			
Powell Bill	477,210	509,500	32,290
Comment: Department is continuing to catch up with damage to roads from severe winters of 2010 and 2011. We will need to replace a large tractor in FY 2013 for mowing rights-of-way.			

PART 2 - 2012 - 2013 PROPOSED GENERAL FUND BUDGET

B. EXPENDITURES	EST. ACTUAL	PROPOSED	DIFFERENCE
Cemetery			
Comment: Wages and fringe benefits up with cost of living adjustment.	118,120	123,720	5,600
Planning and Code Enforcement			
Comment: Wages and fringe are up with cost of living adjustment. We will complete some grant projects but others will be added in FY 2013,	290,470	296,890	6,420
A. Building Inspectors/Code Enforcement Officer			
Comment: Wages and Fringe will be up due to cost of living adjustment and the cost of retirement insurance for a new retiree in this department.	232,640	249,180	16,540
Special Appropriations			
Comment: We are not proposing any increase in contributions to non-profits, and we have the grant for the Strand Theater reflected in this account.	228,590	279,910	51,320
Parks and Recreation			
Comment: Wages and Fringe will be up due to cost of living adjustment, but the big increase in this account is for the capital improvements where the construction of the Skate Park is planned for FY 2013.	2,187,920	2,536,980	349,060
Recreation - Special Projects			
Comment: We are hopeful for some grant funding to assist with Richland Creek.	28,500	46,000	17,500
TOTAL GENERAL FUND EXPENDITURES	13,123,050	14,186,410	1,063,360
C. GENERAL FUND SUMMARY	EST. ACTUAL	PROPOSED	DIFFERENCE
REVENUES	13,123,050	14,186,410	1,063,360
EXPENDITURES	13,123,050	14,186,410	1,063,360
DIFFERENCE	0	0	0

TO: Mayor and Board of Aldermen

SUBJECT: Proposed 2012 – 2013 Budgets for Enterprise Funds

The proposed budgets for the Town's Enterprise Funds for 2012-2013 are hereby submitted for your review. These Funds include the Water, Sewer and Electric Funds and represent a combined total of \$15,055,800. That reflects an increase of \$2,133,940 or about 16.51% more than the \$12,921,860 we expect to spend in the 2011-2012 fiscal year. I would note that the original 2011-2012 budgets for the Enterprise Funds were \$13,837,720, so the increase from the original budget in 2011-2012 is \$1,218,080 or 9.4%, which is still a sizable increase. A comparison of the estimated expenditures with the proposed budget follows:

	<u>ESTIMATED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
Water Fund	\$2,592,680	\$3,099,500	\$ 506,820
Sewer Fund	\$1,926,240	\$2,186,990	\$ 260,750
Electric Fund	\$8,402,940	\$9,769,310	\$1,366,370

I. REVENUES

During 2011-2012, revenues in the **WATER FUND** did not meet expectations. Income from water sales are estimated to be \$108,000 below what was anticipated. Income from water taps and capacity fees will be about \$14,000 below estimates. In 2011, rainfall was at or above average and people probably watered lawns and gardens less. We have also seen less consumption from our larger customers, particularly from the Junaluska Sanitary District and some of our restaurants. Perhaps that is connected to the economy remaining flat in many areas or perhaps it is related to conservation on the part of our customers. While we increased water rates by 5% effective August, 2011, we have come no where close to realizing such an increase in our revenues. For the 2012-2013 fiscal year, we are recommending a 6% increase in water rates as we feel the need to generate more revenues to pay for the needed repairs to our water distribution system and to make repairs at the water treatment plant.

For 2011-2012, **SEWER FUND** revenues from sewer customers will likely be \$61,000 below what we estimated, and will actually be \$45,900 lower than revenues in FY 2011 and \$59,000 lower than revenues in FY 2010. We have not increased sewer rates in four years, but we are recommending a 6% increase in 2012-2013 to provide the funds needed for improvements to the collection system and repairs to a bridge leading to the wastewater treatment plant. We hope that a surging economy will lead to more commercial and residential construction which will generate greater revenues from sewer taps and capacity fees. To properly maintain the systems will require more revenue from various sources.

In the budget report of 2011-2012, I noted that Fuel Charges by Progress Energy were playing havoc with the **ELECTRIC FUND**. The report for the 2012-2013 is no different, as Progress Energy continues to have problems operating their nuclear facilities. While the cost of natural gas has dropped to a near record low and the cost of coal is also down, the Town continues to be burdened with higher fuel costs from Progress Energy as they have a string of planned and unplanned outages at their nuclear facilities. For the most part, the Town has absorbed these higher fuel costs rather than pass them along to our own customers, but we do not know how long we can do that. We had mistakenly believed that the fuel costs would drop again, but these nuclear outages by Progress have prevented that from happening. Duke Power has a reputation for successful operation of nuclear facilities, so perhaps after the merger, we will see an improvement in that area.

While Progress Energy has been escalating our fuel charges, the revenues in the Electric Fund have been on the decline. The revenues for 2011-2012 will be about \$621,000 below our budget estimates for the year and \$484,000 below actual revenues in FY 2011 and \$608,000 below revenues in FY 2010. We attribute most of this drop to the unusually mild winter that we just came through and were told that it was the fourth mildest on record. Some of it may also have been a continuing impact of the poor economy and the fact that individuals and businesses have attempted to find ways to conserve.

The Town Board authorized a 5.5% rate increase to cover the higher energy charges in the new contract with Progress that went into effect on January 1, 2010. Thus far, the Town has not implemented any of that rate increase, even though we are paying more for the energy we buy. There were lower fuel costs at the end of 2009 and for most of 2010, and the savings to the Town were such that the higher rates were not required. Now as the Town pays higher costs due to the nuclear outages, implementing a portion of that rate increase may become necessary.

The new contract with Progress Energy runs to December 31, 2015, and base rates charged will remain the same. Fuel charges will vary during that time as will the Charge for Renewables, explained below, but the base rate for demand and kilowatts will be the same. Progress Energy had presented a proposal for extending the contract beyond the December 31, 2015 termination date, but our electrical consultant, Kevin O'Donnell, has recommended taking no action on an extension while the merger of Duke Energy and Progress is under consideration. He has also been in discussions with energy suppliers in other regions that are interested in selling energy to Waynesville at reduced rates, another reason to delay any extension of the contract with Progress Energy.

During 2009-2010, under Senate Bill 3 of the North Carolina General Assembly, the Town was required to add a charge to electric bills to help fund renewable energy sources. Under that legislation, by the year 2021, all utility companies must secure at least 12.5% of their energy from renewable sources – wind, solar, animal wastes, hydro or other sources. The Town may delegate this responsibility to Progress Energy, which will assess us a monthly fee to provide the renewable sources. The Town may then assess a similar amount to its electric customers to recover this charge. In FY 2010, the renewable fee for a partial year was \$18,173, and it was \$36,137 in FY 2011. We estimate it will rise to \$41,940 in FY 2012 and propose \$58,720 for FY 2013. The fee is adjusted annually based upon our share as a percent of the overall consumption on the Progress Energy system.

II. EXPENDITURES

Water Fund expenditures for 2012-2013 will grow by \$506,820, primarily for capital outlay. At the Water Treatment Plant, we request \$498,000 as follows - \$305,000 for concrete basin repairs, \$143,000 for valves in the filter basins and \$50,000 for painting in the pipe gallery area. The proposed cost of living increase and projected increase in fringe benefits for employees in water maintenance and at the water plant reflect most of the rest of the increase in the fund. We will make a \$26,060 payment on the loan for the Eagle Nest Water System and a \$67,400 annual payment on the \$904,740 loan on new water lines. We budgeted an expense of \$75,000 related to implementation of the Watershed Management Plan. The Plan called for treatment of the white pine plantation, which would require work on some of the roads and hiring professionals to oversee the process. The work had been planned for the spring of 2011, but with the demand for timber low, it was suggested that we delay action for now; however, this may come up again in 2012-2013.

In the **Sewer Fund**, expenses will rise by \$260,750, mostly due to capital outlay. In Sewer Maintenance, we have asked for an increase in line maintenance/rehabilitation/replacement, going from \$300,000 to \$350,000. At the Wastewater Treatment Plant we are asking for \$100,000 to repair and repaint the bridge over Richland Creek on Walnut Trail. We had requested \$30,000 in the current budget, but it was nowhere close to meeting the cost of the work involved. Other increases in the sewer fund budget are related to the cost of wages and fringe benefits, the expense for treatment chemicals and electricity.

In the **Electric Fund**, an expenditure increase of \$1,363,370 is requested, but of that amount, \$1,307,090 is an increase in the cost of purchasing power from Progress Energy. Sonoco Products is expanding and will require two additional 2,500 Kv transformers which will mean a much higher demand for electricity. The rest of the increase in this fund is related to the higher sales tax that we must charge on the electricity we sell to Sonoco and on the wages and fringe benefits we provide to our electrical employees.

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 2011-2012, compared with the amount we anticipate for the 2012-2013 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 allocate money from the reserves of each of those funds. The financial position of these funds has varied over the years, depending on major projects or unforeseen events. Of the three funds, the **Electric Fund** has typically been the strongest, the **Sewer Fund** follows and the **Water Fund** is third. At present, due to the issue of fuel charges mentioned earlier, the Electric Fund has shown signs of stress while the Sewer Fund and the Water Fund have gained strength. Over the next few years, we will be paying off some large debts for water tanks, and the Water Fund should again show progress. We believe the Electric Fund will strengthen as Progress works through the issues of operating the nuclear facilities and when Sonoco puts its new facilities on line.

In the **Water Fund**, we have suggested a Fund Balance allocation of \$115,300. In the original budget for 2011-2012, we projected using \$178,870 from Water Fund reserves, but at this point, we do feel that a maximum of \$104,930 would need to come from reserves in this fund to achieve a balanced budget. We continue to try and address the infrastructure needs of the water system which were identified in the 2007 Asset Management Study by McGill Associates. In the current year, the Town is paying off a \$153,164 annual debt on the clear well tank and backwash tank at the water plant and in 2014, we will pay the last of the \$118,680 annual debt on the Reservoir Drive water tank. The annual debt on the lab expansion totaling \$52,000 will come off in July 2015. As these come off, the Town will be poised to put more and more money toward the costs identified in the Asset Management Study. We have already seen the Water Fund reserves grow to exceed \$1,000,000 again.

The **Sewer Fund** has seen an increase in the reserves in the past year, with the fund balance typically over \$1,000,000. We have paid off much of the debt in this fund in recent years, and the only debt we currently have is the second of five annual payments of \$43,098 on a Sewer Jet Truck. We are able to invest more money into the needs identified in the Asset Management Study. In the next fiscal year, we are recommending an appropriation of \$209,750 from the reserves of the Sewer Fund to balance the budget. In the initial budget for 2011-2012, we proposed the use of \$140,760 in reserves in the Sewer Fund, and at this point, we anticipate using a maximum of \$43,230.

As explained in other portions of the budget, managing the **Electric Fund** has been a real challenge for several years. Our electrical consumption has dropped, but our fuel costs have risen, and part of that is related to the shutdowns of the nuclear facilities by Progress Energy. Since November 4, Progress has had one or more of their nuclear facilities shut down continuously, and it has driven our costs higher for other, more expensive forms of energy. Were it not for the current lost prices of natural gas and coal, we would be seeing our profits fall to nothing. So we have seen our reserves drop in the Electric Fund during the year, and while the balance is much higher than it was five or six years ago, we are nervous about the trends we are seeing. In the 2011-2012 budget, we originally estimated that \$512,120 in reserves might be needed to balance the budget, and it appears that we may use \$670,200. For the 2012-2013 fiscal year, we are recommending \$320,470 from the reserves of the Electric Fund. We will need to watch the balances in this fund closely in the coming year. Once Sonoco goes on line, we should see a dramatic increase in electrical consumption and that should mean an increase in profits; however, should Progress Energy continue to assess higher fuel charges, we will find our profits dropping even further. The present reserves in this fund are close to \$1.5 million, so we are comfortable with an appropriation of \$320,470 from this fund.

IV. FEES FOR 2012-2013

In presenting the 2012-2013 budget, we recommend a rate increase in the **Water Fund**, proposing that **water rates and pump fees** be increased 6% for all customers inside and outside the town effective August 1, 2012. Connection fees and capacity fees would remain the same. In 2007, the Asset Management Plan identified nearly \$31,000,000 in construction needs in the water and sewer systems, including treatment plants, by the year 2030. This board has been supportive of the increases we have requested in the budget to address these needs. We must remain diligent in addressing these problems.

We were fortunate to receive a \$904,740 low interest loan for water system improvements through the State's Revolving Loan Fund and another grant of \$213,333 from the Rural Center. It also appears that the Town will be in line for another low interest loan from the State for additional radio-read water meters. All these outside funds help us chip away at the water system needs, and in 2012-2013 we will be asking for \$300,000 toward water system improvements.

We are also recommending a 6% increase in **sewer rates** for the 2012-2013 fiscal year, the first increase since the 2008-2009 budget, four years ago. Our revenues have been dropping in this fund and we need to find the resources to address the maintenance needs of the collection system and treatment plant.

When we entered a new contract with Progress Energy on January 1, 2010, we had anticipated that the higher charges would lead to a 5.5% increase in electric rates. But when the cost of fuel began to fall in 2009 and we saw slightly lower bills from Progress Energy, the **Electric Fund** became healthier. So we did not need to follow through on the rate increase. As we have seen the fuel costs from Progress begin to rise again, we are not certain just how long we should go before asking for the implementation of all or a portion of that 5.5% rate increase. This fund bears close observation in the coming months.

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

Our electric rates are also something to brag about. A study by the North Carolina Utilities Commission reveals that of the 106 electric utilities in North Carolina, the residential rates in Waynesville are the 20th lowest. We do not know if the citizens of Waynesville realize how our water, sewer and electric rates compare to other communities, and I bet that most would be surprised if they realize how much lower Waynesville's rates are compared to other municipalities. Even those not on our electric system benefit from the system, as the Electric Fund subsidizes the General Fund and keeps taxes low. Were it not for the profits of the Electric Fund being transferred to the General Fund, the tax rate would need to be twelve cents higher to generate the same \$1,275,600 contributed by electric rates.

The renewable energy charge the Town is required to assess rose in FY 2012 and will likely rise again in FY2013. The fee is mandated by Senate Bill 3 passed by the General Assembly in 2007. Utility companies may increase rates to their customers to recoup their costs of buying alternative energy sources, and they must take 12.5% of their energy from renewable sources by 2021. Waynesville is allowed 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 started with a monthly fee of 36 cents to cover the charge from Progress Energy. The fee is currently 53 cents per month per household.

V. HIGHLIGHTS OF EXPENDITURES FOR 2012-2013

A. Cost of Living Adjustments and Merit Pay Increases

A visit to a grocery store, gas station or shoe store will reveal that prices are on the rise. The Town Board granted our employees a pay increase in the 2011-2012 budget after they suffered through three years without a raise. In the 2012-2013 budget, we are recommending a cost of living adjustment of 3% to most full-time and part-time employees. As noted many times, our employees are the most valuable asset we have and it is one we need to compensate fairly. The combined cost of the increase for the three Enterprise Funds, with fringe benefits, is \$47,440 but we feel this is a reasonable expense to reward employees for a job well done.

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 choose 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 the **Local Government Employees' or the Local Law Enforcement Officers' Retirement Systems**. With the economic recession of recent years, the Retirement Systems experienced a decline in stock values and other investments at a time when there are growing numbers of retiring baby boomers. As a result, in 2010-2011 and again in 2011-2012, the Retirement System increased the amount of employer contribution. In 2012-2013, there will be a slight decrease in the required contribution, but expect future increases as more baby boomers retire. 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.

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. There was a request for the addition of one position in the sewer maintenance section, but at this point we are unable to recommend that position.

C. FRINGE BENEFIT COSTS

The greatest fringe benefit provided our employees continues to be health insurance, the cost of which has increased far in excess of the inflation rate over the years. In 2006-2007, we switched coverage from the League of Municipalities to Blue Cross-Blue Shield. After an initial three years of low claims, the past three years have seen very high claims, and this has forced our premiums up. In 2010-2011, we made changes in our policy, raising the deductible from \$500 to \$5,000, with the Town taking on the difference of \$4,500 in the

deductibles. This led to a substantial savings over what the increase might have been, and our cost of absorbing the higher deductible has paid off. But our claims continued to rise in 2011-2012 and we were faced with a 17% increase for FY 2013.

Blue Cross-Blue Shield now offers a program where we can see a minimal increase, with the co-payments on drugs going to as much as \$100. After negotiations, we reached a compromise where the employees would pay \$10 for generic prescriptions and \$40 for name brand prescriptions. The Town will pay the cost of prescriptions between \$40 and \$100 so employees will not have to pay so much. A third party administrator will bill the Town for its share of co-payments weekly. More details on this new plan are presented in a separate report, but in essence, by taking this route, we are looking at an increase from Health Insurance of approximately \$70,000 annually. If we had simply renewed the policy with the same coverage, the increased cost would have been \$262,000.

At present, there is no charge to employees for their own health insurance, only for that of their dependents. In FY 2013, we are proposing that employees begin to pay a greater share of the health insurance costs. When premiums are increased, the insurance company might alter rates differently for different classes of employees depending upon the experience of that class. The rates for individual or employee-spouse or employee-children or the family coverage might go up at different percentages from one year to the next. The portion that employees pay has not changed in several years, and with varying increases to the different classes of employees, some employees are paying 12% of the cost of coverage, some are paying 13% and some are paying 24%. We propose bringing those paying the lowest percentages up to 16% of dependent cost in 2012-2013 and try to bring that higher over two or three years until all are paying 25% of dependent care costs.

Regarding retirement benefits, the Town has 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 free retiree health insurance for ten years if they have at least 10 years of service. Those hired after January 1, 2006, pay a bit more for dependent coverage and will find that retiree health insurance benefits will require varying levels of financial participation for those with less than 25 years of service. The employees in this latter group would have to have 25 years of service to receive free health insurance for up to ten years in retirement.

Our dental 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 decreases. We were pleased to learn that due to our improved experience with accidents, the Workers' Compensation premium will drop by a significant amount. The Town will receive some credits due to our long term participation in these programs.

In addition to the 401(k) program, the Town offers the opportunity for employees to participate in other retirement programs, to purchase extra life insurance for themselves or dependents, to establish pre-tax health savings accounts, or 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 2012-2013, we recommend an allocation of \$300,000 for rehabilitation of the **water system**. This is an increase of \$25,000 from what was allowed for line replacement in the 2011-2012 fiscal year. The Town had an Asset Management Study done in 2007 and there was an identified need of \$31,000,000 for improvements to the water and wastewater system, including treatment plants, by the year 2030. We are attempting to allocate funds to address these needs on a pay-as-you-go basis. We did receive a low interest loan of \$904,740 from the State's Revolving Loan Fund, and replaced a number of undersized and deteriorated water lines. We were also awarded a \$213,333 grant from the Rural Center and those funds were used to complete the interconnection with the Maggie Valley Sanitary District system and replace a number of undersized lines in the Ivy Hills area.

At the Water Plant, the concrete on the top of the basin walls has been deteriorating for some time, and it is estimated that repairs will cost around \$305,000. The Department has also requested \$143,000 to replace the valve actuators in the filter system and \$50,000 for painting in the pipe gallery. A loan on the \$498,000 worth of work would be difficult, as BB&T has a lien on the building from when they financed the expansion of the lab a few years ago. Another financial institution would not likely bid on financing when BB&T holds a lien on the property. We did discover that the Town could waive bid requirements for a new loan and adjust the existing loan with BB&T, but the Town would still have to go through all the steps of public hearings and presenting the loan request to the Local Government Commission. Rather than do that, and because the General Fund has such a strong reserve at the present, we are proposing that the General Fund loan the Water Fund \$400,000 to repair the concrete basins and make some other improvements. The Water Fund would contribute \$98,000 to the work and the General Fund would provide the remaining \$400,000 as a loan which would be paid back \$100,000 a year over four years.

During 2010-2011, the water system improvements in Eagle Nest Estates were completed. The property owners on Eagle Nest raised \$300,000 as the local share on this project and the State secured approximately \$1,000,000 in grant funds to assure that this area was switched to a public water system. The property owners presented the Town with the \$300,000 and it was invested in local financial institutions. The State had indicated that of the total project cost, which turned out to be \$1,260,600, the \$300,000 from the homeowners would come off the top and the balance would be from State (federal) funds. In the end, the State decided to use the full \$1,000,000, so it reduced the sum required of the Homeowners from \$300,000 to \$260,600. In addition, the annual, no interest loan repayment will be \$26,060, not the \$30,000 we were previously advised. In 2011-2012, the town made the first payment on this debt, withdrawing the \$26,060 from the \$300,000 which was invested at local financial institutions. In addition, the Town will be returning \$39,400 to the Homeowners Association along with the annual interest earned on their \$300,000 investment. When they presented the \$300,000 into the Town's hands for safekeeping, it was agreed that the Town would return the annual interest earned to the Eagle Nest Homeowners Association.

The Water Maintenance Department has requested an asphalt cutter saw for \$18,000 and a laptop computer and software to help with the operation of the water pumps. The Water Plant requested a filter/process turbidometer for \$19,000 and a spectrophotometer for \$4,000. These things have been included in the budget. In addition to the payment on the Eagle Nest Water System, the Town will make other debt payments on the Lab Expansion (\$52,000), the 2 million gallon tank on Reservoir Drive (\$119,000), the low interest loan from the State for water line replacements (\$67,400) and on a Bobcat (8,950).

In the **Sewer Fund**, we propose to raise the annual expense on system rehabilitation from \$300,000 to \$350,000. As with the water system improvements, we must keep investing money in the infrastructure to try and move toward that \$31,000,000 figure in repairs that the Asset Management Study revealed in 2007. The Wastewater Treatment Plant personnel have requested the replacement of a pump motor at \$11,000 and a large blower motor at \$8,000. The largest capital expense requested in the 2012-2013 budget for the treatment plant is for work on the bridge on Walnut Trail. They had a quote and some funding in the 2011-2012 budget, but the amount of money was nowhere near what it is going to cost to repair this structure, sandblast and repaint the steel trusses. Being over Richland Creek, any contractor will have to take great precautions in the sandblasting as the paint is likely lead base and the water below must be protected. They are requesting \$100,000 for this work in the 2012-2013 budget. We will make the third of five annual debt payments of \$43,100 on the new sewer cleaning truck purchased in 2010, and that is the only debt of the Sewer Fund. The low debt is contributing to the growing stability of this fund. In the next five years, the Town will have to consider a sizable loan to upgrade the aeration basin at the plant.

The new capital expenditures in the **Electric Fund** will focus on various improvements to the system and on equipment needs. We have included \$20,000 in the 2012-2013 budget for miscellaneous system improvements, and the department has requested the purchase of a mower and equipment trailer for the new substation site. In the current 2011-2012 budget, the Town Board gave the department approval to order a new bucket truck, and that unit is on order and scheduled for delivery in the late summer. The first payment on the loan on this \$196,000 truck will not be due until the 2013-2014 fiscal year. This will work out well, for in the 2012-2013 budget, the Town will pay off the debt on the pole truck, which is \$41,450 annually. The estimated debt payment of the new bucket truck will be around \$52,750 annually. The Town would be paying off \$41,450 and taking on about \$51,750 annually, so it nearly balances out. In addition to the pole truck, in 2012-2013, we will make the loan payment on the electric substation (\$310,850).

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 2012-2013. The list includes vehicles and equipment proposed for next year, construction projects and lease-purchase payments we are making on equipment, improvements and repairs.

Since 1995, we have developed and maintained a **Capital Improvements Plan (CIP)**, and we expect department heads to pay attention to this planning tool each year when developing budget requests. Much time was spent by the departments in developing the list of items that they felt needed to be replaced over the next five years. As we develop the budget, we pay attention to the projections of the department heads, and we require that

the CIP be reviewed and adjusted annually. Needs and conditions change and new circumstances arise that make us rethink earlier decisions and recommendations. The CIP should cause us to develop replacement schedules for major equipment, and help prevent a situation where all big-ticket items have to be replaced at the same time.

E. General Operating Expenditures

During a recession, you might expect prices to fall. We have seen asphalt and concrete increase in price, driven primarily by the increased cost of fuel, but we did see the price of PVC water and sewer pipe fall. For a while, the price of ductile iron pipe was almost the same as PVC pipe, but prices began increasing again during the 2011-2012 fiscal year. We have continued to see the cost of labor remain low as construction companies bid low to keep their crews together and to remain in operation. This allowed us to expand the water line work along Route 19, for there were funds left to replace a good bit of small and deteriorated two inch line in the Ivy Hills area.

As noted, during the past year, the increase in gasoline and diesel fuel has taken a toll on the budget. The Town purchases close to 120,000 gallons of fuel annually, and when the price increases one cent, it means an increase of \$1,200. A \$1.00 increase results in an increased expense of \$120,000. Being tax exempt, the Town typically pays 40 to 45 cents less than the price we see posted at the pump, and while prices are looking better as this document is prepared, who knows what we will be paying in six months or a year from now. For the coming year, we are budgeting \$3.50 per gallon for the 65,500 gallons of gasoline and \$3.60 per gallon for the 55,000 gallons of diesel fuel.

In the 2012-2013 budgets, many departments asked for increases in Materials and Supplies. During the recession years, we tried to limit these increases, but we know that our department heads and supervisors have stretched their purchases to the limit. With the economy starting to grow again, we expect to see higher prices in almost every product, so we have allowed some increases in the line items for materials and supplies. We know department heads and supervisors have work they want to accomplish, and we will work with them in developing and reviewing priorities. This will require a lot of close management on the part of department heads and management personnel. It will also require skills in diplomacy as we explain to citizens why some projects cannot be accomplished in the time frame they might desire. Some patience on the part of the Manager and elected officials as well as citizens might be needed as well.

During 2010 and 2011, the Water and Sewer Maintenance Department was hit hard by retirements, losing close to 100 years of experience. We also have the five longest serving employees holding positions in the enterprise departments - David Smith, Billy Franklin, Phillip Wyatt, Wentford Henson and Kyle Cook. Those five individuals have combined service of 150 years with the Town. This emphasizes the importance of providing excellent training for our employees and doing a great deal of succession planning and training in the next few years. Appropriations for travel and training are up slightly in 2012-2013, and we will need to depend greatly on our senior employees to help train those who will follow them in the various water, sewer and electric operations.

F. Miscellaneous Costs

The **Professional and Contract Services** for the water and sewer fund will be up considerably in 2012-2013. At the Water Plant, we allocated \$75,000 for implementation of the Forestry Management Plan. This work was planned for 2010-2011 and again for 2011-2012, but the people we work with at Western Carolina University advised that the market for timber is very low at this time. The plan to remove a portion of the white pines that line the reservoir was about promoting the health of the forest; however, there is no reason that the Town should not benefit from the sale of the timber when it is removed. The contacts from Western also indicated that there would be more interest in the work when the markets rebound and the timber companies have more of an outlet for the pine wood. So we hope to undertake the work some time in 2012-2013. Some improvements will be needed to watershed roads and we will need to pay for the oversight of any contract for tree removal.

The final category in the budget is **Debt Service**. Waynesville has no bonded debt in any fund, though we do have several lease-purchase agreements in place. In the Water Fund, in 2011-2012 we added a debt for the Eagle Nest Water System (\$26,060) and the State Revolving Loan Repayment (\$67,400). In the 2012-2013 budget, we propose a loan from the General Fund to the Water Fund in the amount of \$400,000 for the cost of various improvements to the water plant – repairs to the concrete in the water basins, pipe valve actuators and repainting of the pipe gallery. Fortunately, in 2011-2012, the Town made the final payment of \$153,165 on the Chlorine Contact System at the water plant, and in 2014, the \$118,680 debt on the water tank on Reservoir Drive will be paid in full. When those are out of the way, the **Water Fund** should be in a much more solid financial position.

In the **Sewer Fund**, during 2012-2013, we will make our third payment on the new Sewer Cleaning Truck, and that is the only debt in that fund. By having such a small amount going to pay off debts, the Sewer Fund reserves have begun to grow, and we can place more emphasis on rehabilitation of the sewer collection system and treatment plant.

The **Electric Fund** ordered a new bucket truck and it will be delivered late summer of 2012, so the first payment on the bucket truck will not be due until the 2013-2014 budget. That will be after the debt on the pole truck in that department has been paid off, so the payments should come close to balancing out. This fund will continue to have payments on the electric substation and on a pole truck purchased in 2008. The following is a list of the loans and payments we will be making in the three Enterprise Funds during 2012-2013:

1. the ninth of ten annual payments - 2 million gallon water tank (\$119,000),
2. the tenth and eleventh of sixteen semi-annual payments - water plant lab (\$52,000),
3. the second of twenty annual payments – SRF loan – water improvements (\$67,400),
4. the second of ten annual payments – Eagle Nest Water System loan (\$26,060),
5. the third of five annual payments – Track hoe for water maintenance \$8,950),
6. the third of five annual payments – Sewer Cleaning Truck (\$43,100),
7. the fifth of five annual payments – Pole Truck for Electric Department (\$41,450),
8. the fourth of twelve annual payments – Electric Substation (\$310,850).

During 2012-2013, we propose incurring no new debts other than the inter-fund loan, but the Town will be paying off \$668,810 in debt principal and interest.

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

VI. NOTEWORTHY ITEMS IN PROPOSED ENTERPRISE FUND BUDGETS

Often in recent years, various Board members will recall the Asset Management Study that was presented to the Town in early 2007. Board members want to know and be assured that we are working on the improvements that were identified in the study. During the 1970s and 1980s, Waynesville prided itself on having very low water and sewer rates. That was good to a point, but unfortunately, the condition of the system and the condition of some of our facilities were allowed to slip. The Town had very low rates but failed to provide the proper maintenance of the system.

During the 1990s, the Town Board in office was willing to raise rates so that we could perform the required work to maintain the distribution and collection lines and the treatment plants. The Boards that have served in the past decade have continued with that same diligence and the elected officials have shown determination to move toward the upgrades needed and identified in the Asset Management Study. In the mid-1990s, the Town was spending about \$25,000 annually to maintain the water lines and another \$25,000 on the sewer lines. Today we are spending \$300,000 on water lines and \$350,000 on sewer lines. We have also made significant expenditures on new tanks and on the treatment processes and on the buildings that house the treatment facilities. Yet when you look at the comparisons shown in Section VI of the budget document, you will find that the water and sewer rates for Waynesville are still among the lowest in the region and across the State. This Board and the ones that preceded you over the past 20 years have been good stewards, not only of the funds with which you are entrusted, but with the systems and the facilities as well.

The same thing can be said of the Electric System, for a study in 2002 showed that we needed to expand the system and provide a much higher level of maintenance to the lines and poles. That report led to the construction of a second substation in 2008, greatly expanding the Town's electrical capacity. Had it not been for that additional substation, the Town of Waynesville would not have been in the running when Sonoco was looking for a location to expand their manufacturing facility and create an additional 35 jobs for our area. And we will still have capacity with the electric system, as well as with the water and sewer treatment plants, for other entities interested in expanding in Waynesville.

We have incurred some debts to make sure these improvements occurred, but those debts are being paid off now at a much higher pace than new debts are incurred. And we are seeing the reserves of the Water and Sewer Funds grow, leaving us poised to make more improvements to the systems and facilities. The Electric Fund is much stronger than it was a few years ago, but the rates from our wholesale supplier, Progress Energy, are more volatile, determined by fuel costs that are completely beyond the control of the Town, and that makes the Electric Fund a little less stable.

The reserves of all three funds now each exceed \$1,000,000, something that has never been seen. But fund balances of that degree allow the Town Board to authorize more work on utility lines and facilities as we chip away at the \$31,000,000 figure identified in the Asset Management Study. We must be persistent in trying to increase those expenditures each year and hopefully at some point, the Town can be spending \$400,000 or even \$500,000 annually on maintenance and repair of the systems and facilities. It is a worthy goal and one that we believe is attainable in time.

We are recommending 6 % increases in the water and sewer rates during 2012-2013 as a way of assuring that we generate funds to meet the needs of the systems. We are not recommending an increase in the electric rates at this time; however, we are suggesting that the fund be monitored closely during FY 2013 to assure that the profits will grow and that the reserves do not slip below the \$1,000,000 level. The increases in water and sewer rates requested this year will help strengthen these funds and still, if you refer to the charts found in Section VI of the budget, you will see that the water, sewer and electric rates we charge are among the lowest of utility systems in our region and throughout North Carolina. That is true of our property tax rate as well. The Town Board attempts to provide a very high level of service at a lower cost than is typically found in other communities.

The Electric Fund should become stronger when Sonoco brings its new production facility on line, and we have recommended that the reserves be used to assist the General Fund in the amount of \$1,275,600 for 2012-2013. This will allow the General Fund to accomplish some things it might not be able to do if it depended solely upon the revenues generated by the property taxes, sales taxes and franchise taxes,. Such a transfer also allows the property tax rate to remain at 40.82 cents per \$100 of valuation. Without the contribution from the Electric Fund, property taxes would need to be twelve cents higher to provide the same amount of revenue.

In 2005, the Town Board approved the conservation easements for the Town owned property in the Allens Creek Watershed. In the years since, Dr. Peter Bates and others from the Natural Resources Department at Western Carolina University have developed a Forestry Management Plan for the watershed. The Board approved work in the watershed during 2010-2011, with approximately 50 acres of white pine trees scheduled to be thinned and removed. But the drop in the timber markets led to a suggestion from Dr. Bates that the Town delay the work until such time when there would be more companies interested in bidding the work and the markets were such that the Town would earn a better return on the timber that was sold. This work will allow hardwood trees to start to grow as the pines begin to die off and avoid the situation where the pines die and there is nothing beneath them growing to keep silt and sediment from washing into the reservoir. Funds are again set aside in the budget for 2012-2013 to administer the work and to allow for some improvements needed to prevent erosion along the roads at stream crossings.

In the meantime, Dr. Bates, Rob Lamb and Forest Stewards, an organization associated with Western Carolina, has begun developing a plan for forestry management of the Rocky Branch Tract of land. That 500+ acre tract of land does not provide water into the Town's reservoir and timbering on that tract would not impact the water quality entering our water treatment plant. At some point, the Town may wish to consider timbering the Rocky Branch tract or looking at it in the long term for an outdoor recreational facility.

VII. SUMMARY

For the first time ever, the combined total of the Enterprise Funds exceed the total of the General Fund, with the utilities totaling \$15,055,800 and the General Fund totaling \$14,186,410. Of course, the driving force is the growth at Sonoco products and the large increase in electrical purchases they will make as they expand their production capacity. The largest single purchase in the Town's budget is not in wages or fringe benefits as some might expect. The largest single expenditure is the purchase of wholesale power from Progress Energy at \$6,509,300, making up 22.3% of the total Town budget.

The investment of \$3.6 million in the new electrical substation and underground lines extending to the Associated Packaging site (now Sonoco) has turned out to be a very wise investment, indeed. First, during a severe snow storm in 2010, when the demand exceeded the capacity on the older substation and there were trees falling on power lines, we had to take portions of the old substation out of service. We were able to switch over to the new substation and brought the system back to full power within two hours. Then, when Sonoco was looking for a site to expand their plastics manufacturing operation, Waynesville was positioned to supply them with the power they needed. It was because of the substation that we were able to land the expansion with its \$12 million investment and 35 new jobs. There is an old saying about having to spend money to make money, but that has certainly proven true with the investment in the substation and in improvements to the electrical distribution system throughout the Town.

Like so many towns and cities and counties across North Carolina and beyond, we have meandered through four years of recession and now the community seems to be emerging with new strength and vigor. We seem to have weathered the worst of the recession and we are now seeing growth occurring in commercial and industrial operations. While we have the capacity available to meet most demands for water, sewer or electricity, we are expending funds to constantly upgrade and maintain the water distribution, sewer collection and water and wastewater treatment facilities. In the 2012-2013 budget, the investment of \$300,000 in maintenance of our water lines and \$350,000 in maintenance of our sewer lines will be significant in working toward the \$31,000,000 in needs which the Asset Management Study brought to light.

In addition to those investments, the Water Fund will be expending nearly \$500,000 on upgrades and improvements at the Water Treatment Plant, repairing deteriorated concrete, replacing valves that were installed in the 1960s and repainting the pipe gallery for the first time in years. At the Wastewater Plant, the Town will have the bridge leading to the plant sandblasted and repainted at a cost of nearly \$100,000. We will do this work in an environmentally responsible manner, protecting Richland Creek below from any lead paint that might be removed from the bridge during the course of the work.

The Town of Waynesville has a reputation of 'taking care of business', and in the work that is being requested in the 2012-2013 budget, we believe we are fulfilling that goal. Town Boards and town managers who sit in our seats years from now will not wonder why the Town did not do what needed to be done in addressing the needs of the water, sewer and electric systems. They will look back and be glad that the Town dealt with the issues.

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 either of us 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,



Marcia D. Onieal
Town Manager



A. Lee Galloway
Management Advisor

PART 3 - 2012-2013 PROPOSED ENTERPRISE FUND BUDGETS

II. WATER FUND			
A. REVENUES	EST. ACTUAL 2011-2012	PROPOSED 2012-2013	DIFFERENCE
Water Charges	2,341,000	2,455,400	114,400
Comment: We are proposing a 6% increase in water rates as we continue to address system improvements. Revenues declined in 2011-2012 from prior years, even with a rate increase.			
Water Taps/Connection Fees	30,000	40,000	10,000
Comment: With the increase in commercial construction, we are anticipating some higher connection fees.			
Impact Fees - New Connections	8,000	12,000	4,000
Comment: New construction should generate some capacity fees for the system.			
Miscellaneous Revenues	1,800	1,500	(300)
Sale of Materials/Supplies/Fixed Assets	3,850	75,000	71,150
Comment: We continue with plans to sell some white pine from the Watershed if the markets improve for the sale of timber.			
Investment Earnings	0	300	300
Comment: Earnings are small and offset by banking service fees.			
Transfer from Electric Fund	103,100	0	(103,100)
Comment: Water Fund should not need this cash from the Electric Fund in FY 2013.			
Borrowed from Other Funds	0	400,000	400,000
Comment: We are proposing that the General Fund loan Water Fund \$400,000 to complete construction projects at Water Plant. Funds would be paid back over a four year period of 2013-2014 to 2016-2017. We propose this rather than going to the Local Government Commission to adjust our existing loan on the plant lab.			
Fund Balance Appropriated	104,930	115,300	10,370
Comment: The Water Fund is in better shape than it has been in some time, so we feel comfortable recommending a portion of the fund balance to meet budget.			
TOTAL WATER FUND REVENUES	2,592,680	3,099,500	506,820

PART 3 - 2012-2013 PROPOSED ENTERPRISE FUND BUDGETS

B. EXPENDITURES	EST. ACTUAL	PROPOSED	DIFFERENCE
Water Maintenance	1,295,220	1,354,820	59,600
Comment: Wages and fringe benefits will be up with cost of living adjustment and the provision of health insurance to retirees. Materials and supplies and capital outlay expenditures should be higher in FY 2013.			
Water Treatment	963,750	1,413,480	449,730
Comment: Wages & fringe benefits will be up with cost of living adjustments but the greatest increases will be in capital outlay where we propose expending \$305,000 on repairing the concrete on the water basins and \$193,000 on repairs and replacement of filter valves and repainting of the pipe galley. These will be funded with the loan from the General Fund.			
Administration and Finance	230,610	227,830	(2,780)
Debt Service	0	0	0
Contingency	0	0	0
Transfer to Other Funds:			
To General Fund	103,100	103,370	270
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	2,592,680	3,099,500	506,820
C. WATER FUND SUMMARY	EST. ACTUAL	PROPOSED	DIFFERENCE
REVENUES	2,592,680	3,099,500	506,820
EXPENDITURES	2,592,680	3,099,500	506,820
DIFFERENCE	0	0	0

PART 3 - 2012-2013 PROPOSED ENTERPRISE FUND BUDGETS

III. SEWER FUND			
A. REVENUES	EST. ACTUAL 2011-2012	PROPOSED 2012-2013	DIFFERENCE
Sewer Charges	1,843,680	1,933,800	90,120
Comment: We are proposing a 6% increase in sewer rates. We have not increased this fee in several years and need the revenue to make more repairs on the system.			
Sewer Taps	15,000	20,000	5,000
Comment: With the increase in commercial construction, we are optimistic that there will be an increase in sewer connection revenue.			
Industrial Discharge Permits	400	500	100
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 in recent years, but we hope they will see growth as the economy rebounds.			
Impact Fees - New Connections	18,000	20,000	2,000
Comment: The Asset Management Study recommended capacity fees from new customers connecting to the system, and these are the capacity fees related to new commercial construction.			
Miscellaneous Revenue	380	400	20
Sale of Materials/Supplies/Fixed Assets	5,550	100	(5,450)
Comment: We do not expect to have much to sell in FY 2013.			
Contributed Capital	0	0	0
Comment: There are no grant funds received from outside sources.			
Investment Earnings	0	440	440
Comment: We expect some revenue in this fund since it has a stronger reserve.			
Fund Balance Appropriated	43,230	209,750	166,520
Comment: This fund is more solid and we are comfortable with this use of reserves.			
TOTAL SEWER FUND REVENUES	1,926,240	2,186,990	260,750

PART 3 - 2012-2013 PROPOSED ENTERPRISE FUND BUDGETS

B. EXPENDITURES	EST. ACTUAL	PROPOSED	DIFFERENCE
Sewer Maintenance	654,930	798,600	143,670
Comment: Wages and Fringe Benefit Costs will be up with cost of living adjustments and we do not anticipate so many vacant positions in FY 2013. We are also asking for an additon of \$50,000 on sewer line repairs and replacements.			
Wastewater Treatment	999,740	1,113,100	113,360
Comment: Wages and fringe will be up with cost of living adjustments and we need to make some repairs and repaint the bridge leading to the Wastewater Treatment Plant on Walnut Trail.			
Administration and Finance	193,640	197,890	4,250
Contingency Appropriated	0	0	0
Transfer to Other Funds:			
To General Fund	77,930	77,400	(530)
Comment: We transfer a portion of the sewer fund revenues, after fund balance is deducted, to the General Fund.			
TOTAL SEWER FUND EXPENDITURES	1,926,240	2,186,990	260,750
C. SEWER FUND SUMMARY	EST. ACTUAL	PROPOSED	DIFFERENCE
REVENUES	1,926,240	2,186,990	260,750
EXPENDITURES	1,926,240	2,186,990	260,750
DIFFERENCE	0	0	0

PART 3 - 2012-2013 PROPOSED ENTERPRISE FUND BUDGETS

IV. ELECTRIC FUND			
A. REVENUES	EST. ACTUAL 2011-2012	PROPOSED 2012-2013	DIFFERENCE
Electric Charges	7,343,290	8,995,600	1,652,310
Comment: With the expansion of Sonoco and the addition of two large transformers, we are anticipating a significant increase in the revenues from Sonoco. We also had lower sales this past year due to an abnormally warm winter.			
Security Lights	45,890	45,000	(890)
Comment: Rates will remain the same and revenues should as well.			
Street Lights	88,800	129,250	40,450
Comment: The cost of providing street lighting has been revised for the first time in many years and the Street Department will pay more of the actual cost of service.			
Underground Service Installation	500	2,000	1,500
Comment: We anticipate an increase in requests for underground service in FY 2013.			
Renewable Charge Revenue	42,560	58,720	16,160
Comment: This is the charge required by the State for renewable energy. Progress Energy raised the rate to us in FY 2012 and we must pass it along to our customers.			
Electric Pole Rental	13,700	13,700	0
Comment: These are charges made to other utilities for use of Town poles.			
Sales Tax Charges	190,000	193,000	3,000
Comment: As sales go up or down, so do the sales taxes that the Town must pay on the electricity sold. As sales dropped this year, the sales tax declined.			
Miscellaneous Revenues	3,000	3,000	0
Comment: There was very little revenue received that did not fit in another category.			
Sale of Fixed Assets	8,000	8,000	0
Comment: We expect to sell the old bucket truck in FY 2013.			
Investment Earnings	0	570	570
Comment: Earnings will remain low with the interest rates so low.			
Fund Balance Appropriated	670,200	320,470	(349,730)
Comment: We were trying to hold down the use of reserves to see how Sonoco does.			
TOTAL ELECTRIC FUND REVENUES	8,405,940	9,769,310	1,363,370

PART 3 - 2012-2013 PROPOSED ENTERPRISE FUND BUDGETS

B. EXPENDITURES	EST. ACTUAL	PROPOSED	DIFFERENCE
Electric Maintenance	1,247,900	1,283,380	35,480
Comment: Wages and fringe will be up with cost of living adjustment and with newer employees earning probationary increases. Materials and supplies will be up.			
Purchased Power	5,202,210	6,509,300	1,307,090
Comment: With the expansion of Sonoco, we should see a substantial increase in the amount of power purchased from Progress Energy.			
Renewables Energy Payment:	41,940	58,720	16,780
Comment: Under Senate Bill 3, every electric provider must achieve a 12.5% of electric generation from renewable sources by 2021. Waynesville is allowed to pay Progress Energy an amount to expend on that renewable energy. Our rate was increased in 2011-2012, and will likely again in FY 2013.			
Sales Tax on Purchased Power	125,000	195,280	70,280
Comment: As sales increase, the amount in sales tax also rises.			
Bad Debt Expense	32,000	32,000	0
Administration and Finance	378,190	415,030	36,840
Comment: This is the charge to Electric Fund for the cost of service provided by the General Fund and it has been on the rise.			
Transfer to Water Fund	103,100	0	(103,100)
Comment: This transfer will not be needed in FY 2013.			
Transfer to General Fund	1,275,600	1,275,600	0
Comment: The Electric Fund has traditionally provided a subsidy or profit sharing to the General Fund. Without this transfer, replacing the amount of money in the General Fund would require a tax rate increase of eleven cents. We will need to watch this closely in 2012-2013 to see if Electric can provide this much money.			
TOTAL ELECTRIC FUND EXPENDITURES	8,405,940	9,769,310	1,363,370
C. ELECTRIC FUND SUMMARY	EST. ACTUAL	PROPOSED	DIFFERENCE
REVENUES	8,405,940	9,769,310	1,363,370
EXPENDITURES	8,405,940	9,769,310	1,363,370
DIFFERENCE	0	0	0

TO: Mayor and Board of Aldermen

SUBJECT: Proposed 2012 - 2013 Budgets for the Internal Service Funds

The proposed budgets for the Town's Internal Service Funds for 2012-2013 are hereby submitted for your review. The Internal Service Funds include operating the Public Works Facility and the Garage. The expenditures total \$1,014,730 which reflects \$259,930 in the Public Works Operation and \$754,800 in the Garage Operation. This is up by \$43,440 from the \$971,290 we expect to spend in the current fiscal year. The expenditures for 2012-2013 are up 4.5% from anticipated expenditures in 2011-2012.

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

In the Garage Fund, departments have been charged a prorated share based upon their record of use. For many years, we gave a best estimate of the appropriate share each department used of gasoline and diesel fuel. In 2008, a new computerized gas pump system was installed with each vehicle identified as to the department to which it is assigned. In the past, based upon our estimates, some departments used more gas than we thought while others used less. We now have records over two years showing what each department is actually using in fuel, and the charge to the various departments should be more in line with the fuel consumed.

I. HIGHLIGHTS OF EXPENDITURES FOR 2012-2013

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

A visit to a grocery store, gas station or shoe store will reveal that prices are on the rise. The Town Board granted our employees a pay increase in the 2011-2012 budget after they suffered through three years without a raise. In the 2012-2013 budget, we are recommending a cost of living adjustment of 3% to most full-time and part-time employees. As noted many times, our employees are the most valuable asset we have and it is one we need to compensate fairly. The cost of the increase, with fringe benefits, is \$6,770, but we feel this is a reasonable expense to reward employees for a job well done.

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 the **Local Government Employees' or the Local Law Enforcement Officers' Retirement Systems**. With the economic recession of recent years, the Retirement Systems experienced a decline in stock values and other investments at a time when there are growing numbers of retiring baby boomers. As a result, in 2010-2011 and again in 2011-2012, the Retirement System increased the amount of employer contribution. In 2012-2013, there will be a slight decrease in the required contribution, but expect future increases as more baby boomers retire. 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.

B. Employment Levels

The 2012-2013 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 employees is health insurance, the cost of which has increased far in excess of the inflation rate over the years. In 2006-2007, we switched coverage from the League of Municipalities to Blue Cross-Blue Shield. After an initial three years of low claims, the past three years have seen very high claims, and this has forced our premiums up. In FY 2011, we changed our policy, raising the deductible from \$500 to \$5,000, with the Town taking on the difference of \$4,500 in the deductibles. This led to a substantial savings over what the increase might have been, and our cost of absorbing the higher deductible has paid off. But our claims continue to rise in 2011-2012 and we were faced with a 17% increase for FY 2013.

Blue Cross-Blue Shield offers a program where we can see a minimal increase, but co-payments on drugs would go to as much as \$100. In negotiations, we reached a compromise where the employees would pay \$10 for generic prescriptions and \$40 for name brand prescriptions. The Town will pay the cost of prescriptions between \$40 and \$100 so employees will not have to pay so much. A third party administrator will bill the Town for its share of co-payments weekly. Details on the new plan are presented in a separate report, but by taking this route, we are looking at an increase from Health Insurance of approximately \$70,000 annually. If we had simply renewed the policy with the same coverage, the increased cost would have been \$262,000.

At present, there is no charge to employees for their own health insurance, only for that of their dependents. In FY 2013, we are proposing that employees begin to pay a greater share of the health insurance costs. When premiums are increased, the insurance company might alter rates differently for different classes of employees depending upon the experience of that class. The rates for individual or employee-spouse or employee-children or the family coverage might go up at different percentages from one year to the next. The portion that employees pay has not changed in several years, and with varying increases to the different classes of employees, some employees are paying 12% of the cost of coverage, some are paying 13% and some are paying 24%. We propose bringing those paying the lowest percentages up to 16% of dependent cost in 2012-2013 and try to bring that higher over two or three years until all are paying 25% of dependent care costs.

Regarding retirement benefits, the Town has 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 free retiree health insurance for ten years if they have at least 10 years of service. Those hired after January 1, 2006, pay a bit more for dependent coverage and will find that retiree health insurance benefits will require varying levels of financial participation for those with less than 25 years' service. The employees in this latter group would have to have 25 years of service to receive free health insurance for up to ten years in retirement.

Our dental 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 decreases. We were pleased to learn that due to our improved experience with accidents, the Workers' Compensation premium will drop by a significant amount. The Town will receive some credits due to our long term participation in these programs.

In addition to the 401(k) retirement program, the Town offers the opportunity 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, there was a request for funds to do some paving of portions of the lot around the building. We decided to forego this request for 2012-2013, and will deal with the situation if the pavement condition grows worse. Employees of the Garage Fund requested a speed balancer for tires for \$6,000 and this is recommended.

E. General Operating Expenditures

In the Public Works operation, expenditures will be up due to increases in personnel costs resulting from the cost of living increase, the related increase in fringe benefit costs and the increase in the health insurance costs. Overall, the Public Works Operation is down \$55,570 from 2011-2012, but that is due to a large appropriation for the construction of equipment sheds and some paving on the main driveways at the public works facility.

The Garage Fund is expected to increase by \$99,010 over what we expect to spend in 2011-2012. Of that amount, a small portion is related to the increase in personnel and fringe benefit costs due to the proposed cost of living adjustment granted the two employees in this operation. The primary reasons for this increase relates to the costs involved in transporting solid wastes to the White Oak Landfill. Gas/Diesel Fuel is up \$89,250, Tires are up \$5,000 and Materials and Supplies are up \$2,000, mostly for the higher costs involved in the trips to White Oak.

II. NOTEWORTHY ITEMS

We continue to see good results with having the Purchasing Division within the Finance Department, and it has been beneficial to have the personnel become more highly trained in purchasing procedures and inventory management. Our auditors have been high in praise for the improvements in the oversight and the more professional manner in which the division operates. We have been pleased in the results seen from the sale of surplus equipment, for it is generating more income for us to plow back into the budget for replacing that equipment.

The Garage Operation has oversight of the maintenance and repair of more than 100 vehicles and pieces of equipment, and the two employees assigned to this division save the Town a great deal of money. They are knowledgeable and dedicated employees who like a challenge but who also understand when certain jobs should be delegated to others. If the Town were ever in a financial position to add any more employees, another mechanic or mechanic helper or parts-runner would be beneficial.

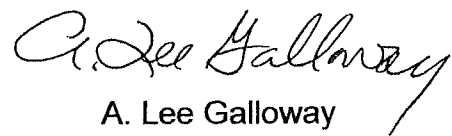
III. SUMMARY

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

Respectfully submitted,



Marcia D. Onieal
Town Manager



A. Lee Galloway
Management Advisor

V. PUBLIC WORKS OPERATION			
A. REVENUES	EST. ACTUAL 2011-2012	PROPOSED 2012-2013	DIFFERENCE
Charges to Other Funds	250,470	259,890	9,420
Comment: Each department is charged a prorated share of the cost of this department based upon the square footage the department occupies at the public works facility. There will be a slight cost increase in 2012-2013..			
Miscellaneous Revenue	30	0	(30)
Investment Income	0	40	40
Fund Balance Appropriated:	65,000	0	(65,000)
Comment: Board allowed fund balance from 2010-2011 to be used for sheds and paving at Public Works. This will not be available in 2012-2013.			
TOTAL PUBLIC WORKS REVENUES	315,500	259,930	(55,570)
B. EXPENDITURES	EST. ACTUAL	PROPOSED	DIFFERENCE
Public Works Operations	315,500	259,930	(55,570)
Comment: Wages and fringe benefits will be up slightly in 2012-2013, but there will be an overall drop in expenses since the expense for more equipment storage sheds and some paving on grounds will not be repeated next year.			
TOTAL PUBLIC WORKS EXPENDITURES	315,500	259,930	(55,570)
C. PUBLIC WORKS SUMMARY	EST. ACTUAL	PROPOSED	DIFFERENCE
REVENUES	315,500	259,930	55,570
EXPENDITURES	315,500	259,930	55,570
DIFFERENCE	0	0	0

PART 4 - 2012 - 2013 - PROPOSED SERVICE FUND BUDGETS

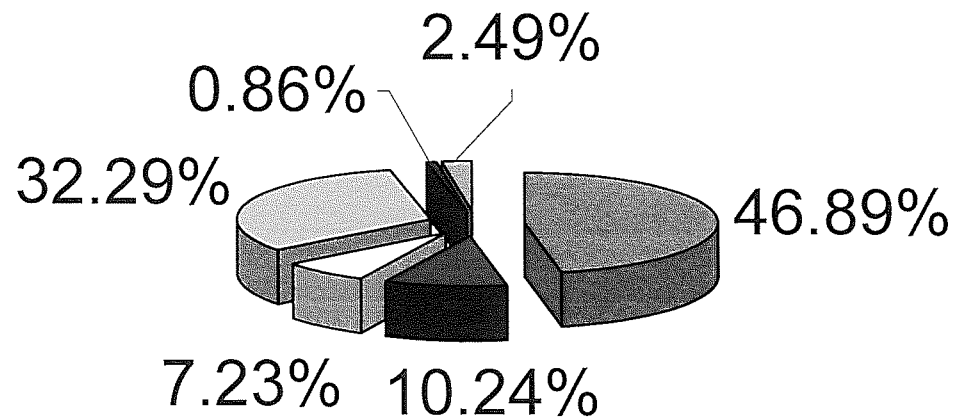
VI. GARAGE OPERATIONS			
A. REVENUES	EST. ACTUAL 2011-2012	PROPOSED 2012-2013	DIFFERENCE
Charges to Other Funds	655,190	754,800	99,610
Comment: Each department is charged a prorated share of the cost of operating the Garage based upon the number of vehicles and equipment and the mileage placed on the vehicles. Costs will be up considerably in 2012-2013 primarily due to expenses associated with trips by Streets and Sanitation Department to White Oak Landfill.			
All Other Revenue	600	0	(600)
Investment Income	0	0	0
TOTAL GARAGE REVENUES	655,790	754,800	99,010
B. EXPENDITURES	EST. ACTUAL	PROPOSED	DIFFERENCE
Garage Operations	655,790	754,800	99,010
Comment: Wages and Fringe will be up slightly next year, but the main increase is related to the addition of 60,000 gallons of diesel fuel and tires needed for trucks making the trips to the White Oak Landfill to dispose of garbage.			
TOTAL GARAGE EXPENDITURES	655,790	754,800	99,010
C. GARAGE SUMMARY	EST. ACTUAL	PROPOSED	DIFFERENCE
REVENUES	655,790	754,800	99,010
EXPENDITURES	655,790	754,800	99,010
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 -56
SEWER FUND BUDGET	57-67
ELECTRIC FUND BUDGET	68-77
PUBLIC WORKS BUDGET	78-83
GARAGE FUND BUDGET	84-88

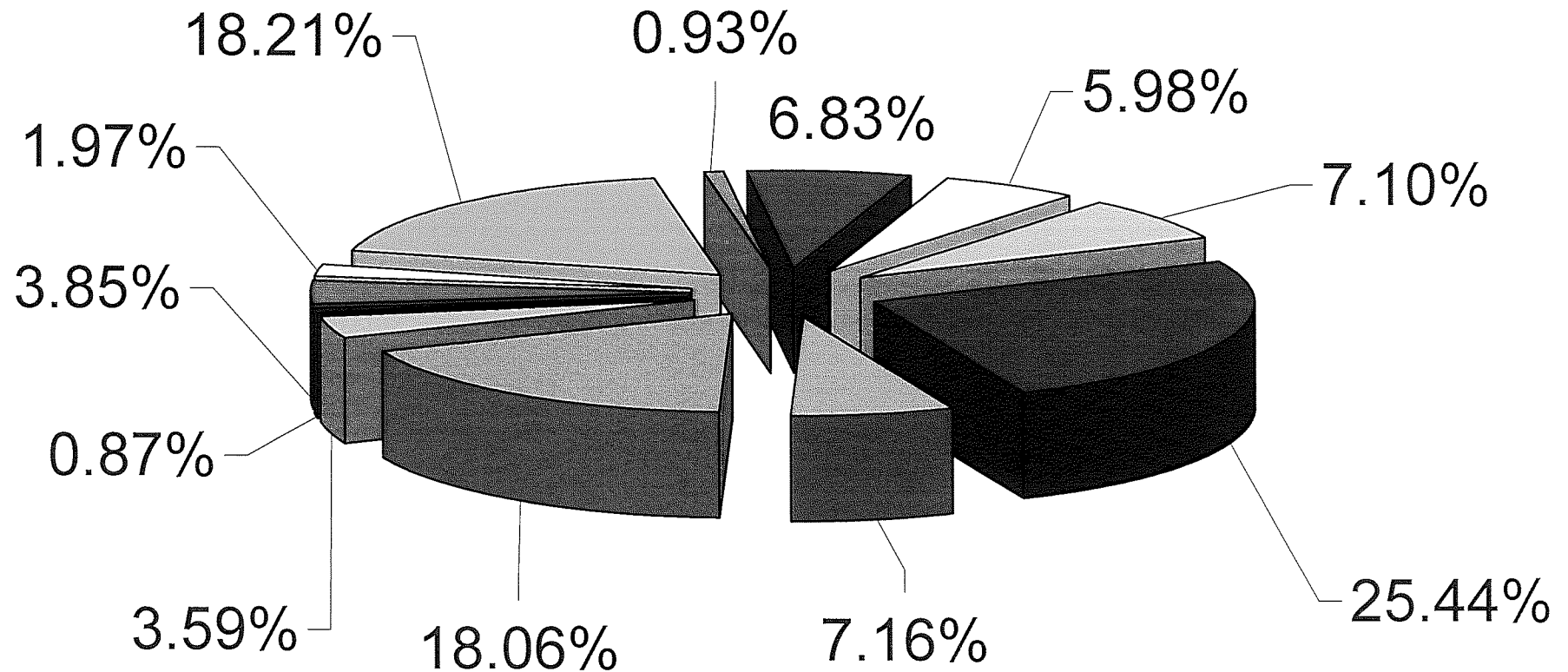
2012-2013 Budget Summary



General Fund	14,186,410
Water Fund	3,099,500
Sewer Fund	2,186,990
Electric Fund	9,769,310
Public Works	259,930
Garage	754,800

2012-2013 BUDGET			
COMPLETE BUDGET SUMMARY			
A. REVENUES	ESTIMATED 2011-2012	PROPOSED 2012-2013	DIFFERENCE
GENERAL FUND	13,123,050	14,186,410	1,063,360
WATER FUND	2,592,680	3,099,500	506,820
SEWER FUND	1,926,240	2,186,990	260,750
ELECTRIC FUND	8,405,940	9,769,310	1,363,370
PUBLIC WORKS OPERATIONS	315,500	259,930	(55,570)
GARAGE OPERATIONS	655,790	754,800	99,010
TOTAL BUDGET REVENUES	27,019,200	30,256,940	3,237,740
B. EXPENDITURES	ESTIMATED	PROPOSED	DIFFERENCE
GENERAL FUND	13,123,050	14,186,410	1,063,360
WATER FUND	2,592,680	3,099,500	506,820
SEWER FUND	1,926,240	2,186,990	260,750
ELECTRIC FUND	8,405,940	9,769,310	1,363,370
PUBLIC WORKS OPERATIONS	315,500	259,930	(55,570)
GARAGE OPERATIONS	655,790	754,800	99,010
TOTAL BUDGET EXPENDITURES	27,019,200	30,256,940	3,237,740
C. BUDGET SUMMARY - ALL FUNDS	ESTIMATED	PROPOSED	DIFFERENCE
TOTAL REVENUES - ALL FUNDS	27,019,200	30,256,940	3,237,740
TOTAL EXPENDITURES - ALL FUNDS	27,019,200	30,256,940	3,237,740
DIFFERENCE	-	-	-

**General Fund
Manager Recommended
2012-2013**

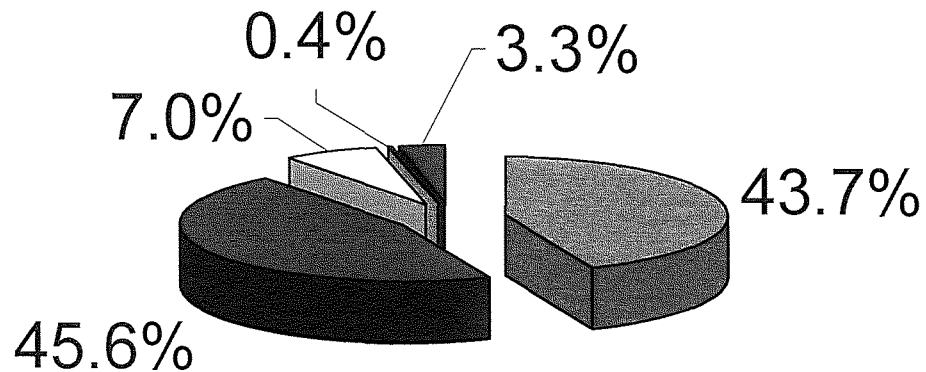


■ Governing Board	132,370	■ Administration	969,210
□ Finance	847,850	□ Public Bld & Parking	1,007,250
■ Police Department	3,608,960	■ Fire & Emer Resp.	1,016,150
■ Street And Sanitation	2,562,440	□ Powell Bill	509,500
■ Cemetery	123,720	■ Planning, Inspects., and Code Enf.	546,070
□ Special Appropriations	279,910	■ Parks & Rec & Spec Proj.	2,582,980

**Town of Waynesville
Manager Recommendation
Department Summary
2012-2013 Budget
General Fund**

General Fund	Amount	% Of Total
Governing Board	\$132,370	0.93%
Administration	969,210	6.83%
Finance	847,850	5.98%
Public Buildings and Parking	1,007,250	7.10%
Police Department and Police Grants	3,608,960	25.44%
Fire and Emergency Responders	1,016,150	7.16%
Street And Sanitation	2,562,440	18.06%
Powell Bill	509,500	3.59%
Cemetery	123,720	0.87%
Planning, Inspections and Code Enforcement	546,070	3.85%
Special Appropriations	279,910	1.97%
Parks and Recreation And Special Projects	2,582,980	18.21%
Operating Transfers	-	0.00%
Total Expenditures	\$14,186,410	100.00%

**Water Fund
Manager Recommended
2012-2013**

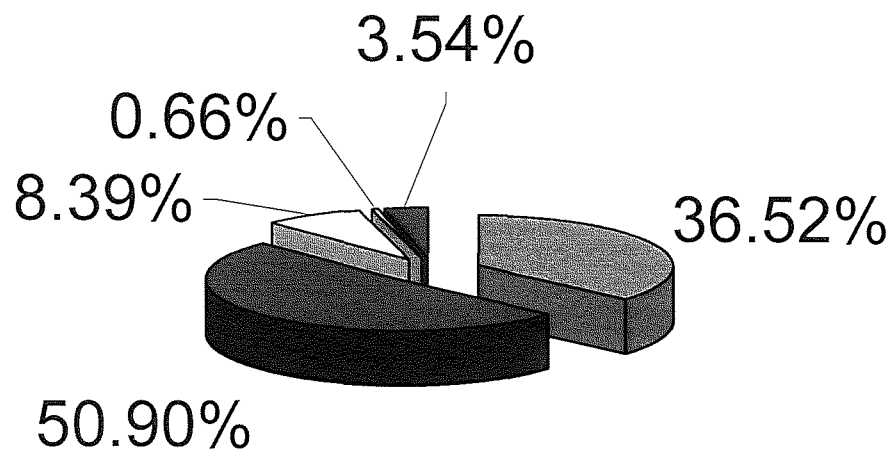







■	Water Maintenance	1,354,820
■	Water Treatment	1,413,480
□	Charges By General Fund	215,830
■	Bad Debt Expense	12,000
■	Operating Transfers	103,370

Town of Waynesville
Manager Recommended
Department Summary
2012-2013 Budget
Water Fund

WATER FUND	AMOUNT	% OF TOTAL
Water Maintenance	\$1,354,820	43.71%
Water Treatment	1,413,480	45.60%
Charges By General Fund	215,830	6.96%
Bad Debt Expense	12,000	0.39%
Operating Transfers	103,370	3.34%
TOTAL EXPENDITURES	\$3,099,500	100.00%

**Sewer Fund
Manager Recommended
2012-2013**

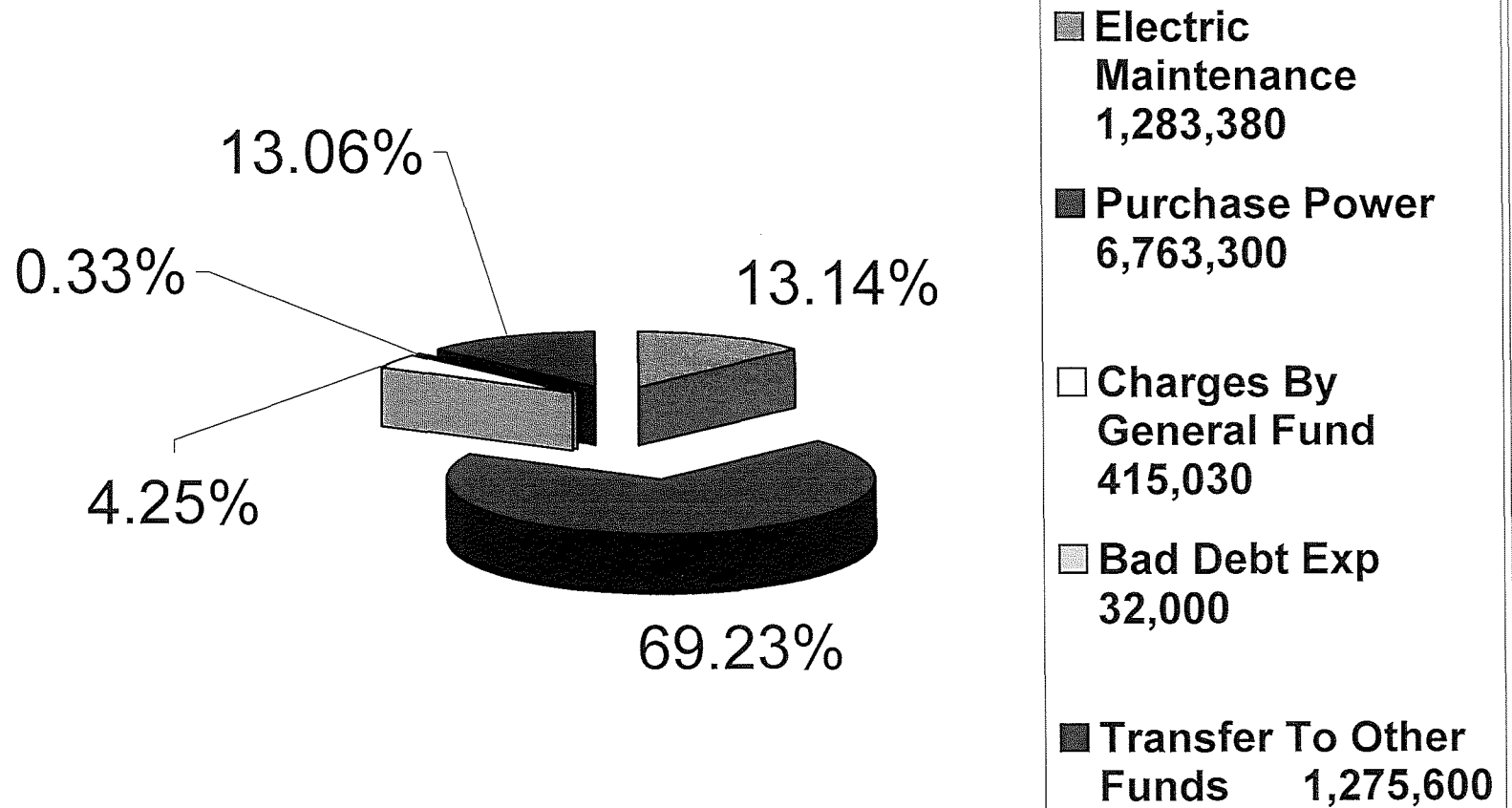


	Sewer Maintenance	798,600
	Sewer Treatment	1,113,100
	Charges By General Fund	183,540
	Bad Debt Expenses	14,350
	Operating Transfer	77,400

Town of Waynesville
Manager Recommended
Department Totals
2012-2013 Budget
Sewer Fund

Sewer Fund	Amount	% Of Total
Sewer Maintenance	\$798,600	36.52%
Sewer Treatment	1,113,100	50.90%
Charges By General Fund	183,540	8.39%
Bad Debt Expenses	14,350	0.66%
Operating Transfer	77,400	3.54%
Total Expenditures	\$2,186,990	100.00%

**Electric Fund
Manager Recommended
2012-2013**



Town of Waynesville
Manager Recommended
Department Totals
2012-2013 Budget
Electric Fund

Electric Fund	Amount	% Of Total
Electric Maintenance	\$1,283,380	13.14%
Purchase Power	6,763,300	69.23%
Charges By General Fund	415,030	4.25%
Bad Debt Expense	32,000	0.33%
Transfer To Other Funds	1,275,600	13.06%
Total Expenditures	\$9,769,310	100.00%

05/11/2012
15:28:59

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 1

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED

Taxes-Ad Valorem							

103000 403000 Twn 2000Tx	-4	-263	0	-420.00	.00	.00	_____
103000 403001 Twn 2001Tx	-1,163	-1,275	0	-1,780.00	.00	.00	_____
103000 403002 TWN 2002TX	-3,353	-581	-200	1,000.00	.00	.00	_____
103000 403003 TWN 2003TX	-4,466	-5,118	-300	-850.00	-200.00	-200.00	_____
103000 403004 TWN 2004TX	-5,204	-1,291	-700	-1,000.00	-300.00	-300.00	_____
103000 403005 TWN 2005TX	-6,315	-3,581	-1,200	-4,500.00	-700.00	-700.00	_____
103000 403006 2006TX	-11,050	-6,016	-2,000	-1,000.00	-1,200.00	-1,200.00	_____
103000 403007 2007TX	-23,200	-14,876	-3,000	-3,000.00	-2,000.00	-2,000.00	_____
103000 403008 2008 TAX	-58,820	-23,556	-5,000	-12,000.00	-3,000.00	-3,000.00	_____
103000 403009 2009 TAX	-4,021,175	-31,833	-10,000	-22,000.00	-5,000.00	-5,000.00	_____
103000 403010 2010 TAX	0	-4,003,535	-45,000	-85,000.00	-10,000.00	-10,000.00	_____
103000 403011 2011 TAX	0	0	-4,119,950	-4,125,000.00	-45,000.00	-55,000.00	_____
103000 403012 2012 TAX	0	0	0	.00	-4,074,050.00	-4,093,550.00	_____
103000 403091 Twn 1991Tx	0	0	0	.00	.00	.00	_____
103000 403093 Twn 1993Tx	-78	0	0	.00	.00	.00	_____
103000 403094 Twn 1994Tx	-78	-168	0	.00	.00	.00	_____
103000 403095 Twn 1995Tx	0	0	0	.00	.00	.00	_____
103000 403096 Twn 1996Tx	-250	-265	0	-120.00	.00	.00	_____
103000 403097 Twn 1997Tx	-37	-184	0	.00	.00	.00	_____
103000 403098 Twn 1998Tx	-22	-374	0	-10.00	.00	.00	_____
103000 403099 Twn 1999Tx	-34	-391	0	.00	.00	.00	_____

05/11/2012
15:28:59

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 2

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
103000 403100 DWA 2000Tx	0	0	0	.00	.00	.00	_____
103000 403101 DWA 2001Tx	0	0	0	-310.00	.00	.00	_____
103000 403102 DWA 2002Tx	0	0	0	.00	.00	.00	_____
103000 403103 DWA 2003TX	0	0	0	-300.00	.00	.00	_____
103000 403104 DWA 2004TX	0	0	0	-100.00	.00	.00	_____
103000 403105 DWA 2005TX	0	0	0	.00	.00	.00	_____
103000 403106 DWA 2006TX	-1,581	-1,413	0	-250.00	.00	.00	_____
103000 403107 DWA 2007TX	-2,413	-3,632	-1,500	-500.00	.00	.00	_____
103000 403108 DWA 2008	-3,973	-3,429	-3,000	-3,000.00	-1,500.00	-1,500.00	_____
103000 403109 DWA 2009	-87,481	-3,688	-4,000	-4,000.00	-3,000.00	-3,000.00	_____
103000 403110 DWA 2010	0	-91,030	-6,000	-6,000.00	-4,000.00	-4,000.00	_____
103000 403111 DWA 2011	0	0	-92,950	-98,750.00	-6,000.00	-6,000.00	_____
103000 403112 DWA 2112	0	0	0	.00	-95,550.00	-95,550.00	_____
103000 403199 DWA 1999Tx	0	0	0	.00	.00	.00	_____
103000 403200 MV 2000Tx	-12	0	0	.00	.00	.00	_____
103000 403201 MV 2001 Tx	-75	-77	0	.00	.00	.00	_____
103000 403202 MV 2002 Tx	-28	-233	0	-210.00	.00	.00	_____
103000 403203 MV 2003TX	-152	-97	0	-140.00	.00	.00	_____
103000 403204 MV 2004TX	-122	-238	0	-90.00	.00	.00	_____
103000 403205 MV 2005 TX	-144	-347	0	-250.00	.00	.00	_____
103000 403206 MV 2006TX	-675	-367	-100	-130.00	.00	.00	_____
103000 403207 MV 2007TX	-1,479	-604	-200	-440.00	-100.00	-100.00	_____
103000 403208 MV 2008 TX	-25,785	-2,092	-1,400	-700.00	-300.00	-300.00	_____

05/11/2012
15:28:59

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 3

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
103000 403209 MV 2009 TX	-213,638	-22,811	-4,500	-2,250.00	-1,400.00	-1,400.00	
103000 403210 MV 2010 TX	0	-203,533	-28,000	-25,000.00	-4,500.00	-4,500.00	
103000 403211 MV 2011 TX	0	0	-203,590	-213,670.00	-28,000.00	-28,000.00	
103000 403212 MV 2012 TX	0	0	0	.00	-214,500.00	-214,500.00	
103000 403298 MV 1998Tx	0	0	0	.00	.00	.00	
103000 403299 MV 1999Tx	0	0	0	.00	.00	.00	
103000 403300 MVRENTALTX	-17,937	-19,042	-20,000	-19,000.00	-20,000.00	-20,000.00	
103000 403408 MSD VEH TX	-120	-128	0	.00	.00	.00	
103000 403409 09 MSD MV	0	0	0	.00	.00	.00	
103000 403600 Tx Refund	1,600	1,084	3,500	3,500.00	3,500.00	3,500.00	
103000 403650 ABATEMENTS	0	0	0	.00	.00	.00	
103000 403700 Pen/Int	-45,784	-45,481	-28,000	-42,000.00	-28,000.00	-33,000.00	
103000 403800 Adv	-1,725	-1,377	-1,100	-1,600.00	-1,200.00	-1,200.00	
TOTAL Taxes-Ad Valorem	-4,536,773	-4,491,842	-4,578,190	-4,670,870.00	-4,546,000.00	-4,580,500.00	

05/11/2012
15:28:59

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 4

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED

Other Taxes and Licenses							

103200 413231 1% Sale Tx	-825,927	-815,742	-811,290	-836,640.00	-849,180.00	-849,180.00	_____
103200 413232 1/2% SalTx	-806,707	-818,606	-831,190	-836,990.00	-853,610.00	-853,610.00	_____
103200 413233 ADD'L 1/2%	-373,698	-382,774	-380,180	-408,820.00	-416,930.00	-416,930.00	_____
103200 413260 Priv.LicTx	-19,580	-19,318	-20,000	-19,500.00	-90,000.00	-120,000.00	_____
103200 413261 Cab. TV TX	-144,642	-145,592	-134,610	-138,110.00	-139,500.00	-139,500.00	_____
TOTAL Other Taxes and Licenses	-2,170,554	-2,182,032	-2,177,270	-2,240,060.00	-2,349,220.00	-2,379,220.00	_____

05/11/2012
15:28:59

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 5

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED

Unrestricted Intergovernment							

103300 423322 Ber&Win Tx	-14,204	-44,709	-41,740	-45,600.00	-46,050.00	-46,050.00	_____
103300 423323 CrtFacFees	-2,506	-4,680	-2,800	-2,100.00	-2,800.00	-2,800.00	_____
103300 423324 UtiFranTax	0	0	0	.00	.00	.00	_____
103300 423324 90001 Fra/TELECO	-303,636	-286,081	-270,210	-287,310.00	-291,620.00	-293,050.00	_____
103300 423324 90002 Fran/Elect	-387,600	-370,636	-390,080	-359,790.00	-374,170.00	-374,170.00	_____
103300 423324 90003 Fran/N GAS	-16,556	-13,794	-14,250	-13,280.00	-14,610.00	-14,610.00	_____
TOTAL Unrestricted Intergovernme	-724,502	-719,900	-719,080	-708,080.00	-729,250.00	-730,680.00	_____

05/11/2012
15:28:59

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 6

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED

Restricted Intergovern. Rev.							

103350 433160 PowBilRev.	-319,960	-325,505	-318,820	-342,480.00	-327,220.00	-327,220.00	_____
103350 433170 80%BrgReim	-157,611	-325,119	0	-4,850.00	.00	.00	_____
103350 433175 SDWLK REIM	-10,319	0	0	.00	.00	.00	_____
103350 433177 S WASTE TX	-6,787	-6,876	-6,560	-6,710.00	-6,840.00	-6,840.00	_____
103350 433180 BehalfFire	-8,532	-9,441	-15,000	-15,000.00	-15,000.00	-15,000.00	_____
103350 433190 FEMA	-63,196	0	0	.00	.00	.00	_____
103350 433190 50006 FEMA	0	0	0	.00	.00	.00	_____
103350 433831 Inv.ErnPB	-1,564	-1,884	-440	-1,500.00	-1,500.00	-1,500.00	_____
103350 434310 Cops Grant	0	-87,072	0	.00	.00	.00	_____
103350 434311 OthPolGran	-14,100	0	-141,820	-110,010.00	-59,000.00	-59,000.00	_____
103350 434311 10008 HWY SALETY	0	0	0	.00	.00	.00	_____
103350 434311 10010 K-9 Explos	0	0	0	.00	.00	.00	_____
103350 434311 10016 OthPolGran	-67,537	0	0	.00	.00	.00	_____
103350 434311 30015 OthPolGran	-6,105	0	0	.00	.00	.00	_____
103350 434311 30018 OthPolGran	0	0	0	.00	.00	.00	_____
103350 434311 50001 LLEBG Gran	0	0	0	.00	.00	.00	_____
103350 434311 50002 OthPolGran	-7,225	-1,707	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	-6,386	0	-30,000	-9,010.00	-25,000.00	-25,000.00	_____
103350 436126 RichCrkGrt	0	0	0	.00	.00	.00	_____

05/11/2012
15:28:59

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 7

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
103350 436126 10006 RichCrkGrt	0	0	0	.00	.00	.00	
103350 436126 10007 NC DOT	0	0	0	.00	.00	.00	
103350 436126 10011 HAW CO	0	0	0	.00	.00	.00	
103350 436126 10014 RESTORATIO	0	0	0	.00	.00	.00	
103350 436129 Misc Grant	-13,619	-5,525	-59,000	-44,000.00	-137,840.00	-187,840.00	
103350 436129 10013 WATER	0	0	0	.00	.00	.00	
103350 436129 10017 Misc Grant	0	0	0	.00	.00	.00	
103350 436129 30003 Misc Grant	0	0	0	.00	.00	.00	
103350 436129 30004 VESTS	0	0	0	.00	.00	.00	
103350 436129 30017 Misc Grant	-240,000	0	0	.00	.00	.00	
103350 436129 50010 Misc Grant	0	0	0	.00	.00	.00	
103350 463835 SALE F/A	0	0	-20,000	-14,900.00	.00	.00	
TOTAL Restricted Intergovern. Re	-922,941	-763,129	-591,640	-548,460.00	-572,400.00	-622,400.00	

05/11/2012
15:28:59

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 8

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED

Permits And Fees							

103500 443342 Con. Class	-630	-1,700	-600	-650.00	-600.00	-600.00	_____
103500 443343 Bldg.Pmts	-91,552	-77,989	-115,000	-121,000.00	-120,000.00	-120,000.00	_____
103500 443344 Plan Fee	-4,379	-4,110	-8,000	-1,500.00	-4,000.00	-4,000.00	_____
103500 443345 REZFEEs	0	-200	-2,000	.00	-1,000.00	-1,000.00	_____
103500 443347 HmownReFd	270	0	500	200.00	500.00	500.00	_____
103500 443348 Occ Use	0	0	0	.00	.00	.00	_____
103500 443350 SIDEWALKS	0	-5,000	0	.00	.00	.00	_____
103500 443380 Civ Penal	0	0	0	-360.00	.00	.00	_____
103500 443513 Con&RecFee	-61,132	-58,612	-48,000	-58,000.00	-48,000.00	-48,000.00	_____
103500 443515 Late Pen.	-25,228	-24,290	-21,500	-22,000.00	-21,500.00	-21,500.00	_____
TOTAL Permits And Fees	-182,651	-171,901	-194,600	-203,310.00	-194,600.00	-194,600.00	_____

05/11/2012
15:28:59

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 9

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED

Sales And Services							

103600 454131 Chg/WatFD	-180,860	-200,000	-218,610	-218,610.00	-215,830.00	-215,830.00	_____
103600 454132 ChgSwFd	-166,730	-171,580	-179,290	-179,290.00	-183,540.00	-183,540.00	_____
103600 454133 ChgElecFd	-361,120	-370,500	-378,190	-378,190.00	-415,030.00	-415,030.00	_____
103600 454310 PolContSer	-51,145	-50,029	-66,000	-60,000.00	-71,100.00	-71,100.00	_____
103600 454340 FireProtec	-246,062	-246,091	-245,000	-245,000.00	-245,000.00	-245,000.00	_____
103600 454510 ComSanFees	-350,078	-345,116	-349,600	-332,000.00	-340,000.00	-459,000.00	_____
103600 454511 RES. SANIT	-295,918	-346,162	-349,000	-349,000.00	-349,000.00	-483,220.00	_____
103600 454512 Co Reimb R	0	0	0	.00	.00	-80,000.00	_____
103600 454514 LSDDUMPFEE	-45,207	-43,779	-46,000	-41,670.00	-42,000.00	-42,000.00	_____
103600 454740 CemLotSale	-23,400	-16,650	-20,000	-13,000.00	-20,000.00	-20,000.00	_____
103600 454741 Cem Aft Hr	-200	0	-100	-180.00	-100.00	-100.00	_____
103600 454742 COL. SALES	-900	-1,350	-1,200	-1,350.00	-1,200.00	-1,200.00	_____
103600 454743 COL - OPEN	-650	-250	-600	-900.00	-600.00	-600.00	_____
103600 454744 CREMATION	0	0	0	-200.00	.00	.00	_____
103600 456000 MEMBERSHIP	-318,835	-325,225	-320,000	-325,000.00	-322,000.00	-322,000.00	_____
103600 456025 DAILY PASS	-131,005	-121,618	-120,000	-116,000.00	-118,000.00	-118,000.00	_____
103600 456050 REC RENTAL	-41,494	-43,771	-42,000	-43,500.00	-43,000.00	-43,000.00	_____
103600 456120 RecDepSer	-49,115	-29,933	-40,000	-23,500.00	-30,000.00	-30,000.00	_____
103600 456121 ContByHayw	-275	-378	0	.00	.00	.00	_____
103600 456125 Adt&Child	-93,921	-100,958	-95,000	-95,500.00	-95,000.00	-95,000.00	_____
103600 456125 30014 Adt&Child	0	0	0	.00	.00	.00	_____

05/11/2012
15:28:59

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
103600 456126 ARMORY	-18,353	-9,255	-7,500	-6,400.00	-7,500.00	-7,500.00	
103600 456127 ARMORY REN	-4,431	-10,545	-15,000	-7,000.00	-10,000.00	-10,000.00	
103600 456130 CHILD CARE	-6	-25	0	-10.00	.00	.00	
103600 456140 REC-COMMIS	-7,266	-7,755	-4,000	-5,000.00	-5,000.00	-5,000.00	
103600 456150 VEND./ ETC	-3,040	-876	-1,000	-1,300.00	-1,500.00	-1,500.00	
103600 456500 PLAYGROUND	-2,387	-4,446	-13,000	-9,880.00	.00	.00	
TOTAL Sales And Services	-2,392,398	-2,446,292	-2,511,090	-2,452,480.00	-2,515,400.00	-2,848,620.00	

05/11/2012
15:28:59

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 11

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED

All Other Revenues							

103800 463805 Contr-Pol	-2,808	-500	0	.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	-25	-905	0	-2,510.00	.00	.00	_____
103800 463813 COMM FOUND	0	0	0	.00	.00	.00	_____
103800 463814 MEMORIAL	-10,230	-78	-10,000	.00	-10,000.00	-10,000.00	_____
103800 463815 10012 PUBLIC ART	-25,007	-5,325	-14,800	-6,000.00	-15,900.00	-15,900.00	_____
103800 463816 10012 TOW PUB AR	-9,800	-7,500	-5,000	-5,000.00	-4,900.00	-4,900.00	_____
103800 463820 10012 TCKT SALE	-5,525	0	0	.00	.00	.00	_____
103800 463825 HISTORIC P	0	-2,509	0	-650.00	.00	.00	_____
103800 463830 Misc. Rev.	-7,659	-62,376	-5,000	-110,000.00	-5,000.00	-5,000.00	_____
103800 463834 Rents	-28,800	-36,128	-32,940	-32,940.00	-32,940.00	-32,940.00	_____
103800 463835 Sl/Mat/FA	-85,509	-76,112	-31,000	-24,000.00	-26,000.00	-26,000.00	_____
103800 463855 Park Tick	-2,245	-2,310	-2,500	-1,500.00	-1,500.00	-1,500.00	_____
103800 463856 NOISE VIOL	-500	0	-200	-100.00	-200.00	-200.00	_____
103800 463857 Cash O/S	35	113	0	-50.00	.00	.00	_____
103800 463859 BDCKCharge	-982	-1,115	-600	-1,540.00	-600.00	-600.00	_____
103800 463879 CAROWINDS	0	0	0	.00	.00	.00	_____
TOTAL All Other Revenues	-179,055	-194,745	-102,040	-184,290.00	-97,040.00	-97,040.00	_____

05/11/2012
15:28:59

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 12

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
General Fund							
Investment Income							
103850 473831 Inv. Inc.	-11,015	-763	-1,500	.00	.00	.00	
TOTAL Investment Income	-11,015	-763	-1,500	.00	.00	.00	

05/11/2012
15:28:59

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 13

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
General Fund							

Other Financing Sources							

103900 493837 ABCDistGen	-94,976	-148,942	-60,000	-60,000.00	-32,340.00	-20,000.00	_____
103900 493838 ABCDisLaw	-7,846	-6,940	-8,320	-6,740.00	-8,320.00	-8,320.00	_____
103900 493839 ABCDistReh	-4,904	-4,338	-4,790	-4,210.00	-4,790.00	-4,790.00	_____
103900 493961 TransWatFd	-91,950	-97,250	-103,100	-103,100.00	-103,370.00	-103,370.00	_____
103900 493962 TransSewFd	-83,070	-81,700	-77,930	-77,930.00	-77,400.00	-77,400.00	_____
103900 493963 TransEleFD	-887,000	-1,114,050	-1,275,600	-1,275,600.00	-1,275,600.00	-1,275,600.00	_____
103900 493990 Borrowed \$	-1,320	-35,044	0	.00	.00	.00	_____
103900 493991 FdBalAppro	0	0	-151,880	-113,480.00	-160,780.00	-180,780.00	_____
103900 493992 FdBalAppro	0	0	-812,410	-474,440.00	-3,005,480.00	-1,063,090.00	_____
 TOTAL Other Financing Sources	 -1,171,066	 -1,488,264	 -2,494,030	 -2,115,500.00	 -4,668,080.00	 -2,733,350.00	 _____
TOTAL General Fund	-12,290,955	-12,458,868	-13,369,440	-13,123,050.00	-15,671,990.00	-14,186,410.00	_____

05/08/2012
15:19:11

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 14

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED

Governing Board							

104110 511210 Wages	36,280	36,280	37,700	36,830.00	36,290.00	36,290.00	_____
104110 511810 FICA	2,434	2,496	2,890	2,820.00	2,780.00	2,780.00	_____
104110 511830 Hosp. Exp.	27,428	24,111	31,400	30,030.00	36,670.00	31,310.00	_____
104110 511832 Life Ins.	128	128	340	160.00	420.00	420.00	_____
104110 511833 Dental	936	954	1,290	1,060.00	1,650.00	1,650.00	_____
104110 511840 HREIMB EXP	0	3,316	12,800	7,050.00	3,830.00	5,960.00	_____
104110 511841 HREIMB EXP	0	0	0	.00	.00	.00	_____
104110 511860 W. Comp.	1,028	996	1,160	970.00	820.00	820.00	_____
104110 521990 Prof. Serv	0	0	17,500	22,000.00	10,000.00	10,000.00	_____
104110 532920 Mat./Sup.	462	1,051	1,500	2,000.00	1,500.00	1,500.00	_____
104110 533180 Trav/Train	2,729	2,739	4,000	3,500.00	4,000.00	4,000.00	_____
104110 533210 Phone	133	92	250	250.00	150.00	150.00	_____
104110 533520 Equip R&M	26	0	0	.00	.00	.00	_____
104110 533990 Elec. Serv	0	0	9,500	9,620.00	.00	.00	_____
104110 534510 Prop/Gen I	2,147	2,110	2,220	2,250.00	2,590.00	2,590.00	_____
104110 534580 Other Ins.	13,292	13,292	17,280	14,500.00	14,900.00	14,900.00	_____
104110 534910 Due/Subscr	19,829	18,235	19,500	19,500.00	20,000.00	20,000.00	_____
TOTAL Governing Board	106,852	105,800	159,330	152,540.00	135,600.00	132,370.00	_____

05/08/2012
15:19:11

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED

Administration							

104120 511210 Wages	456,004	469,069	537,200	539,500.00	522,460.00	515,000.00	_____
104120 511220 OT	0	123	1,000	500.00	1,000.00	1,000.00	_____
104120 511230 Temp/PT	0	11,212	6,000	3,000.00	6,000.00	6,000.00	_____
104120 511810 FICA	33,623	35,408	41,640	41,540.00	40,510.00	39,940.00	_____
104120 511820 Retirement	22,349	30,156	37,840	37,750.00	35,290.00	35,190.00	_____
104120 511825 401K ADM	22,712	22,989	26,910	27,000.00	26,180.00	26,100.00	_____
104120 511830 Hosp. Exp.	57,062	53,098	59,880	63,000.00	76,480.00	63,660.00	_____
104120 511831 Ret./Ins.	0	0	390	.00	11,980.00	5,220.00	_____
104120 511832 Life Ins.	1,050	1,096	1,100	1,180.00	1,100.00	1,100.00	_____
104120 511833 Dental	2,028	2,160	2,250	2,210.00	2,310.00	2,310.00	_____
104120 511840 HREIMB EXP	0	7,285	22,100	12,330.00	7,990.00	12,110.00	_____
104120 511841 HREIMB EXP	0	0	130	100.00	1,250.00	1,000.00	_____
104120 511850 Unemploy	0	0	500	.00	500.00	500.00	_____
104120 511860 W. Comp.	13,386	13,156	16,160	13,480.00	11,990.00	11,990.00	_____
104120 521920 Legal Fees	16,767	31,856	40,000	35,000.00	40,000.00	40,000.00	_____
104120 521930 Ded/Med Fe	31,576	21,602	25,000	25,000.00	25,000.00	25,000.00	_____
104120 521990 Prof. Serv	6,078	7,062	8,000	8,000.00	25,000.00	55,000.00	_____
104120 532120 Uniform	0	28	250	250.00	250.00	250.00	_____
104120 532500 OIL	0	0	0	.00	.00	.00	_____
104120 532510 Gas	7,732	5,104	5,440	5,440.00	5,900.00	5,500.00	_____
104120 532520 Tires	1,337	570	680	680.00	550.00	550.00	_____

05/08/2012
15:19:11

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
104120 532530 Vehicle RM	8,895	4,525	3,900	3,900.00	3,450.00	3,110.00	
104120 532920 Mat./Sup.	15,912	15,500	16,000	16,000.00	20,000.00	18,000.00	
104120 533180 Trav/Train	13,156	6,988	11,000	14,500.00	11,000.00	11,000.00	
104120 533210 Phone	7,516	5,082	5,600	4,000.00	5,000.00	5,000.00	
104120 533250 Postage	42,672	44,724	48,000	46,000.00	50,000.00	50,000.00	
104120 533520 Equip R&M	3,424	3,432	5,000	3,500.00	5,000.00	5,000.00	
104120 533700 Other Adv	3,755	6,842	5,000	5,000.00	5,000.00	5,000.00	
104120 533910 Legal Note	1,045	1,165	3,000	1,200.00	3,000.00	3,000.00	
104120 534390 Equip Rent	1,831	2,655	1,700	1,700.00	3,000.00	3,000.00	
104120 534490 Cont. Ser.	0	0	0	.00	7,500.00	.00	
104120 534510 Prop/Gen I	2,792	2,743	3,110	3,150.00	3,620.00	3,620.00	
104120 534520 Veh. Ins.	2,034	2,197	2,250	2,400.00	2,700.00	2,700.00	
104120 534530 BONDS	0	0	0	.00	.00	.00	
104120 534580 Other Ins.	213	271	290	330.00	360.00	360.00	
104120 534910 Due/Subscr	3,365	4,028	6,000	5,500.00	6,000.00	6,000.00	
104120 534990 Miscell	4,431	4,278	6,000	5,000.00	6,000.00	6,000.00	
104120 545400 Vehicles	0	46,673	0	.00	24,000.00	.00	
104120 545500 Equipment	6,873	2,094	0	.00	7,500.00	.00	
TOTAL Administration	789,618	865,171	949,320	928,140.00	1,004,870.00	969,210.00	

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED

Finance							

104130 511210 Wages	401,059	384,248	395,300	390,000.00	416,760.00	410,810.00	_____
104130 511220 OT	618	1,558	4,000	3,500.00	4,000.00	4,000.00	_____
104130 511230 Temp/PT	0	0	0	.00	.00	.00	_____
104130 511810 FICA	29,861	28,662	30,550	30,110.00	32,190.00	31,740.00	_____
104130 511820 Retirement	19,706	24,816	28,080	27,510.00	28,360.00	27,960.00	_____
104130 511825 401K EX FI	19,378	19,207	19,970	19,680.00	21,050.00	20,740.00	_____
104130 511830 Hosp. Exp.	83,262	72,288	76,990	78,360.00	104,110.00	87,570.00	_____
104130 511831 Ret./Ins.	13,127	4,695	3,550	470.00	.00	.00	_____
104130 511832 Life Ins.	1,085	1,015	1,010	1,000.00	1,010.00	1,010.00	_____
104130 511833 Dental	3,718	3,525	3,540	3,450.00	3,630.00	3,630.00	_____
104130 511840 HREIMB EXP	0	9,914	30,550	19,400.00	10,870.00	16,660.00	_____
104130 511841 HREIMB EXP	0	653	1,520	380.00	.00	.00	_____
104130 511850 Unemploy	0	3,375	2,000	.00	2,000.00	2,000.00	_____
104130 511860 W. Comp.	11,806	11,598	12,290	10,250.00	9,530.00	9,530.00	_____
104130 521910 Accounting	40,599	39,976	43,000	40,000.00	43,000.00	43,000.00	_____
104130 521940 Co Tax Fee	6,491	5,307	7,000	7,000.00	7,000.00	7,000.00	_____
104130 521990 Prof. Serv	33,437	28,651	34,000	33,000.00	30,800.00	30,800.00	_____
104130 532120 Uniform	1,972	2,072	3,000	3,000.00	3,000.00	3,000.00	_____
104130 532500 OIL	0	0	0	.00	.00	.00	_____
104130 532510 Gas	4,664	8,173	11,960	11,960.00	13,610.00	12,690.00	_____
104130 532520 Tires	807	912	1,500	1,500.00	1,260.00	1,260.00	_____

05/08/2012
15:19:11

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 18

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
104130 532530 Vehicle RM	5,365	7,245	8,570	8,570.00	7,950.00	7,180.00	_____
104130 532920 Mat./Sup.	23,608	25,104	21,000	21,000.00	22,000.00	22,000.00	_____
104130 533180 Trav/Train	3,376	2,711	3,500	3,500.00	3,500.00	3,500.00	_____
104130 533210 Phone	2,888	2,608	4,000	4,000.00	4,000.00	4,000.00	_____
104130 533520 Equip R&M	35,841	39,651	50,100	50,100.00	62,650.00	62,650.00	_____
104130 533700 Other Adv	2,343	2,500	4,000	4,000.00	4,000.00	4,000.00	_____
104130 534510 Prop/Gen I	5,146	5,058	4,880	4,950.00	5,690.00	5,690.00	_____
104130 534520 Veh. Ins.	1,228	1,323	1,370	1,450.00	1,620.00	1,620.00	_____
104130 534530 Bonds	1,170	1,170	1,290	1,330.00	1,290.00	1,290.00	_____
104130 534580 Other Ins.	895	1,140	1,190	1,170.00	1,520.00	1,520.00	_____
104130 534910 Due/Subscr	395	1,000	1,000	1,000.00	1,000.00	1,000.00	_____
104130 534920 BD Expense	0	0	4,000	4,000.00	4,000.00	4,000.00	_____
104130 545400 Vehicles	0	0	0	.00	.00	.00	_____
104130 545500 Equipment	1,795	0	34,980	.00	56,680.00	16,000.00	_____
104130 546000 LOAN PYMTS	0	0	0	.00	.00	.00	_____
TOTAL Finance	755,640	740,155	849,690	785,640.00	908,080.00	847,850.00	_____

05/08/2012
15:19:11

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 19

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED

Public Buildings							

104260 511210 Wages	34,562	34,653	36,200	35,720.00	65,000.00	38,290.00	_____
104260 511220 OT	0	0	400	400.00	400.00	400.00	_____
104260 511230 Temp/PT	1,847	464	10,400	9,920.00	13,000.00	13,000.00	_____
104260 511810 FICA	2,686	2,585	3,600	3,530.00	6,000.00	3,960.00	_____
104260 511820 Retirement	1,694	2,229	3,310	2,530.00	4,410.00	2,610.00	_____
104260 511825 401K PU BL	1,722	1,725	2,350	1,810.00	3,270.00	1,940.00	_____
104260 511830 Hosp. Exp.	10,437	9,712	9,720	13,870.00	32,590.00	13,570.00	_____
104260 511832 Life Ins.	84	84	90	90.00	170.00	90.00	_____
104260 511833 Dental	312	318	330	320.00	660.00	330.00	_____
104260 511840 HREIMB EXP	0	1,341	3,340	1,760.00	3,400.00	2,580.00	_____
104260 511841 HREIMB EXP	0	0	0	.00	.00	.00	_____
104260 511850 Unemploy	0	0	0	.00	.00	.00	_____
104260 511860 W. Comp.	1,292	1,059	1,450	1,210.00	1,780.00	1,780.00	_____
104260 521990 Prof. Serv	0	0	3,000	3,000.00	5,000.00	5,000.00	_____
104260 532120 Uniform	0	0	0	.00	.00	.00	_____
104260 532500 OIL	0	0	0	.00	.00	.00	_____
104260 532510 Gas	1,555	2,036	1,110	1,110.00	1,410.00	1,310.00	_____
104260 532520 Tires	269	227	140	140.00	130.00	130.00	_____
104260 532530 Vehicle RM	1,788	1,805	800	800.00	820.00	740.00	_____
104260 532920 Mat./Sup.	15,530	21,775	19,000	19,000.00	19,000.00	19,000.00	_____
104260 532920 10012 Mat./Sup.	11,193	1,613	10,000	10,000.00	10,000.00	10,000.00	_____

05/08/2012
15:19:11

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 20

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
104260 533180 Trav/Train	0	0	0	.00	.00	.00	
104260 533180 10012 Trav/Train	200	53	800	800.00	800.00	800.00	
104260 533210 Phone	0	0	0	.00	.00	.00	
104260 533310 Elec.	47,248	50,114	55,000	50,000.00	55,000.00	55,000.00	
104260 533330 Pro.Gas	1,722	123	0	.00	.00	.00	
104260 533340 Water	359	350	500	500.00	500.00	500.00	
104260 533350 SEWER	433	402	600	550.00	600.00	600.00	
104260 533360 CF OR DF	0	0	2,750	.00	2,750.00	2,750.00	
104260 533510 Bldg. Main	18,434	13,864	17,000	17,000.00	20,000.00	20,000.00	
104260 533520 Equip R&M	381	499	500	500.00	500.00	500.00	
104260 534110 Lease Prk.	10,200	10,200	10,200	10,200.00	11,400.00	11,400.00	
104260 534120 Lease Bldg	5,000	0	0	.00	.00	.00	
104260 534490 Cont. Ser.	50,357	51,900	73,000	71,220.00	78,000.00	78,000.00	
104260 534490 70081 OwenClinic	0	0	0	.00	.00	.00	
104260 534510 Prop/Gen I	430	422	440	470.00	1,040.00	1,040.00	
104260 534520 Veh. Ins.	409	441	460	500.00	540.00	540.00	
104260 534910 Due/Subscr	600	1,200	600	600.00	.00	.00	
104260 545400 Vehicles	0	0	0	.00	.00	.00	
104260 545900 Cap. Imp.	16,780	0	45,000	45,000.00	74,000.00	26,500.00	
104260 545900 10012 Cap. Imp.	20,000	15,000	10,000	10,000.00	10,000.00	10,000.00	
104260 545900 30016 Cap. Imp.	6,638	0	0	.00	.00	.00	
104260 546000 LOAN PYMTS	639,599	661,307	654,310	654,310.00	640,790.00	640,790.00	
TOTAL Public Buildings	903,761	887,501	976,400	966,860.00	1,062,960.00	963,150.00	

05/08/2012
15:19:11

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 21

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED

Horticulturist							

104261 521990 Prof. Serv	2,418	0	5,000	5,000.00	5,000.00	10,000.00	_____
104261 521990 10017 Prof. Serv	0	5,374	0	.00	.00	.00	_____
104261 532120 Uniform	610	594	600	600.00	600.00	600.00	_____
104261 532920 Mat./Sup.	23,065	29,666	33,000	32,000.00	37,950.00	30,000.00	_____
104261 533180 Trav/Train	563	489	1,500	1,400.00	1,500.00	1,500.00	_____
104261 533210 Phone	1,531	1,980	2,000	1,500.00	2,000.00	1,500.00	_____
104261 534910 Due/Subscr	374	435	500	500.00	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	28,561	38,538	42,600	41,000.00	47,550.00	44,100.00	_____

05/08/2012
15:19:11

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 22

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED

Police Department							

104310 511210 Wages	1,579,002	1,607,713	1,697,200	1,670,000.00	1,787,630.00	1,762,090.00	_____
104310 511220 OT	97,352	79,626	100,000	100,000.00	110,000.00	100,000.00	_____
104310 511230 Temp/PT	55,754	56,351	85,000	78,500.00	98,000.00	85,000.00	_____
104310 511280 SepPay-Pol	17,222	17,222	12,850	22,850.00	24,970.00	24,970.00	_____
104310 511290 PolConExp	0	0	15,000	10,000.00	15,000.00	15,000.00	_____
104310 511810 FICA	129,710	129,972	146,120	143,930.00	155,730.00	152,020.00	_____
104310 511820 Retirement	81,171	107,587	127,400	125,490.00	129,490.00	127,080.00	_____
104310 511825 401K-Pol	82,151	83,168	90,610	89,000.00	95,640.00	93,860.00	_____
104310 511830 Hosp. Exp.	328,595	327,719	333,600	369,000.00	443,310.00	367,320.00	_____
104310 511831 Ret./Ins.	20,071	17,608	14,100	18,020.00	23,950.00	20,870.00	_____
104310 511832 Life Ins.	3,458	3,577	3,620	3,530.00	3,620.00	3,620.00	_____
104310 511833 Dental	12,324	13,224	13,490	13,020.00	13,860.00	13,860.00	_____
104310 511840 HREIMB EXP	0	44,965	114,760	73,950.00	46,270.00	69,850.00	_____
104310 511841 HREIMB EXP	0	2,417	4,730	3,400.00	2,500.00	3,970.00	_____
104310 511850 Unemploy	2,197	4,993	6,000	5,480.00	6,000.00	6,000.00	_____
104310 511860 W. Comp.	52,162	53,037	59,260	49,420.00	46,100.00	46,100.00	_____
104310 513920 Laundry	14,160	14,370	14,400	14,130.00	14,400.00	14,400.00	_____
104310 521990 Prof. Serv	9,221	4,091	6,500	6,000.00	13,200.00	6,500.00	_____
104310 526300 ChAb Cont	0	0	0	.00	.00	.00	_____
104310 532120 Uniform	28,446	21,072	28,000	28,000.00	32,000.00	28,000.00	_____
104310 532500 OIL	0	0	0	.00	.00	.00	_____

05/08/2012
15:19:11

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 23

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
104310 532510 Gas	66,523	95,953	133,780	133,780.00	146,000.00	136,130.00	
104310 532520 Tires	11,504	10,710	16,820	16,820.00	13,520.00	13,520.00	
104310 532530 Vehicle RM	76,522	85,062	95,930	95,930.00	85,330.00	77,050.00	
104310 532920 Mat./Sup.	68,164	70,551	60,000	60,000.00	61,500.00	61,500.00	
104310 533180 Trav/Train	13,415	20,675	25,000	25,000.00	28,000.00	26,500.00	
104310 533210 Phone	17,622	19,002	26,000	26,000.00	30,040.00	30,040.00	
104310 533310 Elec.	0	0	0	.00	.00	.00	
104310 533340 Water	0	0	0	.00	.00	.00	
104310 533350 SEWER	0	0	0	.00	.00	.00	
104310 533520 Equip R&M	32,579	34,609	40,000	40,000.00	42,000.00	42,000.00	
104310 534390 Equip Rent	3,522	3,480	10,380	9,500.00	10,380.00	10,380.00	
104310 534510 Prop/Gen I	17,178	17,727	18,650	18,800.00	21,750.00	21,750.00	
104310 534520 Veh. Ins.	11,836	12,769	13,210	13,750.00	15,650.00	15,650.00	
104310 534530 Bonds	0	0	0	.00	.00	.00	
104310 534580 Other Ins.	14,078	14,312	17,680	14,500.00	15,820.00	15,820.00	
104310 534910 Due/Subscr	3,112	2,593	4,000	4,000.00	4,000.00	4,000.00	
104310 534995 SpOperExp	3,000	2,500	10,000	6,500.00	10,000.00	10,000.00	
104310 545400 Vehicles	0	133,241	27,100	27,100.00	191,000.00	36,000.00	
104310 545500 Equipment	6,119	61,001	12,390	12,390.00	38,860.00	22,240.00	
104310 546000 LOAN PYMTS	0	61,861	61,870	61,870.00	61,870.00	61,870.00	
TOTAL Police Department	2,858,170	3,234,758	3,445,450	3,389,660.00	3,837,390.00	3,524,960.00	

05/08/2012
15:19:11

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 24

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED

Misc. Police Grant							

104315 532920 Mat./Sup.	0	0	0	.00	4,000.00	4,000.00	_____
104315 532920 30015 Mat./Sup.	4,936	0	0	.00	.00	.00	_____
104315 532920 50002 Mat./Sup.	7,225	1,707	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 533180 30006 Trav/Train	0	0	0	.00	.00	.00	_____
104315 533180 30018 DV - SA	0	0	0	.00	.00	.00	_____
104315 533520 Equip R&M	0	0	0	.00	.00	.00	_____
104315 533520 30006 Equip R&M	0	0	0	.00	.00	.00	_____
104315 545400 Vehicles	0	0	0	.00	.00	.00	_____
104315 545400 30006 Vehicles	20,804	0	0	.00	.00	.00	_____
104315 545400 50002 Vehicles	0	0	0	.00	.00	.00	_____
104315 545500 Equipment	0	0	80,000	40,000.00	80,000.00	80,000.00	_____
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	2,490	0	0	.00	.00	.00	_____
104315 545500 30015 Equipment	0	0	0	.00	.00	.00	_____
104315 545500 30018 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	35,455	1,707	80,000	40,000.00	84,000.00	84,000.00	_____

05/08/2012
15:19:11

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 25

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED

Fire Department							

104340 511210 Wages	412,446	412,234	449,700	444,900.00	477,340.00	470,520.00	_____
104340 511220 OT	2,240	845	2,000	4,000.00	2,500.00	2,500.00	_____
104340 511230 Temp/PT	7,649	7,435	8,000	16,000.00	10,000.00	10,000.00	_____
104340 511240 Vol Pay	21,460	21,788	25,000	25,500.00	27,000.00	27,000.00	_____
104340 511810 FICA	33,061	32,478	37,080	37,520.00	39,540.00	39,020.00	_____
104340 511820 Retirement	22,132	28,111	37,020	36,640.00	37,580.00	37,120.00	_____
104340 511825 401K-FIRE	20,178	20,514	23,090	22,950.00	24,490.00	24,150.00	_____
104340 511827 StContRt	8,532	9,441	15,000	15,000.00	15,000.00	15,000.00	_____
104340 511830 Hosp. Exp.	87,660	81,739	82,450	91,810.00	111,780.00	92,090.00	_____
104340 511831 Ret./Ins.	10,036	6,261	2,350	2,610.00	.00	.00	_____
104340 511832 Life Ins.	910	924	930	930.00	930.00	930.00	_____
104340 511833 Dental	3,068	3,180	3,210	3,180.00	3,300.00	3,300.00	_____
104340 511840 HREIMB EXP	0	11,219	28,190	17,610.00	11,670.00	17,520.00	_____
104340 511841 HREIMB EXP	0	864	790	570.00	.00	.00	_____
104340 511850 Unemploy	347	479	500	410.00	500.00	500.00	_____
104340 511860 W. Comp.	13,607	13,455	15,290	12,750.00	11,820.00	11,820.00	_____
104340 513920 Laundry	3,600	3,600	3,600	3,600.00	3,600.00	3,600.00	_____
104340 521950 Dem. Exp.	0	0	0	.00	.00	.00	_____
104340 521990 Prof. Serv	7,372	8,857	10,000	7,500.00	10,000.00	10,000.00	_____
104340 532120 Uniform	4,733	5,452	6,500	6,500.00	6,500.00	6,500.00	_____
104340 532500 OIL	0	0	0	.00	.00	.00	_____

05/08/2012
15:19:11

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
104340 532510 Gas	13,931	16,345	16,500	16,500.00	20,380.00	19,010.00	
104340 532520 Tires	2,409	1,824	2,070	2,070.00	1,890.00	1,890.00	
104340 532530 Vehicle RM	16,024	14,490	11,830	11,830.00	11,910.00	10,760.00	
104340 532920 Mat./Sup.	33,802	43,309	18,000	18,000.00	18,000.00	41,000.00	
104340 533180 Trav/Train	4,832	6,397	8,000	12,000.00	8,000.00	8,000.00	
104340 533210 Phone	4,110	3,715	4,300	4,250.00	6,220.00	6,220.00	
104340 533310 Elec.	21,022	19,017	22,000	18,000.00	22,000.00	22,000.00	
104340 533320 Fuel Oil	621	0	2,000	.00	2,000.00	2,000.00	
104340 533340 WATER	200	204	260	230.00	260.00	260.00	
104340 533350 SEWER	248	240	320	270.00	320.00	320.00	
104340 533360 DUMPSTER F	1,311	1,311	1,850	1,320.00	1,850.00	1,850.00	
104340 533446 Vol. Fire	0	0	0	.00	.00	.00	
104340 533520 Equip R&M	28,634	23,201	20,000	24,250.00	22,500.00	22,500.00	
104340 534390 Equip Rent	0	900	1,000	900.00	1,000.00	1,000.00	
104340 534510 Prop/Gen I	4,295	4,221	4,440	4,500.00	5,180.00	5,180.00	
104340 534520 Veh. Ins.	3,677	3,965	4,560	4,700.00	5,400.00	5,400.00	
104340 534580 Other Ins.	0	0	0	.00	.00	.00	
104340 534910 Due/Subscr	2,168	2,543	3,000	3,000.00	3,000.00	3,000.00	
104340 545400 Vehicles	0	0	0	.00	489,000.00	32,000.00	
104340 545500 Equipment	0	1,714	13,000	13,000.00	42,150.00	6,000.00	
104340 545500 50005 Equipment	0	0	0	.00	.00	.00	
104340 545500 50006 GRANT	0	0	0	.00	.00	.00	
104340 545500 50007 Equipment	0	0	0	.00	.00	.00	

05/08/2012
15:19:11

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 27

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
-----	-----	-----	-----	-----	-----	-----	-----
104340 546000 LOAN PYMTS	0	0	45,500	45,490.00	45,500.00	45,500.00	_____
 TOTAL Fire Department	 796,315	 812,272	 929,330	 930,290.00	 1,500,110.00	 1,005,460.00	 _____

05/08/2012
15:19:11

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED

Emergency Responders							

104342 511240 Vol Pay	3,800	2,900	5,000	2,200.00	5,000.00	5,000.00	_____
104342 511810 FICA	291	222	460	170.00	390.00	390.00	_____
104342 511820 Retirement	79	66	160	30.00	170.00	170.00	_____
104342 511825 401K EXP	80	51	120	20.00	130.00	130.00	_____
104342 532920 Mat./Sup.	1,240	5,084	6,500	6,500.00	5,000.00	5,000.00	_____
104342 545500 Equipment	0	0	0	.00	.00	.00	_____
TOTAL Emergency Responders	5,490	8,323	12,240	8,920.00	10,690.00	10,690.00	_____

05/08/2012
15:19:11

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED

Street and Sanitation							

104510 511210 Wages	645,630	657,888	686,100	669,500.00	746,030.00	735,450.00	_____
104510 511220 OT	29,657	17,597	28,000	16,000.00	28,000.00	28,000.00	_____
104510 511230 Temp/PT	32,379	39,461	41,200	33,000.00	45,000.00	45,000.00	_____
104510 511810 FICA	51,869	52,256	57,780	54,970.00	62,660.00	61,850.00	_____
104510 511820 Retirement	33,072	43,537	50,210	47,920.00	52,170.00	51,460.00	_____
104510 511825 401K-ST/SA	31,257	32,070	35,710	34,280.00	38,710.00	38,180.00	_____
104510 511830 Hosp. Exp.	211,484	208,733	209,700	232,500.00	288,840.00	239,770.00	_____
104510 511831 Ret./Ins.	5,018	4,695	5,870	5,670.00	5,990.00	5,220.00	_____
104510 511832 Life Ins.	2,016	2,086	2,100	2,080.00	2,190.00	2,190.00	_____
104510 511833 Dental	7,176	7,579	7,710	7,560.00	8,250.00	8,250.00	_____
104510 511840 HREIMB EXP	0	28,648	72,200	42,260.00	30,150.00	45,600.00	_____
104510 511841 HREIMB EXP	0	653	1,980	1,420.00	630.00	1,000.00	_____
104510 511850 Unemploy	10,941	702	8,000	12,160.00	12,000.00	12,000.00	_____
104510 511860 W. Comp.	21,803	21,958	23,250	19,390.00	18,550.00	18,550.00	_____
104510 521990 Prof. Serv	1,418	16,766	7,500	20,000.00	12,500.00	12,500.00	_____
104510 521990 10013 CLEAN WATE	0	0	0	.00	.00	.00	_____
104510 522710 Dump/Resal	1,205	0	10,000	.00	7,500.00	7,500.00	_____
104510 532120 Uniform	8,326	8,008	15,000	15,000.00	15,000.00	15,000.00	_____
104510 532500 OIL	0	0	0	.00	.00	.00	_____
104510 532510 Gas	64,969	81,671	108,940	108,940.00	207,770.00	193,720.00	_____
104510 532520 Tires	11,236	9,116	13,690	13,690.00	19,230.00	19,230.00	_____

05/08/2012
15:19:11

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
104510 532530 Vehicle RM	74,733	72,401	78,110	78,110.00	121,430.00	109,650.00	
104510 532920 Mat./Sup.	152,168	198,310	145,000	214,000.00	215,000.00	185,000.00	
104510 532920 70097 Mat./Sup.	0	37,190	0	18,650.00	.00	.00	
104510 533180 Trav/Train	1,004	750	3,000	2,000.00	2,000.00	2,000.00	
104510 533210 Phone	1,187	1,092	1,150	1,150.00	1,150.00	1,150.00	
104510 533310 Elec.	167,475	165,415	180,000	165,500.00	220,440.00	220,440.00	
104510 533340 Water	0	0	0	.00	.00	.00	
104510 533350 SEWER	0	0	0	.00	.00	.00	
104510 533520 Equip R&M	13,219	16,835	20,000	43,300.00	20,000.00	20,000.00	
104510 534320 Occ. POper	48,448	57,910	53,570	53,570.00	63,390.00	51,980.00	
104510 534390 Equip Rent	555	500	7,000	2,000.00	7,000.00	7,000.00	
104510 534440 Landfill	30,342	24,250	35,000	22,580.00	35,000.00	35,000.00	
104510 534450 TipFees	173,613	174,487	200,000	185,000.00	190,000.00	190,000.00	
104510 534490 Cont. Ser.	3,694	1,025	5,000	3,500.00	4,000.00	4,000.00	
104510 534510 Prop/Gen I	11,165	10,974	10,650	10,750.00	12,950.00	12,950.00	
104510 534520 Veh. Ins.	10,218	11,018	11,390	11,700.00	13,490.00	13,490.00	
104510 534580 Other Ins.	3,001	3,825	4,020	4,400.00	5,110.00	5,110.00	
104510 534910 Due/Subscr	0	0	1,100	900.00	1,100.00	1,100.00	
104510 536910 DON&CONTRI	1,594	1,115	2,000	2,000.00	2,000.00	2,000.00	
104510 545400 Vehicles	81,571	0	20,000	15,000.00	135,000.00	.00	
104510 545500 Equipment	24,796	56,521	0	.00	10,000.00	5,000.00	
104510 545900 Cap. Imp.	0	0	0	.00	30,000.00	10,000.00	
104510 546000 LOAN PYMTS	154,841	139,112	146,100	146,100.00	146,100.00	146,100.00	

05/08/2012
15:19:11

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED

TOTAL Street and Sanitation	2,123,080	2,206,154	2,308,030	2,316,550.00	2,836,330.00	2,562,440.00	_____

05/08/2012
15:19:11

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 32

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED

Powell Bill							

104560 521990 Prof. Serv	546	599	5,000	1,000.00	4,000.00	4,000.00	_____
104560 521990 70041 HENDRIX ST	0	0	0	.00	.00	.00	_____
104560 522000 R/R W/GATE	1,140	1,140	2,000	2,000.00	2,000.00	2,000.00	_____
104560 532920 Mat./Sup.	18,142	14,973	20,000	50,000.00	20,000.00	20,000.00	_____
104560 532920 30017 Mat./Sup.	8,000	0	0	.00	.00	.00	_____
104560 532920 70041 HENDRIX ST	0	0	0	.00	.00	.00	_____
104560 534430 Inf/Pav/Im	219,602	178,663	360,000	380,000.00	335,000.00	355,000.00	_____
104560 534430 30008 SOUTH MAIN	0	0	0	.00	.00	.00	_____
104560 534430 70041 HENDRIX ST	0	406,399	0	6,070.00	.00	.00	_____
104560 545400 Vehicles	0	0	95,000	27,000.00	.00	.00	_____
104560 545500 Equipment	30,073	0	8,700	11,140.00	128,500.00	128,500.00	_____
104560 545900 Cap. Imp.	210,302	0	0	.00	.00	.00	_____
104560 545900 30011 country cl	0	0	0	.00	.00	.00	_____
104560 545900 70041 HENDRIX ST	0	0	0	.00	.00	.00	_____
TOTAL Powell Bill	487,805	601,774	490,700	477,210.00	489,500.00	509,500.00	_____

05/08/2012
15:19:11

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED

Cemetery							

104740 511210 Wages	48,819	53,227	55,600	56,680.00	58,860.00	58,020.00	_____
104740 511220 OT	967	547	1,000	750.00	1,000.00	1,000.00	_____
104740 511230 Temp/PT	0	12,031	15,000	15,600.00	18,000.00	18,000.00	_____
104740 511810 FICA	3,780	4,951	5,480	5,590.00	5,960.00	5,900.00	_____
104740 511820 Retirement	2,437	3,412	3,980	4,020.00	4,040.00	3,980.00	_____
104740 511825 401K CEM	2,477	2,641	2,830	2,880.00	3,000.00	2,960.00	_____
104740 511830 Hosp. Exp.	10,036	9,391	9,400	9,570.00	11,980.00	10,440.00	_____
104740 511831 Ret./Ins.	0	0	0	.00	.00	.00	_____
104740 511832 Life Ins.	168	168	170	170.00	170.00	170.00	_____
104740 511833 Dental	624	636	650	610.00	660.00	660.00	_____
104740 511840 HREIMB EXP	0	1,288	3,160	3,520.00	1,250.00	1,990.00	_____
104740 511841 HREIMB EXP	0	0	0	.00	.00	.00	_____
104740 511850 Unemploy	0	3,096	2,000	1,550.00	2,000.00	2,000.00	_____
104740 511860 W. Comp.	1,985	1,981	2,200	1,830.00	1,760.00	1,760.00	_____
104740 532120 Uniform	537	402	1,500	1,200.00	1,500.00	1,500.00	_____
104740 532500 OIL	0	0	0	.00	.00	.00	_____
104740 532510 Gas	1,555	2,036	3,110	3,110.00	3,230.00	3,010.00	_____
104740 532520 Tires	269	227	390	390.00	300.00	300.00	_____
104740 532530 Vehicle RM	1,788	1,805	2,480	2,480.00	1,890.00	1,700.00	_____
104740 532920 Mat./Sup.	5,213	4,721	5,000	4,000.00	5,000.00	5,000.00	_____
104740 533180 Trav/Train	179	0	500	350.00	500.00	500.00	_____

05/08/2012
15:19:11

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
104740 533210 Phone	518	520	480	480.00	550.00	550.00	_____
104740 533310 Elec.	794	827	1,200	950.00	1,200.00	1,200.00	_____
104740 533520 Equip R&M	1,197	33	1,520	1,000.00	1,500.00	1,500.00	_____
104740 534490 Cont. Ser.	2,895	0	0	.00	.00	.00	_____
104740 534510 Prop/Gen I	859	844	890	910.00	1,040.00	1,040.00	_____
104740 534520 Veh. Ins.	409	441	460	480.00	540.00	540.00	_____
104740 545400 Vehicles	0	0	0	.00	.00	.00	_____
104740 545500 Equipment	7,701	0	0	.00	.00	.00	_____
104740 545900 Cap. Imp.	0	15,498	0	.00	.00	.00	_____
TOTAL Cemetery	95,207	120,723	119,000	118,120.00	125,930.00	123,720.00	_____

5/08/2012
5:19:11

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED

Planning & Code Enforcement							

.04910 511210 Wages	141,620	133,027	139,200	139,210.00	149,140.00	147,010.00	_____
.04910 511220 OT	0	0	0	.00	.00	.00	_____
.04910 511230 Temp/PT	0	1,542	0	.00	.00	.00	_____
104910 511810 FICA	10,609	9,931	10,650	10,650.00	11,410.00	11,250.00	_____
104910 511820 Retirement	6,935	8,567	9,790	9,740.00	10,060.00	9,910.00	_____
104910 511825 401K PLAN	7,048	6,631	6,960	6,970.00	7,460.00	7,350.00	_____
104910 511830 Hosp. Exp.	23,298	22,716	23,930	27,000.00	32,320.00	26,350.00	_____
104910 511831 Ret./Ins.	5,018	9,391	9,400	10,440.00	11,980.00	10,440.00	_____
104910 511832 Life Ins.	343	336	340	340.00	340.00	340.00	_____
104910 511833 Dental	962	954	970	960.00	990.00	990.00	_____
104910 511840 HREIMB EXP	0	3,122	8,200	5,290.00	3,380.00	5,020.00	_____
104910 511841 HREIMB EXP	0	1,288	3,160	2,260.00	1,250.00	1,990.00	_____
104910 511860 W. Comp.	3,941	3,902	4,280	3,570.00	3,380.00	3,380.00	_____
104910 513920 Laundry	0	0	0	.00	.00	.00	_____
104910 521990 Prof. Serv	60,531	8,146	55,000	57,000.00	.00	55,000.00	_____
104910 532120 Uniform	110	0	0	.00	.00	.00	_____
104910 532500 OIL	0	0	0	.00	.00	.00	_____
104910 532510 Gas	1,555	1,032	290	290.00	80.00	70.00	_____
104910 532520 Tires	269	115	40	40.00	10.00	10.00	_____
104910 532530 Vehicle RM	1,788	915	210	210.00	40.00	40.00	_____
104910 532920 Mat./Sup.	4,056	3,775	4,500	4,000.00	4,500.00	4,500.00	_____

05/08/2012
15:19:11

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
104910 532920 30003 Mat./Sup.	0	0	0	.00	.00	.00	_____
104910 533180 Trav/Train	2,691	4,192	6,500	6,000.00	6,500.00	6,500.00	_____
104910 533210 Phone	922	903	1,150	1,150.00	1,150.00	1,150.00	_____
104910 533520 Equip R&M	2,639	2,952	3,000	3,000.00	3,000.00	3,000.00	_____
104910 534510 Prop/Gen I	1,288	1,266	1,330	1,350.00	1,550.00	1,550.00	_____
104910 534520 Veh. Ins.	409	441	460	500.00	540.00	540.00	_____
104910 534530 Bonds	0	0	0	.00	.00	.00	_____
104910 534910 Due/Subscr	804	555	500	500.00	500.00	500.00	_____
104910 545400 Vehicles	0	0	0	.00	.00	.00	_____
104910 545500 Equipment	3,928	2,440	0	.00	.00	.00	_____
104910 545900 Cap. Imp.	0	0	0	.00	35,000.00	.00	_____
TOTAL Planning & Code Enforeceme	280,764	228,139	289,860	290,470.00	284,580.00	296,890.00	_____

05/08/2012
15:19:11

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED

Building Inspectors							

104911 511210 Wages	121,702	121,320	127,800	131,800.00	136,950.00	134,990.00	_____
104911 511220 OT	0	0	0	.00	.00	.00	_____
104911 511230 Temp/PT	0	0	0	2,860.00	6,760.00	6,760.00	_____
104911 511810 FICA	8,530	8,861	9,780	10,310.00	11,000.00	10,850.00	_____
104911 511820 Retirement	5,807	7,799	8,990	9,220.00	9,240.00	9,100.00	_____
104911 511825 401K EXP	5,895	5,418	6,390	6,590.00	6,850.00	6,750.00	_____
104911 511830 Hosp. Exp.	29,333	29,879	26,910	30,350.00	38,570.00	31,550.00	_____
104911 511831 Ret./Ins.	0	0	0	.00	5,990.00	5,220.00	_____
104911 511832 Life Ins.	231	245	260	260.00	260.00	260.00	_____
104911 511833 Dental	858	928	970	960.00	990.00	990.00	_____
104911 511840 HREIMB EXP	0	4,093	9,210	5,290.00	4,030.00	6,000.00	_____
104911 511841 HREIMB EXP	0	0	0	.00	630.00	1,000.00	_____
104911 511850 Unemploy	0	0	8,000	11,630.00	8,000.00	8,000.00	_____
104911 511860 W. Comp.	4,609	3,630	3,930	3,280.00	3,250.00	3,250.00	_____
104911 513920 LAUNDRY	1,020	1,080	1,080	1,080.00	1,080.00	1,080.00	_____
104911 521950 Dem. Exp.	0	91	0	.00	.00	.00	_____
104911 532120 Uniform	60	446	1,200	1,000.00	1,200.00	1,200.00	_____
104911 532500 OIL	0	0	0	.00	.00	.00	_____
104911 532510 Gas	6,198	4,073	3,760	3,760.00	5,420.00	5,050.00	_____
104911 532520 Tires	1,072	455	470	470.00	500.00	500.00	_____
104911 532530 Vehicle RM	7,130	3,610	2,700	2,700.00	3,170.00	2,860.00	_____

05/08/2012
15:19:11

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
104911 532920 Mat./Sup.	1,703	5,316	3,000	3,000.00	3,000.00	3,000.00	
104911 533180 Trav/Train	586	1,351	3,000	2,500.00	3,000.00	3,000.00	
104911 533210 Phone	1,152	1,343	1,600	1,400.00	1,600.00	1,600.00	
104911 533520 Equip R&M	303	0	0	.00	.00	.00	
104911 534510 Prop/Gen I	1,718	1,266	1,330	1,350.00	1,550.00	1,550.00	
104911 534520 Veh. Ins.	1,637	1,327	1,370	1,430.00	1,620.00	1,620.00	
104911 534910 Due/Subscr	295	527	1,500	1,400.00	1,500.00	1,500.00	
104911 545400 Vehicles	0	0	0	.00	28,000.00	.00	
104911 545500 Equipment	0	0	0	.00	1,500.00	1,500.00	
TOTAL Building Inspectors	199,839	203,058	223,250	232,640.00	285,660.00	249,180.00	

05/08/2012
15:19:11

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED

Special Appropriations	-----						
105300 511830 Hosp. Exp.	5,018	4,695	6,280	5,220.00	7,690.00	7,690.00	_____
105300 511832 Life Ins.	84	84	90	90.00	90.00	90.00	_____
105300 511833 Dental	312	318	320	320.00	330.00	330.00	_____
105300 511840 HREIMB EXP	0	653	0	.00	.00	.00	_____
105300 511841 HREIMB EXP	0	0	0	.00	.00	.00	_____
105300 533210 Phone	0	0	0	.00	.00	.00	_____
105300 536910 DON&CONTRI	127,500	119,000	100,000	100,000.00	112,400.00	100,000.00	_____
105300 536915 R ECON DEV	240,000	0	0	.00	.00	50,000.00	_____
105300 536920 TRANS/OTHE	4,749	7,447	3,000	3,000.00	3,000.00	5,000.00	_____
105300 536930 Taxes/DWA	95,568	103,319	107,450	113,210.00	110,050.00	110,050.00	_____
105300 536950 INV/T0/DWA	5,970	5,970	6,250	6,250.00	6,250.00	6,250.00	_____
105300 536960 H'OWNERS T	0	0	500	500.00	500.00	500.00	_____
TOTAL Special Appropriations	479,201	241,486	223,890	228,590.00	240,310.00	279,910.00	_____

05/08/2012
15:19:11

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 40

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED

Parks And Recreation							

106120 511210 Wages	545,652	518,473	515,400	505,000.00	544,960.00	537,180.00	_____
106120 511220 OT	1,447	789	2,000	1,500.00	2,000.00	2,000.00	_____
106120 511230 Temp/PT	309,440	324,290	374,000	360,000.00	391,000.00	374,000.00	_____
106120 511810 FICA	64,657	63,707	68,200	66,290.00	71,760.00	69,860.00	_____
106120 511820 Retirement	26,742	33,291	36,380	35,410.00	36,870.00	36,350.00	_____
106120 511825 401K REC	26,023	24,973	25,870	25,330.00	27,350.00	26,960.00	_____
106120 511830 Hosp. Exp.	90,686	80,162	87,530	85,960.00	105,930.00	90,520.00	_____
106120 511831 Ret./Ins.	10,036	9,391	7,050	6,960.00	5,990.00	5,220.00	_____
106120 511832 Life Ins.	1,638	1,589	1,520	1,470.00	1,430.00	1,430.00	_____
106120 511833 Dental	4,914	4,903	5,460	4,350.00	5,280.00	5,280.00	_____
106120 511840 HREIMB EXP	0	11,007	30,640	27,390.00	11,060.00	17,220.00	_____
106120 511841 HREIMB EXP	0	1,288	2,370	1,700.00	630.00	1,000.00	_____
106120 511850 Unemploy	1,513	4,345	5,000	8,690.00	8,000.00	8,000.00	_____
106120 511860 W. Comp.	26,466	25,179	28,560	23,820.00	21,240.00	21,240.00	_____
106120 521960 RefUmpCont	24,539	13,960	25,000	20,000.00	20,000.00	20,000.00	_____
106120 521990 Prof. Serv	250	225	6,500	6,500.00	6,500.00	6,500.00	_____
106120 532120 Uniform	2,648	3,016	4,950	4,900.00	6,500.00	6,500.00	_____
106120 532500 OIL	0	0	0	.00	.00	.00	_____
106120 532510 Gas	7,732	10,209	12,640	12,640.00	15,820.00	14,750.00	_____
106120 532520 Tires	1,337	1,139	1,590	1,590.00	1,460.00	1,460.00	_____
106120 532530 Vehicle RM	8,895	9,050	9,060	9,060.00	9,250.00	8,350.00	_____

05/08/2012
15:19:11

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 41

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
106120 532700 Pur-Resale	2,159	2,445	3,750	3,750.00	4,050.00	4,050.00	
106120 532910 Treat.Chem	15,059	15,161	20,000	17,500.00	20,000.00	20,000.00	
106120 532920 Mat./Sup.	77,432	84,678	78,000	78,000.00	82,000.00	82,000.00	
106120 533180 Trav/Train	3,861	7,897	8,750	8,500.00	10,400.00	10,400.00	
106120 533210 Phone	13,835	10,822	18,000	18,000.00	18,000.00	18,000.00	
106120 533310 Elec.	118,428	119,298	140,000	116,000.00	140,000.00	130,000.00	
106120 533330 Pro.Gas	40,730	33,910	50,000	50,000.00	50,000.00	50,000.00	
106120 533340 Water	3,228	3,249	3,570	3,800.00	4,000.00	4,000.00	
106120 533350 SEWER	4,510	4,316	4,940	4,000.00	4,940.00	4,940.00	
106120 533360 DUMPSTER F	6,773	6,773	9,520	6,800.00	9,520.00	9,520.00	
106120 533510 Bldg. Main	72,238	47,372	34,000	70,000.00	40,000.00	40,000.00	
106120 533520 Equip R&M	30,180	22,182	46,750	41,000.00	50,600.00	50,600.00	
106120 533700 Other Adv	16,216	17,514	20,000	20,000.00	22,000.00	22,000.00	
106120 534390 Equip Rent	1,889	1,190	2,700	2,700.00	3,500.00	3,500.00	
106120 534510 Prop/Gen I	7,730	7,597	7,550	7,610.00	8,290.00	8,290.00	
106120 534520 Veh. Ins.	2,040	2,201	2,280	2,400.00	2,700.00	2,700.00	
106120 534580 Other Ins.	94	119	130	150.00	160.00	160.00	
106120 534910 Due/Subscr	4,004	3,965	5,240	5,240.00	5,550.00	5,550.00	
106120 536910 DON&CONTRI	7,500	7,500	5,000	5,000.00	8,250.00	5,000.00	
106120 545400 Vehicles	0	0	0	.00	.00	.00	
106120 545500 Equipment	24,742	37,516	0	.00	14,000.00	.00	
106120 545820 Bldg.Impr.	0	0	0	7,500.00	.00	.00	
106120 545900 Cap. Imp.	4,275	11,400	90,000	98,960.00	568,990.00	400,000.00	

05/08/2012
15:19:11

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
-----	-----	-----	-----	-----	-----	-----	-----
106120 546000 LOAN PYMTS	370,813	370,813	412,450	412,450.00	412,450.00	412,450.00	_____
TOTAL Parks And Recreation	1,982,351	1,958,904	2,212,350	2,187,920.00	2,772,430.00	2,536,980.00	_____

05/08/2012
15:19:11

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 43

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED

Recreation Special Projects							

106125 535000 PLAYGDMAIN	2,387	4,446	13,000	13,000.00	15,000.00	15,000.00	_____
106125 536200 10018 TENNIS C.	0	0	0	.00	.00	.00	_____
106125 536220 Sen Center	0	16	0	.00	.00	.00	_____
106125 536230 O Rec Prog	15,845	10,323	30,000	15,000.00	16,000.00	16,000.00	_____
106125 536230 30014 O Rec Prog	0	0	0	.00	.00	.00	_____
106125 536240 EXP DONAT.	0	252	0	.00	.00	.00	_____
106125 536310 Rich/Creek	0	325	15,000	500.00	15,000.00	15,000.00	_____
106125 536310 10005 R/C TOWN'S	0	0	0	.00	.00	.00	_____
106125 536310 10006 Rich/Creek	0	0	0	.00	.00	.00	_____
106125 536310 10008 Rich/Creek	0	0	0	.00	.00	.00	_____
106125 536410 GREEN WAYS	0	0	0	.00	.00	.00	_____
106125 536410 10007 GREEN WAYS	0	0	0	.00	.00	.00	_____
106125 536410 10008 GREEN WAYS	0	0	0	.00	.00	.00	_____
TOTAL Recreation Special Project	18,232	15,362	58,000	28,500.00	46,000.00	46,000.00	_____

05/08/2012
15:19:11

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 44

General Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED

Operating Transfers							

109800 599400 Trans Rec.	645,390	0	0	.00	.00	.00	_____
109800 599410 TRAN. CPRO	0	30,000	0	.00	.00	.00	_____
TOTAL Operating Transfers	645,390	30,000	0	.00	.00	.00	_____
TOTAL General Fund	12,591,731	12,299,825	13,369,440	13,123,050.00	15,671,990.00	14,186,410.00	_____

05/03/2012
13:25:23

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 45

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Water Fund							
Utility Revenue							
613700 453710 Water Chg	-2,210,793	-2,283,210	-2,449,000	-2,341,000.00	-2,455,400.00	-2,455,400.00	
613700 453711 Water Taps	-25,203	-20,050	-40,000	-30,000.00	-40,000.00	-40,000.00	
613700 453727 CAP FEE	-7,200	-12,300	-12,000	-8,000.00	-12,000.00	-12,000.00	
TOTAL Utility Revenue	-2,243,196	-2,315,560	-2,501,000	-2,379,000.00	-2,507,400.00	-2,507,400.00	

05/03/2012
13:25:23

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Water Fund							
All Other Revenues							
613800 463830 Misc. Rev.	-2,205	0	-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	495	-113	-75,000	-3,850.00	-75,000.00	-75,000.00	
613800 463840 CONT CAP'T	0	0	0	.00	.00	.00	
TOTAL All Other Revenues	-1,710	-113	-76,500	-5,650.00	-76,500.00	-76,500.00	

05/03/2012
13:25:23

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 47

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Water Fund							
Investment Income							
613850 473831 Inv. Inc.	-1,257	-234	-100	.00	-300.00	-300.00	
TOTAL Investment Income	-1,257	-234	-100	.00	-300.00	-300.00	

05/03/2012
13:25:23

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 48

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Water Fund							

Other Financing Sources							

613900 493963 TransEleFD	0	-97,250	-103,100	-103,100.00	.00	.00	_____
613900 493990 Borrowed \$	0	0	0	.00	.00	-400,000.00	_____
613900 493992 FdBalAppro	0	0	-178,870	-104,930.00	-618,630.00	-115,300.00	_____
TOTAL Other Financing Sources	0	-97,250	-281,970	-208,030.00	-618,630.00	-515,300.00	_____
TOTAL	-2,246,163	-2,413,157	-2,859,570	-2,592,680.00	-3,202,830.00	-3,099,500.00	_____
Water Fund							

05/03/2012
13:28:42

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Water Fund							
Maintenance							
617121 511210 Wages	260,032	262,816	273,200	263,000.00	266,670.00	262,940.00	
617121 511220 OT	14,428	15,166	16,000	15,000.00	16,000.00	16,000.00	
617121 511230 Temp/PT	0	0	0	.00	.00	.00	
617121 511810 FICA	20,315	20,597	22,130	21,270.00	21,630.00	21,340.00	
617121 511820 Retirement	13,445	18,197	20,330	19,440.00	19,060.00	18,000.00	
617121 511825 401K W.MAI	13,663	13,800	14,460	13,900.00	14,140.00	13,950.00	
617121 511830 Hosp. Exp.	66,563	62,346	61,960	68,470.00	81,930.00	68,600.00	
617121 511831 Ret./Ins.	8,372	5,846	9,400	4,060.00	11,980.00	10,450.00	
617121 511832 Life Ins.	756	756	760	690.00	760.00	760.00	
617121 511833 Dental	2,496	2,544	2,570	2,520.00	2,640.00	2,640.00	
617121 511840 HREIMB EXP	0	8,538	21,250	14,090.00	8,560.00	13,050.00	
617121 511841 HREIMB EXP	0	0	3,160	2,270.00	1,250.00	1,990.00	
617121 511850 Unemploy	0	0	2,000	2,420.00	.00	.00	
617121 511860 W. Comp.	7,905	7,798	9,360	7,810.00	6,400.00	6,400.00	
617121 521920 70021 Legal Fees	0	0	0	.00	.00	.00	
617121 521990 Prof. Serv	5,533	0	3,000	3,000.00	2,000.00	2,000.00	
617121 532120 Uniform	4,949	3,066	6,600	6,600.00	6,600.00	6,600.00	
617121 532500 OIL	0	0	0	.00	.00	.00	
617121 532510 Gas	10,821	20,418	28,100	28,100.00	31,280.00	29,160.00	
617121 532520 Tires	1,871	2,279	3,530	3,530.00	2,900.00	2,900.00	
617121 532530 Vehicle RM	12,448	18,100	20,150	20,150.00	18,280.00	16,510.00	

05/03/2012
13:28:42

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 50

Water Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
617121 532920 Mat./Sup.	161,911	121,444	185,000	200,000.00	225,000.00	200,000.00	_____
617121 533180 Trav/Train	2,348	2,561	3,000	3,000.00	3,500.00	3,500.00	_____
617121 533210 Phone	1,367	1,967	2,000	2,000.00	2,000.00	2,000.00	_____
617121 533310 Elec.	29,006	32,015	40,000	34,000.00	40,000.00	40,000.00	_____
617121 533520 Equip R&M	8,221	10,279	20,000	32,000.00	24,000.00	24,000.00	_____
617121 534320 Occ. POper	30,280	36,190	33,480	33,480.00	39,620.00	32,490.00	_____
617121 534390 Equip Rent	650	888	1,500	1,000.00	1,500.00	1,500.00	_____
617121 534490 Cont. Ser.	3,595	650	5,000	4,000.00	5,000.00	5,000.00	_____
617121 534510 Prop/Gen I	3,435	3,377	3,550	3,610.00	4,140.00	4,140.00	_____
617121 534520 Veh. Ins.	2,871	3,528	3,650	3,800.00	4,320.00	4,320.00	_____
617121 534580 Other Ins.	451	575	600	660.00	770.00	770.00	_____
617121 534910 Due/Subscr	200	185	400	400.00	400.00	400.00	_____
617121 545400 Vehicles	0	0	23,000	23,000.00	.00	.00	_____
617121 545500 Equipment	0	0	0	6,980.00	22,000.00	22,000.00	_____
617121 545900 Cap. Imp.	0	0	300,000	293,020.00	330,000.00	300,000.00	_____
617121 545900 70010 HENDRIX ST	0	0	0	.00	.00	.00	_____
617121 545900 70015 Cap. Imp.	0	0	0	.00	.00	.00	_____
617121 545900 70095 N. MAIN	0	0	0	.00	.00	.00	_____
617121 545900 70098 Cap. Imp.	0	0	0	.00	.00	.00	_____
617121 545900 70100 Cap. Imp.	0	0	0	.00	.00	.00	_____
617121 545900 70101 Cap. Imp.	0	0	0	.00	.00	.00	_____
617121 545900 70102 Cap. Imp.	0	0	0	.00	.00	.00	_____
617121 545900 70105 VALVE INST	0	0	0	.00	.00	.00	_____

05/03/2012
13:28:42

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 51

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Water Fund							
617121 546000 LOAN PYMTS	18,134	15,068	225,350	157,950.00	221,410.00	221,410.00	
TOTAL Maintenance	706,066	690,994	1,364,490	1,295,220.00	1,435,740.00	1,354,820.00	

05/03/2012
13:28:42

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

Water Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED

Treatment							

617122 511210 Wages	270,018	270,824	283,500	273,000.00	297,470.00	293,220.00	_____
617122 511220 OT	1,557	1,568	3,000	2,000.00	3,000.00	3,000.00	_____
617122 511230 Temp/PT	0	0	0	.00	.00	.00	_____
617122 511810 FICA	20,177	20,285	21,920	21,040.00	22,990.00	22,660.00	_____
617122 511820 Retirement	13,310	17,833	20,140	19,230.00	20,260.00	19,970.00	_____
617122 511825 401K W.TRE	13,527	13,594	14,330	13,750.00	15,030.00	14,820.00	_____
617122 511830 Hosp. Exp.	65,180	60,240	66,800	58,600.00	73,190.00	60,800.00	_____
617122 511831 Ret./Ins.	8,372	6,682	4,700	5,330.00	5,990.00	5,220.00	_____
617122 511832 Life Ins.	756	756	760	730.00	760.00	760.00	_____
617122 511833 Dental	2,496	2,544	2,570	2,420.00	2,640.00	2,640.00	_____
617122 511840 HREIMB EXP	0	8,256	22,970	14,090.00	7,640.00	11,560.00	_____
617122 511841 HREIMB EXP	0	0	1,580	1,140.00	630.00	1,000.00	_____
617122 511850 Unemploy	0	5,085	3,000	.00	.00	.00	_____
617122 511860 W. Comp.	8,103	7,864	8,870	7,400.00	6,810.00	6,810.00	_____
617122 521990 Prof. Serv	17,363	8,111	23,000	20,000.00	23,000.00	15,000.00	_____
617122 532120 Uniform	1,463	2,335	2,500	2,500.00	3,000.00	3,000.00	_____
617122 532500 OIL	0	0	0	.00	.00	.00	_____
617122 532510 Gas	3,089	2,036	3,010	3,010.00	3,710.00	3,460.00	_____
617122 532520 Tires	534	227	380	380.00	340.00	340.00	_____
617122 532530 Vehicle RM	3,553	1,805	2,160	2,160.00	2,170.00	1,960.00	_____
617122 532910 Treat.Chem	118,551	107,677	140,000	130,000.00	140,000.00	140,000.00	_____

05/03/2012
13:28:42

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 53

Water Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
617122 532920 Mat./Sup.	23,074	42,568	26,000	26,000.00	31,000.00	31,000.00	
617122 533180 Trav/Train	1,000	1,722	3,500	3,500.00	3,500.00	3,500.00	
617122 533210 Phone	1,480	2,257	2,500	2,400.00	2,500.00	2,500.00	
617122 533310 Elec.	16,004	14,087	18,650	17,000.00	18,650.00	18,650.00	
617122 533320 Fuel Oil	0	0	400	400.00	400.00	400.00	
617122 533510 Bldg. Main	2,457	3,414	5,000	5,000.00	11,200.00	11,200.00	
617122 533520 Equip R&M	20,616	26,208	25,000	25,000.00	25,000.00	25,000.00	
617122 534390 Equip Rent	0	0	0	.00	.00	.00	
617122 534490 Cont. Ser.	33,165	39,070	129,000	54,000.00	129,000.00	129,000.00	
617122 534510 Prop/Gen I	3,435	3,377	3,550	3,600.00	4,140.00	4,140.00	
617122 534520 Veh. Ins.	818	882	910	960.00	1,080.00	1,080.00	
617122 534580 Other Ins.	170	217	230	260.00	290.00	290.00	
617122 534910 Due/Subscr	6,395	5,198	7,500	7,500.00	7,500.00	7,500.00	
617122 545400 Vehicles	0	0	0	.00	.00	.00	
617122 545500 Equipment	0	0	7,900	7,900.00	23,000.00	23,000.00	
617122 545900 Cap. Imp.	0	0	20,000	29,000.00	498,000.00	498,000.00	
617122 546000 LOAN PYMTS	22,716	15,785	286,040	204,450.00	52,000.00	52,000.00	
TOTAL Treatment	679,379	692,507	1,161,370	963,750.00	1,435,890.00	1,413,480.00	

05/03/2012
13:28:42

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 54

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Water Fund							
Administration and Finance							
617125 554920 Bad Debt	0	0	12,000	12,000.00	12,000.00	12,000.00	
617125 554970 Chg By Gen	180,860	200,000	218,610	218,610.00	215,830.00	215,830.00	
TOTAL Administration and Finance	180,860	200,000	230,610	230,610.00	227,830.00	227,830.00	

05/03/2012
13:28:42

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 55

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Water Fund							
Contingency							
619200 574600 Depr.	468,379	487,870	0	.00	.00	.00	_____
619200 579910 Cont. Appr	0	0	0	.00	.00	.00	_____
TOTAL Contingency	468,379	487,870	0	.00	.00	.00	_____

05/03/2012
13:28:42

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 56

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Water Fund							

Operating Transfers							

619800 599100 Trans. GF	91,950	97,250	103,100	103,100.00	103,370.00	103,370.00	_____
TOTAL Operating Transfers	91,950	97,250	103,100	103,100.00	103,370.00	103,370.00	_____
TOTAL	2,126,634	2,168,621	2,859,570	2,592,680.00	3,202,830.00	3,099,500.00	_____
Water Fund							

05/03/2012
13:43:02

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Sewer Fund							
Utility Revenue							
623700 453720 Sewer Chgs	-1,902,679	-1,889,552	-1,904,720	-1,843,680.00	-1,891,500.00	-1,933,800.00	
623700 453721 Taps/Conn	-12,600	-13,000	-20,000	-15,000.00	-20,000.00	-20,000.00	
623700 453723 ID Permits	0	0	-500	-400.00	-500.00	-500.00	
623700 453724 CAP SPLIT	0	0	0	.00	.00	.00	
623700 453725 CAP FLOW	0	-9,350	-2,000	.00	-2,000.00	-2,000.00	
623700 453727 CAP FEE	-8,400	-17,700	-20,000	-18,000.00	-20,000.00	-20,000.00	
TOTAL Utility Revenue	-1,923,679	-1,929,602	-1,947,220	-1,877,080.00	-1,934,000.00	-1,976,300.00	

05/03/2012
13:43:02

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Sewer Fund							

All Other Revenues							

623800 463830 Misc. Rev.	-984	0	0	-380.00	-400.00	-400.00	_____
623800 463835 Sl/Mat/FA	0	-15,000	-500	-5,550.00	-100.00	-100.00	_____
623800 463840 CONT CAP'T	0	0	0	.00	.00	.00	_____
TOTAL All Other Revenues	-984	-15,000	-500	-5,930.00	-500.00	-500.00	_____

05/03/2012
13:43:02

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Sewer Fund							

Investment Income							

623850 473831 Inv. Inc.	-1,777	-607	-320	.00	-440.00	-440.00	_____
TOTAL Investment Income	-1,777	-607	-320	.00	-440.00	-440.00	_____

05/03/2012
13:43:02

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 60

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 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	-140,760	-43,230.00	-404,330.00	-209,750.00	_____
TOTAL Other Financing Sources	0	0	-140,760	-43,230.00	-404,330.00	-209,750.00	_____
TOTAL	-1,926,440	-1,945,209	-2,088,800	-1,926,240.00	-2,339,270.00	-2,186,990.00	_____
Sewer Fund							

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Sewer Fund							
Maintenance							
627121 511210 Wages	148,495	145,413	161,900	122,800.00	201,710.00	173,350.00	
627121 511220 OT	10,947	12,225	20,000	15,000.00	20,000.00	20,000.00	
627121 511230 Temp/PT	0	0	0	.00	.00	.00	
627121 511810 FICA	11,759	11,717	13,920	10,550.00	16,970.00	14,800.00	
627121 511820 Retirement	7,807	10,428	12,790	9,640.00	14,950.00	13,040.00	
627121 511825 401K S.MAI	7,934	7,860	9,100	6,890.00	11,090.00	9,670.00	
627121 511830 Hosp. Exp.	27,738	25,464	25,860	21,460.00	52,740.00	30,790.00	
627121 511831 Ret./Ins.	4,186	3,341	9,400	10,980.00	17,960.00	15,660.00	
627121 511832 Life Ins.	336	329	340	270.00	420.00	340.00	
627121 511833 Dental	1,248	1,246	1,290	1,010.00	1,650.00	1,320.00	
627121 511840 HREIMB EXP	0	3,493	8,820	7,050.00	5,510.00	5,860.00	
627121 511841 HREIMB EXP	0	0	3,160	2,270.00	1,880.00	2,980.00	
627121 511850 Unemploy	0	0	0	.00	.00	.00	
627121 511860 W. Comp.	5,838	4,834	5,710	4,770.00	5,020.00	5,020.00	
627121 521990 Prof. Serv	0	0	8,000	1,000.00	2,000.00	2,000.00	
627121 532120 Uniform	1,540	1,463	4,200	4,200.00	4,200.00	4,200.00	
627121 532500 OIL	0	0	0	.00	.00	.00	
627121 532510 Gas	3,089	4,073	6,620	6,620.00	8,190.00	7,630.00	
627121 532520 Tires	534	455	830	830.00	760.00	760.00	
627121 532530 Vehicle RM	3,553	3,610	4,750	4,750.00	4,780.00	4,320.00	
627121 532920 Mat./Sup.	37,913	40,822	45,000	45,000.00	50,000.00	50,000.00	

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

Sewer Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
627121 533180 Trav/Train	1,531	2,398	5,000	4,000.00	5,000.00	5,000.00	
627121 533520 Equip R&M	1,353	283	5,000	4,000.00	5,000.00	5,000.00	
627121 534320 Occ. POper	15,745	18,820	17,410	17,410.00	20,600.00	16,890.00	
627121 534390 Equip Rent	725	938	4,000	2,000.00	4,000.00	4,000.00	
627121 534490 Cont. Ser.	3,925	1,825	6,500	6,500.00	8,000.00	8,000.00	
627121 534510 Prop/Gen I	2,147	1,688	1,780	1,850.00	2,590.00	2,590.00	
627121 534520 Veh. Ins.	818	445	910	980.00	1,080.00	1,080.00	
627121 534580 Other Ins.	0	0	0	.00	.00	.00	
627121 534910 Due/Subscr	300	330	1,200	1,200.00	1,200.00	1,200.00	
627121 545400 Vehicles	0	0	0	.00	.00	.00	
627121 545500 Equipment	0	0	0	.00	.00	.00	
627121 545900 Cap. Imp.	0	0	300,000	300,000.00	350,000.00	350,000.00	
627121 545900 70087 Cap. Imp.	0	0	0	.00	.00	.00	
627121 545900 70092 Cap. Imp.	0	0	0	.00	.00	.00	
627121 545900 70096 Cap. Imp.	0	0	0	.00	.00	.00	
627121 545900 70099 Cap. Imp.	0	0	0	.00	.00	.00	
627121 545900 70100 Cap. Imp.	0	0	0	.00	.00	.00	
627121 545900 70102 Cap. Imp.	0	0	0	.00	.00	.00	
627121 545900 70103 Cap. Imp.	0	0	0	.00	.00	.00	
627121 545900 70104 Cap Imp.	0	0	0	.00	.00	.00	
627121 546000 LOAN PYMTS	3,236	5,173	43,100	41,900.00	43,100.00	43,100.00	
TOTAL Maintenance	302,697	308,673	726,590	654,930.00	860,400.00	798,600.00	

05/03/2012
13:50:37

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Sewer Fund							
Treatment							
627122 511210 Wages	347,293	350,750	369,800	359,000.00	389,680.00	384,110.00	
627122 511220 OT	4,217	4,216	6,500	4,500.00	6,500.00	6,500.00	
627122 511230 Temp/PT	0	0	0	.00	.00	.00	
627122 511810 FICA	25,735	25,996	28,790	27,810.00	30,310.00	29,890.00	
627122 511820 Retirement	17,223	23,235	26,460	25,410.00	26,710.00	26,330.00	
627122 511825 401K S.TRE	17,503	17,667	18,820	18,180.00	19,810.00	19,530.00	
627122 511830 Hosp. Exp.	85,579	78,613	77,500	94,210.00	110,530.00	92,140.00	
627122 511831 Ret./Ins.	10,464	8,352	0	.00	.00	.00	
627122 511832 Life Ins.	924	924	930	930.00	930.00	930.00	
627122 511833 Dental	3,120	3,180	3,210	3,190.00	3,300.00	3,300.00	
627122 511840 HREIMB EXP	0	10,778	26,640	17,610.00	11,540.00	17,520.00	
627122 511841 HREIMB EXP	0	0	0	.00	.00	.00	
627122 511850 Unemploy	3,873	0	0	.00	.00	.00	
627122 511860 W. Comp.	10,492	10,273	11,580	9,660.00	8,970.00	8,970.00	
627122 521990 Prof. Serv	20,770	11,777	11,000	11,000.00	10,000.00	10,000.00	
627122 532120 Uniform	6,567	6,769	7,500	7,000.00	7,500.00	7,500.00	
627122 532500 OIL	0	0	0	.00	.00	.00	
627122 532510 Gas	3,089	4,073	3,870	3,870.00	5,040.00	4,700.00	
627122 532520 Tires	534	455	490	490.00	470.00	470.00	
627122 532530 Vehicle RM	3,553	3,610	2,770	2,770.00	2,940.00	2,660.00	
627122 532910 Treat.Chem	60,782	38,227	45,000	45,000.00	45,000.00	45,000.00	

05/03/2012
13:50:37

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

Sewer Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
627122 532920 Mat./Sup.	22,434	28,475	30,000	28,500.00	30,000.00	30,000.00	
627122 533180 Trav/Train	1,920	881	1,800	1,800.00	1,500.00	1,500.00	
627122 533210 Phone	1,970	1,910	2,000	1,600.00	2,000.00	2,000.00	
627122 533310 Elec.	145,606	173,150	190,000	160,000.00	190,000.00	190,000.00	
627122 533320 Fuel Oil	1,586	2,066	4,000	2,900.00	4,000.00	4,000.00	
627122 533330 Pro.Gas	16,360	13,988	22,000	16,000.00	20,000.00	20,000.00	
627122 533340 Water	347	931	1,000	650.00	1,000.00	1,000.00	
627122 533510 Bldg. Main	3,237	337	8,500	8,500.00	15,000.00	15,000.00	
627122 533520 Equip R&M	36,523	18,682	35,000	33,000.00	35,000.00	35,000.00	
627122 533540 Rep/Maint.	16,706	22,025	15,000	10,000.00	15,000.00	15,000.00	
627122 534390 Equip Rent	0	0	1,000	.00	1,000.00	1,000.00	
627122 534440 Landfill	0	0	3,500	.00	3,500.00	3,500.00	
627122 534490 Cont. Ser.	500	0	0	.00	.00	.00	
627122 534510 Prop/Gen I	4,294	4,221	4,440	4,550.00	5,180.00	5,180.00	
627122 534520 Veh. Ins.	824	886	910	1,000.00	1,080.00	1,080.00	
627122 534580 Other Ins.	170	217	230	280.00	290.00	290.00	
627122 534910 Due/Subscr	8,310	9,170	11,000	11,000.00	10,000.00	10,000.00	
627122 545400 Vehicles	0	0	0	.00	.00	.00	
627122 545500 Equipment	0	0	36,600	34,000.00	64,800.00	19,000.00	
627122 545900 Cap. Imp.	0	0	82,800	55,330.00	125,000.00	100,000.00	
627122 546000 LOAN PYMTS	2,891	1,441	0	.00	.00	.00	
TOTAL Treatment	885,396	877,275	1,090,640	999,740.00	1,203,580.00	1,113,100.00	

05/03/2012
13:50:37

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

Sewer Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED

Administration and Finance							

627125 554920 Bad Debt	0	0	14,350	14,350.00	14,350.00	14,350.00	_____
627125 554970 Chg By Gen	166,730	171,580	179,290	179,290.00	183,540.00	183,540.00	_____
TOTAL Administration and Finance	166,730	171,580	193,640	193,640.00	197,890.00	197,890.00	_____

05/03/2012
13:50:37

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 66

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Sewer Fund							
Contingency							
629200 574600 Depr.	411,523	425,882	0	.00	.00	.00	_____
629200 579910 Cont. Appr	0	0	0	.00	.00	.00	_____
TOTAL Contingency	411,523	425,882	0	.00	.00	.00	_____

05/03/2012
13:50:37

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Sewer Fund							

Transfer to General Fund							

629800 599100 Trans. GF	83,070	81,700	77,930	77,930.00	77,400.00	77,400.00	_____
TOTAL Transfer to General Fund	83,070	81,700	77,930	77,930.00	77,400.00	77,400.00	_____
TOTAL Sewer Fund	1,849,416	1,865,110	2,088,800	1,926,240.00	2,339,270.00	2,186,990.00	_____

05/03/2012
14:09:51

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 68

Electric Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED

Utility Revenue							

633700 433190 FEMA	-33,261	0	0	.00	.00	.00	_____
633700 453730 Elec. Chgs	-7,950,872	-7,826,899	-7,964,260	-7,343,290.00	-8,995,600.00	-8,995,600.00	_____
633700 453731 Sec. Light	-44,736	-45,916	-45,000	-45,890.00	-45,000.00	-45,000.00	_____
633700 453732 Str. Light	-88,824	-88,824	-88,800	-88,800.00	-129,250.00	-129,250.00	_____
633700 453733 Ug Chgs	-769	-100	-2,000	-500.00	-2,000.00	-2,000.00	_____
633700 453735 REPS Rev.	-21,166	-36,401	-47,580	-42,560.00	-58,720.00	-58,720.00	_____
633700 453737 Pole Rents	-13,672	-13,672	-13,700	-13,700.00	-13,700.00	-13,700.00	_____
633700 453739 Sates Tx	-204,911	-191,794	-204,270	-190,000.00	-193,000.00	-193,000.00	_____
TOTAL Utility Revenue	-8,358,211	-8,203,606	-8,365,610	-7,724,740.00	-9,437,270.00	-9,437,270.00	_____

05/03/2012
14:09:51

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Electric Fund							
All Other Revenues							
633800 463830 Misc. Rev.	-26,011	-28,046	-3,000	-3,000.00	-3,000.00	-3,000.00	
633800 463835 Sl/Mat/FA	-850	-3,710	-8,000	-8,000.00	-8,000.00	-8,000.00	
633800 463840 CONT CAP'T	0	0	0	.00	.00	.00	
TOTAL All Other Revenues	-26,861	-31,756	-11,000	-11,000.00	-11,000.00	-11,000.00	

05/03/2012
14:09:51

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 70

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Electric Fund							
Investment Income							
633850 473831 Inv. Inc.	-3,913	-726	-620	.00	-570.00	-570.00	
TOTAL Investment Income	-3,913	-726	-620	.00	-570.00	-570.00	

05/03/2012
14:09:51

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Electric Fund							

Other Financing Sources							

533900 493990 Borrowed \$	0	0	0	.00	.00	.00	_____
533900 493992 FdBalAppro	0	0	-512,120	-670,200.00	-408,720.00	-320,470.00	_____
TOTAL Other Financing Sources	0	0	-512,120	-670,200.00	-408,720.00	-320,470.00	_____
TOTAL Electric Fund	-8,388,985	-8,236,088	-8,889,350	-8,405,940.00	-9,857,560.00	-9,769,310.00	_____

05/03/2012
14:18:03

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 72

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Electric Fund							
Maintenance							
637121 511210 Wages	246,221	237,878	260,600	247,000.00	276,140.00	272,270.00	
637121 511220 OT	11,453	7,543	15,000	12,000.00	15,000.00	15,000.00	
637121 511230 Temp/PT	0	0	15,600	8,300.00	20,000.00	20,000.00	
637121 511810 FICA	18,930	17,927	22,280	20,450.00	23,810.00	23,510.00	
637121 511820 Retirement	12,630	16,055	19,380	18,110.00	19,630.00	19,360.00	
637121 511825 401K E.MAI	12,835	12,053	13,780	12,950.00	14,560.00	14,370.00	
637121 511830 Hosp. Exp.	44,097	39,640	41,080	44,000.00	61,900.00	51,150.00	
637121 511831 Ret./Ins.	7,325	5,847	0	.00	.00	.00	
637121 511832 Life Ins.	840	637	680	630.00	680.00	680.00	
637121 511833 Dental	2,184	2,094	2,250	2,070.00	2,310.00	2,310.00	
637121 511840 HREIMB EXP	0	5,451	14,050	12,330.00	6,460.00	9,730.00	
637121 511841 HREIMB EXP	0	0	0	.00	.00	.00	
637121 511850 Unemploy	0	0	0	.00	.00	.00	
637121 511860 W. Comp.	7,633	7,630	8,990	7,480.00	7,060.00	7,060.00	
637121 521990 Prof. Serv	18,854	54,986	30,000	30,000.00	30,000.00	30,000.00	
637121 521990 70062 NEW SUBSTA	0	0	0	.00	.00	.00	
637121 532120 Uniform	6,020	4,583	11,200	10,500.00	11,200.00	11,200.00	
637121 532500 OIL	0	0	0	.00	.00	.00	
637121 532510 Gas	10,800	14,282	18,870	18,870.00	18,290.00	17,070.00	
637121 532520 Tires	1,868	1,594	2,380	2,380.00	1,690.00	1,690.00	
637121 532530 Vehicle RM	12,424	12,661	13,520	13,520.00	10,690.00	9,640.00	

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

Electric Fund	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
637121 532920 Mat./Sup.	167,529	214,308	160,000	160,000.00	185,000.00	185,000.00	
637121 532920 70055 Mat./Sup.	0	0	0	.00	.00	.00	
637121 532950 Transform	21,695	35,348	30,000	20,000.00	30,000.00	30,000.00	
637121 533180 Trav/Train	1,628	166	5,000	3,000.00	5,000.00	5,000.00	
637121 533210 Phone	651	847	750	700.00	750.00	750.00	
637121 533520 Equip R&M	27,658	56,167	41,000	35,000.00	41,000.00	41,000.00	
637121 534320 Occ. POper	89,628	107,130	99,110	99,110.00	117,280.00	96,160.00	
637121 534390 Equip Rent	0	2,900	4,500	3,000.00	4,500.00	4,500.00	
637121 534490 Cont. Ser.	0	0	0	.00	1,500.00	1,500.00	
637121 534510 Prop/Gen I	3,020	2,969	3,100	3,180.00	3,630.00	3,630.00	
637121 534520 Veh. Ins.	2,864	3,087	3,190	3,350.00	3,760.00	3,760.00	
637121 534580 Other Ins.	206	263	280	310.00	340.00	340.00	
637121 534910 Due/Subscr	1,755	1,919	22,400	7,400.00	17,400.00	17,400.00	
637121 545400 Vehicles	0	0	0	.00	.00	.00	
637121 545500 Equipment	0	0	0	.00	17,000.00	17,000.00	
637121 545900 Cap. Imp.	0	0	20,000	100,000.00	20,000.00	20,000.00	
637121 545900 70038 Cap. Imp.	0	0	0	.00	.00	.00	
637121 546000 LOAN PYMTS	102,815	94,217	352,300	352,260.00	405,050.00	352,300.00	
TOTAL Maintenance	833,563	960,182	1,231,290	1,247,900.00	1,371,630.00	1,283,380.00	

05/03/2012
14:18:03

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 74

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Electric Fund							
Power Purchases							
637123 582700 Purch. Pwr	5,607,844	5,516,912	5,679,600	5,202,210.00	6,509,300.00	6,509,300.00	
637123 582710 REPS	18,173	36,137	47,580	41,940.00	58,720.00	58,720.00	
637123 582750 Sale Tx-PP	125,325	115,987	141,990	125,000.00	195,280.00	195,280.00	
TOTAL Power Purchases	5,751,342	5,669,036	5,869,170	5,369,150.00	6,763,300.00	6,763,300.00	

5/03/2012
4:18:03

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Electric Fund							
Administration and Finance							
537125 554920 Bad Debt	0	0	32,000	32,000.00	32,000.00	32,000.00	
537125 554970 Chg By Gen	361,120	370,500	378,190	378,190.00	415,030.00	415,030.00	
TOTAL Administration and Finance	361,120	370,500	410,190	410,190.00	447,030.00	447,030.00	

05/03/2012
14:18:03

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Electric Fund							
Contingency							
639200 574600 Depr.	277,008	293,621	0	.00	.00	.00	_____
TOTAL Contingency	277,008	293,621	0	.00	.00	.00	_____

5/03/2012
4:18:03

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Electric Fund							
Operating Transfers							
39800 599100 Trans. GF	887,000	1,114,050	1,275,600	1,275,600.00	1,275,600.00	1,275,600.00	
39800 599610 Trans WF	0	97,250	103,100	103,100.00	.00	.00	
TOTAL Operating Transfers	887,000	1,211,300	1,378,700	1,378,700.00	1,275,600.00	1,275,600.00	
TOTAL Electric Fund	8,110,033	8,504,639	8,889,350	8,405,940.00	9,857,560.00	9,769,310.00	

05/03/2012
14:20:48

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 78

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Public Operations							
Sales And Service Intern. Serv							
813650 453610 Chgs To GF	-48,448	-57,910	-53,570	-50,100.00	-63,390.00	-51,980.00	
813650 453661 Chgs To WF	-30,280	-36,190	-33,480	-31,310.00	-39,620.00	-32,490.00	
813650 453662 Chgs To SF	-15,745	-18,820	-17,410	-16,280.00	-20,600.00	-16,890.00	
813650 453663 Chgs To EF	-89,628	-107,130	-99,110	-92,670.00	-117,280.00	-96,160.00	
813650 453682 Chg To Gar	-58,137	-69,490	-64,290	-60,110.00	-76,070.00	-62,370.00	
TOTAL Sales And Service Intern.	-242,238	-289,540	-267,860	-250,470.00	-316,960.00	-259,890.00	

05/03/2012
14:20:48

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Public Operations							

All Other Revenues							

813800 463830 Misc. Rev.	-700	0	0	.00	.00	.00	_____
813800 463835 Sl/Mat/FA	-305	-104	0	-30.00	.00	.00	_____
TOTAL All Other Revenues	-1,005	-104	0	-30.00	.00	.00	_____

05/03/2012
14:20:48

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Public Operations							
Investment Income							
813850 473831 Inv. Inc.	-143	-30	-20	.00	-40.00	-40.00	
TOTAL Investment Income	-143	-30	-20	.00	-40.00	-40.00	

05/03/2012
14:20:48

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Public Operations							

Other Financing Sources							

813900 493992 FdBalAppro	0	0	-65,000	-65,000.00	.00	.00	_____
TOTAL Other Financing Sources	0	0	-65,000	-65,000.00	.00	.00	_____
TOTAL	-243,386	-289,674	-332,880	-315,500.00	-317,000.00	-259,930.00	_____
Public Operations							

05/03/2012
14:25:18

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 82

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Public Operations							
Public Operations							
818100 511210 Wages	113,385	114,598	122,600	119,750.00	129,090.00	127,250.00	
818100 511220 OT	894	571	1,000	750.00	1,000.00	1,000.00	
818100 511230 Temp/PT	0	0	0	.00	.00	.00	
818100 511810 FICA	8,430	8,349	9,460	9,220.00	9,960.00	9,740.00	
818100 511820 Retirement	5,606	7,508	8,690	8,430.00	8,770.00	8,580.00	
818100 511825 401K PUB O	5,698	5,731	6,180	6,030.00	6,510.00	6,370.00	
818100 511830 Hosp. Exp.	22,720	23,899	23,510	26,580.00	31,110.00	26,110.00	
818100 511831 Ret./Ins.	9,204	8,036	4,700	5,220.00	5,990.00	5,220.00	
818100 511832 Life Ins.	406	294	420	300.00	420.00	420.00	
818100 511833 Dental	936	1,047	1,290	1,150.00	1,160.00	1,160.00	
818100 511840 HREIMB EXP	0	3,263	8,820	6,170.00	3,250.00	4,970.00	
818100 511841 HREIMB EXP	0	635	1,580	1,140.00	630.00	1,000.00	
818100 511850 Unemploy	0	0	2,000	.00	.00	.00	
818100 511860 W. Comp.	3,638	3,416	4,120	3,440.00	2,950.00	2,950.00	
818100 521990 Prof. Serv	4,828	0	0	.00	2,500.00	2,500.00	
818100 532120 Uniform	1,213	1,312	1,950	1,500.00	1,950.00	1,950.00	
818100 532500 OIL	0	0	0	.00	.00	.00	
818100 532510 Gas	0	0	0	.00	.00	.00	
818100 532520 Tires	0	0	0	.00	.00	.00	
818100 532530 Vehicle RM	0	0	0	.00	.00	.00	
818100 532920 Mat./Sup.	9,488	8,447	13,000	12,000.00	13,000.00	13,000.00	

05/03/2012
14:25:18

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 83

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Public Operations							
818100 533180 Trav/Train	1,276	1,005	2,500	2,000.00	2,500.00	2,500.00	
818100 533210 Phone	3,089	3,038	3,500	3,200.00	3,500.00	3,500.00	
818100 533310 Elec.	10,176	9,597	12,000	10,200.00	12,000.00	12,000.00	
818100 533320 Fuel Oil	0	0	0	.00	.00	.00	
818100 533340 Water	317	278	350	320.00	350.00	350.00	
818100 533350 SEWER	416	373	440	380.00	440.00	440.00	
818100 533360 CF OR DF	1,643	1,667	2,310	1,700.00	2,310.00	2,310.00	
818100 533510 Bldg. Main	12,019	10,725	12,000	15,000.00	15,000.00	10,000.00	
818100 533515 LFILL RD M	0	2,075	12,000	4,000.00	12,000.00	6,000.00	
818100 533520 Equip R&M	4,000	4,881	8,500	7,000.00	7,500.00	7,500.00	
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	1,718	1,688	1,780	1,800.00	1,810.00	1,810.00	
818100 534520 Veh. Ins.	409	441	460	480.00	540.00	540.00	
818100 534580 Other Ins.	92	117	120	140.00	160.00	160.00	
818100 534600 Deprec.	16,973	17,362	0	.00	.00	.00	
818100 534910 Due/Subscr	222	222	600	600.00	600.00	600.00	
818100 545400 Vehicles	0	0	0	.00	.00	.00	
818100 545500 Equipment	0	0	2,000	2,000.00	.00	.00	
818100 545900 Cap. Imp.	0	0	65,000	65,000.00	40,000.00	.00	
TOTAL Public Operations	238,796	240,575	332,880	315,500.00	317,000.00	259,930.00	
TOTAL Public Operations	238,796	240,575	332,880	315,500.00	317,000.00	259,930.00	

05/03/2012
14:27:30

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Garage Fund							
Sales And Service Intern. Serv							
823650 453610 Chgs To GF	-409,852	-452,835	-548,260	-544,500.00	-703,710.00	-651,530.00	
823650 453661 Chgs To WF	-32,316	-44,866	-57,330	-56,950.00	-58,680.00	-54,330.00	
823650 453662 Chgs To SF	-14,352	-16,275	-19,330	-19,200.00	-22,180.00	-20,540.00	
823650 453663 Chgs To EF	-25,092	-28,536	-34,770	-34,540.00	-30,670.00	-28,400.00	
TOTAL Sales And Service Intern.	-481,612	-542,512	-659,690	-655,190.00	-815,240.00	-754,800.00	

05/03/2012
14:27:30

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Garage Fund							
All Other Revenues							
823800 463830 Misc. Rev.	-3,617	-4,189	0	-470.00	.00	.00	
823800 463835 Sl/Mat/FA	16	-55	0	-130.00	.00	.00	
TOTAL All Other Revenues	-3,601	-4,244	0	-600.00	.00	.00	

05/03/2012
14:27:30

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Garage Fund							

Investment Income							

823850 473831 Inv. Inc.	-132	-16	0	.00	.00	.00	_____
TOTAL Investment Income	-132	-16	0	.00	.00	.00	_____
TOTAL Garage Fund	-485,345	-546,772	-659,690	-655,790.00	-815,240.00	-754,800.00	_____

05/03/2012
14:33:07

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 87

	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Garage Fund							
Garage							
828200 511210 Wages	63,904	64,414	65,900	65,300.00	69,040.00	68,050.00	
828200 511220 OT	0	333	500	350.00	500.00	500.00	
828200 511230 Temp/PT	0	0	0	.00	.00	.00	
828200 511810 FICA	4,739	4,786	5,080	5,030.00	5,320.00	5,250.00	
828200 511820 Retirement	3,132	4,255	4,670	4,590.00	4,690.00	4,630.00	
828200 511825 401KGARAGE	3,183	3,223	3,320	3,290.00	3,480.00	3,430.00	
828200 511830 Hosp. Exp.	15,455	14,408	14,410	16,140.00	18,690.00	15,920.00	
828200 511831 Ret./Ins.	2,093	1,670	0	.00	.00	.00	
828200 511832 Life Ins.	168	168	260	170.00	260.00	260.00	
828200 511833 Dental	624	636	650	640.00	660.00	660.00	
828200 511840 HREIMB EXP	0	1,976	4,920	3,530.00	1,950.00	3,030.00	
828200 511841 HREIMB EXP	0	0	0	.00	.00	.00	
828200 511850 Unemploy	0	0	0	.00	.00	.00	
828200 511860 W. Comp.	2,474	2,030	2,040	1,710.00	1,570.00	1,570.00	
828200 521990 Prof. Serv	0	0	0	.00	.00	.00	
828200 532120 Uniform	534	646	1,000	1,000.00	1,000.00	1,000.00	
828200 532500 OIL	4,284	4,409	8,000	7,000.00	8,000.00	8,000.00	
828200 532510 Gas	203,018	267,104	350,000	356,000.00	478,130.00	445,250.00	
828200 532520 Tires	35,851	30,305	45,000	40,000.00	45,000.00	45,000.00	
828200 532920 Mat./Sup.	80,144	72,300	75,000	73,000.00	77,500.00	75,000.00	
828200 533180 Trav/Train	138	421	500	500.00	500.00	500.00	

5/03/2012
4:33:07

TOWN OF WAYNESVILLE
2012/2013 BOARD BUDGET WORKSHEET

PAGE 88

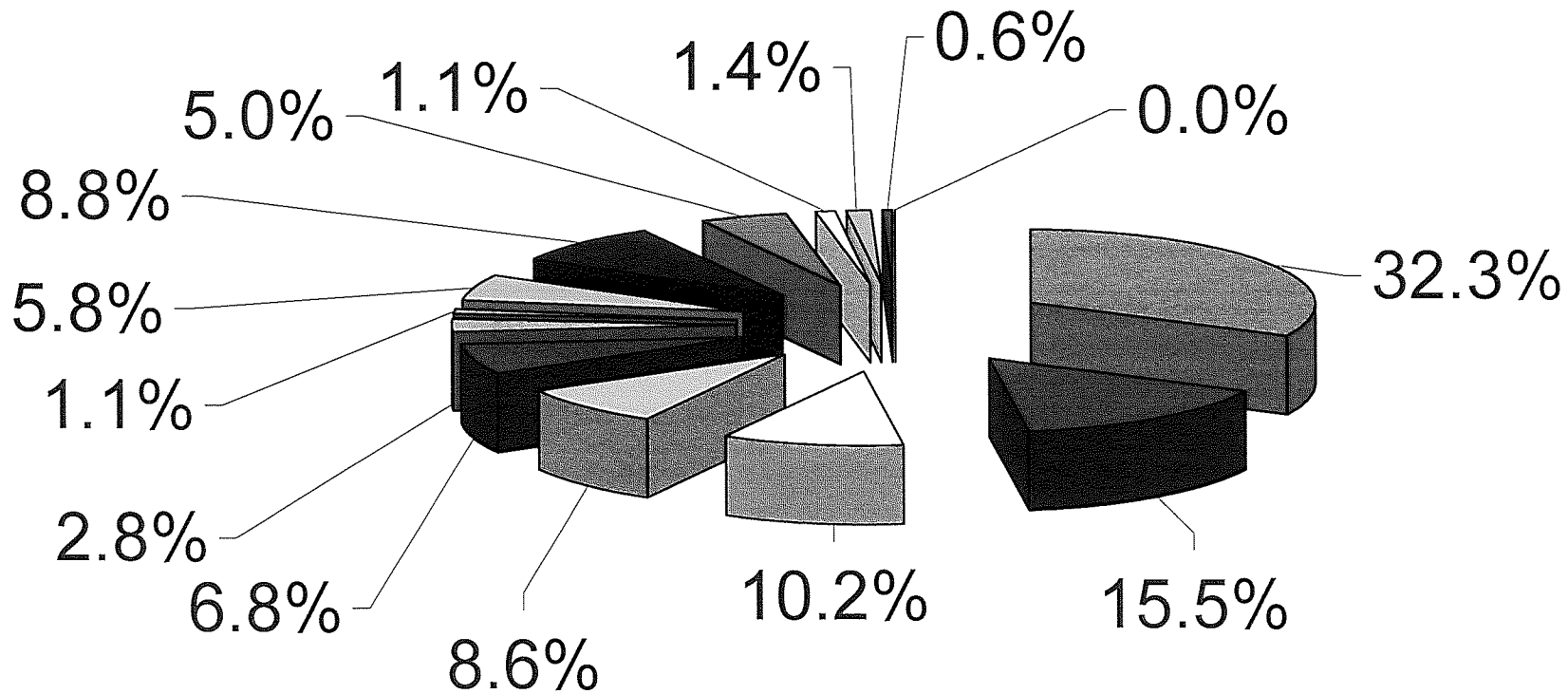
	FYE 2010 ACTUAL	FYE 2011 ACTUAL	FYE 2012 BUDGET	FYE 2012 DEPARTMENT PROJECTION	FYE 2013 DEPARTMENT REQUESTS	FYE 2013 MANAGER RECOMMENDED	FYE 2013 BOARD APPROVED
Garage Fund							
828200 533210 Phone	146	27	200	200.00	200.00	200.00	
828200 533520 Equip R&M	2,729	4,558	6,000	5,000.00	6,000.00	6,000.00	
828200 534320 Occ. POper	58,137	69,490	64,290	64,290.00	76,070.00	62,370.00	
828200 534390 Equip Rent	0	0	0	.00	.00	.00	
828200 534490 Cont. Ser.	0	0	0	.00	.00	.00	
828200 534510 Prop/Gen I	1,288	844	890	950.00	1,040.00	1,040.00	
828200 534520 Veh. Ins.	409	441	460	500.00	540.00	540.00	
828200 534580 Other Ins.	0	0	0	.00	.00	.00	
828200 534600 Deprec.	18,504	16,784	0	.00	.00	.00	
828200 534910 Due/Subscr	0	0	600	600.00	600.00	600.00	
828200 545400 Vehicles	0	0	0	.00	.00	.00	
828200 545500 Equipment	0	0	6,000	6,000.00	14,500.00	6,000.00	
TOTAL Garage	500,954	565,228	659,690	655,790.00	815,240.00	754,800.00	
TOTAL Garage Fund	500,954	565,228	659,690	655,790.00	815,240.00	754,800.00	

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
GARBAGE RATE INCREASES /SELECTED COMPARISONS	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	9,437,270	■ Property & Motor Veh.Tx	4,546,300
□ State Collected Revenue	2,989,900	□ Water Charges	2,507,400
■ Sewer Charges	1,976,300	□ Interfund Charges	814,400
■ Grants & Restricted Revenue	324,480	□ Fund Balance Appropriated	1,708,610
■ User Charges & Misc. Rev.	2,570,370	■ Interfund Transfers	1,456,370
□ Powell Bill Revenue	327,220	□ Loan Proceeds	400,000
■ Fund Balance -Powell Bill	180,780	■ Investment Earnings	2,810

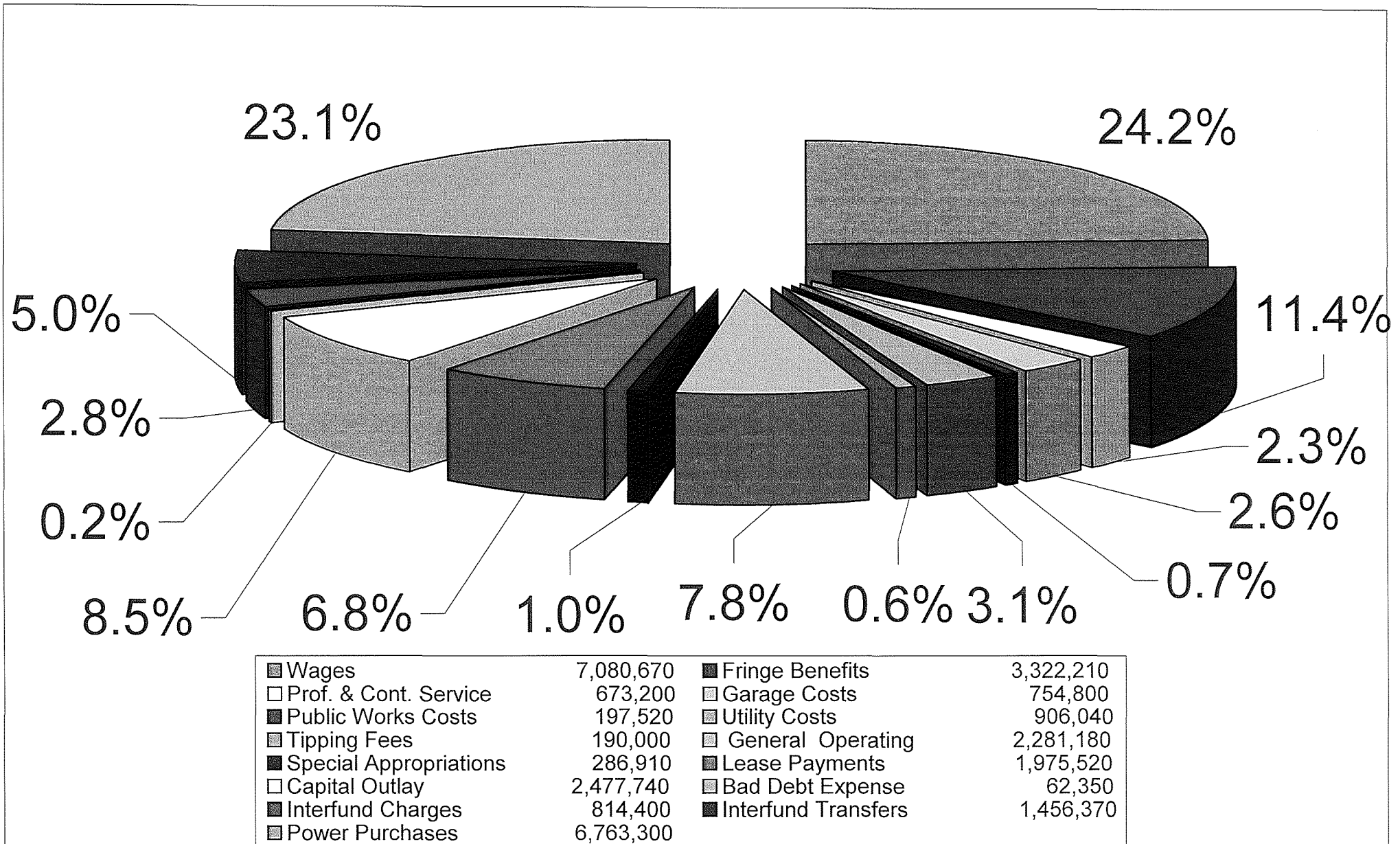
Town of Waynesville
Source of Funds-Manager Recommended
Fiscal Year Ending 6-30-13

Description	Amount	%
Electric Charges	\$9,437,270	32.27%
Property Taxes/Motor Vehicle Taxes	4,546,300	15.55%
State Collected Revenue	2,989,900	10.22%
Water Charges	2,507,400	8.57%
Sewer Charges	1,976,300	6.76%
Interfund Charges	814,400	2.79%
Grants & Restricted Revenue	324,480	1.11%
Fund Balance Appropriated.	1,708,610	5.84%
User Charges & Misc. Rev.	2,570,370	8.79%
Interfund Transfers	1,456,370	4.98%
Powell Bill Revenue	327,220	1.12%
Loan Proceeds	400,000	1.37%
Fund Balance -Powell Bill	180,780	0.62%
Investment Earnings	2,810	0.01%
Total	\$29,242,210	100.00%

* Total Budgeted Revenues	30,256,940
Less Public Works Operations	(259,930)
Garage Operations	(754,800)
	29,242,210

*The revenues from the internal service funds are not truly revenues. The Town records revenues in these funds simply by charging itself. Therefore if these revenues are not eliminated, they will cause the revenues to appear greater than what they actually are. For example, take a family with the one member earning \$ 40,000. If \$ 30,000 is allocated to the spouse and \$ 1,000 to 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 6-30-13

Description	Amount	%
Wages	7,080,670	24.21%
Fringe Benefits	3,322,210	11.36%
Professional & Contract Service	673,200	2.30%
Garage Costs	754,800	2.58%
Public Works Costs	197,520	0.68%
Utility Costs	906,040	3.10%
Tipping Fees	190,000	0.65%
General Operating	2,281,180	7.80%
Special Appropriations	286,910	0.98%
Debt Service & Lease Payments	1,975,520	6.76%
Capital Outlay	2,477,740	8.47%
Bad Debt Expense	62,350	0.21%
Interfund Charges	814,400	2.79%
Interfund Transfers	1,456,370	4.98%
Power Purchases	6,763,300	23.13%
Totals	29,242,210	100.00%

[illegible]

Town of Waynesville
Budget Cost Comparisons
General Fund

Item	Estimated 2011-2012	Proposed 2012-2013	Difference	Change %
Revenues:				
Property, Motor Vehicle Taxes	\$ 4,627,270	\$ 4,546,300	\$ (80,970)	-1.75%
State Collected Revenue	2,928,640	2,989,900	61,260	2.09%
User/Misc. Charges	2,174,000	2,482,370	308,370	14.18%
Powell Bill Revenue	342,480	327,220	(15,260)	-4.46%
80% Reimbursement				
Bridge Revenues	4,850	-	(4,850)	-100.00%
Grants & Restricted Revenues	223,670	324,480	100,810	45.07%
Interfund Charges	776,090	814,400	38,310	4.94%
Investment Earnings	1,500	1,500	-	0.00%
Interfund Transfers	1,456,630	1,456,370	(260)	-0.02%
Fund Balance Appropriated	474,440	1,063,090	588,650	124.07%
Fund Balance Powell Bill	113,480	180,780	67,300	59.31%
Total Revenues	\$ 13,123,050	\$ 14,186,410	\$ 1,063,360	8.10%

Expenditures:				
Wages	\$ 5,325,220	\$ 5,614,280	\$ 289,060	5.43%
Fringe Benefits	2,544,090	2,592,530	48,440	1.90%
Professional &				
Contract Costs	415,120	470,700	55,580	13.39%
Garage Costs	548,510	651,530	103,020	18.78%
Public Works Costs	53,570	51,980	(1,590)	-2.97%
Utility Costs	526,100	624,740	98,640	18.75%
Tipping Fees	185,000	190,000	5,000	2.70%
General Operating	1,272,470	1,264,290	(8,180)	-0.64%
Special Appropriations	235,590	286,910	51,320	21.78%
Debt Service &				
Lease Payments	1,320,220	1,306,710	(13,510)	-1.02%
Capital Outlay	693,160	1,128,740	435,580	62.84%
Transfer to Capital Projects Fund	-	-	-	0.00%
Bad Expense	4,000	4,000	-	0.00%
Total Expenditures	\$ 13,123,050	\$ 14,186,410	\$ 1,063,360	8.10%

Town of Waynesville
Budget Cost Comparisons
Water Fund

Item	Estimated 2011-2012	Propose 2012-2013	Difference	Change %
Revenues:				
User Charges	\$ 2,379,000	\$ 2,507,400	\$ 128,400	5.40%
Miscellaneous Revenues	5,650	76,500	70,850	1253.98%
Grants & Restricted Revenues	-	-	-	0.00%
Investment Earnings	-	300	300	100.00%
Interfund Transfers	103,100	-	(103,100)	-100.00%
Loan Proceeds	-	400,000	400,000	100.00%
Fund Balance				
Appropriated	104,930	115,300	10,370	9.88%

Total Revenues	\$ 2,592,680	\$ 3,099,500	\$ 506,820	19.55%
-----------------------	---------------------	---------------------	-------------------	---------------

Expenditures:				
Wages	\$ 553,000	\$ 575,160	\$ 22,160	4.01%
Fringe Benefits	300,670	303,420	2,750	0.91%
Professional &				
Contract Costs	81,000	151,000	70,000	86.42%
Garage Costs	57,330	54,330	(3,000)	-5.23%
Public Works Costs	33,480	32,490	(990)	-2.96%
Utility Costs	55,800	63,550	7,750	13.89%
General Operating	455,390	471,940	16,550	3.63%
Capital Outlay	359,900	843,000	483,100	134.23%
Debt Service &				
Lease Payments	362,400	273,410	(88,990)	-24.56%
Charges By				
General Fund	218,610	215,830	(2,780)	-1.27%
Bad Debt Expense	12,000	12,000	-	0.00%
Transfer To General Fund	103,100	103,370	270	0.26%

Total Expenditures	\$ 2,592,680	\$ 3,099,500	\$ 506,820	19.55%
---------------------------	---------------------	---------------------	-------------------	---------------

Town of Waynesville
Budget Cost Comparisons
Sewer Fund

Item	Estimated 2011-2012	Proposed 2012-2013	Difference	Change %
Revenue:				
User Charges	\$ 1,877,080	\$ 1,976,300	\$ 99,220	5.29%
Miscellaneous Revenue	5,930	500	(5,430)	-91.57%
Investment Earnings	-	440	440	100.00%
Grants & Restricted Revenues	-	-	-	
Fund Balance				
Appropriated	43,230	209,750	166,520	385.20%
Total Revenues	\$ 1,926,240	\$ 2,186,990	\$ 260,750	13.54%

Expenditures:				
Wages	\$ 501,300	\$ 583,960	\$ 82,660	16.49%
Fringe Benefits	271,890	298,090	26,200	9.64%
Professional & Contract Costs	18,500	20,000	1,500	8.11%
Garage Costs	19,330	20,540	1,210	6.26%
Public Works Costs	17,410	16,890	(520)	-2.99%
Utility Costs	181,150	217,000	35,850	19.79%
General Operating	213,860	243,120	29,260	13.68%
Capital Outlay	389,330	469,000	79,670	20.46%
Debt Service & Lease Payments	41,900	43,100	1,200	2.86%
Charges By General Fund	179,290	183,540	4,250	2.37%
Bad Debt Expense	14,350	14,350	-	0.00%
Transfer To General Fund	77,930	77,400	(530)	-0.68%
Total Expenditures	\$ 1,926,240	\$ 2,186,990	\$ 260,750	13.54%

Town of Waynesville
Budget Cost Comparisons
Electric Fund

Item	Estimated 2011-2012	Proposed 2012-2013	Difference	Change %
Revenues:				
User Charges	\$ 7,724,740	\$ 9,437,270	\$ 1,712,530	22.17%
Investment Earnings	-	570	570	100.00%
Miscellaneous Revenue	11,000	11,000	-	0.00%
Fund Balance Appropriated	670,200	320,470	(349,730)	-52.18%

Total Revenues	\$ 8,405,940	\$ 9,769,310	\$ 1,363,370	16.22%
-----------------------	---------------------	---------------------	---------------------	---------------

Expenditures:				
Wages	\$ 267,300	\$ 307,270	\$ 39,970	14.95%
Fringe Benefits	118,020	128,170	10,150	8.60%
Professional & Contract Services	30,000	31,500	1,500	5.00%
Garage Costs	34,770	28,400	(6,370)	-18.32%
Public Works Costs	99,110	96,160	(2,950)	-2.98%
Utility Costs	700	750	50	7.14%
General Operating	245,740	301,830	56,090	22.82%
Capital Outlay	100,000	37,000	(63,000)	-63.00%
Debt Service & Lease Payments	352,260	352,300	40	0.01%
Power Purchases	5,369,150	6,763,300	1,394,150	25.97%
Charges By General Fund	378,190	415,030	36,840	9.74%
Bad Debt Expense	32,000	32,000	-	0.00%
Transfer To General Fund	1,275,600	1,275,600	-	0.00%
Transfer To Water Fund	103,100	-	(103,100)	-100.00%

Total Expenditures	\$ 8,405,940	\$ 9,769,310	\$ 1,363,370	16.22%
---------------------------	---------------------	---------------------	---------------------	---------------

Town of Waynesville
Budget Cost Comparisons
Public Works

Item	Estimated 2011-2012	Proposed 2012-2013	Difference	Change %
Revenues:				
User Charges	\$250,470	\$259,890	\$ 9,420	3.76%
Miscellaneous Revenues	30	-	(30)	-100.00%
Investment Earnings	-	40	40	100.00%
Fund Balance				
Appropriated	65,000	-	(65,000)	-100.00%
Total Revenues	\$315,500	\$259,930	(\$55,570)	-17.61%
Expenditures:				
Wages	\$120,500	\$128,250	\$ 7,750	6.43%
Fringe Benefits	67,680	66,520	(1,160)	-1.71%
Professional & Contract				
Services	-	2,500	2,500	100.00%
Utility Costs	15,800	18,600	2,800	17.72%
General Operating	44,520	44,060	(460)	-1.03%
Capital Outlay	67,000	-	(67,000)	-100.00%
Total Expenditures	\$315,500	\$259,930	(\$55,570)	-17.61%

Town of Waynesville
Budget Costs Comparisons
Garage Operations

Item	Estimated 2011-2012	Proposed 2012-2013	Difference	Change %
Revenues:				
User Charges	\$655,190	\$754,800	\$ 99,610	15.20%
Miscellaneous Revenues	600	-	(600)	-100.00%
Investment Earnings	-	-	-	0.00%
Total Revenue	\$655,790	\$754,800	\$ 99,010	15.10%
Expenditures:				
Wages	\$65,650	\$68,550	\$ 2,900	4.42%
Fringe Benefits	35,100	34,750	(350)	-1.00%
Public Works Cost	64,290	62,370	(1,920)	-2.99%
Utility	200	200	-	0.00%
General Operating	81,550	84,680	3,130	3.84%
Gas & Oil	363,000	453,250	90,250	24.86%
Tires	40,000	45,000	5,000	12.50%
Capital Outlay	6,000	6,000	-	0.00%
Total Expenditures	\$655,790	\$754,800	\$99,010	15.10%

Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/13

SUMMARY- ALL FUNDS

	Department Request	Cuts	Manager Recommended
<u>General Fund</u>	15,671,990	(1,485,580)	14,186,410
<u>Water Fund</u>	3,202,830	(103,330)	3,099,500
<u>Sewer Fund</u>	2,339,270	(152,280)	2,186,990
<u>Electric Fund</u>	9,857,560	(88,250)	9,769,310
Summary	<u>31,071,650</u>	<u>(1,829,440)</u>	<u>29,242,210</u>
<u>Internal Service Funds</u>			
<u>Public Works</u>	353,180	(57,070)	259,930
<u>Garage</u>	815,240	(60,440)	754,800
Summary	<u>1,168,420</u>	<u>(117,510)</u>	<u>1,014,730</u>
SUMMARY ALL FUNDS	<u>32,240,070</u>	<u>(1,946,950)</u>	<u>30,256,940</u>

Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/13

GENERAL FUND

	Department Request	Cuts	Manager Recommended
Governing Board	135,600	(3,230)	132,370
Administration	1,004,870	(35,660)	969,210
Finance	908,080	(60,230)	847,850
Public Buildings and Grounds	1,110,510	(103,260)	1,007,250
Police	3,837,390	(312,430)	3,524,960
Police-Misc. Grants	84,000	-	84,000
Fire & Emergency Responders	1,510,800	(494,650)	1,016,150
Street & Sanitation	2,836,330	(273,890)	2,562,440
Powell Bill	489,500	20,000	509,500
Cemetery	125,930	(2,210)	123,720
Planning	284,580	12,310	296,890
Code Enforcement	285,660	(36,480)	249,180
Special Appropriations	240,310	39,600	279,910
Parks & Recreation	2,772,430	(235,450)	2,536,980
Parks & Recreation-Special Projects	46,000	-	46,000
	15,671,990	(1,485,580)	14,186,410

TOWN OF WAYNESVILLE

BUDGET CUTS TO DEPARTMENT REQUESTS

06/30/13

GENERAL FUND

Governing Board		COMMENT
Department Request	135,600	
Fringe Benefits	-3,230	Cut in health insurance costs.
Manager Recommended	132,370	
Administration		
Department Request	1,004,870	
Wages	-7,460	Cut merit costs.
Fringe Benefits	-16,460	Cut in health insurance costs and cut due to change in wages.
Professional & Contract Services	22,500	Add IT study \$20,000 and increase website costs \$10,000. Cut reverse 911 call system \$7,500. (Will try to purchase out of current budget.)
Garage Costs	-740	Cut due to garage fund cuts.
General Operating	-2,000	Cut material and supplies.
Capital Outlay	-31,500	Cut postage machine \$7,500 and truck \$24,000. (Will try to purchase postage machine from current year budget.)
Manager Recommended	969,210	
Finance		
Department Request	908,080	
Wages	-5,950	Cut merit costs.
Fringe Benefits	-11,910	Cut in health insurance costs and cut due to change in wages.
Garage Costs	-1,690	Cut due to garage fund cuts.
Capital Outlay	-40,680	Cut utility conversion \$20,900, SQL server conversion \$14,080, software purchases \$ 4,700 and reduce computer replacement costs \$1,000.
Manager Recommended	847,850	
Public Buildings and Grounds/Horticulturist		
Department Request	1,110,510	
Wages	-26,710	Cut new position requested and cut merit costs.
Fringe Benefits	-25,420	Cut benefits associated with new position requested, Cut in health insurance costs and cut due to change in wages.
Professional & Contract Services	5,000	Added tree maintenance services.
Garage Costs	-180	Cut due to garage fund cuts.
General Operating Costs	-8,450	Cut material and supplies.
Capital Outlay	-47,500	Cut town hall improvements \$20,000, drinking fountains \$2,000, benches \$3,000, trash receptacles \$2,500, welcome sign \$15,000 and related landscaping \$5,000.
Manager Recommended	1,007,250	

TOWN OF WAYNESVILLE
BUDGET CUTS TO DEPARTMENT REQUESTS
06/30/13

GENERAL FUND

Police Department

Department Request	3,837,390	
Wages	-48,540	Cut merit costs, over time wages, and part time wages.
Fringe Benefits	-61,920	Cut in health insurance costs and cut due to change in wages.
Professional & Contract Services	-6,700	Cut police attorney services.
Garage Costs	-18,150	Cut due to garage fund cuts
General Operating	-5,500	Cut uniforms, and travel & training.
Capital Outlay	-171,620	Cut four vehicles, two patrol ready packages \$127,000, copier \$7,920, car camera systems \$28,000, and computer replacements \$8,700. (Will try to purchase car \$22,000 and car camera systems \$28,000 in current year's budget.)
Manager Recommended	3,524,960	

Misc. Police Grants

Department Request	84,000	
Manager Recommended	84,000	

Fire and Emergency Responders

Department Request	1,510,800	
Wages	-6,820	Cut merit costs.
Fringe Benefits	-15,160	Cut in health insurance costs and cut due to change in wages.
Garage Costs	-2,520	Cut due to garage fund cuts.
General Operating	23,000	Moved turn out gear and radio(s) from capital outlay to materials and supplies.
Capital Outlay	-493,150	Plan to finance fire pumper \$425,000 and related equipment \$9,500. Move turn out gear \$15,000 and walkies \$ 8,000 to material and supplies. Cut vehicle \$32,000 and rescue pack \$3,650.
Manager Recommended	1,016,150	

Street and Sanitation

Department Request	2,836,330	
Wages	-10,580	Cut merit costs.
Fringe Benefits	-36,070	Cut in health insurance costs and cut due to change in wages.
Garage Costs	-25,830	Cut due to garage fund cuts.
Public Works Costs	-11,410	Cut due to public works cuts.
General Operating Costs	-30,000	Cut material and supplies.
Capital Outlay	-160,000	Finance garbage truck \$135,000. Cut one of two leaf boxes \$5,000. Move \$20,000 of sidewalks to Powell Bill.
Manager Recommended	2,562,440	

TOWN OF WAYNESVILLE
BUDGET CUTS TO DEPARTMENT REQUESTS
06/30/13

GENERAL FUND

Powell Bill

Department Request	489,500	
Capital Outlay	20,000	Add \$20,000 to sidewalks expenditures.
Manager Recommended	509,500	

Cemetery

Department Request	125,930	
Wages	-840	Cut merit costs.
Fringe Benefits	-960	Cut in health insurance costs and cut due to change in wages.
Garage Costs	-410	Cut due to garage fund cuts.
Manager Recommended	123,720	

Planning & Code Enforcement

Department Request	284,580	
Wages	-2,130	Cut merit costs.
Fringe Benefits	-5,550	Cut in health insurance costs and cut due to change in wages.
Professional & Contract Services	55,000	Move North Main /Walnut St design \$ 20,000 and Historic Preservation Main Street study \$15,000 from capital outlay. Add Lake Junaluska study \$20,000.
Garage Costs	-10	Cut due to garage fund cuts.
Capital Outlay	-35,000	Move North Main /Walnut St design \$ 20,000 and Historic Preservation Main Street study \$15,000 to professional services.
Manager Recommended	296,890	

Building Inspections

Department Request	285,660	
Wages	-1,960	Cut merit costs.
Fringe Benefits	-5,840	Cut in health insurance costs and cut due to change in wages.
Garage Costs	-680	Cut due to garage fund cuts.
Capital Outlay	-28,000	Cut vehicle \$28,000.
Manager Recommended	249,180	

Special Appropriations

Department Request	240,310	
Special Appropriations	39,600	Cut donation and contributions \$12,400. Add Strand Theater economic development grant \$50,000. Increase the transfer to the Haywood County library \$2,000.
Manager Recommended	279,910	

Parks & Recreation and Recreation Special Projects

Manager Recommended	2,582,980
---------------------	-----------

Page	18
------	----

Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/13

WATER FUND

	Department Request	Cuts	Manager Recommended
Water Maintenance	1,435,740	(80,920)	1,354,820
Water Treatment	1,435,890	(22,410)	1,413,480
Administration & Finance	227,830	-	227,830
Transfer to General Fund	103,370	-	103,370
	3,202,830	(103,330)	3,099,500

TOWN OF WAYNESVILLE
BUDGET CUTS TO DEPARTMENT REQUESTS
06/30/13

WATER FUND

Water Maintenance

Department Request	1,435,740	
Wages	-3,730	Cut merit costs.
Fringe	-11,170	Cut in health insurance costs and cut due to change in wages.
Garage Costs	-3,890	Cut due to garage fund cuts
Public Works Costs	-7,130	Cut due to public works cuts
General Operating	-25,000	Cut materials and supplies costs.
Capital Outlay	-30,000	Cut Chestnut Walk tank \$30,000.

Manager Recommended 1,354,820

Water Treatment

Department Request	1,435,890	
Wages	-4,250	Cut merit costs.
Fringe	-9,700	Cut in health insurance costs and cut due to change in wages.
Professional & Contract Services	-8,000	Cut testing costs.
Garage Costs	-460	Cut due to garage fund cuts

Manager Recommended 1,413,480

Administration & Finance 227,830
Transfer to General Fund 103,370

3,099,500 Total Water Fund Manager Recommended

Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/13

SEWER FUND

	Department Request	Cuts	Manager Recommended
Sewer Maintenance	860,400	(61,800)	798,600
Sewer Treatment	1,203,580	(90,480)	1,113,100
Administration & Finance	197,890	-	197,890
Contingency	-	-	-
Transfer to General Fund	77,400	-	77,400
	2,339,270	(152,280)	2,186,990

TOWN OF WAYNESVILLE
BUDGET CUTS TO DEPARTMENT REQUESTS
06/30/13

SEWER FUND

Sewer Maintenance

Department Request **860,400**

Wages	-28,360	Cut new position requested and cut merit costs.
Fringe	-28,710	Cut benefits associated with new position requested, Cut in health insurance costs and cut due to change in wages.
Garage Costs	-1,020	Cut due to garage fund cuts.
Public Works Costs	-3,710	Cut due to public works cuts.

Manager Recommended **798,600**

Sewer Treatment

Department Request **1,203,580**

Wages	-5,570	Cut merit costs.
Fringe	-13,490	Cut in health insurance costs and cut due to change in wages.
Garage Costs	-620	Cut due to garage fund cuts.
Capital Outlay	-70,800	Cut equipment storage shed \$25,000, mower \$9,000, air conditioner unit \$2,500, 3" trash pump \$2,000, 20" secondary return pump \$30,000, and VFD 15 hp pump \$2,300.

Manager Recommended **1,113,100**

Administration & Finance **197,890**

Transfer to General Fund **77,400**

2,186,990 **Total Sewer Fund Manager Recommended**

Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/13

ELECTRIC FUND

	Department Request	Cuts	Manager Recommended
Electric Maintenance	1,371,630	(88,250)	1,283,380
Purchased Power	6,763,300	-	6,763,300
Administration & Finance	447,030	-	447,030
Transfers	1,275,600	-	1,275,600
	9,857,560	(88,250)	9,769,310

TOWN OF WAYNESVILLE
BUDGET CUTS TO DEPARTMENT REQUESTS
06/30/13

ELECTRIC FUND

Electric Maintenance

Department Request	1,371,630	
Wages	-3,870	Cut merit costs.
Fringe	-8,240	Cut in health insurance costs and cut due to change in wages.
Garage Costs	-2,270	Cut due to garage fund cuts.
Public Works Costs	-21,120	Cut due to public works cuts.
Lease Payments	-52,750	Debt payment on bucket truck will not be due till next budget year \$52,750.

Manager Recommended **1,283,380**

Purchased Power **6,763,300**

Manager Recommended **6,763,300**

Administration & Finance **447,030**

Transfer to General Fund **1,275,600**

Manager Recommended **1,275,600**

9,769,310 **Total Electric Fund Manager Recommended**

Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/13

PUBLIC WORKS

	Department Request	Cuts	Manager Recommended
<u>Public Works Operation</u>	<u>317,000</u>	<u>(57,070)</u>	<u>259,930</u>
	317,000	(57,070)	259,930

Town of Waynesville
Budget Cuts to Department Requests
Department Summary
FYE 06/30/13

GARAGE

	Department Request	Cuts	Manager Recommended
Garage Operations	815,240	(60,440)	754,800
	815,240	(60,440)	754,800

TOWN OF WAYNESVILLE
BUDGET CUTS TO DEPARTMENT REQUESTS
06/30/13

PUBLIC WORKS OPERATION

Public Works

Department Request	317,000	
Wages	-1,840	Cut merit costs.
Fringe	-4,230	Cut in health insurance costs and cut due to change in wages.
General Operating	-11,000	Cut landfill road maintenance \$5,000 and cut fence repairs \$6,000.
Capital Outlay	-40,000	Cut paving \$40,000.

Manager Recommended 259,930

259,930 Total Public Works Manager Recommended

Garage

Garage Operations

Department Request	815,240	
Wages	-990	Cut merit costs.
Fringe	-1,870	Cut in health insurance costs and cut due to change in wages.
Public Works	-13,700	Cut due to public works cuts.
General Operating	-2,500	Cut materials and supplies costs.
Gas and Oil	-32,880	Cut gas and diesel price \$32,880. (Set gas at \$3.50 per gallon and diesel at \$3.60 per gallon.)
Capital Outlay	-8,500	Cut fleet software

Manager Recommended 754,800

754,800 Total Garage Manager Recommended

SPECIAL APPROPRIATIONS CONTRIBUTIONS

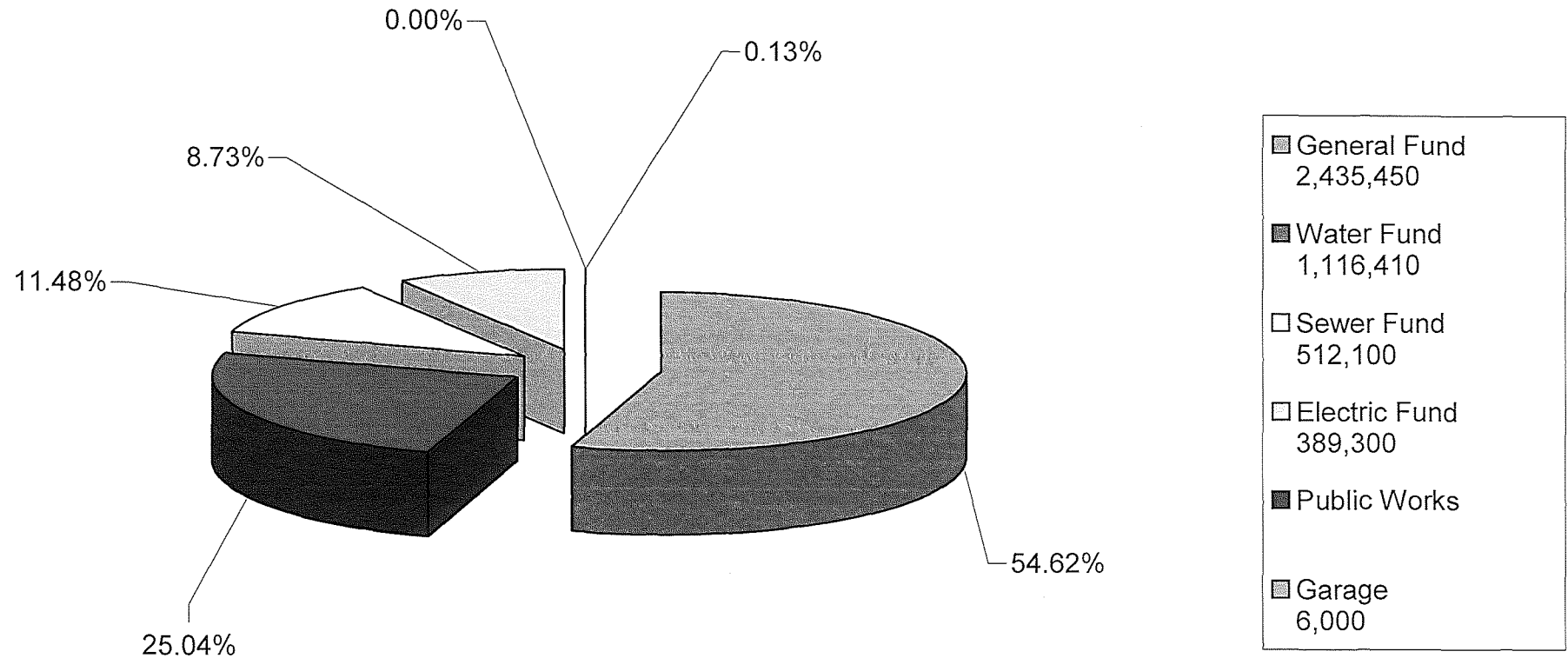
28

TOWN OF WALESVILLE

SPECIAL APPROPRIATIONS CONTRIBUTIONS

[illegible]

Capital Outlay And Debt Service 2012-2013



TOWN OF WAYNESVILLE
CAPITAL OUTLAY APPROPRIATIONS
2012 - 2013

GENERAL FUND

DEPARTMENT	DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>ADMINISTRATION</u>			
	1998 FORD F150 4WD,7429 ROBERT	24,000	-
	TOTAL VEHICLE	24,000	-
	* POSTAGE MACHINE	7,500	-
	TOTAL EQUIPMENT	7,500	-
	GRAND TOTAL ADMINISTRATION	31,500	-
	* ITEM TO BE PURCHASED FYE 6/30/12		
<u>FINANCE</u>			
	TOTAL VEHICLE	-	-
1	PERSONAL COMPUTERS	3,000	2,000
2	UTILITY CONVERSION	20,900	-
3	GO DOCS/TYLER FORMS	14,700	10,000
4	SQL SERVER CONVERSION	14,080	-
5	VPN	4,000	4,000
	TOTAL EQUIPMENT	56,680	16,000
	GRAND TOTAL FINANCE	56,680	16,000
<u>PUBLIC BUILDINGS & PARKING</u>			
	TOTAL VEHICLE	-	-
	TOTAL EQUIPMENT	-	-
	TOWN HALL IMPROVEMENTS	30,000	10,000
	DONATIONS	10,000	10,000
	PUBLIC ART	10,000	10,000
	TOTAL CAPITAL IMPROVEMENTS PAGE 1	50,000	30,000

TOWN OF WAYNESVILLE
CAPITAL OUTLAY APPROPRIATIONS
2012 - 2013

GENERAL FUND

DEPARTMENT	DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>PUBLIC BUILDINGS & PARKING</u>			
	DRINKING FOUNTAINS	2,000	-
	STREET TREES	6,500	6,500
	BENCHES	3,000	-
	TRASH RECEPTACLES	2,500	-
	WELCOME SIGN-S MAIN	15,000	-
	LANDSCAPE MATERIALS	5,000	-
	TOTAL CAPITAL IMPROVEMENTS PAGE 2	34,000	6,500
	TOTAL CAPITAL IMPROVEMENTS	84,000	36,500
	POLICE DEPT.DEVELOPMENT PAYMENT	211,340	211,340
	FIRE DEPARTMENT PAYMENT-USDA	108,700	108,700
	FIRE DEPARTMENT PAYMENT-BB&T	93,700	93,700
	PARKING DECK DEBT PAYMENT	227,050	227,050
	TOTAL DEBT PAYMENT	640,790	640,790
	GRAND TOTAL PUBLIC BUILDINGS & PARKING	724,790	677,290
<u>HORTICULTURIST</u>			
	TOTAL VEHICLE	-	-
	TOTAL CAPITAL IMPROVEMENT	-	-
	GRAND TOTAL HORTICULTURIST	-	-

TOWN OF WAYNESVILLE
CAPITAL OUTLAY APPROPRIATIONS
2012 - 2013

GENERAL FUND

DEPARTMENT		DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>POLICE</u>				
	1	2003 DODGE DURANGO SRO 4X4 W-24	29,500	29,500
		PATROL READY PACKAGE - W24	6,500	6,500
	1	2007 DODGE DURANGO 4X4 W-31	29,500	-
		PATROL READY PACKAGE W-31	6,500	-
	1	2009 DODGE DURANGO 4X4 W-34	29,500	-
		PATROL READY PACKAGE W-34	6,500	-
	* 1	2002 CHEVROLET MALIBU (RED)	22,000	-
	1	2007 DODGE DURANGO 4X4	33,000	-
		CAR CAMERA SYSTEMS	28,000	-
		TOTAL VEHICLES	191,000	36,000
	*	CAR CAMERA SYSTEMS	28,000	-
		TELEPHONE AND RADIO RECORDER	22,240	22,240
	5	COPIER	7,920	-
	6	COMPUTER REPLACEMENT	8,700	-
		TOTAL EQUIPMENT	66,860	22,240
	1	LOAN PAYMENT	61,870	61,870
		GRAND TOTAL POLICE DEPARTMENT	319,730	120,110
	*	ITEM TO BE PURCHASED FYE 6/30/12		
<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				
2012 - 2013				
<u>GENERAL FUND</u>				
DEPARTMENT		DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>FIRE</u>				
**	2	1988 FORD PUMPER TRUCK	425,000	-
	4	2001 FORD EXPLORER -0417	32,000	-
	3	2003 DODGE DURANGO-4706	32,000	32,000
		TOTAL VEHICLES	489,000	32,000
	5	AUTO EXT DIFINILLATORS(2 RD)	6,000	6,000
***	6	TURN OUT GEAR	15,000	-
***	7	WALKIES	8,000	-
**	8	THERMAL IMAGE CAMERA ENG. 15-2	9,500	-
	9	RAPID INTERVENTION RESCUE PACK	3,650	-
		TOTAL EQUIPMENT	42,150	6,000
**		LOAN PAYMENT TRUCK & THERMAL CAMERA		
		PV \$ 434,500 X 10 YRS, INT 3% = \$ 50,950	-	-
	1	LOAN PAYMENT FIRE PUMPER TRUCK	45,500	45,500
			45,500	45,500
***		Moved to Materials & Supplies		
		GRAND TOTAL FIRE	531,150	83,500
		434,500.00		
		\$395,398.84 - includes \$2,000 H&K fee		
		9,500		
		39,101.16		
		9,500.00 - Thermal Imaging camera		
		= 29,601.16		
		Funds left for equipment		

TOWN OF WAYNESVILLE				
CAPITAL OUTLAY APPROPRIATIONS				
2012 - 2013				
<u>GENERAL FUND</u>				
DEPARTMENT		DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
STREET & SANITATION				
**	1	REAR LOAD TRASH TRUCK (NEW REQUEST)	135,000	-
		TOTAL VEHICLES	135,000	-
	2	14' LEAF BOX	5,000	5,000
*	3	14' LEAF BOX	5,000	-
		TOTAL EQUIPMENT	10,000	5,000
	4	SIDEWALKS FROM POWELL BILL	30,000	10,000
		CAPITAL IMPROVEMENTS	30,000	10,000
**		LOAN PAYMENT TRUCK		
		PV \$ 130,000 X 4 YRS, INT 3% = \$ 35,000	-	-
	1	TRUCKS-FRONT LOAD GARBAGE	82,900	82,900
	1	TRUCKS-GARBAGE, BRUSH, DUMP	63,200	63,200
		TOTAL DEBT PAYMENT	146,100	146,100
*		ITEM TO BE PURCHASED FYE 6/30/12		
		GRAND TOTAL STREETS	321,100	161,100

TOWN OF WAYNESVILLE
CAPITAL OUTLAY APPROPRIATIONS
2012 - 2013

GENERAL FUND

DEPARTMENT		DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>POWELL BILL</u>				
	4	PAVING OF STREETS	300,000	300,000
	5	SIDEWALK ADDITION	25,000	25,000
	6	SIDEWALK IMPROVEMENTS	10,000	30,000
		INFRASTRUCTURE/PAVING/IMPROVEMENTS	335,000	355,000
		VEHICLES	-	-
	1	NEW HOLLAND TRACTOR <i>\$102,925 - 17mo model</i>	100,000	100,000
	2	MISKA OIL INJECTED TAMP	2,500	2,500
	3	BRINE SYSTEM	26,000	26,000
		EQUIPMENT	128,500	128,500
		GRAND TOTAL POWELL BILL	463,500	483,500

CEMETERY

GRAND TOTAL CEMETERY

-

-

[illegible]

TOWN OF WAYNESVILLE
CAPITAL OUTLAY APPROPRIATIONS
2012 - 2013

GENERAL FUND

DEPARTMENT		DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>RECREATION</u>				
		VEHICLE	-	-
				-
	5	DIVIDER CURTAIN IN POOL	7,000	-
	* 6	TUMBLE BUCKETS-WATER PARK	7,000	
		EQUIPMENT	14,000	-
	2	SKATEBOARD PARK CONSTRUCTION	400,000	400,000
	4	NEW TENNIS COURTS @ REC PARK	70,000	-
	7	ASPHALT VANCE STREET PARKING	42,000	-
	8	ASPHALT ARMORY PARKING LOT	23,000	-
	9	ASPHALT OUTDOOR BASKETBALL COURTS	20,000	-
	10	RESTORATION SHOWER & LOCKER FLOORS	13,990	-
		TOTAL CAPITAL IMPROVEMENTS	568,990	400,000
	1	NEW RECREATION CENTER	370,850	370,850
	1	EXERCISE EQUIPMENT	41,600	41,600
				-
		TOTAL DEBT PAYMENT	412,450	412,450
	*	ITEM TO BE PURCHASED FYE 6/30/12		
		GRAND TOTAL RECREATION	995,440	812,450
	**	ADDED IN AFTER BUDGET		
	3	NEW ROOF MULTIPURPOSE ROOM \$ 50,000		
		GRAND TOTAL GENERAL FUND	3,588,390	2,435,450

TOWN OF WAYNESVILLE	
CAPITAL OUTLAY APPROPRIATIONS	
2012 - 2013	

WATER FUND	
------------	--

			DEPARTMENT	MANAGER
DEPARTMENT		DESCRIPTION	REQUEST	RECOMMENDED
WATER MAINTENANCE				
		TOTAL VEHICLES	-	-
	2	COMPUTER & SOFTWARE-PUMPS	4,000	4,000
	4	CUTTER SAW	18,000	18,000
		TOTAL EQUIPMENT	22,000	22,000
	3	MISC LINE REPLACEMENT	300,000	300,000
		PLAYGROUND COURT 2"		
		MORNING VIEW 4"		
		BELLEVIEW		
		IVY HILLS(GALVANIZED)		
		GOLF COURSE ROAD		
		BROWN AVE		
		RIVERBEND		
		SCENIC CIRCLE		
		TITULUS DRIVE		
		PHILLIPS RD		
		SKYVIEW		
	5	CHESTNUT WALK .010 TANK	30,000	-
		TOTAL PROJECTS	330,000	300,000
	1	EAGLES NEST HOMEOWNERS	26,060	26,060
	1	RESERVOIR DR 2MG	119,000	119,000
	1	ARRA DEBT PAYMENT	67,400	67,400
	1	BOBCAT	8,950	8,950
		TOTAL DEBT PAYMENT	221,410	221,410
		GRAND TOTAL WATER MAINTENANCE	573,410	543,410

TOWN OF WAYNESVILLE
CAPITAL OUTLAY APPROPRIATIONS
2012 - 2013

WATER FUND

[illegible]

TOWN OF WAYNESVILLE				
CAPITAL OUTLAY APPROPRIATIONS				
2012 - 2013				

SEWER FUND

[illegible]

TOWN OF WAYNESVILLE
CAPITAL OUTLAY APPROPRIATIONS
2012 - 2013

SEWER FUND

DEPARTMENT	DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<u>SEWER TREATMENT</u>			
	TOTAL VEHICLES	-	-
1	SECONDARY RETURN PUMP MOTOR	11,000	11,000
4	150 HP GE BLOWER MOTOR	8,000	8,000
5	JOHN DEERE Z TRACK MOWER	9,000	-
6	OFFICE ROOF TOP AC	2,500	-
7	3" TRASH PUMP	2,000	-
8	20" SECONDARY RETURN PUMP	30,000	-
9	GE FUJI VFD 15 HP	2,300	-
	TOTAL EQUIPMENT	64,800	19,000
2	SANDBLAST & PAINT WALNUT TRAIL BRIDGE	100,000	100,000
3	EQUIPMENT STORAGE SHED	25,000	-
	TOTAL CAPITAL IMPROVEMENTS	125,000	100,000
	TOTAL DEBT PAYMENT	-	-
	TOTAL BUILDING IMPROVEMENTS	-	
	GRAND TOTAL SEWER TREATMENT	189,800	119,000
	GRAND TOTAL SEWER FUND	582,900	512,100

[illegible]

[illegible]

TOWN OF WAYNESVILLE	
CAPITAL OUTLAY APPROPRIATIONS	
2012 - 2013	

GARAGE FUND

[illegible]

2012 - 2013

46

Town of Waynesville			
Water and Sewer Rates			
2012-2013 BUDGET			
Water Rates	Current Rate		New Rate
Residential and Commercial			
Inside			
First 2000 Gallons	12.44	First 2000 Gallons	13.19
Above 2000 Gallons	1.76	Above 2000 Gallons	1.87
Outside			
First 2000 Gallons	22.42	First 2000 Gallons	23.77
Above 2000 Gallons	3.14	Above 2000 Gallons	3.33
Industrial-Contract			
Inside -All Gallons	1.51	All Gallons	1.60
Outside- All Gallons	2.60	All Gallons	2.76
Industrial-No Contract			
Inside -All Gallons	1.58	All Gallons	1.67
Outside- All Gallons	2.73	All Gallons	2.89
Pump Fee -Inside (Per Pump)	5.78	Pump Fee -Inside (Per Pump)	6.13
Pump Fee -Outside (Per Pump)	9.03	Pump Fee -Outside (Per Pump)	9.58
Sewer Rates	Current Rates		Same Rates
Residential and Commercial			
Inside			
First 2000 Gallons	12.97	First 2000 Gallons	13.75
Above 2000 Gallons	2.28	Above 2000 Gallons	2.42
Outside			
First 2000 Gallons	23.45	First 2000 Gallons	24.86
Above 2000 Gallons	4.17	Above 2000 Gallons	4.42
Industrial-Contract			
Inside -All Gallons	1.77	All Gallons	1.88
Outside -All Gallons	3.04	All Gallons	3.22
Industrial-No Contract			
Inside -All Gallons	1.77	All Gallons	1.88
Outside -All Gallons	3.04	All Gallons	3.22
* per 1000 Gallons			
Other Charges		Other Charges	
Connection Fee	\$ 20.00	Connection Fee	\$ 20.00
After Hours Connection Fee	\$ 75.00	After Hours Connection Fee	\$ 75.00

Town of Waynesville					
Bill Comparisons					
2012-2013 BUDGET					
Monthly Consumption		Bill Under	Bill Under		Increase
In Gallons		Current	New		In
		Rates	Rates		Bill
Residential and Commercial Customers					
Inside Customers					
2,000	Water	\$ 12.44	\$ 13.19		\$0.75
	Sewer	\$ 12.97	\$ 13.75		\$0.78
		\$ 25.41	\$ 26.94		\$1.53
3,000	Water	\$ 14.20	\$ 15.05		\$0.85
	Sewer	\$ 15.25	\$ 16.17		\$0.92
		\$ 29.45	\$ 31.22		\$1.77
7,500	Water	\$ 22.14	\$ 23.47		\$1.33
	Sewer	\$ 25.51	\$ 27.04		\$1.53
		\$ 47.65	\$ 50.51		\$2.86
10,000	Water	\$ 26.55	\$ 28.14		\$1.59
	Sewer	\$ 31.21	\$ 33.08		\$1.87
		\$ 57.76	\$ 61.22		\$3.46
Outside Customers					
2,000	Water	\$ 22.42	\$ 23.77		\$1.35
	Sewer	\$ 23.45	\$ 24.86		\$1.41
		\$ 45.87	\$ 48.63		\$2.76
3,000	Water	\$ 25.56	\$ 27.09		\$1.53
	Sewer	\$ 27.62	\$ 29.28		\$1.66
		\$ 53.18	\$ 56.37		\$3.19
7,500	Water	\$ 39.69	\$ 42.07		\$2.38
	Sewer	\$ 46.39	\$ 49.17		\$2.78
		\$ 86.08	\$ 91.24		\$5.16
10,000	Water	\$ 47.53	\$ 50.38		\$2.85
	Sewer	\$ 56.81	\$ 60.22		\$3.41
		\$ 104.34	\$ 110.60		\$6.26

**COMPARISON OF WATER RATES
WESTERN NORTH CAROLINA
March 2012**

3,000 Gallons Residential

MUNICIPALITY	SERVICE POPULATION	3,000 GALLONS INSIDE
Canton	7,050	\$11.50
Morganton	25,500	\$11.67
Spruce Pine	5,750	\$12.05
Hendersonville	54,500	\$13.27
Waynesville	14,510	\$14.20
Forest City	13,990	\$14.95
Waynesville	At 6%	\$15.05
Shelby	21,263	\$15.40
Franklin	9,600	\$15.80
Bryson City	3,900	\$17.50
Hickory	56,959	\$18.11
Mars Hill	3,150	\$18.61
Weaverville	5,600	\$20.32
Brevard	8,650	\$20.73
Boone	16,406	\$21.65
Asheville	124,300	\$21.94
Black Mountain	6,700	\$22.13
Clyde	2,965	\$25.20
Montreat	1,000	\$26.45
Marion	8,650	\$27.60
Lake Lure	900	\$32.47

MUNICIPALITY	3,000 GALLONS OUTSIDE
Morganton	\$20.00
Hendersonville	\$20.62
Canton	\$23.00
Waynesville	\$25.56
Shelby	\$26.94
Waynesville at 6%	\$27.09
Forest City	\$27.15
Mars Hill	\$29.38
Spruce Pine	\$30.05
Brevard	\$31.15
Black Mountain	\$32.26
Bryson City	\$33.05
Franklin	\$34.00
Hickory	\$36.22
Clyde	\$39.55
Weaverville	\$40.64
Boone	\$43.30
Lake Lure	\$64.93
Marion	\$79.69
Asheville	Not Available
Montreat	Not Available

**COMPARISON OF WATER RATES
WESTERN NORTH CAROLINA
March 2012**

10,000 Gallons Residential

MUNICIPALITY	SERVICE POPULATION	10,000 GALLONS INSIDE TOWN
Morganton	25,500	\$18.60
Waynesville	14,510	\$26.52
Hickory	56,959	\$27.66
Waynesville	At 6%	\$28.11
Franklin	9,600	\$29.10
Hendersonville	54,500	\$31.12
Bryson City	3,900	\$31.50
Shelby	21,263	\$31.50
Spruce Pine	5,750	\$32.35
Canton	7,050	\$34.25
Forest City	13,990	\$40.92
Marion	8,650	\$42.51
Clyde	2,965	\$47.60
Mars Hill	3150	\$53.26
Montreat	1000	\$55.50
Asheville	124,300	\$57.22
Black Mountain	6,700	\$58.88
Lake Lure	900	\$61.03
Boone	16,406	\$64.20
Brevard	8,650	\$72.18
Weaverville	5,600	\$72.19

MUNICIPALITY	10,000 GALLONS OUTSIDE TOWN
Morganton	\$33.86
Waynesville	\$47.54
Hendersonville	\$49.18
Waynesville at 6%	\$50.39
Shelby	\$55.15
Hickory	\$55.31
Bryson City	\$56.50
Spruce Pine	\$60.85
Canton	\$68.50
Franklin	\$69.00
Forest City	\$75.94
Clyde	\$77.00
Mars Hill	\$82.72
Black Mountain	\$91.90
Brevard	\$108.50
Marion	\$117.07
Lake Lure	\$122.05
Boone	\$128.40
Weaverville	\$144.31
Asheville	Not Available
Montreat	Not Available

**COMPARISON OF WATER RATES
WESTERN NORTH CAROLINA
MARCH 2012**

100,000 Gallons Commerical

MUNICIPALITY	SERVICE POPULATION	100,000 GALS. INSIDE
Morganton	25,500	\$107.70
Hickory	56,959	\$150.38
Waynesville	14,510	\$184.92
Waynesville	AT 6%	\$196.02
Shelby	21,263	\$197.00
Bryson City	3,900	\$219.35
Hendersonville	54,500	\$223.42
Marion	8,650	\$234.21
Asheville	124,300	\$247.76
Franklin	9,600	\$264.50
Clyde	2,965	\$279.60
Spruce Pine	5,750	\$309.35
Forest City	13,990	\$318.62
Canton	7,050	\$326.75
Lake Lure	900	\$478.13
Montreat	1000	\$505.00
Mars Hill	3150	\$513.26
Black Mountain	6,700	\$531.38
Boone	16,406	\$687.20
Brevard	8,650	\$733.68
Weaverville	5,600	\$788.59

MUNICIPALITY	100,000 GALS. OUTSIDE
Morganton	\$212.06
Hickory	\$300.77
Waynesville	\$330.14
Waynesville AT 6%	\$349.95
Hendersonville	\$353.98
Shelby	\$366.05
Bryson City	\$373.70
Spruce Pine	\$488.85
Clyde	\$558.50
Franklin	\$565.61
Forest City	\$596.94
Marion	\$597.67
Canton	\$653.50
Mars Hill	\$788.42
Black Mountain	\$858.70
Lake Lure	\$956.25
Brevard	\$1,103.00
Boone	\$1,374.40
Weaverville	\$1,576.96

**COMPARISON OF WATER RATES
WESTERN NORTH CAROLINA
March 2012**

250,000 Gallons Commercial

MUNICIPALITY	SERVICE POPULATION	250,000 GALS. INSIDE
Morganton	25,500	\$260.34
Hickory	56,959	\$363.87
Hendersonville	54,500	\$406.92
Waynesville	14,510	\$448.92
Shelby	21,263	\$467.00
Waynesville	At 6%	\$475.86
Bryson City	3,900	\$519.35
Marion	8,650	\$553.71
Asheville	124,300	\$635.26
Clyde	2,965	\$654.60
Franklin	9,600	\$675.00
Forest City	13,990	\$752.12
Spruce Pine	5,750	\$804.35
Canton	7,050	\$814.25
Montreat	1000	\$1,127.50
Lake Lure	900	\$1,166.63
Mars Hill	3150	\$1,287.26
Boone	16,406	\$1,727.20
Brevard	8,650	\$1,836.18
Weaverville	5,600	\$2,032.07

MUNICIPALITY	250,000 GAL. OUTSIDE
Morganton	\$516.12
Hickory	\$727.74
Waynesville	\$801.14
Hendersonville	\$801.98
Waynesville at 6%	\$849.21
Shelby	\$876.05
Bryson City	\$876.20
Spruce Pine	\$1,268.85
Clyde	\$1,361.00
Marion	\$1,398.67
Forest City	\$1,409.94
Franklin	\$1,447.16
Canton	\$1,628.50
Mars Hill	\$1,971.92
Lake Lure	\$2,333.25
Brevard	\$2,760.50
Boone	\$3,454.40
Weaverville	\$4,063.96

**COMPARISON OF SEWER RATES
WESTERN NORTH CAROLINA
March 2012**

3,000 Gallons Residential

MUNICIPALITY	SERVICE POPULATION	3,000 GALLONS INSIDE
Canton	7,050	\$5.75
Franklin	9,600	\$11.56
Spruce Pine	5,750	\$12.35
Mars Hill	3150	\$18.61
Forest City	13,990	\$14.95
Maggie Valley	1,637	\$15.00
Waynesville	14,510	\$15.25
Waynesville	at 6%	\$16.17
Hendersonville	54,500	\$18.64
Brevard	8,650	\$20.22
Boone	16,406	\$21.00
Hickory	56,959	\$21.53
Morganton	25,500	\$22.60
Clyde	2,965	\$23.25
Shelby	21,263	\$25.50
Marion	8,650	\$27.60
Lake Lure	900	\$31.34
Asheville	MSD	NOT AVAILABLE
Weaverville	MSD	NOT AVAILABLE

MUNICIPALITY	3,000 GALLONS OUTSIDE
Canton	\$11.50
Franklin	\$22.66
Forest City	\$27.15
Waynesville	\$27.62
Hendersonville	\$29.25
Waynesville at 6%	\$29.28
Brevard	\$30.34
Spruce Pine	\$30.65
Maggie Valley	\$31.00
Morganton	\$37.77
Shelby	\$38.15
Boone	\$42.00
Hickory	\$43.06
Lake Lure	\$62.68
Marion	\$69.01
Asheville	NOT AVAILABLE
Weaverville	NOT AVAILABLE

**COMPARISON OF SEWER RATES
WESTERN NORTH CAROLINA
March 2012**

10,000 Gallons Residential

MUNICIPALITY	SERVICE POPULATION	10,000 GALLONS INSIDE
Canton	7,050	\$17.16
Franklin	9,600	\$25.56
Spruce Pine	5,750	\$34.75
Marion	8,650	\$42.51
Waynesville	14,510	\$31.21
Waynesville	at 6%	\$33.08
Morganton	25,500	\$41.08
Hickory	56,959	\$40.25
Maggie Valley	1,637	\$39.50
Forest City	13,990	\$40.92
Hendersonville	54,500	\$47.48
Lake Lure	900	\$58.15
Mars Hill	3,150	\$53.26
Shelby	21,263	\$53.01
Boone	16,406	\$57.75
Brevard	8,650	\$68.10
Clyde	2,965	\$81.00
Asheville	MSD	Not Available
Weaverville	MSD	Not Available

MUNICIPALITY	10,000 GALLONS OUTSIDE
Canton	\$34.25
Franklin	\$48.56
Waynesville	\$56.81
Waynesville at 6%	\$60.22
Spruce Pine	\$65.65
Morganton	\$56.81
Shelby	\$79.24
Hendersonville	\$75.45
Forest City	\$75.94
Marion	\$106.39
Hickory	\$80.50
Maggie Valley	\$80.00
Brevard	\$102.02
Boone	\$115.50
Lake Lure	\$116.23
Asheville	Not Available
Weaverville	Not Available

**COMPARISON OF SEWER RATES
WESTERN NORTH CAROLINA
March 2012**

100,000 Gallons

MUNICIPALITY	SERVICE POPULATION	100,000 GALS. INSIDE
Canton	7,050	\$163.86
Marion	8,650	\$234.21
Franklin	9,600	\$205.56
Waynesville	14,510	\$236.41
Waynesville	at 6%	\$250.60
Morganton	25,500	\$278.68
Spruce Pine	5,750	\$342.75
Hickory	56,959	\$280.89
Maggie Valley	1,637	\$354.50
Shelby	21,263	\$406.71
Lake Lure	900	\$451.25
Forest City	13,990	\$373.85
Hendersonville	54,500	\$418.28
Boone	16,406	\$560.50
Brevard	8,650	\$683.70
Mars Hill	3,150	\$729.01
Clyde	2,965	\$823.50
Asheville	MSD	Not Available
Weaverville	MSD	Not Available

MUNICIPALITY	100,000 GALS. OUTSIDE
Canton	\$326.75
Franklin	\$471.56
Waynesville	\$432.11
Waynesville at 6%	\$458.04
Morganton	\$549.93
Marion	\$586.99
Forest City	\$465.59
Spruce Pine	\$555.65
Shelby	\$607.54
Hickory	\$561.78
Hendersonville	\$669.45
Maggie Valley	\$710.00
Lake Lure	\$901.53
Brevard	\$1,023.62
Boone	\$1,121.00
Asheville	Not Available
Weaverville	Not Available

**COMPARISON OF SEWER RATES
WESTERN NORTH CAROLINA**

March 2012

250,000 Gallons Commercial

MUNICIPALITY	SERVICE POPULATION	250,000 GALS. INSIDE
Canton	7,050	\$408.36
Franklin	9,600	\$505.56
Marion	8,650	\$553.71
Waynesville	14,510	\$578.41
Waynesville	at 6%	\$613.11
Morganton	25,500	\$682.49
Hickory	56,959	\$690.02
Spruce Pine	5,750	\$897.75
Maggie Valley	1,637	\$879.50
Shelby	21,263	\$996.21
Forest City	13,990	\$928.85
Hendersonville	54,500	\$1,036.28
Lake Lure	900	\$1,102.25
Boone	16,406	\$1,390.50
Brevard	8,650	\$1,709.70
Mars Hill	3,150	\$1,824.01
Clyde	2,965	\$2,061.00
Asheville	MSD	Not Available
Weaverville	MSD	Not Available

MUNICIPALITY	250,000 GALS. OUTSIDE
Canton	\$814.25
Franklin	\$1,161.56
Waynesville	\$1,057.61
Waynesville at 6%	\$1,121.07
Forest City	\$1,143.59
Morganton	\$1,353.92
Marion	\$1,387.99
Shelby	\$1,488.04
Hickory	\$1,380.04
Spruce Pine	\$1,455.65
Hendersonville	\$1,659.45
Maggie Valley	\$1,760.00
Lake Lure	\$2,202.03
Brevard	\$2,559.62
Boone	\$2,781.00
Asheville	Not Available
Weaverville	Not Available

TOWN OF WAYNESVILLE			
RATE INCREASES			
GARBAGE FEES	CURRENT	PROPOSED	
Residential	\$ 6.50	\$ 9.00	Per Month
Commercial without Dumpster	\$ 16.59	\$ 22.97	Per Month
Commercial with Dumpster 8 yd	\$ 114.45	\$ 158.47	Per Month/Per Dumpster/Weekly
Commercial with Dumpster 6 yd	\$ 89.25	\$ 123.58	Per Month/Per Dumpster/Weekly
Commercial with Dumpster 4 yd	\$ 64.05	\$ 88.68	Per Month/Per Dumpster/Weekly
Commercial with Dumpster 8 yd	\$ 89.25	\$ 123.58	Per Month/Per Dumpster/Bi-Weekly
Commercial with Dumpster 6 yd	\$ 71.40	\$ 98.86	Per Month/Per Dumpster/Bi-Weekly
COMPARISON OF LOCAL MUNICIPALITIES			
Municipality	Solid Waste Fee FYE 2011		
Andrews	\$ 12.00		Per Month
Brevard	\$ 13.75		Per Month
Bryson City	\$ 6.00		Per Month
Canton	\$ 9.00		Per Month
Clyde	\$ 9.00		Per Month
Hendersonville	\$ 12.50		Per Month

**COMPARISON OF TAX RATES
WESTERN NORTH CAROLINA MUNICIPALITIES
2012 - 2013**

MUNICIPALITY	POPULATION	2011 - 2012 TAX RATE	YEAR OF EVALUATION	ELECTRIC CITY?
Webster	365	\$0.050	2008	no
Highlands	925	\$0.135	2007	yes
Dillsboro	233	\$0.210	2008	no
Franklin	3,848	\$0.250	2007	no
Hayesville	312	\$0.265	2010	no
Woodfin	6,151	\$0.265	2006	no
Blowing Rock	1,247	\$0.280	2006	no
Sylva	2,602	\$0.300	2008	no
Biltmore Forest	1,348	\$0.320	2006	no
Drexel	1,860	\$0.320	2007	yes
Fletcher	7,216	\$0.325	2011	no
Bryson City	1,428	\$0.330	2005	no
Murphy	1,632	\$0.330	2008	no
Bakersville	464	\$0.350	2009	no
Laurel Park	2,188	\$0.360	2011	no
Black Mountain	7,875	\$0.365	2006	no
Boone	17,186	\$0.370	2006	no
Montreat	724	\$0.370	2006	no
Old Fort	909	\$0.370	2011	no
Spruce Pine	2,176	\$0.370	2009	no
Weaverville	3,673	\$0.375	2006	no
Andrews	1,786	\$0.380	2008	no
Banner Elk	1,028	\$0.380	2010	no
Valdese	4,495	\$0.400	2007	no
Waynesville	9,886	\$0.4082	2011	yes
Hendersonville	13,189	\$0.410	2011	no
Rosman	578	\$0.410	2009	no
Asheville	83,986	\$0.420	2006	no
Maggie Valley	1,156	\$0.420	2011	no
Clyde	1,225	\$0.430	2011	no
Brevard	7,630	\$0.4325	2009	no
Morganton	16,935	\$0.460	2007	yes
Mars Hill	1,871	\$0.470	2004	no
Tryon	1,652	\$0.4778	2009	no
Robbinsville	622	\$0.4800	2010	no
Marshall	873	\$0.490	2004	no
Burnsville	1,692	\$0.500	2008	no
Hickory	40,084	\$0.500	2011	no
Hot Springs	561	\$0.510	2004	no
Marion	8,075	\$0.510	2011	no
Rutherfordton	4,226	\$0.520	2007	no
Saluda	715	\$0.550	2009	no
Canton	4,235	\$0.580	2011	no
Beech Mountain	322	\$0.640	2006	no

**COMPARISON OF TAX RATES
MUNICIPALITIES OF SIMILAR POPULATION
2012-2013**

MUNICIPALITY	POPULATION	2011 - 2012 TAX RATE	YEAR OF REEVALUATION
Archdale	11,450	\$0.29	2007
Apex	37,749	\$0.34	2008
Davidson	10,988	\$0.35	2011
Southern Pines	12,384	\$0.35	2007
Black Mountain	7,875	\$0.365	2006
Morrisville	18,700	\$0.3667	2008
Boone	17,186	\$0.37	2006
Clinton	8,596	\$0.40	2011
Kings Mountain	10,602	\$0.40	2009
Waynesville	9,886	\$0.4082	2011
Hendersonville	13,189	\$0.41	2011
Tarboro	11,435	\$0.41	2009
Hope Mills	15,176	\$0.42	2009
Graham	14,211	\$0.44	2009
Morganton	16,935	\$0.46	2007
Belmont	10,090	\$0.475	2007
Dunn	9,336	\$0.48	2009
Newton	12,995	\$0.48	2011
Rockingham	9,554	\$0.48	2008
Kernersville	23,199	\$0.4975	2009
Washington	9,778	\$0.50	2010
Wake Forest	30,329	\$0.51	2008
Lenoir	18,261	\$0.54	2005
Albemarle	15,936	\$0.56	2005
Lincolnton	10,540	\$0.56	2011
Smithfield	11,046	\$0.57	2011
Oxford	8,519	\$0.60	2010
Eden	15,547	\$0.6090	2011
Roxboro	8,387	\$0.614	2005
Spring Lake	11,436	\$0.66	2009
Reidsville	14,538	\$0.71	2011

**COMPARISON OF TAX RATES
MUNICIPALITIES OF SIMILAR POPULATION
2012-2013**

MUNICIPALITY	POPULATION	2011 - 2012 TAX RATE	YEAR OF REEVALUATION
Albemarle	15,936	\$0.56	2005
Apex	37,749	\$0.34	2008
Archdale	11,450	\$0.29	2007
Belmont	10,090	\$0.475	2007
Black Mountain	7,875	\$0.365	2006
Boone	17,186	\$0.37	2006
Clinton	8,596	\$0.40	2011
Davidson	10,988	\$0.35	2011
Dunn	9,336	\$0.48	2009
Eden	15,547	\$0.6090	2011
Graham	14,211	\$0.44	2009
Hendersonville	13,189	\$0.41	2011
Hope Mills	15,176	\$0.42	2009
Kernersville	23,199	\$0.4975	2009
Kings Mountain	10,602	\$0.40	2009
Lenoir	18,261	\$0.54	2005
Lincolnton	10,540	\$0.56	2011
Morganton	16,935	\$0.46	2007
Morrisville	18,700	\$0.3667	2008
Newton	12,995	\$0.48	2011
Oxford	8,519	\$0.60	2010
Reidsville	14,538	\$0.71	2011
Rockingham	9,554	\$0.48	2008
Roxboro	8,387	\$0.614	2005
Smithfield	11,046	\$0.57	2011
Southern Pines	12,384	\$0.35	2007
Spring Lake	11,436	\$0.66	2009
Tarboro	11,435	\$0.41	2009
Wake Forest	30,329	\$0.51	2008
Washington	9,778	\$0.50	2010
Waynesville	9,886	\$0.4082	2011

Schedule of Principal and Interest Payments For Capital Leases			
Fiscal Year	Principal	Interest	Total Principal and Interest
2012-2013	1,484,363.69	468,673.85	1,953,037.54
2013-2014	1,319,847.04	424,543.41	1,744,390.45
2014-2015	1,229,495.06	377,628.66	1,607,123.72
2015-2016	1,138,766.82	333,068.68	1,471,835.50
2016-2017	1,151,520.25	291,162.83	1,442,683.08
2017-2018	1,190,915.36	248,250.12	1,439,165.48
2018-2019	819,408.37	203,784.61	1,023,192.98
After 2019	4,902,122.56	1,918,681.17	6,820,803.73
	\$ 13,236,439.15	\$ 4,265,793.33	\$ 17,502,232.48

Schedule includes 15 leases as follows:

Lease # 1 is for the purchase of two garbage trucks and one pole truck. Lease is schedule to be paid out December 28, 2012.

Lease # 2 is for the purchase of exercise equipment at the recreation center. Lease is schedule to be paid out February 1, 2014.

Lease # 3 is for construction of new water tank at Reservoir Drive. Lease is schedule to be paid out May 1, 2014.

Lease # 4 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 # 5 is for the purchase of one garbage truck and two street trucks. Lease is schedule to be paid out December 20, 2014.

Lease # 6 is for the expansion of the water treatment lab. Lease is schedule to be paid out July 19, 2015.

Lease # 7 is for construction of new parking deck. Lease is schedule to be paid out July 15, 2017.

Lease # 8 is for construction of the recreation center. Lease is schedule to be paid out November 1, 2018.

Lease # 9 is for the construction of a new electrical substation. Lease is schedule to be paid out July 17, 2020.

Lease # 10 is for the purchase of a fire truck. Lease is schedule to be paid out August 24, 2020.

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, 2021.

Lease # 12 and lease # 17 below is for the construction of a new fire station. The first lease is schedule to be paid out February 15, 2022.

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

Lease # 14 is fro the construction of various water lines. Lease is schedule to be paid out November 1, 2031.

Lease # 15 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 2012-2013 budget.

Description	Amount to be Financed
Fire Department-Pumper Truck and equipment	434,500
Garbage Truck	130,000
Electric Maintenance - Bucket Truck	196,000

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

Fiscal Year		Total Valuations		MSD Valuation included in Total Valuations	Town's Tax Rate Per \$ 100	MSD's Tax Rate Per \$ 100	Billed	Collected That Year	Total Percent Collected	Percent Collected Excluding Motor Vehicles	Percent Collected Motor Vehicles
1996-97	*	503,365,463	***	21,312,716	0.40	0.26	1,990,148	1,872,553	94.09%	****	****
1997-98	*	533,382,859		22,226,154	0.40	0.26	2,202,087	2,068,866	93.95%	95.53%	79.37%
1998-99	*	560,497,210		20,508,304	0.40	0.26	2,211,103	2,043,001	92.40%	93.53%	82.61%
1999-00	*	574,314,682		22,182,297	0.40	0.26	2,268,418	2,112,324	93.12%	94.50%	81.36%
2000-01	*	586,963,300		22,434,934	0.45	0.26	2,589,101	2,434,634	94.03%	95.37%	81.29%
2001-02	*	605,863,229		21,393,462	0.45	0.26	2,699,303	2,549,906	94.47%	95.47%	85.77%
2002-03	*	767,887,470	***	25,522,384	0.43	0.26	3,232,973	3,093,769	95.69%	96.55%	85.53%
2003-04	*	770,442,426		24,172,659	0.43	0.26	3,282,033	3,160,471	96.30%	97.08%	87.43%
2004-05	*	776,223,985		23,475,670	0.43	0.26	3,302,864	3,163,608	95.78%	96.53%	87.59%
2005-06	*	798,020,106		23,502,728	0.43	0.26	3,395,841	3,264,593	96.14%	97.10%	86.60%
2006-07	*	1,061,344,243	***	35,859,553	0.40	0.23	4,196,669	4,052,603	96.57%	97.34%	85.55%
2007-08	*	1,076,786,904		36,077,878	0.40	0.23	4,260,650	4,101,327	96.26%	97.10%	84.35%
2008-09	*	1,130,452,515		40,975,289	0.40	0.23	4,463,628	4,270,203	95.67%	96.28%	86.24%
2009-10	*	1,139,342,705		41,310,222	0.40	0.23	4,496,974	4,322,294	96.12%	96.69%	86.29%
2010-11	*	1,146,923,896		41,950,659	0.40	0.23	4,524,704	4,298,300	95.00%	95.54%	85.53%
2011-12 Bud	*	1,153,313,170	***	50,479,620	0.4082	0.20	4,602,726	4,416,490	95.95%	96.69%	86.00%
2011-12 Est.	*	1,168,376,555	***	50,639,260	0.4082	0.20	4,663,883	4,437,420	95.14%	95.68%	85.00%
2012-13 Bud	*	1,161,862,816		50,639,260	0.4082	0.20	4,637,294	4,403,589	94.96%	95.54%	85.53%

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

*** Revaluation 2011, 2007, 2003 and 1996

**** Not broken out

TABLE OF CONTENTS

SECTION VII

	<u>PAGE</u>
Employment Positions	2 - 6
Benefits History	7 - 14
History of Water and Sewer Rates	15
Schedule of Payments	16-17

TOWN OF WAYNESVILLE POSITIONS

DEPARTMENT/POSITION	ALLOCATED 2011/2012	PROPOSED 2012-2013	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	2	2	-
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	2	2	-
Customer Service Representatives I	1	1	
Meter Readers	3	3	
TOTAL AUTHORIZED POSITIONS	11	11	-
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	19 HS = 34 sworn
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	2011/2012	2012-2013	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	6	1.0
Sanitation Worker	2	2	
Maintenance Worker II	8	8	-
Maintenance Worker I	1	1	
PART-TIME POSITIONS			
Seasonal Laborers	4	4	
TOTAL AUTHORIZED POSITIONS			
Full-time	24	25	1.0
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	2011/2012	2012-2013	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	
Recreation Programs Supervisor	1	1	
Athletic Program Supervisor	1	1	
Facilities Maintenance Supervisor	1	1	
Athletics Program Coordinator - Armory	1	1	
Administrative Assistant	1	1	
Receptionist	1	1	
Maintenance Worker II	1	1	-
Maintenance Worker I	1	1	
Park Maintenance Worker	1	1	
Custodian	2	2	
Aquatics Supervisor	1	1	
Head Life Guard	1	1	
Life Guard	1	1	
Perm. PART-TIME POSITIONS			
Custodian	2	2	
TOTAL AUTHORIZED POSITIONS			
Full-Time	15	15	-
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	2011/2012	2012-2013	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	2011/2012	2012-2013	CHANGE
PUBLIC WORKS DEPARTMENT			
FULL TIME POSITIONS			
Purchasing Supervisor	1	1	
Buyer	1	1	
Stock Keeper	1	1	
			-
PART-TIME POSITIONS			
Permanent Part time Clerical	1	1	-
TOTAL AUTHORIZED POSITIONS			
Full Time Positions	3	3	-
Part Time Positions	1	1	-
GARAGE			
Equipment Mechanic	2	2	
Equipment Service Attendant	-	-	
TOTAL AUTHORIZED POSITIONS	2	2	-
SUMMARY OF AUTHORIZED FULL TIME POSITIONS	2011/2012	2012-2013	CHANGE
GENERAL FUND	117	118	1.0
ELECTRIC FUND	7	7	-
WATER FUND	16	16	-
SEWER FUND	14	14	-
PUBLIC WORKS	3	3	-
GARAGE	2	2	-
TOTAL AUTHORIZED FULL TIME POSITIONS	159	160	1.0

2012-2013

Cost of Living
Merit Pay Increase
Annual Bonus
Health Insurance

3.00 % cost of living budgeted.
None
Christmas bonus remains the same at \$500 to full timers.
Town maintains high deductible insurance plan \$5,000.
Town reimburses employee \$4,500 of deductible.
Town is changing prescription drug plan. Drug copays to change to \$10 generic / \$100 max Brand name. Town reimburses employee \$60 on \$100 of Brand copay.
Employees share of insurance costs to change as follows:
A. Employees hired prior to January 1, 2006:
- Individual policy and retirees – no assessment of cost
- Employee/Child - \$28.00 withheld per pay check
- Employee/Spouse - \$40.16 withheld per pay check
- Employee/Family - \$61.16 withheld per pay check
B. Employees hired on or after January 1, 2006:
- Individual policy and retirees – no assessment of cost
- Employee/Child - \$28.63 withheld per pay check
- Employee/Spouse - \$60.35 withheld per pay check
- Employee/Family - \$91.92 withheld per pay check
Retirement
6.74% of wages for regular employees
6.77% of wages for law enforcement employees
5% contribution to 401k for regular employees
5% contribution to 401k for law enforcement employees

2011-2012

Cost of Living
Merit Pay Increase
Annual Bonus
Health Insurance

3.00 % cost of living budgeted.
None
Christmas bonus remains the same at \$500 to full timers.
Town maintains high deductible insurance plan \$5,000.
Town reimburses employee \$4,500 of deductible. No change in co pays.
Employees share of insurance costs to remain the same as follows:
A. Employees hired prior to January 1, 2006:
- Individual policy and retirees – no assessment of cost
- Employee/Child - \$28 withheld per pay check
- Employee/Spouse - \$33 withheld per pay check
- Employee/Family - \$44 withheld per pay check
B. Employees hired on or after January 1, 2006:
- Individual policy and retirees – no assessment of cost
- Employee/Child - \$28.63 withheld per pay check
- Employee/Spouse - \$60.35 withheld per pay check
- Employee/Family - \$91.92 withheld per pay check
Retirement
6.99% of wages for regular employees
7.04% of wages for law enforcement employees
5% contribution to 401k for regular employees
5% contribution to 401k for law enforcement employees

2010-2011

Cost of Living
Merit Pay Increase
Annual Bonus

No cost of living budgeted.
None
Christmas bonus remains the same at \$500 to full timers.

Health Insurance

Granted an additional (one time) \$250 bonus to full timers.
Granted an additional (one time) \$50 bonus to part-times.
Changed to a high deductible insurance plan (\$5,000). Town reimburses employee \$4,500 of deductible. No change in co pays.
Employees share of insurance costs to remain the same as follows:

A. Employees hired prior to January 1, 2006:

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

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

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

Retirement

6.46% of wages for regular employees
6.41% of wages for law enforcement employees
5% contribution to 401k for regular employees
5% contribution to 401k for law enforcement employees

2009-2010

Cost of Living
Merit Pay Increase
Annual Bonus

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
Merit Pay Increase

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

None

Annual Bonus
Health Insurance

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

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

Retirement

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

2007-2008

Cost of Living
Merit Pay Increase
Annual Bonus

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

None

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

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
Merit Pay Increase
Annual Bonus

3 % effective on payroll checks issued July 14, 2006

None

Gave extra one time \$200 increase to Christmas bonus,

Pay Plan Study	<p>providing \$600 rather than \$400 to full timers</p> <p>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.</p>
Health Insurance	<p>9.38% increase in premiums effective July 1, 2006</p> <p>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.</p> <p>Employees' share of insurance costs follows:</p> <p>A. Employees hired prior to January 1, 2006:</p> <ul style="list-style-type: none"> - Individual policy and retirees - no assessment of cost - Employee/Child - \$25 - Employee/Spouse - \$30 - Employee/Family - \$40 <p>B. Employees hired on or after January 1, 2006:</p> <ul style="list-style-type: none"> - Individual policy and retirees - no assessment of cost - Employee/Child - \$29.31 - Employee/Spouse - \$46.04 - Employee/Family - \$71.19
Retirement	<p>5% of wages for regular employees</p> <p>5% of wages for law enforcement employees</p> <p>5% contribution to 401k for regular employees</p> <p>5% contribution to 401k for law enforcement employees</p>
2005-2006	
Cost of Living	Combined with Classification and Pay Study Recommendation
Merit Pay Increase	None
Pay Plan Study	<p>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.</p>
Health Insurance	<p>19% increase in premiums effective July 1, 2005</p> <p>Town to absorb approximately one-half of this increase</p> <p>Employees share in hospitalization increase as follows:</p> <p>A. Employees hired prior to January 1, 2006:</p> <ul style="list-style-type: none"> - Individual policy and retirees - no assessment of cost - Employee/Child - \$25 withheld per pay check - Employee/Spouse - \$30 withheld per pay check - Employee/Family - \$40 withheld per pay check <p>B. Employees hired on or after January 1, 2006:</p> <ul style="list-style-type: none"> - Individual policy and retirees - no assessment of cost - Employee/Child - \$29.31 withheld per pay check - Employee/Spouse - \$46.04 withheld per pay check - Employee/Family - \$71.19 withheld per pay check
Retirement	<p>5% of wages for regular employees</p> <p>5% of wages for law enforcement employees</p> <p>5% contribution to 401k for regular employees</p> <p>5% contribution to 401k for law enforcement employees</p>

2004-2005

Cost of Living	3% effective January 1, 2005
Merit Pay Increase	None
Health Insurance	Increase deductible from \$400 to \$500 Increase co-pay from \$20.00 to \$30.00 Insurance reimbursements from 85% to 80%
Annual Bonus	Increase Christmas bonus from \$300 to \$400 for full timers
Retirement	5.09% of wages for regular employees 5.09% of wages for law enforcement employees 5.00% contribution to 401(k) for law enforcement employees Increase contribution to 401(k) for regular employees From 3% of wages to 5% of wages

2003-2004

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

2002-2003

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

2001-2002

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

2000-2001

Cost of Living	2.5%
Merit Pay Increase	2.5%
Health/Dental Insurance	10% increase absorbed by town at no cost to employees
Recreation Center	Allowed employees and families free use of recreation center

Benefit = Single Employee - \$ 300 annually
Employee with Family - \$540 annually

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

1999-2000

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

1998-1999

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

1997-1998

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

Christmas Bonus Increased from \$100 to \$300 annually
Health/Dental Insurance Health Insurance premiums did not increase, so Board:
Lowered Insurance Deductibles from \$500 to \$300
Granted Dental Insurance to Employees
(Coverage available to family member at employee expense)
Retirement 8.36% of wages of other employees
7.83% of wages of Law Enforcement Officers
5.00% contribution to 401k for Law Enforcement Officers only

1996-1997

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

1995-1996

Cost of Living 2.5%
Merit Pay Increase 2.5% (the first time granted since 1991)
Health Insurance After going to bid, changed to League of Municipalities Municipal

	Insurance Trust (MIT) Med-500 Program (\$500 deductible)
Retirement	8.46% of wages for other employees 7.68% of wages for law enforcement officers 5.00% contribution to 401k for Law Enforcement Officers only
1994-1995	
Cost of Living	2.0%
Merit Pay Increase	0 Taken in order for Town to pay Health insurance increase
Health Insurance	26% increase absorbed by Town at no expense to employees
Retirement	8.43% of wages for other employees 7.68% of wages for law enforcement officers 5.00% contribution to 401k for Law Enforcement Officers only

NOTE: RETIREMENT & 401(k) CONTRIBUTION

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

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

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

HEALTH INSURANCE COSTS FOR ALL EMPLOYEES:

2012-2013 (Proposed):

Deductible Cost (set aside to pay deductibles/drug copays)	\$ 266,200
--	------------

Employee's Share	\$ 126,960
------------------	------------

(set aside to pay deductibles)	\$ 16,900
--------------------------------	-----------

(17.00 individual policies)

1993-1994 2009-2010 2010-2011 2011-2012 2012-2013

Garage	1	2	2	2	2
--------	---	---	---	---	---

TOTAL EMPLOYEES	110	165	161	159	160
-----------------	-----	-----	-----	-----	-----

14

**Town of Waynesville
History of Water and Sewer Rates
As of 05/01/2012**

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

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

***Usage above minimum increased as follows:

Town of Vessville								
Schedule of Payments for Year Ending June 30, 2013								
As of June 30, 2012								
								Bal. @ 06/30/12
								Total
		Owed To	Date Of Next Payment	Interest Rate	Payment Amount	# Of Payments Remaining	Date Of Last Payment	Princip. & Int. Payments Remaining
Fund	Purpose							
General Fund:								
Public Bldgs & Parking								
Annual	Parking Deck	Hay. County	7/15/2012	4.479%	227,047.40	10 th paymt of 15	7/15/2017	1,362,284.40
Annual	Fire Station	Rural Dev.	9/26/2012	4.500%	108,700.00	4 th paymt of 40	9/26/2048	4,021,900.00
Semi annual		BB&T	8/15/2012	3.770%	45,900.00	11 th paymt of 30		
			2/15/2013		45,271.66	12 th paymt of 30	2/13/2022	798,616.61
Semi annual	Police Station	Wachovia	11/13/2012	3.680%	105,668.69	9 th paymt of 40		
			5/13/2013		105,668.69	10 th paymt of 40	5/13/2028	3,381,398.08
Police								
Annual	Police Cars	SunTrust	11/11/2012	2.725%	61,861.10	3 rd paymt of 3	11/11/2012	61,861.10
Fire								
Annual	Fire Truck	BB&T	8/24/2012	2.560%	45,488.09	2 nd paymt of 10	8/24/2020	409,392.81
Street and Sanitation								
Annual	(1) Gar. Tk + (2) Street	TD Bank	1/26/2013	2.070%	54,090.84	2 nd paymt of 4	12/20/2014	162,272.52
Annual	(2) Gar. Tks	RBC	12/28/2012	3.030%	82,876.22	5 th paymt of 5	12/28/2012	82,876.22
Parks and Recreation								
Semi annual	Rec. Center	Clyde Sav. Bk	11/1/2012	3.990%	185,406.51	19 th paymt of 31		
			5/1/2013		185,406.51	20 th paymt of 31	11/1/2018	2,410,284.63
Annual	Excise Equipment	Clyde Sav. Bk	2/1/2013	1.940%	41,561.94	2 nd payment of 3	2/1/2014	83,123.88
					Total General Fund			12,774,010.25
Water Fund:								
Water Maintenance								
Annual	W. Tank-2mg	Clyde Sav. Bk	5/1/2013	3.490%	118,680.09	9 th paymt of 10	5/1/2014	210,867.28
Annual	Back hoe	SunTrust	11/15/2012	3.065%	8,946.94	3 rd paymt of 5	11/11/2014	26,840.79
Annual	Eagle Nest Water Sys.	NC State	5/1/2013	0.000%	26,056.30	2 nd paymt of 10	5/1/2021	234,506.70
Annual	Dayton Dr Water Sys	NC State	5/1/2013	2.200%	57,783.39	1 st paymt of 40	5/1/2030	
Annual	(Interest pmt)		11/1/2013		9,540.48	1 st paymt of 40	11/1/2030	1,108,476.03
Water Treatment								
Semi annual	Lab Expansion	BB & T	7/19/2012	3.860%	25,634.83	10 th paymt of 16		
Semi annual			1/19/2013		25,634.83	11 th paymt of 16	7/19/2015	179,443.81
					Total Water Fund			1,760,134.61

[illegible]

ORDINANCE NO. 12-12

BUDGET ORDINANCE 2012-2013

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, 2012 and ending June 30, 2013 according to the following summary and schedules.

<u>SUMMARY</u>	<u>ESTIMATED REVENUES</u>	<u>APPROPRIATIONS</u>
General Fund	\$14,186,410	\$14,186,410
Water Fund	3,099,500	3,099,500
Sewer Fund	2,186,990	2,186,990
Electric Fund	<u>9,769,310</u>	<u>9,769,310</u>
 TOTAL BUDGET	 \$29,242,210	 \$29,242,210

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	\$ 132,370
Administration	4120-0000	969,210
Finance	4130-0000	847,850
Public Buildings & Grounds	4260-0000	1,007,250
Police	4310-0000	3,524,960
Police Grant Projects	4315-0000	84,000
Fire & Emergency Responders	4340-0000	1,016,150
Streets and Sanitation	4510-0000	2,562,440
Powell Bill	4560-0000	509,500
Cemetery	4740-0000	123,720
Planning, Code Enforcement & Inspections	4910-0000	546,070
Special Appropriations	6000-0000	279,910
Parks & Recreation	6120-0000	2,536,980
Recreation - Special Projects	6125-0000	46,000
Transfer to Capital Project Fund	9800-0000	<u>- 0</u>
 TOTAL APPROPRIATIONS		 <u>\$14,186,410</u>

SECTION III: It is estimated that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2012 and ending June 30, 2013 to meet the foregoing General Fund Appropriations:

Charges by General Fund & Bad Debt	7125	227,830
Transfer to General Fund	9800	<u>103,370</u>

TOTAL APPROPRIATIONS \$3,099,500

SECTION V: It is estimated that the following Water Fund Revenues will be available during the fiscal year beginning July 1, 2012 and ending June 30, 2013 to meet the foregoing Water Fund Appropriations:

<u>ESTIMATED REVENUES - WATER FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Utility Revenue	3700	\$2,455,400
Taps and Connections	3700	40,000
Capacity Fees	3700	12,000
Miscellaneous	3800	1,500
Sale of Fixed Assets & Materials	3800	75,000
Interest Earned	3850	300
Loan from Other Funds	3900	400,000
Fund Balance Appropriated	3900	<u>115,300</u>
TOTAL ESTIMATED REVENUES:		<u>\$3,099,500</u>

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

<u>SEWER FUND - 62</u>	<u>CODE</u>	<u>AMOUNT</u>
Maintenance	7121	\$ 798,600
Treatment and Operations	7122	1,113,100
Charges by General Fund & Bad Debts	7125	197,890
Transfer to General Fund	9200	<u>77,400</u>
TOTAL APPROPRIATIONS:		<u>\$2,186,990</u>

SECTION VII: It is estimated that the following Sewer Fund Revenues will be available during the fiscal year beginning July 1, 2012 and ending June 30, 2013 to meet the foregoing Sewer Fund Appropriations:

<u>ESTIMATED REVENUES - SEWER FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Utility Revenue	3700	\$1,933,800
Taps and Connections	3700	20,000
Industrial Discharge Permits	3700	500
Flow Letter	3700	2,000
Capacity Fees	3700	20,000
Miscellaneous Revenue	3800	500
Interest Earned	3850	440

SECTION XI: Special Authorization

Budget Officer

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

SECTION XII: Restrictions - Budget Officer

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

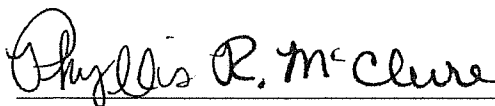
SECTION XIII: Utilization of Budget and Budget Ordinance

This Ordinance and the Budget Document shall be the basis of the Financial plan for the Waynesville Municipal Government during the 2012-2013 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.

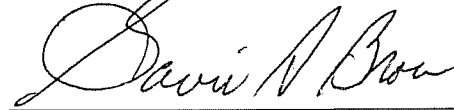
Adopted this 26th day of June, 2012.

ATTEST:



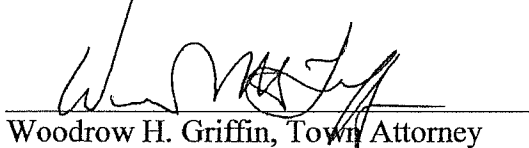
Phyllis R. McClure, Town Clerk

TOWN OF WAYNESVILLE:



Gavin A. Brown, Mayor

APPROVED AS TO FORM:



Woodrow H. Griffin, Town Attorney



RESOLUTION NO. 11-12

Resolution on Financial Operating Plan for Two Internal Service Funds

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

NOW, THEREFORE, BE IT ORDAINED by the Board of Aldermen of the Town of Waynesville to adopt a financial operating plan for the 2012-13 year for two Internal Service Funds as follows:

Public Operations:

Estimated Revenues:

Charges to User Departments	\$ 259,890
Investment Income	40

Total Estimated Revenues	\$ 259,930
--------------------------	------------

Appropriations:

Operations	\$ 259,930
------------	------------

Garage Operations:

Estimated Revenues:

Charges to User Departments	\$ 754,800
-----------------------------	------------

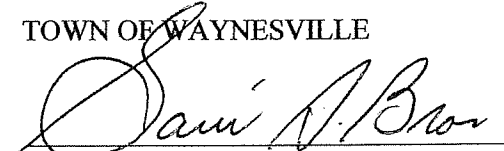
Total Estimated Revenues	\$ 754,800
--------------------------	------------

Appropriations:

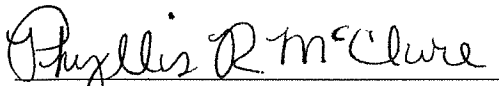
Operations	\$ 754,800
------------	------------

Adopted this 26th day of June 2012.


TOWN OF WAYNESVILLE


Gavin A. Brown
Mayor

ATTEST:


Phyllis R. McClure
Town Clerk

APPROVED AS TO FORM:


Woodrow H. Griffin
Town Attorney

