

**Town of  
Waynesville  
Annual  
Budget  
2017- 2018**

**ORDINANCE NO. 10-17**

**BUDGET ORDINANCE 2017-2018**

**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, 2017 and ending June 30, 2018 according to the following summary and schedules.

<u>SUMMARY</u>	<u>ESTIMATED REVENUES</u>	<u>APPROPRIATIONS</u>
General Fund	\$14,585,400	\$14,585,400
Water Fund	3,256,150	3,256,150
Sewer Fund	2,510,890	2,510,890
Electric Fund	<u>9,415,230</u>	<u>9,415,230</u>
<b>TOTAL BUDGET</b>	<b>\$29,767,670</b>	<b>\$29,767,670</b>

**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	\$ 58,870
Administration	4120-0000	271,170
Finance	4130-0000	343,470
Police	4310-0000	4,636,120
Police Grant Projects	4315-0000	80,000
Fire & Emergency Responders	4340-0000	1,792,050
Streets and Sanitation	4510-0000	2,538,240
Powell Bill	4560-0000	647,800
Cemetery	4740-0000	183,720
Planning, Code Enforcement & Inspections	4910-0000	601,960
Special Appropriations	6000-0000	262,300
Parks & Recreation	6120-0000	2,486,270
Recreation - Special Projects	6125-0000	35,000
Loan Payments Public Facilities	9100-0000	611,930
Miscellaneous Set A Side	9200-0000	<u>36,500</u>
<b>TOTAL APPROPRIATIONS</b>		<b><u>\$14,585,400</u></b>

**SECTION III:** It is estimated that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2017 and ending June 30, 2018 to meet the foregoing General Fund Appropriations:



<u>ESTIMATED REVENUES - GENERAL FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Ad Valorem Taxes - Current Year	3000	\$5,618,930
Ad Valorem Taxes - All Prior Years	3000	127,400
Tax Refunds	3000	(3,500)
Tax Penalties, Interests and Advertising	3000	40,000
Motor Vehicle Rental Tax	3000	23,000
1 cent County Sales Tax	3200	1,103,540
2 half cents Local Sales Tax	3200	1,106,110
Additional ½ cent Sales Tax (Hold Harmless)	3200	556,350
CATV Gross Receipts Tax	3200	120,440
Utilities Franchise Tax	3300	824,400
Wine and Beer	3300	43,680
Court Costs and Fees	3300	2,400
Powell Bill & 80% Reimbursement	3350	332,240
Grants/Restricted Revenues	3350	192,230
On Behalf Payments	3350	15,000
Interest Earned	3350-3850	17,350
Building Permits and Fees	3500	113,250
Reconnect Fees	3500	75,000
Late Fees	3500	24,000
Fire Protection	3600	315,000
Cemetery Revenues	3600	24,600
Recreation Department Revenues	3600	720,500
Police Contract Services	3600	61,000
Garbage Sanitation Fees	3600	800,000
Donations	3800	45,000
Miscellaneous Income	3800	73,400
Sale of Fixed Assets and Materials	3350-3800	7,000
Operating Transfer from Other Funds	3900	1,489,610
A B C Revenues	3900	69,310
Fund Balance Appropriated/Powell Bill	3900	314,040
Fund Balance Appropriated	3900	<u>334,120</u>
 TOTAL ESTIMATED REVENUES		 <u>\$14,585,400</u>

**SECTION IV:** That for said fiscal year there is hereby appropriated out of the Water Fund the following:

<u>WATER FUND - 61</u>	<u>CODE</u>	<u>AMOUNT</u>
Water Maintenance	7121	\$1,538,180
Water Treatment	7122	1,322,720
Charges by General Fund & Bad Debt	7125	274,450
Transfer to General Fund	9800	<u>120,800</u>
 TOTAL APPROPRIATIONS		 <u>\$3,256,150</u>

**SECTION V:** It is estimated that the following Water Fund Revenues will be available during the fiscal year beginning July 1, 2017 and ending June 30, 2018 to meet the foregoing Water Fund Appropriations:

<u>ESTIMATED REVENUES - WATER FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Utility Revenue	3700	\$3,234,200
Taps and Connections	3700	40,000
Capacity Fees	3700	000
Miscellaneous	3800	1,500
Contributed Capital	3800	000
Interest Earned	3850	3,620
Fund Balance Appropriated	3900	<u>(23,170)</u>
<b>TOTAL ESTIMATED REVENUES:</b>		<u><b>\$3,256,150</b></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	\$760,600
Treatment and Operations	7122	1,438,400
Charges by General Fund & Bad Debts	7125	218,680
Transfer to General Fund	9200	<u>93,210</u>
<b>TOTAL APPROPRIATIONS:</b>		<u><b>\$2,510,890</b></u>

**SECTION VII:** It is estimated that the following Sewer Fund Revenues will be available during the fiscal year beginning July 1, 2017 and ending June 30, 2018 to meet the foregoing Sewer Fund Appropriations:

<u>ESTIMATED REVENUES - SEWER FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Utility Revenue	3700	\$2,526,400
Taps and Connections	3700	20,000
Industrial Discharge Permits	3700	500
Flow Letter	3700	000
Capacity Fees	3700	000
Miscellaneous Revenue	3800	400
Contributed Capital	3800	00
Interest Earned	3850	3,850
Fund Balance Appropriated	3900	<u>(40,260)</u>
<b>TOTAL ESTIMATED APPROPRIATED:</b>		<u><b>\$2,510,890</b></u>



**SECTION VIII:** That for said fiscal year there is hereby appropriated out of the Electric Fund the following:

<u>ELECTRIC FUND - 63</u>	<u>CODE</u>	<u>AMOUNT</u>
Maintenance	7121	\$1,560,060
Purchased Power	7123	5,775,750
Charges by General Fund & Bad Debts	7125	803,820
Transfers to General Fund	9800	<u>1,275,600</u>
<b>TOTAL APPROPRIATIONS:</b>		<b><u>\$9,415,230</u></b>

**SECTION IX:** It is estimated that the following Electric Fund Revenues will be available during the fiscal year beginning July 1, 2017 and ending June 30, 2018 to meet the foregoing Electric Fund Appropriations:

<u>ESTIMATED REVENUES - ELECTRIC FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Utility Revenue	3700	\$ 8,367,500
Security Lights	3700	50,000
Street Lights	3700	129,250
Sales Tax Collected	3700	421,500
REPS Charges	3700	52,650
Electric Pole Rents	3700	12,860
Miscellaneous Revenue/Sale of Fixed Assets	3800	3,000
Interest Earned	3850	4,000
Fund Balance Appropriated	3900	<u>374,470</u>
<b>TOTAL ESTIMATED REVENUES:</b>		<b><u>\$ 9,415,230</u></b>

**SECTION X: Tax Rate Established**

An Ad Valorem tax rate of 48.57 cents per \$100 evaluation on real and personal property billed by the town of \$1,087,698,020 and on motor vehicles billed by the North Carolina Department of Motor Vehicles of \$86,291,790 as of January 1, 2017 with an estimated rate of collection of 96.68 percent is hereby established for the Town of Waynesville and an estimated rate of collection of 99.80 percent is hereby established for motor vehicles collected by the state. A tax rate of \$.20 per \$100 evaluation of \$48,043,500 as of January 1, 2017, with an estimated rate of collection of 96.89 percent is hereby established for the Downtown Waynesville Association, a municipal service district within the Town of Waynesville.

**SECTION XI:** Rates effective for the fiscal year beginning July 1, 2017 are contained in the accompanying Town of Waynesville 2017-2018 Fee Schedule.

**SECTION XII:** *"It is the policy of the Town of Waynesville to establish a system of "Capacity Use Fees" to help defray the cost of the existing water and sewer infrastructure calculated in a report entitled "Water and Sewer Asset Management Plan" and dated December of 2006. The fees are based on the depreciated value of the water and sewer system as of that date. The staff may recommend changes to the fees from time to time in accordance with the philosophy established in the 2006 report. The fees are calculated by "dividing the system's net value by the number of residential user equivalents to determine a recovery charge. It is factored using the ratio of existing inside and outside user equivalents to create an outside capacity fee that is double the inside fee."\**

The base fee is set for a standard  $\frac{3}{4}$  inch water meter and increased as the size of the meter increases. Capacity use fees will be evaluated annually as part of the budget process. The schedule of Capacity Use fees shall be established through the annual budget process.

\*Water and Sewer Asset Plan, Martin/McGill and Associates, December, 2006

### **SECTION XIII: Special Authorization**

#### Budget Officer

- A. The Budget Officer may transfer amounts between objects of expenditure within a department without limitations.
- B. The Budget Officer may make interfund loans as deemed necessary.

### **SECTION XIV: 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 XV: 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 2017-2018 fiscal year.

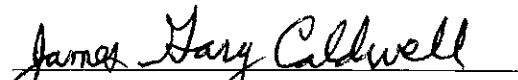
The Budget Officer shall administer the budget and ensure that departments are provided guidance and sufficient information to implement their appropriate portion of the budget. The Finance Department shall establish records which are in consonance with the budget and this ordinance and the appropriate statutes of the State of North Carolina.

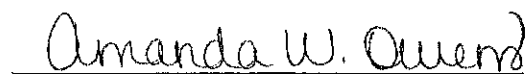


Adopted this 27th day of June, 2017.

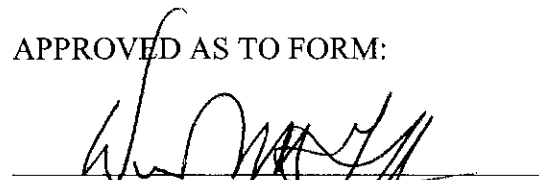
TOWN OF WAYNESVILLE:

ATTEST:

  
James Gary Caldwell  
Mayor Pro Tem

  
Amanda W. Owens, Town Clerk

APPROVED AS TO FORM:

  
Woodrow H. Griffin, Town Attorney

## Town of Waynesville 2017 - 2018 Fee Schedule

Effective July 1, 2017 - June 30, 2018

<b>GENERAL FUND</b>	
<b>Utility Accounts</b>	
New Account Fee	\$25.00
Reconnection Fee	\$25.00
After Hours	\$75.00
Return Check Fee (Insufficient Funds)	\$25.00
Theft investigation charge (meter tampering)	\$ 75.00 per occurrence
Fire Protection Charges (per month, per meter) effective	with bills on or after 08/01/2016
Residential	\$8.00
Commercial	\$12.80
Mobile Home Parks	\$8.00
Motels, Hotels, Cottages	\$ 3.20 per unit, \$160 maximum
Fire protection charges are billed to all water accounts located outside the city limits, unless the area has been designated as a fire district subject to a tax imposed by Haywood County. A fire district may contract for fire protection with the Town of Waynesville. Should a fire protection contract be executed with the Town of Waynesville, the tax collected by Haywood County will be remitted to the Town of Waynesville in lieu of the per month charges stated above.	
<b>Miscellaneous</b>	
Copies - Black and White, per page	\$0.10
Copies - Color, per page	\$0.20
Copies- 24"-48"plot map copy - Black and White, per page	\$3.00
Copies- 24"-48" plot map - Color, per page	\$10.00
Weed, Brush Removal, or Mowing	\$150.00 for the first hour
Each Additional Hour	\$100.00/hour
<b>SANITATION &amp; SOLID WASTE COLLECTION (monthly fees)</b>	
Residential Garbage (1 weekly pickup)	\$9.00
Commercial Garbage (1 weekly pickup)	\$22.97
<b>Dumpster Lease (requires Dumpster Collection Service)</b>	
4 yard	\$17.00
6 yard	\$20.00
8 yard	\$22.50
<b>Dumpster Collection Service (requires Dumpster Lease)</b>	
4 yard (1 weekly pickup)	\$66.51
6 yard (1 weekly pickup)	\$92.69
8 yard (1 weekly pickup)	\$118.85
6 yard (1 pickup every 2 weeks)	\$74.15
8 yard (1 pickup every 2 weeks)	\$92.69
Example: A dumpster customer with an 8 yard dumpster requesting collection twice a week would pay a Lease Fee of \$22.50 plus 2 pickups at \$118.85 each. Monthly bill = \$260.20	





<b>Business Licenses</b>	
Schedule B (State Regulated)	
Schedule C (Town Regulated)	
Late Payment or Nonpayment Penalty	\$5 or 5% of amount owed, whichever is greater, per mo.
Maximum penalty is 25% of the privilege license tax due	
Penalties are automatic, and may be recovered using the same collection methods available for the collection of privilege license taxes.	
<b>PLANNING DEPARTMENT</b>	
<b>Planning &amp; Zoning Permits</b>	
Certificate of LDS Compliance of Completion of Zoning Verification Forms	\$25.00
Temporary Use Permit other than mobile food vendors	No charge
Temporary Use Permit for mobile food vendors	\$50.00
Grading Permit	No charge
Floodplain Development Permit	No charge
<b>Minor Site Plan Review</b>	
Single family or duplex residence	No charge
Multi-family with less than 8 units	\$100.00
Non-residential development or expansion	\$100.00
<b>Major Site Plan Review</b>	
Multi-family residential with 8 units or greater (per unit)	\$20/unit
Non-residential development or expansion	\$200.00
Subdivision (Minor)	\$50 + \$10/lot
Subdivision (Major)	\$200 + \$10/lot
<b>Special Use Permits</b>	
General Commercial - Greater than 100,000 sf	\$750.00
Monopole Wireless Communications Tower	\$1,000.00
First Layer Parking Increase	\$500.00
All Others, in addition to site plan review fees	\$100.00
<b>Historic Preservation Commission</b>	
Local Landmark Designation	\$200.00
Designation of Historic District	No charge
Certificate of Appropriateness	No charge
<b>Board of Adjustment</b>	
Appeal of Administrative Decision	\$250.00
Variance Request	\$250.00



<b>Text Amendment</b>	\$500.00
<b>Map Amendment (Rezoning)</b>	
1 acre or less	\$200.00
Each additional acre	\$50.00
Conditional District - 1 acre or less	\$400.00
Each additional acre	\$100.00
<b>Vested Right</b>	\$200.00
<b>Sign Permits</b>	\$4.00 per sq. ft. - \$20 min.
<b>Voluntary Annexation</b>	\$200.00

<b>Inspections</b>	
<b>New Single Family Dwelling (Crawl Space or Slab on Grade)</b>	
SQUARE FOOTAGE	\$ .30 per sq. ft.
<b>Single Family Additions</b>	
SQUARE FOOTAGE	\$ .30 per sq.ft.
Minimum	\$50.00 per trade
Unfinished Basement	\$100.00
Attached Garage	\$75.00
Homeowners Recovery Fund (per G.S. 87-15.6)	\$10.00
<b>Single Family Alterations</b>	
SQUARE FOOTAGE	
0-1000	\$185.00
1001 - 1500	\$220.00
1501 - 2000	\$275.00
2001 - 2500	\$370.00
2501 - 3000	\$480.00
3001-up	\$480.00
	+ \$0.15 per sq. ft. over 3000
<b>Deck Permit</b>	
Up to 36 sq. ft	No charge
Larger than 36 sq. ft.	\$25.00 + \$.20 per sq. ft.
Covered Deck larger than 36 sq. ft.	\$25.00 + \$.25 per sq. ft.
<b>Manufactured Homes</b>	
Single wide	\$105.00
Double wide	\$130.00
Triple wide	\$210.00
(Deck permit required over 35 sq. ft. of deck)	

<b>Accessory Building (does not include trades)</b>	
145 - 300 sq. ft.	\$55.00
301 - 600 sq. ft.	\$85.00
601 - up	\$85.00 + \$.10 per sq ft over 600
<b>Miscellaneous Residential</b>	
Service Change	\$75.00
Demolition permit	\$100.00
Furnace changeout	\$120.00
Gas Line	\$75.00
Retaining wall	\$100.00
Permit renewal fee	\$50.00
Plumbing, electric, and mechanical not covered elsewhere (\$50.00 minimum charge per trade)	\$.07 per sq ft, per trade
<b>Other Permits and Fees</b>	
Day Care & Home Care	\$75.00
ABC Inspection	\$200.00
Starting without permit	\$200.00
Residential Re-roof	\$50.00
Commercial Re-roof	\$.05 sq. ft. with minimum \$75.00 charge
Temp. power on permanent wiring	\$75.00
Occupancy use inspection	\$50.00
Plan re-review (\$50.00 minimum charge per trade)	\$.05 per sq ft
Special Events Permit	\$50.00
Additional / Re-Inspection (each)	\$50.00
<b>Commercial Building</b>	
	\$.30/sq. ft.
Minimum	\$75.00 per trade

RECREATION DEPARTMENT	
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Recreation Center	Admission			Memberships			
Category	Daily	6 Visits	12 Visits	1 Month	3 Months	6 Months	Yearly
Family of 4**	\$ 18.00	\$ 79.00	\$ 146.00	\$ 72.00	\$ 177.00	\$ 342.00	\$ 660.00
(Additional family members are \$12.70 per month)							
Family of 2**	\$ 10.00	\$ 43.00	\$ 73.00	\$ 59.00	\$ 142.00	\$ 270.00	\$ 516.00
Individual Adult (18 - 59 yrs)	\$ 7.00	\$ 34.00	\$ 54.00	\$ 47.00	\$ 105.00	\$ 198.00	\$ 372.00
Individual Child (5 - 11 yrs)	\$ 4.00	\$ 17.00	\$ 22.00	\$ 31.00	\$ 58.00	\$ 102.00	\$ 180.00
Individual Youth (12 - 17 yrs)	\$ 5.00	\$ 22.00	\$ 32.00	\$ 35.00	\$ 69.00	\$126.00	\$ 228.00
OR Full-Time Student (College or High School) with valid ID) OR Special (Senior Citizen (60 + yrs) OR Handicapped)							
Individual Spectator (5-99 yrs)	\$ 1.50						
Children ( 0 - 4 yrs)	\$1.00						

**Corporate Membership Rate** (available to businesses with five (5) or more employees as members)

If total Corporate Membership drops below the 5 employee minimum, a 30 day grace period is allowed to obtain a 5th member. Proof of business may be required to obtain this rate.

Category	Daily	6 Visits	12 Visits	1 Month	3 Months	6 Months	Yearly
Family of 4**	N/A			\$ 58.00	\$ 142.00	\$ 274.00	\$ 524.00
(Additional family members are \$10.40 per month)							
Family of 2**	N/A			\$ 47.00	113	\$ 215.00	\$ 408.00
Individual Adult (18 - 59 yrs)	N/A			\$ 38.00	\$ 84.00	\$ 157.00	\$ 291.00
Individual Youth (12 - 17 yrs)	N/A			\$ 28.00	\$ 56.00	\$100.00	\$ 175.00
OR Full-Time Student (College or High School) with valid ID) OR Special (Senior Citizen (60 + yrs) OR Handicapped)							
Children ( 0 - 4 yrs)	FREE						

Memberships (Regular and Corporate)
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1 Month memberships expire one month from date of purchase.

1 and 3 Month memberships must be paid in full.

Consecutive monthly payment options are available for 6 Month and 12 Month Memberships. If a member fails to make the required payments, any future memberships must be paid in full.

Admission Passes	
1	2
3	4
5	6
7	8
9	10
11	12
13	14
15	16
17	18
19	20
21	22
23	24
25	26
27	28
29	30
31	32
33	34
35	36
37	38
39	40
41	42
43	44
45	46
47	48
49	50
51	52
53	54
55	56
57	58
59	60
61	62
63	64
65	66
67	68
69	70
71	72
73	74
75	76
77	78
79	80
81	82
83	84
85	86
87	88
89	90
91	92
93	94
95	96
97	98
99	100

Daily, 6 Visit and 12 Visit passes are not considered memberships.

12 visit passes expire one calendar year from date of purchase.

6 visit passes expire 6 months from date of purchase.

**Family:** an individual, spouse, or dependent children that can be claimed on taxes. Step-children and adopted children qualify. Court documentation is required to include foster children on a family membership. Anyone age 25 or over (other than parents), engaged couples, couples living together, older siblings, aunts, cousins, or grandchildren DO NOT qualify for the family rate.



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

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



<b>Athletic Programs</b>		
<b>Adult Basketball &amp; Softball Leagues</b>		\$35.00/per player
		\$460.00/per team
<b>Softball Field Rental</b>		
1 Field		\$240.00 per tournament
2 Fields		\$300.00 per tournament
<i>A tournament rental covers Friday, Saturday, and Sunday</i>		
<b>Other Fees and Charges</b>		
<b>Tennis Court Rental</b>		\$12.00/hour
<b>Sand Volleyball Court Rental</b>		\$60.00/day
<b>Lights at the Vance Street and Pool Fields</b>		\$15.00/hour
<b>Bleacher Rental (5 row, for 24 hours)</b>		\$35.00/each
<b>Shelter Rental</b>		\$40.00/day
<b>Child Care</b>		
Members		No Charge
Non-Members		\$6.00/hour
<b>Swim Team Pool Use:</b> Swim teams have use of the lap pool during regularly scheduled lap swim times. Membership fees apply.		
<b>Swim Meets</b>		The greater of \$250.00 per meet or \$5.00 per swimmer
<b>Old Armory</b>		
<b>Daily Admission</b>		\$1.00
Current Recreation Center members		No Charge
Individuals ages 17 and under, 60 and above, handicapped, or involved with a program at the Armory		No Charge
<b>Gymnasium</b>		
Town Resident (\$240 maximum for 24 hr period)		\$30.00/hour
Non Resident (\$350 maximum for 24 hr period)		\$35.80/hour
<b>Cafeteria</b>		
Town Resident (\$148 maximum for 24 hr period)		\$18.50/hour
Non Resident (\$230 maximum for 24 hr period)		\$24.25/hour
<b>Classrooms</b>		
Town Resident (\$102 maximum for 24 hr period)		\$12.75/hour
Non Resident (\$175 maximum for 24 hr period)		\$18.50/hour

Water Fund (Rates effective 8-01-2016)		
Water Rates		
	Inside	Outside
<b>Bulk Sales</b> (contract)	\$1.48/100 cf.	\$2.54/100 cf.
<b>Industrial Sales</b>	\$1.53/100 cf.	\$2.66/100 cf.
<b>Retail Sales</b> (Residential and Commercial)		
(Base Charge) 0-275 cubic foot	\$16.18	\$29.17
> 275 cubic foot	\$1.72/100 cf.	\$3.06/100 cf.
<b>Irrigation Only Meter</b>	Inside	Outside
(Base Charge) 0-275 cubic foot	\$16.18	\$29.17
> 275 cubic foot	\$2.58/100 cf.	\$3.80/100 cf.
<b>Pump Fee</b> (per pump)	\$7.17	\$11.20
<b>Sales From Fire Hydrant</b>		\$.02331/gallon
<b>Barber's Orchard Water System</b>		
3/4" meter		\$5.00 + Town outside rate
1" meter		\$10.00 + Town outside rate
1 - 1/2" meter		\$50.00 + Town outside rate
<b>Maggie Valley Sanitary District (Rate effective 9-1-16)</b>		
0 - 10,000 gallons		\$2,709.91
All over 10,000 gallons (per 1,000 gal.)		\$11.08/1,000 gal.
<b>Fire Line Connection (monthly)</b>	Inside	Outside
<2 inch	\$2.70	\$6.08
<4 inch	\$10.80	\$24.30
<6 inch	\$21.66	\$48.71
>6 inch	\$37.92	\$85.28
	Inside	Outside
<b>Deposits</b> (tenant-occupied accounts only)	\$40.00	\$60.00
Refund, transfer and application of deposit policies are the same as for electric deposits.		
<b>Late Payment Penalty</b> (applied to any arrears balance)		1.0% per month
<b>Water Tap</b>	Inside	Outside
Residential (5/8" x 3/4")	\$1,000.00	\$1,500.00
Special (3/4" x 3/4")	\$1,100.00	\$1,650.00
1"	\$1,250.00	\$1,875.00
1/2"	\$1,700.00	\$2,550.00
2"	\$2,500.00	\$3,750.00
Greater than 2"	\$1,000 + Costs	\$1,500 + Costs



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

*"It is the policy of the Town of Waynesville to establish a system of "Capacity Use Fees" to help defray the cost of the existing water and sewer infrastructure calculated in a report entitled "Water and Sewer Asset Management Plan" and dated December of 2006. The fees are based on the depreciated value of the water and sewer system as of that date. The staff may recommend changes to the fees from time to time in accordance with the philosophy established in the 2006 report. The fees are calculated by "dividing the system's net value by the number of residential user equivalents to determine a recovery charge." \**

The base fee is set for a standard ¾ inch water meter and increased as the size of the meter increases. Capacity use fees will be evaluated annually as part of the budget process. The schedule of Capacity Use fees shall be established through the annual budget process.

\*Water and Sewer Asset Plan, Martin/McGill and Associates, December, 2006

<b>Sewer Fund (Rates effective 08-01-2017)</b>		
<b>Sewer Rates</b> (Based on water consumption unless seperately metered)		
<b>Late Payment Penalty</b> (applied to any arrears balance)		1.0% per month
	<b>Inside</b>	<b>Outside</b>
<b>Bulk Sales</b> (Industrial, min. 5,000 gpd)	\$1.7325/100 cf.	\$2.9505/100 cf.
<b>Industrial Waste Surcharges</b>		
	BOD	\$116.87/1,000 lbs.
	COD	\$58.43/1,000 lbs.
	TSS	\$58.43/1,000 lbs.
<b>Retail Sales</b> (Residential and Commercial)		
	<b>Inside</b>	<b>Outside</b>
(Base Charge) 0-275 cubic foot	\$16.88	\$30.50
>275 cubic foot	\$2.23/100 cf.	\$4.07/100 cf.
<b>Flat Rate</b>		
Full Time Resident		\$46.78
Part Time Resident		\$30.50
<b>Industrial User Permits</b>	<b>Inside</b>	<b>Outside</b>
Annual Fee	\$1,000.00	\$2,000.00
Application Fee	\$200.00	\$400.00
<b>Hauled Wastewater</b>		
Septic Tank (domestic only)		\$0.0245/gallon \$35.28 minimum
Industrial Waste (non-domestic)		\$0.0245/gallon \$70.86 minimum
Industrial Waste (out of county)		\$0.049392/gallon \$106.46 minimum
All unit prices are applied to tanker capacity without regard to fill percentage		
<b>Grease Blockage</b>		\$197.93/minimum on callout
<b>Sewer Tap</b>	<b>Inside</b>	<b>Outside</b>
4"	\$1,000.00	\$1,500.00
6" and larger	\$1,250	\$1,875.00

Sewer Capacity		
		\$2.50/gpd
<p>In addition to the tap fee, new connections to the sewage system of the Town of Waynesville shall pay a sewer capacity fee based on wastewater design flow rate determined from the table of minimum allowable design daily flow in 15A NCAC, 02T.0114 of the Environmental Management regulations contained in the North Carolina Administrative Code.</p> <p>See Attachment A for a copy of the table.</p>		
<p>For the tributary sewer systems of Junaluska Sanitary District, Town of Clyde or Maggie Valley, wastewater flow allocation letters will be charged the sewer capacity fee at the outside rate. Lake Junaluska Assembly will be charged the sewer capacity fee for flow allocation letters at the inside rate (in consideration of their participation between 1942 and 1990 in the costs of sewer trunk and treatment plant facilities). The minimum flow rate is 240 GPD.</p>		
<p><i>"It is the policy of the Town of Waynesville to establish a system of "Capacity Use Fees" to help defray the cost of the existing water and sewer infrastructure calculated in a report entitled "Water and Sewer Asset Management Plan" and dated December of 2006. The fees are based on the depreciated value of the water and sewer system as of that date. The staff may recommend changes to the fees from time to time in accordance with the philosophy established in the 2006 report."*</i></p>		
<p>The base fee is set for a standard ¾ inch water meter and increased as the size of the meter increases. Capacity use fees will be evaluated annually as part of the budget process. The schedule of Capacity Use fees shall be established through the annual budget process.</p>		
<p>*Water and Sewer Asset Plan, Martin/McGill and Associates, December, 2006</p>		



<b>Electric Fund</b>	
<b>Electric Rates</b>	
Waynesville's electric rates are reviewed and adjusted monthly based on power costs billed by Progress Energy for wholesale rates. Monthly reviews will determine fuel adjustments to be added to based rates shown below. All rates are effective July 1, 2010.	
All electric sales are subject to a 7% sales tax imposed by the State of North Carolina, with the exception of electric sales to the State of North Carolina or United States government, which are exempt from the sales tax.	
Residential & Commercial fuel adjustment added to base rate as of June 1, 2010 is \$ 0.016264 per kWh.	
<b>Late Payment Penalty</b> (applied to any arrears balance)	1.0% per month
<b>Residential</b>	
Base Charge	\$12.09
All kWh(s)	\$0.081704/kWh
<b>Commercial, Single Phase (No Demand)</b>	
Base Charge	\$12.09
1 - 700 kWh	\$0.099299/kWh
701 - 4,000 kWh	\$0.076529/kWh
All over 4,000 kWh	\$0.072389/kWh
<b>Commercial, Three Phase (No Demand)</b>	
Base Charge	\$18.63
1 - 700 kWh	\$0.099299/kWh
701 - 4,000 kWh	\$0.076529/kWh
All over 4,000 kWh	\$0.072389/kWh
<b>Demand Accounts</b>	
Demand meters are placed on all commercial accounts with an actual or anticipated 12 month average consumption of at least 5,000 kWh per month.	
Accounts will be removed from demand service rates when the calendar year average declines below a 5,000 kWh per month average or the nature of the operation is changed to the extent that the average consumption will be less than 5,000 kWh per month.	
<b>Three Phase</b>	
Base Charge	\$13.87
Usage	\$0.051689/kWh
<b>Single Phase</b>	
Base Charge	\$12.09
Usage	\$0.051689/kWh
In addition to the kilowatt hours charges, peak metered demand is billed at \$6.20 per kilowatt of peak demand per month.	

<b>Industrial Accounts</b>	
Industrial rates are used on all industrial accounts with an actual or anticipated 12 month average consumption of at least 1,500,000 kWh per month.	
Industrial fuel adjustment added to base rate as of June 1, 2010 is \$ 0.016264 per kWh.	
<b>Three Phase</b>	
Base Charge	\$13.87
Usage	\$0.033676/kWh
In addition to the kilowatt hours charges, peak metered demand is billed at \$13.24 per kilowatt of peak demand per month.	
<b>Renewable Energy and Efficiency Portfolio Standards (REPS)</b>	
In 2007, the North Carolina General Assembly passed legislation that requires utility companies to develop an increasing supply of alternative energy resources, with 3% of their total supply coming from renewable by 2013 and 12% from renewable by 2021. Utility companies are charging their customers to recover the cost of the renewable energy they purchase. In turn the Town is passing along these costs to its customers. These charges (REPS) are set each December by our power supplier.	
Residential	\$0.56
Commercial	\$4.50
Industrial	\$35.00
<b>Deposits (tenant-occupied accounts only)</b>	
Residential (with Electric Heat)	\$170.00
Residential (without Electric Heat)	\$120.00
Commercial	\$200.00
Deposits may be refunded at customer request if the most recent twelve months of billings have been paid before a late-payment penalty has been added. Deposits available at termination of service are applied to unpaid utility balances and any excess deposit is refunded to customer.	
Deposits may be transferred to a new account when customer is moving if the current account is paid in full. The final bill at the current location will be transferred to the new location if not paid in full within thirty (30) days of billing.	
<b>Area Lighting Fixture</b>	
Sodium Vapor, 100w/ 9,500 lumen Semi-Enclosed	\$11.94
Sodium Vapor, 150w/16,000 lumen Semi-Enclosed	\$14.11
Sodium Vapor, 400w/50,000 lumen Enclosed	\$25.08
Sodium Vapor, 400w/50,000 lumen Flood	\$28.08
Metal Halide, 400w/40,000 lumen Flood	\$29.08
Mercury, 175w/ 7,000 lumen Semi-Enclosed	\$9.99
<b>Special Area Lighting Pole</b>	
If other than distribution pole, add monthly charge per pole	
Wood	\$3.62
Or, a one-time pole charge	\$181.00

<b>Underground service for area lighting</b>		
	Monthly	\$3.62
	Or a one-time charge	\$181.00
<b>Underground Service for New Homes (Up to 4/0 wire)</b>		
	0 - 100 feet of wire from pole to house	\$200.00
	All wire over 100 feet	\$2.00/ft.
<b>Underground Service for Existing Homes That Change from Overhead (Up to 4/0 wire)</b>		
	Opening and Closing of Ditch	\$70.00/hr
	All wire	\$2.00/ft.
<b>3 Phase Underground Service</b>		
	4/0 wire	\$2.00/ft.
	350 mcm	\$2.50/ft.
	500 mcm	\$3.95/ft.
	Opening and Closing of Ditch	\$70.00/hr
If a customer digs his own ditch, the ditch must meet electrical code before the Town will put wire into the ditch.		

RESOLUTION NO. R-08-17

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 2017-18 year for two Internal Service Funds as follows:

Asset Services Management:

Estimated Revenues:

Charges to User Departments	\$ 1,923,810
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Total Estimated Revenues	\$ 1,923,810
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Appropriations:

Public Services Administration	\$ 423,050
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Public Facilities-Inside	889,860
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Public Facilities-Outside	386,810
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Purchasing Operations	224,090
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Total Asset Services Management	\$ 1,923,810
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Garage Operations:

Estimated Revenues:

Charges to User Departments	\$ 543,920
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Other Revenue	10,000
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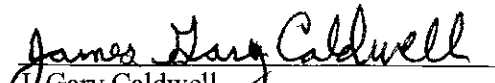
Total Estimated Revenues	\$ 553,920
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Appropriations:

Operations	\$ 553,920
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Adopted this 27th day of June 2017.

TOWN OF WAYNESVILLE

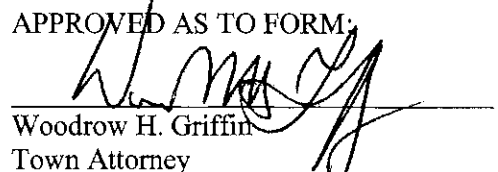
  
Gary Caldwell  
Mayor Pro Tem

ATTEST:



Amanda W. Owens  
Town Clerk

APPROVED AS TO FORM:

  
Woodrow H. Griffin  
Town Attorney



<b>1</b>	<b>BUDGET MESSAGE</b> Capital Outlay and Professional Services
<b>2</b>	Estimated Year End Review FY 16-17
<b>3</b>	Budget Summaries by Fund FY 17-18
<b>4</b>	Proposed Budget Summary
<b>5</b>	Proposed Line Item Budget By Fund
<b>6</b>	Debt Payments, Schedule of Payments, Special Appropriations, Fee Schedule Adjustment and Selected Employee Benefit Information
<b>7</b>	
<b>8</b>	



# BUDGET MESSAGE

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2017-2018

May 23, 2017

The Honorable Mayor and Members of the Board of Aldermen  
Town of Waynesville

Dear Mayor and Board Members:

In accordance with the provisions of the North Carolina General Statutes, your staff presents the proposed Municipal Operating and Capital Budget for Fiscal Year 2017-18.

As we move into the later half of the decade, the Town is still recovering from the recession of 2008. While there has been a recovery in the commercial economy resulting in gains in Sales and Use Revenue, the Town's most critical source of revenue the Ad Valorem Tax Base remains at 2010 levels. The recent re-appraisal has resulted in no measurable increase in Ad Valorem Tax Base. Since the 1950s Waynesville has enjoyed a healthy construction industry. In 2008, that sector of the economy crashed and has not fully recovered. We are experiencing fewer building permits and less construction activity than any time since the post-WWII era. While the Town is experiencing new commercial growth and a very tight real estate market, very few new residential structures are being constructed. As vacant commercial and residential real estate is occupied and banks begin to loan funds for construction Waynesville's tax base should begin to recover.

As we face a very weak recovery, the costs of doing business and retaining quality employees in this market has continued to rise. It has become increasingly difficult to balance the cost of providing the Town's services with the revenue that is at its disposal. Our analysis of revenue over the next four years yields a very limited increase in General Fund revenue. The spending pattern that the Town has enjoyed in the past must be curtailed to match the income that it receives from its various revenue sources.

## **GENERAL FUND**

In response to these economic realities, the budget that Finance Director Eddie Caldwell and I are proposing reduces expenditures over the previous year. Even though we propose a budget that is lower than last year we still must allocate \$314,040 of our

General Fund Balance (Savings) and \$334,120 of Powell Bill Funds to balance the General Fund. The Town has approximately \$5.4 million dollars in savings that can be spent meaning, we need to completely wean ourselves off the use of Savings for our day-to-day operations. Over the next four years our challenge will be to continue to provide excellent services while reducing the size of our operation. Our organization needs to be one which is capable of providing our employees with salaries and benefits that are competitive with the Western North Carolina employment market while living within the revenue stream that our economy provides.

The 2017-18 Budget is a very challenging document to produce. The Town's projected spending pattern was over \$2.5 million dollars higher than its projected revenue. The staff has had to reduce the requested departmental budgets to bring the proposed budget into line with the projected revenue stream. In order to bring the budget into balance, we cannot fund the Town's career development program and its merit pay program. It is our hope that increases in revenue from a rebounding economy and reduction in the size of our operation will create additional revenue in future years to re-institute these programs.

Another of the challenges we face with the proposed budget is that we are making payments on two sizable lease purchase agreements that we negotiated to purchase vehicles. The Town is also making its final payments on the Downtown Parking Deck and the Recreation Center. In the next two years, the Town will pay off these debts and create \$758,000 in cash flow town-wide (without Internal Service Funds). While this cash flow will aide the Town with its future budgets, it does not solve the long term issue that our General Fund operating expenses and capital needs far outpace the revenues we predict through 2021.

Our long term goal is to create a Town government that uses current revenues to fund its ongoing operations, funds merit pay for its employees and funds short term capital items such as vehicles. The Town will continue to use long term debt to fund large projects such as improvements to the waste water plant, parks and fire station.

## **WATER FUND**

In the Water Fund, the maintenance staff has done a good job repairing and replacing meters to prevent lost water and as a result, we are billing a higher proportion of our treated water. In fact, our FY 2016-17 revenues from customers' charges are projected to run \$ 156,060 ahead of our original budget before amendments. Because of these increased revenues, we are not recommending a water rate increase for the upcoming year. The overall budget for FY 2017-18 that we are recommending is \$416,090 lower than the FY 2016-17 and allows us to add \$ 23,170 to Fund Balance Savings. In comparison, the original budget for FY 2016-17, planned to use \$471,640 in Fund Balance Savings. The updated estimates now have the Water Fund using \$158,230 of Fund Balance Savings or \$313,410 less than budgeted.

## **SEWER FUND**

The Sewer Fund budget contains a previously scheduled rate increase of 5%. This is to help with repairs to our aging waste water treatment plant. Our budget recommendation is \$38,840 lower than the previous year. Summit Engineering is completing a preliminary review of our vintage 1954 plant and will recommend a program of improvements for the plant that will take approximately four years to implement. This budget maintains the existing plant and does not contemplate engineering improvements that would occur when the plant is renovated.

## **ELECTRIC FUND**

We do not recommend a change of electric rates for the upcoming budget year. We anticipate using fund balance to complete the current year. Our recommended budget shows an increase of \$60,470 over Fiscal Year 2016-17. The unseasonably warm winter reduced our normal sale of power which may not allow for an accurate picture of the impact of the change to Santee Cooper until our weather pattern stabilizes. Our coincident peak generation is providing savings by reducing the purchased energy amount and keeping costs low. Savings realized are relative to the previous contract and not recorded as actual dollars that are added to a fund balance.

We will evaluate the coincident peak generation in the upcoming year and recommend a long term program to the Board comparing the purchase of the generator and converting its fuel to natural gas, with continuing to rent it and using diesel fuel. Since the coincident peak is based on the weather in Eastern South Carolina's increasingly hot summers, this will make the peaking generator vastly more important to our energy savings.

## **ASSET MANAGEMENT FUND**

The Asset Management Fund is an internal service fund that charges out its services to the operating departments. We propose a budget of \$1,923,810 which represents a \$410,250 decrease from the previous year.

## **GARAGE FUND**

The Garage Fund is another internal service fund whose budget is determined by the percentage of vehicles allocated to the operating departments. We recommend a budget of \$553,920 for next year, an \$83,810 decrease from last year.

## **PERSONNEL**

During the Board's annual retreat they authorized the budget team to add two communications dispatchers to the Police Department to handle increased call volume. The Communications division is experiencing not only more calls but more complex calls requiring communicators to stay in contact with callers for an extended time.



The Board also authorized a collections clerk to bring the Finance Department back up to staffing levels of several years ago. The majority of this position will be funded through the water, sewer and electric funds.

## **BUDGET OVERVIEW**

The following is an outline of the 2017-18 budget.

The Town Board serves as the Board of Directors of a Town that operates six separate funds. The Finance Department keeps a separate set of books for each fund. We charge one fund for services delivered by another fund in order to insure that we have a true account of their activities. For FY 17-18 we recommend a total for all funds of \$32,245,400.

General Fund	\$14,585,400
Water Fund	\$ 3,256,150
Sewer Fund	\$ 2,510,890
Electric Fund	\$ 9,415,230
Asset Management Fund	\$ 1,923,810
<u>Garage Fund</u>	<u>\$ 553,920</u>
<b>Total</b>	<b>\$32,245,400</b>

## **INSURANCE**

Thanks to the judicious use of health insurance by the Town employees and productive negotiations with our carriers, the Town will not experience an increase in its health insurance program for the third year in a row. We will move to a new provider for our dental program next year. The Town was able to bid the service and obtain a provider that will match the annual coverage level of \$1,000 per year for less than the renewal rate for the existing dental provider, and include an additional coverage benefit of 30% for services in excess of the annual maximum; excluding orthodontia which still carries a lifetime maximum of \$1,000.

## **RATES AND FEES**

The proposed budget is balanced with a tax rate of \$.4857 per \$100 valuation. The same as was budgeted in FY16-17. The collection rate is predicted to be 96.91%. One penny on the tax rate is estimated to yield \$113,770. Waynesville's tax base is estimated to be \$ 1,173,989,810, a slight reduction from the previous year. The revaluation indicates that the tax base has been flat over the past 5 years.

The assessed value of the Municipal (Downtown) Service District (MSD) tax is estimated to be \$48,043,500. We recommend continuing the current tax rate of \$.20

per \$100 valuation for FY17-18. The rate is estimated to raise \$93,100 for the MSD at a collection rate of 96.89%. One penny on the tax rate is estimated to equal \$4,655.

## **REVENUE NEUTRAL TAX RATE**

The State statutes require that during a revaluation year a municipality calculate a “revenue neutral” tax rate. The rate was established by the General Assembly to show municipal tax payers at what rate the new valuation would produce the same amount of revenue as the previous year plus a small amount of growth. The rate is determined by using a formula established by the State. We calculate the “Revenue Neutral” tax rate for Waynesville be \$.4907 per \$100 valuation and the MSD \$.2129 per \$100 valuation.

## **CAPACITY USE FEES**

The Town has been charging “capacity use fees” since the FY 2007-08 budget year. The fees were calculated in a report authored by Martin/McGill and Associates in 2006 entitled the “The Water and Sewer Asset Management Plan”. The fees were based on a calculation of the depreciated values of the water and sewer system. The report states that

*“These fees are based on the fixed asset information. The depreciated values of the water and sewer systems used for this plan are estimated to be \$13.0 and \$11.1 million respectively. Using these figures, all outstanding debt principal against the water and sewer systems are deducted to calculate a net value for each system.”*

The Town of Waynesville’s capacity use fees were established to defray the cost of the existing water and sewer system. The fee structure did not contemplate the “future costs” of the system.

The Town’s Policy regarding the use of Capacity Use Fees is as follows:

*“It is the policy of the Town of Waynesville to establish a system of “Capacity Use Fees” to help defray the cost of the existing water and sewer infrastructure calculated in a report entitled “Water and Sewer Asset Management Plan” and dated December of 2006. The fees are based on the depreciated value of the water and sewer system as of that date. The staff may recommend changes to the fees from time to time in accordance with the philosophy established in the 2006 report. The fees are calculated by “dividing the system’s net value by the number of residential user equivalents to determine a recovery charge. It is factored using the ratio of existing inside and outside user equivalents to create an outside capacity fee that is double the inside fee.”\**

Capacity use fees will be assessed to all new requests for water and sewer services as well as the differential in size for upgraded service.

The base fee is set for a standard  $\frac{3}{4}$  inch water meter and increased as the size of the meter increases. Capacity use fees will be evaluated annually as part of the budget process. The schedule of Capacity Use fees shall be established through the annual budget ordinance.

\*Water and Sewer Asset Plan, Martin/McGill and Associates, December, 2006

## **CONCLUSION**

The Town has traditionally used the “base budgeting approach” for its budget preparation. Mr. Caldwell used the projected 2016-17 actual expenses as the base for the budget. The Town has traditionally budgeted considerably more in some areas than has been actually spent. We changed that philosophy to develop a budget that is as close to actual spending patterns as possible. You will note that the traditional appropriation of over a million dollars in the general fund balance has been reduced to only an amount that may be necessary to balance.

The preparation of a much more conservative budget also requires a more aggressive approach to budget administration. Over the past years the Department Heads have had the authority to move funds among line items as long as the departmental budget was not overspent. Additional capital items could be purchased if the department discovered additional funds in their operating accounts. Due to the long term lack of growth in our revenues, I have stopped the use of excess operating monies to fund capital items without Board approval. This year we will stop the transfer of funds from one line item to another without the prior approval of the Finance Director. The Departments should estimate what they need and then stick to those estimates.

Finance Director Caldwell and I would like to take this opportunity to thank the departments of the Town for their assistance in preparing the 2017-18 Budget.

We appreciate the consideration of the Town Board of Aldermen in reviewing the budget and providing the staff with the tools to provide quality services to the citizens of the Town of Waynesville. We look forward to reviewing this budget with you and receiving your instruction.

Respectfully submitted:

Robert W. Hites Jr.  
Town Manager

Eddie Caldwell  
Finance Director

# Town of Waynesville

## Capital Outlay Appropriations Requested and Recommended Proposed 2017-2018

### General Fund

Department		Description	Department Request	Manager Recommended
<b>Administration</b>				
		No Capital Items Requested	-	-
<b>Finance</b>				
	1	Replace 2006 Ford Ranger (meter reading truck)	24,300	24,300
	1	Replace 2007 Ford Ranger (meter reading truck)	24,300	24,300
		<b>Total Vehicles</b>	<b>24,300</b>	<b>24,300</b>
<b>Police</b>				
	1	Replace 2011 Tahoe (CID Vehicles)	37,500	-
		Equipment needed to outfit vehicle	12,000	-
	1	Replace 2013 Dodge Charger (Patrol)	24,000	24,000
		Equipment needed to outfit vehicle	8,000	6,000
	1	2010 Ford Fusion (CID Vehicles)	24,000	-
		Equipment needed to outfit vehicle	6,000	-
	1	Replace 2008 Dodge Charger (CID Vehicles)	24,000	-
		Equipment needed to outfit vehicle	6,000	-
	1	New SRT Van	28,000	-
		Equipment needed to outfit SRT van	8,000	-
		<b>Total Vehicles</b>	<b>177,500</b>	<b>30,000</b>
	2	Body Cameras (new request)	38,000	-
	4	Police Radios (X 8) (needed for reserve officers)	5,600	-
	5	Tire Deflation Devices (20 sets)	9,000	9,000
		<b>Total Equipment</b>	<b>52,600</b>	<b>9,000</b>
	3	Expansion of SRT Room	65,000	-
		<b>Total Capital Improvements</b>	<b>65,000</b>	-
<b>Police Grants</b>				
	**	Unauthorized Substance Tax	59,000	59,000
	**	Misc. Grant	21,000	21,000
		<b>Total Grant</b>	<b>80,000</b>	<b>80,000</b>
	**	Funds are not spent unless revenues are recognized.		
<b>Fire</b>				
	1	Replace 2001 SUV Medical Unit	32,500	-
	1	Replace 2001 SUV Medical Unit	32,500	-
	2	Replace 1992 Tanker Truck	265,000	-
		<b>Total Vehicles</b>	<b>330,000</b>	-



Town of Waynesville				
Capital Outlay Appropriations Requested and Recommended				
Proposed 2017-2018				
General Fund				
Department	Description	Department Request	Manager Recommended	
Street and Sanitation				
	1 Replace Rear Load Trash Truck (#511)	150,000	-	
	2 Replace 33,000 GVW Cab & Chassis (#516)	82,000	-	
	Tags, Radio's, etc. (+ allowance for increase)	11,000	-	
	Total Vehicles	243,000	-	
Powell Bill				
	1 Paving of Streets	200,000	200,000	
	2 Bridge Maintenance	75,000	75,000	
	3 Sidewalks	50,000	50,000	
		-	-	
	Infrastructure/Paving/Improvements	325,000	325,000	
	4 Greenway Trail - (Dutch Fisher Field to Hickory Hollow Apts.)	195,000	195,000	
	Total Capital Improvements	195,000	195,000	
Cemetery				
	1 New Ford F-150 Truck	30,000	-	
	Total Vehicles	30,000	-	
Development Services and Code Enforcement				
	1 Replace Vehicle at Building Inspections	27,000	-	
	1 Replace Vehicles at Land Development Services	20,000	-	
	Total Vehicles	47,000	-	
Recreation				
	9 Boiler for Small Pool	10,000	10,000	
	Total Equipment	10,000	10,000	
	* 2 New Restroom	200,000	-	
	3 Recreation Park-Universal Playground	112,880	112,880	
	4 Lane Lines for Pool	5,000	-	
	5 Gutters for Pool	50,000	-	
	6 Old Armory Gym Ceiling	30,000	-	
	7 Vance Street Park-Resurface Walking Track	50,000	-	
	8 Old Armory Roof	55,000	-	
	10 Land Acquisition for Disc Golf	18,000	-	
	Total Capital Improvements	520,880	112,880	
*ranked loan payment as # 1 priority.				
Grand Total General Fund				
Capital Items		2,100,280	786,180	

Town of Waynesville				
Capital Outlay Appropriations Requested and Recommended				
Proposed 2017-2018				
<u>Water Fund</u>				
			Department	Manager
Department		Description	Request	Recommended
Water Maintenance				
		Replace Pump Maintenance Truck (#701)	35,000	35,000
		Total Vehicles	35,000	35,000
		System Improvements	120,000	120,000
		Total Capital Improvements	120,000	120,000
Water Treatment				
		Equipment	7,000	7,000
		Total Equipment	7,000	7,000
		Repaint Big Cove Water Tank	300,000	300,000
		Total Capital Improvements	300,000	300,000
		Grand Total Water Fund		
		Capital Items	462,000	462,000
<u>SEWER FUND</u>				
			DEPARTMENT	MANAGER
DEPARTMENT		DESCRIPTION	REQUEST	RECOMMENDED
Sewer Maintenance				
		New Truck for New Locator Position	35,000	35,000
		Total Vehicles	35,000	35,000
		Misc. Line Replacement	20,000	20,000
		Total Capital Improvements	20,000	20,000
Sewer Treatment				
	1	Replace Lab Equipment-Spectrophotometer	10,000	10,000
	2	Replace 2003 Skid Steer Loader	45,000	45,000
	3	Replace 50 hp 600 rpm Variable Speed Motor	16,000	16,000
	3	Replace 10 Inch Recirculation Pump	19,000	19,000
		Total Equipment	90,000	90,000
		Grand Total Sewer Fund		
		Capital Items	145,000	145,000

Town of Waynesville				
Capital Outlay Appropriations Requested and Recommended				
Proposed 2017-2018				
<u>ELECTRIC FUND</u>				
DEPARTMENT	DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED	
Electric Maintenance	Ford F250 (4X4) Truck	50,000	50,000	
	Total Vehicles	50,000	50,000	
2	SUBSTATION SWITCH @ FROG LEVEL	16,500	16,500	
	Total Equipment	16,500	16,500	
3	MISC SYSTEM ADDITIONS	15,000	15,000	
	Total Capital Improvements	15,000	15,000	
	<b>Grand Total Electric Fund Capital Items</b>	<b>81,500</b>	<b>81,500</b>	



Town of Waynesville			
Capital Outlay Appropriations Requested and Recommended			
Proposed 2017-2018			
<u>ASSET MANAGEMENT</u>			
DEPARTMENT	DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
Public Services Administration	No Capital Items Requested	-	-
Public Facilities-Inside	Replace Town Wide Phone System	120,000	-
	Total Equipment	120,000	-
	* Public Art	10,000	20,000
	Public Services-Shed Install - Dump	20,000	-
	Replace HCAV Units	25,000	-
	ADA Compliant Restroom -Municipal Building	25,000	5,000
	Miscellaneous Building Improvements	20,000	20,000
	Total Capital Improvements	100,000	45,000
* Reported Here and In the Next Department. Increase Here But Cut the Other Department.			
Public Facilities-Outside	Replace 2007 Ford F-250	35,000	-
	Total Vehicles	35,000	-
	New Ventrec 4500Z Mower Propane	40,000	-
	Total Equipment	40,000	-
	Public Art	20,000	-
	Miscellaneous Improvements	20,000	5,000
	Total Capital Improvements	40,000	5,000
Purchasing	No Capital Items Requested		
	Grand Total Asset Management Capital Items	335,000	50,000



**Town of Waynesville**  
**Capital Outlay Appropriations Requested and Recommended**  
**Proposed 2017-2018**

**GARAGE FUND**

DEPARTMENT	DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
Garage	New-Mobile Column Lift 22,000lbs	35,000	
	Total Equipment	35,000	-
	Improvements for Fuel Island	35,000	-
	Total Capital Improvements	35,000	-
	<b>Grand Total Garage Capital Items</b>	<b>70,000</b>	<b>-</b>
	<b>Grand Total All Funds-Capital</b>	<b>3,193,780</b>	<b>1,524,680</b>
<b>Summary - All Funds (Capital Requested and Recommended)</b>			
	General Fund Total	2,100,280	786,180
	Water Fund Total	462,000	462,000
	Sewer Fund Total	145,000	145,000
	Electric Fund Total	81,500	81,500
	Asset Management Total	335,000	50,000
	Garage Total	70,000	-
	<b>Total</b>	<b>3,193,780</b>	<b>1,524,680</b>

**Town of Waynesville**  
**Professional Services and Contracted Services**  
**Proposed 2017-2018**

Department	Line Item Amount	Description
<b>Board</b>		
Professional Services	17,500	Commissioned studies or necessary consulting as approved or needed by the board. (e. g. general consulting services for the Russ Ave Project or shared studies such as the Gigabit Broadband Project) .
<b>Administration</b>		
Legal Fees	32,000	Legal services provided by Town Attorney.
Professional Services	25,000	Municipal code updates \$5,000, destruction of confidential materials \$2,000 and other services and consulting fees as needed \$18,000 (e.g. surveying, other legal fees, legal opinions, etc.)
<b>Finance</b>		
Accounting	46,000	Audit fees, report write up, consulting with accounting issues, etc.
Motor Vehicles Fee	18,000	Collection fees on motor vehicle property taxes.
Professional Services	9,100	Search needed for bad debt collections \$400 (LexisNexis), retrievals of county data \$1,300 (Good Pickins), actuarial studies needed for audit \$4,900 (separation allowance and post employment benefits reports)(Cavanaugh MacDonald Consulting), legal services \$2,500 (joint foreclosures with county).
<b>Police</b>		
Professional Services	14,220	Drug screens, polygraphs, physicals, brain assessments, psychological, etc. \$3,720, veterinary services \$3,800, police attorney services \$6,700
<b>Fire</b>		
Professional Services	12,000	Physicals for fire fighters.
<b>Street and Sanitation</b>		
Professional Services	51,000	NCDOT bridge inspections \$19,000, Haywood Waterways services \$14,000, services needed for the designs to move road at middle school (Brown Ave) \$15,000, and services for NCDENR permit on old landfill \$3,000.
Contract Services	4,000	Misc. construction services (e.g. contractor graded the Old Armory parking lot).
<b>Powell Bill</b>		
Professional Services	50,000	Services and costs for pedestrian crossing at Church St and Howell St \$15,000, Services for road diet @ Hazelwood Ingles Brown Ave Project \$35,000
Contract Services	15,300	Snow removal services (e.g. motor graders @ Eagle Nest areas)

**Town of Waynesville**  
**Professional Services and Contracted Services**  
**Proposed 2017-2018**

Department	Line Item Amount	Description
<b>Cemetery</b>		
Professional Services	7,500	Services for survey and verifications of lots \$5,000, Additional survey services needed to add new markers on future sites \$2,500.
Contract Services	3,500	Misc. work as needed (e.g. grave repairs and restorations).
<b>Developmental Services</b>		
Legal Fees	6,400	Legal services for Planning Board, Board of Adjustments, and code compliance.
Professional Services	60,000	Greenway development \$20,000, Comprehensive Plan Update (First Phase) \$25,000, Code compliance and minimum housing \$10,000 and \$5,000 for Historic Preservation and Planning items.
<b>Recreation</b>		
Professional Services	5,000	Expenses needed for Commission for Accreditation Parks and Recreation Agency Review Team.
Contract Services	15,000	Cleaning outside restrooms.
<b>Total General Fund</b>	<b>391,520</b>	
<b>Water Maintenance</b>		
Professional Services	45,000	Services to finish Balsam Rest Area (reimbursed by state) \$5,000, Study and assessment to serve other local municipals with water \$15,000, GIS update \$5,000, services for line design \$5,000, services for surveys and right of ways as needed \$15,000.
Contract Services	20,000	Contracted work at various pump houses as needed.
<b>Water Treatment</b>		
Professional Services	42,000	State required testing \$35,000 and assessment to run sewer line extension to water plant \$7,000.
Contract Services	80,000	Water shed forest management \$43,780, mail management for annual notices \$7,500 and hauling sludge \$28,720.
<b>Total Water Fund</b>	<b>187,000</b>	
<b>Sewer Maintenance</b>		
Professional Services	20,000	Close Circuit TV and GIS work \$10,000, Sewer assessment Allens Creek \$5,000 and survey and legal work as need \$5,000.
Contract Services	20,000	Hire contractors as needed.

**Town of Waynesville**  
**Professional Services and Contracted Services**  
**Proposed 2017-2018**

Department	Line Item Amount	Description
<b>Sewer Treatment</b>		
Professional Services	74,000	State required sample testing \$65,000 and engineering and assessments as needed \$9,000.
Total Sewer Fund	<u>114,000</u>	
<b>Electric Maintenance</b>		
Professional Services	75,000	Engineering services for peak shaving, services for the NERC, SERC, and SEPA annual certification, and big meter testing.
Contract Services	16,500	Contracted work as needed (e.g. crane equipment).
Total Electric Fund	<u>91,500</u>	
<b>Public Services Administration</b>		
Professional Services	5,000	Engineering services as needed (e.g. the Commerce St traffic study ).
<b>Public Facilities-Inside</b>		
Professional Services	5,000	Various studies or opinions as needed (e.g. staff needed an opinion on Old Armory subfloor).
Contract Services	437,200	Computer network and computer system (in the clouds) \$330,000, Sprit Communications provides access band width \$20,000, Janitor services \$80,000, Code Red \$4,700, E-Gov \$1,500 and misc. \$1,000.
<b>Public Facilities-Outside</b>		
Professional Services	2,000	Arborist as needed.
Contract Services	25,000	Services for tree removal and stump grinding (town wide).
Total Asset Services Management	<u>474,200</u>	
<b>Garage</b>		
Contract Services	3,750	New- Additional funds placed in budget to farm out some oil changes, inspections, and tire changes during busy times.
Total Garage	<u>3,750</u>	
Total All Funds	<u>1,261,970</u>	



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**2016 - 2017 BUDGET REVIEW TO ESTIMATED ACTUAL**

<b>I. GENERAL FUND</b>			
<b>A. REVENUES</b>	<b>BUDGETED 2016 - 2017</b>	<b>EST. ACTUAL 2016 - 2017</b>	<b>DIFFERENCE</b>
<b>Real Estate Taxes - Town</b>	5,209,600	5,251,150	41,550
Comment: The current year's collection percent is being estimated primarily much as budgeted. But, the prior year's collections are projected to be \$35,440 more than budgeted.			
<b>Real Estate Taxes - Municipal Service District - Downtown Waynesville</b>	111,330	105,830	(5,500)
Comment: Prior year's collections are coming in lower than budgeted.			
<b>Motor Vehicle Taxes</b>	347,320	403,780	56,460
Comment: The estimated motor vehicles valuation are expected to be over \$11.5 million higher than budgeted.			
<b>Motor Vehicle Rental Tax</b>	23,000	23,000	0
<b>Tax Refunds and Discounts</b>	(3,500)	(3,500)	0
Comment: Refunds are issued when people pay property taxes already paid by their mortgage company.			
<b>Penalties/Interest/Advertising</b>	44,000	40,000	(4,000)
Comment: While prior year's collections of taxes is higher than budgeted, they are not as far behind as in prior year's collections which is resulting in lower penalties and interest.			
<b>Local Option Sales Tax - 1 %</b>	1,060,190	1,071,400	11,210
Comment: Sales tax revenues (article 39) are showing steady improvement. The budget called for (article 39) sales taxes to be around 3% higher than the prior year but the projection is now at 4 %.			
<b>Local Option Sales Taxes - 1/2 %</b>	1,049,260	1,072,760	23,500
Comment: Article 40 and 42 are showing the same steady improvement. The budget called for the (article 40 and 42) sales taxes to be around 3 % higher and it appears to be running slightly higher than 4 %.			
<b>Additional 1/2% Sales Tax to Replace Reimbursements</b>	492,990	527,630	34,640
Comment: This is the old article 44 sales tax. It was taken away when the state assumed Medicaid costs from the county. The municipalities received a hold harmless formula. We budgeted for a 3 % increase and it is now projecting the increase will be closer to 9 %.			
<b>Privilege License Tax</b>	0	200	200
Comment: This revenue has been almost entirely eliminated by the General Assembly. In FY 14-15, this revenue was budgeted to bring in \$138,000.			
<b>Cable Television Gross Receipts</b>	112,040	119,360	7,320
Comment: The trend in cable is to move away from set-top TV providers to streaming services. However, the budget did not take into account and was unaware that a prior year's refund in last year's actual amounts would not be repeated in the current year. Thus the unexpected increase.			

**2016 - 2017 BUDGET REVIEW TO ESTIMATED ACTUAL**

<b>REVENUES</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>Beer and Wine Tax</b>	46,830	43,250	(3,580)
Comment: The DOR has indicated that the beer and wine tax distributions will be similar to those of last year. But they also stated that alcoholic beverage tax collections were up 5 % thru the end of February. Interesting why no increase?			
<b>Court Facilities Fees</b>	2,400	2,400	0
<b>Franchise Taxes</b>			
Comment: These revenue sources used to grow steadily, but in recent years they have been more unpredictable. Waynesville experienced significant growth in these revenues related to sales of electricity after a change in the tax and the distribution method that began with the 2014-2015 fiscal year. After four straight quarters of increases, we have seen four straight quarters of declines. The telecommunication revenue is higher than budgeted because as discussed earlier, the prior year's numbers contained a refund that should not be repeated in the current year. Going forward, the telecommunications revenues are expected to decline because of the use of cell phones, more people have dropped their land lines. Electric & Gas revenues are a shot in the dark because they will depend on weather & usage.			
A. Telecommunications	174,860	201,750	26,890
Comment: For comparison, FYE 6/30/2009 \$316,654.			
B. Electric	667,390	616,940	(50,450)
Comment: For comparison, FYE 6/30/2009 \$433,627.			
C. Natural Gas	12,860	8,280	(4,580)
Comment: For comparison, FYE 6/30/2009 \$16,799..			
<b>Powell Bill Revenue</b>	338,000	336,020	(1,980)
Comment: Powell Bill funds are no longer tied to the gas tax revenues. The General Assembly has instead made the Powell bill a direct appropriation of state dollars.			
For comparison, FYE 6/30/2008 \$396,634.			
<b>Solid Waste Tax</b>	6,300	6,600	300
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.			
<b>Payments on Behalf of Firemen for Pensions</b>	15,000	15,000	0
<b>Powell Bill Interest Earnings</b>	1,000	1,450	450
Comment: Powell Bill fund reserves remain low but we have seen a slight rise in interest earnings.			
<b>Police Grant - Others</b>	59,000	36,050	(22,950)
Comment: There were not as many grants available as budgeted.			
<b>Unauthorized Substance Funds</b>	21,000	0	(21,000)
Comment: When funds are taken during drug raids or in connection with drug deals/sales, the funds are distributed back to the department involved in the police actions. Funds are not expected to be spent during the current fiscal year.			



2016 - 2017 BUDGET REVIEW TO ESTIMATED ACTUAL

REVENUES	BUDGET	EST. ACTUAL	DIFFERENCE
<b>Miscellaneous Grants</b>	20,000	16,840	(3,160)
Comment: This is primarily the grant funds or donations received for the improvements at Chestnut Park or the purchase of defibrillators (AED's).			
<b>Sale of Fixed Assets - Powell Bill Items</b>	0	0	0
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.			
<b>Building Permits</b>	105,000	80,000	(25,000)
Comment: Revenues are still a little slow coming in.			
<b>Planning Fees</b>	3,000	3,000	0
Comment: These revenues are from plan reviews and text amendments.			
<b>Rezoning and Annexation Fees</b>	1,000	500	(500)
Comment: With the LDS just adopted, we do not expect many fees for rezoning.			
<b>Homeowners Recovery Fund</b>	-400	-400	0
Comment: There is a fee charged for each new home to go to a State fund.			
<b>Occupancy Use Fees</b>	3,000	3,000	0
<b>Civil Penalties from Code Enforcement</b>	1,500	0	(1,500)
<b>Connection and Reconnection Fees</b>	75,000	78,000	3,000
<b>Late Payment Penalties</b>	24,000	24,000	0
Comment: Although the economy is improving, there are still those who run late with payments and must pay late payment penalties.			
<b>Street Performer Fees</b>	150	150	0



**2016 - 2017 BUDGET REVIEW TO ESTIMATED ACTUAL**

<b>REVENUES</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>Police Contract Services</b>	61,000	65,500	4,500
Comment: These are revenues for contract police services, and revenues from the School System for the School Resource Officer at the middle school.			
<b>Fire Protection Charges</b>	270,000	315,000	45,000
Comment: The town raised fire protection fee to water customers. These increased fees were not in budgeted revenues.			
<b>Commercial Sanitation Fees</b>	289,500	288,000	(1,500)
<b>Residential Sanitation Fees</b>	485,000	485,000	0
<b>Haywood County Refuse Reimbursement</b>	0	0	0
Comment: The county has dropped this reimbursement revenue to the Town.			
<b>Solid Waste Containers - Rental</b>	28,000	25,100	(2,900)
Comment:			
<b>Cemetery Lot Sales</b>	20,000	17,500	(2,500)
Comment:			
<b>Cemetery After Hours Call Out Fees</b>	600	400	(200)
Comment: This is the charge for call outs on weekends and holidays.			
<b>Columbarium Sales</b>	2,000	1,000	(1,000)
Comment:			
<b>Columbarium Openings</b>	800	800	0
Comment: A fee is charged for opening columbarium and engraving doors.			
<b>Cremation Lots</b>	1,200	1,800	600
Comment: This is the charge for a space and to bury remains at the cemetery.			

2016 - 2017 BUDGET REVIEW TO ESTIMATED ACTUAL

REVENUES	BUDGET	EST. ACTUAL	DIFFERENCE
<b>Recreation - Memberships</b>	360,000	360,000	0
Comment: Memberships appear to have increased.			
<b>Recreation - Daily Passes</b>	115,000	120,000	5,000
Comment: Daily Passes appear to have decreased.			
<b>Recreation - Rentals</b>	48,000	50,000	2,000
<b>Recreation - Department Services</b>	0	0	0
Comment: These revenues are being recorded in the Adult & Children Recreation Program line item below.			
<b>Recreation - Contribution from Haywood County - was kept in as a reminder</b>			
Comment: Haywood County no longer supports recreation efforts of the Town.			
<b>Recreation - Adult and Children Recreation Programs</b>	185,000	175,240	(9,760)
Comment: These programs are experiencing some increases with the accelerating revenue of additional and popular programs.			
<b>Recreation - Program Fees at Armory</b>	8,500	9,500	1,000
<b>Recreation - Rentals Collected at Armory</b>	10,000	4,000	(6,000)
<b>Recreation - Child Care</b>	0	0	0
<b>Recreation - Commissions on Vending Machines</b>	2,500	5,500	3,000
Comment: The Town moved out of the vending machine business and collects a share of the profits from the machines placed here by others.			
<b>Recreation - Proceeds from Concessions</b>	2,000	1,600	(400)
Comment: We receive a small amount from the sale of items at the center.			
<b>Recreation - Playground</b>	0	0	0
Comment: This is the money left over from contributions toward the Community Playground and is used for annual maintenance on the playground.			
<b>Contributions/Donations - Police</b>	0	0	0
<b>Contributions/Donations-Recreation</b>	0	380	380

**2016 - 2017 BUDGET REVIEW TO ESTIMATED ACTUAL**

<b>REVENUES</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>Community Foundation Donation</b>	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.			
<b>Memorials</b>	20,000	0	(20,000)
Comment: This account is where people donate toward the purchase of memorials for others for trees, benches, art work, etc. It can be erratic from year to year.			
<b>Public Art</b>	20,000	1,000	(19,000)
Comment: These were donations made in support of the Public Art Program. My estimates now appear very low. We have received a number of donation in the past few day and expect to receive more by the end of the year.			
<b>Public Art - Town of Waynesville</b>	5,000	5,000	0
Comment: This is the Town's contribution to the Public Art Program.			
<b>Public Art - Ticket Sales</b>			
<b>Historic Pamphlet Sales</b>	0	220	220
<b>Miscellaneous</b>	7,000	7,000	0
Comment: This is an account where we place revenue that does not fit easily in other categories. It can be erratic from year to year and hard to predict.			
<b>Rents</b>	36,500	64,200	27,700
Comment: These are mostly the rents from three cell tower locations. (The town added a cell tower site late last year that was not in the budget.)			
<b>Sale of Materials &amp; Fixed Assets</b>	7,000	11,900	4,900
Comment:			
<b>Parking Tickets</b>	100	100	0
<b>Noise Ordinance Violations</b>	100	50	(50)
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.			
<b>Cash - Over and Short</b>	0	60	60
<b>Bad Check Charges</b>	2,000	3,000	1,000



2016 - 2017 BUDGET REVIEW TO ESTIMATED ACTUAL

REVENUES	BUDGET	EST. ACTUAL	DIFFERENCE
<b>Investment Earnings</b>	0	14,390	14,390
Comment: Interest rates remain very low but appear to be showing a small up tick.			
<b>ABC Store Sales Distribution</b>	44,540	48,000	3,460
Comment: The ABC Store is distributing more profit back to the town.			
<b>ABC Distribution - Law Enforcement</b>	8,210	12,490	4,280
<b>ABC Distribution - Rehabilitation</b>	5,120	8,150	3,030
<b>Transfer from Water Fund</b>	119,320	119,320	0
Comment: We transfer 4% of prior year's revenue before other financing sources less contributed capital and grants.			
<b>Transfer from Sewer Fund</b>	88,310	88,310	0
Comment: We transfer 4% of prior year's revenue before other financing sources less contributed capital and grants.			
<b>Transfer from Electric Fund</b>	1,275,600	1,275,600	0
Comment: The Electric Fund has been transferring over one million dollars to the General Fund since FYE 6/30/2011. However, the Town may need to look more closely at reducing this transfer in the coming years.			
<b>Fund Balance Appropriated-Powell Bill</b>	0	-7,770	(7,770)
Comment: We should add a little to Powell Bill savings (Fund Balance) by the end of the year.			
<b>Fund Balance Appropriated</b>	1,185,520	178,760	(1,006,760)
Comment: We anticipated a large transfer from fund balance, but the actual transfer will be considerably less than expected.			
<b>TOTAL GENERAL FUND REVENUES</b>	<b>14,736,540</b>	<b>13,840,540</b>	<b>(896,000)</b>



**2016 - 2017 BUDGET REVIEW TO ESTIMATED ACTUAL**

<b>B. EXPENDITURES</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>Governing Body</b>	93,400	85,880	(7,520)
Comment: The Town spent (\$5,500) less on professional services than budgeted.			
<b>Administration</b>	400,710	336,590	(64,120)
Comment: Personnel and fringe will be (\$42,890) lower due to temporary vacancies or employee turn over. The other area where spending is less than budgeted is found in the operating costs. Here professional services, legal fees, supplies, travel, training and postage costs are under budget.			
<b>Finance Department</b>	359,550	330,020	(29,530)
Comment: Wages and fringe benefits are (\$54,400) below budget mainly due to temporary vacancies or employee turn over.			
<b>Police Department</b>	4,590,370	4,492,870	(97,500)
Comment: Full time wages will be higher than budgeted due to the equity adjustments at the beginning of the year and the accumulated comp time pay outs at mid year. These overages will be more than off set by savings in health care costs, garage costs, internal service costs, part-time costs and insurance costs.			
<b>Miscellaneous Police Grants</b>	80,000	36,050	(43,950)
Comment: State and federal government grants were not as plentiful.			
<b>Fire Department</b>	1,769,400	1,609,300	(160,100)
Comment: Personnel and fringe will be (\$137,320) lower than planned due to the eight new fire fighters being hired a couple of months later than scheduled in the budget. Most of the remaining reason for being under budget is associated with the lower internal service costs.			
<b>A. Emergency Responders</b>	11,870	11,200	(670)
<b>Streets and Sanitation</b>	2,730,330	2,465,810	(264,520)
Comment: Personnel and fringe will be (\$206,850) lower due to temporary vacancies or employee turn over. The other reasons for the savings can be found in lower garage costs. supplies, tipping fees, grinding costs and internal service costs.			
<b>Powell Bill</b>	339,000	329,700	(9,300)
Comment: To address as many needs as possible, the department plans on spending most of the amounts budgeted.			

2016 - 2017 BUDGET REVIEW TO ESTIMATED ACTUAL

B. EXPENDITURES	BUDGET	EST. ACTUAL	DIFFERENCE
Cemetery	192,380	171,390	(20,990)
Comment: Most of the underspending is due to lower part time costs,			
Planning and Code Enforcement	603,930	591,260	(12,670)
Comment: This department has seen lower garage costs, supplies, travel, phone, dues, and allocated internal service costs.			
Special Appropriations	302,790	271,820	(30,970)
Comment: The monies set aside for the economic development (\$25,000) was not spent, and the prior year's tax collection for the Downtown Waynesville Association came in lower than expected.			
Parks and Recreation	2,609,390	2,477,240	(132,150)
Comment: The wages and fringe benefits accounted for (\$35,060) of the amount under budget. Most of this was in the health insurance costs, and lower workers' compensation costs. The remaining difference is in lower electricity costs, propane costs, supplies, capital improvements costs, garage costs, and internal service costs.			
Recreation - Special Projects	40,000	18,000	(22,000)
Comment: When the projections were done, it under spending came to (\$22,000). But if projects were updated today the amount would only be around (\$10,000). The Medford grant paying for the upgrades at Chestnut Park is under way and will probably be spent by year's end.			
Loan Payments	613,420	613,410	(10)
Operating Transfers to Other Funds			
A. Transfer to Capital Projects Fund	0	0	0
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>14,736,540</b>	<b>13,840,540</b>	<b>-896,000</b>
<b>C. GENERAL FUND SUMMARY</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>REVENUES</b>	<b>14,736,540</b>	<b>13,840,540</b>	<b>(896,000)</b>
<b>EXPENDITURES</b>	<b>14,736,540</b>	<b>13,840,540</b>	<b>(896,000)</b>
<b>DIFFERENCE</b>	<b>0</b>	<b>0</b>	<b>0</b>



**2016 - 2017 BUDGET REVIEW TO ESTIMATED ACTUAL**

<b>II. WATER FUND</b>			
<b>A. REVENUES</b>	<b>BUDGET 2016 - 2017</b>	<b>EST. ACTUAL 2016 - 2017</b>	<b>DIFFERENCE</b>
<b>Water Charges</b>	3,147,100	3,218,160	71,060
Comment: We increased water rates by 5 % and revenues are coming in more than expected. I believe the prior year's dry summer, dry fall and the replacement of older water meters with new more accurate meters appears to be the reason for the unexpected increased revenues. As a meter gets older they slow and allow more water go thru the meter with out being properly measured.			
<b>Water Taps/Connection Fees</b>	40,000	33,710	(6,290)
Comment:			
<b>Impact Fees - New Connections</b>	12,000	11,600	(400)
Comment: These revenues have been put on hold until the Town sorts out the legality of the charges. The state court system has determine that some impact fees are being charged illegally.			
<b>Miscellaneous Revenues</b>	1,500	20	(1,480)
<b>Sale of Materials/Supplies/Fixed Assets</b>	0	8,250	8,250
Comment: We had more items to sell this year than in some other years. Items are primarily sold through auction on GovDeals.com.			
<b>Contributed Capital</b>	0	0	0
Comment:			
<b>Investment Earnings</b>	0	3,620	3,620
Comment: We are seeing a little more in investment earnings.			
<b>Transfer from Electric Fund</b>	0	0	0
<b>Loan from the General Fund</b>	0	0	0
<b>Fund Balance Appropriated</b>	471,640	158,230	(313,410)
Comment: Expenditures are less than expected and revenues are more than expected, so the anticipated fund balance appropriation will be less than expected.			
<b>TOTAL WATER FUND REVENUES</b>	<b>3,672,240</b>	<b>3,433,590</b>	<b>(238,650)</b>

B. EXPENDITURES	BUDGET	EST. ACTUAL	DIFFERENCE
<b>Water Maintenance</b>	1,562,120	1,415,490	(146,630)
Comment: Wages and fringe benefits are (\$27,320) lower mostly due to lower part-time costs, health insurance costs and workers' compensation insurance costs. Other costs below expectations are supplies, equipment repairs & maintenance, capital improvements, and allocated internal service costs.			
<b>Water Treatment</b>	1,741,570	1,676,530	(65,040)
Comment: The primary area of savings are in treatment chemicals and contracted services.			
<b>Administration and Finance</b>	249,230	222,250	(26,980)
Comment: These are charges to the enterprise funds for their share of the Board, Administration and Finance department expenditures. Saving in these departments will be passed along to the other funds.			
<b>Debt Service</b>	0	0	0
<b>Contingency</b>	0	0	0
<b>Transfer to Other Funds:</b>			
To General Fund	119,320	119,320	0
Comment: We transfer 4% of prior year's revenue before other financing sources less contributed capital and grants.			
<b>TOTAL WATER FUND EXPENDITURES</b>	<b>3,672,240</b>	<b>3,433,590</b>	<b>(238,650)</b>
<b>C. WATER FUND SUMMARY</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>REVENUES</b>	<b>3,672,240</b>	<b>3,433,590</b>	<b>(238,650)</b>
<b>EXPENDITURES</b>	<b>3,672,240</b>	<b>3,433,590</b>	<b>(238,650)</b>
<b>DIFFERENCE</b>	<b>0</b>	<b>0</b>	<b>0</b>



2016 - 2017 BUDGET REVIEW TO ESTIMATED ACTUAL

III. SEWER FUND			
A. REVENUES	BUDGET 2016 - 2017	EST. ACTUAL 2016 - 2017	DIFFERENCE
<b>Sewer Charges</b>	2,342,700	2,415,840	73,140
Comment: The sewer fund saw a 5% rate increase this year but because most of our sewer charges is being billed based on water consumption, I believe this increase above budget is due to the replacement of old inaccurate water meters.			
<b>Sewer Taps</b>	20,000	13,500	(6,500)
Comment:			
<b>Industrial Discharge Permits</b>	0	0	0
<b>Impact Fees</b>	500	0	(500)
<b>Impact Fees - Flow Allowances - Other Systems</b>	2,000	0	(2,000)
Comment: These are Impact Fees the Board approved for new developments on the Junaluska Sanitary District and Clyde systems.			
<b>Impact Fees - New Connections</b>	20,000	19,400	(600)
Comment: These revenues have been put on hold until the Town sorts out the legality of the charges. The state court system has determine that some impact fees are being charged illegally.			
<b>Miscellaneous Revenue</b>	400	400	0
<b>Sale of Materials/Supplies/Fixed Assets</b>	0	60	60
<b>Contributed Capital</b>	0	0	0
Comment:			
<b>Investment Earnings</b>	0	3,850	3,850
<b>Fund Balance Appropriated</b>	164,130	(153,710)	(317,840)
Comment: The extra revenue and the lower expenditures has eliminated the need to use fund balance. In fact, if this estimate holds true, the town should add \$153,710 to fund balance.			
<b>TOTAL SEWER FUND REVENUES</b>	<b>2,549,730</b>	<b>2,299,340</b>	<b>(250,390)</b>

2016 - 2017 BUDGET REVIEW TO ESTIMATED ACTUAL

B. EXPENDITURES	BUDGET	EST. ACTUAL	DIFFERENCE
<b>Sewer Maintenance</b>	761,810	622,960	(138,850)
Comment: Personnel and fringe will be (\$55,970) lower due to temporary vacancies or employee turn over. The other reasons for the savings can be found in lower supplies, capital improvements, contracted services, and internal service costs.			
<b>Wastewater Treatment</b>	1,515,600	1,423,140	(92,460)
Comment: Wages and fringe are (\$45,630) less than expected due to temporary vacancies and employee turnover. Other items such as equipment and capital improvements are just being made on a as needed basis till the engineering assessment study is complete on the sewer treatment plant. Also as seen in other departments, the internal services cost savings are being passed along to the department.			
<b>Administration and Finance</b>	184,010	164,930	(19,080)
Comment: These are charges to the enterprise funds for their share of the Board, Administration and Finance department expenditures. Saving in these departments will be passed along to the other funds.			
<b>Contingency Appropriated</b>	0	0	0
<b>Transfer to Other Funds:</b>			
To General Fund	88,310	88,310	0
Comment: We transfer 4% of prior year's revenue before other financing sources less contributed capital and grants.			
To Electric Fund	0	0	0
Comment:			
<b>TOTAL SEWER FUND EXPENDITURES</b>	<b>2,549,730</b>	<b>2,299,340</b>	<b>(250,390)</b>
<b>C. SEWER FUND SUMMARY</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>REVENUES</b>	<b>2,549,730</b>	<b>2,299,340</b>	<b>(250,390)</b>
<b>EXPENDITURES</b>	<b>2,549,730</b>	<b>2,299,340</b>	<b>(250,390)</b>
<b>DIFFERENCE</b>	<b>0</b>	<b>0</b>	<b>0</b>



2016 - 2017 BUDGET REVIEW TO ESTIMATED ACTUAL

IV. ELECTRIC FUND			
A. REVENUES	BUDGET 2016 - 2017	EST. ACTUAL 2016 - 2017	DIFFERENCE
<b>Electric Charges</b> Comment: The budget expected the revenues associated with the expansion of a major manufacturer to increase or a least a return to higher sales as seen in past years. This has not happened. This along with a warmer winter has resulted in sales less than budgeted. Our winter was the second or third warmest on record.	8,455,700	8,043,750	(411,950)
<b>Security Lights</b> Comment: Rates will remain the same and revenues should as well.	50,000	50,750	750
<b>Street Lights</b> Comment: We charge other funds for street lighting on Town property.	129,250	129,250	0
<b>Underground Service Installation</b>	2,000	2,000	0
<b>Renewable Charge Revenue</b> Comment: This is the charge required under Senate Bill 3 to assist in meeting the 12.5% renewable energy level.	52,650	52,700	50
<b>Electric Pole Rental</b> Comment: These are charges made to other utilities for use of Town poles.	12,860	12,990	130
<b>Sales Tax Charges</b> Comment: Third year of the franchise taxes changing to a new sales tax. Manufacturing sales are exempted. What we have collected is paid to the State for the new distribution method.	440,000	424,200	(15,800)
<b>Miscellaneous Revenues</b> Comment: Revenue received that did not fit in another category.	3,000	8,080	5,080
<b>Sale of Fixed Assets</b>	0	16,090	16,090
<b>Investment Earnings</b> Comment: Investment earnings are starting to move up.	0	3,640	3,640
<b>Transfer from Sewer Fund</b>	0	0	0
<b>Fund Balance Appropriated</b> Comment: Less fund balance is needed mainly because expenditures are under budget.	209,300	187,170	(22,130)
<b>TOTAL ELECTRIC FUND REVENUES</b>	<b>9,354,760</b>	<b>8,930,620</b>	<b>(424,140)</b>

2016 - 2017 BUDGET REVIEW TO ESTIMATED ACTUAL

B. EXPENDITURES	BUDGET	EST. ACTUAL	DIFFERENCE
<b>Electric Maintenance</b>	1,471,970	1,451,510	(20,460)
Comment: Wages and fringe benefits were down due to vacancies but professional services is off setting the savings.			
<b>Purchased Power</b>	5,355,000	5,069,780	(285,220)
Comment: Power costs are lower than expected mainly due to lower sales than budgeted. However, power costs have risen more than the previous year (estimating somewhere in the \$100,000 range). Sales are \$411,950 lower than budgeted.			
<b>Renewables Energy Payment:</b>	52,650	52,650	0
Comment: Under Senate Bill 3, every electric provider must achieve a 12.5% of electric generation from renewable sources by 2021.			
<b>Sales Tax on Purchased Power</b>	440,000	424,200	(15,800)
Comment: The sales taxes billed to customers are paid to the state for distribution.			
This is the third year of the switch from franchise taxes to sales taxes			
(Manufacturing sales are exempt from the sales taxes).			
<b>Economic Development</b>	24,130	0	(24,130)
Comment: Monies set a side for economic development has not been paid yet.			
<b>Bad Debt Expense</b>	32,000	32,000	0
<b>Administration and Finance</b>	703,410	624,880	(78,530)
Comment: These are charges to the enterprise funds for their share of the Board, Administration and Finance department expenditures. Saving in these departments will be passed along to the other funds.			
<b>Transfer to General Fund</b>	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 a little over eleven cents. We will need to watch this closely in future years to see if the Electric Fund can provide this much money.			
<b>TOTAL ELECTRIC FUND EXPENDITURES</b>	<b>9,354,760</b>	<b>8,930,620</b>	<b>(424,140)</b>
<b>C. ELECTRIC FUND SUMMARY</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>REVENUES</b>	<b>9,354,760</b>	<b>8,930,620</b>	<b>(424,140)</b>
<b>EXPENDITURES</b>	<b>9,354,760</b>	<b>8,930,620</b>	<b>424,140</b>
<b>DIFFERENCE</b>	<b>0</b>	<b>0</b>	<b>0</b>



2016 - 2017 BUDGET REVIEW TO ESTIMATED ACTUAL

<b>V. ASSET MANAGEMENT</b>			
<b>A. REVENUES</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
	<b>2016 - 2017</b>	<b>2016 - 2017</b>	
Charges to Other Funds	2,334,060	2,117,060	(217,000)
Comment: Each department is charged a prorated share of the cost of this department based upon a percentage of the department budgets.			
Miscellaneous Revenue	0	350	350
Investment Income	0	0	0
Fund Balance Appropriated:	0	0	0
<b>TOTAL ASSET MANAGEMENT REVENUES</b>	<b>2,334,060</b>	<b>2,117,410</b>	<b>(216,650)</b>
<b>B. EXPENDITURES</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
Public Services- Administration	439,620	425,160	(14,460)
Comment:			
Public Facilities-Inside	1,043,560	861,230	(182,330)
Comment: Professional services for the construction observation of the public services building addition and remodel was budgeted in the capital project fund and in this department (\$135,000). Therefore, the funds were not needed in this department. Other large items that were under spent were seen in capital improvements where (\$40,000) was not needed or not completed and electricity costs where (\$8,500) was saved or not needed.			
Public Facilities-Outside	606,320	606,240	(80)
Comment: This is going to be close.			
Purchasing Operations	244,560	224,780	(19,780)
Comment: Savings in health insurance costs, insurance costs, electricity costs, propane costs and building maintenance costs.			
<b>TOTAL ASSET MANAGEMENT EXPENDITURES</b>	<b>2,334,060</b>	<b>2,117,410</b>	<b>(216,650)</b>
<b>C. ASSET MANAGEMENT SUMMARY</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
REVENUES	2,334,060	2,117,410	(216,650)
EXPENDITURES	2,334,060	2,117,410	(216,650)
DIFFERENCE	0	0	0

<b>VI. GARAGE OPERATIONS</b>			
<b>A. REVENUES</b>	<b>BUDGET 2016 - 2017</b>	<b>EST. ACTUAL 2016 - 2017</b>	<b>DIFFERENCE</b>
Charges to Other Funds	627,730	538,860	(88,870)
Comment: Each department is charged a prorated share of the cost of operating the Garage based upon fuel usage.			
All Other Revenue	10,000	8,350	(1,650)
Investment Income	0	0	0
<b>TOTAL GARAGE REVENUES</b>	<b>637,730</b>	<b>547,210</b>	<b>(90,520)</b>
<b>B. EXPENDITURES</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
Garage Operations	637,730	547,210	(90,520)
Comment: While fuel cost were (\$91,500) lower than expected they are higher than in previous years.			
<b>TOTAL GARAGE EXPENDITURES</b>	<b>637,730</b>	<b>547,210</b>	<b>(90,520)</b>
<b>C. GARAGE SUMMARY</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
REVENUES	637,730	547,210	(90,520)
EXPENDITURES	637,730	547,210	(90,520)
DIFFERENCE	0	0	0

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## SECTION III

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FUND BALANCE AVAILABLE DATA	L



## 2017-2018 Budget Summary

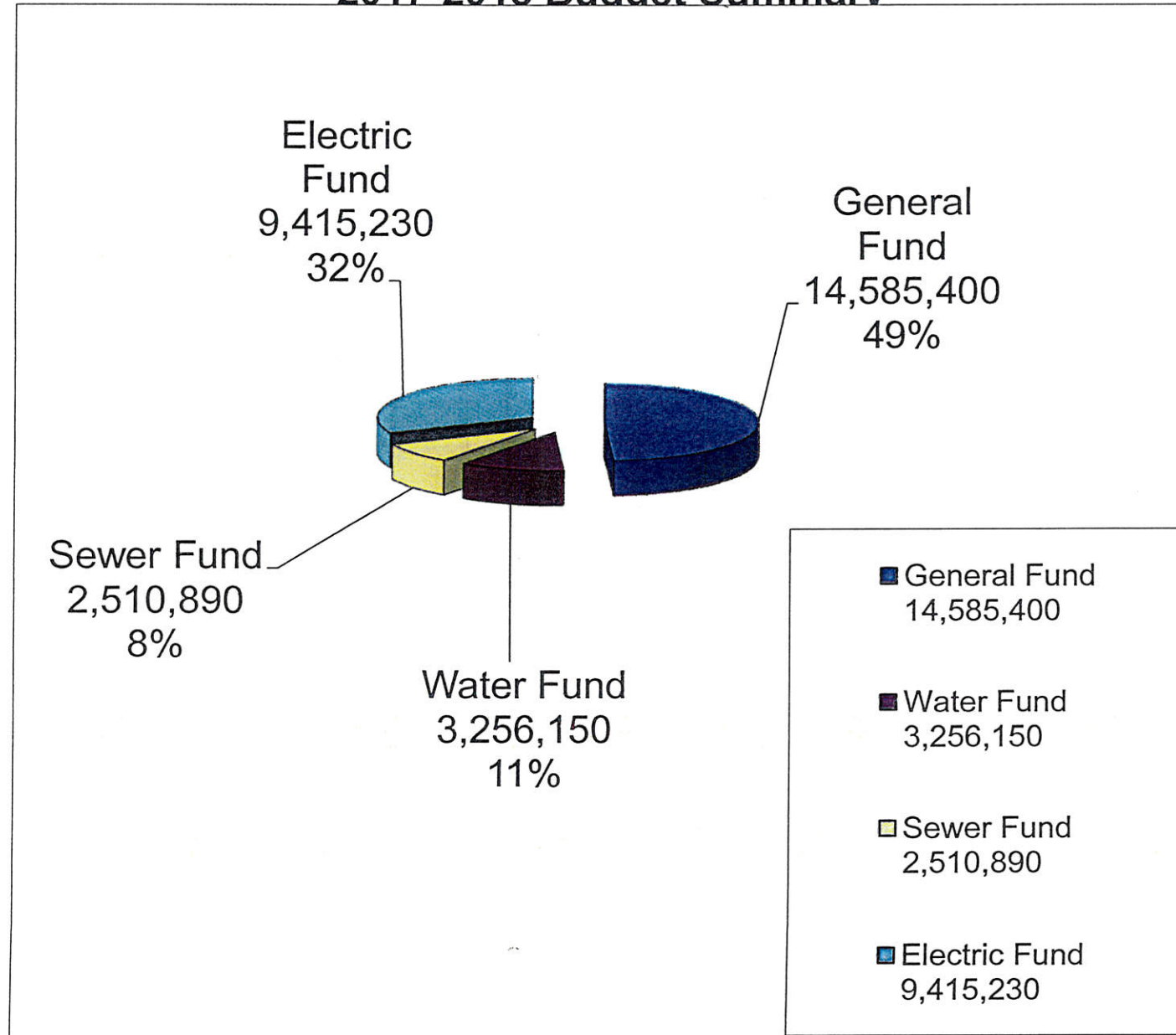


EXHIBIT A

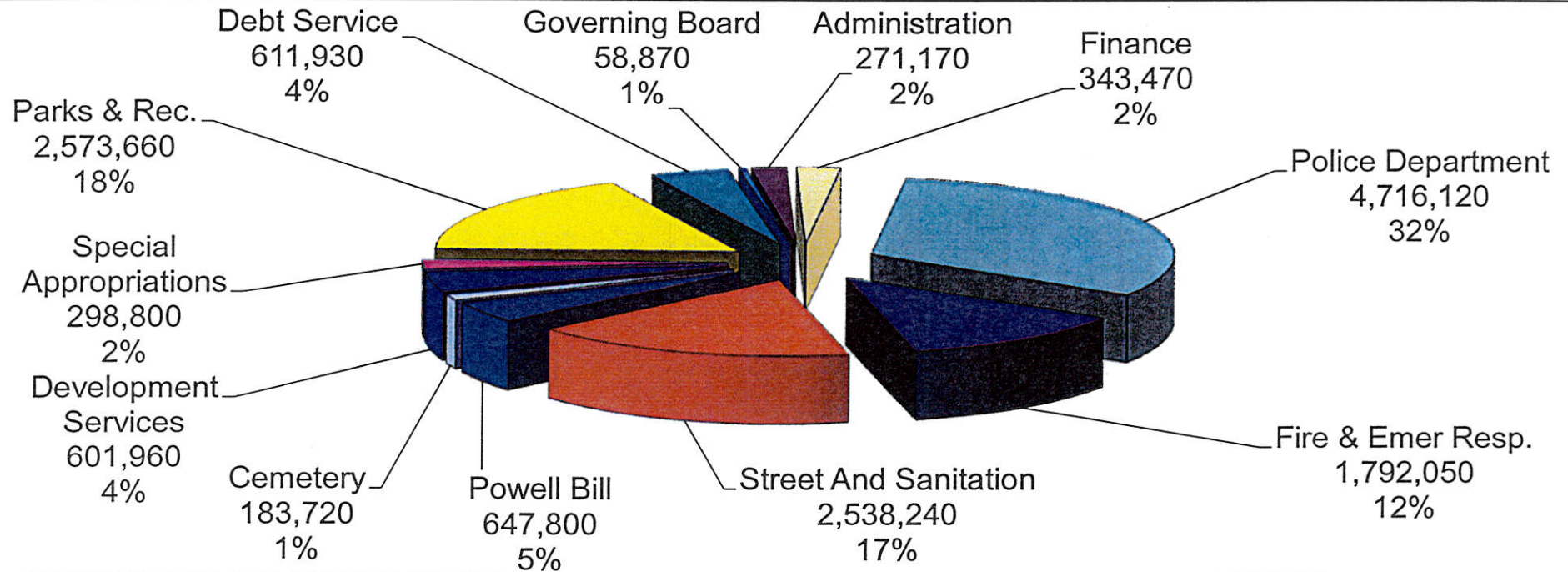


**2017-2018 BUDGET  
SUMMARY**

FUND SUMMARY			
A. REVENUES BY FUND	BUDGET 2016-2017	PROPOSED 2017-2018	DIFFERENCE
GENERAL FUND	14,736,540	14,585,400	(151,140)
WATER FUND	3,672,240	3,256,150	(416,090)
SEWER FUND	2,549,730	2,510,890	(38,840)
ELECTRIC FUND	9,354,760	9,415,230	60,470
<b>TOTAL BUDGET REVENUES</b>	<b>30,313,270</b>	<b>29,767,670</b>	<b>(545,600)</b>
B. EXPENDITURES BY FUND	ESTIMATED	PROPOSED	DIFFERENCE
GENERAL FUND	14,736,540	14,585,400	(151,140)
WATER FUND	3,672,240	3,256,150	(416,090)
SEWER FUND	2,549,730	2,510,890	(38,840)
ELECTRIC FUND	9,354,760	9,415,230	60,470
<b>TOTAL BUDGET EXPENDITURES</b>	<b>30,313,270</b>	<b>29,767,670</b>	<b>(545,600)</b>

INTERNAL SERVICE FUND SUMMARY			
C. REVENUES BY INTERNAL SERVICES	ESTIMATED	PROPOSED	DIFFERENCE
ASSET SERVICES MANAGEMENT	2,334,060	1,923,810	(410,250)
GARAGE OPERATIONS	637,730	553,920	(83,810)
D. EXPENDITURES BY INTERNAL SERVICES	ESTIMATED	PROPOSED	DIFFERENCE
ASSET SERVICES MANAGEMENT	2,334,060	1,923,810	(410,250)
GARAGE OPERATIONS	637,730	553,920	(83,810)

**General Fund  
Manager Recommended  
2017-2018**

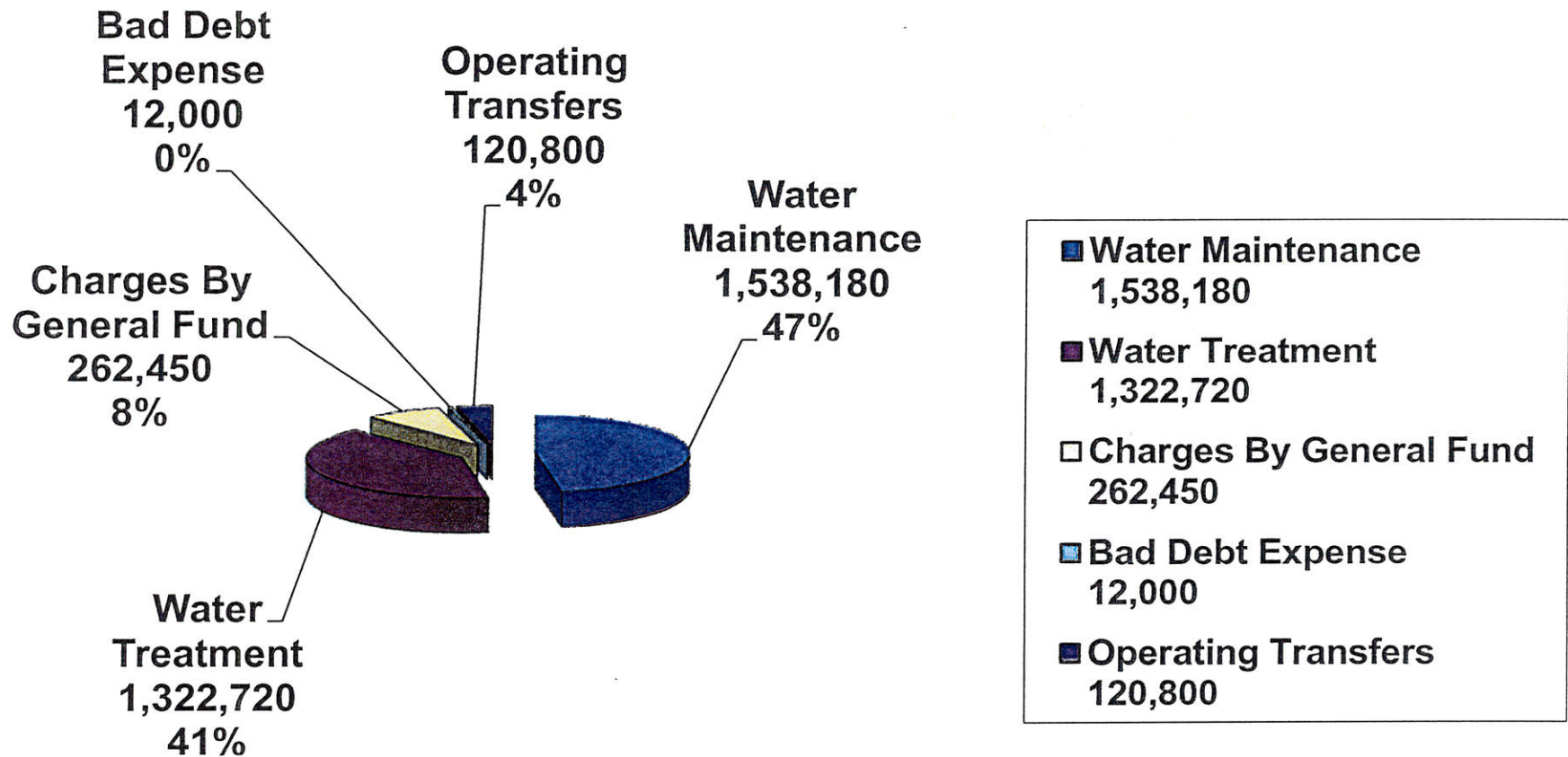


■ Governing Board	58,870	■ Administration	271,170
□ Finance	343,470	■ Police Department	4,716,120
■ Fire & Emer Resp.	1,792,050	■ Street And Sanitation	2,538,240
■ Powell Bill	647,800	■ Cemetery	183,720
■ Development Services	601,960	■ Special Appropriations	298,800
■ Parks & Rec & Spec Proj.	2,521,270	■ Debt Service	611,930

Town of Waynesville  
Manager Recommendation  
Department Summary  
2017-2018 Budget  
General Fund

General Fund	Amount	% Of Total
Governing Board	\$58,870	0.40%
Administration	271,170	1.86%
Finance	343,470	2.35%
Police Department and Police Grants	4,716,120	32.33%
Fire and Emergency Responders	1,792,050	12.29%
Street And Sanitation	2,538,240	17.40%
Powell Bill	647,800	4.44%
Cemetery	183,720	1.26%
Development Services	601,960	4.13%
Special Appropriations	298,800	2.05%
Parks and Recreation And Special Projects	2,521,270	17.29%
Debt Service	611,930	4.20%
<b>Total Expenditures</b>	<b>\$14,585,400</b>	<b>100.00%</b>

**Water Fund  
Manager Recommended  
2017-2018**

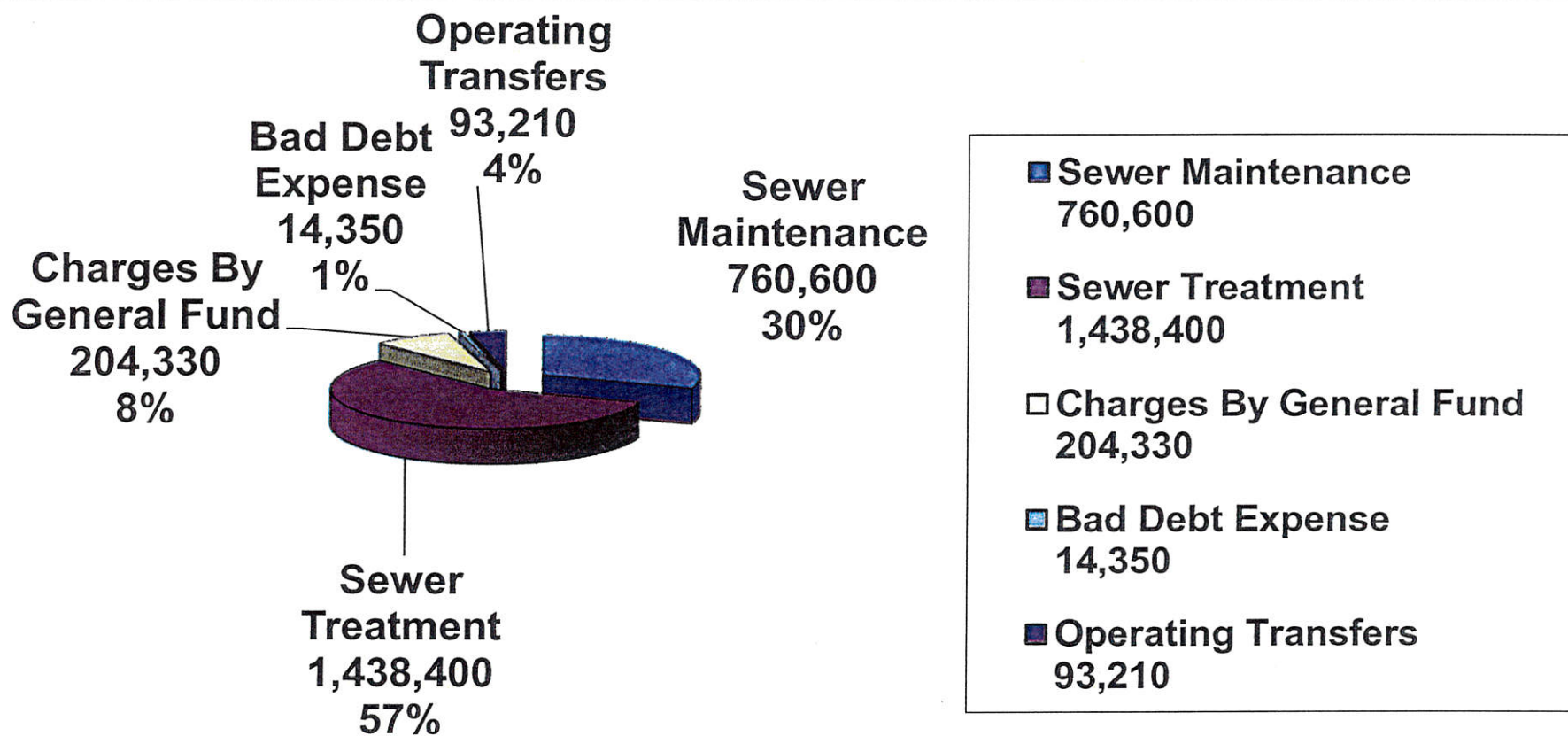




Town of Waynesville  
Manager Recommended  
Department Summary  
2017-2018 Budget  
Water Fund

WATER FUND	AMOUNT	% OF TOTAL
Water Maintenance	\$1,538,180	47.24%
Water Treatment	1,322,720	40.62%
Charges By General Fund	262,450	8.06%
Bad Debt Expense	12,000	0.37%
Operating Transfers	120,800	3.71%
<b>TOTAL EXPENDITURES</b>	<b>\$3,256,150</b>	<b>100.00%</b>

**Sewer Fund  
Manager Recommended  
2017-2018**

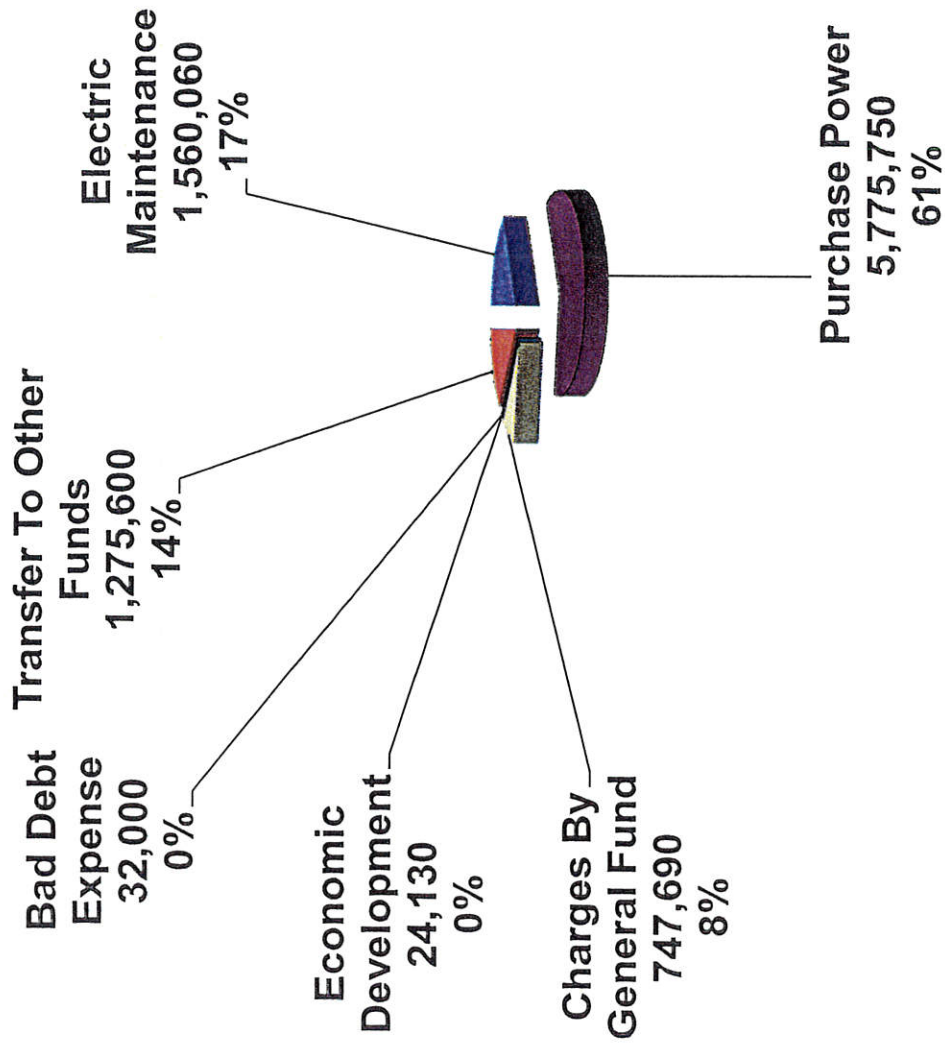


**Town of Waynesville  
Manager Recommended  
Department Totals  
2017-2018 Budget  
Sewer Fund**

<b>Sewer Fund</b>	<b>Amount</b>	<b>% Of Total</b>
Sewer Maintenance	\$760,600	30.29%
Sewer Treatment	1,438,400	57.29%
Charges By General Fund	204,330	8.14%
Bad Debt Expenses	14,350	0.57%
Operating Transfer	93,210	3.71%
<b>Total Expenditures</b>	<b>\$2,510,890</b>	<b>100.00%</b>



**Electric Fund  
Manager Recommended  
2017-2018**



■ Electric Maintenance	1,560,060
■ Purchase Power	5,775,750
□ Charges By General Fund	747,690
■ Economic Development	24,130
■ Bad Debt Expense	32,000
■ Transfer To Other Funds	1,275,600

Town of Waynesville  
 Manager Recommended  
 Department Totals  
 2017-2018 Budget  
 Electric Fund

Electric Fund	Amount	% Of Total
Electric Maintenance	\$1,560,060	16.57%
Purchase Power	5,775,750	61.34%
Charges By General Fund	747,690	7.94%
Economic Development	24,130	0.26%
Bad Debt Expense	32,000	0.34%
Transfer To Other Funds	1,275,600	13.55%
<b>Total Expenditures</b>	<b>\$9,415,230</b>	<b>100.00%</b>

# TOWN OF WAYNESVILLE FUND BALANCE

FUND DESCRIPTION	FY 16-17 BUDGETED	FY 16-17 ESTIMATED**	FY 17-18 BUDGET
<b>GENERAL FUND:</b>			
FUND BALANCE APPROPRIATED	\$ (1,185,520)	\$ (178,760)	\$ (334,120)
<b>POWELL BILL:</b>			
FUND BALANCE APPROPRIATED	-	7,770	(314,040)
	<u>\$ (1,185,520)</u>	<u>\$ (170,990)</u>	<u>\$ (648,160)</u>
 <b>WATER FUND:</b>			
FUND BALANCE APPROPRIATED	\$ (471,640)	\$ (158,230)	\$ 23,170
<b>SEWER FUND:</b>			
FUND BALANCE APPROPRIATED	(164,130)	153,710	4,260
<b>ELECTRIC FUND:</b>			
FUND BALANCE APPROPRIATED	(209,300)	(187,170)	(374,470)
	<u>\$ (845,070)</u>	<u>\$ (191,690)</u>	<u>\$ (347,040)</u>
 <b>TOTAL ALL FUNDS</b>	<u><u>\$ (2,030,590)</u></u>	<u><u>\$ (362,680)</u></u>	<u><u>\$ (995,200)</u></u>

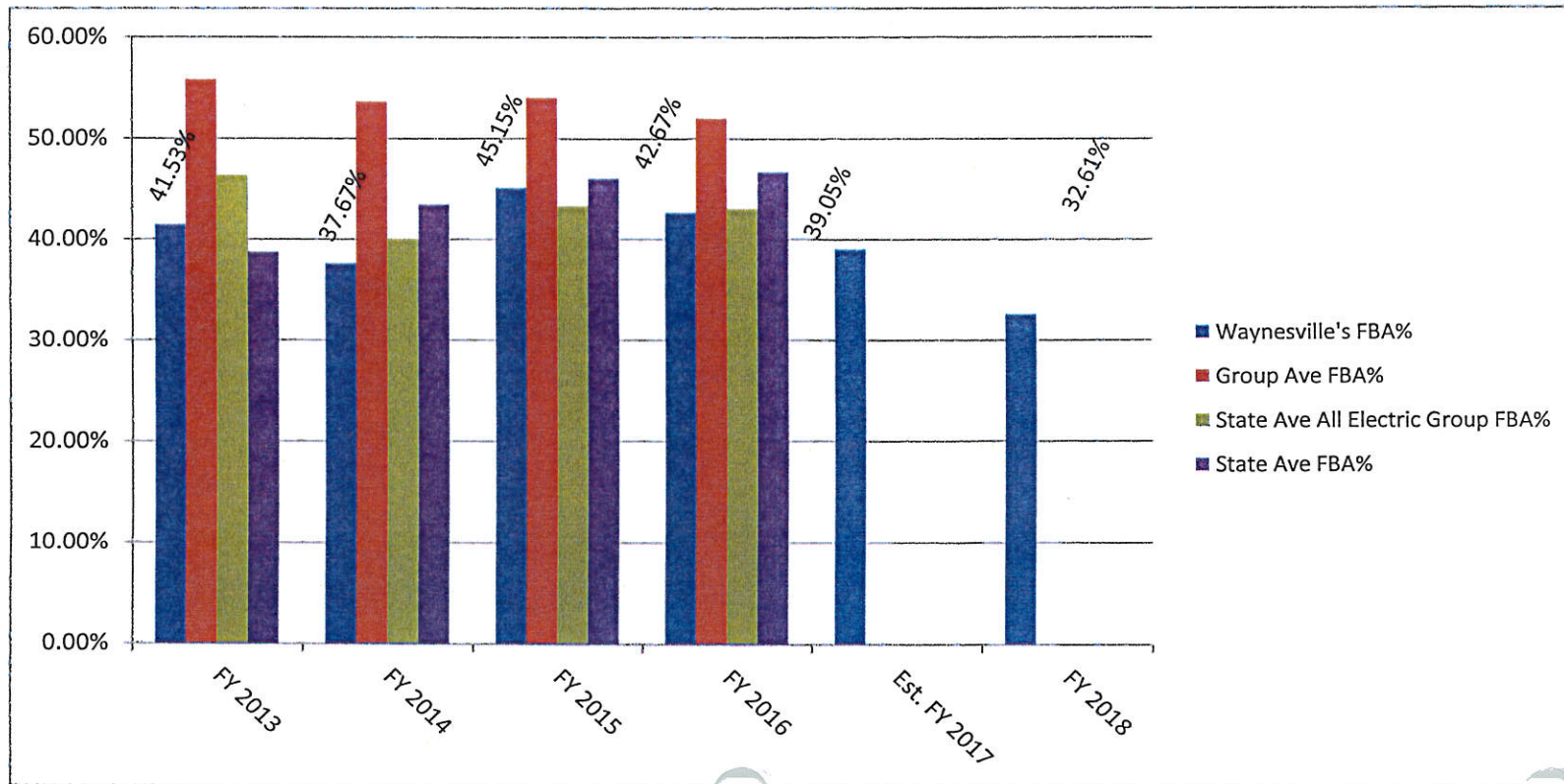
Numbers in ( ) will be an reduction or use of fund balance.

Numbers with out ( ) will be an addition or add to fund balance.

\*\*estimates as of March 15, 2017

**Town of Waynesville**  
**Fund Balance Available Data**  
**For Year Ending 06/30/2013 thru estimated 06/30/2018**

	FY 2013	FY 2014	FY 2015	FY 2016	What if we meet Projections Est. FY 2017	Budget FY 2018
Waynesville's FBA%	41.53%	37.67%	45.15%	42.67%	39.05%	32.61%
Group Ave FBA%	55.91%	53.74%	54.14%	52.07%		
State Ave All Electric Group FBA%	46.40%	40.05%	43.30%	43.04%		
State Ave FBA%	38.79%	43.50%	46.11%	46.71%		
FBA	5,306,131	5,112,799	5,672,448	5,575,977	5,404,987	4,756,827
Expenditures	\$ 12,777,967	\$ 13,571,963	\$ 12,562,983	\$ 13,069,109	\$ 13,840,540	\$ 14,585,400





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## SECTION IV

### REVIEW OF PROPOSED BUDGET 2017 - 2018 (FYE JUNE 30, 2018)

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**I. GENERAL FUND**

<b>A. REVENUES</b>	<b>BUDGETED 2016 - 2017</b>	<b>PROPOSED 2017 - 2018</b>	<b>DIFFERENCE</b>
<b>Real Estate Taxes - Town</b> The proposed budget keeps the tax rate at 48.57 cents per hundred and calls for a Town billed collection rate at 96.68%. The county revaluation took effect at the beginning of 2017 and the revenue neutral tax rate calculation is valued at 49.07 cents per hundred. Each penny of the tax rate at a 96.68% collection rate will raise an additional \$105,158 in this line item.	5,209,600	5,220,450	10,850
<b>Real Estate Taxes - Municipal Service District - Downtown Waynesville</b> The taxes collected in this line item are turned over to the Downtown Waynesville Association. Their valuation dropped 5.907894 %. The proposed budget keeps their tax rate at 20 cents per hundred. The revenue neutral tax rate calculation is valued at 21.29 cents per hundred.	111,330	107,600	(3,730)
<b>Motor Vehicle Taxes</b> As stated earlier, the proposed budget keeps tax rates at 48.57 cents per hundred. Each penny of tax at a 99.80% collection rate will raise an additional \$8,612 in this line item. The motor vehicles valuation is budgeted to increase \$14,738,892. This is a great sign of improvement.	347,320	418,280	70,960
<b>Motor Vehicle Rental Tax</b>	23,000	23,000	0
<b>Tax Refunds and Discounts</b> Refunds are issued when people pay property taxes already paid by their mortgage company.	(3,500)	(3,500)	0
<b>Penalties/Interest/Advertising</b> As people have paid back taxes in the past couple of years, the town collected higher penalties and interest. As the collection rate improves, late penalties and interest should decline or show little or no change.	44,000	40,000	(4,000)
<b>Local Option Sales Tax - 1 %</b> We are estimating article (39) sales tax to grow at a 3.50% increase from the prior year's actual to finish the current year FY 16-17 out. For FY 17-18, we are estimating an additional growth of 3.00 % from current year estimates.	1,060,190	1,103,540	43,350
<b>Local Option Sales Tax - 1/2 %</b> We are estimating article (40) to grow at 3.75% and article (42) to grow at 3.75% from the prior year's actual to finish the current year FY 16-17 out. For FY 17-18, we are estimating an additional growth of 3.0% for article (40) and 3.00% for article (42).	1,049,260	1,106,110	56,850
<b>Additional 1/2% Sales Tax to Replace Reimbursements</b> The old article (44) has been replaced with a "city hold harmless payment". We are projecting the remaining payments to grow at 8.00% from the prior year's actual to finish the current year FY 16-17 out. For FY 17-18, we are estimating an additional growth of 3.00%.	492,990	556,350	63,360

**REVIEW OF PROPOSED BUDGET 2017 - 2018**

<b>REVENUES</b>	<b>BUDGETED 2016 - 2017</b>	<b>PROPOSED 2017 - 2018</b>	<b>DIFFERENCE</b>
<b>Privilege License Tax</b> These revenues have been eliminated by the General Assembly.	0	0	0
<b>Cable Television Gross Receipts</b> The revenues declines for the cable and satellite service is expected to have leveled off somewhat. This increase is the result of a refund that took place in a prior year. The budget for the FY 16 -17 did not take the refund as a one time event. The FY 17-18 budget is using the FY 16-17 estimated actual less a 1.5% drop.	112,040	120,440	8,400
<b>Beer and Wine Tax</b> We are using a 1% increase form FY 16-17 estimates. It appears the FY 16-17 was not a good estimate.	46,830	43,680	(3,150)
<b>Court Facilities Fees</b>	2,400	2,400	0
<b>Franchise Taxes</b> These revenue sources used to grow steadily, but in recent years they have been very unpredictable. Also in FY 14-15 the state changed the franchise tax (3.0%) to a general sales tax (7.0%). The distribution method also changed. Now the cities only receives a percentage of actual collection that is allocated based on an excise tax share and an ad valorem share of the proceeds.			
<b>A. Telecommunications</b> Here again, the increase is misleading because a refund caused the prior year's budget number to be estimated lower than what it should have been. We are actually dropping the current year's estimated collections by 7% to come up with the FY 17-18 budget. The 7 % drop is being used due to the fact that more customers are dropping land lanes and going solely mobile.	174,860	187,620	12,760
<b>B. Electric</b> This revenue is now very unpredictable due to weather, consumption, and price. Not to mention utility refunds processed by the state.	667,390	629,280	(38,110)
<b>C. Natural Gas</b> The first two quarters processed by the state were down 22% from the prior year. Here again weather and price are the most likely factors.	12,860	7,500	(5,360)
<b>Powell Bill Revenue</b> Powell bill funds are no longer tied to the gas tax revenues. The General Assembly has instead made the Powell bill a direct appropriation of state dollars. For comparison, FYE 6/30/2008 \$396,634.	338,000	332,240	(5,760)
<b>Solid Waste Tax</b> This results from a statewide \$2.00 per ton charge on everything disposed of at the landfill.	6,300	6,930	630
<b>Payments on Behalf of Firemen for Pensions</b> The state makes a payment to the local Firemen's Pension Fund, and this is treated as a pass-through revenue and expenditure for the town.	15,000	15,000	0



REVIEW OF PROPOSED BUDGET 2017 - 2018

REVENUES	BUDGETED 2016 - 2017	PROPOSED 2017 - 2018	DIFFERENCE
<b>Powell Bill Interest Earnings</b> Powell Bill fund reserves remain low but interest earnings are picking up a little.	1,000	1,520	520
<b>Police Grant - Others</b>	59,000	59,000	0
<b>Unauthorized Substance Funds</b> When funds are taken during drug raids or in connection with drug deals/sales, the funds are distributed back to the department(s) involved in the police actions.	21,000	21,000	0
<b>Miscellaneous Grants</b> We have received the approval of a \$90,300 grant for a recreation park inclusive play ground.	20,000	105,300	85,300
<b>Sale of Fixed Assets - Powell Bill Items</b> We do not anticipate the sale of any pieces of equipment which were purchased with Powell Bill funds.	0	0	0
<b>Building Permits</b> We are expecting building permits to remain steady or improve.	105,000	105,000	0
<b>Planning Fees</b> Requests for special permits or subdivisions review have been low, but as development is on the rise, we anticipate more activity in this area.	3,000	3,000	0
<b>Rezoning and Annexation Fees</b> We expect to see some requests for changes in the coming year.	1,000	1,000	0
<b>Homeowners Recovery Fund</b> There is a fee charged for each new home to go to a State fund.	-400	-400	0
<b>Occupancy Use Fees</b>	3,000	3,000	0
<b>Civil Penalties from Code Enforcement</b> The use of civil penalties is one of the final steps in the code enforcement process.	1,500	1,500	0
<b>Connection and Reconnection Fees</b> Unfortunately, these fees remained higher than normal due to the poor economy and the economic conditions for many of our citizens.	75,000	75,000	0
<b>Late Payment Penalties</b> Although the economy is improving, there are still those who run late with service payments and must pay late payment penalties.	24,000	24,000	0
<b>Street Performer Fees</b> New revenue source.	150	150	0



REVIEW OF PROPOSED BUDGET 2017 - 2018

REVENUES	BUDGETED 2016 - 2017	PROPOSED 2017 - 2018	DIFFERENCE
<b>Police Contract Services</b>  These are revenues for contract police services, which includes a large sum from the school system for the School Resource Officer at the Middle School.	61,000	61,000	0
<b>Fire Protection Charges</b>  These are fees and taxes paid by users who are located outside town limits but receive fire protection from the Town. We are budgeting an increase over last year's budget to account for the increased fees past on to our water customers last year but not included in the budget.	270,000	315,000	45,000
<b>Commercial Sanitation Fees</b>  With new rates the town lost some customers and as a result the town dropped the Sanitation fees for dumpsters 25% effective April 1, 2015. These fees will not change in the 2017 - 2018 budget. This revenue now appears to be stable with hopes of picking up new customers or gaining back old customers.	289,500	289,500	0
<b>Residential Sanitation Fees</b>  Sanitation fees will not change in 2017 - 2018.	485,000	485,000	0
<b>County Reimbursement - Residential Costs</b>  Haywood County reimbursed us for the cost to haul residential garbage to the White Oak Landfill. The county discontinued this after the first year.	0	0	0
<b>Solid Waste Containers - Rental</b>	28,000	25,500	(2,500)
<b>Cemetery Lot Sales</b>	20,000	20,000	0
<b>Cemetery After Hours Call Out Fees</b>  This is the charge for call outs on weekends and holidays.	600	600	0
<b>Columbarium Sales</b>	2,000	2,000	0
<b>Columbarium Openings</b>  A fee is charged for opening columbarium and engraving doors.	1,200	1,200	0
<b>Cremation Lots</b>  This is the charge for an in-ground space for the burial of cremains at the cemetery.	800	800	0

REVIEW OF PROPOSED BUDGET 2017 - 2018

REVENUES	BUDGETED 2016 - 2017	PROPOSED 2017 - 2018	DIFFERENCE
<b>Recreation - Memberships</b> Revenues for memberships is expected to remain at FY16-17 levels.	360,000	360,000	0
<b>Recreation - Daily Passes</b> Revenues for daily passes is expected to remain at FY 16-17 levels.	115,000	118,000	3,000
<b>Recreation - Rentals</b> Rental fees should be stable.	48,000	48,500	500
<b>Recreation - Department Services</b>	0	0	0
<b>Recreation - Contribution from Haywood County</b> Haywood County no longer supports recreation efforts of the Town.	0	0	0
<b>Recreation - Adult and Children Recreation Programs</b> The expanded summer camp may show this number to be conservative.	185,000	175,000	(10,000)
<b>Recreation - Program Fees at Armory</b>	8,500	9,000	500
<b>Recreation - Rentals Collected at Armory</b>	10,000	5,000	(5,000)
<b>Recreation - Child Care</b>	0	0	0
<b>Recreation - Commissions on Vending Machines</b> The Town moved out of the vending machine business and collects a share of the profits from the machines placed here by others.	2,500	3,000	500
<b>Recreation - Proceeds from Concessions</b> We receive a small amount from the sale of items at the center.	2,000	2,000	0
<b>Recreation - Playground</b> This was the money left over from contributions toward the Community Playground and it was being used for annual maintenance on the playground. This money has now been spent.	0	0	0
<b>Contributions/Donations - Police</b>	0	0	0
<b>Contributions/Donations - Recreation</b>	0	0	0

**REVIEW OF PROPOSED BUDGET 2017 - 2018**

<b>REVENUES</b>	<b>BUDGETED 2016 - 2017</b>	<b>PROPOSED 2017 - 2018</b>	<b>DIFFERENCE</b>
<b>Community Foundation Donation</b> When the Recreation Center was started, a special fund was established to receive donations. This fund normally provides a small revenue from interest earnings, but in most years there are little if any earnings.	0	0	0
<b>Memorials</b> Trees, benches, artwork, etc. can be purchased in honor of another individual or event. The revenue is offset by the purchase of the items.	20,000	20,000	0
<b>Public Art</b> These are public donations made in support of the Public Art Program.	20,000	20,000	0
<b>Public Art - Town of Waynesville</b> This is the Town's contribution to the Public Art Program.	5,000	5,000	0
<b>Public Art - Ticket Sales</b> This was a one time revenue resulting from the Public Art Program.	0	0	0
<b>Historic Pamphlet Sales</b> We are not budgeting revenue in this line item.	0	0	0
<b>Miscellaneous</b> This is an account where we place revenue that does not fit easily in other categories, and it can be erratic from year to year.	7,000	7,000	0
<b>Rents</b> These are mostly the rents from cell tower locations. We are renting an additional cell tower location.	36,500	64,200	27,700
<b>Sale of Materials &amp; Fixed Assets</b> We do not expect to have much surplus equipment and vehicles in 2017 - 2018.	7,000	7,000	0
<b>Parking Tickets</b> 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.	100	100	0
<b>Noise Ordinance Violations</b> This is a fine for excessive noise and may be paid much like a parking ticket.	100	100	0
<b>Cash - Over and Short</b>	0	0	0
<b>Bad Check Charges</b>	2,000	2,000	0



REVIEW OF PROPOSED BUDGET 2017 - 2018

REVENUES	BUDGETED 2016 - 2017	PROPOSED 2017 - 2018	DIFFERENCE
<b>Investment Earnings</b>  Interest rates remain very low providing little investment income, the budget is expecting interest rates to raise (we are mostly taking a wait and see approach).	0	15,830	15,830
<b>ABC Store Sales Distribution</b>  With the expense of constructing a new ABC Store near Wal-Mart, there was a drop in this revenue source but in FY14-15 the store distributions started back again. It appears the system has increased contributions to the Town starting in FY 15-16 and we expect it to continue in the FY 17-18 budget.	44,540	48,460	3,920
<b>ABC Distribution - Law Enforcement</b>	8,210	12,620	4,410
<b>ABC Distribution - Rehabilitation</b>	5,120	8,230	3,110
<b>Transfer from Water Fund</b>  We transfer a portion of the water revenues to the General Fund.	119,320	120,800	1,480
<b>Transfer from Sewer Fund</b>  We transfer a portion of the sewer revenues to the General Fund.	88,310	93,210	4,900
<b>Transfer from Electric Fund</b>  In 2010-2011, the Electric Fund was in great health, and we recommended a larger annual transfer. We may need to look more closely at that amount in coming years.	1,275,600	1,275,600	0
<b>Fund Balance Appropriated-Powell Bill</b>  We expect Powell Bill reserves to increase to \$372,578 by June 30, 2017. The proposed budget would take \$314,040 out of these funds bringing the Powell Bill fund balance to \$58,538 by June 30, 2018.	0	314,040	314,040
<b>Fund Balance Appropriated</b>  Fund Balance is appropriated each year to balance the budget, and at the end of the year we use only what is required to match the actual expenditures.	1,185,520	334,120	(851,400)
<b>TOTAL GENERAL FUND REVENUES</b>	<b>14,736,540</b>	<b>14,585,400</b>	<b>(151,140)</b>



**REVIEW OF PROPOSED BUDGET 2017 - 2018**

<b>B. EXPENDITURES</b>	<b>BUDGETED 2016 - 2017</b>	<b>PROPOSED 2017 - 2018</b>	<b>DIFFERENCE</b>
<b>Governing Body</b> The majority or (\$26,870) of the difference is due to the charges to other funds. The board and administration expenditures are joint expenditures of all the funds and therefore being allocated to all funds. In the past these expenditures were being charged or allocated to other funds base on a % of their respective budgets. The expenditures are now being charged based on the a % of revenues in each of the respective funds (General, Water, Sewer, and Electric Fund). Other decreases budgeted are in internal service costs, supplies and health insurance costs.	93,400	58,870	(34,530)
<b>Administration</b> As stated in the Governing Body above, the charges to other funds were split or allocated differently to better align the joint costs. This resulted in \$38,890 more costs going to the other funds. Operating costs were (\$37,950) down due to less professional services, supplies, and travel. Other decrease are in lower internal service costs and less part time costs.	400,710	271,170	(129,540)
<b>Finance Department</b> The FY 17-18 budget includes a new position and replacement of two meter reading trucks. These costs are being partly off set by reduced part time costs, and lower health insurance costs. The majority of the health insurance saving is due to an employee declining town provided health insurance coverage. The budget also charges the other funds \$38,410 more in finance department's costs. The main reason behind this is the replacement costs \$48,600 for the meter reading trucks are being 100% charged to the Water, Sewer and Electric Funds. Other decreases are budgeted in internal service costs, garage costs, supplies, travel, equipment repairs and maintenance, bad debt, and uniforms.	359,550	343,470	(16,080)
<b>Police Department</b> Personnel and fringe benefits are up \$119,660. The reason for this increase is the addition of two new dispatchers in the up and coming budget and the equity adjustments for the police officers that took place at the beginning of the FY 16-17 year. The loan payments are \$35,230 higher than the previous budget. Internal service costs decreased \$76,300, operating costs decreased \$25,940 and capital items decreased \$6,900.	4,590,370	4,636,120	45,750
<b>Miscellaneous Police Grants</b> We anticipate some State and Federal government grants in FY 17-18.	80,000	80,000	0
<b>Fire Department</b> Personnel and fringe benefits are up \$60,200. The main reason behind this is to fully fund the four new fire fighters that was hired mid year in the FY 16-17 budget. The full cost is being partly off set by saving in health insurance costs. Operating costs are \$18,230 higher due to the increased supplies caused by the need to purchase some replacement turn out gear. Capital items decreased \$32,000 and internal service costs decreased \$35,650.	1,781,270	1,792,050	10,780

B. EXPENDITURES	BUDGETED 2016 - 2017	PROPOSED 2017 - 2018	DIFFERENCE
<b>Streets and Sanitation</b>  Personnel and fringe benefits are down \$128,110. Here, a vacant position was cut and the wages and health insurance for new employees hired are lower than the previous year's budget amounts. Other reduction were seen in Internal service costs \$55,890 and loan payments \$20,030. Operating costs are increased \$11,940 but that is needed to fund additional side walk expenditures (the department has request the sidewalks expenditures be increase \$40,000 to \$70,000). Most of this increase is being off set in other operating costs.	2,730,330	2,538,240	(192,090)
<b>Powell Bill</b> As stated earlier Powell Bill Fund balance is expected to drop from \$372,578 at June 30, 2017 to \$58,538 at June 30, 2018. This budget call for increases of \$15,000 in professional services, increases of \$98,800 in paving and bridge maintenance, and \$195,000 for the Green Way Project (Dutch Fisher ball field to Hickory Hollow apartments).	339,000	647,800	308,800
<b>Cemetery</b> Health insurance costs are increasing \$5,940 due to a change in employee coverage, but the cost for internal services have dropped by \$14,970. The remaining difference is a slight increase in operating costs and a small increase in fringe benefits.	192,380	183,720	(8,660)
<b>Planning, Code Enforcement and Inspections</b>	603,930	601,960	(1,970)
<b>Special Appropriations</b>	302,790	298,800	(3,990)
<b>Parks and Recreation</b> Personnel and fringe benefits are up \$28,260. The department has requested \$34,000 more in part time wages. Capital items recommended are \$1,860 higher. Operating costs are a total of \$86,320 lower. Reductions are mainly in supplies, travel, electricity, natural gas, and professional services. And finally the internal service costs are \$71,920 lower.	2,609,390	2,486,270	(123,120)
<b>Recreation - Special Projects</b>	40,000	35,000	(5,000)
<b>Debt Service - Loan Payments</b> Loan payments for police/development office/municipal building, fire, and parking deck.	613,420	611,930	(1,490)



REVIEW OF PROPOSED BUDGET 2017 - 2018

B. EXPENDITURES	BUDGETED 2016 - 2017	PROPOSED 2017 - 2018	DIFFERENCE
TOTAL GENERAL FUND EXPENDITURES	14,736,540	14,585,400	(151,140)
C. GENERAL FUND SUMMARY	BUDGETED 2016 - 2017	PROPOSED 2017 - 2018	DIFFERENCE
REVENUES	14,736,540	14,585,400	-151,140
EXPENDITURES	14,736,540	14,585,400	-151,140
DIFFERENCE	0	0	0

II. WATER FUND			
A. REVENUES	BUDGETED 2016 - 2017	PROPOSED 2017 - 2018	DIFFERENCE
<b>Water Charges</b> This budget does not increase water rates. The increased revenues are likely caused by the replacement of slow and aging water meters.	3,147,100	3,234,200	87,100
<b>Water Taps/Connection Fees</b> We are anticipating some construction.	40,000	40,000	0
<b>Impact Fees - New Connections</b> Fees are not being budgeted until a formal opinion is obtained concerning the legality of the charge.	12,000	0	(12,000)
<b>Miscellaneous Revenues</b>	1,500	1,500	0
<b>Sale of Materials/Supplies/Fixed Assets</b>	0	0	0
<b>Contributed Capital</b>	0	0	0
<b>Investment Earnings</b> Earnings are starting to rise.	0	3,620	3,620
<b>Borrowed from Other Funds</b>	0	0	0
<b>Fund Balance Appropriated</b> The budget calls for \$23,170 to be added back to fund balance.	471,640	-23,170	(494,810)
<b>TOTAL WATER FUND REVENUES</b>	<b>3,672,240</b>	<b>3,256,150</b>	<b>-416,090</b>



**REVIEW OF PROPOSED BUDGET 2017 - 2018**

<b>B. EXPENDITURES</b>	<b>BUDGETED 2016 - 2017</b>	<b>PROPOSED 2017 - 2018</b>	<b>DIFFERENCE</b>
<b>Water Maintenance</b> Capital items will increase \$35,000 and loan payments will increase \$33,720. These increases will be off set by decreases in health insurance, decreases in supplies and decreases in internal service costs.	1,562,120	1,538,180	(23,940)
<b>Water Treatment</b> Having completed both the spill way repairs and filter replacement projects, capital items will decline \$340,000. Other reductions are in treatment chemicals, building maintenance, contract services, and internal service costs.	1,741,570	1,322,720	(418,850)
<b>Administration and Finance</b> These costs are being allocated from the General Fund costs to run the water fund (such as administration, billing, collection costs etc.).	249,230	274,450	25,220
<b>Contingency</b>	0	0	0
<b>Transfer to Other Funds:</b> We transfer a portion of the water fund revenues to the General Fund.	119,320	120,800	1,480
<b>TOTAL WATER FUND EXPENDITURES</b>	<b>3,672,240</b>	<b>3,256,150</b>	<b>(416,090)</b>
<b>C. WATER FUND SUMMARY</b>	<b>BUDGETED 2016 - 2017</b>	<b>PROPOSED 2017 - 2018</b>	<b>DIFFERENCE</b>
<b>REVENUES</b>	3,672,240	3,256,150	-416,090
<b>EXPENDITURES</b>	3,672,240	3,256,150	-416,090
<b>DIFFERENCE</b>	0	0	0

III. SEWER FUND			
A. REVENUES	BUDGETED 2016 - 2017	PROPOSED 2017 - 2018	DIFFERENCE
<b>Sewer Charges</b> We are proposing a 5% rate increases in the sewer fund. However, the revenues should be above 5 % due to the replacement of aging water meters (sewer consumption is based on water usage).	2,342,700	2,526,400	183,700
<b>Sewer Taps</b>	20,000	20,000	0
<b>Industrial Discharge Permits</b>	500	500	0
<b>Impact Fees - Flow Allowances - Other Systems</b> Fees are not being budgeted until a formal opinion is obtained concerning the legality of the charge.	2,000	0	(2,000)
<b>Impact Fees - New Connections</b> Fees are not being budgeted until a formal opinion is obtained concerning the legality of the charge.	20,000	0	(20,000)
<b>Miscellaneous Revenue</b>	400	400	0
<b>Sale of Materials/Supplies/Fixed Assets</b> We do not expect to have much to sell in FY 2017.	0	0	0
<b>Contributed Capital</b>	0	0	0
<b>Investment Earnings</b>	0	3,850	3,850
<b>Fund Balance Appropriated</b> The budget calls for \$40,260 to be added back to fund balance.	164,130	-40,260	(204,390)
<b>TOTAL SEWER FUND REVENUES</b>	<b>2,549,730</b>	<b>2,510,890</b>	<b>(38,840)</b>



REVIEW OF PROPOSED BUDGET 2017 - 2018

B. EXPENDITURES	BUDGETED 2016 - 2017	PROPOSED 2017 - 2018	DIFFERENCE
<b>Sewer Maintenance</b> The budget includes a new position to assist with locating lines. For the most part these costs are being off set by a reduction in capital \$20,000, reduction in internal service costs \$3,500 and reductions in operating costs \$3,490.	761,810	760,600	(1,210)
<b>Wastewater Treatment</b> Personnel and fringe benefits are down \$25,960. About half this reduction is caused by the wages for new employees hired which are lower than the previous year's budgeted amounts. The remaining half is due to lower health insurance costs. The other decreases are in lower capital, lower internal service costs and lower operating costs.	1,515,600	1,438,400	(77,200)
<b>Administration and Finance</b> These costs are being allocated from the General Fund costs to run the sewer fund (such as administration, billing, collection costs etc.).	184,010	218,680	34,670
<b>Contingency Appropriated</b>	0	0	0
<b>Transfer to Other Funds:</b> We transfer a portion of the sewer fund revenues to the General Fund.	88,310	93,210	4,900
<b>TOTAL SEWER FUND EXPENDITURES</b>	<b>2,549,730</b>	<b>2,510,890</b>	<b>(38,840)</b>
<b>C. SEWER FUND SUMMARY</b>	<b>BUDGETED 2016 - 2017</b>	<b>PROPOSED 2017 - 2018</b>	<b>DIFFERENCE</b>
<b>REVENUES</b>	<b>2,549,730</b>	<b>2,510,890</b>	<b>(38,840)</b>
<b>EXPENDITURES</b>	<b>2,549,730</b>	<b>2,510,890</b>	<b>(38,840)</b>
<b>DIFFERENCE</b>	<b>0</b>	<b>0</b>	<b>0</b>



IV. ELECTRIC FUND			
A. REVENUES	BUDGETED 2016 - 2017	PROPOSED 2017 - 2018	DIFFERENCE
<b>Electric Charges</b> Over the years the budgets have been a little more optimistic that sales from a major manufacturer would enhance our revenues, however, this budget while still being optimistic is lowering those sales expectations slightly and plans on more normal winter temperatures than experienced the past year.	8,455,700	8,365,500	(90,200)
<b>Security Lights</b> Rates will remain the same and revenues should as well.	50,000	50,000	0
<b>Street Lights</b>	129,250	129,250	0
<b>Underground Service Installation</b> These revenues are the result of charges for underground service.	2,000	2,000	0
<b>Renewable Charge Revenue</b> This is a pass-through charge, required under NC Senate Bill 3 to assist power providers in meeting the 12.5% renewable energy requirement.	52,650	52,650	0
<b>Electric Pole Rental</b> These are charges made to other utilities for use of Town poles.	12,860	12,860	0
<b>Sales Tax Charges</b> The General Assembly repealed the 3% tax rate applied to gross receipts on electricity and replaced it effective July 1, 2014 with a combined general sales tax of 7%. Manufacturing sales are exempt from this sales tax. All revenue billed and collected will be sent to NC Department of Revenue for distribution.	440,000	440,000	0
<b>Miscellaneous Revenues</b>	3,000	3,000	0
<b>Sale of Fixed Assets</b> We do not expect to have many surplus items to sell in 2017 - 2018.	0	0	0
<b>Investment Earnings</b> Investments earnings are starting to show a slight rise. The fed has raised rates three times and there is a belief that there will be two more by the end of December 2017.	0	4,000	4,000
<b>Fund Balance Appropriated</b> This is the amount needed from reserve to balance the budget. If the town draws too much from the reserves it will no longer be able to transfer the \$1,275.600 to the General Fund.	209,300	355,970	146,670
<b>TOTAL ELECTRIC FUND REVENUES</b>	<b>9,354,760</b>	<b>9,415,230</b>	<b>60,470</b>

**REVIEW OF PROPOSED BUDGET 2017 - 2018**

<b>B. EXPENDITURES</b>	<b>BUDGETED 2016 - 2017</b>	<b>PROPOSED 2017 - 2018</b>	<b>DIFFERENCE</b>
<b>Electric Maintenance</b> Personnel and fringe are \$31,770 higher because more money has been set aside to help fill vacant positions. Operating costs are \$29,420 higher because additional monies are needed for professional services. And the capital items are \$50,000 higher. Reductions are seen in loan payments \$20,500 and internal service costs \$2,600.	1,471,970	1,560,060	88,090
<b>Purchased Power</b> The Town has dropped the expected power costs mainly due to the lower sales expectations. But, there is little history on the power costs since the new power contract took effect January 1, 2017. As our history grows we will be more comfortable predicting power costs going forward.	5,355,000	5,301,600	(53,400)
<b>Renewables Energy Payment:</b> Under NC Senate Bill 3, every electric provider must generate 12.5% of electricity from renewable resources by 2021, and are allowed to charge an extra fee to support these resources.	52,650	52,650	0
<b>Sales Tax on Purchased Power</b> This account should now match the sales taxes collected from our electric customers. In the past, towns were given a municipal electricity deduction that allowed the Town to keep some of the sales tax revenues being collected.	440,000	421,500	(18,500)
<b>Economic Development Incentives</b> Incentives for large electric customers (place holder).	24,130	24,130	0
<b>Bad Debt Expense</b>	32,000	32,000	0
<b>Administration and Finance</b> These costs are being allocated from the General Fund costs to run the electric fund (such as administration, billing, collection costs etc.).	703,410	747,690	44,280
<b>Transfer to General Fund</b> The Electric Fund has traditionally provided a subsidy or profit-sharing to the General Fund. The current amount transferred is equal to a tax rate increase of over 11¢. We will need to watch this transfer amount closely in the years ahead to see if the Electric fund can continue to provide this much money.	1,275,600	1,275,600	0
<b>TOTAL ELECTRIC FUND EXPENDITURES</b>	<b>9,354,760</b>	<b>9,415,230</b>	<b>60,470</b>
<b>C. ELECTRIC FUND SUMMARY</b>	<b>BUDGETED 2016 - 2017</b>	<b>PROPOSED 2017 - 2018</b>	<b>DIFFERENCE</b>
<b>REVENUES</b>	9,354,760	9,415,230	60,470
<b>EXPENDITURES</b>	9,354,760	9,415,230	60,470
<b>DIFFERENCE</b>	0	0	0



**V. ASSET MANAGEMENT**

<b>A. REVENUES</b>	<b>BUDGETED 2016 - 2017</b>	<b>PROPOSED 2017 - 2018</b>	<b>DIFFERENCE</b>
<b>Charges to Other Funds</b> The old Public Operations internal service fund is now called Asset Management. This fund has four divisions to be allocated out to the user departments. The Public Services Administration division is being allocated to the Streets and Sanitation, Cemetery, Water Maintenance, Water Treatment, Sewer Maintenance, Sewer Treatment, and Electric Maintenance based on a % of their budgets. The Public Facilities-Inside and the Public Facilities-Outside Division is allocated back to all departments based on a % of their budgets. The Purchasing Division is allocated back to all departments and the three internal service divisions (Public Services Administration, Public Facilities, and the Garage) based on a % of their budgets. These charges will show up in the individual departments as internal service costs.	2,334,060	1,923,810	(410,250)
<b>Miscellaneous Revenue</b>	0	0	0
<b>Investment Income</b>	0	0	0
<b>TOTAL ASSET MANAGEMENT REVENUES</b>	<b>2,334,060</b>	<b>1,923,810</b>	<b>-410,250</b>
<b>B. EXPENDITURES</b>	<b>BUDGETED 2016 - 2017</b>	<b>PROPOSED 2017 - 2018</b>	<b>DIFFERENCE</b>
<b>Public Services Administration</b> Personnel and fringe are \$3,980 lower, operating costs are \$7,550 lower and internal service costs are \$5,040 lower.	439,620	423,050	(16,570)
<b>Public Facilities-Inside</b> The reductions are seen in operating costs \$150,330, capital costs \$110,600, internal service costs \$1,750 and personnel and fringe \$3,540. The majority of the reductions in operating are in professional services and contract services. Professional services will drop by \$130,000. These services were needed for the construction observation at the Public Services Building. Loan payments are expected to increase \$112,520 to pay for the Public Services addition and or remodel.	1,043,560	889,860	(153,700)



REVIEW OF PROPOSED BUDGET 2017 - 2018

B. EXPENDITURES	BUDGETED 2016 - 2017	PROPOSED 2017 - 2018	DIFFERENCE
<b>Public Facilities-Outside</b> The main reduction in this department's budget is the completion of the Hazelwood Parking and Public restroom. Capital expenditures are expected to drop by \$215,600. However, if the project is not completed by June 30, 2017, a budget amendment may be needed to move the funds from the FY 16-17 budget to the FY 17-18 budget.	606,320	386,810	(219,510)
<b>Purchasing Operations</b> Costs were lowered in wages, fringe, electricity, propane, building maintenance and equipment maintenance.	244,560	224,090	(20,470)
B. EXPENDITURES	BUDGETED 2016 - 2017	PROPOSED 2017 - 2018	DIFFERENCE
<b>TOTAL ASSET MANAGEMENT EXPENDITURES</b>	<b>2,334,060</b>	<b>1,923,810</b>	<b>-410,250</b>
C. ASSET MANAGEMENT SUMMARY	BUDGETED 2016 - 2017	PROPOSED 2017 - 2018	DIFFERENCE
REVENUES	2,334,060	1,923,810	-410,250
EXPENDITURES	2,334,060	1,923,810	-410,250
DIFFERENCE	0	0	0

VI. GARAGE OPERATIONS			
A. REVENUES	BUDGETED 2016 - 2017	PROPOSED 2017 - 2018	DIFFERENCE
<b>Charges to Other Funds</b> Each department is charged a prorated share of the cost of operating the Garage based upon the percentage of fuel used.	627,730	543,920	(83,810)
<b>All Other Revenue</b>	10,000	10,000	0
<b>Investment Income</b>	0	0	0
<b>TOTAL GARAGE REVENUES</b>	<b>637,730</b>	<b>553,920</b>	<b>-83,810</b>
B. EXPENDITURES	BUDGETED 2016 - 2017	PROPOSED 2017 - 2018	DIFFERENCE
<b>Garage Operations</b> While the budget calls on the fuel costs to be 69,000 lower than the fuel costs in the FY 16-17 budget, we are experiencing a rising rate environment on fuel prices and are not completely certain where the costs are headed.	637,730	553,920	(83,810)
<b>TOTAL GARAGE EXPENDITURES</b>	<b>637,730</b>	<b>553,920</b>	<b>-83,810</b>
C. GARAGE SUMMARY	BUDGETED 2016 - 2017	PROPOSED 2017 - 2018	DIFFERENCE
<b>REVENUES</b>	<b>637,730</b>	<b>553,920</b>	<b>-83,810</b>
<b>EXPENDITURES</b>	<b>637,730</b>	<b>553,920</b>	<b>-83,810</b>
<b>DIFFERENCE</b>	<b>0</b>	<b>0</b>	<b>0</b>

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Town of Waynesville								
2017-2018 Department Budget Worksheets								
	FYE 2014	FYE 2015	FYE 2016	FYE 2017	FYE 2017	FYE 2018	FYE 2018	FYE 2018
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT	BUDGET	DEPARTMENT	MANAGER'S	BOARD
				PROJECTION		REQUESTS	RECOMMENDS	APPROVED
103800 463825 HISTORIC P	(537)	-	-	(220)	-	-	-	
103800 463830 Misc. Rev.	(24,768)	(8,554)	(32,316)	(7,000)	(7,000)	(7,000)	(7,000)	
103800 463834 Rents	(31,740)	(38,207)	(66,261)	(64,200)	(36,500)	(64,200)	(64,200)	
103800 463835 SI/Mat/FA	(19,666)	(8,477)	(79,513)	(11,900)	(7,000)	(7,000)	(7,000)	
103800 463855 Park Tick	(80)	(120)	(30)	(100)	(100)	(100)	(100)	
103800 463856 NOISE VIOL	-	-	-	(50)	(100)	(100)	(100)	
103800 463857 Cash O/S	(214)	(145)	723	(60)	-	-	-	
103800 463858 GasTxRefd	-	-	-	-	-	-	-	
103800 463859 BDckCharge	(3,456)	(2,726)	(3,455)	(3,000)	(2,000)	(2,000)	(2,000)	
Total All Other Revenues	(97,517)	(64,348)	(189,107)	(92,910)	(97,700)	(117,900)	(125,400)	
Investment Income								
103850 473831 Inv. Inc.	(4,615)	(3,548)	(9,512)	(14,390)	-	(15,830)	(15,830)	
Total Investment Income	(4,615)	(3,548)	(9,512)	(14,390)	-	(15,830)	(15,830)	
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Town of Waynesville								
2017-2018 Department Budget Worksheets								
	FYE 2014	FYE 2015	FYE 2016	FYE 2017	FYE 2017	FYE 2018	FYE 2018	FYE 2018
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT	BUDGET	DEPARTMENT	MANAGER'S	BOARD
				PROJECTION		REQUESTS	RECOMMENDS	APPROVED
	(11,879,248)	(11,436,342)	(11,532,983)	(12,117,680)	(12,009,920)	(12,370,820)	(12,378,320)	
Other Financing Sources								
103900 493837 ABCDistGen	-	(41,857)	(45,806)	(48,000)	(44,540)	(48,460)	(48,460)	
103900 493838 ABCDisLaw	(2,781)	(7,411)	(8,817)	(12,490)	(8,210)	(12,620)	(12,620)	
103900 493839 ABCDistReh	(1,738)	(4,632)	(5,511)	(8,150)	(5,120)	(8,230)	(8,230)	
103900 493961 TransWatFd	(109,230)	(112,020)	(114,190)	(119,320)	(119,320)	(120,800)	(120,800)	
103900 493962 TransSewFd	(83,790)	(87,820)	(88,310)	(88,310)	(88,310)	(93,210)	(93,210)	
103900 493963 TransEleFD	(1,275,600)	(1,275,600)	(1,275,600)	(1,275,600)	(1,275,600)	(1,275,600)	(1,275,600)	
103900 493990 Borrowed \$	-	-	(25,151)	-	-	-	-	
103900 493991 FdBalAppro	(83,554)	59,914	(103,056)	7,770	-	(314,040)	(314,040)	
103900 493992 FdBalAppro	(136,022)	342,784	130,315	(178,760)	(1,185,520)	(2,587,760)	(334,120)	
Total Other Financing Sources	(1,692,715)	(1,126,642)	(1,536,126)	(1,722,860)	(2,726,620)	(4,460,720)	(2,207,080)	
Total Revenues	(13,571,963)	(12,562,984)	(13,069,109)	(13,840,540)	(14,736,540)	(16,831,540)	(14,585,400)	
	Fund Bal. Approp. = add to balance							
	(Fund Bal. Approp.) = reduced fund balance					Page 12		



Town of Waynesville								
2017-2018 Department Budget Worksheets								
	FYE 2014	FYE 2015	FYE 2016	FYE 2017	FYE 2017	FYE 2018	FYE 2018	FYE 2018
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT	BUDGET	DEPARTMENT	MANAGER'S	BOARD
				PROJECTION		REQUESTS	RECOMMENDS	APPROVED
Governing Board								
104110 511210 Wages	36,280	36,280	39,390	42,930	42,930	42,930	42,930	
104110 511810 FICA	2,368	2,278	2,563	2,800	3,280	3,270	3,270	
104110 511830 Hosp. Exp.	43,940	36,859	34,611	34,010	35,150	35,150	34,010	
104110 511832 Life Ins.	212	212	254	130	110	130	130	
104110 511833 Dental	1,650	1,665	1,610	1,670	1,710	1,770	1,770	
104110 511840 HREIMB EXP	6,050	7,848	8,737	6,630	7,800	7,710	7,710	
104110 511850 Unemploy	363	-	-	50	50	70	70	
104110 511860 W. Comp.	573	740	809	1,040	1,290	1,160	1,160	
104110 521990 Prof. Serv	50	-	13,335	12,000	17,500	17,500	17,500	
104110 532920 Mat./Sup.	2,483	2,987	2,990	4,000	5,500	3,500	3,500	
104110 533180 Trav/Train	1,887	-	2,850	3,000	4,000	3,000	3,000	
104110 533210 Phone	91	83	75	90	150	100	100	
104110 533520 Equip R&M	233	-	-	-	-	-	-	
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Town of Waynesville								
2017-2018 Department Budget Worksheets								
	FYE 2014	FYE 2015	FYE 2016	FYE 2017	FYE 2017	FYE 2018	FYE 2018	FYE 2018
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT	BUDGET	DEPARTMENT	MANAGER'S	BOARD
				PROJECTION		REQUESTS	RECOMMENDS	APPROVED
Administration								
104120 511210 Wages	436,036	267,881	323,058	254,500	273,900	276,590	276,590	
104120 511220 OT	-	243	162	560	500	250	250	
104120 511230 Temp/PT	31,252	10,533	71,855	31,500	40,740	20,000	20,000	
104120 511810 FICA	34,502	20,640	30,446	20,950	24,100	22,660	22,660	
104120 511820 Retirement	30,495	19,279	22,954	19,000	20,280	21,050	21,050	
104120 511825 401K ADM	20,639	13,288	16,801	12,450	13,720	13,840	13,840	
104120 511830 Hosp. Exp.	46,291	28,940	34,312	31,750	37,920	35,130	34,000	
104120 511831 Ret./Ins.	11,032	9,361	5,341	5,350	5,500	5,510	5,350	
104120 511832 Life Ins.	2,347	672	625	770	690	840	840	
104120 511833 Dental	1,678	1,159	1,174	1,340	1,370	1,420	1,420	
104120 511840 HREIMB EXP	6,376	6,141	8,663	7,160	8,420	7,700	7,700	
104120 511841 HREIMB EXP	1,528	1,977	1,333	1,040	1,220	1,210	1,210	
104120 511845 WELLNESS	2,707	11,658	17,422	20,000	20,000	20,000	20,000	
104120 511850 Unemploy	1,590	-	-	390	310	480	480	
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Town of Waynesville								
2017-2018 Department Budget Worksheets								
	FYE 2014 ACTUAL	FYE 2015 ACTUAL	FYE 2016 ACTUAL	FYE 2017 DEPARTMENT PROJECTION	FYE 2017 BUDGET	FYE 2018 DEPARTMENT REQUESTS	FYE 2018 MANAGER'S RECOMMENDS	FYE 2018 BOARD APPROVED
Finance								
104130 511210 Wages	405,328	381,675	358,727	405,510	425,950	448,620	448,620	
104130 511220 OT	2,302	5,112	12,076	10,000	13,200	10,000	10,000	
104130 511230 Temp/PT	-	-	20,876	10,500	10,000	-	-	
104130 511810 FICA	30,524	28,810	30,191	32,000	34,360	35,000	35,000	
104130 511820 Retirement	28,699	27,302	25,769	30,520	32,500	34,860	34,860	
104130 511825 401K EX FI	20,161	19,027	18,699	20,760	21,960	22,930	22,930	
104130 511830 Hosp. Exp.	79,463	69,875	61,555	63,660	84,060	78,750	76,250	
104130 511831 Ret./Ins.	-	-	-	-	-	-	-	
104130 511832 Life Ins.	1,008	931	819	1,220	1,070	1,360	1,360	
104130 511833 Dental	3,630	3,358	2,914	3,200	3,420	3,900	3,900	
104130 511840 HREIMB EXP	10,959	14,858	15,549	15,870	18,660	17,260	17,260	
104130 511841 HREIMB EXP	-	-	-	-	-	-	-	
104130 511850 Unemploy	2,344	-	-	560	450	750	750	
104130 511860 W. Comp.	6,747	8,567	8,912	10,910	13,480	12,030	12,030	
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Town of Waynesville								
2017-2018 Department Budget Worksheets								
	FYE 2014 ACTUAL	FYE 2015 ACTUAL	FYE 2016 ACTUAL	FYE 2017 DEPARTMENT PROJECTION	FYE 2017 BUDGET	FYE 2018 DEPARTMENT REQUESTS	FYE 2018 MANAGER'S RECOMMENDS	FYE 2018 BOARD APPROVED
Public Facilities								
				Move to 81-4260				
104260 511210 Wages	47,819	-	-	N/A	-	N/A	N/A	N/A
104260 511220 OT	521	-	-	N/A	-	N/A	N/A	N/A
104260 511230 Temp/PT	10,407	-	-	N/A	-	N/A	N/A	N/A
104260 511810 FICA	4,006	-	-	N/A	-	N/A	N/A	N/A
104260 511820 Retirement	3,183	-	-	N/A	-	N/A	N/A	N/A
104260 511825 401K PU BL	2,216	-	-	N/A	-	N/A	N/A	N/A
104260 511830 Hosp. Exp.	15,578	-	-	N/A	-	N/A	N/A	N/A
104260 511832 Life Ins.	105	-	-	N/A	-	N/A	N/A	N/A
104260 511833 Dental	413	-	-	N/A	-	N/A	N/A	N/A
104260 511840 HREIMB EXP	2,139	-	-	N/A	-	N/A	N/A	N/A
104260 511841 HREIMB EXP	-	-	-	N/A	-	N/A	N/A	N/A
104260 511850 Unemploy	398	-	-	N/A	-	N/A	N/A	N/A
104260 511860 W. Comp.	1,110	-	-	N/A	-	N/A	N/A	N/A
104260 513920 Laundry	90	-	-	N/A	-	N/A	N/A	N/A
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Town of Waynesville								
2017-2018 Department Budget Worksheets								
	FYE 2014	FYE 2015	FYE 2016	FYE 2017	FYE 2017	FYE 2018	FYE 2018	FYE 2018
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT	BUDGET	DEPARTMENT	MANAGER'S	BOARD
				PROJECTION		REQUESTS	RECOMMENDS	APPROVED
Police Department								
104310 511210 Wages	1,699,283	1,706,406	1,833,743	2,033,900	1,932,690	2,048,130	2,048,130	
104310 511220 OT	113,206	121,097	205,138	135,000	143,000	135,000	135,000	
104310 511230 Temp/PT	98,153	86,981	83,890	68,500	100,000	100,000	100,000	
104310 511280 SepPay-Pol	50,767	66,204	67,945	67,140	67,170	80,730	80,730	
104310 511290 PolConExp	-	-	-	-	15,000	15,000	15,000	
104310 511810 FICA	144,051	145,530	165,073	170,500	172,730	181,940	181,940	
104310 511820 Retirement	134,535	137,664	150,057	174,240	176,510	185,340	185,340	
104310 511825 401K-Pol	88,917	91,101	105,573	109,360	104,540	103,420	103,420	
104310 511830 Hosp. Exp.	392,571	371,000	369,691	386,600	426,200	417,440	403,720	
104310 511831 Ret./Ins.	26,707	30,873	37,386	42,730	38,510	48,140	46,740	
104310 511832 Life Ins.	3,521	3,549	3,549	6,110	4,830	6,150	6,150	
104310 511833 Dental	13,503	13,736	13,598	13,960	14,360	15,580	15,580	
104310 511840 HREIMB EXP	54,182	78,873	93,334	80,460	94,650	91,490	91,490	
104310 511841 HREIMB EXP	3,687	6,560	9,441	7,270	8,550	10,550	10,550	
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Town of Waynesville								
2017-2018 Department Budget Worksheets								
	FYE 2014	FYE 2015	FYE 2016	FYE 2017	FYE 2017	FYE 2018	FYE 2018	FYE 2018
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT	BUDGET	DEPARTMENT	MANAGER'S	BOARD
				PROJECTION		REQUESTS	RECOMMENDS	APPROVED
104310 511850 Unemploy	10,598	0	99	2,800	2,260	3,740	3,740	
104310 511860 W. Comp.	33,333	44,902	46,223	54,860	67,730	60,140	60,140	
104310 513920 Laundry	14,220	14,340	14,340	14,490	14,400	15,120	15,120	
104310 521990 Prof. Serv	16,685	14,800	25,465	24,000	24,800	14,220	14,220	
104310 532120 Uniform	38,119	29,586	18,304	28,000	32,000	33,000	33,000	
104310 532500 OIL	-	-	-	-	-	-	-	
104310 532510 Gas	102,417	91,102	64,107	74,460	106,460	82,480	82,480	
104310 532520 Tires	13,061	15,737	11,170	15,210	17,720	16,910	16,910	
104310 532530 Vehicle RM	127,845	93,358	113,236	99,170	101,260	137,910	91,590	
104310 532920 Mat./Sup.	150,022	65,060	106,943	90,000	75,000	90,000	90,000	
104310 533180 Trav/Train	17,870	26,070	27,091	28,000	28,000	28,000	28,000	
104310 533210 Phone	22,546	30,753	33,314	33,500	35,000	34,000	34,000	
104310 533310 Elec.	-	-	560	1,000	1,000	1,000	1,000	
104310 533330 Pro.Gas	-	248	-	-	-	-	-	
104310 533520 Equip R&M	63,012	48,941	47,006	65,000	67,500	67,500	67,500	
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Town of Waynesville								
2017-2018 Department Budget Worksheets								
	FYE 2014	FYE 2015	FYE 2016	FYE 2017	FYE 2017	FYE 2018	FYE 2018	FYE 2018
	ACTUAL	ACTUAL	ACTUAL	DEPARTMENT	BUDGET	DEPARTMENT	MANAGER'S	BOARD
				PROJECTION		REQUESTS	RECOMMENDS	APPROVED
106120 511860 W. Comp.	14,994	18,183	19,348	22,660	27,980	25,900	25,900	
106120 521990 Prof. Serv	43,092	11,547	2,000	58,600	58,600	5,000	5,000	
106120 532120 Uniform	7,727	6,938	4,258	7,500	10,780	11,380	11,380	
106120 532510 Gas	11,123	5,782	2,381	1,620	3,970	3,740	3,740	
106120 532520 Tires	1,369	756	390	700	620	780	780	
106120 532530 Vehicle RM	12,323	4,814	3,910	4,580	3,560	6,370	4,230	
106120 532700 Pur-Resale	6,481	2,764	1,839	2,000	3,500	3,500	3,500	
106120 532910 Treat.Chem	12,095	14,327	15,530	25,000	20,000	27,000	27,000	
106120 532920 Mat./Sup.	87,801	81,104	98,680	110,000	123,930	109,500	109,500	
106120 533180 Trav/Train	11,242	14,118	19,316	22,400	25,400	21,500	21,500	
106120 533210 Phone	9,487	9,371	7,278	9,500	18,000	18,000	18,000	
106120 533310 Elec.	105,138	104,039	103,414	105,000	130,000	110,000	110,000	
106120 533330 Pro.Gas	55,200	41,504	30,567	36,000	50,000	45,000	45,000	
106120 533340 Water	3,889	3,814	4,102	7,500	4,200	10,000	10,000	
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## 2017-2018 Department Budget Worksheets

	FYE 2014 ACTUAL	FYE 2015 ACTUAL	FYE 2016 ACTUAL	FYE 2017 DEPARTMENT PROJECTION	FYE 2017 BUDGET	FYE 2018 DEPARTMENT REQUESTS	FYE 2018 MANAGER'S RECOMMENDS	FYE 2018 BOARD APPROVED
Utility Revenue								
613700 453710 Water Chg	(2,673,786)	(2,782,773)	(2,978,185)	(3,218,160)	(3,147,100)	(3,234,200)	(3,234,200)	
613700 453711 Water Taps	(15,600)	(21,850)	(20,300)	(33,710)	(40,000)	(40,000)	(40,000)	
613700 453727 CAP FEE	(7,500)	(15,000)	(9,800)	(11,600)	(12,000)	-	-	
Total Utility Revenue	(2,696,886)	(2,819,623)	(3,008,285)	(3,263,470)	(3,199,100)	(3,274,200)	(3,274,200)	
All Other Revenues								
613800 463830 Misc. Rev.	(40)	15	(15)	(20)	(1,500)	(1,500)	(1,500)	
613800 463835 SI/Mat/FA	(7,554)	(18,717)	(9,186)	(8,250)	-	-	-	
613800 463840 CONT CAP'T	(31,115)	(12,172)	-	-	-	-	-	
Total All Other Revenues	(38,709)	(30,874)	(9,201)	(8,270)	(1,500)	(1,500)	(1,500)	
Investment Income								
613850 473831 Inv. Inc.	(827)	(915)	(2,494)	(3,620)	-	(3,620)	(3,620)	
Total Investment Income	(827)	(915)	(2,494)	(3,620)	-	(3,620)	(3,620)	

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## 2017-2018 Department Budget Worksheets

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## 2017-2018 Department Budget Worksheets

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## 2017-2018 Department Budget Worksheets

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**Town of Waynesville**  
**2017-2018 Department Budget Worksheets**

	FYE 2014 ACTUAL	FYE 2015 ACTUAL	FYE 2016 ACTUAL	FYE 2017 DEPARTMENT PROJECTION	FYE 2017 BUDGET	FYE 2018 DEPARTMENT REQUESTS	FYE 2018 MANAGER'S RECOMMENDS	FYE 2018 BOARD APPROVED
Sewer Fund								
Utility Revenue								
623700 453720 Sewer Chgs	(2,064,177)	(2,199,499)	(2,315,661)	(2,415,840)	(2,342,700)	(2,526,400)	(2,526,400)	
623700 453721 Taps/Conn	(10,750)	(13,500)	(8,000)	(13,500)	(20,000)	(20,000)	(20,000)	
623700 453723 ID Permits	-	-	-	-	(500)	(500)	(500)	
623700 453724 CAP SPLIT	-	(15,000)	-	-	-	-	-	
623700 453725 CAP FLOW	-	-	-	-	(2,000)	-	-	
623700 453727 CAP FEE	(9,000)	(13,875)	(4,125)	(19,400)	(20,000)	-	-	
Total Utility Revenue	(2,083,927)	(2,241,874)	(2,327,786)	(2,448,740)	(2,385,200)	(2,546,900)	(2,546,900)	
All Other Revenues								
623800 463830 Misc. Rev.	(1,192)	15	(15)	(400)	(400)	(400)	(400)	
623800 463835 SI/Mat/FA	-	-	-	(60)	-	-	-	
623800 463840 CONT CAP'T	(31,445)	(12,172)	-	-	-	-	-	
Total All Other Revenues	(32,637)	(12,157)	(15)	(460)	(400)	(400)	(400)	



Town of Waynesville								
2017-2018 Department Budget Worksheets								
	FYE 2014 ACTUAL	FYE 2015 ACTUAL	FYE 2016 ACTUAL	FYE 2017 DEPARTMENT PROJECTION	FYE 2017 BUDGET	FYE 2018 DEPARTMENT REQUESTS	FYE 2018 MANAGER'S RECOMMENDS	FYE 2018 BOARD APPROVED
Investment Income								
623850 473831 Inv. Inc.	(1,370)	(1,301)	(2,377)	(3,850)	-	(3,850)	(3,850)	
Total Investment Income	(1,370)	(1,301)	(2,377)	(3,850)	-	(3,850)	(3,850)	
Other Financing Sources	(2,117,934)	(2,255,332)	(2,330,178)	(2,453,050)	(2,385,600)	(2,551,150)	(2,551,150)	
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623900 493910 Tran/Fr GF	-	-	-	-	-	-	-	
623900 493963 TransEleFD	-	-	-	-	-	-	-	
623900 493990 Borrowed \$	-	-	-	-	-	-	-	
623900 493992 FdBalAppro	218,252	(589,663)	110,344	153,710	(164,130)	(5,710)	40,260	
Total Other Financing Sources	218,252	(589,663)	110,344	153,710	(164,130)	(5,710)	40,260	
Total Sewer Revenues	(1,899,682)	(2,844,995)	(2,219,834)	(2,299,340)	(2,549,730)	(2,556,860)	(2,510,890)	
Revenue amounts have not been converted to budget basis/Fund balance numbers are being plugged in just to give a comparison.								
Fund Bal. Approp. = add to balance								
(Fund Bal. Approp.) = reduced fund balance								
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	FYE 2014 ACTUAL	FYE 2015 ACTUAL	FYE 2016 ACTUAL	FYE 2017 DEPARTMENT PROJECTION	FYE 2017 BUDGET	FYE 2018 DEPARTMENT REQUESTS	FYE 2018 MANAGER'S RECOMMENDS	FYE 2018 BOARD APPROVED
<b>Town of Waynesville</b>								
<b>2017-2018 Department Budget Worksheets</b>								
Administration and Finance								
627125 554920 Bad Debt	6,105	5,917	7,198	14,350	14,350	14,350	14,350	
627125 554970 Chg By Gen	215,760	133,950	145,819	150,580	169,660	172,600	204,330	
Total Administration and Finance	221,865	139,867	153,017	164,930	184,010	186,950	218,680	
Contingency								
629200 574600 Depr.	396,264	403,858	413,217	-	-	-	-	
629200 579910 Cont. Appr	-	-	-	-	-	-	-	
629200 579910 COLA/Merit w/Fringe Set A Side						42,340	-	
Less Depreciation	(396,264)	(403,858)	(413,217)					
Total Contingency	-	-	-	-	-	42,340	-	
Operating Transfers								
629800 599100 Trans. GF	83,790	87,820	88,310	88,310	88,310	93,210	93,210	
629800 599630 Trans. EF	-	555,000	-	-	-	-	-	
Total Operating Transfers	83,790	642,820	88,310	88,310	88,310	93,210	93,210	
Less Depreciation			-					
Total Sewer Fund Expenditures	1,551,026	2,464,967	1,938,963	2,299,340	2,549,730	2,556,860	2,510,890	
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Town of Waynesville								
2017-2018 Department Budget Worksheets								
	FYE 2014 ACTUAL	FYE 2015 ACTUAL	FYE 2016 ACTUAL	FYE 2017 DEPARTMENT PROJECTION	FYE 2017 BUDGET	FYE 2018 DEPARTMENT REQUESTS	FYE 2018 MANAGER'S RECOMMENDS	FYE 2018 BOARD APPROVED
Electric Fund								
Utility Revenue								
633700 453730 Elec. Chgs	(8,386,344)	(8,348,842)	(8,259,179)	(8,043,750)	(8,455,700)	(8,365,500)	(8,365,500)	
633700 453731 Sec. Light	(49,649)	(50,317)	(50,364)	(50,750)	(50,000)	(50,750)	(50,000)	
633700 453732 Str. Light	(129,252)	(129,252)	(129,252)	(129,250)	(129,250)	(129,250)	(129,250)	
633700 453733 Ug Chgs	-	(1,550)	(1,030)	(2,000)	(2,000)	(2,000)	(2,000)	
633700 453735 REPS Rev.	(51,327)	(52,488)	(52,478)	(52,700)	(52,650)	(52,700)	(52,650)	
633700 453737 Pole Rents	(12,864)	(6,989)	(32,845)	(12,990)	(12,860)	(12,990)	(12,860)	
633700 453739 Sates Tx	(191,109)	(428,099)	(417,263)	(424,200)	(440,000)	(421,500)	(421,500)	
Total Utility Revenue	(8,820,545)	(9,017,537)	(8,942,411)	(8,715,640)	(9,142,460)	(9,034,690)	(9,033,760)	
All Other Revenues								
633800 463830 Misc. Rev.	(612)	(11,333)	(16,915)	(8,080)	(3,000)	(3,000)	(3,000)	
633800 463835 SI/Mat/FA	(1,052)	(7,551)	(825)	(16,090)	-	-	-	
633800 463840 CONT CAP'T	-	-	-	-	-	-	-	
Total All Other Revenues	(1,664)	(18,884)	(17,740)	(24,170)	(3,000)	(3,000)	(3,000)	
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Town of Waynesville								
2017-2018 Department Budget Worksheets								
	FYE 2014 ACTUAL	FYE 2015 ACTUAL	FYE 2016 ACTUAL	FYE 2017 DEPARTMENT PROJECTION	FYE 2017 BUDGET	FYE 2018 DEPARTMENT REQUESTS	FYE 2018 MANAGER'S RECOMMENDS	FYE 2018 BOARD APPROVED
Investment Income								
633850 473831 Inv. Inc.	(929)	(667)	(2,285)	(3,640)	-	(4,000)	(4,000)	
Total Investment Income	(929)	(667)	(2,285)	(3,640)	-	(4,000)	(4,000)	
Other Financing Sources	(8,823,138)	(9,037,088)	(8,962,436)	(8,743,450)	(9,145,460)	(9,041,690)	(9,040,760)	
633900 493962 TransSewFd	-	(555,000)	-	-	-	-	-	
633900 493990 Borrowed \$	-	-	-	-	-	-	-	
633900 493992 FdBalAppro	(322,576)	138,609	110,344	(187,170)	(209,300)	(333,400)	(374,470)	
Total Other Financing Sources	(322,576)	(416,391)	110,344	(187,170)	(209,300)	(333,400)	(374,470)	
Total Electric Revenues	(9,145,714)	(9,453,479)	(8,852,092)	(8,930,620)	(9,354,760)	(9,375,090)	(9,415,230)	
Revenue amounts have not been converted to budget basis/Fund balance numbers are being plugged in just to give a comparison.								
Fund Bal. Approp. = add to balance								
(Fund Bal. Approp.) = reduced fund balance								

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**Town of Waynesville**  
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	FYE 2014 ACTUAL	FYE 2015 ACTUAL	FYE 2016 ACTUAL	FYE 2017 DEPARTMENT PROJECTION	FYE 2017 BUDGET	FYE 2018 DEPARTMENT REQUESTS	FYE 2018 MANAGER'S RECOMMENDS	FYE 2018 BOARD APPROVED
Power Purchases								
637123 582700 Purch. Pwr	6,143,340	5,523,217	4,927,262	5,069,780	5,355,000	5,301,600	5,301,600	
637123 582710 REPS	42,812	52,457	24,390	52,650	52,650	52,650	52,650	
637123 582750 Sale Tx-PP	117,275	423,760	401,162	424,200	440,000	421,500	421,500	
Total Power Purchases	6,303,427	5,999,434	5,352,814	5,546,630	5,847,650	5,775,750	5,775,750	
Administration and Finance								
637125 536915 R ECON DEV	-	-	-	-	24,130	24,130	24,130	
637125 554920 Bad Debt	17,098	18,806	25,716	32,000	32,000	32,000	32,000	
637125 554970 Chg By Gen	412,860	564,100	634,406	624,880	703,410	663,830	747,690	
Total Administration and Finance	429,958	582,906	660,122	656,880	759,540	719,960	803,820	
Contingency								
639200 574600 Depr.	273,343	265,528	264,380	-	-	-	-	
639200 579910 COLA/Merit w/Fringe Set A Side			-	-	-	22,060	-	
Less Depreciation	(273,343)	(265,528)	(264,380)					
Total Contingency	-	-	-	-	-	22,060	-	

## 2017-2018 Department Budget Worksheets

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**Town of Waynesville**  
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	FYE 2014 ACTUAL	FYE 2015 ACTUAL	FYE 2016 ACTUAL	FYE 2017 DEPARTMENT PROJECTION	FYE 2017 BUDGET	FYE 2018 DEPARTMENT REQUESTS	FYE 2018 MANAGER'S RECOMMENDS	FYE 2018 BOARD APPROVED
Asset Services Management Sales And Service Intern. Serv								
813650 453610 Chgs To GF	(77,680)	(1,053,126)	(1,131,892)	(1,278,750)	(1,421,340)	(1,380,110)	(1,112,080)	
813650 453661 Chgs To WF	(48,550)	(305,105)	(348,522)	(362,660)	(395,970)	(348,690)	(323,170)	
813650 453662 Chgs To SF	(25,246)	(256,291)	(224,287)	(246,910)	(269,570)	(275,150)	(254,420)	
813650 453663 Chgs To EF	(143,697)	(155,157)	(180,628)	(174,710)	(190,650)	(201,100)	(188,050)	
813650 453681 Chg to A/M	-	(51,498)	(44,841)	(47,440)	(49,340)	(46,820)	(40,320)	
813650 453682 Chg To Gar	(93,226)	(12,101)	(5,760)	(6,590)	(7,190)	(6,720)	(5,770)	
Total Sales And Service Intern.	(388,399)	(1,833,278)	(1,935,930)	(2,117,060)	(2,334,060)	(2,258,590)	(1,923,810)	
All Other Revenues								
813800 456160 PW-Vend	-	-	-	-	-	-	-	
813800-(New) Donations	-	-	-	-	-	-	-	
813800 463830 Misc. Rev.	(1,403)	-	(1,561)	-	-	-	-	
813800 463835 SI/Mat/FA	-	(2,613)	(2,606)	(350)	-	-	-	
Total All Other Revenues	(1,403)	(2,613)	(4,167)	(350)	-	-	-	

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## 2017-2018 Department Budget Worksheets

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Town of Waynesville								
2017-2018 Department Budget Worksheets								
	FYE 2014 ACTUAL	FYE 2015 ACTUAL	FYE 2016 ACTUAL	FYE 2017 DEPARTMENT PROJECTION	FYE 2017 BUDGET	FYE 2018 DEPARTMENT REQUESTS	FYE 2018 MANAGER'S RECOMMENDS	FYE 2018 BOARD APPROVED
814120 511860 W. Comp.	-	6,340	6,363	6,390	7,890	7,000	7,000	
814120 521990 Prof. Serv	-	-	6,650	5,000	5,000	5,000	5,000	
814120 532120 Uniform	-	345	972	1,200	2,000	2,000	2,000	
814120 532510 Gas	-	3,335	2,523	60	4,200	60	60	
814120 532520 Tires	-	739	420	10	660	10	10	
814120 532530 Vehicle RM	-	4,256	4,150	80	3,770	110	80	
814120 532920 Mat./Sup.	-	4,447	5,831	5,000	3,000	5,000	5,000	
814120 533180 Trav/Train	-	200	3,659	3,600	3,000	3,700	3,700	
814120 533210 Phone	-	2,042	4,389	4,750	5,100	5,100	5,100	
814120 533520 Equip R&M	-	1,866	853	2,500	4,200	2,500	2,500	
814120 534390 Equip Rent	-	-	-	-	-	-	-	
814120 534490 Cont. Ser.	-	-	1,669	-	-	-	-	
814120 534510 Prop/Gen I	-	2,678	2,403	2,390	2,520	2,490	2,490	
814120 534520 Veh. Ins.	-	1,520	2,017	2,130	2,280	2,090	2,090	
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	FYE 2014 ACTUAL	FYE 2015 ACTUAL	FYE 2016 ACTUAL	FYE 2017 DEPARTMENT PROJECTION	FYE 2017 BUDGET	FYE 2018 DEPARTMENT REQUESTS	FYE 2018 MANAGER'S RECOMMENDS	FYE 2018 BOARD APPROVED
Public Facilities-Outside								
814261 511210 Wages	-	-	131,424	135,800	138,500	134,520	134,520	
814261 511220 OT	-	-	2,356	3,000	3,000	3,000	3,000	
814261 511230 Temp/PT	-	-	29,903	30,000	30,000	30,000	30,000	
814261 511810 FICA	-	-	12,866	12,600	13,120	12,810	12,810	
814261 511820 Retirement	-	-	4,231	10,210	10,470	10,450	10,450	
814261 511825 401K EXP	-	-	6,545	6,940	7,220	6,880	6,880	
814261 511830 Hosp. Exp.	-	-	33,793	34,260	35,410	35,410	34,260	
814261 511831 Ret./Ins.	-	-	5,697	-	-	-	-	
814261 511832 Life Ins.	-	-	140	410	340	410	410	
814261 511833 Dental	-	-	555	1,340	1,370	1,420	1,420	
814261 511840 HREIMB EXP	-	-	8,515	6,690	7,860	7,760	7,760	
814261 511841 HREIMB EXP	-	-	-	-	-	-	-	
814261 511850 Unemploy	-	-	-	210	180	260	260	
814261 511860 W. Comp.	-	-	3,263	4,170	5,150	4,420	4,420	
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## 2017-2018 Department Budget Worksheets

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**Town of Waynesville**  
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	FYE 2014 ACTUAL	FYE 2015 ACTUAL	FYE 2016 ACTUAL	FYE 2017 DEPARTMENT PROJECTION	FYE 2017 BUDGET	FYE 2018 DEPARTMENT REQUESTS	FYE 2018 MANAGER'S RECOMMENDS	FYE 2018 BOARD APPROVED
Purchasing								
818100 511210 Wages	124,773	110,502	100,196	108,100	112,190	107,200	107,200	
818100 511220 OT	252	-	409	200	800	800	800	
818100 511230 Temp/PT	-	-	-	-	-	-	-	
818100 511810 FICA	9,103	7,971	7,757	8,150	8,650	8,260	8,260	
818100 511820 Retirement	8,828	692	3,036	7,960	8,360	8,210	8,210	
818100 511825 401K PUB O	6,261	5,497	5,198	5,420	5,650	5,400	5,400	
818100 511830 Hosp. Exp.	28,176	23,571	21,338	21,200	24,340	21,820	21,140	
818100 511831 Ret./Ins.	10,002	3,310	4,273	-	-	-	-	
818100 511832 Life Ins.	296	252	385	330	280	320	320	
818100 511833 Dental	1,162	999	971	1,000	1,030	1,070	1,070	
818100 511840 HREIMB EXP	3,891	5,003	5,368	4,590	5,400	4,780	4,780	
818100 511841 HREIMB EXP	693	-	-	-	-	-	-	
818100 511850 Unemploy	800	-	-	140	120	170	170	
818100 511860 W. Comp.	2,236	2,310	2,540	2,750	3,390	2,880	2,880	
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**Town of Waynesville**  
**2017-2018 Department Budget Worksheets**

	FYE 2014 ACTUAL	FYE 2015 ACTUAL	FYE 2016 ACTUAL	FYE 2017 DEPARTMENT PROJECTION	FYE 2017 BUDGET	FYE 2018 DEPARTMENT REQUESTS	FYE 2018 MANAGER'S RECOMMENDS	FYE 2018 BOARD APPROVED
818100 521990 Prof. Serv	-	-	-	-	-	-	-	
818100 532120 Uniform	2,103	1,133	1,318	2,100	2,250	2,100	2,100	
818100 532510 Gas	-	20	-	-	-	-	-	
818100 532520 Tires	-	-	-	-	-	-	-	
818100 532700 Pur-Resale	-	-	-	-	-	-	-	
818100 532920 Mat./Sup.	11,639	16,232	11,902	14,000	13,500	13,000	13,000	
818100 533180 Trav/Train	1,407	2,257	2,574	2,300	3,500	2,600	2,600	
818100 533210 Phone	2,855	2,941	1,862	2,700	2,200	2,350	2,350	
818100 533310 Elec.	8,292	8,909	9,030	10,750	14,000	12,000	12,000	
818100 533320 Fuel Oil	10,991	-	-	-	-	-	-	
818100 533330 Pro.Gas	-	13,043	9,354	12,400	15,000	12,000	12,000	
818100 533340 Water	300	411	346	350	450	450	450	
818100 533350 SEWER	347	488	383	400	540	500	500	
818100 533360 CF OR DF	2,172	2,053	1,696	1,700	1,700	1,700	1,700	
818100 533510 Bldg. Main	31,028	28,672	4,093	6,000	7,500	4,750	4,750	
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	FYE 2014 ACTUAL	FYE 2015 ACTUAL	FYE 2016 ACTUAL	FYE 2017 DEPARTMENT PROJECTION	FYE 2017 BUDGET	FYE 2018 DEPARTMENT REQUESTS	FYE 2018 MANAGER'S RECOMMENDS	FYE 2018 BOARD APPROVED
818100 533515 LFILL RD M	2,807	-	-	-	-	-	-	
818100 533520 Equip R&M	11,308	14,102	8,007	9,050	10,300	9,250	9,250	
818100 534390 Equip Rent	-	-	-	-	-	-	-	
818100 534490 Cont. Ser.	-	-	388	-	-	-	-	
818100 534510 Prop/Gen I	2,193	1,984	1,808	1,790	1,890	1,870	1,870	
818100 534520 Veh. Ins.	630	627	675	710	760	700	700	
818100 534580 Other Ins.	160	142	225	240	210	140	140	
818100 534600 Deprec.	19,491	27,073	30,464	-	-	-	-	
818100 534910 Due/Subscr	440	450	188	450	550	450	450	
818100 545400 Vehicles	-	-	-	-	-	-	-	
818100 545500 Equipment	-	-	-	-	-	-	-	
818100 545900 Cap. Imp.	-	-	-	-	-	-	-	
COLA/Merit w/Fringe Set A Side						6,660	-	
Reverse out Depreciation	(19,491)	(27,073)	(30,464)	-	-	-	-	
Total Purchasing	285,145	253,571	205,320	224,780	244,560	231,430	224,090	
Total ASM Expenditures	285,145	1,626,177	1,677,040	2,117,410	2,334,060	2,258,590	1,923,810	
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**Town of Waynesville**  
**2017-2018 Department Budget Worksheets**

	FYE 2014 ACTUAL	FYE 2015 ACTUAL	FYE 2016 ACTUAL	FYE 2017 DEPARTMENT PROJECTION	FYE 2017 BUDGET	FYE 2018 DEPARTMENT REQUESTS	FYE 2018 MANAGER'S RECOMMENDS	FYE 2018 BOARD APPROVED
Garage Fund								
Sales And Service Intern. Serv								
823650 453610 Chgs To GF	(585,497)	(441,090)	(415,716)	(433,970)	(506,710)	(548,030)	(437,940)	
823650 453661 Chgs To WF	(59,065)	(29,499)	(30,400)	(35,360)	(37,300)	(44,800)	(35,740)	
823650 453662 Chgs To SF	(17,149)	(26,663)	(31,730)	(34,370)	(38,910)	(43,580)	(34,690)	
823650 453663 Chgs To EF	(23,934)	(20,202)	(15,459)	(18,830)	(18,920)	(23,900)	(18,990)	
823650 453681 Chg to A/M	-	(21,100)	(20,880)	(16,330)	(25,890)	(20,640)	(16,560)	
Total Sales And Service Intern.	(685,645)	(538,554)	(514,185)	(538,860)	(627,730)	(680,950)	(543,920)	
All Other Revenues								
823800 463830 Misc. Rev.	(15,509)	(32,321)	(1,200)	(8,350)	(10,000)	(10,000)	(10,000)	
823800 463835 SI/Mat/FA	(199)	(35)	(2,739)	-	-	-	-	
Total All Other Revenues	(15,708)	(32,356)	(3,939)	(8,350)	(10,000)	(10,000)	(10,000)	
Investment Income								
823850 473831 Inv. Inc.	(82)	(75)	(204)	-	-	-	-	
Total Investment Income	(82)	(75)	(204)	-	-	-	-	
Total Garage Revenues	(701,435)	(570,985)	(518,328)	(547,210)	(637,730)	(690,950)	(553,920)	
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**Town of Waynesville  
Debt Payment Appropriations  
Proposed 2017-2018**

<b>Department</b>	<b>Description</b>	<b>Department Request</b>	<b>Manager Recommended</b>
<b>Administration</b>			
	Loan Payment (2) Vehicles	14,460	14,460
	<b>Total Debt Payment</b>	<b>14,460</b>	<b>14,460</b>
<b>Police</b>			
	Loan Payment (5) Vehicles & Equipment	35,210	35,210
	Loan Payment (5) Vehicles & Equipment	43,690	43,690
	Loan Payment (15) Vehicles & Equipment	135,630	135,630
	<b>Total Debt Payment</b>	<b>214,530</b>	<b>214,530</b>
<b>Fire</b>			
	Loan Payment-Service Truck & Asst. Chief	22,010	22,010
	Loan Payment- Sutphen Pumper	48,730	48,730
	Loan Payment-Fire Pumper Truck	45,490	45,490
	<b>Total Debt Payment</b>	<b>116,230</b>	<b>116,230</b>
<b>Street and Sanitation</b>			
	1 Loan Payment Power Broom	13,160	13,160
	1 Loan Payment 2013 Garbage Truck	21,370	21,370
	<b>Total Debt Payment</b>	<b>34,530</b>	<b>34,530</b>
<b>Recreation</b>			
	1 Recreation Center Loan	363,140	363,140
	<b>Total Debt Payment</b>	<b>363,140</b>	<b>363,140</b>
<b>Debt Services (Public Buildings &amp; Parking)</b>			
	Police Dept.-Development Payment	211,380	211,380
	Fire Department Payment-USDA	108,720	108,720
	Fire Department Payment-BB&T	74,240	74,240
	Parking Deck Debt Payment (Last Payment)	217,590	217,590
	<b>Total Debt Payment</b>	<b>611,930</b>	<b>611,930</b>
<b>Grand Total General Fund Debt Payments</b>		<b>1,354,820</b>	<b>1,354,820</b>

**Town of Waynesville**  
**Debt Payment Appropriations**  
**Proposed 2017-2018**

Department	Description	Department Request	Manager Recommended
<b>Water Maintenance</b>			
	Eagles Nest Homeowners Water System	26,060	26,060
	ARRA Debt Payment-Variou Water Lines	60,320	60,320
	Radio Read Water Meters	16,500	16,500
	Debt Payment for Two Vehicles	44,320	44,320
	Debt Payment for Two Dump Trucks	34,710	34,710
	<b>Total Debt Payment</b>	<b>181,910</b>	<b>181,910</b>
	<b>Grand Total Water Fund Debt Payments</b>	<b>181,910</b>	<b>181,910</b>
<b>Sewer</b>			
	<b>Grand Total Sewer Fund Debt Payments</b>	<b>-</b>	<b>-</b>
<b>Electric Maintenance</b>			
1	SUBSTATION PAYMENT	298,290	298,290
1	BUCKET TRUCK LOAN PAYMENT	31,210	31,210
	<b>Total Debt Payment</b>	<b>329,500</b>	<b>329,500</b>
	<b>Grand Total Electric Fund Debt Payments</b>	<b>329,500</b>	<b>329,500</b>
<b>Public Facilities-Inside</b>			
1	Public Services Additions and Improvements		
	- Loan Payment	112,520	112,520
	<b>Total Debt Payment</b>	<b>112,520</b>	<b>112,520</b>
	<b>Grand Total Asset Management Debt Payments</b>	<b>112,520</b>	<b>112,520</b>
	<b>Grand Total All Funds-Debt Payments</b>	<b>1,978,750</b>	<b>1,978,750</b>
<b>Summary - All Funds (Debt Payments)</b>			
	General Fund Total	1,354,820	1,354,820
	Water Fund Total	181,910	181,910
	Sewer Fund Total	-	-
	Electric Fund Total	329,500	329,500
	Asset Management Total	112,520	112,520
	Garage Total	-	-
	<b>Total</b>	<b>1,978,750</b>	<b>1,978,750</b>

Town of Waynesville								
Schedule of Payments for Year Ending June 30, 2018								
As of June 30, 2017								
								Bal. @ 06/30/17
			Date					Total
		Owed	Of Next	Interest	Payment	# Of	Date Of	Princip. & Int.
Fund	Purpose	To	Payment	Rate	Amount	Payments	Last	Payments
						Remaining	Payment	Remaining
General Fund:								
Administration								
Annual	Vehicles	WellsFargo	2/15/2018	1.40%	14,456.14	4 th paymt of 5	2/15/2019	28,912.28
Public Bldgs & Parking								
Annual	Parking Deck	Hay. County	7/15/2017	1.640%	217,572.99	15 th paymt of 15	7/15/2017	217,572.99
Annual	Fire Station	Rural Dev.	9/26/2017	4.500%	108,700.00	9 th paymt of 40	9/26/2048	3,478,400.00
Semi annual		BB&T	8/15/2017	2.380%	37,300.00	21 th paymt of 30		
			2/15/2018		36,903.33	22 th paymt of 30	2/15/2022	355,149.97
Semi annual	Police Station	Wachovia	11/13/2017	3.680%	105,668.69	19 th paymt of 40		
			5/13/2018		105,668.69	20 th paymt of 40	5/13/2028	2,324,711.18
Police								
Annual	Vehicles	WellsFargo	2/15/2018	1.40%	135,618.04	4 th paymt of 5	2/15/2019	271,236.08
Annual	Vehicles	First Citizen	12/3/2017	1.56%	43,671.75	2 nd paymt of 5	12/3/2020	174,687.00
Annual	Vehicles	First Citizen	11/22/2017	1.69%	35,196.30	1 st paymt of 5	11/22/2021	175,981.50
Fire								
Annual	Fire Truck	BB&T	8/24/2017	2.560%	45,488.09	7 th paymt of 10	8/24/2020	181,952.36
Annual	Fire Truck	SunTrust	2/26/2018	1.835%	48,721.79	5 th paymt of 10	2/26/2023	292,330.74
Annual	Vehicles	WellsFargo	2/15/2018	1.40%	22,009.35	4 th paymt of 5	2/15/2019	44,018.70
Street and Sanitation								
Annual	Vehicles	First Citizen	11/22/2017	1.69%	13,140.84	1 st paymt of 5	11/22/2021	65,704.20
Annual	Vehicles	First Citizen	12/3/2017	1.56%	21,354.07	2 nd paymt of 5	12/3/2020	85,416.28
Parks and Recreation								
Semi annual	Rec. Center	Clyde Sav. Bk	11/1/2017	3.100%	181,562.84	29 th paymt of 31		
			5/1/2018		181,562.84	30 th paymt of 31	11/1/2018	544,688.51
					Total General Fund			8,240,761.79
Water Fund:								
Water Maintenance								
Annual	Eagle Nest Water Sys	NC State	5/1/2018	0.000%	26,056.30	7 th paymt of 10	5/1/2021	104,225.20
Semi annual	Dayton Dr Water Sys	NC State	11/1/2017	2.220%	7,531.96	11 th paymt of 40	11/1/2031	
Semi annual			5/1/2018		52,768.96	12 th paymt of 40	5/1/2032	799,066.36
Annual	Water Meters	NC State	5/1/2018	0.000%	16,493.40	4 th paymt of 20	5/1/2034	280,387.80
Annual	Vehicles	First Citizen	12/3/2017	1.56%	44,300.04	2 nd paymt of 5	12/3/2020	177,200.16
Annual	Vehicles	First Citizen	11/22/2017	1.69%	34,691.85	1 st paymt of 5	11/22/2021	173,459.25
Water Treatment								
								-
					Total Water Fund			1,534,338.77

Town of Waynesville								
Schedule of Payments for Year Ending June 30, 2018								
As of June 30, 2017								
								Bal. @ 06/30/17
Fund	Purpose	Owed To	Date Of Next Payment	Interest Rate	Payment Amount	# Of Payments Remaining	Date Of Last Payment	Total Princip. & Int. Payments Remaining
Sewer Fund:								
Sewer Maintenance								-
Sewer Treatment								-
					-			-
					Total Sewer Fund			-
Electric Fund:								
Annual	Vehicles	First Citizen	11/22/2017	1.69%	31,180.59	1 st paymt of 5	11/22/2021	155,902.95
Annual	Electric Substation	BB & T	7/17/2017	2.180%	298,253.60	9 th paymt of 12	7/17/2020	1,193,014.46
					Total Electric Fund			1,348,917.41
Asset Services Management:								
Annual	Public Works Facility	BB&T	9/1/2017	2.090%	56,465.50	2 nd paymt of 30		
			3/1/2018		56,012.66	3 rd paymt of 30		1,453,649.07
					Total ASM Fund			1,453,649.07
					Rounding			(0.04)
					Total all funds			12,577,667.00



TOWN OF WAYNESVILLE								
SPECIAL APPROPRIATIONS CONTRIBUTIONS								
	APPR 12/13	APPR 13/14	APPR 14/15	APPR 15/16	APPR 16/17	Requested FY 17/18	COMMENTS	Board Recommendation
<b>IN-KIND SERVICES</b>								
Habitat for Humanity - request two water/sewer taps for habitat homes				6,000				
<b>UTILITY ASSISTANCE</b>								
Haywood Co. Rescue Squad-Utilities	4,000	4,000	4,000	4,000	4,000	-	Utility Assistance	
Museum of NC Handicrafts/Shelton House - Utilities	-	-	-	2,500	2,500	5,000	Utility Assistance	2,500
Open Door Kitchen - Utilities	2,400	2,500	2,500	2,500	2,500	2,500	Utility Assistance	2,500
Pigeon Community MDC-Utilities	4,000	4,000	5,000	5,000	5,000	5,000	Utility Assistance	5,000
						<b>12,500</b>		<b>10,000</b>
<b>CONTRIBUTIONS/PROGRAM FUNDING</b>								
30th Judicial District Domestic Violence	500	500	500	1,595	1,500	1,500	General Operating Funds	1,500
American Red Cross	3,000	3,000	3,000	3,000	3,000	5,000	Disaster Services program	3,000
Arc of Haywood County	4,000	4,000	4,000	4,000	4,500	4,500	Program funds	4,000
Big Brothers Big Sisters	1,500	1,500	1,500	1,500	1,500	2,000	General Operating Funds	1,500
Clyde Fire Department						4,500	Program Funds - first time request	
Disabled American Veterans	500	500	500	1,000	1,000	1,000		1,000
Downtown Way Assoc - Events and Promotions	12,000	12,000	12,000	12,000	15,000	13,400	General Operating/Program Funds	12,000
DWA-Christmas Parade	2,000	2,000	2,000	2,000	2,000	2,500		2,000
Folkmoot USA - annual festival support	10,000	10,000	10,000	10,000	10,000	10,000	Annual Festival Support	10,000
Folkmoot USA - capital campaign	-	-	20,000	25,000	25,000	25,000	Capital Improvements	
Folkmoot USA - program design plan	-	-	5,000	-	-	-		
Friends of the Smokies					-	5,000	General Operating Funds	
Good Samaritan Clinic	4,500	4,500	4,500	5,000	5,000		General Operating Funds	4,000
HART - annual season support	4,000	4,000	-	-	5,000	5,000	General Operating Funds	4,000
HART - capital campaign	-	-	25,000	25,000	-	-		
Haywood Co. Arts Council	4,000	4,000	4,000	4,000	4,000	4,000	General Operating and Program Funds	3,000
Haywood Co. Chamber of Commerce	2,500	2,500	-	-	-	20,000	General Operating and Program Funds	
Haywood Co. EDC	2,000	-	-	-	-	5,000	Program funds for Econ Dev	
Haywood Pathways			20,000	-	-	5,000	General Operating Funds	4,000
Historic Frog Level Merchant Association	-	-	-	-	4,500	4,500	First time request	4,000
KARE	4,000	4,500	4,500	4,500	4,500	5,000	General Operating funds	4,500
Haywood Co. Meals on Wheels	3,000	3,000	3,000	3,000	3,000	3,000	General Operating Funds	3,000
MLK Breakfast	500	500	500	500	500	500	Event Sponsorship and Scholarship	500

Mountain Mediation	2,500	2,000	2,500	2,500	2,500	5,000	General Operating and Program Funds	2,000
Mountain Projects - Senior Resource Center	3,500	3,500	9,000	6,500	6,500	6,500	General Operating Funds	6,000
Mountain Projects - SHIIP Program	-	-	-	2,500	2,500	2,500	General Operating Funds	2,000
Museum of NC Handicrafts/Shelton House - capital request	3,000	3,000	3,000	4,000	4,000	5,000	Capital Project - porch restoration	3,000
REACH	8,000	8,000	10,000	10,000	10,000	12,000	General Operating Funds	10,000
Salvation Army	5,000	5,000	5,000	5,000	5,000	5,000		5,000
Tuscola AFJROTC	1,600	1,500	1,500	1,500	1,500	1,500	Event Sponsorship	1,500
United Way of Haywood County	-	-	-	500	500	1,000	General Operating Funds	500
Waynesville Historic Preservation Commission						4,000	Grant Match for NC CLG Program	4,000
Waynesville Public Art Commission	5,000	5,000	5,000	5,000	5,000	5,000	General Operating Funds	4,000
Undesignated-Future Usage				25,500	10,000			5,000
<b>TOTAL</b>						<b>173,900</b>		<b>105,000</b>
<b>CONTRIBUTIONS TOTAL</b>	<b>86,100</b>	<b>84,000</b>	<b>155,500</b>	<b>185,095</b>	<b>157,500</b>	<b>186,400</b>		<b>115,000</b>
<b>TOWN OF WAYNESVILLE</b>								
<b>SPECIAL APPROPRIATIONS CONTRIBUTIONS</b>								
	<b>APPR</b>	<b>APPR</b>	<b>APPR</b>	<b>APPR</b>	<b>APPR</b>			
	<b>12/13</b>	<b>13/14</b>	<b>14/15</b>	<b>15/16</b>	<b>16/17</b>			
<b>CONTRIBUTIONS BY RECREATION</b>								
Mountaineer/Babe Ruth Little League	1,500	1,500	1,500	1,500	1,500	-		
Mountain Projects-Elderly Nutrition	2,000	2,000	2,000	5,000	2,000	2,000	General Operating Funds	2,000
<b>RECREATION TOTAL</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>5,000</b>	<b>3,500</b>	<b>2,000</b>		<b>2,000</b>
<b>CONTRIBUTIONS BY STREET DEPT.</b>								
Commission for a Clean County	1,000	1,000	1,000	1,000	1000	1000	Program funds and event sponsorship	1,000
Trash Bags, Signs Etc...	1,000	1,000	1,000	1,000	1000	1000		1,000
<b>STREET DEPARTMENT TOTAL</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2000</b>	<b>2000</b>		<b>2,000</b>
<b>GRAND TOTAL CONTRIBUTIONS</b>	<b>91,600</b>	<b>89,500</b>	<b>161,000</b>	<b>192,095</b>	<b>163,000</b>	<b>190,400</b>		<b>119,000</b>

Town of Waynesville			
Current vs Proposed Sewer Rates			
2017-2018 BUDGET			
Sewer Rates	Current Rates		Same Rates
<b>Residential and Commercial</b>			
<b>Inside</b>			
First 275 Cubic Feet	16.08	First 275 Cubic Feet	16.88
Above 275 Cubic Feet*	2.12	Above 275 Cubic Feet*	2.23
Flat Rate	16.08	Flat Rate	16.88
<b>Outside</b>			
First 275 Cubic Feet	29.05	First 275 Cubic Feet	30.50
Above 275 Cubic Feet*	3.88	Above 275 Cubic Feet*	4.07
Flat Rate-Full Time Resident	44.55	Flat Rate-Full Time Resident	46.78
Flat Rate -Part-Time Resident	29.05	Flat Rate -Part-Time Resident	30.50
<b>Industrial-Contract*</b>			
<b>Inside -All Cubic Feet *</b>	1.65	<b>All Cubic Feet *</b>	1.7325
<b>Outside -All Cubic Feet *</b>	2.81	<b>All Cubic Feet *</b>	2.9505
<b>Industrial-No Contract*</b>			
<b>Inside -All Cubic Feet *</b>	1.65	<b>All Cubic Feet *</b>	1.7325
<b>Outside - All Cubic Feet *</b>	2.83	<b>All Cubic Feet *</b>	2.9505
* per 100 Cubic foot		* per 100 Cubic foot	
<b>Other Charges</b>		<b>Other Charges</b>	
Connection Fee	\$ 25.00	Connection Fee	\$ 25.00
After Hours Connection Fee	\$ 75.00	After Hours Connection Fee	\$ 75.00

# Town of Waynesville

## Selected Highlights of Employee Benefits for the FY 17 – 18 Budget

### 2017-2018

Cost of Living	0.00% cost of living budgeted.
Personnel Development	0.00% of salary set aside for career track /merit pay
Annual Bonus	Christmas bonus remains the same at \$500 to full time employees
Insurance (Health/Dental)	<p><u>Health Insurance</u></p> <p>Town maintains high deductible insurance plan of \$5,000. Town reimburses employee \$4,500 of deductible. Town maintains prescription drug plan. Drug copays is \$10 generic / \$100 max Brand name. Town reimburses employee \$60 on \$100 of Brand copay.</p> <p><u>New benefit added:</u></p> <p>Blue Cross Blue Shield has added a Telehealth Program. Individuals can access a doctor from their home, work or on the go-24/7/365. Employees' share of insurance costs to remain unchanged</p> <p><u>Employee Contribution:</u></p> <ul style="list-style-type: none"><li>- Individual policy and retirees – no assessment of cost</li><li>- Employee/Child - \$28.63 withheld per pay check</li><li>- Employee/Spouse - \$60.35 withheld per pay check</li><li>- Employee/Family - \$91.92 withheld per pay check</li></ul> <p>All employees will complete a tobacco affidavit and employees who use tobacco products will pay a surcharge of \$21.16 per pay period</p> <p><u>Dental Insurance</u></p> <p>Change in dental plans will allow individuals who reach the annual maximum amount \$1,000 to receive 30% coinsurance on preventive care, basic, and major services for the rest of the year (excludes orthodontia).</p> <p><u>Wellness</u></p> <p>The Town continues to fund and supports the goals of the Wellness Committee. The Wellness Committee promotes the health and well being of the Town employees, dependents, and retirees.</p>
Retirement	<p>7.58% of wages for regular employees and fire fighters 8.25% of wages for law enforcement employees 5% contribution to 401k for regular employees 5% contribution to 401k for law enforcement employees</p>



# Town of Waynesville

## Selected Highlights of Employee Benefits for the FY 17 – 18 Budget

**NOTE (for comparative purposes):**

**HEALTH INSURANCE COSTS FOR ALL EMPLOYEES:**

1991-1992 \$ 323,688

2017-2018 (Proposed): This proposed budget includes a 0% increase in monthly health premiums. This is the third year in a row that the Town has not received an increase for monthly health premiums.

Premium Cost (Employer/Employee)	\$1,728,150
Deductible Cost (set aside to pay deductibles/drug copays)	\$ 350,970
Town's Share	\$1,900,250
Employee's Share	\$ 178,870

(Does not include the amount charged to employees for tobacco use.)

2017-2018 (Proposed):

Retirees Insurance (set aside to pay premiums)	\$ 134,470
(set aside to pay deductibles)	\$ 30,370
(25.16 individual policies)	