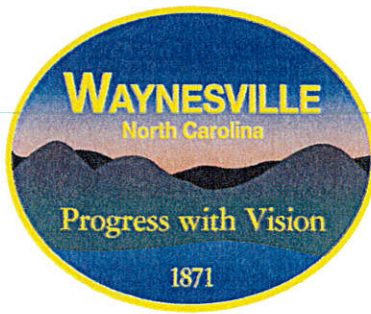


**Town of  
Waynesville  
Annual Budget  
2014- 2015**



1	1. Introduction a.) Budget Calendar b.) 2014 Budget Work Session Schedule
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## Town of Waynesville Budget Schedule

Date	Activity	Responsibility
January	Distribute Budget packages to Department Heads	Finance Director
February	Department Heads submit requests and revenue estimates	Department Heads
April	Finance Director makes revenue estimates for next fiscal year	Finance Director
April	Meet with Department Heads to review Budget requests	Town Manager
April	Finalize recommended Budget	Town Manager Finance Director
By June 1st	Present Executive Budget to Board of Alderman	Town Manager
Early June	Hold the First Public Hearing on Budget Proposal	Board of Alderman Town Manager
Mid-June	Hold the Second Public Hearing on Budget Proposal	Board of Alderman Town Manager
Mid- June	Conduct Budget work sessions with Board of Alderman	Town Manager
Late June	Adopt Budget Ordinance by July 1st	Board of Alderman

### 2014 Budget Work Session Schedule (All meetings to be held in Town Board Room, 9 South Main Street, Waynesville)

May 27	Regular Board Meeting: Budget work books distributed to Board and made available to the media and public
June 6	Work Session 1: Revenue Estimates, Lost Revenue, Fund Balance, Business Privilege License Fee Analysis, Proposed Fee Adjustments
June 10	Regular Board Meeting: Specific budget topics discussed, Town Manager and Staff
June 17	Work Session 2: Refinancing Opportunities, Health Insurance Personnel, Non-profit Allocations, Miscellaneous
June 24	Regular Board Meeting: Adoption of FY 14- 15 Budget



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

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

**CHAPTER 159-8 ANNUAL BALANCED BUDGET ORDINANCE**

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

**CHAPTER 159-9 BUDGET OFFICER**

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

**CHAPTER 159-10 BUDGET REQUESTS**

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

**CHAPTER 159-11 PREPARATION AND SUBMISSION OF BUDGET MESSAGE**

Upon receipt of the budget requests, revenue estimates, and the financial information supplied by the finance officer and department heads, the budget officer shall prepare a budget for consideration by the governing board in such form and detail as may have been prescribed by the budget officer or the governing board. The budget, together with a budget message, shall be transmitted to the governing board not later than June 1. In years in which general reappraisal of real property has been conducted, the budget officer shall include in the budget, a statement of the revenue-neutral property tax rate for the budget.

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

On the same day that s/he submits the budget to the governing board, the budget officer shall file a copy of it in the office of the clerk to the board, where it shall remain available for public inspection until the budget ordinance is adopted. The clerk shall make a copy of the budget available to all news media in the county. S/he shall also publish a statement that the budget has been submitted to the governing board and is available for public inspection in the office of the clerk to the board. The statement shall also give notice of the time and place of the required budget hearing. Before adopting the budget ordinance, the board shall hold a public hearing at which time any persons who wish to be heard on the budget may appear.

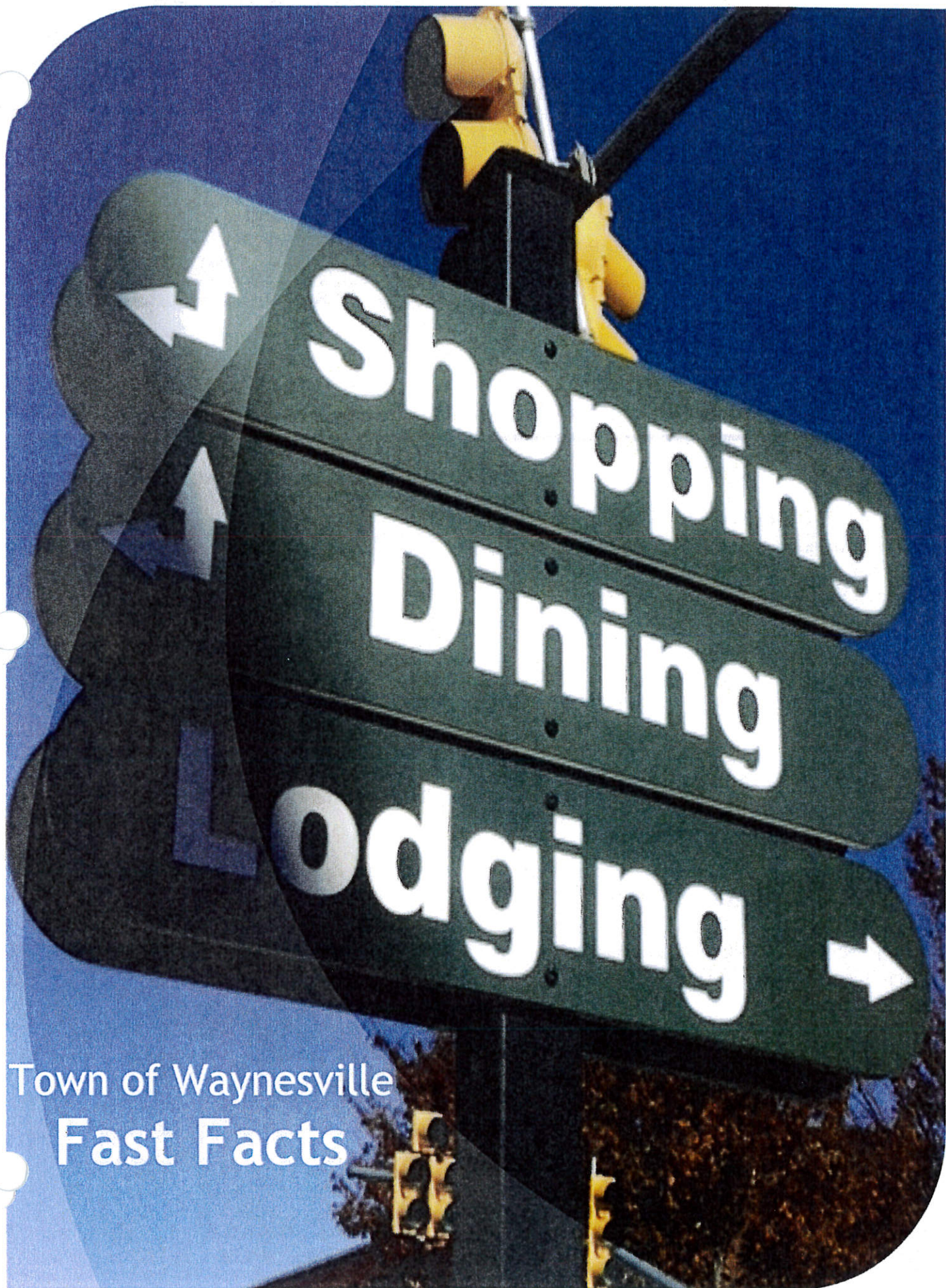
**CHAPTER 159-13 THE BUDGET ORDINANCE; FORM, ADOPTION, LIMITATIONS, TAX LEVY, FILING**

Not earlier than 10 days after the day the budget is presented to the board, and not later than July 1, the governing board shall adopt a budget ordinance making appropriations and levying taxes for the budget year in such sums as the board may consider sufficient and proper. The budget ordinance shall be entered in the minutes of the governing board and within five days after adoption, copies thereof shall be filed with the finance officer, the budget officer and the clerk to the governing board.

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

During the period beginning with the submission of the budget to the governing board and ending with the adoption of the budget ordinance, the governing board may hold any special meetings that may be necessary to complete its work on the budget ordinance. Except for the notice requirements of NCGS §143-318.12, which continue to apply, no provision of law concerning the call of special meetings applies during that period so long as: (1) each member of the board has actual notice of each special meeting called for the purpose of considering the budget, and, (2) no business other than consideration of the budget is taken up. Any action with respect to amendment or adoption of the budget ordinance may take place at any regular or special meeting of the governing board by a simple majority of those present and voting, a quorum being present.



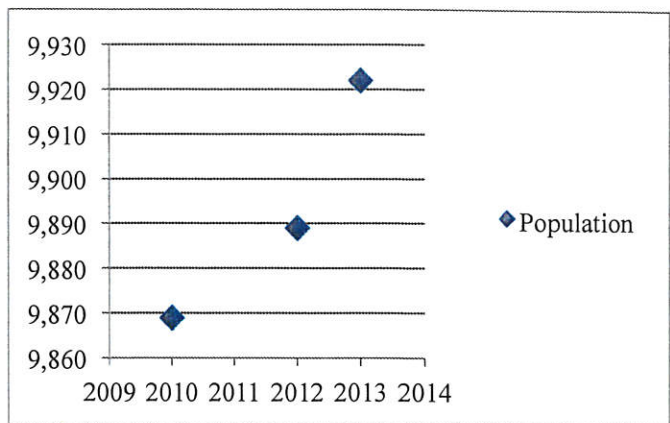


Town of Waynesville  
Fast Facts

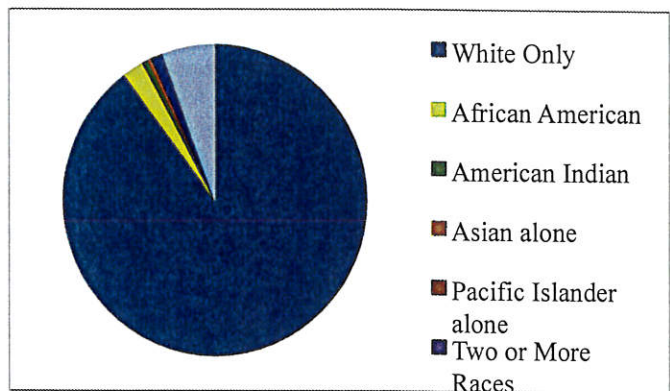


## Demographic Data

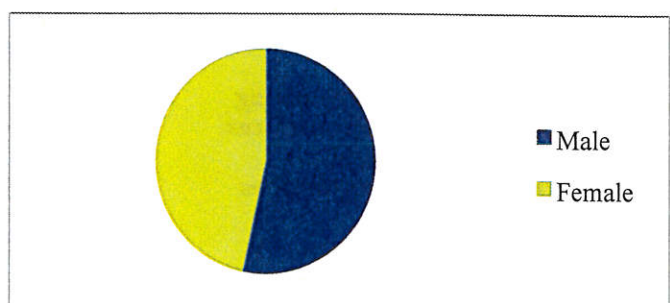
Population	
Year	Population
2010	9,869
2012	9,889
2013	9,922



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



Gender Breakdown	
Female	53.40%
Male	46.60%



Median Resident Age	
Waynesville	46.7
North Carolina	41.9

Education	
High school or higher	81%
Bachelor's degree or higher	24.3%

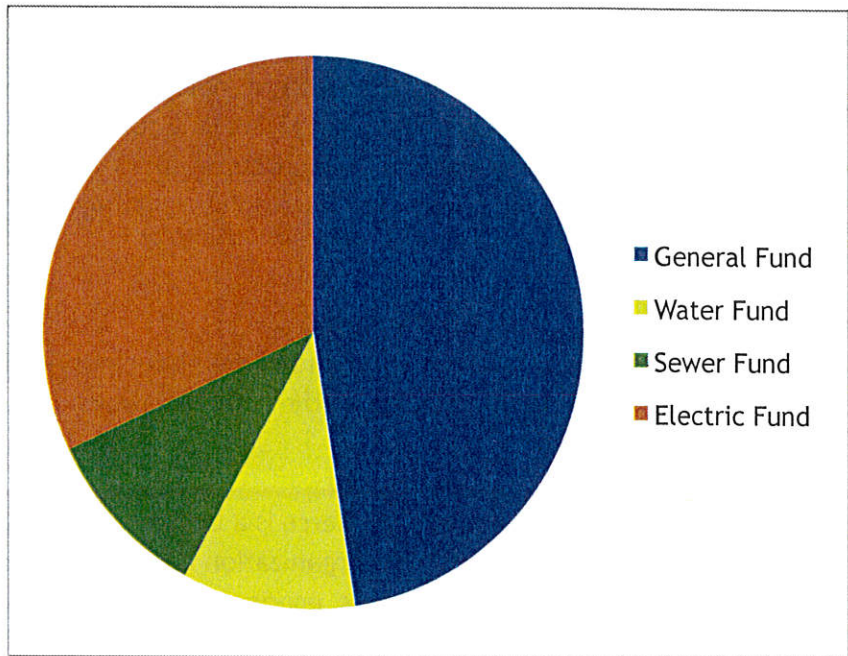
Source: Citydata.com



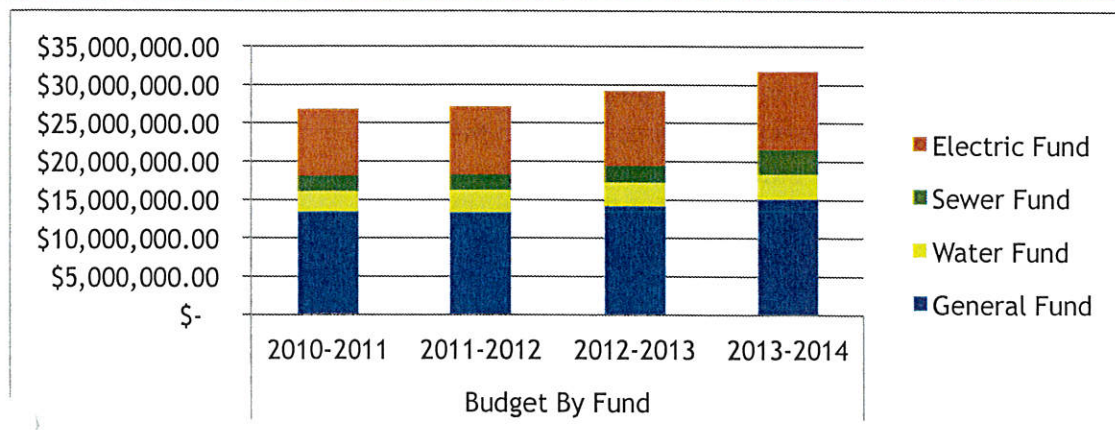


# Town Budget Information

Current Year	2013-2014
General Fund	\$15,102,060.00
Water Fund	\$3,303,710.00
Sewer Fund	\$3,208,560.00
Electric Fund	\$10,166,150.00
Total	\$31,780,480.00



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





**2013 - 2014 ESTIMATED BUDGET**

<b>I. GENERAL FUND</b>			
<b>REVENUES</b>			
	<b>BUDGETED 2013 - 2014</b>	<b>EST. ACTUAL 2013 - 2014</b>	<b>DIFFERENCE</b>
<b>Real Estate Taxes - Town</b>	4,231,600	4,365,220	133,620
Comment: Collections are more than expected due to higher property tax values.			
The main reasons are a large expansion at a major manufacturing operation and the			
revenues from Waynesville Crossing Shopping Center continue to rise as the Brownsfield			
Adjustment is reduced each year.			
<b>Real Estate Taxes - Municipal Service District - Downtown Waynesville</b>	111,080	106,300	(4,780)
Comment: Prior year's collections are coming in lower than budgeted.			
<b>Motor Vehicle Taxes</b>	283,220	297,560	14,340
Comment: The State's Department of Motor Vehicles has taken over the property tax			
billing and collections of motor vehicle taxes from the County. During this first year,			
there will be more than twelve months of billing & collections.			
<b>Motor Vehicle Rental Tax</b>	20,000	17,000	(3,000)
<b>Tax Refunds and Discounts</b>	(3,500)	(3,000)	500
Comment: Refunds are issued when people pay property taxes already			
paid by their mortgage company.			
<b>Penalties/Interest/Advertising</b>	36,300	52,500	16,200
Comment: Higher back tax payments have resulted in higher penalties and interest.			
<b>Local Option Sales Tax - 1 %</b>	887,440	863,490	(23,950)
Comment: Our sales tax revenue is experiencing a slow recovery. For comparison,			
the sales tax for FYE 6/30/2008 was \$948,199.			
<b>Local Option Sales Taxes - 1/2 %</b>	875,270	882,150	6,880
Comment: As stated earlier, our sales tax revenue is experiencing a slow recovery.			
For comparison, the sales tax for FYE 6/30/2008 was \$961,478.			
<b>Additional 1/2% Sales Tax to Replace Reimbursements</b>	434,890	434,970	80
Comment: For comparison, the FYE 6/30/2008 was \$417,783.			
<b>Privilege License Tax</b>	138,000	138,000	0
<b>Cable Television Gross Receipts</b>	124,460	123,780	(680)
<b>Beer and Wine Tax</b>	45,000	40,000	(5,000)
Comment: This revenue has been on a consistent decline for several years.			



**2013 - 2014 ESTIMATED BUDGET**

<b>REVENUES</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>Court Facilities Fees</b>	2,800	2,000	(800)
<b>Franchise Taxes</b>			
Comment: These revenue sources used to grow steadily, but in recent years they have been more unpredictable. More people are using their cell phones and even people have dropped their land lines. This revenue is down. Electric & Gas revenues depends on weather & usage.			
A. Telecommunications	263,880	251,800	(12,080)
Comment: For comparison, FYE 6/30/2009 \$316,654.			
B. Electric	385,720	383,530	(2,190)
Comment: For comparison, FYE 6/30/2009 \$433,627.			
C. Natural Gas	16,110	16,750	640
Comment: For comparison, FYE 6/30/2009 \$16,799..			
<b>Powell Bill Revenue</b>	328,900	334,640	5,740
Comment: Powell Bill revenues are tied to population and street mileage, neither of which grew last year. The higher use of gasoline has resulted in higher revenues for the State and that resulted in a small increase for the Town in Powell Bill Funding. For comparison, FYE 6/30/2008 \$396,634.			
<b>Solid Waste Tax</b>	6,310	5,730	(580)
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	12,000	(3,000)
<b>Powell Bill Interest Earnings</b>	1,500	800	(700)
Comment: Powell Bill fund reserves remain low with little interest earnings.			
<b>Police Grant - Others</b>	59,000	25,000	(34,000)
Comment: There were not as many grants available in 2013 - 2014 as in the past.			
<b>Unauthorized Substance Funds</b>	21,000	5,000	(16,000)
Comment: When funds are taken during drug raids or in connection with drug deals/sales, the funds are distributed back to the department involved in the police actions. Less funds were received during the current fiscal year.			

**2013 - 2014 ESTIMATED BUDGET**

<b>REVENUES</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>Miscellaneous Grants</b>	42,140	97,720	55,580
Comment: This is primarily the grant funds & donations received for the construction of the new skate board park.			
<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>Construction Classes</b>	0	0	0
<b>Building Permits</b>	102,000	78,200	(23,800)
Comment: We are still experiencing slow construction activity.			
<b>Planning Fees</b>	3,000	2,000	(1,000)
Comment: There have been few requests for special permits or subdivisions review s development continues to be slow.			
<b>Rezoning and Annexation Fees</b>	1,000	0	(1,000)
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, and there simply were not many new homes or major additions this past year.			
<b>Civil Penalties from Code Enforcement</b>	0	1,000	1,000
<b>Connection and Reconnection Fees</b>	68,750	80,000	11,250
Comment: Unfortunately, these fees remained higher than normal due to the poor economy and the economic conditions for many of our citizens and customers.			
<b>Late Payment Penalties</b>	21,500	24,800	3,300
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>	0	150	150
			0



**2013 - 2014 ESTIMATED BUDGET**

<b>REVENUES</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>Police Contract Services</b>	71,100	54,000	(17,100)
Comment: These are revenues for contract police services, including a large sum from the School System for the School Resource Officer at the middle school.			
There were few other programs which required police officers to be contracted.			
<b>Fire Protection Charges</b>	245,000	254,200	9,200
Comment: The County expanded fire districts in 2009-2010 and they appear to be collecting more thru the county collection efforts.			
<b>Commercial Sanitation Fees</b>	414,000	398,600	(15,400)
Comment: The rate increase for FYE 6/30/2013 has resulted in our customers requesting less pickups or customers switching to a private service.			
<b>Residential Sanitation Fees</b>	481,840	481,900	60
<b>Haywood County Refuse Reimbursement</b>	80,000	80,000	0
<b>Solid Waste Containers - Rental</b>	38,500	34,000	(4,500)
Comment: The number of dumpsters rented has dropped in 2013-2014.			
<b>Cemetery Lot Sales</b>	20,000	11,000	(9,000)
Comment: In a poor economy, people do not typically buy lots until needed.			
<b>Cemetery After Hours Call Out Fees</b>	100	400	300
Comment: This is the charge for call outs on weekends and holidays.			
<b>Columbarium Sales</b>	2,250	1,000	(1,250)
Comment: We are seeing more interest in the columbarium niches now, and feel the sale of these niches will increase as cremation becomes more popular.			
<b>Columbarium Openings</b>	1,200	800	(400)
Comment: A fee is charged for opening columbarium and engraving doors.			
<b>Cremation Lots</b>	0	400	400
Comment: This is the charge for a space and to bury cremains at the cemetery.			

**2013 - 2014 ESTIMATED BUDGET**

<b>REVENUES</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
Recreation - Memberships	340,000	341,300	1,300
Recreation - Daily Passes	112,000	116,000	4,000
Recreation - Rentals	43,000	48,400	5,400
Comment: Rental fees show growth in 2013 - 2014.			
Recreation - Department Services	30,000	530	(29,470)
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.			
Recreation - Adult and Children Recreation Programs	100,000	140,000	40,000
Comment: These programs are experiencing some increases with the accelerating revenue of Silver Sneakers, a senior health and fitness program.			
Recreation - Program Fees at Armory	7,500	3,700	(3,800)
Recreation - Rentals Collected at Armory	10,000	10,000	0
Recreation - Child Care	0	160	160
Recreation - Commissions on Vending Machines	2,500	2,500	0
Comment: The Town moved out of the vending machine business and collects a share of the profits from the machines placed here by others.			
Recreation - Proceeds from Concessions	1,500	3,700	2,200
Comment: We receive a small amount from the sale of items at the center.			
Recreation - Playground	4,000	4,000	0
Comment: This is the money left over from contributions toward the Community Playground and is used for annual maintenance on the playground.			
We appropriate all that is left in the fund, but we do not use all that money.			
Contributions/Donations - Police	0	0	0
Contributions/Donations - Recreation	0	0	0

**2013 - 2014 ESTIMATED BUDGET**

<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>	10,000	1,000	(9,000)
Comment: This account is where people donate toward the purchase of memorials for others for trees, benches, art work, etc. It can be erratic from year to year.			
<b>Public Art</b>	22,150	7,000	(15,150)
Comment: These were donations made in support of the Public Art Program			
<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	320	320
Comment: The booklet with historical homes remained popular.			
<b>Miscellaneous</b>	5,000	20,000	15,000
Comment: This is an account where we place revenue that does not fit easily in other categories. It can be erratic from year to year and hard to predict.			
<b>Rents</b>	31,740	31,740	0
Comment: These are mostly the rents from two cell tower locations.			
<b>Sale of Materials &amp; Fixed Assets</b>	19,000	11,010	(7,990)
Comment: We did not have as many items to sell in 2013 - 2014, so revenues were lower than in some other years.			
<b>Parking Tickets</b>	1,500	100	(1,400)
<b>Noise Ordinance Violations</b>	200	0	(200)
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	210	210
<b>Bad Check Charges</b>	1,000	3,000	2,000



**2013 - 2014 ESTIMATED BUDGET**

<b>REVENUES</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>Investment Earnings</b>	0	0	0
Comment: Interest rates remain very low providing little investment income. We also deduct bank charges from interest earnings, meaning almost a wash in this account.			
<b>ABC Store Sales Distribution</b>	10,000	0	(10,000)
Comment: The ABC Store is only allowed to retain a certain percentage of their accumulated earnings and due to the new store construction, the Town does not expect to receive a distribution this year.			
<b>ABC Distribution - Law Enforcement</b>	8,320	4,630	(3,690)
<b>ABC Distribution - Rehabilitation</b>	4,790	2,900	(1,890)
<b>Transfer from Water Fund</b>	109,230	109,230	0
Comment: We transfer a portion of the water revenues after fund balance is deducted to the General Fund.			
<b>Transfer from Sewer Fund</b>	83,790	83,790	0
Comment: We transfer a portion of the sewer revenues after fund balance is deducted to the General Fund.			
<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, because of higher fuel cost and/or the new electric contract, the Town may need to look more closely at reducing this transfer in the coming years.			
<b>Fund Balance Appropriated-Powell Bill</b>	112,100	96,890	(15,210)
Comment: We proposed taking more from our Powell Bill Reserves to allow more asphalt work in 2013 - 2014 as we attempt to catch up with the damages from the two consecutive severe winters.			
<b>Fund Balance Appropriated</b>	1,526,930	615,810	(911,120)
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>13,752,810</b>	<b>12,893,510</b>	<b>(859,300)</b>

**2013 - 2014 ESTIMATED BUDGET**

<b>B. EXPENDITURES</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>Governing Body</b>	106,820	96,590	(10,230)
Comment: The amount budgeted for moving the new town manager was not incurred for 2013-2014.			
<b>Administration</b>	987,480	794,600	(192,880)
Comment: Wages and fringe benefits are below budget due to vacant positions.			
Contract cost for computer services and the new health & wellness program were started in the latter part of the year which resulted in additional savings for the current budget year.			
<b>Finance Department</b>	336,830	329,190	(7,640)
Comment: Wages and fringe benefits are lower than expected due to retirement and staff changes at the end of the prior year.			
<b>Public Facilities</b>	1,118,850	923,000	(195,850)
Comment: Capital improvement budgeted costs were not incurred and the wages & fringe benefits for the new horticulturist assistant did not begin until the last half of the year. These items resulted in savings for the current year.			
<b>Horticulturist (excludes wages &amp; fringe which shows in Public Facilities)</b>	50,050	47,200	(2,850)
<b>Police Department</b>	3,620,110	3,481,570	(138,540)
Comment: Wages and fringe benefits fell below budget due to temporary vacancies.			
<b>Miscellaneous Police Grants</b>	80,000	30,000	(50,000)
Comment: State and federal government grants were not as plentiful.			
<b>Fire Department</b>	1,057,720	1,043,170	(14,550)
<b>A. Emergency Responders</b>	10,690	8,420	(2,270)
<b>Streets and Sanitation</b>	2,443,060	2,262,240	(180,820)
Comment: Wages and fringe benefits fell below budget due to temporary vacancies.			
Tipping fees and mulch grinding costs were also below budgeted expenditures.			
<b>Powell Bill</b>	442,500	432,330	(10,170)
Comment: To address the needs of as many roads as possible, the department plans on spending the amounts budgeted.			



**2013 - 2014 ESTIMATED BUDGET**

<b>B. EXPENDITURES</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
metering	130,140	97,240	(32,900)
Comment: Wages and fringe benefits fell below budget due to temporary vacancies			
<b>Planning and Code Enforcement</b>	280,540	260,980	(19,560)
Comment: The amount budgeted for a Planning study was not incurred for 2013-2014.			
<b>A. Building Inspectors/Code Enforcement Officer</b>	227,330	223,470	(3,860)
<b>Special Appropriations</b>	249,370	244,480	(4,890)
<b>Parks and Recreation</b>	2,576,320	2,590,030	13,710
Comment: We anticipated a grant for the tennis courts, but it was not awarded. Therefore, we will need to have a budget amendment for the amount spent for the tennis courts resurfacing.			
<b>Recreation - Special Projects</b>	35,000	29,000	(6,000)
Comment: We anticipated a grant for a special projects, but it was not awarded. Expenditures for this project were not incurred.			
<b>Operating Transfers to Other Funds</b>			
<b>A. Transfer to Capital Projects Fund - Fire &amp; Police Projects</b>	0	0	0
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>13,752,810</b>	<b>12,893,510</b>	<b>-859,300</b>
<b>C. GENERAL FUND SUMMARY</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>REVENUES</b>	13,752,810	12,893,510	(859,300)
<b>EXPENDITURES</b>	13,752,810	12,893,510	(859,300)
<b>DIFFERENCE</b>	0	0	0

**2013 - 2014 ESTIMATED BUDGET**

<b>II. WATER FUND</b>			
<b>REVENUES</b>	<b>BUDGET 2013 - 2014</b>	<b>EST. ACTUAL 2013 - 2014</b>	<b>DIFFERENCE</b>
<b>Water Charges</b>	2,602,100	2,626,700	24,600
Comment: We increased water rates by 6 % and revenues are as expected.			
<b>Water Taps/Connection Fees</b>	40,000	28,000	(12,000)
Comment: The reduced amount of construction has resulted in lower tap fees and connection fees.			
<b>Impact Fees - New Connections</b>	12,000	10,000	(2,000)
Comment: Construction generated some capacity fees for the system.			
<b>Miscellaneous Revenues</b>	1,500	1,500	0
<b>Sale of Materials/Supplies/Fixed Assets</b>	75,000	8,000	(67,000)
Comment: The white pine sale from the Watershed did not produce the revenue expected due in large part to the depressed market for white pine timber.			
<b>Contributed Capital</b>	195,000	25,230	(169,770)
Comment: The water lines to the State's new rest area will be contracted by the State instead of a reimbursement contract as originally budgeted.			
<b>Investment Earnings</b>	0	0	0
<b>Transfer from Electric Fund</b>	0	0	0
<b>Loan from the General Fund</b>	0	0	0
<b>Fund Balance Appropriated</b>	246,290	138,900	(107,390)
Comment: Expenditures are less than expected, so the anticipated fund balance appropriation will be less than expected.			
<b>TOTAL WATER FUND REVENUES</b>	<b>3,171,890</b>	<b>2,838,330</b>	<b>(333,560)</b>



**2013 - 2014 ESTIMATED BUDGET**

<b>B. EXPENDITURES</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>Water Maintenance</b>	1,799,130	1,544,770	(254,360)
Comment: Capital outlay cost were much less than anticipated because the water line construction to the Rest Area on U.S. 19 will be contracted out by the State instead of the Town. The remaining differences are the cost associated with the equipment purchases budgeted that are much lower than expected.			
<b>Water Treatment</b>	1,004,270	925,070	(79,200)
Comment: The majority of contracted services to repair the watershed roads were not performed since the revenue from the sale of the white pines timber did not bring in the expected revenue.			
<b>Administration and Finance</b>	259,260	259,260	0
<b>Debt Service</b>	0	0	0
<b>Contingency</b>	0	0	0
<b>Transfer to Other Funds:</b>			
To General Fund	109,230	109,230	0
Comment: We transfer a portion of the water fund revenues after fund balance is deducted.			
<b>TOTAL WATER FUND EXPENDITURES</b>	<b>3,171,890</b>	<b>2,838,330</b>	<b>(333,560)</b>
<b>C. WATER FUND SUMMARY</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>REVENUES</b>	3,171,890	2,838,330	(333,560)
<b>EXPENDITURES</b>	3,171,890	2,838,330	(333,560)
<b>DIFFERENCE</b>	0	0	0

**2013 - 2014 ESTIMATED BUDGET**

<b>III. SEWER FUND</b>			
<b>REVENUES</b>	<b>BUDGET 2013 - 2014</b>	<b>EST. ACTUAL 2013 - 2014</b>	<b>DIFFERENCE</b>
<b>Sewer Charges</b>	2,051,800	2,058,200	6,400
Comment: We increased sewer rates by 6 % and revenues are as expected.			
<b>Sewer Taps</b>	20,000	15,000	(5,000)
Comment: The slow construction activity has negatively impacted the expected tap fees.			
<b>Industrial Discharge Permits</b>	500	0	(500)
<b>Impact Fees</b>	0	0	0
<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. They had slow growth too, and the Waynesville, had no capacity fees to collect.			
<b>Impact Fees - New Connections</b>	20,000	11,000	(9,000)
Comment: Slow growth.			
<b>Miscellaneous Revenue</b>	400	400	0
<b>Sale of Materials/Supplies/Fixed Assets</b>	0	0	0
<b>Contributed Capital</b>	730,000	25,230	(704,770)
Comment: The Town was expecting to be reimbursed by the State for the design & construction of a sewer line to a new rest area on U.S. 19. The Town will be reimbursed for all design fees paid but the State has decided to contract out the construction of the sewer lines.			
<b>Investment Earnings</b>	0	0	0
Comment: We do not expect more from investment earnings in 2013 - 2014.			
<b>Fund Balance Appropriated</b>	144,640	0	(144,640)
Comment: Expenses are less than expected, so anticipated appropriation was not needed.			
<b>TOTAL SEWER FUND REVENUES</b>	<b>2,969,340</b>	<b>2,109,830</b>	<b>(859,510)</b>



**2013 - 2014 ESTIMATED BUDGET**

<b>B. EXPENDITURES</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>Sewer Maintenance</b>	1,607,060	736,510	(870,550)
Comment: Most of the under-spending is due to the fact that the Town is no longer planning to contract out the new sewer line to the rest area on U.S. 19. The State will build this line instead. The remaining under-spending is due to wages & fringe benefit costs being reduced because of temporary vacancies.			
<b>Wastewater Treatment</b>	1,048,380	984,810	(63,570)
Comment: Wages and fringe are less than expected due to temporary vacancies and a new position that was not filled until the latter part of the year. The next largest savings was in the cost of electricity purchased.			
<b>Administration and Finance</b>	230,110	230,110	0
<b>Contingency Appropriated</b>	0	0	0
<b>Transfer to Other Funds:</b>	83,790	83,790	
To General Fund			0
Comment: We transfer a portion of the sewer fund revenues, after fund balance is deducted.			
<b>TOTAL SEWER FUND EXPENDITURES</b>	<b>2,969,340</b>	<b>2,035,220</b>	<b>(934,120)</b>
<b>C. SEWER FUND SUMMARY</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>REVENUES</b>	2,969,340	2,109,830	(859,510)
<b>EXPENDITURES</b>	2,969,340	2,035,220	(934,120)
<b>DIFFERENCE</b>	0	74,610	74,610

**2013 - 2014 ESTIMATED BUDGET**

<b>IV. ELECTRIC FUND</b>			
<b>.. REVENUES</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
	<b>2013 - 2014</b>	<b>2013 - 2014</b>	
<b>Electric Charges</b>	9,394,000	8,352,700	(1,041,300)
Comment: We expected the revenues associated with the expansion of a major manufacturer to increase more than they have. The budget also expected the electric rates to increase more than they have in the current year. The Town is in the process of raising the base charge on its residential electric customers.			
<b>Security Lights</b>	47,900	48,200	300
Comment: Rates will remain the same and revenues should as well.			
<b>Street Lights</b>	129,250	129,250	0
Comment: We charge other funds for street lighting on Town property.			
<b>Underground Service Installation</b>	2000	0	(2,000)
Comment: Construction is down and there were fewer requests for underground lines.			
<b>Renewable Charge Revenue</b>	64,840	51,530	(13,310)
Comment: This is the charge required under Senate Bill 3 and is paid to Progress Energy to assist them in meeting the 12.5% renewable energy level.			
<b>Electric Pole Rental</b>	12,860	12,860	0
Comment: These are charges made to other utilities for use of Town poles.			
<b>Sales Tax Charges</b>	202,090	196,750	(5,340)
<b>Miscellaneous Revenues</b>	3,000	0	(3,000)
Comment: There was very little revenue received that did not fit in another category.			
<b>Sale of Fixed Assets</b>	0	2,500	2,500
<b>Investment Earnings</b>	0	0	0
Comment: Earnings are low and are offset by banking fees.			
<b>Fund Balance Appropriated</b>	310,210	436,350	126,140
Comment: With revenues less than expected and fuel costs up, we had to use more from reserves.			
<b>TOTAL ELECTRIC FUND REVENUES</b>	<b>10,166,150</b>	<b>9,230,140</b>	<b>(936,010)</b>



**2013 - 2014 ESTIMATED BUDGET**

<b>B. EXPENDITURES</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>Electric Maintenance</b>	1,335,170	1,211,780	(123,390)
Comment: Wages and fringe were down somewhat due to personnel changes and vacancies. The largest part of the remaining differences are miscellaneous system additions the were not added or installed.			
<b>Purchased Power</b>	6,813,100	6,110,900	(702,200)
Comment: Fuel cost are higher than expected but the main difference are the expected additional revenues associated with an expansion of one of the Town's largest power customers. Some of the expected revenues did occur.			
<b>Renewables Energy Payment:</b>	64,840	42,820	(22,020)
Comment: Under Senate Bill 3, every electric provider must achieve a 12.5% of electric generation from renewable sources by 2021. Waynesville is allowed to pay Progress Energy an amount to expend on that renewable energy.			
<b>Sales Tax on Purchased Power</b>	204,400	116,000	(88,400)
Comment: Lower revenues means sales taxes paid to the State are lower.			
<b>Bad Debt Expense</b>	32,000	32,000	0
<b>Administration and Finance</b>	441,040	441,040	0
Comment: This is the charge to Electric Fund for the cost of services provided the Fund by General Fund personnel.			
<b>Transfer to Water Fund</b>	0	0	0
Comment: This is an amount paid to Water Fund to assist with meeting its needs.			
<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 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>10,166,150</b>	<b>9,230,140</b>	<b>(936,010)</b>
<b>C. ELECTRIC FUND SUMMARY</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>REVENUES</b>	10,166,150	9,230,140	(936,010)
<b>EXPENDITURES</b>	10,166,150	9,230,140	936,010
<b>DIFFERENCE</b>	0	0	0

**2013 - 2014 ESTIMATED BUDGET**

<b>V. ASSET MANAGEMENT</b>			
<b>A. REVENUES</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
	<b>2013 - 2014</b>	<b>2013 - 2014</b>	
<b>Charges to Other Funds</b>	402,720	396,590	(6,130)
Comment: Each department is charged a prorated share of the cost of this department based upon the square footage the department occupies at the public works facility.			
<b>Miscellaneous Revenue</b>	5,000	1,410	(3,590)
<b>Investment Income</b>	0	0	0
<b>Fund Balance Appropriated:</b>	0	0	0
<b>TOTAL ASSET MANAGEMENT REVENUES</b>	<b>407,720</b>	<b>398,000</b>	<b>(9,720)</b>
<b>B. EXPENDITURES</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>Purchasing Operations</b>	407,720	398,000	(9,720)
Comment: Wages and fringe benefits are lower because the planned conversion of a part-time position to a full-time position took place in the latter part of the year.			
<b>TOTAL ASSET MANAGEMENT EXPENDITURES</b>	<b>407,720</b>	<b>398,000</b>	<b>(9,720)</b>
<b>C. PUBLIC WORKS SUMMARY</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>REVENUES</b>	<b>407,720</b>	<b>398,000</b>	<b>(9,720)</b>
<b>EXPENDITURES</b>	<b>407,720</b>	<b>398,000</b>	<b>(9,720)</b>
<b>DIFFERENCE</b>	<b>0</b>	<b>0</b>	<b>0</b>



**2013 - 2014 ESTIMATED BUDGET**

<b>VI. GARAGE OPERATIONS</b>			
<b>REVENUES</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
	<b>2013 - 2014</b>	<b>2013 - 2014</b>	
Charges to Other Funds	767,600	728,860	(38,740)
Comment: Each department is charged a prorated share of the cost of operating the Garage based upon fuel usage.			
All Other Revenue	100	16,700	16,600
Investment Income	0	0	0
<b>TOTAL GARAGE REVENUES</b>	<b>767,700</b>	<b>745,560</b>	<b>(22,140)</b>
<b>EXPENDITURES</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
Garage Operations	767,700	745,560	(22,140)
Comment: Fuel cost were lower than expected.			
<b>TOTAL GARAGE EXPENDITURES</b>	<b>767,700</b>	<b>745,560</b>	<b>(22,140)</b>
<b>C. GARAGE SUMMARY</b>	<b>BUDGET</b>	<b>EST. ACTUAL</b>	<b>DIFFERENCE</b>
<b>REVENUES</b>	<b>767,700</b>	<b>745,560</b>	<b>(22,140)</b>
<b>EXPENDITURES</b>	<b>767,700</b>	<b>745,560</b>	<b>(22,140)</b>
<b>DIFFERENCE</b>	<b>0</b>	<b>0</b>	<b>0</b>

Town *of*  
WAYNESVILLE  
North Carolina

2014  
Board of Aldermen  
Planning Retreat  
March 28, 2014

Summary Report

May 2, 2014



## DAVID LONG CONSULTING

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

3034 Lake Forest Drive  
Greensboro, NC 27408  
336.972.5216/336.545.5717  
dlongwork@earthlink.net

May 2, 2014

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

Dear Mayor Brown and Manager Onieal:

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

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

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

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

Sincerely,

David Long MPA  
*Consultant/Facilitator*

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

Summary Report  
May 2, 2014

1.0 - INTRODUCTION

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

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

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

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



## 2.0 - ASSESSING WAYNESVILLE'S COMPETITIVE POSITION

### RESPONSES WHEN ASKED

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

(LISTED IN ORDER CITED/NOT IN PRIORITY ORDER)

#### **Strengths**

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

#### **Weaknesses**

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

#### **Challenges**

- Lake Junaluska merger

## 3.0 - STRUCTURED BRAINSTORMING

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

The focus question for the session was:

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

5.0 - GENERAL STRATEGIC PLAN

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

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

**Economy**

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



- 
- 

#### Infrastructure

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

#### Quality of Life

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

#### Promotion/Public Relations/Communications

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

#### Environment

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

#### Planning/Vision

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

### **Mobility/Traffic/Transportation**

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

### **Finance**

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

### **Staff issues (*late addition to list*)**

- Succession planning
- Staff training
- 
- 

## **6.0 - ACTION PLANNING**

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

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

### **Action Plan #1**

*Goal –*

*Strategy –*

*Action –*

*Resources Needed –*

*Who is Involved –*

*Who Takes the Lead –*

*Potential Obstacles –*

*Potential Allies –*

*Target Date –*

*Report Back from Lead –*



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

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



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

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

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

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

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

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

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

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

*Please see client list next page.*

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

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



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

*Emphasis: Crafting a Vision and Charting an Actionable Path Forward*

<i>Time</i>	<i>Topic</i>	<i>Presenter/Leader</i>
8:30-8:45	Gather/Coffee/Refreshments ( <i>LJA Bookstore &amp; Café</i> )	
8:45-8:50	<b>Welcome and Introduction to Today's Session</b>	Mayor Brown
8:50-9:05	<b>Overview of Retreat &amp; Format</b>	David Long, Facilitator
9:05-9:15	<b>Review of Existing Plans, Management Direction</b>	Marcy Onieal, Manager
9:15-10:00	<b>Assessing Waynesville's Competitive Position<sup>1</sup></b>	David
10:00-11:00	<b>Structured group brainstorming for Board</b> <i>Focus Question: 'What are the most important issues, needs and opportunities facing the Town of Waynesville over the next 3-5 years to open the next chapter of its history?'</i> <sup>2</sup>	David
11:00-11:15	Break	
11:15-11:45	<b>Brainstorming continued / Discussion of brainstorming results</b>	David
11:45-12:15	<b>Identification of high-priority strategic directions<sup>3</sup></b>	David
12:15-1:00	Lunch ( <i>Buffet at Terrace Hotel</i> )	
1:00-2:00	<b>Develop draft strategic plan<sup>4</sup></b>	David
2:00-3:00	<b>Detailed action planning for very high-priority strategies<sup>5</sup></b>	David
3:00-3:15	Break	
3:15-4:00	<b>Core Principles, Mission, Vision &amp; Values<sup>6</sup>/Wrap-up</b>	David
4:00-5:00	<b>Focus Topics (<i>as requested by Board</i>)</b>	All
5:00	Adjourn	

<sup>1</sup> End product: a SWOT analysis, with a twist, to provide a visionary direction

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

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

<sup>4</sup> End product: Continuation of footnote #3

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

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

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



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

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

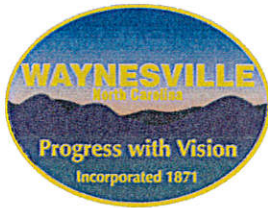


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Waynesville Board of Aldermen: Retreat Brainstorming 3.28.14		
What are the most important issues, needs and opportunities facing the Town of Waynesville over the next 3-5 years to open the next chapter of its history?		
Total	Item	Item
Points	#	Listed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



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



# TOWN OF WAYNESVILLE

16 South Main Street/P. O. Box 100  
Waynesville, NC 28786  
Phone (828) 452-2491  
[www.townofwaynesville.org](http://www.townofwaynesville.org)

Mayor  
Gavin A. Brown  
Board of Aldermen  
Gary Caldwell  
Julia Freeman  
J. Wells Greeley  
LeRoy Roberson

Town Manager  
Marcy Onieal

**May 29, 2014**

**TO:** Mayor and Board of Aldermen  
**FROM:** Marcy Onieal, Town Manager  
**SUBJECT:** FY 2014-2015 Recommended Budget Summary

Due to board members' various scheduling conflicts, work sessions to consider the Manager's FY15 Recommended Budget have been rescheduled and publicly posted as follows:

Fri, May 30, 2014	Budget document available <i>(Distribution to Board; available to public in Clerk's Office; posted on-line)</i>
Fri, Jun 6, 2014	Budget Work Session #1 <i>(Manager's Budget Message &amp; Revenue Considerations)</i> 9:00 AM - Noon, Municipal Building, Training Room, 16 S. Main St.
Tue, Jun 10, 2014	Public Hearing on FY 2014-15 Recommended Budget <i>(Citizens to address the board on matters related to proposed budget during regular board meeting)</i> 7:00 PM, Town Hall, Board Room, 9 S. Main St.
Tue, Jun 17, 2014	Budget Work Session #2 <i>(Expenditure Considerations, Special Appropriations, Departmental Budget Impacts, Board Deliberations)</i> 5:30 – 8:30 PM, Municipal Building, Training Room, 16 S. Main St.
Tue, Jun 24, 2014	Budget Adoption <i>(Additional work sessions may be scheduled through July 1 if necessary)</i> 7:00 PM, Town Hall, Board Room, 9 S. Main St.

As is customary, I will present the budget message at the work session on June 6, and will distribute the complete budget message and presentation materials for inclusion behind Tab 4 at that time. However, in order to assist your review of the proposed budget, I would like to offer the following summary of critical elements of the FY15 Proposed Budget:



## FUND COMPARISONS FY14 BUDGET TO FY15 BUDGET

	<u>FY14 BGT</u>	<u>FY15 BGT</u>	<u>% CHANGE</u>
General Fund	13,752,810	13,805,890	↑ 0.38%
Water Fund	3,171,890	3,128,340	↓ 1.37%
Sewer Fund	2,969,340	2,612,410	↓ 12.0%
Electric Fund	10,166,150	10,153,780	↓ 0.12%
<b>TOTAL OPERATING FUNDS</b>	<b>30,060,190</b>	<b>29,700,420</b>	<b>↓ 1.2%</b>
Asset Management Fund *	408,550	2,038,070	↑ 398.9%
Garage Operations Fund	807,820	691,920	↓ 14.3%
<b>TOTAL INTERNAL SVC FUNDS</b>	<b>1,216,370</b>	<b>2,729,990</b>	<b>↑ 124.4%</b>
<b>TOTAL ALL FUNDS</b>	<b>31,276,560</b>	<b>32,430,410</b>	<b>↑ 3.7%</b>

*\*In FY15, overall budget is down 1.2%, but we have established a new internal service fund, which captures functions shared by all departments in all funds (IT, facilities and grounds maintenance, purchasing, public services administration, miscellaneous shared costs) and which more accurately establishes cost allocation back to departmental budgets through transfer of interdepartmental revenues, based on true costs than an arbitrary formula previously based on square footage. Garage charges are proportionately allocated based on vehicle assignments. The percentage changes among Funds simply represent re-allocation of costs and not increases in total budget.*

## FUND BALANCE APPROPRIATIONS \*

	<u>FY14 BGT</u>	<u>FY15 BGT</u>	<u>% CHANGE</u>
General Fund	1,526,930	1,127,060	↓ 26.2%
Powell Bill	112,100	123,780	↑ 10.4%
Water Fund	246,290	307,840	↑ 25.0%
Sewer Fund	144,640	397,010	↑ 174.4%
Electric Fund	310,210	584,900	↑ 88.5%
<b>TOTAL ALL FUNDS</b>	<b>2,340,170</b>	<b>2,540,590</b>	<b>↑ 8.5%</b>

*\* Fund Balances have been appropriated each year as a means of balancing the budget. Historically, however, only a portion of appropriated fund balance has actually been expended in each fund, and usually then for capital projects or non-recurring expenditures. In some years, fund balances have actually grown due to prudent budgetary restraint and/or higher than expected revenues. Unfortunately, lack of revenue growth and rising costs in recent years have put pressure on the budget, particularly on the General Fund, to an extent that more fund balance is actually being expended than is being generated. While this is not a problem in the short term, repeated use of Fund Balance to cover recurring expenditures, would eventually lead to the depletion of the Town's "savings account". I am comfortable recommending appropriation of fund balance at a higher level for the next two years, simply due to the fact that the utility funds currently have healthy reserves and I expect to see some relief in our budgetary picture by 2017, with improvement of the economy, addition of the Junaluska tax base, county-wide revaluation, and debt beginning to roll off.*

## REVENUE RECOMMENDATIONS \*

Property Tax Rate:	↑	up 3¢ from \$0.4082 to \$0.4382/\$100 valuation
MSD Tax Rate:	⇔	remains unchanged at \$0.20/\$100 valuation
Solid Waste Fee:	⇔	remains unchanged at \$9.00/HH/month (residential)
	⇔	remains unchanged at \$22.97/month (commercial)
Water Rates:	↑	up 5% (in keeping with recommendations of 2006 Asset Mgmt Plan)
Sewer Rates:	↑	up 5% (in keeping with recommendations of 2006 Asset Mgmt Plan)
Electric Rates:	↑	up \$1/month (to \$11.50/month) on residential base rate each month April 1 through August 1, 2014 to reach parity with Duke Progress residential rates
All other Fees:	⇔	remain unchanged in FY15

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

## EXPENDITURE CONSIDERATIONS:

The proposed budget maintains current levels of services and programs with very little change from FY14. The following items should be noted:

- **No New Capital Projects** in any fund; the proposed budget maintains street/sidewalk maintenance, water and sewer line replacement at current year levels; carries over previously approved Water Treatment Plant projects (lab expansion and flocculator flash mix replacement) not completed during FY14.
- **New Equipment/Vehicle/Capital Replacement** is limited to necessary routine scheduled replacements, primarily in Utilities Funds and totals only \$375,000 in all funds (or barely 1% of total budget).
- **Operating costs** (All Funds) have increased approximately 5% due to anticipated increases in cost of gasoline (budgeted at \$3.30/gallon for gas and \$3.60/gallon for diesel), transportation and materials (particularly petroleum, metal and chemical based materials and supplies).
- **Special Appropriations** (General Fund) preserves the customary \$100,000 for operating assistance to area non-profits, as in previous years, and adds \$75,000 in anticipation of capital requests (at \$25,000 each) by HART, Folkmoot, and Haywood Helps (conversion of prison to homeless shelter).
- **IT Implementation and Support** (Assets Management Fund) includes first full year of budgeting for VOA (cloud computing/data storage/network support) services of VC3, installation of dedicated 50mb point-to-point high speed fiber; additional hardware/application upgrades, catch-up on lapsed maintenance agreements for licensed software; employee training in Microsoft Exchange, Office, other applications; includes purchase of tablets for use by Board members.
- **Master Plan Development** (General Fund) includes approximately \$75,000 in contract/professional assistance for development of Recreation Master Plan and updates of existing adopted Plans as needed.
- **Health Insurance** (All Funds) – Estimates from our current provider came in at 27% higher than in FY14, which is on the heels of our having absorbed successive increases of 19%, 13% and 15% in the last three



years alone. While some of the additional costs are attributable to changes in the Affordable Care Act, the Town's experience is coming down and should translate into lower costs, not a 27% increase, which are anticipated to total approximately \$2.2 million annually (on an \$8 million payroll). The budget includes a 15% increase in costs (rather than 27% projected by the current carrier) and we are aggressively negotiating with other carriers to bring costs back to within manageable limits (approximately \$1.8 million) without sacrificing employee coverage and benefits.

- **HR Salary & Benefits adjustments** (All Funds) are included as follows (*See Tab 9 for details*):
  - No new full-time positions; budget includes conversions of two three-quarter time positions to FT, and re-allocates costs for positions moved from one department to another as part of organizational re-structuring; adds three unpaid apprenticeships to Public Service divisions as part of HCC work-study program
  - Includes slightly increased costs to accommodate changes associated with having to pay retirement benefits for part-timers working in excess of 19 hours per week and health benefits for part-timers working 30 hours or more per week
  - 1% across the board cost-of-living (COLA) adjustments for FT & PPT employees
  - Traditional annual holiday and longevity bonuses for all FT employees; eliminates safety bonus
  - Maintenance of health plan benefits (at a 15% higher cost or \$1.8 M annual total)  
Town will continue to pay 100% of employee premiums and 80% of dependent premiums  
Premium cost-share for Employee/Spouse and Employee/Family classes will rise marginally so that all employees with dependent coverage will be paying 20% of their selected coverage
  - Continuation of wellness program and participation incentives (at a cost of approximately \$40,000/year)
  - Monthly smartphone stipends for only those FT employees whose duties require regular contact in the field and after hours, as approved by the manager (approximately \$25,000/year total)
  - Manager's recommendation that the Board approve stipend adjustments for next elected Board, effective 1/1/16, in the amounts of \$7,500 per board member and \$12,500 for the mayor, with automatic COLA adjustments, as may apply to all employees across-the-board in future years
  - 2% set aside for Career Track Progression adjustments (available to all departments but awarded only as employee earns each level of accomplishment in a defined progression)
  - 50% tuition reimbursement stipends, as approved by the manager
  - Annual \$15,000 set-aside for three FT employees in succession track to attend Municipal-County Administration Course, Public Executive Leadership or Emerging Leaders Course, Leadership Haywood or Leadership NC

## **BUDGETARY PRESSURES**

In the last 2-3 years, the Town has absorbed the following cost increases or lost revenues, which have not been recovered in any way through natural growth in revenues, revenue adjustments, or legislatively authorized replacement revenues. By and large, the Town has managed to absorb additional costs and make up for lost revenues by three means:

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

In the last several years the General Fund has had to make up for, or will have to make up in FY15 for the following losses (figures are approximate and represent what the anticipated revenue would otherwise have been as of FY15):

County Reimbursement – Recreation	70,000
County Reimbursement – Solid Waste	80,000
ABC Distributions (unrestricted)	150,000
Sweepstakes Privilege License Fees	150,000
Business Privilege-Gross Receipts	120,000
Sales Tax Revenue (2012)	200,000
Investment Income (2007)	175,000
	<hr/>
	945,000

In the face of nearly \$1 million in lost revenue, and with each penny on the tax rate generating just over \$102,000 in revenue annually, it is remarkable that the Town has been able to hold its own up to now without a significant revenue adjustment. Unfortunately, the margin for absorbing additional costs without additional revenue has all but disappeared. Unrecovered revenues since the beginning of the economic decline in 2008 are worth the equivalent of nearly 10 cents on the property tax rate today.

## **CONCLUSION**

While I do believe there is light at the end of the tunnel, for the Town of Waynesville, that light is likely still 3-4 years away. This being just the second, of what I hope will be many years of less stressful budget preparation ahead, I can assure you that Finance Director Eddie Caldwell and I have considered every possible approach to this budget to avoid having to recommend a tax rate increase to you. While I know the mere mention of tax increase is disappointing at best, I can assure you that we are not alone in our response to the lean economy. Between last year and this year a majority of NC cities surveyed were forced to raise taxes in response to the slow economic recovery.

What will make a difference in the next several few years?

- Merger of Lake Junaluska & Waynesville will create economies of scale and flexibility of operations that will allow our budget to stretch further
- Hopefully, the indicators of economic recovery and growth beginning to arise now in urban areas across the state will finally spill over to more rural areas in the not too distant future
- Haywood County anticipates property revaluation in 2017
- Waynesville will have general fund debt rolling off beginning in 2018

All of these factors will provide a little breathing room for the Town's budget by 2017/18, but the question remains as to how we weather the continuing stagnation of revenues in the face of increasing costs.

Certainly an alternative approach is to look at how and where we might make additional cuts in the General Fund, but given the conservative approach to expenditures we have exercised in the last several years, there simply is very little place left to cut without negatively impacting scope and quality of service. We have already reduced capital expenditures to less than 1% of the overall budget. For the most part, cuts in operating costs (largely materials and supplies) would be virtually meaningless without an associated reduction in personnel. Any further cuts that would allow us to balance the budget without a tax increase would require cutting specific programs and initiatives that you have identified as high priority during your recent board retreat, or would require freezing or cutting personnel positions that would directly impact the delivery of essential services. We simply don't have the capacity to cut \$300,000+ from the General Fund budget without negatively impacting programs and services.

I have made some assumptions that as a body, you prefer to maintain essential services at their current levels and that you desire to maintain our forward momentum in the area of economic, community and organizational development, continuing with high priority initiatives you identified during the recent board retreat and at my hiring. You have openly expressed your appreciation for the Town's greatest assets, its employees, and have placed high value on being able to recognize employee contributions in some modest manner through salary adjustments in the coming fiscal year, after a number of years in which the Town has not been in position to provide adjustments in keeping with the market or even our own pay and classification structure.

That said, however, please understand that, in no way, should the board feel backed into a corner over the recommendation to raise the tax rate, and that regardless of your approach to closing the revenue gap, our staff and I are prepared to work in partnership with the board to develop a strategic plan for the next several years that best meets the needs of the community.

As you ponder the manager's recommendations contained herein, and which I have summarized above in brief, please don't hesitate to call with your questions, concerns, or any issues you simply would like to address during the upcoming work sessions. While we are already prepared to provide additional detail regarding the budget, it would help us better prepare for each session if you provide your questions in advance.

#### **ACKNOWLEDGMENTS**

I am so grateful to the Town's Leadership and Operations Team members who contributed to the content of this proposed budget and who routinely exercise good stewardship in managing their operational budgets, and to Finance Director Eddie Caldwell and Finance Department staff, particularly Dean Trader, Julie Grasty and James Robertson, who assembled the bulk of the budget document itself. You may notice a few new touches in the budget document this year that we hope will help make it more useful, with new departmental summaries, indexes, glossaries and statistical data at one's fingertips. Thanks go to Management Assistant Andrew Bowen, whose artful talents have made the document more pleasurable to review and easier to navigate.

The plan to introduce performance measures and a completely new format in the current fiscal year was perhaps overly ambitious, particularly in the midst of major Administrative staff transitions and IT overhauls. It is my desire, nonetheless to work with staff to continue improving the usefulness, transparency and clarity of the budget document as both a planning and management tool. We appreciate your careful review of the information provided, and certainly welcome your feedback on how we might improve the budget process to best serve your needs.

Respectfully submitted,



Marcy Onieal  
Town Manager



**I. GENERAL FUND**

<b>A. REVENUES</b>	<b>EST. ACTUAL 2013 - 2014</b>	<b>PROPOSED 2014 - 2015</b>	<b>DIFFERENCE</b>
<b>Real Estate Taxes - Town</b>  The proposed budget calls for a 3 cent tax increase, however the prior year's tax collections are expected to drop. Each penny of tax rate at a 95.19% collection rate will raise an additional \$102,660 in this line item.	4,365,220	4,638,200	272,980
<b>Real Estate Taxes - Municipal Service District - Downtown Waynesville</b>	106,300	111,080	4,780
<b>Motor Vehicle Taxes</b>  As stated earlier, the proposed budget calls for a 3 cent tax increase. Each penny of tax rate at a 100.00% collection rate will raise an additional \$6,900 in this line item. In the current year, the state has taken over motor vehicle tax billings and collections. Due to this change, the current year's billing 2013-2014 has more than twelve months of billing. The proposed budget will only have twelve months of billing.	297,560	290,050	(7,510)
<b>Motor Vehicle Rental Tax</b>	17,000	20,000	3,000
<b>Tax Refunds and Discounts</b> Refunds are issued when people pay property taxes already paid by their mortgage company.	(3,000)	(3,500)	(500)
<b>Penalties/Interest/Advertising</b>  As people paid back taxes in 2013 - 2014, the town collected higher penalties and interest. As the collection rate improves, late penalties and interest should decline.	52,500	47,000	(5,500)
<b>Local Option Sales Tax - 1 %</b> We are estimating article (39) sales tax to grow at 1.5%.	863,490	876,440	12,950
<b>Local Option Sales Tax - 1/2 %</b> We are estimating article (40) to grow at 3% and article (42) to grow at 1.5%.	882,150	902,310	20,160
<b>Additional 1/2% Sales Tax to Replace Reimbursements</b> We are estimating article (44) to grow at 3%	434,970	447,930	12,960
<b>Privilege License Tax</b>	138,000	138,000	0
<b>Cable Television Gross Receipts</b> Revenues for cable and satellite service may drop slightly in 2015.	123,780	122,540	(1,240)

**SECTION V - REVIEW OF PROPOSED BUDGET 2014 - 2015**

<b>REVENUES</b>	<b>EST. ACTUAL 2013 - 2014</b>	<b>PROPOSED 2014 - 2015</b>	<b>DIFFERENCE</b>
<b>Beer and Wine Tax</b> We expect a slight increase in this revenue in 2014 - 2015.	40,000	40,700	700
<b>Court Facilities Fees</b>	2,000	2,400	400
<b>Franchise Taxes</b>  These revenue sources used to grow steadily, but in recent years they have been more unpredictable.			
A. Telecommunications We are expecting a 4% drop for telecommunications.	251,800	241,730	(10,070)
B. Electric	383,530	393,120	9,590
C. Natural Gas	16,750	16,750	0
<b>Powell Bill Revenue</b>  Powell Bill revenues are tied to population and street mileage on July 1st, neither of which grew last year. We anticipate the same in the coming year.	334,640	334,720	80
<b>Solid Waste Tax</b> This results from a statewide \$2.00 per ton charge on everything disposed of at the landfill.	5,730	5,840	110
<b>Payments on Behalf of Firemen for Pensions</b>  Firemen make a \$10/month contribution to the state Firemen's Pension Fund, and this is a pass-through revenue for the town.	12,000	15,000	3,000
<b>Powell Bill Interest Earnings</b> Powell Bill fund reserves remain low with little interest earnings.	800	1,000	200
<b>Police Grant - Others</b>	25,000	59,000	34,000
<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.	5,000	21,000	16,000

## SECTION V - REVIEW OF PROPOSED BUDGET 2014 - 2015

REVENUES	EST. ACTUAL 2013 - 2014	PROPOSED 2014 - 2015	DIFFERENCE
<b>Miscellaneous Grants</b>  We are expecting a reduction for grants in the next year.	97,720	15,000	(82,720)
<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 an improving local economy for next year.	78,200	103,000	24,800
<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.	2,000	3,000	1,000
<b>Rezoning and Annexation Fees</b>  We expect to see some requests for changes in the coming year.	0	1,000	1,000
<b>Homeowners Recovery Fund</b>  There is a fee charged for each new home to go to a State fund, and we are optimistic that housing activity will increase in FY 2015.	-400	-400	0
<b>Civil Penalties from Code Enforcement</b>  Penalties may be assessed in the coming year, but no additional revenue has been budgeted. The use of civil penalties is one of the final steps in the code enforcement process.	1,000	1,000	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.	80,000	70,000	(10,000)
<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.	24,800	24,000	(800)
<b>Street Performer Fees</b>	150	150	0



## SECTION V - REVIEW OF PROPOSED BUDGET 2014 - 2015

REVENUES	EST. ACTUAL 2013 - 2014	PROPOSED 2014 - 2015	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.	54,000	71,100	17,100
<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 the county is going to expand these districts.	254,200	274,000	19,800
<b>Commercial Sanitation Fees</b>  Sanitation fees will not change in 2014 - 2015.	398,600	398,600	0
<b>Residential Sanitation Fees</b>  Sanitation fees will not change in 2014 - 2015.	481,900	481,900	0
<b>County Reimbursement - Residential Costs</b>  Haywood County has been reimbursing us for the cost to haul residential garbage to the White Oak Landfill. We are uncertain if this will continue.	80,000	80,000	0
<b>Solid Waste Containers - Rental</b>	34,000	34,500	500
<b>Cemetery Lot Sales</b>  Sales were off last year and we expect them to resume in FY 2015.	11,000	20,000	9,000
<b>Cemetery After Hours Call Out Fees</b>  This is the charge for call outs on weekends and holidays.	400	100	(300)
<b>Columbarium Sales</b>	1,000	2,000	1,000
<b>Columbarium Openings</b>  A fee is charged for opening columbarium and engraving doors.	800	1,200	400
<b>Cremation Lots</b>  This is the charge for an in-ground space for the burial of cremains at the cemetery.	400	800	400

## SECTION V - REVIEW OF PROPOSED BUDGET 2014 - 2015

REVENUES	EST. ACTUAL 2013 - 2014	PROPOSED 2014 - 2015	DIFFERENCE
<b>Recreation - Memberships</b> Revenues for memberships and daily passes have stabilized.	341,300	341,000	(300)
<b>Recreation - Daily Passes</b> Revenues for memberships and daily passes have stabilized.	116,000	116,000	0
<b>Recreation - Rentals</b> Rental fees should be stable.	48,400	48,000	(400)
<b>Recreation - Department Services</b>	530	0	(530)
<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> Revenues should be stable.	140,000	140,000	0
<b>Recreation - Program Fees at Armory</b>	3,700	4,000	300
<b>Recreation - Rentals Collected at Armory</b> We are trying to make greater use of the armory for rentals.	10,000	10,000	0
<b>Recreation - Child Care</b>	160	0	(160)
<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	2,500	0
<b>Recreation - Proceeds from Concessions</b> We receive a small amount from the sale of items at the center.	3,700	2,000	(1,700)
<b>Recreation - Playground</b> This is the money left over from contributions toward the Community Playground and is used for annual maintenance on the playground. We appropriate all that is left in the fund, but do not use all that money.	4,000	3,380	(620)
<b>Contributions/Donations - Police</b>	0	0	0
<b>Contributions/Donations - Recreation</b>	0	0	0

## SECTION V - REVIEW OF PROPOSED BUDGET 2014 - 2015

REVENUES	EST. ACTUAL 2013 - 2014	PROPOSED 2014 - 2015	DIFFERENCE
<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.	1,000	10,000	9,000
<b>Public Art</b> These are public donations made in support of the Public Art Program.	7,000	20,000	13,000
<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.	320	0	(320)
<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.	20,000	7,000	(13,000)
<b>Rents</b> These are mostly the rents from two cell tower locations.	31,740	31,740	0
<b>Sale of Materials &amp; Fixed Assets</b> We do not expect to have as much surplus equipment and vehicles in 2014 - 2015.	11,010	7,000	(4,010)
<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.	0	100	100
<b>Cash - Over and Short</b>	210	0	(210)
<b>Bad Check Charges</b>	3,000	2,000	(1,000)



## SECTION V - REVIEW OF PROPOSED BUDGET 2014 - 2015

REVENUES	EST. ACTUAL 2013 - 2014	PROPOSED 2014 - 2015	DIFFERENCE
<b>Investment Earnings</b> Interest rates remain very low providing little investment income. We also deduct bank charges from interest earnings, meaning almost a wash in this account.	0	0	0
<b>ABC Store Sales Distribution</b> With the expense of constructing a new ABC Store near Wal-Mart, there may not be any revenue to be shared by the local system with the Town, but we have optimistically budgeted a small amount.	0	10,000	10,000
<b>ABC Distribution - Law Enforcement</b>	4,630	4,630	0
<b>ABC Distribution - Rehabilitation</b>	2,900	2,900	0
<b>Transfer from Water Fund</b> We transfer a portion of the water revenues after fund balance is deducted to the General Fund.	109,230	122,020	12,790
<b>Transfer from Sewer Fund</b> We transfer a portion of the sewer revenues after fund balance is deducted to the General Fund.	83,790	87,820	4,030
<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 proposed taking more from our Powell Bill Reserves to allow more road and sidewalk work in 2014 - 2015.	96,890	123,780	26,890
<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.	615,810	1,127,060	511,250
<b>TOTAL GENERAL FUND REVENUES</b>	<b>12,893,510</b>	<b>13,805,890</b>	<b>912,380</b>

## SECTION V - REVIEW OF PROPOSED BUDGET 2014 - 2015

B. EXPENDITURES	EST. ACTUAL 2013 - 2014	PROPOSED 2014 - 2015	DIFFERENCE
Because of the new allocation models, the proposed 2014-2015 amounts are not easily comparable to the estimated actual 2013-2014 amounts.			
<b>Governing Body</b>  The overall decrease in costs is due to the new cost sharing allocation model that is assigning more of the department's total costs to the various enterprise funds. There are however increased costs in this department associated with higher insurance premiums, and the new line item account allocating internal service costs (new allocation models).	96,590	87,010	(9,580)
<b>Administration</b>  The decrease is mainly due to moving some of the costs for wages, fringe benefits, and related expenses to the new Public Service Administration department. Other expenses such as IT costs are being moved to the new Public Facilities department. The remaining decrease will be due to the new cost sharing allocation model that is assigning more of the department's total cost to the various enterprise funds. The higher expenses in this department's budget is associated with the 1% COLA, 2.5% set aside for pay adjustments, higher health insurance premiums, and the new line item account allocating internal service cost associated with the new allocation model.	794,600	471,730	(322,870)
<b>Finance Department</b> The biggest part of the difference is the increased internal service costs (new allocation model), higher health insurance premiums, 1% COLA, and the 2.5% set aside for pay adjustments.	329,190	387,800	58,610
<b>Public Buildings</b> The majority of this department's expenditures are being moved to the Internal Service Funds under a new department titled Public Facilities. These cost will be allocated back to most of the other departments based on a % of budget. The debt payments are being moved to a new grouping in the general fund titled Debt Service-Public Buildings.	923,000	0	(923,000)
<b>Horticulturist (excludes wages &amp; fringe which shows in Public Buildings)</b>  All of this subsidiary department's expenditures are being moved to the Internal Service Funds under a new department titled Public Facilities. These costs will be allocated back to most of the other departments based on a percentage of budget.	47,200	0	(47,200)
<b>Police Department</b> Almost half of the difference is because of higher internal service costs (new allocation models). The remaining difference is due to higher health insurance premiums, new debt payments, a 1% COLA, and a 2.5% set aside for pay adjustments.	3,481,570	4,211,720	730,150
<b>Miscellaneous Police Grants</b> We anticipate more in State and Federal government grants in FY 2015.	30,000	80,000	50,000



## SECTION V - REVIEW OF PROPOSED BUDGET 2014 - 2015

B. EXPENDITURES	EST. ACTUAL 2013 - 2014	PROPOSED 2014 - 2015	DIFFERENCE
<b>Fire Department</b>  Almost half of the difference is because of higher internal service costs associated with the new allocation models. The remaining difference is due to higher general operating costs, higher insurance premiums, a 1% COLA, a 2.5% set aside for pay adjustments, and new debt service payments	1,043,170	1,253,740	210,570
<b>A. Emergency Responders</b>	8,420	10,690	2,270
<b>Streets and Sanitation</b>  Over half the difference is due to the higher internal service costs (new allocation models). The remaining differences is due to temporary vacancies being budgeted as filled, a 1% COLA, a 2.5% set aside for pay adjustments, higher health insurance premiums, and higher capital outlay.	2,262,240	2,823,730	561,490
<b>Powell Bill</b> The department continues to pursue a strong paving and sidewalk program.	432,330	459,500	27,170
<b>Cemetery</b>  The largest part of the difference is due to temporary vacancies being budgeted as filled and higher internal service costs (new allocation models). The department will also experience higher cost associated with the 1% COLA, the 2.5% set aside, and higher nsurance premiums.	97,240	160,060	62,820
<b>Planning and Code Enforcement</b> The department has higher internal service cost associated with the new allocation models, higher insurance premiums, higher wages due to the 1% COLA, and the 2.5% set aside for pay adjustments.	260,980	281,790	20,810
<b>A. Building Inspectors/Code Enforcement Officer</b> The department has higher internal service cost associated with the new allocation models, higher insurance premiums, higher wages due to the 1% COLA, and the 2.5% set aside for pay adjustments.	223,470	259,690	36,220



## SECTION V - REVIEW OF PROPOSED BUDGET 2014 - 2015

B. EXPENDITURES	EST. ACTUAL 2013 - 2014	PROPOSED 2014 - 2015	DIFFERENCE
<b>Special Appropriations</b> The budget includes a \$75,000 increase in contributions to nonprofits.	244,480	325,110	80,630
<b>Parks and Recreation</b> The decrease is due to a variety of reasons such as moving several positions and their related cost to the new Public Facilities department, a reduction of capital outlay spending (skate park is finished) and the payoff of debt. There are higher cost in the department such as higher internal service cost associated with the new allocation models, the 1% COLA, the 2.5% set aside and higher health premiums.	2,590,030	2,336,550	(253,480)
<b>Recreation - Special Projects</b> We are hopeful for some grant funding to assist with Richland Creek.	29,000	33,000	4,000
<b>Debt Service - Loan Payments</b> Loan payments were moved from the prior year's department titled Public Buildings.	0	623,770	623,770
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>12,893,510</b>	<b>13,805,890</b>	<b>912,380</b>
C. GENERAL FUND SUMMARY	EST. ACTUAL 2013 - 2014	PROPOSED 2014 - 2015	DIFFERENCE
<b>REVENUES</b>	<b>12,893,510</b>	<b>13,805,890</b>	<b>912,380</b>
<b>EXPENDITURES</b>	<b>12,893,510</b>	<b>13,805,890</b>	<b>912,380</b>
<b>DIFFERENCE</b>	<b>0</b>	<b>0</b>	<b>0</b>

II. WATER FUND			
A. REVENUES	EST. ACTUAL 2013 - 2014	PROPOSED 2014 - 2015	DIFFERENCE
<b>Water Charges</b> We are proposing a 5% increase in water rates as we continue to address system improvements.	2,626,700	2,747,000	120,300
<b>Water Taps/Connection Fees</b> We are anticipating some construction.	28,000	40,000	12,000
<b>Impact Fees - New Connections</b> New construction should generate some capacity fees for the system.	10,000	12,000	2,000
<b>Miscellaneous Revenues</b>	1,500	1,500	0
<b>Sale of Materials/Supplies/Fixed Assets</b> The white pine sale from the Watershed should be completed.	8,000	0	(8,000)
<b>Contributed Capital</b> NCDOT Rest Area - 100% reimbursable (Engineer fees for construction observation)	25,230	20,000	(5,230)
<b>Investment Earnings</b> Earnings are small and offset by banking service fees.	0	0	0
<b>Borrowed from Other Funds</b>	0	0	0
<b>Fund Balance Appropriated</b> As the Water Fund Balance is currently at an adequate level, we are comfortable recommending that a portion be spent to balance the budget.	138,900	307,840	168,940
<b>TOTAL WATER FUND REVENUES</b>	<b>2,838,330</b>	<b>3,128,340</b>	<b>290,010</b>



## SECTION V - REVIEW OF PROPOSED BUDGET 2014 - 2015

B. EXPENDITURES	EST. ACTUAL 2013 - 2014	PROPOSED 2014 - 2015	DIFFERENCE
<p><b>Water Maintenance</b></p> <p>The main cause for this decrease is associated with moving two positions to the Sewer Maintenance department, one position to Public Service Administration department and the payoff of debt. There are higher cost in this department as well. The wages and fringe benefits expenses have increases due to a vacant position being budgeted to be filled, the 1% COLA and the 2.5% set aside. Materials and supplies are expected to be higher due to the new federal lead free requirements. The internal service cost allocated are also higher due to the new allocation models.</p> <p><b>Water Treatment</b></p> <p>The increase is due to the new internal service cost associated with the new allocation models, higher capital outlay expenditures, higher forest management fees, higher health premiums, the 1% COLA, and the 2.5% set aside.</p> <p><b>Administration and Finance</b></p> <p>The new cost sharing allocation model caused the charges by the General Fund to decrease.</p> <p><b>Debt Service</b></p> <p><b>Contingency</b></p> <p><b>Transfer to Other Funds:</b></p> <p>We transfer a portion of the water fund revenues to the General Fund after fund balance is deducted.</p>	<p>1,544,770</p> <p>925,070</p> <p>259,260</p> <p>0</p> <p>0</p> <p>109,230</p>	<p>1,528,500</p> <p>1,275,690</p> <p>212,130</p> <p>0</p> <p>0</p> <p>112,020</p>	<p>(16,270)</p> <p>350,620</p> <p>(47,130)</p> <p>0</p> <p>0</p> <p>2,790</p>
<b>TOTAL WATER FUND EXPENDITURES</b>	<b>2,838,330</b>	<b>3,128,340</b>	<b>290,010</b>
C. WATER FUND SUMMARY	EST. ACTUAL 2013 - 2014	PROPOSED 2014 - 2015	DIFFERENCE
<b>REVENUES</b>	<b>2,838,330</b>	<b>3,128,340</b>	<b>290,010</b>
<b>EXPENDITURES</b>	<b>2,838,330</b>	<b>3,128,340</b>	<b>290,010</b>
<b>DIFFERENCE</b>	<b>0</b>	<b>0</b>	<b>0</b>



III. SEWER FUND			
A. REVENUES	EST. ACTUAL 2013 - 2014	PROPOSED 2014 - 2015	DIFFERENCE
<b>Sewer Charges</b> We are proposing a 5% increase in sewer rates.	2,058,200	2,152,500	94,300
<b>Sewer Taps</b> We are optimistic that there will be an increase in sewer connection revenue.	15,000	20,000	5,000
<b>Industrial Discharge Permits</b>	0	500	500
<b>Impact Fees - Flow Allowances - Other Systems</b> These are capacity fees for new developments on the Junaluska Sanitary District and Clyde systems. They had slow growth in recent years, but we hope they will see growth as the economy rebounds.	0	2,000	2,000
<b>Impact Fees - New Connections</b> We are hoping that construction will improve.	11,000	20,000	9,000
<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 2015.	0	0	0
<b>Contributed Capital</b> NC DOT Rest Area - 100% Reimbursable (Engineer fees for construction observation)	25,230	20,000	(5,230)
<b>Investment Earnings</b>	0	0	0
<b>Fund Balance Appropriated</b> This fund is more solid and we are comfortable with this use of reserves.	0	397,010	397,010
<b>TOTAL SEWER FUND REVENUES</b>	<b>2,109,830</b>	<b>2,612,410</b>	<b>502,580</b>

## SECTION V - REVIEW OF PROPOSED BUDGET 2014 - 2015

B. EXPENDITURES	EST. ACTUAL 2013 - 2014	PROPOSED 2014 - 2015	DIFFERENCE
<b>Sewer Maintenance</b> The wages and fringe benefits are up due to two positions being moved from the Water Maintenance department, higher health premiums, the 1% COLA, and the 2.5% set aside. The internal service cost (new allocation model) and professional services (Rest Area U.S. 19) are higher as well.	736,510	1,022,890	286,380
<b>Wastewater Treatment</b> The main causes for this increase is in the increased internal service cost (new allocation model), the increase in wages and fringe benefits associated with filling a temporary vacancy, the 1% COLA, the 2.5% set aside, and the increase in capital outlay.	984,810	1,325,170	340,360
<b>Administration and Finance</b> The new cost sharing allocation model caused the charges by the General Fund to decrease.	230,110	176,530	(53,580)
<b>Contingency Appropriated</b>	0	0	0
<b>Transfer to Other Funds:</b> We transfer a portion of the sewer fund revenues, after fund balance is deducted, to the General Fund.	83,790	87,820	4,030
<b>TOTAL SEWER FUND EXPENDITURES</b>	<b>2,035,220</b>	<b>2,612,410</b>	<b>577,190</b>
<b>C. SEWER FUND SUMMARY</b>	<b>EST. ACTUAL 2013 - 2014</b>	<b>PROPOSED 2014 - 2015</b>	<b>DIFFERENCE</b>
<b>REVENUES</b>	<b>2,109,830</b>	<b>2,612,410</b>	<b>502,580</b>
<b>EXPENDITURES</b>	<b>2,035,220</b>	<b>2,612,410</b>	<b>577,190</b>
<b>DIFFERENCE</b>	<b>74,610</b>	<b>0</b>	<b>-74,610</b>

IV. ELECTRIC FUND			
A. REVENUES	EST. ACTUAL 2013 - 2014	PROPOSED 2014 - 2015	DIFFERENCE
<b>Electric Charges</b>  The budget is projecting this revenue to increase by 3% plus the Town is in the process of increasing the base charge on the residential electric customers.	8,352,700	8,697,200	344,500
<b>Security Lights</b> Rates will remain the same and revenues should as well.	48,200	48,200	0
<b>Street Lights</b>	129,250	129,250	0
<b>Underground Service Installation</b> We anticipate an increase in requests for underground service in FY 2015.	0	2,000	2,000
<b>Renewable Charge Revenue</b> This is a pass-through charge, required under NC Senate Bill 3 and is paid to Progress Energy to assist them in meeting the 12.5% renewable energy requirement.	51,530	51,530	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 privilege tax on a retailer at the combined general rate tax of 7%. The budget is asking for a tax hike from the current 3% to 7% on the Town's electric customers (manufacturers are exempt from the sales tax).	196,750	624,840	428,090
<b>Miscellaneous Revenues</b>	0	3,000	3,000
<b>Sale of Fixed Assets</b> We do not expect to have many surplus items to sell in 2014 - 2015.	2,500	0	(2,500)
<b>Investment Earnings</b> Earnings will remain low with the interest rates so low.	0	0	
<b>Fund Balance Appropriated</b> If this fund balance is used in the coming year, the Town will need a rate hike or a reduction in the transfer to the General Fund.	436,350	584,900	148,550
<b>TOTAL ELECTRIC FUND REVENUES</b>	<b>9,230,140</b>	<b>10,153,780</b>	<b>923,640</b>



## SECTION V - REVIEW OF PROPOSED BUDGET 2014 - 2015

<b>B. EXPENDITURES</b>	<b>EST. ACTUAL 2013 - 2014</b>	<b>PROPOSED 2014 - 2015</b>	<b>DIFFERENCE</b>
<b>Electric Maintenance</b> <p>The largest part of the increase is due to temporary vacancies being budgeted as filled, higher internal service cost (new allocation model), increased health premiums, the 1% COLA, the 2.5% set aside and higher capital outlay.</p>	1,211,780	1,422,260	210,480
<b>Purchased Power</b> <p>The Town should experience 3% lower cost with the repeal of the 3% tax rate as described earlier. It is also expected that the Town will receive some benefits (cheaper SEPA demand credits) when the Cumberland Dam units are brought back online.</p>	6,110,900	6,042,200	(68,700)
<b>Renewables Energy Payment:</b> <p>Under NC Senate Bill 3, every electric provider must generate 12.5% of electricity from renewable resources by 2021, and are allowed to charge an extra fee to support these resources. Waynesville charges the same fee to its customers as Progress Energy charges its, and then passes that revenue to Progress Energy.</p>	42,820	51,530	8,710
<b>Sales Tax on Purchased Power</b> <p>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.</p>	116,000	624,840	508,840
<b>Economic Development Incentives</b> <p>Incentives for large electric customers. Sonoco year 2 = \$24,130</p>	0	24,130	24,130
<b>Bad Debt Expense</b>	32,000	32,000	0
<b>Administration and Finance</b> <p>The new cost sharing allocation model caused the charges by the General Fund to increase.</p>	441,040	681,220	240,180
<b>Transfer to General Fund</b> <p>The Electric Fund has traditionally provided a subsidy or profit-sharing to the General Fund. The current amount transferred is equal to a tax rate increase of 11¢. We will need to watch this transfer amount closely in 2014 - 2015 to see if the Electric fund can continue to provide this much money.</p>	1,275,600	1,275,600	0
<b>TOTAL ELECTRIC FUND EXPENDITURES</b>	<b>9,230,140</b>	<b>10,153,780</b>	<b>923,640</b>
<b>C. ELECTRIC FUND SUMMARY</b>	<b>EST. ACTUAL 2013 - 2014</b>	<b>PROPOSED 2014 - 2015</b>	<b>DIFFERENCE</b>
<b>REVENUES</b>	<b>9,230,140</b>	<b>10,153,780</b>	<b>923,640</b>
<b>EXPENDITURES</b>	<b>9,230,140</b>	<b>10,153,780</b>	<b>923,640</b>
<b>DIFFERENCE</b>	<b>0</b>	<b>0</b>	<b>0</b>



V. ASSET MANAGEMENT			
A. REVENUES	EST. ACTUAL 2013 - 2014	PROPOSED 2014 - 2015	DIFFERENCE
<b>Charges to Other Funds</b>  The old Public Operations internal service fund is now called Asset Management. This fund has three divisions to be allocated out to the user departments. The Public Services Administration division is being allocated to the Streets and Sanitation, Cemetery, Water Maintenance, Water Treatment, Sewer Maintenance, Sewer Treatment, and Electric Maintenance based on a % of their budgets. The Public Facilities and Horticulturist 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.	396,590	2,038,070	1,641,480
<b>Miscellaneous Revenue</b>	1,410	0	(1,410)
<b>Investment Income</b>	0	0	0
<b>TOTAL ASSET MANAGEMENT REVENUES</b>	<b>398,000</b>	<b>2,038,070</b>	<b>1,640,070</b>
B. EXPENDITURES	EST. ACTUAL	PROPOSED	DIFFERENCE
<b>Public Services Administration</b> These expenditures are from positions and related cost moved from Administration, Water Maintenance and Purchasing	0	499,830	499,830
<b>Public Facilities &amp; Horticulturist</b> These expenditures are from the positions and cost moved from the old Public Building and Grounds department as well as positions and related cost from the Recreation Department.	0	1,137,630	1,137,630
<b>Purchasing Operations</b>  The expenditures for wages and fringe benefits are below prior's numbers because of a position being moved to the Public Service Admin. Expected capital outlay will also be below prior year's amounts. The decreases are being offset by an increase in professional services. The professional services are being budgeted to develop plans to remodel the Public Works building.	398,000	400,610	2,610
<b>TOTAL ASSET MANAGEMENT EXPENDITURES</b>	<b>398,000</b>	<b>2,038,070</b>	<b>1,640,070</b>
C. ASSET MANAGEMENT SUMMARY	EST. ACTUAL 2013 - 2014	PROPOSED 2014 - 2015	DIFFERENCE
<b>REVENUES</b>	<b>398,000</b>	<b>2,038,070</b>	<b>1,640,070</b>
<b>EXPENDITURES</b>	<b>398,000</b>	<b>2,038,070</b>	<b>1,640,070</b>
<b>DIFFERENCE</b>	<b>0</b>	<b>0</b>	<b>0</b>

VI. GARAGE OPERATIONS			
A. REVENUES	EST. ACTUAL 2013 - 2014	PROPOSED 2014 - 2015	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.	728,860	686,920	(41,940)
<b>All Other Revenue</b>	16,700	5,000	(11,700)
<b>Investment Income</b>	0	0	0
<b>TOTAL GARAGE REVENUES</b>	<b>745,560</b>	<b>691,920</b>	<b>-53,640</b>
B. EXPENDITURES	EST. ACTUAL	PROPOSED	DIFFERENCE
<b>Garage Operations</b> The decrease internal service cost and the decreased capital outlay expenditures are only partially being offset by higher gas, tires, and personnel cost.	745,560	691,920	(53,640)
<b>TOTAL GARAGE EXPENDITURES</b>	<b>745,560</b>	<b>691,920</b>	<b>-53,640</b>
C. GARAGE SUMMARY	EST. ACTUAL 2013 - 2014	PROPOSED 2014 - 2015	DIFFERENCE
<b>REVENUES</b>	<b>745,560</b>	<b>691,920</b>	<b>-53,640</b>
<b>EXPENDITURES</b>	<b>745,560</b>	<b>691,920</b>	<b>-53,640</b>
<b>DIFFERENCE</b>	<b>0</b>	<b>0</b>	<b>0</b>



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2014-2015 Budget Summary

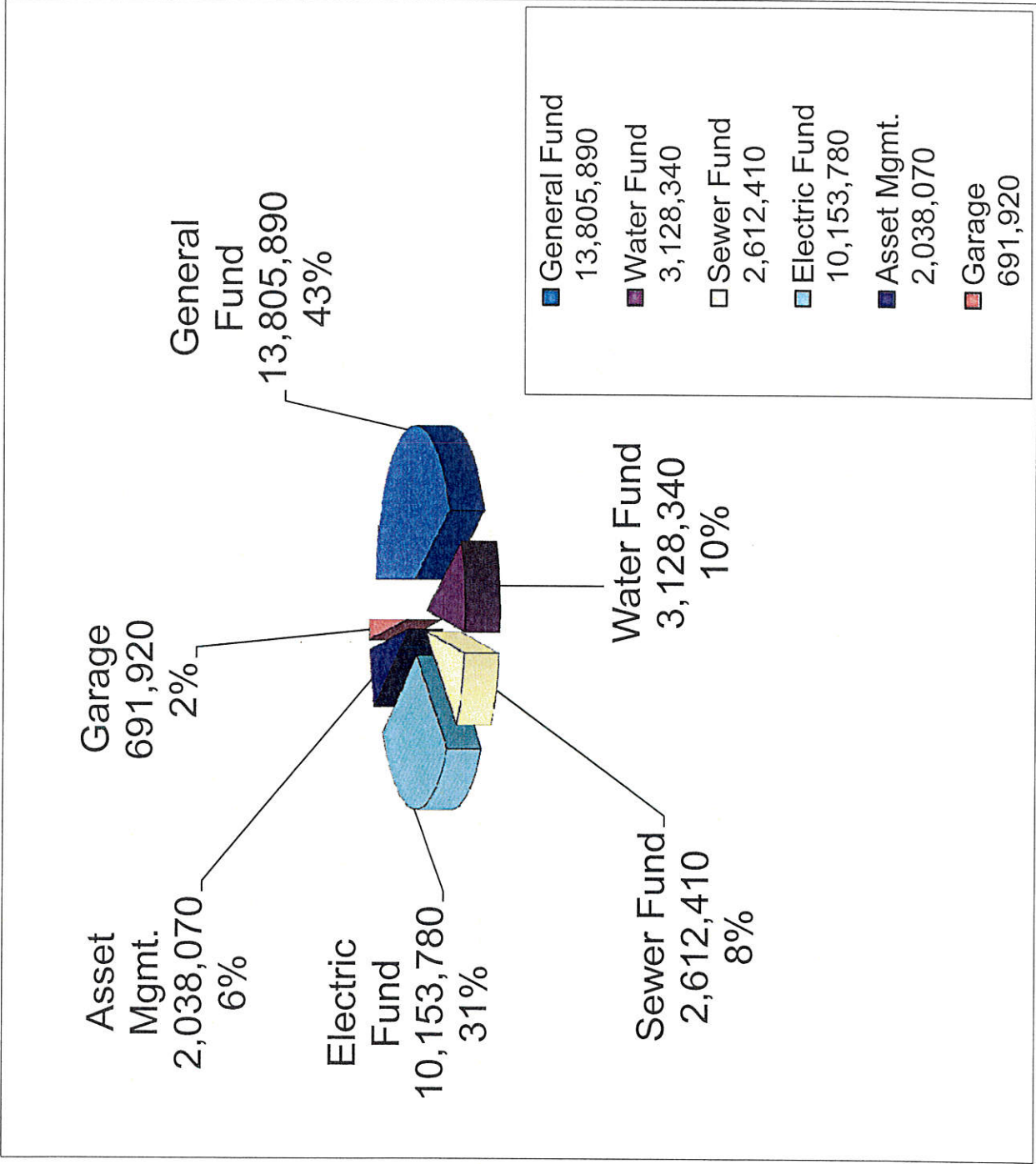
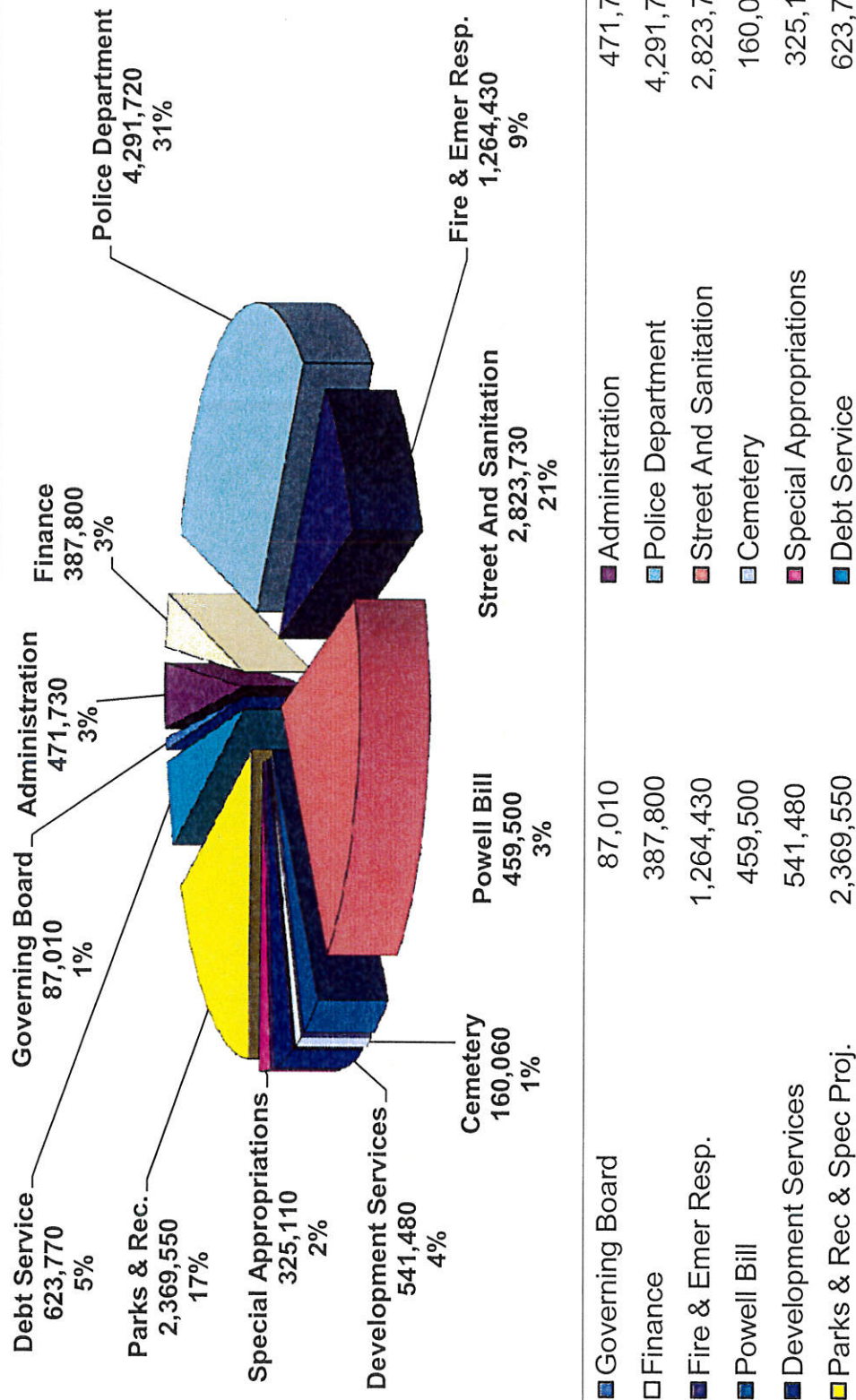


EXHIBIT A

2014-2015 BUDGET			
COMPLETE BUDGET SUMMARY			
A. REVENUES	ESTIMATED 2013-2014	PROPOSED 2014-2015	DIFFERENCE
GENERAL FUND	12,893,510	13,805,890	912,380
WATER FUND	2,838,330	3,128,340	290,010
SEWER FUND	2,109,830	2,612,410	502,580
ELECTRIC FUND	9,230,140	10,153,780	923,640
ASSET SERVICES MANAGEMENT	398,000	2,038,070	1,640,070
GARAGE OPERATIONS	745,560	691,920	(53,640)
TOTAL BUDGET REVENUES	28,215,370	32,430,410	4,215,040
B. EXPENDITURES	ESTIMATED	PROPOSED	DIFFERENCE
GENERAL FUND	12,893,510	13,805,890	912,380
WATER FUND	2,838,330	3,128,340	290,010
SEWER FUND	2,035,220	2,612,410	577,190
ELECTRIC FUND	9,230,140	10,153,780	923,640
ASSET SERVICES MANAGEMENT	398,000	2,038,070	1,640,070
GARAGE OPERATIONS	745,560	691,920	(53,640)
TOTAL BUDGET EXPENDITURES	28,140,760	32,430,410	4,289,650
C. BUDGET SUMMARY - ALL FUNDS	ESTIMATED	PROPOSED	DIFFERENCE
TOTAL REVENUES - ALL FUNDS	28,215,370	32,430,410	4,215,040
TOTAL EXPENDITURES - ALL FUNDS	28,140,760	32,430,410	4,289,650
DIFFERENCE	74,610	-	74,610



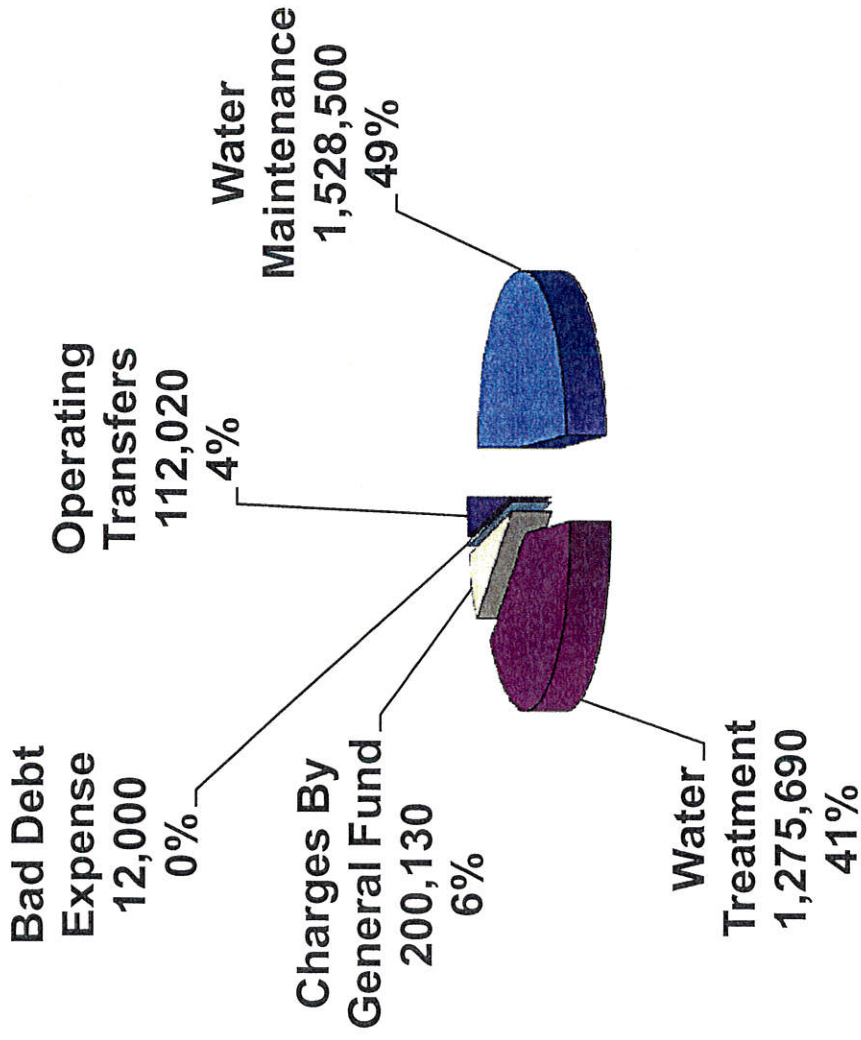
# General Fund Manager Recommended 2014-2015



Town of Waynesville  
Manager Recommendation  
Department Summary  
2014-2015 Budget  
General Fund

General Fund	Amount	% Of Total
Governing Board	\$87,010	0.63%
Administration	471,730	3.42%
Finance	387,800	2.81%
Police Department and Police Grants	4,291,720	31.09%
Fire and Emergency Responders	1,264,430	9.16%
Street And Sanitation	2,823,730	20.45%
Powell Bill	459,500	3.33%
Cemetery	160,060	1.16%
Development Services	541,480	3.92%
Special Appropriations	325,110	2.35%
Parks and Recreation And Special Projects	2,369,550	17.16%
Operating Transfers	-	0.00%
Debt Service	623,770	4.52%
<b>Total Expenditures</b>	<b>\$13,805,890</b>	<b>100.00%</b>

Water and  
Manager Recommended  
2014-2015



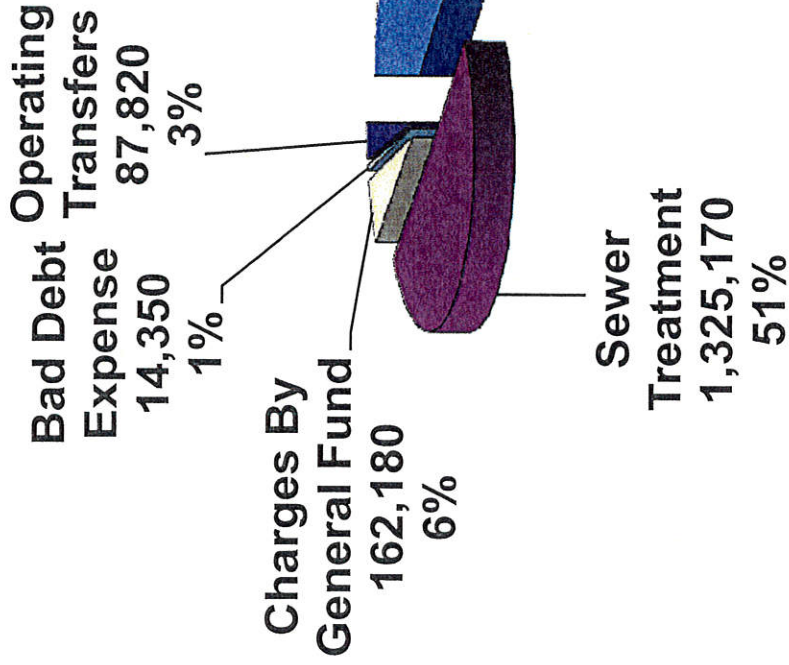
■ Water Maintenance	1,528,500
■ Water Treatment	1,275,690
□ Charges By General Fund	200,130
■ Bad Debt Expense	12,000
■ Operating Transfers	112,020



Town of Waynesville  
 Manager Recommended  
 Department Summary  
 2014-2015 Budget  
 Water Fund

WATER FUND	AMOUNT	% OF TOTAL
Water Maintenance	\$1,528,500	48.86%
Water Treatment	1,275,690	40.78%
Charges By General Fund	200,130	6.40%
Bad Debt Expense	12,000	0.38%
Operating Transfers	112,020	3.58%
<b>TOTAL EXPENDITURES</b>	<b>\$3,128,340</b>	<b>100.00%</b>

Sewer, and  
Manager Recommended  
2014-2015



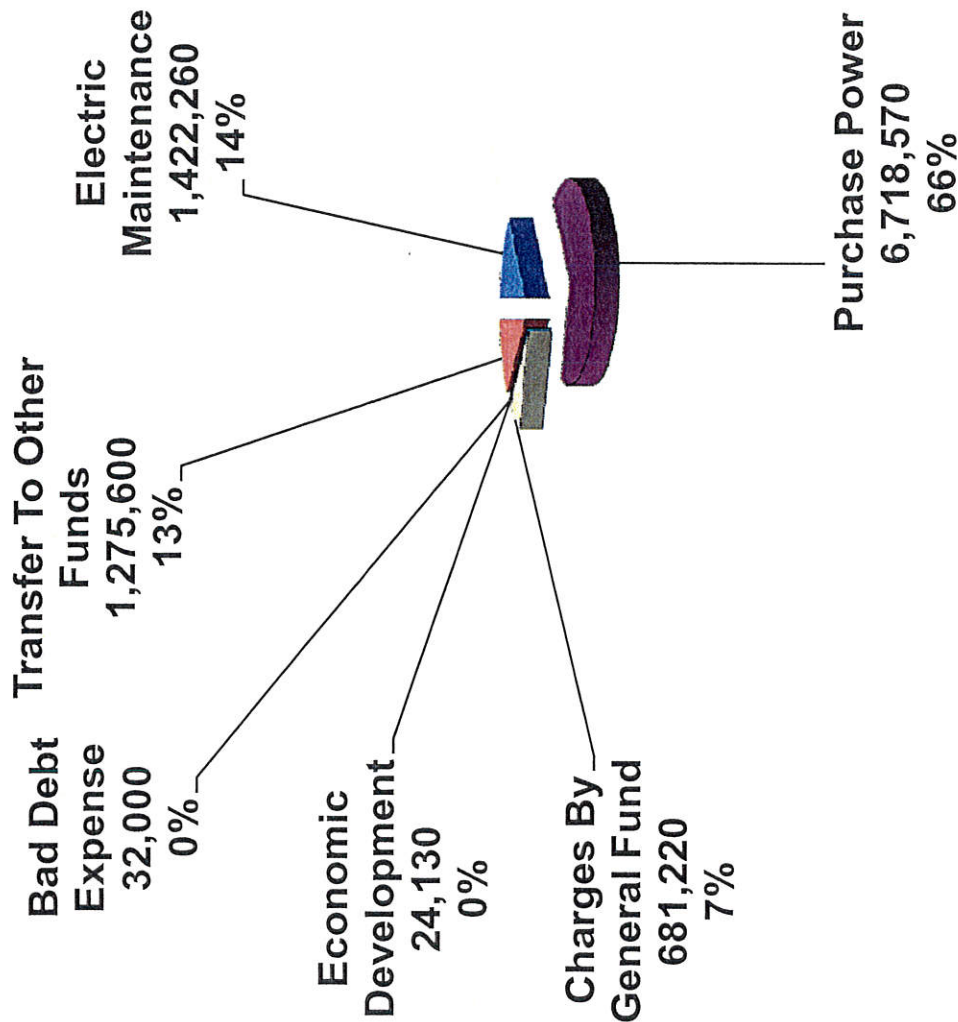
■ Sewer Maintenance	1,022,890
■ Sewer Treatment	1,325,170
□ Charges By General Fund	162,180
■ Bad Debt Expense	14,350
■ Operating Transfers	87,820

Town of Waynesville  
 Manager Recommended  
 Department Totals  
 2014-2015 Budget  
 Sewer Fund

Sewer Fund	Amount	% Of Total
Sewer Maintenance	\$1,022,890	39.16%
Sewer Treatment	1,325,170	50.73%
Charges By General Fund	162,180	6.21%
Bad Debt Expenses	14,350	0.55%
Operating Transfer	87,820	3.36%
<b>Total Expenditures</b>	<b>\$2,612,410</b>	<b>100.00%</b>



Electric Fund  
Manager Recommended  
2014-2015



Electric Maintenance	1,422,260
Purchase Power	6,718,570
Charges By General Fund	681,220
Economic Development	24,130
Bad Debt Expense	32,000
Transfer To Other Funds	1,275,600

**Town of Waynesville**  
**Manager Recommended**  
**Department Totals**  
**2014-2015 Budget**  
**Electric Fund**

<b>Electric Fund</b>	<b>Amount</b>	<b>% Of Total</b>
Electric Maintenance	\$1,422,260	14.01%
Purchase Power	6,718,570	66.17%
Charges By General Fund	681,220	6.71%
Economic Development	24,130	0.24%
Bad Debt Expense	32,000	0.32%
Transfer To Other Funds	1,275,600	12.56%
<b>Total Expenditures</b>	<b>\$10,153,780</b>	<b>100.00%</b>

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Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
Taxes-Ad Valorem								
103000 403000 Twn 2000Tx	(263)	(413)	(61)	(400)	-	-	-	
103000 403001 Twn 2001Tx	(1,275)	(1,773)	-	-	-	-	-	
103000 403002 Twn 2002TX	(581)	1,551	(2,596)	(20)	-	-	-	
103000 403003 Twn 2003TX	(5,118)	(959)	(1,522)	(2,300)	-	-	-	
103000 403004 Twn 2004TX	(1,291)	(1,050)	(2,775)	(1,650)	(200)	-	-	
103000 403005 Twn 2005TX	(3,581)	(5,218)	(1,232)	(2,300)	(300)	(200)	(200)	
103000 403006 2006TX	(6,016)	(1,548)	(3,079)	(3,200)	(700)	(300)	(300)	
103000 403007 2007TX	(14,876)	(1,717)	(3,955)	(2,850)	(1,200)	(700)	(700)	
103000 403008 2008 TAX	(23,556)	(13,093)	(7,431)	(2,500)	(2,000)	(1,200)	(1,200)	
103000 403009 2009 TAX	(31,833)	(28,355)	(18,671)	(5,500)	(3,000)	(2,000)	(2,000)	
103000 403010 2010 TAX	(4,003,535)	(91,498)	(31,723)	(7,000)	(5,000)	(3,000)	(3,000)	
103000 403011 2011 TAX	-	(4,163,874)	(67,892)	(25,000)	(10,000)	(5,000)	(5,000)	
103000 403012 2012 TAX	-	-	(4,152,999)	(90,000)	(55,000)	(15,000)	(15,000)	
103000 403013 2013 TAX	-	-	-	(4,221,050)	(4,154,200)	(65,000)	(65,000)	
103000 403014 2014 TAX (New	-	-	-	-	-	(4,234,600)	(4,545,800)	
103000 403091 Twn 1991Tx	-	-	-	(50)	-	-	-	
103000 403091 Twn 1991Tx	-	626	-	-	-	-	-	

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
103000 403094 Twn 1994Tx	(168)	-	(148)	(130)	-	-	-	
103000 403095 Twn 1995Tx	-	-	-	-	-	-	-	
103000 403096 Twn 1996Tx	(265)	(118)	(876)	(240)	-	-	-	
103000 403097 Twn 1997Tx	(184)	-	(974)	(400)	-	-	-	
103000 403098 Twn 1998Tx	(374)	(55)	-	(140)	-	-	-	
103000 403099 Twn 1999Tx	(391)	-	(38)	(300)	-	-	-	
103000 403100 DWA 2000Tx	-	-	-	-	-	-	-	
103000 403101 DWA 2001Tx	-	(304)	-	-	-	-	-	
103000 403102 DWA 2002Tx	-	-	-	-	-	-	-	
103000 403103 DWA 2003TX	-	(282)	-	-	-	-	-	
103000 403104 DWA 2004TX	-	84	-	-	-	-	-	
103000 403105 DWA 2005TX	-	-	-	(190)	-	-	-	
103000 403106 DWA 2006TX	(1,413)	(230)	-	-	-	-	-	
103000 403107 DWA 2007TX	(3,632)	-	-	-	-	-	-	
103000 403108 DWA 2008	(3,429)	(1,090)	(1,463)	-	-	-	-	
103000 403109 DWA 2009	(3,688)	(2,526)	(877)	(500)	(1,500)	-	-	
103000 403110 DWA 2010	(91,030)	(3,421)	(1,382)	(1,000)	(3,000)	(1,500)	(1,500)	
103000 403111 DWA 2011	-	(97,908)	(2,855)	(2,000)	(4,000)	(3,000)	(3,000)	

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
103000 403112 DWA 2112	-	-	(96,323)	(4,000)	(6,000)	(4,000)	(4,000)	
103000 403113 DWA 2013	-	-	-	(98,800)	(96,580)	(6,000)	(6,000)	
103000 403114 DWA 2014 (New)	-	-	-	-	-	(96,580)	(96,580)	
103000 403200 MV 2000Tx	-	-	-	-	-	-	-	
103000 403201 MV 2001 Tx	(77)	-	-	-	-	-	-	
103000 403202 MV 2002 Tx	(233)	(211)	(20)	-	-	-	-	
103000 403203 MV 2003TX	(97)	(155)	(276)	(170)	-	-	-	
103000 403204 MV 2004TX	(238)	(130)	(182)	(10)	-	-	-	
103000 403205 MV 2005 TX	(347)	(435)	(211)	(150)	-	-	-	
103000 403206 MV 2006TX	(367)	(609)	(485)	(210)	-	-	-	
103000 403207 MV 2007TX	(604)	(751)	(230)	(260)	-	-	-	
103000 403208 MV 2008 TX	(2,092)	(842)	(572)	(160)	(100)	-	-	
103000 403209 MV 2009 TX	(22,811)	(2,125)	(663)	(200)	(300)	(100)	(100)	
103000 403210 MV 2010 TX	(203,533)	(25,342)	(1,274)	(400)	(1,400)	(300)	(300)	
103000 403211 MV 2011 TX	-	(215,872)	(26,216)	(1,000)	(4,500)	(1,400)	(1,400)	
103000 403212 MV 2012 TX	-	-	(229,018)	(25,000)	(28,000)	(4,500)	(4,500)	
103000 403213 MV 2013 TX	-	-	-	(270,000)	(248,920)	(28,000)	(28,000)	
103000 403214 MV 2014Tx (New)	-	-	-	-	-	(238,250)	(255,750)	



Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
103000 403299 MV 1999Tx	-	-	-	-	-	-	-	
103000 403300 MVRENTALTX	(19,042)	(17,191)	(18,478)	(17,000)	(20,000)	(20,000)	(20,000)	
103000 403408 MSD VEH TX	(128)	-	-	-	-	-	-	
103000 403409 09 MSD MV	-	-	-	-	-	-	-	
103000 403600 Tx Refund	1,084	1,270	1,810	3,000	3,500	3,500	3,500	
103000 403650 ABATEMENTS	-	-	-	-	-	-	-	
103000 403700 Pen/Int	(45,481)	(50,383)	(53,147)	(50,500)	(35,000)	(45,000)	(45,000)	
103000 403800 Adv	(1,377)	(2,143)	(2,944)	(2,000)	(1,300)	(2,000)	(2,000)	
Total Taxes-Ad Valorem	(4,491,842)	(4,728,090)	(4,730,778)	(4,835,580)	(4,678,700)	(4,774,130)	(5,102,830)	
Other Taxes and Licenses -----								
103200 413231 1% Sale Tx	(815,742)	(818,913)	(869,862)	(863,490)	(887,440)	(876,440)	(876,440)	
103200 413232 1/2% SalTx	(818,606)	(836,160)	(873,494)	(882,150)	(875,270)	(902,310)	(902,310)	
103200 413233 ADD'L 1/2%	(382,774)	(415,560)	(424,622)	(434,970)	(434,890)	(447,930)	(447,930)	
103200 413260 Priv.LicTx	(19,318)	(20,577)	(119,299)	(138,000)	(138,000)	(138,000)	(138,000)	
103200 413261 Cab. TV TX	(145,592)	(131,023)	(127,805)	(123,780)	(124,460)	(122,540)	(122,540)	
Total Other Taxes and Licenses	(2,182,032)	(2,222,233)	(2,415,082)	(2,442,390)	(2,460,060)	(2,487,220)	(2,487,220)	

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
Unrestricted Intergovernment -----								
103300 423322 Ber&Win Tx	(44,709)	(42,833)	(40,060)	(40,000)	(45,000)	(40,700)	(40,700)	
103300 423323 CrtFacFees	(4,680)	(2,165)	(1,867)	(2,000)	(2,800)	(2,400)	(2,400)	
103300 423324 UtiFranTax	-	-	-	-	-	-	-	
103300 423324 90001 Fra/TELE	(286,081)	(280,410)	(273,374)	(251,800)	(263,880)	(241,730)	(241,730)	
103300 423324 90002 Fran/Elec	(370,636)	(354,782)	(377,865)	(383,530)	(385,720)	(393,120)	(393,120)	
103300 423324 90003 Fran/N G	(13,794)	(12,819)	(16,714)	(16,750)	(16,110)	(16,750)	(16,750)	
Total Unrestricted Intergovernm	(719,900)	(693,009)	(709,880)	(694,080)	(713,510)	(694,700)	(694,700)	
Restricted Intergovern. Rev. -----								
103350 433160 PowBilRev.	(325,505)	(342,478)	(334,893)	(334,640)	(328,900)	(334,720)	(334,720)	
103350 433170 80%BrgReim	(325,119)	(4,855)	-	-	-	-	-	
103350 433175 SDWLK REIM	-	-	-	-	-	-	-	
103350 433177 S WASTE TX	(6,876)	(6,750)	(5,589)	(5,730)	(6,310)	(5,840)	(5,840)	
103350 433180 BehalfFire	(9,441)	(9,509)	(10,017)	(12,000)	(15,000)	(15,000)	(15,000)	
103350 433190 FEMA	-	-	-	-	-	-	-	
103350 433190 50006 FEMA	-	-	-	-	-	-	-	

## 2014/2015 Board Budget Worksheet

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Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
103350 436129 Misc Grant	(5,525)	(1,947)	(105,860)	(97,720)	(42,140)	(15,000)	(15,000)	
103350 436129 10013 WATER	-	-	-	-	-	-	-	
103350 436129 10017 Misc Gra	-	-	-	-	-	-	-	
103350 436129 30003 Misc Gra	-	-	-	-	-	-	-	
103350 436129 30004 VESTS	-	-	-	-	-	-	-	
103350 436129 30017 Misc Gra	-	-	-	-	-	-	-	
103350 436129 50010 Misc Gra	-	(44,013)	-	-	-	-	-	
103350 463835 SALE F/A	-	(27,480)	(15,106)	-	-	-	-	
Total Restricted Intergovern. Re	(763,129)	(554,248)	(506,288)	(480,890)	(473,850)	(451,560)	(451,560)	
Permits And Fees								
103500 443342 Con. Class	(1,700)	(650)	-	-	-	-	-	
103500 443343 Bldg.Pmts	(77,989)	(138,852)	(84,949)	(75,350)	(100,000)	(100,000)	(100,000)	
103500 443344 Plan Fee	(4,110)	(1,750)	(2,120)	(2,000)	(3,000)	(3,000)	(3,000)	
103500 443345 REZFEEES	(200)	-	-	-	(1,000)	(1,000)	(1,000)	
103500 443347 HmownReFd	-	45	-	400	400	400	400	
103500 443348 Occ Use	-	(3,250)	(2,600)	(2,850)	(2,000)	(3,000)	(3,000)	

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
103500 443350 SIDEWALKS	(5,000)	-	-	-	-	-	-	
103500 443380 Civ Penal	-	(2,964)	(4,133)	(1,000)	-	(1,000)	(1,000)	
103500 443513 Con&RecFee	(58,612)	(67,869)	(86,219)	(80,000)	(68,750)	(70,000)	(70,000)	
103500 443515 Late Pen.	(24,290)	(22,172)	(26,101)	(24,800)	(21,500)	(24,000)	(24,000)	
103500 443520 ST PERFORM	-	-	-	(150)	-	(150)	(150)	
Total Permits And Fees	(171,901)	(237,462)	(206,122)	(185,750)	(195,850)	(201,750)	(201,750)	
Sales And Services								
-----								
03600 454131 Chg/WatFD	(200,000)	(218,602)	(215,828)	-	-	-	-	
Revenues are off setting expenditures								
03600 454132 Chg/SWFD	(171,580)	(179,293)	(183,539)	-	-	-	-	
Revenues are off setting expenditures								
03600 454133 ChgElecFd	(370,500)	(378,192)	(415,030)	-	-	-	-	
Revenues are off seting expenditures								
03600 454310 PolContSer	(50,029)	(54,174)	(55,285)	(54,000)	(71,100)	(71,100)	(71,100)	
03600 454340 FireProtec	(246,091)	(239,633)	(254,256)	(254,200)	(245,000)	(254,000)	(274,000)	
03600 454510 ComSanFees	(345,116)	(339,225)	(425,295)	(398,600)	(414,000)	(398,600)	(398,600)	
03600 454511 RES. SANIT	(346,162)	(353,197)	(482,692)	(481,900)	(481,840)	(481,900)	(481,900)	
03600 454512 Co Reimb R	-	-	(80,670)	(80,000)	(80,000)	(80,000)	(80,000)	
03600 454514 LSDDUMPFEE	(43,779)	(41,257)	(38,064)	(34,000)	(38,500)	(34,500)	(34,500)	
03600 454740 CemLotSale	(16,650)	(16,425)	(11,250)	(11,000)	(20,000)	(20,000)	(20,000)	

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
103600 454741 Cem Aft Hr	-	(300)	(300)	(400)	(100)	(100)	(100)	
103600 454742 COL. SALES	(1,350)	(1,800)	(3,150)	(1,000)	(2,250)	(2,000)	(2,000)	
103600 454743 COL - OPEN	(250)	(1,250)	(1,200)	(800)	(1,200)	(1,200)	(1,200)	
103600 454745 CREMATION S	-	(200)	-	(400)	-	(800)	(800)	
103600 454750 Cremation	-	-	(1,200)	-	-	-	-	
103600 456000 MEMBERSHIP	(325,225)	(338,560)	(368,809)	(341,300)	(340,000)	(341,000)	(341,000)	
103600 456025 DAILY PASS	(121,618)	(122,245)	(116,134)	(116,000)	(112,000)	(116,000)	(116,000)	
103600 456050 REC RENTAL	(43,771)	(43,011)	(47,438)	(48,400)	(43,000)	(48,000)	(48,000)	
103600 456120 RecDepSer	(29,933)	(19,827)	(21,761)	(530)	(30,000)	-	-	
103600 456121 ContByHayw	(378)	-	-	-	-	-	-	
103600 456125 Adt&Child	(100,958)	(101,975)	(122,692)	(140,000)	(100,000)	(140,000)	(140,000)	
103600 456126 ARMORY	(9,255)	(4,468)	(4,184)	(3,700)	(7,500)	(4,000)	(4,000)	
103600 456127 ARMORY REN	(10,545)	(7,009)	(6,139)	(10,000)	(10,000)	(10,000)	(10,000)	
103600 456130 CHILD CARE	(25)	(150)	(48)	(160)	-	-	-	
103600 456140 REC-COMMIS	(7,755)	(2,231)	(1,739)	(2,500)	(2,500)	(2,500)	(2,500)	
103600 456150 VEND./ ETC	(876)	(1,596)	(1,613)	(3,700)	(1,500)	(2,000)	(2,000)	
103600 456500 PLAYGROUND	(4,446)	(2,497)	-	(4,000)	(4,000)	(3,380)	(3,380)	
Total Sales And Services	(2,446,292)	(2,467,117)	(2,858,316)	(1,986,590)	(2,004,490)	(2,011,080)	(2,031,080)	



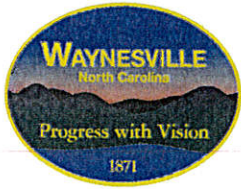
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Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
103800 463857 Cash O/S	113	(73)	310	(210)	-	-	-	
103800 463859 BDckCharge	(1,115)	(2,340)	(3,077)	(3,000)	(1,000)	(2,000)	(2,000)	
Total All Other Revenues	(194,745)	(116,680)	(112,724)	(79,380)	(95,590)	(82,940)	(82,940)	
Investment Income								
-----								
103850 473831 Inv. Inc.	(763)	-	-	-	-	-	-	
Total Investment Income	(763)	-	-	-	-	-	-	
Other Financing Sources								
Subtotal	(10,970,604)	(11,018,839)	(11,539,190)	(10,704,660)	(10,622,050)	(10,703,380)	(11,052,080)	
				-				
103900 493837 ABCDistGen	(148,942)	(21,280)	-	-	(10,000)	(10,000)	(10,000)	
103900 493838 ABCDisLaw	(6,940)	(7,319)	(6,327)	(4,630)	(8,320)	(4,630)	(4,630)	
103900 493839 ABCDistReh	(4,338)	(4,575)	(3,955)	(2,900)	(4,790)	(2,900)	(2,900)	
103900 493961 TransWatFd	(97,250)	(103,100)	(103,370)	(109,230)	(109,230)	(122,020)	(122,020)	
103900 493962 TransSewFd	(81,700)	(77,930)	(77,400)	(83,790)	(83,790)	(87,820)	(87,820)	
103900 493963 TransEleFD	(1,114,050)	(1,275,600)	(1,275,600)	(1,275,600)	(1,275,600)	(1,275,600)	(1,275,600)	
103900 493990 Borrowed \$	(35,044)	-	(4,541)	-	-	-	-	

[illegible]





## Proposed Departmental Line Item Summary

Fund: General

Department: The Board of Alderman

### Personnel Cost:

#### Wages:

Wages  
Overtime  
Temporary Part Time  
Volunteer Pay  
Sep Pay  
Police Contract Labor

#### Fringe Benefits:

FICA  
Retirement  
401k  
St Contributions  
Hospital. Expenditures  
Retired Employee Health Expenditure  
Life Insurance Expenditure  
Dental  
Employee Prescription Drug Reimbursement  
Health and Wellness  
Unemployment  
Workers Comp  
Laundry

**Subtotal:**  
\$109,140

### Professional and Contract

Legal Fees  
Deductible/ Medical Expenses  
Accounting  
Co Tax Fee  
Professional Services  
Lease Parking Lot  
Contract Services

**Subtotal:**  
None

### General Operating Cost:

Uniform  
Material and Supplies  
Travel and Training  
Postage  
Building Repair and Maintenance  
Equipment Repair and Maintenance  
Other Advertisement  
Legal Notice  
Equipment Rental  
Landfill  
Property and General Insurance  
Vehicle Insurance  
Other Insurance  
Dues and Subscriptions  
Miscellaneous  
Special Operations Expenditure

**Subtotal:**  
\$45,220

### Internal Service Charges:

Garage  
Asset Management

**Subtotal:**  
\$12,390

### Capital Outlay

Vehicles  
Equipment  
Capital Improvement

**Subtotal:**  
None

Note: not all line items are used in every department.

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
Governing Board								
104110 511210 Wages	36,280	36,827	36,280	36,290	36,290	36,290	36,290	
104110 511810 FICA	2,496	2,583	2,452	2,370	2,780	2,770	2,770	
104110 511830 Hosp. Exp.	24,111	27,147	33,679	43,950	43,950	50,820	50,820	
104110 511832 Life Ins.	128	128	156	220	420	420	420	
104110 511833 Dental	954	954	1,265	1,650	1,710	1,670	1,670	
104110 511840 HREIMB EXP	3,316	3,110	4,642	6,320	6,320	5,820	5,820	
104110 511841 HREIMB EXP	-	-	-	-	-	-	-	
104110 511850 Unemploy	-	-	-	370	370	370	370	
104110 511860 W. Comp.	996	861	638	580	800	980	980	
104110 521990 Prof. Serv place holder to move new town manager)	-	23,459	4,200	50	10,000	10,000	10,000	
104110 532920 Mat./Sup.	1,051	1,853	4,892	2,490	1,500	5,500	5,500	
104110 533180 Trav/Train	2,739	3,391	3,941	2,960	4,000	4,000	4,000	
104110 533210 Phone	92	82	83	100	150	150	150	
104110 533520 Equip R&M	-	-	-	470	-	-	-	
104110 533990 Elec. Serv	-	9,620	-	-	-	-	-	
104110 534510 Prop/Gen I	2,110	2,232	2,755	2,760	2,760	3,010	3,010	
104110 534580 Other Ins.	13,292	14,049	9,143	9,400	9,160	9,610	9,610	

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## Proposed Departmental Line Item Summary

Fund: General

Department: Administrative Services

### Personnel Cost:

#### Wages:

Wages  
Overtime  
Temporary Part Time  
Volunteer Pay  
Sep Pay  
Police Contract Labor

#### Fringe Benefits:

FICA  
Retirement  
401k  
St Contributions  
Hospital. Expenditures  
Retired Employee Health Expenditure  
Life Insurance Expenditure  
Dental  
Employee Prescription Drug Reimbursement  
Health and Wellness  
Unemployment  
Workers Comp  
Laundry

**Subtotal:**  
\$576,550

### Professional and Contract

Legal Fees  
Deductible/ Medical Expenses  
Accounting  
Co Tax Fee  
Professional Services  
Lease Parking Lot  
Contract Services

**Subtotal:**  
\$87,000

### General Operating Cost:

Uniform  
Material and Supplies  
Travel and Training  
Postage  
Building Repair and Maintenance  
Equipment Repair and Maintenance  
Other Advertisement  
Legal Notice  
Equipment Rental  
Landfill  
Property and General Insurance  
Vehicle Insurance  
Other Insurance  
Dues and Subscriptions  
Miscellaneous  
Special Operations Expenditure

**Subtotal:**  
\$151,940

### Internal Service Charges:

Garage  
Asset Management

**Subtotal:**  
\$69,900

### Capital Outlay

Vehicles  
Equipment  
Capital Improvement

**Subtotal:**  
None

Note: not all line items are used in every department.

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
Administration								
104120 511210 Wages	469,069	525,260	483,469	438,200	515,380	539,630	357,720	
104120 511220 OT	123	-	151	500	1,000	1,000	1,000	
104120 511230 Temp/PT	11,212	1,068	4,339	36,000	7,500	7,500	7,500	
104120 511810 FICA	35,408	38,527	36,327	36,320	40,320	41,940	28,020	
104120 511820 Retirement	30,156	36,571	32,642	31,020	36,830	38,880	25,800	
104120 511825 401K ADM	22,989	25,708	23,719	21,940	25,980	27,040	17,940	
104120 511830 Hosp. Exp.	53,098	62,093	49,033	47,110	72,430	83,720	64,670	
104120 511831 Ret./Ins.	-	-	7,190	11,030	11,030	11,630	11,630	
104120 511832 Life Ins.	1,096	1,176	2,508	2,340	1,100	1,100	760	
104120 511833 Dental	2,160	2,107	1,815	1,700	2,400	2,340	1,660	
104120 511840 HREIMB EXP	7,285	7,122	6,757	8,340	10,420	9,590	7,410	
104120 511841 HREIMB EXP	-	-	997	1,280	1,590	1,330	1,330	
104120 511845 Health & Wellness (New)				9,900	39,890	39,890	39,890	
104120 511850 Unemploy	-	-	-	1,720	1,720	1,760	1,320	
104120 511860 W. Comp.	13,156	11,985	9,316	8,350	11,650	14,820	9,900	
104120 521920 Legal Fees	31,856	21,472	10,351	26,000	40,000	30,000	30,000	
104120 521930 Ded/Med Fe	21,602	17,987	31,299	42,000	25,000	30,000	30,000	
104120 521990 Prof. Serv	7,062	6,740	46,160	25,000	27,000	27,000	27,000	

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
104120 532120 Uniform	28	47	32	250	250	250	-	
104120 532500 OIL	-	-	-	-	-	-	-	
104120 532510 Gas	5,104	4,396	3,744	4,840	5,380	4,550	1,550	
104120 532520 Tires	570	492	380	550	710	710	240	
104120 532530 Vehicle RM	4,525	3,979	3,037	4,620	4,990	4,500	1,090	
104120 532920 Mat./Sup.	15,500	16,450	24,966	19,000	19,000	19,000	19,000	
104120 533180 Trav/Train	6,988	13,556	9,926	15,000	15,000	30,000	30,000	
104120 533210 Phone	5,082	3,253	4,470	4,500	5,000	5,000	5,000	
104120 533250 Postage	44,724	45,983	49,829	50,000	52,500	52,500	52,500	
104120 533520 Equip R&M	3,432	2,653	13,259	20,680	20,680	20,680	20,460	
104120 533700 Other Adv	6,842	3,423	3,589	5,000	5,000	5,000	5,000	
104120 533910 Legal Note	1,165	784	651	2,000	4,000	4,000	4,000	
104120 534390 Equip Rent	2,655	1,130	1,190	1,300	3,000	3,000	3,000	
104120 534490 Cont. Ser.	-	-	-	97,110	183,800	220,270	-	
104120 534510 Prop/Gen I	2,743	3,125	3,858	3,860	3,860	4,220	3,010	
104120 534520 Veh. Ins.	2,197	2,311	2,655	3,200	3,160	3,340	2,000	
104120 534530 BONDS	-	525	525	580	580	580	580	
104120 534580 Other Ins.	271	310	346	380	380	390	390	



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## Proposed Departmental Line Item Summary

Fund: General  
Department: Finance

### Personnel Cost:

#### Wages:

Wages  
Overtime  
Temporary Part Time  
Volunteer Pay  
Sep Pay  
Police Contract Labor

#### Fringe Benefits:

FICA  
Retirement  
401k  
St Contributions  
Hospital. Expenditures  
Retired Employee Health Expenditure  
Life Insurance Expenditure  
Dental  
Employee Prescription Drug Reimbursement  
Health and Wellness  
Unemployment  
Workers Comp  
Laundry

**Subtotal:**  
\$623,420

### Professional and Contract

Legal Fees  
Deductible/ Medical Expenses  
Accounting  
Co Tax Fee  
Professional Services  
Lease Parking Lot  
Contract Services

**Subtotal:**  
\$62,290

### General Operating Cost:

Uniform  
Material and Supplies  
Travel and Training  
Postage  
Building Repair and Maintenance  
Equipment Repair and Maintenance  
Other Advertisement  
Legal Notice  
Equipment Rental  
Landfill  
Property and General Insurance  
Vehicle Insurance  
Other Insurance  
Dues and Subscriptions  
Miscellaneous  
Special Operations Expenditure

**Subtotal:**  
\$125,140

### Internal Service Charges:

Garage  
Asset Management

**Subtotal:**  
\$87,220

### Capital Outlay

Vehicles  
Equipment  
Capital Improvement

**Subtotal:**  
\$14,000

Note: not all line items are used in every department.

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
-----								
104130 511210 Wages	384,248	389,358	401,693	405,500	417,690	415,930	415,930	
104130 511220 OT	1,558	1,087	2,816	2,950	4,000	4,000	4,000	
104130 511230 Temp/PT	-	-	-	-	-	-	-	
104130 511810 FICA (7.65%/7.65%)	28,662	29,118	30,405	30,910	32,450	31,820	31,820	
104130 511820 Retirement (7.07%/7.19%)	24,816	27,167	27,263	28,860	30,080	30,190	30,190	
104130 511825 401K EX FI (5.00%/5.00%)	19,207	18,422	19,775	20,280	21,210	21,000	21,000	
104130 511830 Hosp. Exp.	72,288	77,435	69,643	78,540	79,500	91,540	91,540	
104130 511831 Ret./Ins.	4,695	463	-	-	-	-	-	
104130 511832 Life Ins.	1,015	980	994	1,010	1,010	1,010	1,010	
104130 511833 Dental	3,525	3,392	3,575	3,630	3,770	3,670	3,670	
104130 511840 HREIMB EXP	9,914	8,878	9,594	11,430	11,430	10,490	10,490	
104130 511841 HREIMB EXP	653	48	-	-	-	-	-	
104130 511850 Unemploy	3,375	-	-	2,360	2,360	2,420	2,420	
104130 511860 W. Comp.	11,598	9,114	7,403	6,750	9,410	11,350	11,350	
104130 521910 Accounting (	39,976	39,107	39,538	41,780	43,000	43,000	43,000	
104130 521940 Co Tax Fee	5,307	5,911	9,365	9,370	7,000	9,840	9,840	
104130 521990 Prof. Serv	28,651	32,480	27,233	35,000	35,000	9,450	9,450	



Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
104130 532120 Uniform	2,072	2,045	3,912	3,100	3,000	3,000	3,000	
104130 532500 OIL	-	-	-	-	-	-	-	
104130 532510 Gas	8,173	9,660	8,637	10,620	10,980	10,450	10,450	
104130 532520 Tires	912	1,081	876	1,210	1,300	1,630	1,630	
104130 532530 Vehicle RM	7,245	8,743	7,006	10,140	10,550	10,330	7,460	
104130 532920 Mat./Sup.	25,104	20,073	22,307	21,500	21,500	21,500	21,500	
104130 533180 Trav/Train	2,711	2,966	4,069	5,000	5,600	5,600	5,600	
104130 533210 Phone	2,608	2,966	2,175	2,250	2,250	2,250	2,250	
104130 533520 Equip R&M	39,651	37,726	63,623	77,900	63,720	78,350	78,350	
104130 533700 Other Adv	2,500	2,750	-	3,000	4,000	4,000	4,000	
104130 534390 Equip Rent	-	984	-	-	-	-	-	
104130 534510 Prop/Gen I	5,058	4,904	6,052	6,060	6,060	6,620	6,620	
104130 534520 Veh. Ins.	1,323	1,396	1,616	2,100	1,900	2,010	2,010	
104130 534530 Bonds	1,170	1,170	1,170	1,170	1,290	1,170	1,170	
104130 534580 Other Ins.	1,140	1,303	1,453	1,580	1,580	1,660	1,660	
104130 534910 Due/Subscr	1,000	1,092	1,825	1,230	1,230	1,230	1,230	
104130 534920 BD Expense	-	-	-	4,000	4,000	4,000	4,000	
104130 545400 Vehicles	-	-	-	-	-	-	-	

[illegible]

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
Public Facilities								
-----								
04260 511210 Wages	34,653	35,698	36,431	42,000	56,560	68,300	-	
04260 511220 OT	-	-	-	400	400	400	-	
04260 511230 Temp/PT	464	7,311	10,082	8,100	3,000	13,000	-	
04260 511810 FICA	2,585	3,142	3,398	3,860	4,620	6,250	-	
04260 511820 Retirement	2,229	2,461	2,444	3,000	4,070	4,940	-	
04260 511825 401K PU BL	1,725	1,761	1,813	2,120	2,870	3,440	-	
04260 511830 Hosp. Exp.	9,712	13,739	12,531	7,420	25,560	22,380	-	
04260 511832 Life Ins.	84	84	84	110	160	170	-	
04260 511833 Dental	318	318	330	420	630	670	-	
04260 511840 HREIMB EXP	1,341	1,579	1,719	2,950	3,680	2,570	-	
04260 511841 HREIMB EXP	-	-	-	-	-	-	-	
04260 511850 Unemploy	-	-	-	460	460	570	-	
04260 511860 W. Comp.	1,059	1,073	1,379	1,110	1,550	2,210	-	
04260 521990 Prof. Serv	-	600	2,294	500	25,000	25,000	-	
04260 532120 Uniform	-	-	-	-	-	-	-	
04260 532500 OIL	-	-	-	-	-	-	-	
04260 532510 Gas	2,036	897	895	1,980	2,030	2,070	-	



Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
104260 532520 Tires	227	100	91	220	240	320	-	
104260 532530 Vehicle RM	1,805	812	726	4,620	1,960	2,060	-	
104260 532920 Mat./Sup.	21,775	13,418	20,827	19,000	19,000	19,000	-	
104260 532920 10012 Mat./Sup	1,613	2,791	3,681	5,000	10,000	2,500	-	
104260 533180 Trav/Train	-	-	-	-	-	-	-	
104260 533180 10012 Trav/Train	53	500	1,767	1,400	2,750	2,500	-	
104260 533210 Phone	-	-	-	-	-	-	-	
104260 533310 Elec.	50,114	44,848	48,505	55,000	58,500	58,500	-	
104260 533330 Pro.Gas	123	-	-	-	-	-	-	
104260 533340 Water	350	436	455	500	530	550	-	
104260 533350 SEWER	402	492	510	580	630	650	-	
104260 533360 CF OR DF	-	-	-	-	2,750	2,750	-	
104260 533510 Bldg. Main	13,864	44,553	15,403	22,000	22,000	22,000	-	
104260 533520 Equip R&M	499	330	835	800	500	500	-	
104260 534110 Lease Prk.	10,200	10,200	10,200	10,850	11,400	11,400	-	
104260 534120 Lease Bldg	-	-	-	-	-	-	-	
104260 534490 Cont. Ser.	51,900	61,208	76,337	78,000	78,000	78,000	-	
104260 534490 70081 OwenClir	-	-	-	-	-	-	-	

[illegible]

[illegible]





## Proposed Departmental Line Item Summary

Fund: General  
Department: Police

### Personnel Cost:

#### Wages:

Wages  
Overtime  
Temporary Part Time  
Volunteer Pay  
Sep Pay  
Police Contract Labor

#### Fringe Benefits:

FICA  
Retirement  
401k  
St Contributions  
Hospital. Expenditures  
Retired Employee Health Expenditure  
Life Insurance Expenditure  
Dental  
Employee Prescription Drug Reimbursement  
Health and Wellness  
Unemployment  
Workers Comp  
Laundry

**Subtotal:**  
\$3,162,440

### Professional and Contract

Legal Fees  
Deductible/ Medical Expenses  
Accounting  
Co Tax Fee  
Professional Services  
Lease Parking Lot  
Contract Services

**Subtotal:**  
\$24,600

### General Operating Cost:

Uniform  
Material and Supplies  
Travel and Training  
Postage  
Building Repair and Maintenance  
Equipment Repair and Maintenance  
Other Advertisement  
Legal Notice  
Equipment Rental  
Landfill  
Property and General Insurance  
Vehicle Insurance  
Other Insurance  
Dues and Subscriptions  
Miscellaneous  
Special Operations Expenditure

**Subtotal:**  
\$298,560

### Internal Service Charges:

Garage  
Asset Management

**Subtotal:**  
\$549,750

### Capital Outlay

Vehicles  
Equipment  
Capital Improvement

**Subtotal:**  
\$6,750

Note: not all line items are used in every department.

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
Police Department								
-----								
104310 511210 Wages	1,607,713	1,627,955	1,696,145	1,700,240	1,748,650	1,897,930	1,780,670	
104310 511220 OT	79,626	87,560	120,860	123,710	110,000	123,000	123,000	
104310 511230 Temp/PT	56,351	77,564	85,265	99,000	98,000	100,000	100,000	
104310 511280 SepPay-Pol	17,222	24,925	26,935	50,770	51,050	64,570	64,570	
104310 511290 PolConExp	-	-	-	-	15,000	15,000	15,000	
104310 511810 FICA	129,972	134,243	143,422	150,980	155,560	168,340	159,370	
104310 511820 Retirement	107,587	119,943	126,115	139,000	142,540	156,420	147,730	
104310 511825 401K-Pol	83,168	84,174	90,276	91,200	94,230	101,800	95,940	
104310 511830 Hosp. Exp.	327,719	365,450	335,465	378,830	396,220	474,760	474,760	
104310 511831 Ret./Ins.	17,608	19,709	19,444	26,710	33,100	40,160	40,160	
104310 511832 Life Ins.	3,577	3,493	3,563	3,530	3,610	3,610	3,610	
104310 511833 Dental	13,224	12,906	13,668	13,520	14,370	13,990	13,990	
104310 511840 HREIMB EXP	44,965	41,876	46,131	48,720	60,890	54,260	54,260	
104310 511841 HREIMB EXP	2,417	2,256	2,682	3,810	4,760	4,600	4,600	
104310 511850 Unemploy	4,993	5,478	319	14,980	14,980	10,890	10,890	
104310 511860 W. Comp.	53,037	43,938	35,816	33,340	46,490	59,490	59,490	
104310 513920 Laundry	14,370	14,130	14,370	14,220	14,400	14,400	14,400	

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## 2014/2015 Board Budget Worksheet

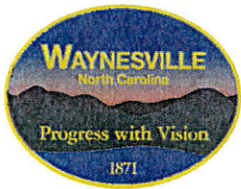
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## 2014/2015 Board Budget Worksheet

FYE 2015  
BOARD  
APPROVED





## Proposed Departmental Line Item Summary

Fund: General  
Department: Fire

### Personnel Cost:

#### Wages:

Wages  
Overtime  
Temporary Part Time  
Volunteer Pay  
Sep Pay  
Police Contract Labor

#### Fringe Benefits:

FICA  
Retirement  
401k  
St Contributions  
Hospital. Expenditures  
Retired Employee Health Expenditure  
Life Insurance Expenditure  
Dental  
Employee Prescription Drug Reimbursement  
Health and Wellness  
Unemployment  
Workers Comp  
Laundry

**Subtotal:**  
\$781,810

### Professional and Contract

Legal Fees  
Deductible/ Medical Expenses  
Accounting  
Co Tax Fee  
Professional Services  
Lease Parking Lot  
Contract Services

**Subtotal:**  
\$10,000

### General Operating Cost:

Uniform  
Material and Supplies  
Travel and Training  
Postage  
Building Repair and Maintenance  
Equipment Repair and Maintenance  
Other Advertisement  
Legal Notice  
Equipment Rental  
Landfill  
Property and General Insurance  
Vehicle Insurance  
Other Insurance  
Dues and Subscriptions  
Miscellaneous  
Special Operations Expenditure

**Subtotal:**  
\$151,910

### Internal Service Charges:

Garage  
Asset Management

**Subtotal:**  
\$140,330

### Capital Outlay

Vehicles  
Equipment  
Capital Improvement

**Subtotal:**  
\$26,000

Note: not all line items are used in every department.

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
Fire Department								
-----								
104340 511210 Wages	412,234	430,202	423,054	437,100	462,190	616,430	469,200	
104340 511220 OT	845	3,827	1,106	5,770	2,500	3,500	3,500	
104340 511230 Temp/PT	7,435	14,064	13,459	23,930	12,000	18,000	18,000	
104340 511240 Vol Pay	21,788	25,501	25,178	27,120	27,000	29,000	29,000	
104340 511810 FICA	32,478	34,880	34,149	37,790	38,800	51,020	39,750	
104340 511820 Retirement	28,111	31,880	32,613	35,310	38,160	49,100	38,500	
104340 511825 401K-FIRE	20,514	21,514	21,062	22,450	23,950	31,300	23,940	
104340 511827 StContRt	9,441	9,509	10,017	12,000	15,000	15,000	15,000	
104340 511830 Hosp. Exp.	81,739	88,773	76,653	88,600	85,850	165,400	101,260	
104340 511831 Ret./Ins.	6,261	2,174	-	-	-	-	-	
104340 511832 Life Ins.	924	910	924	930	930	1,260	930	
104340 511833 Dental	3,180	3,154	3,520	3,300	3,420	4,670	3,330	
104340 511840 HREIMB EXP	11,219	10,167	10,557	15,110	18,880	18,940	18,940	
104340 511841 HREIMB EXP	864	242	-	-	-	-	-	
104340 511850 Unemploy	479	405	-	2,940	2,940	3,550	2,670	
104340 511860 W. Comp.	13,455	11,337	9,182	10,000	13,950	18,170	14,190	
104340 513920 Laundry	3,600	3,600	3,600	3,600	3,600	3,600	3,600	

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
104340 521950 Dem. Exp.	-	-	-	-	-	-	-	
104340 521990 Prof. Serv	8,857	7,415	7,865	16,210	10,000	10,000	10,000	
104340 532120 Uniform	5,452	6,699	4,650	6,500	6,500	8,000	8,000	
104340 532500 OIL	-	-	-	-	-	-	-	
104340 532510 Gas	16,345	13,333	12,937	19,410	21,580	26,960	26,960	
104340 532520 Tires	1,824	1,492	1,312	2,200	2,850	3,690	3,690	
104340 532530 Vehicle RM	14,490	12,068	16,243	18,530	20,030	23,420	16,900	
104340 532920 Mat./Sup.	43,309	28,998	53,752	41,000	41,000	67,950	58,950	
104340 533180 Trav/Train	6,397	10,876	5,319	8,000	8,000	8,000	8,000	
104340 533210 Phone	3,715	4,080	3,937	3,000	5,700	4,000	4,000	
104340 533310 Elec.	19,017	13,610	17,139	19,000	21,200	20,000	20,000	
104340 533320 Fuel Oil	-	-	-	1,000	1,000	1,000	1,000	
104340 533340 WATER	204	206	282	320	320	340	340	
104340 533350 SEWER	240	231	325	370	370	390	390	
104340 533360 DUMPSTER F	1,311	1,311	1,723	1,730	1,730	1,730	1,730	
104340 533446 Vol. Fire	-	-	-	-	-	-	-	
104340 533510 Bldg. Main	-	-	70	12,500	2,500	25,000	25,000	
104340 533520 Equip R&M	23,201	25,122	42,434	28,000	28,000	31,000	31,000	



[illegible]



## Proposed Departmental Line Item Summary

Fund: General

Department: Emergency Responders

### Personnel Cost:

#### Wages:

Wages  
Overtime  
Temporary Part Time  
Volunteer Pay  
Sep Pay  
Police Contract Labor

#### Fringe Benefits:

FICA  
Retirement  
401k  
St Contributions  
Hospital. Expenditures  
Retired Employee Health Expenditure  
Life Insurance Expenditure  
Dental  
Employee Prescription Drug Reimbursement  
Health and Wellness  
Unemployment  
Workers Comp  
Laundry

**Subtotal:**  
\$5,690

### Professional and Contract

Legal Fees  
Deductible/ Medical Expenses  
Accounting  
Co Tax Fee  
Professional Services  
Lease Parking Lot  
Contract Services

**Subtotal:**  
None

### General Operating Cost:

Uniform  
Material and Supplies  
Travel and Training  
Postage  
Building Repair and Maintenance  
Equipment Repair and Maintenance  
Other Advertisement  
Legal Notice  
Equipment Rental  
Landfill  
Property and General Insurance  
Vehicle Insurance  
Other Insurance  
Dues and Subscriptions  
Miscellaneous  
Special Operations Expenditure

**Subtotal:**  
\$5,000

### Internal Service Charges:

Garage  
Asset Management

**Subtotal:**  
None

### Capital Outlay

Vehicles  
Equipment  
Capital Improvement

**Subtotal:**  
None

Note: not all line items are used in every department.

[illegible]





## Proposed Departmental Line Item Summary

Fund: General  
Department: Streets and Sanitation

### Personnel Cost:

#### Wages:

Wages  
Overtime  
Temporary Part Time  
Volunteer Pay  
Sep Pay  
Police Contract Labor

#### Fringe Benefits:

FICA  
Retirement  
401k  
St Contributions  
Hospital. Expenditures  
Retired Employee Health Expenditure  
Life Insurance Expenditure  
Dental  
Employee Prescription Drug Reimbursement  
Health and Wellness  
Unemployment  
Workers Comp  
Laundry

**Subtotal:**  
\$1,349,360

### Professional and Contract

Legal Fees  
Deductible/ Medical Expenses  
Accounting  
Co Tax Fee  
Professional Services  
Lease Parking Lot  
Contract Services

**Subtotal:**  
\$10,000

### General Operating Cost:

Uniform  
Material and Supplies  
Travel and Training  
Postage  
Building Repair and Maintenance  
Equipment Repair and Maintenance  
Other Advertisement  
Legal Notice  
Equipment Rental  
Landfill  
Property and General Insurance  
Vehicle Insurance  
Other Insurance  
Dues and Subscriptions  
Miscellaneous  
Special Operations Expenditure

**Subtotal:**  
\$320,810

### Internal Service Charges:

Garage  
Asset Management

**Subtotal:**  
\$623,010

### Capital Outlay

Vehicles  
Equipment  
Capital Improvement

**Subtotal:**  
\$37,250

Note: not all line items are used in every department.

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
Street and Sanitation								
-----								
104510 511210 Wages	657,888	658,226	648,140	675,700	733,090	758,770	758,770	
104510 511220 OT	17,597	10,127	9,565	14,500	25,000	25,000	25,000	
104510 511230 Temp/PT	39,461	14,413	22,012	25,250	45,000	45,000	45,000	
104510 511810 FICA	52,256	49,856	49,767	54,730	61,790	63,400	63,400	
104510 511820 Retirement	43,537	46,551	44,332	48,790	57,280	59,590	59,590	
104510 511825 401K-ST/SA	32,070	32,079	29,115	34,510	38,010	39,190	39,190	
104510 511830 Hosp. Exp.	208,733	227,498	186,745	234,800	258,200	286,700	286,700	
104510 511831 Ret./Ins.	4,695	5,666	4,861	3,680	3,690	-	-	
104510 511832 Life Ins.	2,086	2,065	1,946	1,950	2,150	2,190	2,190	
104510 511833 Dental	7,579	7,500	7,315	7,340	8,390	8,330	8,330	
104510 511840 HREIMB EXP	28,648	26,070	25,705	34,270	42,840	32,830	32,830	
104510 511841 HREIMB EXP	653	644	671	430	530	-	-	
104510 511850 Unemploy	702	12,152	2,537	15,800	15,800	5,950	5,950	
104510 511860 W. Comp.	21,958	17,239	14,411	14,270	19,900	22,410	22,410	
104510 521990 Prof. Serv	16,766	18,436	8,743	6,000	6,000	6,000	6,000	
104510 521990 10013 CLEAN V	-	-	-	-	-	-	-	
104510 522710 Dump/Resal	-	-	-	-	-	-	-	

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
104510 532120 Uniform	8,008	7,720	10,394	15,840	15,840	16,500	16,500	
104510 532500 OIL	-	-	-	-	-	-	-	
104510 532510 Gas	81,671	88,011	131,865	132,000	137,200	133,200	133,200	
104510 532520 Tires	9,116	9,846	13,377	14,980	16,420	17,780	17,780	
104510 532530 Vehicle RM	72,401	79,658	106,961	126,030	131,370	112,800	81,420	
104510 532920 Mat./Sup.	198,310	159,658	129,096	175,000	150,000	175,000	175,000	
104510 532920 70097 Mat./Sup	37,190	12,985	35,164	22,730	-	35,000	35,000	
104510 533180 Trav/Train	750	845	193	630	2,000	4,000	4,000	
104510 533210 Phone	1,092	1,247	1,146	850	1,000	1,000	1,000	
104510 533310 Elec.	165,415	165,099	206,172	209,300	228,000	228,000	228,000	
104510 533340 Water	-	-	-	-	-	-	-	
104510 533350 SEWER	-	-	-	-	-	-	-	
104510 533520 Equip R&M	16,835	43,425	10,407	10,840	20,000	20,000	20,000	
104510 534320 Occ. POper	57,910	50,073	49,691	79,320	80,550	89,300	-	
104510 534390 Equip Rent	500	600	8,661	600	1,500	1,500	1,500	
104510 534440 Landfill	24,250	22,572	45,850	20,500	35,000	30,000	30,000	
104510 534450 TipFees	174,487	165,732	154,558	155,000	175,000	165,000	165,000	
104510 534490 Cont. Ser.	1,025	-	15,181	-	4,000	4,000	4,000	



[illegible]



## Proposed Departmental Line Item Summary

Fund: General  
Department: Powell Bill

### Personnel Cost:

#### Wages:

Wages  
Overtime  
Temporary Part Time  
Volunteer Pay  
Sep Pay  
Police Contract Labor

#### Fringe Benefits:

FICA  
Retirement  
401k  
St Contributions  
Hospital. Expenditures  
Retired Employee Health Expenditure  
Life Insurance Expenditure  
Dental  
Employee Prescription Drug Reimbursement  
Health and Wellness  
Unemployment  
Workers Comp  
Laundry

**Subtotal:**  
None

### Professional and Contract

Legal Fees  
Deductible/ Medical Expenses  
Accounting  
Co Tax Fee  
Professional Services  
Lease Parking Lot  
Contract Services

**Subtotal:**  
\$13,500

### General Operating Cost:

Uniform  
Material and Supplies  
Travel and Training  
Postage  
Building Repair and Maintenance  
Equipment Repair and Maintenance  
Other Advertisement  
Legal Notice  
Equipment Rental  
Landfill  
Property and General Insurance  
Vehicle Insurance  
Other Insurance  
Dues and Subscriptions  
Miscellaneous  
Special Operations Expenditure

**Subtotal:**  
\$46,000

### Internal Service Charges:

Garage  
Asset Management

**Subtotal:**  
None

### Capital Outlay

Vehicles  
Equipment  
Capital Improvement

**Subtotal:**  
\$400,000

Note: not all line items are used in every department.

[illegible]



Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
Cemetery								
-----								
104740 511210 Wages	53,227	56,364	55,746	43,700	58,610	59,640	59,640	
104740 511220 OT	547	375	515	500	1,000	1,000	1,000	
104740 511230 Temp/PT	12,031	13,887	1,469	12,000	18,000	18,000	18,000	
104740 511810 FICA	4,951	5,387	4,446	4,300	5,970	6,010	6,010	
104740 511820 Retirement	3,412	3,956	3,827	3,130	5,530	4,360	4,360	
104740 511825 401K CEM	2,641	2,265	2,839	2,210	3,000	3,030	3,030	
104740 511830 Hosp. Exp.	9,391	9,565	11,329	8,280	11,040	22,380	22,380	
104740 511831 Ret./Ins.	-	-	-	-	-	-	-	
104740 511832 Life Ins.	168	161	168	120	170	170	170	
104740 511833 Dental	636	610	660	470	690	670	670	
104740 511840 HREIMB EXP	1,288	1,096	1,565	1,280	1,590	2,570	2,570	
104740 511841 HREIMB EXP	-	-	-	-	-	-	-	
104740 511850 Unemploy	3,096	1,548	-	1,810	1,810	620	620	
104740 511860 W. Comp.	1,981	1,634	1,370	1,240	1,720	2,130	2,130	
104740 532120 Uniform	402	914	1,001	1,900	1,980	1,980	1,980	
104740 532500 OIL	-	-	-	-	-	-	-	
104740 532510 Gas	2,036	2,516	2,050	2,420	2,690	2,510	2,510	

[illegible]



## Proposed Departmental Line Item Summary

Fund: General

Department: Planning and Code Enforcement

### Personnel Cost:

#### Wages:

Wages  
Overtime  
Temporary Part Time  
Volunteer Pay  
Sep Pay  
Police Contract Labor

#### Fringe Benefits:

FICA  
Retirement  
401k  
St Contributions  
Hospital. Expenditures  
Retired Employee Health Expenditure  
Life Insurance Expenditure  
Dental  
Employee Prescription Drug Reimbursement  
Health and Wellness  
Unemployment  
Workers Comp  
Laundry

**Subtotal:**  
\$232,190

### Professional and Contract

Legal Fees  
Deductible/ Medical Expenses  
Accounting  
Co Tax Fee  
Professional Services  
Lease Parking Lot  
Contract Services

**Subtotal:**  
\$10,000

### General Operating Cost:

Uniform  
Material and Supplies  
Travel and Training  
Postage  
Building Repair and Maintenance  
Equipment Repair and Maintenance  
Other Advertisement  
Legal Notice  
Equipment Rental  
Landfill  
Property and General Insurance  
Vehicle Insurance  
Other Insurance  
Dues and Subscriptions  
Miscellaneous  
Special Operations Expenditure

**Subtotal:**  
\$16,900

### Internal Service Charges:

Garage  
Asset Management

**Subtotal:**  
\$21,550

### Capital Outlay

Vehicles  
Equipment  
Capital Improvement

**Subtotal:**  
None

Note: not all line items are used in every department.



Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
Planning & Code Enforcement								
104910 511210 Wages	133,027	139,162	155,037	145,620	148,520	153,200	153,200	
104910 511220 OT	-	-	233	600	-	-	-	
104910 511230 Temp/PT	1,542	-	-	-	-	-	-	
104910 511810 FICA	9,931	10,227	11,284	11,180	11,430	11,720	11,720	
104910 511820 Retirement	8,567	9,683	10,356	10,340	10,600	11,020	11,020	
104910 511825 401K PLAN	6,631	6,926	7,683	7,310	7,470	7,660	7,660	
104910 511830 Hosp. Exp.	22,716	26,796	26,683	29,590	27,760	31,740	31,740	
104910 511831 Ret./Ins.	9,391	10,434	3,152	-	-	6,340	6,340	
104910 511832 Life Ins.	336	336	350	340	340	340	340	
104910 511833 Dental	954	954	1,045	990	1,030	1,000	1,000	
104910 511840 HREIMB EXP	3,122	3,077	3,679	3,200	4,000	3,640	3,640	
104910 511841 HREIMB EXP	1,288	1,192	430	-	-	730	730	
104910 511850 Unemploy	-	-	-	650	650	660	660	
104910 511860 W. Comp.	3,902	3,177	2,624	2,370	3,300	4,140	4,140	
104910 513920 Laundry	-	-	60	-	-	-	-	
104910 521990 Prof. Serv	8,146	56,824	55,270	30,000	47,140	10,000	10,000	
104910 532120 Uniform	-	-	582	-	-	-	-	

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
104910 532500 OIL	-	-	-	-	-	-	-	
104910 532510 Gas	1,032	231	48	160	180	360	360	
104910 532520 Tires	115	26	5	20	20	60	60	
104910 532530 Vehicle RM	915	209	39	150	160	350	250	
104910 532920 Mat./Sup.	3,775	5,917	4,431	4,500	4,500	4,500	4,500	
104910 532920 30003 Mat./Sup	-	-	-	-	-	-	-	
104910 533180 Trav/Train	4,192	5,679	6,282	6,500	6,500	5,500	5,500	
104910 533210 Phone	903	1,020	729	750	1,150	1,150	1,150	
104910 533520 Equip R&M	2,952	2,686	2,452	3,900	3,000	3,900	3,900	
104910 534510 Prop/Gen I	1,266	1,339	1,653	1,660	1,660	1,810	1,810	
104910 534520 Veh. Ins.	441	465	539	650	630	690	690	
104910 534530 Bonds	-	-	-	-	-	-	-	
104910 534910 Due/Subscr	555	626	1,195	500	500	500	500	
104910 545400 Vehicles	-	-	-	-	-	-	-	
104910 545500 Equipment	2,440	-	-	-	-	8,500	-	
104910 545900 Cap. Imp.	-	-	-	-	-	-	-	
(New) Internal Service Fund Charges							20,880	
Total Planning & Code Enforece	228,139	286,986	295,841	260,980	280,540	269,510	281,790	



## Proposed Departmental Line Item Summary

Fund: General

Department: Building Inspections

### Personnel Cost:

#### Wages:

Wages  
Overtime  
Temporary Part Time  
Volunteer Pay  
Sep Pay  
Police Contract Labor

#### Fringe Benefits:

FICA  
Retirement  
401k  
St Contributions  
Hospital. Expenditures  
Retired Employee Health Expenditure  
Life Insurance Expenditure  
Dental  
Employee Prescription Drug Reimbursement  
Health and Wellness  
Unemployment  
Workers Comp  
Laundry

**Subtotal:**  
\$215,000

### Professional and Contract

Legal Fees  
Deductible/ Medical Expenses  
Accounting  
Co Tax Fee  
Professional Services  
Lease Parking Lot  
Contract Services

**Subtotal:**  
None

### General Operating Cost:

Uniform  
Material and Supplies  
Travel and Training  
Postage  
Building Repair and Maintenance  
Equipment Repair and Maintenance  
Other Advertisement  
Legal Notice  
Equipment Rental  
Landfill  
Property and General Insurance  
Vehicle Insurance  
Other Insurance  
Dues and Subscriptions  
Miscellaneous  
Special Operations Expenditure

**Subtotal:**  
\$15,420

### Internal Service Charges:

Garage  
Asset Management

**Subtotal:**  
\$27,670

### Capital Outlay

Vehicles  
Equipment  
Capital Improvement

**Subtotal:**  
None

Note: not all line items are used in every department.



Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
Building Inspectors								
-----								
104911 511210 Wages	121,320	131,265	111,328	133,490	129,610	137,610	137,610	
104911 511220 OT	-	-	-	-	-	-	-	
104911 511230 Temp/PT	-	1,140	646	1,500	5,000	5,000	5,000	
104911 511810 FICA	8,861	9,870	8,462	10,320	10,360	10,910	10,910	
104911 511820 Retirement	7,799	9,183	7,565	9,440	9,250	9,900	9,900	
104911 511825 401K EXP	5,418	6,569	5,612	6,680	6,520	6,880	6,880	
104911 511830 Hosp. Exp.	29,879	30,115	19,359	23,410	25,230	28,730	28,730	
104911 511831 Ret./Ins.	-	-	5,368	5,520	5,520	6,340	6,340	
104911 511832 Life Ins.	245	252	231	260	260	260	260	
104911 511833 Dental	928	954	908	990	1,030	1,000	1,000	
104911 511840 HREIMB EXP	4,093	3,448	2,665	2,910	3,630	3,290	3,290	
104911 511841 HREIMB EXP	-	-	739	640	790	730	730	
104911 511850 Unemploy	-	11,622	-	700	700	490	490	
104911 511860 W. Comp.	3,630	2,917	2,529	2,150	2,990	3,860	3,860	
104911 513920 LAUNDRY	1,080	1,080	990	1,080	1,440	1,080	-	
104911 521950 Dem. Exp.	91	-	-	-	-	-	-	
104911 532120 Uniform	446	97	865	1,600	1,600	1,600	3,100	

## 2014/2015 Board Budget Worksheet

[illegible]

[illegible]



## Proposed Departmental Line Item Summary

Fund: General

Department: Parks and Recreation

### Personnel Cost:

#### Wages:

Wages  
Overtime  
Temporary Part Time  
Volunteer Pay  
Sep Pay  
Police Contract Labor

#### Fringe Benefits:

FICA  
Retirement  
401k  
St Contributions  
Hospital. Expenditures  
Retired Employee Health Expenditure  
Life Insurance Expenditure  
Dental  
Employee Prescription Drug Reimbursement  
Health and Wellness  
Unemployment  
Workers Comp  
Laundry

**Subtotal:**  
\$1,152,600

### Professional and Contract

Legal Fees  
Deductible/ Medical Expenses  
Accounting  
Co Tax Fee  
Professional Services  
Lease Parking Lot  
Contract Services

**Subtotal:**  
\$56,000

### General Operating Cost:

Uniform  
Material and Supplies  
Travel and Training  
Postage  
Building Repair and Maintenance  
Equipment Repair and Maintenance  
Other Advertisement  
Legal Notice  
Equipment Rental  
Landfill  
Property and General Insurance  
Vehicle Insurance  
Other Insurance  
Dues and Subscriptions  
Miscellaneous  
Special Operations Expenditure

**Subtotal:**  
\$296,980

### Internal Service Charges:

Garage  
Asset Management

**Subtotal:**  
\$187,240

### Capital Outlay

Vehicles  
Equipment  
Capital Improvement

**Subtotal:**  
\$51,000

Note: not all line items are used in every department.



Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
Parks And Recreation -----								
106120 511210 Wages	518,473	490,574	482,984	547,400	537,480	604,380	484,620	
106120 511220 OT	789	571	118	1,000	2,000	2,000	2,000	
106120 511230 Temp/PT	324,290	342,163	405,049	403,000	403,000	433,000	374,350	
106120 511810 FICA	63,707	62,940	67,348	72,790	72,350	79,520	65,860	
106120 511820 Retirement	33,291	33,933	40,510	51,020	52,770	59,170	48,500	
106120 511825 401K REC	24,973	21,664	22,656	27,420	27,140	30,320	24,330	
106120 511830 Hosp. Exp.	80,162	76,783	68,864	94,120	112,540	133,850	95,770	
106120 511831 Ret./Ins.	9,391	6,956	4,861	5,520	5,520	6,340	6,340	
106120 511832 Life Ins.	1,589	1,449	1,400	1,410	1,430	1,600	1,010	
106120 511833 Dental	4,903	4,187	4,015	3,560	5,480	6,000	4,650	
106120 511840 HREIMB EXP	11,007	8,797	9,474	12,950	16,180	15,330	12,800	
106120 511841 HREIMB EXP	1,288	790	671	640	790	730	730	
106120 511850 Unemploy	4,345	8,683	8,671	16,270	16,270	8,430	7,550	
106120 511860 W. Comp.	25,179	21,179	16,503	14,990	20,910	28,100	24,090	
106120 521960 RefUmpCont	13,960	8,245	6,157	-	-	-	-	
106120 521990 Prof. Serv	225	9,385	26,664	46,500	46,500	6,000	56,000	
106120 532120 Uniform	3,016	4,543	2,764	9,500	9,500	9,500	7,400	

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
106120 532500 OIL	-	-	-	-	-	-	-	
106120 532510 Gas	10,209	10,210	10,040	12,010	13,350	12,760	6,380	
106120 532520 Tires	1,139	1,142	1,019	1,360	1,760	1,960	980	
106120 532530 Vehicle RM	9,050	9,241	8,144	11,470	12,390	12,420	4,490	
106120 532700 Pur-Resale	2,445	1,905	2,498	6,000	3,500	3,500	3,500	
106120 532910 Treat.Chem	15,161	11,691	13,263	13,500	20,000	20,000	20,000	
106120 532920 Mat./Sup.	84,678	77,506	85,004	81,610	82,000	82,000	82,000	
106120 533180 Trav/Train	7,897	9,811	8,813	18,550	23,500	18,000	18,000	
106120 533210 Phone	10,822	13,878	9,923	12,500	18,000	18,000	18,000	
106120 533310 Elec.	119,298	105,200	107,841	112,000	130,000	130,000	130,000	
106120 533330 Pro.Gas	33,910	39,539	41,457	55,500	50,000	50,000	50,000	
106120 533340 Water	3,249	3,553	3,384	4,200	4,200	4,200	4,200	
106120 533350 SEWER	4,316	3,878	4,246	5,190	5,190	5,190	5,190	
106120 533360 DUMPSTER F	6,773	6,773	8,840	9,080	9,520	9,520	9,520	
106120 533510 Bldg. Main	47,372	59,977	47,277	50,000	50,000	61,000	50,000	
106120 533520 Equip R&M	22,182	30,643	49,847	42,500	50,000	51,000	51,000	
106120 533700 Other Adv	17,514	18,239	21,300	21,960	22,000	46,000	46,000	
106120 534390 Equip Rent	1,190	3,803	5,749	3,500	3,500	2,500	2,500	

[illegible]

Town of Waynesville 2014/2015 Board Budget Worksheet								
	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
<b>Recreation Special Projects</b> -----								
106125 535000 PLAYGDMAN	4,446	2,497	4,313	4,000	4,000	5,000	5,000	
106125 536200 10018 TENNIS C	-	-	-	-	-	-	-	
106125 536220 Sen Center	16	-	-	-	-	-	-	
106125 536230 O Rec Prog	10,323	3,534	4,966	16,000	16,000	13,000	13,000	
106125 536230 30014 O Rec Pr	-	-	-	-	-	-	-	
106125 536240 EXP DONAT.	252	-	-	-	-	-	-	
106125 536310 Rich/Creek	325	-	4,584	9,000	15,000	15,000	15,000	
Total Recreation Special Project	15,362	6,031	13,863	29,000	35,000	33,000	33,000	
<b>Operating Transfers</b> -----								
109800 599400 Trans Rec.	-	-	-	-	-	-	-	
109800 599410 TRAN. CPRO	30,000	-	-	-	-	-	-	
Total Operating Transfers	30,000	-	-	-	-	-	-	



Town of Waynesville 2014/2015 Board Budget Worksheet								
	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
Debt Service								
109900 546000 LOAN PYMTS						623,770	623,770	
Total Loan Payments						623,770	623,770	
Total General Fund Expenditure:	12,299,825	12,405,019	12,777,992	12,893,510	13,752,810	15,580,440	13,805,890	

Town of Waynesville

## 2014/2015 Board Budget Worksheet

FYE 2011  
ACTUAL

	FYE 2012	ACTUAL
Operating Expenses:		
Salaries and benefits	\$1,678,900	\$1,678,900
Pension expense	1,000,000	1,000,000
Medical insurance	1,000,000	1,000,000
Dental insurance	1,000,000	1,000,000
Vision insurance	1,000,000	1,000,000
Life insurance	1,000,000	1,000,000
Health savings account	1,000,000	1,000,000
Other employee benefits	1,000,000	1,000,000
Total Operating Expenses	\$7,000,000	\$7,000,000
Operating Income	\$3,000,000	\$3,000,000
Non-Operating Income	\$1,000,000	\$1,000,000
Total Non-Operating Income	\$1,000,000	\$1,000,000
Total Income	\$4,000,000	\$4,000,000
Total Expenses	\$4,000,000	\$4,000,000
Total Change in Net Assets	\$0	\$0

FYE 2013
ACTUAL

FYE 2014  
DEPARTMENT  
PROJECTION

FYE 2014  
BUDGET

FYE 2015
DEPARTMENT
REQUESTS

FYE 2015
MANGER
RECOMMEND

FYE 2015  
BOARD  
APPROVED

Water Fund

## Utility Revenue

613700 453710 Water Chg

613700 453711 Water Taps

613700 453727 CAP FEE

Total Utility Revenue

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
All Other Revenues								
613800 463830 Misc. Rev.	-	(3,028)	(1,711)	(1,500)	(1,500)	(1,500)	(1,500)	
613800 463834 Rents	-	-	-	-	-	-	-	
613800 463835 SI/Mat/FA	(113)	(3,845)	(13,372)	(8,000)	(75,000)	-	-	
613800 463840 CONT CAP'T	-	-	-	(25,230)	(195,000)	-	(20,000)	
Total All Other Revenues	(113)	(6,873)	(15,083)	(34,730)	(271,500)	(1,500)	(21,500)	
Investment Income								
613850 473831 Inv. Inc.	(234)	-	-	-	-	-	-	
Total Investment Income	(234)	-	-	-	-	-	-	
Subtotal				(2,699,430)		(2,800,500)	(2,820,500)	
Other Financing Sources								
-----								
613900 493963 TransEleFD	(97,250)	-	-	-	-	-	-	
613900 493990 Borrowed \$	-	-	-	-	-	-	-	
613900 493992 FdBalAppro	-	-	-	(138,900)	(246,290)	(530,900)	(307,840)	
Total Other Financing Sources	(97,250)	-	-	(138,900)	(246,290)	(530,900)	(307,840)	
Total Water Fund Revenues	(2,413,157)	(2,432,634)	(2,516,127)	(2,838,330)	(3,171,890)	(3,331,400)	(3,128,340)	

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
Maintenance								
-----								
617121 511210 Wages	262,816	252,960	212,860	271,000	276,370	350,270	242,720	
617121 511220 OT	15,166	10,491	9,732	18,000	14,000	18,000	15,000	
617121 511230 Temp/PT	-	-	-	-	-	-	-	
617121 511810 FICA	20,597	19,577	16,518	22,100	22,360	28,170	19,720	
617121 511820 Retirement	18,197	18,516	14,960	20,430	20,720	26,470	18,510	
617121 511825 401K W.MAI	13,800	13,169	11,132	14,450	14,610	18,410	12,880	
617121 511830 Hosp. Exp.	62,346	67,853	53,431	53,570	69,820	69,490	53,790	
617121 511831 Ret./Ins.	5,846	14,642	20,996	11,030	11,030	6,340	6,340	
617121 511832 Life Ins.	756	681	563	630	760	760	590	
617121 511833 Dental	2,544	2,497	2,213	2,340	2,740	2,670	1,990	
617121 511840 HREIMB EXP	8,538	7,782	7,359	8,700	10,870	7,960	4,320	
617121 511841 HREIMB EXP	-	467	997	1,280	1,590	730	730	
617121 511850 Unemploy	-	2,418	-	1,720	1,720	1,760	1,320	
617121 511860 W. Comp.	7,798	6,939	4,974	5,190	7,240	9,960	6,970	
617121 521920 70021 Legal Fee	-	-	-	-	-	-	-	
617121 521990 Prof. Serv	-	-	20,000	-	2,000	2,000	22,000	
617121 532120 Uniform	3,066	5,981	7,274	7,200	8,400	9,000	6,250	



Town of Waynesville  
2014/2015 Department Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
617121 532500 OIL	-	-	-	-	-	-	-	
617121 532510 Gas	20,418	22,704	19,852	27,720	28,860	26,400	16,070	
617121 532520 Tires	2,279	2,540	2,014	3,150	3,470	3,950	2,270	
617121 532530 Vehicle RM	18,100	20,549	16,453	26,460	27,610	25,060	10,390	
617121 532920 Mat./Sup.	121,444	196,958	215,068	280,000	280,000	312,000	312,000	
617121 533180 Trav/Train	2,561	1,599	3,009	8,200	3,500	6,000	4,500	
617121 533210 Phone	1,967	1,538	1,048	700	1,500	1,500	1,500	
617121 533310 Elec.	32,015	30,903	31,237	35,000	38,000	38,000	38,000	
617121 533520 Equip R&M	10,279	25,120	8,041	10,000	24,000	24,000	24,000	
617121 534320 Occ. POper	36,190	31,296	31,057	49,570	50,340	55,810	-	
617121 534390 Equip Rent	888	600	600	4,000	1,500	3,000	3,000	
617121 534490 Cont. Ser.	650	-	-	-	5,000	5,000	5,000	
617121 534510 Prop/Gen I	3,377	3,572	4,408	4,970	4,970	4,820	2,990	
617121 534520 Veh. Ins.	3,528	3,723	4,309	4,450	4,420	6,020	3,010	
617121 534580 Other Ins.	575	657	733	800	800	840	840	
617121 534910 Due/Subscr	185	175	280	400	400	560	560	
617121 545400 Vehicles	-	-	-	-	-	67,000	42,000	
617121 545500 Equipment	-	-	-	134,950	174,000	50,000	-	

## 2014/2015 Board Budget Worksheet

[illegible]



## Proposed Departmental Line Item Summary

Fund: Water

Department: Water Treatment

### Personnel Cost:

#### Wages:

Wages  
Overtime  
Temporary Part Time  
Volunteer Pay  
Sep Pay  
Police Contract Labor

#### Fringe Benefits:

FICA  
Retirement  
401k  
St Contributions  
Hospital. Expenditures  
Retired Employee Health Expenditure  
Life Insurance Expenditure  
Dental  
Employee Prescription Drug Reimbursement  
Health and Wellness  
Unemployment  
Workers Comp  
Laundry

**Subtotal:**  
\$470,570

### Professional and Contract

Legal Fees  
Deductible/ Medical Expenses  
Accounting  
Co Tax Fee  
Professional Services  
Lease Parking Lot  
Contract Services

**Subtotal:**  
\$94,280

### General Operating Cost:

Uniform  
Material and Supplies  
Travel and Training  
Postage  
Building Repair and Maintenance  
Equipment Repair and Maintenance  
Other Advertisement  
Legal Notice  
Equipment Rental  
Landfill  
Property and General Insurance  
Vehicle Insurance  
Other Insurance  
Dues and Subscriptions  
Miscellaneous  
Special Operations Expenditure

**Subtotal:**  
\$255,480

### Internal Service Charges:

Garage  
Asset Management

**Subtotal:**  
\$157,270

### Capital Outlay

Vehicles  
Equipment  
Capital Improvement

**Subtotal:**  
\$222,000

Note: not all line items are used in every department.

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
Treatment								
-----								
617122 511210 Wages	270,824	269,419	280,590	295,000	303,430	310,240	310,240	
617122 511220 OT	1,568	1,597	1,776	2,500	3,000	3,000	3,000	
617122 511230 Temp/PT	-	1,016	-	-	-	-	-	
617122 511810 FICA	20,285	20,236	21,120	22,750	23,580	23,960	23,960	
617122 511820 Retirement	17,833	18,952	19,006	21,030	21,860	22,520	22,520	
617122 511825 401K W.TRE	13,594	13,011	14,131	14,870	15,420	15,660	15,660	
617122 511830 Hosp. Exp.	60,240	59,673	56,382	64,020	64,040	73,150	73,150	
617122 511831 Ret./Ins.	6,682	17,857	18,566	5,520	5,520	-	-	
617122 511832 Life Ins.	756	722	756	760	760	760	760	
617122 511833 Dental	2,544	2,388	2,640	1,980	2,740	2,670	2,670	
617122 511840 HREIMB EXP	8,256	6,832	7,754	7,370	9,210	8,380	8,380	
617122 511841 HREIMB EXP	-	661	671	640	790	-	-	
617122 511850 Unemploy	5,085	-	-	1,720	1,720	1,760	1,760	
617122 511860 W. Comp.	7,864	6,578	5,287	4,890	6,810	8,470	8,470	
617122 521990 Prof. Serv	8,111	11,948	9,683	12,000	15,000	15,000	15,000	
617122 532120 Uniform	2,335	2,379	2,294	4,500	3,000	5,000	5,000	
617122 532500 OIL	-	-	-	-	-	-	-	



Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
617122 532510 Gas	2,036	2,429	2,357	2,850	3,160	2,760	2,760	
617122 532520 Tires	227	272	239	320	420	420	420	
617122 532530 Vehicle RM	1,805	2,199	1,934	2,720	2,940	2,690	1,940	
617122 532910 Treat.Chem	107,677	124,456	103,625	163,000	140,000	170,000	170,000	
617122 532920 Mat./Sup.	42,568	25,000	29,344	34,000	36,500	36,500	36,500	
617122 533180 Trav/Train	1,722	2,091	2,899	3,500	3,500	3,500	3,500	
617122 533210 Phone	2,257	2,064	2,049	2,100	2,500	2,500	2,500	
617122 533310 Elec.	14,087	14,661	17,661	19,000	20,520	20,520	20,520	
617122 533320 Fuel Oil	-	-	-	1,800	1,800	1,800	1,800	
617122 533510 Bldg. Main	3,414	1,330	5,612	3,200	5,000	5,000	5,000	
617122 533520 Equip R&M	26,208	14,321	23,882	23,000	23,000	23,000	23,000	
617122 534390 Equip Rent	-	-	-	-	-	-	-	
617122 534490 Cont. Ser.	39,070	46,367	40,040	63,000	129,000	68,500	79,280	
617122 534510 Prop/Gen I	3,377	3,572	4,408	4,420	4,420	4,820	4,820	
617122 534520 Veh. Ins.	882	931	1,077	1,300	1,260	1,340	1,340	
617122 534580 Other Ins.	217	248	276	300	300	320	320	
617122 534910 Due/Subscr	5,198	6,954	4,954	5,500	7,500	6,000	6,000	
617122 545400 Vehicles	-	-	-	25,000	25,000	-	-	

Town of Waynesville

## 2014/2015 Board Budget Worksheet

[illegible]

[illegible]



## Proposed Departmental Line Item Summary

Fund: Sewer

Department: Sewer Maintenance

### Personnel Cost:

#### Wages:

Wages  
Overtime  
Temporary Part Time  
Volunteer Pay  
Sep Pay  
Police Contract Labor

#### Fringe Benefits:

FICA  
Retirement  
401k  
St Contributions  
Hospital. Expenditures  
Retired Employee Health Expenditure  
Life Insurance Expenditure  
Dental  
Employee Prescription Drug Reimbursement  
Health and Wellness  
Unemployment  
Workers Comp  
Laundry

**Subtotal:**  
\$337,630

### Professional and Contract

Legal Fees  
Deductible/ Medical Expenses  
Accounting  
Co Tax Fee  
Professional Services  
Lease Parking Lot  
Contract Services

**Subtotal:**  
\$32,500

### General Operating Cost:

Uniform  
Material and Supplies  
Travel and Training  
Postage  
Building Repair and Maintenance  
Equipment Repair and Maintenance  
Other Advertisement  
Legal Notice  
Equipment Rental  
Landfill  
Property and General Insurance  
Vehicle Insurance  
Other Insurance  
Dues and Subscriptions  
Miscellaneous  
Special Operations Expenditure

**Subtotal:**  
\$79,990

### Internal Service Charges:

Garage  
Asset Management

**Subtotal:**  
\$154,670

### Capital Outlay

Vehicles  
Equipment  
Capital Improvement

**Subtotal:**  
\$375,000

Note: not all line items are used in every department.



Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
Sewer Fund								
-----								
Utility Revenue								
-----								
623700 453720 Sewer Chgs	(1,889,552)	(1,874,888)	(1,980,110)	(2,058,200)	(2,051,800)	(2,152,500)	(2,152,500)	
623700 453721 Taps/Conn	(13,000)	(16,400)	(9,000)	(15,000)	(20,000)	(20,000)	(20,000)	
623700 453723 ID Permits	-	(800)	-	-	(500)	(500)	(500)	
623700 453724 CAP SPLIT	-	-	-	-	-	-	-	
623700 453725 CAP FLOW	(9,350)	-	-	-	(2,000)	(2,000)	(2,000)	
623700 453727 CAP FEE	(17,700)	(18,924)	(7,500)	(11,000)	(20,000)	(20,000)	(20,000)	
Total Utility Revenue	(1,929,602)	(1,911,012)	(1,996,610)	(2,084,200)	(2,094,300)	(2,195,000)	(2,195,000)	
All Other Revenues								
-----								
623800 463830 Misc. Rev.	-	(540)	(320)	(400)	(400)	(400)	(400)	
623800 463835 SI/Mat/FA	(15,000)	(5,550)	-	-	-	-	-	
623800 463840 CONT CAP'T	-	-	-	(25,230)	(730,000)	-	(20,000)	
Total All Other Revenues	(15,000)	(6,090)	(320)	(25,630)	(730,400)	(400)	(20,400)	

Town of Waynesville

Investment Income

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
Maintenance								
-----								
627121 511210 Wages	145,413	111,500	134,113	120,000	150,950	124,780	190,850	
627121 511220 OT	12,225	11,776	5,501	7,700	16,000	12,000	15,000	
627121 511230 Temp/PT	-	-	-	-	-	-	-	
627121 511810 FICA	11,717	9,139	10,509	9,770	12,860	10,460	15,740	
627121 511820 Retirement	10,428	8,631	9,364	9,030	11,920	9,840	14,810	
627121 511825 401K S.MAI	7,860	5,531	6,824	6,390	8,410	6,840	10,290	
627121 511830 Hosp. Exp.	25,464	17,583	20,032	22,110	22,070	31,740	54,120	
627121 511831 Ret./Ins.	3,341	17,026	17,336	16,330	16,550	19,030	19,030	
627121 511832 Life Ins.	329	245	321	330	340	340	510	
627121 511833 Dental	1,246	928	1,263	1,270	1,370	1,340	2,020	
627121 511840 HREIMB EXP	3,493	2,014	2,751	5,160	6,440	3,640	6,200	
627121 511841 HREIMB EXP	-	1,257	1,341	1,910	2,380	2,180	2,180	
627121 511850 Unemploy	-	-	-	870	870	880	1,320	
627121 511860 W. Comp.	4,834	4,236	3,901	3,480	4,850	3,700	5,560	
627121 521990 Prof. Serv	-	135	20,788	4,500	1,000	4,500	24,500	
627121 532120 Uniform	1,463	1,206	1,433	4,200	4,200	4,500	6,250	

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
627121 532500 OIL	-	-	-	-	-	-	-	
627121 532510 Gas	4,073	5,351	5,195	6,880	7,120	8,230	16,060	
627121 532520 Tires	455	599	527	780	850	1,080	2,270	
627121 532530 Vehicle RM	3,610	4,843	4,244	6,570	6,830	6,840	10,390	
627121 532920 Mat./Sup.	40,822	32,523	48,506	50,000	50,000	55,000	55,000	
627121 533180 Trav/Train	2,398	1,788	1,014	1,200	5,000	3,000	4,500	
627121 533310 Elec.	-	-	-	-	-	-	-	
627121 533520 Equip R&M	283	4,691	4,225	4,000	5,000	5,000	5,000	
627121 534320 Occ. POper	18,820	16,274	16,150	25,780	26,180	29,020	-	
627121 534390 Equip Rent	938	600	600	600	2,000	2,000	2,000	
627121 534490 Cont. Ser.	1,825	5,558	2,775	4,500	8,000	8,000	8,000	
627121 534510 Prop/Gen I	1,688	1,786	2,756	3,320	3,310	2,410	3,630	
627121 534520 Veh. Ins.	445	931	1,077	1,300	1,260	670	3,010	
627121 534580 Other Ins.	-	-	-	-	-	-	-	
627121 534910 Due/Subscr	330	280	170	200	1,200	600	600	
627121 545400 Vehicles	-	-	-	-	-	-	25,000	
627121 545500 Equipment	-	-	-	-	-	-	-	
627121 545900 Cap. Imp.	-	-	-	375,230	1,187,000	350,000	350,000	



[illegible]



## Proposed Departmental Line Item Summary

Fund: Sewer  
Department: Sewer Treatment

### Personnel Cost:

#### Wages:

Wages  
Overtime  
Temporary Part Time  
Volunteer Pay  
Sep Pay  
Police Contract Labor

#### Fringe Benefits:

FICA  
Retirement  
401k  
St Contributions  
Hospital. Expenditures  
Retired Employee Health Expenditure  
Life Insurance Expenditure  
Dental  
Employee Prescription Drug Reimbursement  
Health and Wellness  
Unemployment  
Workers Comp  
Laundry

**Subtotal:**  
\$675,070

### Professional and Contract

Legal Fees  
Deductible/ Medical Expenses  
Accounting  
Co Tax Fee  
Professional Services  
Lease Parking Lot  
Contract Services

**Subtotal:**  
\$10,000

### General Operating Cost:

Uniform  
Material and Supplies  
Travel and Training  
Postage  
Building Repair and Maintenance  
Equipment Repair and Maintenance  
Other Advertisement  
Legal Notice  
Equipment Rental  
Landfill  
Property and General Insurance  
Vehicle Insurance  
Other Insurance  
Dues and Subscriptions  
Miscellaneous  
Special Operations Expenditure

**Subtotal:**  
\$171,790

### Internal Service Charges:

Garage  
Asset Management

**Subtotal:**  
\$165,510

### Capital Outlay

Vehicles  
Equipment  
Capital Improvement

**Subtotal:**  
\$93,000

Note: not all line items are used in every department.

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
Treatment								
-----								
627122 511210 Wages	350,750	358,307	366,632	385,000	417,400	422,530	422,530	
627122 511220 OT	4,216	1,499	1,368	3,000	5,000	5,000	5,000	
627122 511230 Temp/PT	-	-	-	-	-	-	-	
627122 511810 FICA	25,996	26,439	26,901	29,690	32,510	32,710	32,710	
627122 511820 Retirement	23,235	25,257	24,643	27,440	30,130	30,740	30,740	
627122 511825 401K S.TRE	17,667	17,956	17,403	19,400	21,240	21,380	21,380	
627122 511830 Hosp. Exp.	78,613	93,917	82,043	103,800	107,520	123,990	123,990	
627122 511831 Ret./Ins.	8,352	15,120	16,750	5,950	5,520	5,260	5,260	
627122 511832 Life Ins.	924	930	910	980	1,010	1,010	1,010	
627122 511833 Dental	3,180	3,203	3,245	3,500	3,770	3,670	3,670	
627122 511840 HREIMB EXP	10,778	10,763	11,296	12,370	15,460	14,200	14,200	
627122 511841 HREIMB EXP	-	-	-	640	790	600	600	
627122 511850 Unemploy	-	-	-	2,140	2,140	2,420	2,420	
627122 511860 W. Comp.	10,273	8,589	6,971	6,740	9,390	11,560	11,560	
627122 521990 Prof. Serv	11,777	9,881	8,557	8,500	10,000	10,000	10,000	
627122 532120 Uniform	6,769	6,786	7,424	7,750	7,500	7,500	7,500	
627122 532500 OIL	-	-	-	-	-	-	-	

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
627122 532510 Gas	4,073	3,124	3,196	3,880	4,310	3,280	3,280	
627122 532520 Tires	455	349	324	320	570	510	510	
627122 532530 Vehicle RM	3,610	2,827	2,687	2,720	4,000	3,250	2,340	
627122 532910 Treat.Chem	38,227	46,940	41,062	43,500	45,000	45,000	45,000	
627122 532920 Mat./Sup.	28,475	22,000	30,238	28,000	25,000	30,000	30,000	
627122 533180 Trav/Train	881	1,081	1,730	3,000	1,500	3,000	3,000	
627122 533210 Phone	1,910	1,270	1,201	1,280	1,200	1,300	1,300	
627122 533310 Elec.	173,150	152,395	156,178	165,000	181,500	180,000	180,000	
627122 533320 Fuel Oil	2,066	2,711	-	2,300	4,000	4,000	4,000	
627122 533330 Pro.Gas	13,988	10,541	21,155	28,000	20,000	23,000	23,000	
627122 533340 Water	931	548	1,942	4,200	1,050	1,500	1,500	
627122 533510 Bldg. Main	337	7,219	3,525	8,000	8,000	10,000	10,000	
627122 533520 Equip R&M	18,682	30,822	32,860	41,000	41,740	51,000	41,000	
627122 533540 Rep/Maint.	22,025	-	-	10,000	10,000	10,000	10,000	
627122 534390 Equip Rent	-	-	-	3,030	1,000	3,500	3,500	
627122 534440 Landfill	-	-	-	-	3,500	3,500	3,500	
627122 534490 Cont. Ser.	-	-	8,736	-	-	-	-	
627122 534510 Prop/Gen I	4,221	4,465	5,511	6,080	6,070	6,630	6,630	

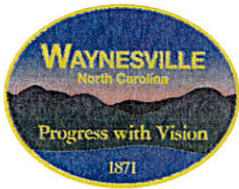


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# Town of Waynesville

## 2014/2015 Board Budget Worksheet

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## Proposed Departmental Line Item Summary

Fund: Electric  
Department: Electric

### Personnel Cost:

#### Wages:

Wages  
Overtime  
Temporary Part Time  
Volunteer Pay  
Sep Pay  
Police Contract Labor

#### Fringe Benefits:

FICA  
Retirement  
401k  
St Contributions  
Hospital. Expenditures  
Retired Employee Health Expenditure  
Life Insurance Expenditure  
Dental  
Employee Prescription Drug Reimbursement  
Health and Wellness  
Unemployment  
Workers Comp  
Laundry

**Subtotal:**  
\$463,760

### Professional and Contract

Legal Fees  
Deductible/ Medical Expenses  
Accounting  
Co Tax Fee  
Professional Services  
Lease Parking Lot  
Contract Services

**Subtotal:**  
\$33,500

### General Operating Cost:

Uniform  
Material and Supplies  
Travel and Training  
Postage  
Building Repair and Maintenance  
Equipment Repair and Maintenance  
Other Advertisement  
Legal Notice  
Equipment Rental  
Landfill  
Property and General Insurance  
Vehicle Insurance  
Other Insurance  
Dues and Subscriptions  
Miscellaneous  
Special Operations Expenditure

**Subtotal:**  
\$302,800

### Internal Service Charges:

Garage  
Asset Management

**Subtotal:**  
\$198,640

### Capital Outlay

Vehicles  
Equipment  
Capital Improvement

**Subtotal:**  
\$60,000

Note: not all line items are used in every department.

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
Electric Fund								
-----								
Utility Revenue								
-----								
633700 453730 Elec. Chgs	(7,826,899)	(7,523,142)	(8,266,822)	(8,352,700)	(9,394,000)	(8,697,200)	(8,697,200)	
633700 453731 Sec. Light	(45,916)	(47,712)	(48,242)	(48,200)	(47,900)	(48,200)	(48,200)	
633700 453732 Str. Light	(88,824)	(88,824)	(129,252)	(129,250)	(129,250)	(129,250)	(129,250)	
633700 453733 Ug Chgs	(100)	-	-	-	(2,000)	(2,000)	(2,000)	
633700 453735 REPS Rev.	(36,401)	(42,326)	(51,557)	(51,530)	(64,840)	(51,530)	(51,530)	
633700 453737 Pole Rents	(13,672)	(13,672)	(12,864)	(12,860)	(12,860)	(12,860)	(12,860)	
633700 453739 Sates Tx	(191,794)	(180,625)	(188,474)	(196,750)	(202,090)	(624,840)	(624,840)	
Total Utility Revenue	(8,203,606)	(7,896,301)	(8,697,211)	(8,791,290)	(9,852,940)	(9,565,880)	(9,565,880)	
All Other Revenues								
-----								
633800 463830 Misc. Rev.	(28,046)	(1,562)	-	-	(3,000)	(3,000)	(3,000)	
633800 463835 SI/Mat/FA	(3,710)	(12,473)	(18,786)	(2,500)	-	-	-	
633800 463840 CONT CAP'T	-	-	-	-	-	-	-	
Total All Other Revenues	(31,756)	(14,035)	(18,786)	(2,500)	(3,000)	(3,000)	(3,000)	



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Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
Maintenance								
-----								
637121 511210 Wages	237,878	242,641	259,778	217,720	265,350	274,480	274,480	
637121 511220 OT	7,543	4,293	7,868	10,000	15,000	13,000	13,000	
637121 511230 Temp/PT	-	306	-	4,000	20,000	20,000	20,000	
637121 511810 FICA	17,927	18,072	19,776	17,310	23,100	23,530	23,530	
637121 511820 Retirement	16,055	17,249	18,019	16,100	21,410	20,670	20,670	
637121 511825 401K E.MAI	12,053	10,645	11,559	11,100	14,100	14,380	14,380	
637121 511830 Hosp. Exp.	39,640	42,566	36,687	43,980	46,240	69,520	69,520	
637121 511831 Ret./Ins.	5,847	10,584	10,659	4,140	-	6,350	6,350	
637121 511832 Life Ins.	637	628	655	460	680	680	680	
637121 511833 Dental	2,094	2,061	2,161	1,960	2,400	2,340	2,340	
637121 511840 HREIMB EXP	5,451	4,882	5,055	5,320	6,650	7,960	7,960	
637121 511841 HREIMB EXP	-	-	-	500	-	730	730	
637121 511850 Unemploy	-	-	-	1,700	1,700	1,740	1,740	
637121 511860 W. Comp.	7,630	6,647	5,475	4,760	6,640	8,380	8,380	
637121 521990 Prof. Serv	54,986	17,035	29,482	25,000	30,000	32,000	32,000	
637121 521990 70062 NEW SU	-	-	-	-	-	-	-	
637121 532120 Uniform	4,583	6,306	8,669	11,200	11,200	13,000	13,000	

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
637121 532500 OIL	-	-	-	-	-	-	-	
637121 532510 Gas	14,282	15,242	11,610	13,450	14,970	15,950	15,950	
637121 532520 Tires	1,594	1,705	1,178	1,540	1,980	2,150	2,150	
637121 532530 Vehicle RM	12,661	13,795	9,418	12,850	13,880	13,700	9,900	
637121 532920 Mat./Sup.	214,308	156,547	187,342	185,000	185,000	185,000	185,000	
637121 532920 70055 Mat./Sup	-	-	-	-	-	-	-	
637121 532950 Transform	35,348	20,860	11,112	25,000	25,000	25,000	25,000	
637121 533180 Trav/Train	166	83	2,924	8,000	5,000	8,000	8,000	
637121 533210 Phone	847	634	607	750	750	1,000	1,000	
637121 533520 Equip R&M	56,167	28,685	29,186	38,000	38,000	40,000	40,000	
637121 534320 Occ. POper	107,130	92,636	91,919	146,740	149,000	165,200	-	
637121 534390 Equip Rent	2,900	(2,573)	-	-	4,500	5,000	5,000	
637121 534490 Cont. Ser.	-	-	1,500	1,500	1,500	1,500	1,500	
637121 534510 Prop/Gen I	2,969	3,140	3,877	3,890	3,880	4,240	4,240	
637121 534520 Veh. Ins.	3,087	3,261	3,779	4,560	4,430	4,680	4,680	
637121 534580 Other Ins.	263	300	335	350	350	380	380	
637121 534910 Due/Subscr	1,919	2,331	2,257	17,400	17,400	17,500	17,500	
637121 545400 Vehicles	-	-	-	-	-	140,000	-	

Town of Waynesville  
2014/2015 Board Budget Worksheet

[illegible]



[illegible]



## Proposed Departmental Line Item Summary

Fund: Asset Services Management  
Department: Public Service Administration

### Personnel Cost:

#### Wages:

Wages  
Overtime  
Temporary Part Time  
Volunteer Pay  
Sep Pay  
Police Contract Labor

#### Fringe Benefits:

FICA  
Retirement  
401k  
St Contributions  
Hospital. Expenditures  
Retired Employee Health Expenditure  
Life Insurance Expenditure  
Dental  
Employee Prescription Drug Reimbursement  
Health and Wellness  
Unemployment  
Workers Comp  
Laundry

**Subtotal:**  
\$422,360

### Professional and Contract

Legal Fees  
Deductible/ Medical Expenses  
Accounting  
Co Tax Fee  
Professional Services  
Lease Parking Lot  
Contract Services

**Subtotal:**  
None

### General Operating Cost:

Uniform  
Material and Supplies  
Travel and Training  
Postage  
Building Repair and Maintenance  
Equipment Repair and Maintenance  
Other Advertisement  
Legal Notice  
Equipment Rental  
Landfill  
Property and General Insurance  
Vehicle Insurance  
Other Insurance  
Dues and Subscriptions  
Miscellaneous  
Special Operations Expenditure

**Subtotal:**  
\$6,660

### Internal Service Charges:

Garage  
Asset Management

**Subtotal:**  
\$46,810

### Capital Outlay

Vehicles  
Equipment  
Capital Improvement

**Subtotal:**  
\$24,000

Note: not all line items are used in every department.

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
Asset Services Management -----								
Sales And Service Intern. Serv -----								
813650 453610 Chgs To GF	(57,910)	(50,073)	(49,691)	(79,320)	(80,550)	(89,300)	(1,179,300)	
813650 453661 Chgs To WF	(36,190)	(31,296)	(31,057)	(49,570)	(50,340)	(55,810)	(335,560)	
813650 453662 Chgs To SF	(18,820)	(16,274)	(16,150)	(25,780)	(26,180)	(29,020)	(285,330)	
813650 453663 Chgs To EF	(107,130)	(92,636)	(91,919)	(146,740)	(149,000)	(165,200)	(170,640)	
813650 453682 Chg To Gar	(69,490)	(60,088)	(59,639)	(95,180)	(96,650)	(107,160)	(10,080)	
813650 453681 Chg To PO							(57,160)	
Total Sales And Service Intern.	(289,540)	(250,367)	(248,456)	(396,590)	(402,720)	(446,490)	(2,038,070)	
All Other Revenues -----								
813800 456160 PW-Vend	-	(4,016)	(3,132)	-	(5,000)	-	-	
813800 463830 Misc. Rev.	-	-	-	(1,410)	-	-	-	
813800 463835 SI/Mat/FA	(104)	(26)	-	-	-	-	-	
Total All Other Revenues	(104)	(4,042)	(3,132)	(1,410)	(5,000)	-	-	

## 2014/2015 Board Budget Worksheet

[illegible]



Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
Public Services Administration								
814120 511210 Wages	-	-	-	-	-	-	310,540	
814120 511220 OT	-	-	-	-	-	-	200	
814120 511230 Temp/PT	-	-	-	-	-	-	-	
814120 511810 FICA	-	-	-	-	-	-	23,750	
814120 511820 Retirement	-	-	-	-	-	-	22,350	
814120 511825 401K PUB O	-	-	-	-	-	-	15,540	
814120 511830 Hosp. Exp.	-	-	-	-	-	-	34,750	
814120 511831 Ret./Ins.	-	-	-	-	-	-	-	
814120 511832 Life Ins.	-	-	-	-	-	-	600	
814120 511833 Dental	-	-	-	-	-	-	1,360	
814120 511840 HREIMB EXP	-	-	-	-	-	-	3,990	
814120 511841 HREIMB EXP	-	-	-	-	-	-	-	
814120 511850 Unemploy	-	-	-	-	-	-	880	
814120 511860 W. Comp.	-	-	-	-	-	-	8,400	
814120 521990 Prof. Serv	-	-	-	-	-	-	-	
814120 532120 Uniform	-	-	-	-	-	-	2,000	

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
814120 532510 Gas	-	-	-	-	-	-	5,500	
814120 532520 Tires	-	-	-	-	-	-	960	
814120 532530 Vehicle RM	-	-	-	-	-	-	4,410	
814120 532700 Pur-Resale	-	-	-	-	-	-	-	
814120 532920 Mat./Sup.	-	-	-	-	-	-	-	
814120 533180 Trav/Train	-	-	-	-	-	-	-	
814120 533210 Phone	-	-	-	-	-	-	-	
814120 533310 Elec.	-	-	-	-	-	-	-	
814120 533320 Fuel Oil	-	-	-	-	-	-	-	
814120 533340 Water	-	-	-	-	-	-	-	
814120 533350 SEWER	-	-	-	-	-	-	-	
814120 533360 CF OR DF	-	-	-	-	-	-	-	
814120 533510 Bldg. Main	-	-	-	-	-	-	-	
814120 533515 LFILL RD M	-	-	-	-	-	-	-	
814120 533520 Equip R&M	-	-	-	-	-	-	220	
814120 534390 Equip Rent	-	-	-	-	-	-	-	
814120 534490 Cont. Ser.	-	-	-	-	-	-	-	
814120 534510 Prop/Gen I	-	-	-	-	-	-	2,430	

## 2014/2015 Board Budget Worksheet

[illegible]



## Proposed Departmental Line Item Summary

Fund: Asset Services Management  
Department: Public Facilities

### Personnel Cost:

#### Wages:

Wages  
Overtime  
Temporary Part Time  
Volunteer Pay  
Sep Pay  
Police Contract Labor

#### Fringe Benefits:

FICA  
Retirement  
401k  
St Contributions  
Hospital. Expenditures  
Retired Employee Health Expenditure  
Life Insurance Expenditure  
Dental  
Employee Prescription Drug Reimbursement  
Health and Wellness  
Unemployment  
Workers Comp  
Laundry

**Subtotal:**  
319,110

### Professional and Contract

Legal Fees  
Deductible/ Medical Expenses  
Accounting  
Co Tax Fee  
Professional Services  
Lease Parking Lot  
Contract Services

**Subtotal:**  
386,670

### General Operating Cost:

Uniform  
Material and Supplies  
Travel and Training  
Postage  
Building Repair and Maintenance  
Equipment Repair and Maintenance  
Other Advertisement  
Legal Notice  
Equipment Rental  
Landfill  
Property and General Insurance  
Vehicle Insurance  
Other Insurance  
Dues and Subscriptions  
Miscellaneous  
Special Operations Expenditure

**Subtotal:**  
\$116,460

### Internal Service Charges:

Garage  
Asset Management

**Subtotal:**  
\$36,940

### Capital Outlay

Vehicles  
Equipment  
Capital Improvement

**Subtotal:**  
\$214,500

Note: not all line items are used in every department.



Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
Public Facilities								
-----								
814260 511210 Wages	-	-	-	-	-	-	191,490	
814260 511220 OT	-	-	-	-	-	-	400	
814260 511230 Temp/PT	-	-	-	-	-	-	13,000	
814260 511810 FICA	-	-	-	-	-	-	15,680	
814260 511820 Retirement	-	-	-	-	-	-	13,800	
814260 511825 401K PU BL	-	-	-	-	-	-	9,610	
814260 511830 Hosp. Exp.	-	-	-	-	-	-	60,460	
814260 511832 Life Ins.	-	-	-	-	-	-	770	
814260 511833 Dental	-	-	-	-	-	-	2,030	
814260 511840 HREIMB EXP	-	-	-	-	-	-	5,100	
814260 511841 HREIMB EXP	-	-	-	-	-	-	-	
814260 511850 Unemploy	-	-	-	-	-	-	1,230	
814260 511860 W. Comp.	-	-	-	-	-	-	5,540	
814260 521990 Prof. Serv	-	-	-	-	-	-	25,000	
814260 532120 Uniform	-	-	-	-	-	-	2,850	
814260 532500 OIL	-	-	-	-	-	-	-	
814260 532510 Gas	-	-	-	-	-	-	8,450	

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
814260 532520 Tires	-	-	-	-	-	-	1,300	
814260 532530 Vehicle RM	-	-	-	-	-	-	5,970	
814260 532920 Mat./Sup.	-	-	-	-	-	-	19,000	
814260 532920 10012 Mat./Sup	-	-	-	-	-	-	2,500	
814260 533180 Trav/Train	-	-	-	-	-	-	-	
814260 533180 10012 Trav/Train	-	-	-	-	-	-	2,500	
814260 533210 Phone	-	-	-	-	-	-	-	
814260 533310 Elec.	-	-	-	-	-	-	58,500	
814260 533330 Pro.Gas	-	-	-	-	-	-	-	
814260 533340 Water	-	-	-	-	-	-	550	
814260 533350 SEWER	-	-	-	-	-	-	650	
814260 533360 CF OR DF	-	-	-	-	-	-	2,750	
814260 533510 Bldg. Main	-	-	-	-	-	-	22,000	
814260 533520 Equip R&M	-	-	-	-	-	-	500	
814260 534110 Lease Prk.	-	-	-	-	-	-	11,400	
814260 534120 Lease Bldg	-	-	-	-	-	-	-	
814260 534490 Cont. Ser.	-	-	-	-	-	-	338,270	

## 2014/2015 Board Budget Worksheet

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[illegible]





## Proposed Departmental Line Item Summary

Fund: Asset Services Management  
Department: Purchasing

### Personnel Cost:

#### Wages:

Wages  
Overtime  
Temporary Part Time  
Volunteer Pay  
Sep Pay  
Police Contract Labor

#### Fringe Benefits:

FICA  
Retirement  
401k  
St Contributions  
Hospital. Expenditures  
Retired Employee Health Expenditure  
Life Insurance Expenditure  
Dental  
Employee Prescription Drug Reimbursement  
Health and Wellness  
Unemployment  
Workers Comp  
Laundry

**Subtotal:**  
172,250

### Professional and Contract

Legal Fees  
Deductible/ Medical Expenses  
Accounting  
Co Tax Fee  
Professional Services  
Lease Parking Lot  
Contract Services

**Subtotal:**  
80,000

### General Operating Cost:

Uniform  
Material and Supplies  
Travel and Training  
Postage  
Building Repair and Maintenance  
Equipment Repair and Maintenance  
Other Advertisement  
Legal Notice  
Equipment Rental  
Landfill  
Property and General Insurance  
Vehicle Insurance  
Other Insurance  
Dues and Subscriptions  
Miscellaneous  
Special Operations Expenditure

**Subtotal:**  
61,190

### Internal Service Charges:

Garage  
Asset Management

**Subtotal:**  
None

### Capital Outlay

Vehicles  
Equipment  
Capital Improvement

**Subtotal:**  
60,000

Note: not all line items are used in every department.

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
Purchasing Operations								
-----								
818100 511210 Wages	114,598	121,081	123,540	135,650	139,420	142,190	112,340	
818100 511220 OT	571	252	297	500	1,000	1,000	800	
818100 511230 Temp/PT	-	-	-	-	-	-	-	
818100 511810 FICA	8,349	8,699	8,935	9,600	10,810	10,950	8,670	
818100 511820 Retirement	7,508	8,471	8,320	9,200	10,020	10,300	8,140	
818100 511825 401K PUB O	5,731	6,032	6,189	6,500	7,070	7,160	5,660	
818100 511830 Hosp. Exp.	23,899	26,295	24,204	29,050	30,310	34,760	28,420	
818100 511831 Ret./Ins.	8,036	11,265	11,713	5,060	5,520	-	-	
818100 511832 Life Ins.	294	294	294	310	340	340	250	
818100 511833 Dental	1,047	1,113	1,155	1,300	1,370	1,340	1,000	
818100 511840 HREIMB EXP	3,263	3,013	3,336	3,490	4,360	3,980	3,250	
818100 511841 HREIMB EXP	635	596	671	640	790	-	-	
818100 511850 Unemploy	-	-	-	870	870	880	660	
818100 511860 W. Comp.	3,416	3,059	2,289	2,240	3,120	3,870	3,060	
818100 521990 Prof. Serv	-	6,900	1,139	-	-	80,000	80,000	
818100 532120 Uniform	1,312	1,228	1,672	1,750	1,750	3,000	2,250	
818100 532500 OIL	-	-	-	-	-	-	-	

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
818100 532510 Gas	-	-	-	-	-	-	-	
818100 532520 Tires	-	-	-	-	-	-	-	
818100 532530 Vehicle RM	-	-	-	-	-	-	-	
818100 532700 Pur-Resale	-	4,025	2,499	-	4,000	-	-	
818100 532920 Mat./Sup.	8,447	6,590	8,987	13,000	13,000	13,000	13,000	
818100 533180 Trav/Train	1,005	1,095	1,120	1,500	2,500	2,500	2,500	
818100 533210 Phone	3,038	2,984	3,008	3,000	3,200	3,200	3,200	
818100 533310 Elec.	9,597	8,074	8,212	9,500	11,000	11,000	11,000	
818100 533320 Fuel Oil	-	-	-	9,000	10,000	10,000	10,000	
818100 533340 Water	278	287	315	350	370	370	370	
818100 533350 SEWER	373	371	368	400	420	420	420	
818100 533360 CF OR DF	1,667	1,686	2,172	2,180	2,180	2,180	2,180	
818100 533510 Bldg. Main	10,725	14,640	5,969	20,060	10,000	24,500	24,500	
818100 533515 LFILL RD M	2,075	-	1,118	2,000	6,000	6,000	6,000	
818100 533520 Equip R&M	4,881	4,810	6,837	7,000	8,800	8,800	8,800	
818100 534390 Equip Rent	-	-	-	-	900	900	900	
818100 534490 Cont. Ser.	-	-	-	-	-	-	-	
818100 534510 Prop/Gen I	1,688	1,786	1,928	2,210	2,210	2,410	1,800	

## 2014/2015 Board Budget Worksheet

[illegible]





## Proposed Departmental Line Item Summary

Fund: Garage  
Department: Garage

### Personnel Cost:

#### Wages:

Wages  
Overtime  
Temporary Part Time  
Volunteer Pay  
Sep Pay  
Police Contract Labor

#### Fringe Benefits:

FICA  
Retirement  
401k  
St Contributions  
Hospital. Expenditures  
Retired Employee Health Expenditure  
Life Insurance Expenditure  
Dental  
Employee Prescription Drug Reimbursement  
Health and Wellness  
Unemployment  
Workers Comp  
Laundry

**Subtotal:**  
\$120,340

### Professional and Contract

Legal Fees  
Deductible/ Medical Expenses  
Accounting  
Co Tax Fee  
Professional Services  
Lease Parking Lot  
Contract Services

**Subtotal:**  
None

### General Operating Cost:

Uniform  
Material and Supplies  
Travel and Training  
Postage  
Building Repair and Maintenance  
Equipment Repair and Maintenance  
Other Advertisement  
Legal Notice  
Equipment Rental  
Landfill  
Property and General Insurance  
Vehicle Insurance  
Other Insurance  
Dues and Subscriptions  
Miscellaneous  
Special Operations Expenditure

**Subtotal:**  
\$118,300

### Internal Service Charges:

Garage  
Asset Management

**Subtotal:**  
\$10,080

### Capital Outlay

Vehicles  
Equipment  
Capital Improvement

**Subtotal:**  
None

Note: not all line items are used in every department.

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
Garage Fund								
-----								
Sales And Service Intern. Serv								
-----								
823650 453610 Chgs To GF	(452,835)	(484,825)	(509,360)	(615,550)	(646,630)	(667,730)	(563,630)	
823650 453661 Chgs To WF	(44,866)	(50,693)	(42,477)	(63,220)	(66,460)	(61,280)	(33,850)	
823650 453662 Chgs To SF	(16,275)	(17,092)	(16,049)	(22,250)	(23,680)	(23,190)	(34,850)	
823650 453663 Chgs To EF	(28,536)	(30,743)	(22,206)	(27,840)	(30,830)	(31,800)	(28,000)	
823650 453681 Chgs To PO	-	-	-	-	-	-	(26,590)	
Total Sales And Service Intern.	(542,512)	(583,353)	(590,092)	(728,860)	(767,600)	(784,000)	(686,920)	
All Other Revenues								
-----								
823800 463830 Misc. Rev.	(4,189)	(11,790)	(10,168)	(16,500)	(100)	(5,000)	(5,000)	
823800 463835 SI/Mat/FA	(55)	(278)	(560)	(200)	-	-	-	
Total All Other Revenues	(4,244)	(12,068)	(10,728)	(16,700)	(100)	(5,000)	(5,000)	
Investment Income								
823850 473831 Inv. Inc.	(16)	-	-	-	-	-	-	
Total Investment Income	(16)	-	-	-	-	-	-	
Total Garage Fund Revenues	(546,772)	(595,421)	(600,820)	(745,560)	(767,700)	(789,000)	(691,920)	

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
Garage								
-----								
828200 511210 Wages	64,414	65,627	67,316	68,400	68,850	70,230	70,230	
828200 511220 OT	333	88	68	400	500	500	500	
828200 511230 Temp/PT	-	-	-	-	-	10,000	10,000	
828200 511810 FICA	4,786	4,854	5,007	5,110	5,340	6,170	6,170	
828200 511820 Retirement	4,255	4,606	4,525	4,870	4,950	5,090	5,090	
828200 511825 401KGARAGE	3,223	3,271	3,369	3,450	3,490	3,540	3,540	
828200 511830 Hosp. Exp.	14,408	16,103	14,759	16,740	16,740	19,060	19,060	
828200 511831 Ret./Ins.	1,670	3,024	3,046	-	-	-	-	
828200 511832 Life Ins.	168	168	168	170	260	170	170	
828200 511833 Dental	636	636	660	660	690	670	670	
828200 511840 HREIMB EXP	1,976	1,869	2,029	1,930	2,410	2,190	2,190	
828200 511841 HREIMB EXP	-	-	-	-	-	-	-	
828200 511850 Unemploy	-	-	-	430	430	540	540	
828200 511860 W. Comp.	2,030	1,516	1,224	1,110	1,540	2,180	2,180	
828200 521990 Prof. Serv	-	-	-	-	-	-	-	
828200 532120 Uniform	646	644	733	1,230	1,320	1,320	1,320	

Town of Waynesville  
2014/2015 Board Budget Worksheet

	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2014 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
828200 532500 OIL	4,409	7,553	5,065	6,500	8,000	8,000	8,000	
828200 532510 Gas	267,104	281,670	308,531	345,900	370,000	380,000	380,000	
828200 532520 Tires	30,305	32,357	31,300	40,000	45,000	55,000	55,000	
828200 532920 Mat./Sup.	72,300	66,046	88,060	95,000	85,000	97,000	97,000	
828200 533180 Trav/Train	421	-	-	500	500	500	500	
828200 533210 Phone	27	125	83	120	200	200	200	
828200 533520 Equip R&M	4,558	3,818	3,600	8,000	6,000	17,000	17,000	
828200 534320 Occ. POper	69,490	60,088	59,639	95,180	96,650	107,160	-	
828200 534390 Equip Rent	-	-	-	-	-	-	-	
828200 534490 Cont. Ser.	-	-	-	-	-	-	-	
828200 534510 Prop/Gen I	844	893	1,102	1,110	1,100	1,210	1,210	
828200 534520 Veh. Ins.	441	465	539	650	630	670	670	
828200 534600 Deprec.	16,784	15,417	13,028	-	-	-	-	
828200 534910 Due/Subscr	-	-	-	600	600	600	600	
828200 545400 Vehicles	-	-	-	-	-	-	-	
828200 545500 Equipment	-	-	-	47,500	47,500	-	-	
(New) Internal Service Fund Charges							10,080	
Total Garage Expenditures	565,228	570,838	613,851	745,560	767,700	789,000	691,920	



Town of Waynesville  
2014/2015 Board Budget Worksheet

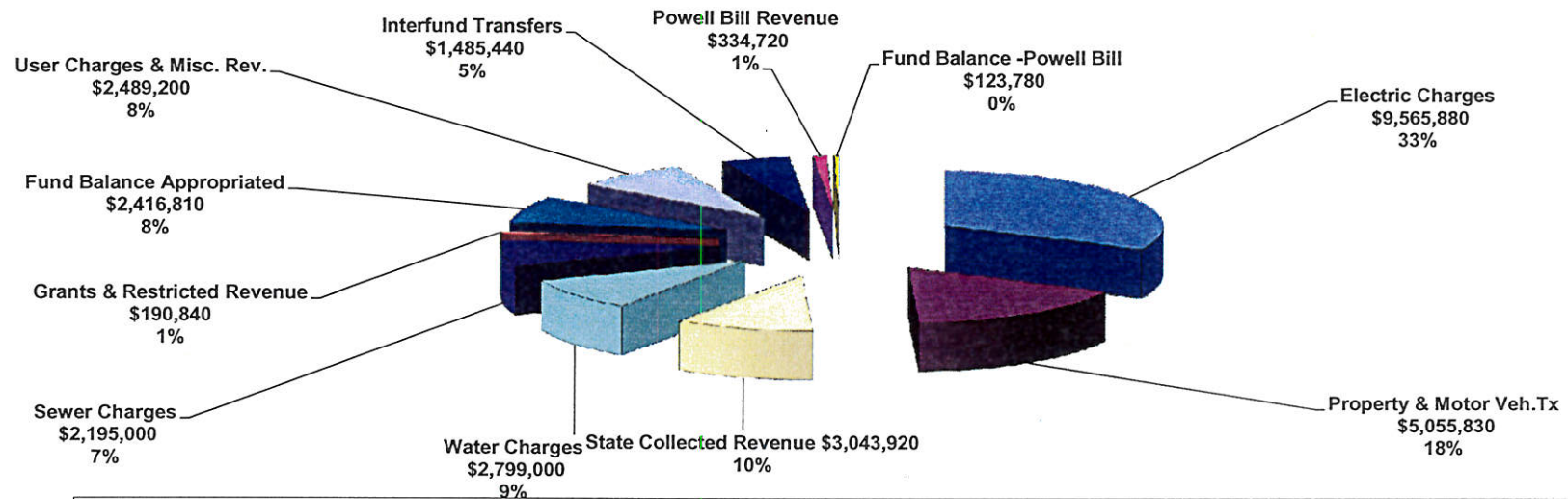
	FYE 2011 ACTUAL	FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 DEPARTMENT PROJECTION	FYE 2015 BUDGET	FYE 2015 DEPARTMENT REQUESTS	FYE 2015 MANGER RECOMMEND	FYE 2015 BOARD APPROVED
Total Revenues all Funds	(25,889,768)	(25,618,545)	(27,091,845)	(28,215,370)	(31,235,610)	(32,402,470)	(32,430,410)	
Total Expenditures all Funds	25,643,998	25,727,157	26,619,877	28,140,760	31,235,610	32,402,470	32,430,410	

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## Source of Funds Manager Recommended



Electric Charges	9,565,880	Property & Motor Veh.Tx	5,055,830	State Collected Revenue	3,043,920
Water Charges	2,799,000	Sewer Charges	2,195,000	Grants & Restricted Revenue	190,840
Fund Balance Appropriated	2,416,810	User Charges & Misc. Rev.	2,489,200	Interfund Transfers	1,485,440
Powell Bill Revenue	334,720	Fund Balance -Powell Bill	123,780		

**Town of Waynesville**  
**Source of Funds-Manager Recommended**  
**Fiscal Year Ending 6-30-15**

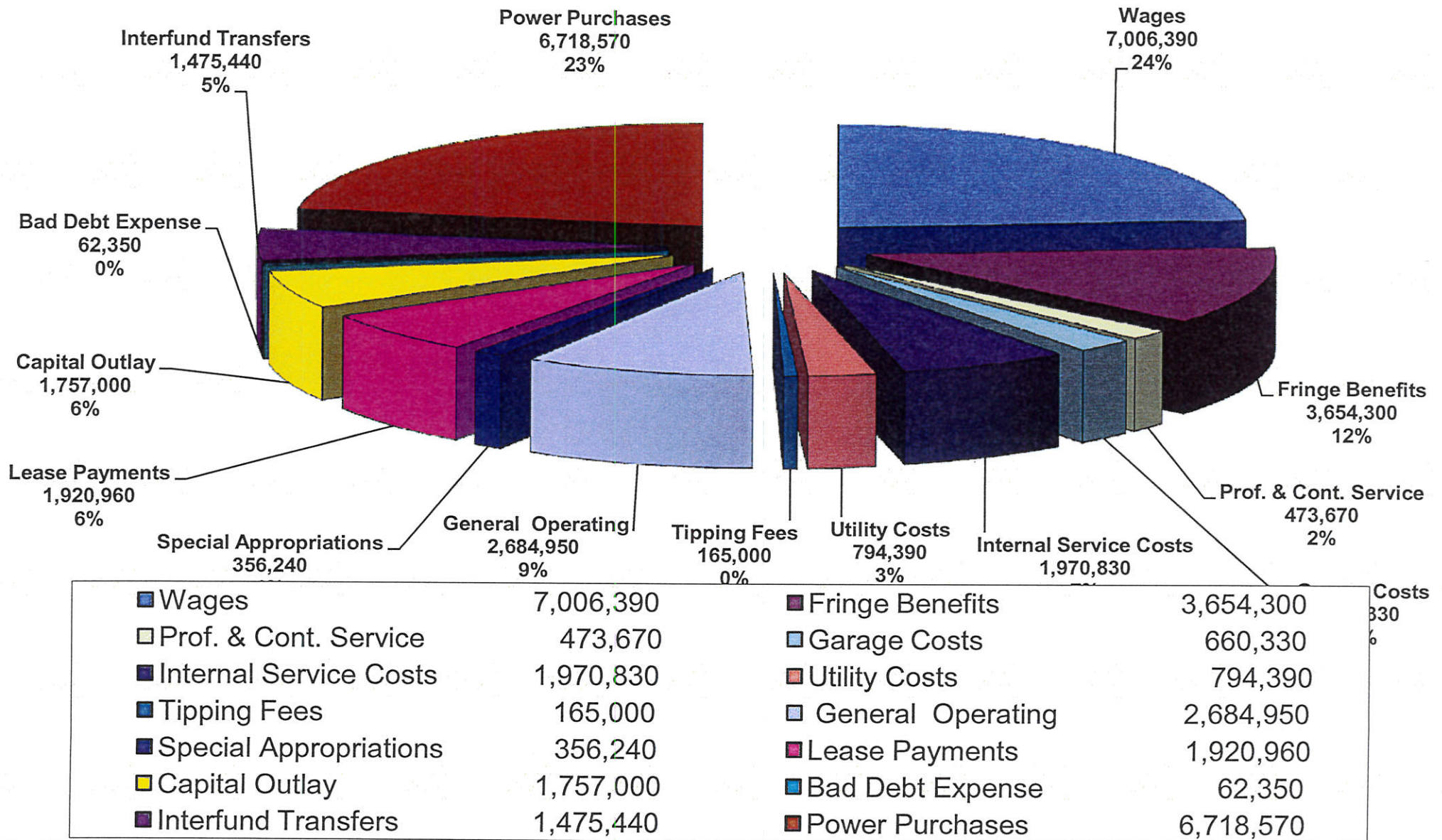
Description	Amount	%
Electric Charges	\$9,565,880	32.21%
Property Taxes/Motor Vehicle Taxes	5,055,830	17.02%
State Collected Revenue	3,043,920	10.25%
Water Charges	2,799,000	9.42%
Sewer Charges	2,195,000	7.39%
Grants & Restricted Revenue	190,840	0.64%
Fund Balance Appropriated.	2,416,810	8.14%
User Charges & Misc. Rev.	2,489,200	8.38%
Interfund Transfers	1,485,440	5.00%
Powell Bill Revenue	334,720	1.13%
Fund Balance -Powell Bill	123,780	0.42%
<b>Total</b>	<b>\$29,700,420</b>	<b>100.00%</b>

* Total Budgeted Revenues	32,430,410
Less Asset Management	(2,038,070)
Garage Operations	(691,920)
	<b>29,700,420</b>

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



## Application of Funds Manager Recommended



**Town of Waynesville**  
**Application of Funds - Manager Recommended**  
**Fiscal Year Ending 6-30-15**

Description	Amount	%
Wages	7,006,390	23.59%
Fringe Benefits	3,654,300	12.30%
Professional & Contract Service	473,670	1.59%
Garage Costs	660,330	2.22%
Internal Service Costs	1,970,830	6.64%
Utility Costs	794,390	2.67%
Tipping Fees	165,000	0.56%
General Operating	2,684,950	9.04%
Special Appropriations	356,240	1.20%
Debt Service & Lease Payments	1,920,960	6.47%
Capital Outlay	1,757,000	5.92%
Bad Debt Expense	62,350	0.21%
Interfund Transfers	1,475,440	4.97%
Power Purchases	6,718,570	22.62%
<b>Totals</b>	<b>29,700,420</b>	<b>100.00%</b>

* Total Budgeted Expenditures	32,430,410
Less Asset Management	(2,038,070)
Garage Operations	(691,920)
Total Net Expenditures	<u><b>29,700,420</b></u>

## FUND BALANCE

**\*\*As of April 01, 2014**

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

Item	Estimated 2013-2014	Proposed 2014-2015	Difference	Change %
<b>Revenues:</b>				
Property, Motor Vehicle Taxes	\$ 4,783,080	\$ 5,055,830	\$ 272,750	5.70%
State Collected Revenue	2,998,470	3,043,920	45,450	1.52%
User/Misc. Charges	2,437,230	2,484,300	47,070	1.93%
Powell Bill Revenue	334,640	334,720	80	0.02%
80% Reimbursement				
Bridge Revenues	-	-	-	0.00%
Grants & Restricted Revenues	158,770	150,840	(7,930)	-4.99%
Interfund Transfers	1,468,620	1,485,440	16,820	1.15%
Fund Balance Appropriated	615,810	1,127,060	511,250	83.02%
Fund Balance Powell Bill	96,890	123,780	26,890	27.75%
<b>Total Revenues</b>	<b>\$ 12,893,510</b>	<b>\$ 13,805,890</b>	<b>\$ 912,380</b>	<b>7.08%</b>

<b>Expenditures:</b>				
Wages	\$ 5,444,920	\$ 5,494,570	\$ 49,650	0.91%
Fringe Benefits	2,497,160	2,834,210	337,050	13.50%
Professional &				
Contract Costs	517,620	276,390	(241,230)	-46.60%
Garage Costs	618,280	563,630	(54,650)	-8.84%
Internal Service Costs	79,320	1,179,300	1,099,980	1386.76%
Utility Costs	525,720	519,270	(6,450)	-1.23%
Tipping Fees	155,000	165,000	10,000	6.45%
General Operating	1,422,730	1,517,740	95,010	6.68%
Special Appropriations	251,480	332,110	80,630	32.06%
Debt Service &				
Lease Payments	1,232,150	1,348,200	116,050	9.42%
Capital Outlay	1,021,010	615,000	(406,010)	-39.77%
Transfer to Capital Projects Fund	-	-	-	0.00%
Bad Expense	4,000	4,000	-	0.00%
Chgs to other funds	-875,880	-1,043,530	-167,650	19.14%
<b>Total Expenditures</b>	<b>\$ 12,893,510</b>	<b>\$ 13,805,890</b>	<b>\$ 912,380</b>	<b>7.08%</b>



**Town of Waynesville**  
**Budget Cost Comparisons**  
**Water Fund**

Item	Estimated 2013-2014	Propose 2014-2015	Difference	Change %
<b>Revenues:</b>				
User Charges	\$ 2,664,700	\$ 2,799,000	\$ 134,300	5.04%
Miscellaneous Revenues	9,500	1,500	(8,000)	-84.21%
Grants & Restricted Revenues	25,230	20,000	(5,230)	-20.73%
Interfund Transfers	-	-	-	0.00%
Loan Proceeds	-	-	-	0.00%
Fund Balance				
Appropriated	138,900	307,840	168,940	121.63%

<b>Total Revenues</b>	<b>\$ 2,838,330</b>	<b>\$ 3,128,340</b>	<b>\$ 290,010</b>	<b>10.22%</b>
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<b>Expenditures:</b>				
Wages	\$ 586,500	\$ 570,960	\$ (15,540)	-2.65%
Fringe Benefits	286,990	284,490	(2,500)	-0.87%
Professional & Contract Costs	75,000	121,280	46,280	61.71%
Garage Costs	63,220	33,850	(29,370)	-46.46%
Internal Service Costs	49,570	335,560	285,990	576.94%
Utility Costs	58,600	64,320	5,720	9.76%
General Operating	562,740	612,630	49,890	8.87%
Capital Outlay	544,420	614,000	69,580	12.78%
Debt Service & Lease Payments	242,800	167,100	(75,700)	-31.18%
Charges By General Fund	247,260	200,130	(47,130)	-19.06%
Bad Debt Expense	12,000	12,000	-	0.00%
Transfer To General Fund	109,230	112,020	2,790	2.55%

<b>Total Expenditures</b>	<b>\$ 2,838,330</b>	<b>\$ 3,128,340</b>	<b>\$ 290,010</b>	<b>10.22%</b>
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**Town of Waynesville**  
**Budget Cost Comparisons**  
**Sewer Fund**

Item	Estimated 2013-2014	Proposed 2014-2015	Difference	Change %
<b>Revenue:</b>				
User Charges	\$ 2,084,200	\$ 2,195,000	\$ 110,800	5.32%
Miscellaneous Revenue	400	400	-	0.00%
Grants & Restricted Revenues	25,230.00	20,000	(5,230)	-20.73%
Fund Balance				
Appropriated	-	397,010	397,010	100.00%
<b>Total Revenues</b>	<b>\$ 2,109,830</b>	<b>\$ 2,612,410</b>	<b>\$ 502,580</b>	<b>23.82%</b>

<b>Expenditures:</b>				
Wages	\$ 515,700	\$ 633,380	\$ 117,680	22.82%
Fringe Benefits	289,300	379,320	90,020	31.12%
Professional & Contract Costs	17,500	42,500	25,000	142.86%
Garage Costs	21,150	34,850	13,700	64.78%
Internal Service Costs	25,780	285,330	259,550	1006.79%
Utility Costs	200,780	209,800	9,020	4.49%
General Operating	223,780	251,780	28,000	12.51%
Capital Outlay	384,230	468,000	83,770	21.80%
Debt Service & Lease Payments	43,100	43,100	-	0.00%
Charges By General Fund	215,760	162,180	(53,580)	-24.83%
Bad Debt Expense	14,350	14,350	-	0.00%
Transfer To General Fund	83,790	87,820	4,030	4.81%
<b>Total Expenditures</b>	<b>\$ 2,035,220</b>	<b>\$ 2,612,410</b>	<b>\$ 577,190</b>	<b>28.36%</b>

**Town of Waynesville**  
**Budget Cost Comparisons**  
**Electric Fund**

Item	Estimated 2013-2014	Proposed 2014-2015	Difference	Change %
<b>Revenues:</b>				
User Charges	\$ 8,791,290	\$ 9,565,880	\$ 774,590	8.81%
Miscellaneous Revenue	2,500	3,000	500	20.00%
Fund Balance				
Appropriated	436,350	584,900	148,550	34.04%
<b>Total Revenues</b>	<b>\$ 9,230,140</b>	<b>\$ 10,153,780</b>	<b>\$ 923,640</b>	<b>10.01%</b>

<b>Expenditures:</b>				
Wages	\$ 231,720	\$ 307,480	\$ 75,760	32.69%
Fringe Benefits	107,330	156,280	48,950	45.61%
Professional & Contract				
Services	26,500	33,500	7,000	26.42%
Garage Costs	27,840	28,000	160	0.57%
Internal Service Costs	146,740	170,640	23,900	16.29%
Utility Costs	750	1,000	250	33.33%
General Operating	293,400	302,800	9,400	3.20%
Special Appropriations	28,180	24,130	(4,050)	-14.37%
Capital Outlay	15,000	60,000	45,000	300.00%
Debt Service &				
Lease Payments	362,500	362,560	60	0.02%
Power Purchases	6,269,720	6,718,570	448,850	7.16%
Charges By General Fund	412,860	681,220	268,360	65.00%
Bad Debt Expense	32,000	32,000	-	0.00%
Transfer To General Fund	1,275,600	1,275,600	-	0.00%
Transfer To Water Fund	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 9,230,140</b>	<b>\$ 10,153,780</b>	<b>\$ 923,640</b>	<b>10.01%</b>

**Town of Waynesville**  
**Budget Cost Comparisons**  
**Asset Management**

Item	Estimated 2013-2014	Proposed 2014-2015
<b>Revenues:</b>		
User Charges	\$396,590	\$2,038,070
Miscellaneous Revenues	1,410	-
Investment Earnings	-	-
Fund Balance Appropriated	-	-
<b>Total Revenues</b>	<b>\$398,000</b>	<b>\$2,038,070</b>

**Expenditures:**

**Public Service Administration:**

Wages	\$ -	\$310,740
Fringe Benefits	-	111,620
Professional & Contract Services	-	-
Garage Costs		10,870
Internal Service Charges		35,940
Utility Costs	-	-
General Operating	-	6,660
Capital Outlay	-	24,000
<b>Total Public Svcs Admin.</b>	<b>-</b>	<b>\$499,830</b>

**Public Facilities:**

Wages	\$ -	\$204,890
Fringe Benefits	-	114,220
Professional & Contract Services	-	386,670
Garage Costs		15,720
Internal Service Charges		21,220
Utility Costs	-	63,950
General Operating	-	116,460
Capital Outlay	-	214,500
<b>Total Public Facilities</b>	<b>-</b>	<b>\$1,137,630</b>

**Purchasing:**

Wages	\$136,150	\$113,140
Fringe Benefits	68,260	59,110
Professional & Contract Services	-	80,000
Utility Costs	24,430	27,170
General Operating	48,910	61,190
Capital Outlay	120,250	60,000

<b>Total Purchasing</b>	<b>\$398,000</b>	<b>\$400,610</b>
<b>Total Expenditures</b>	<b>\$398,000</b>	<b>\$2,038,070</b>



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

Item	Estimated 2013-2014	Proposed 2014-2015	Difference	Change %
<b>Revenues:</b>				
User Charges	\$728,860	\$686,920	\$ (41,940)	-5.75%
Miscellaneous Revenues	16,500	5,000	(11,500)	-69.70%
Sale Materials and Fixed Assets	200	-	(200)	-100.00%
<b>Total Revenue</b>	<b>\$745,560</b>	<b>\$691,920</b>	<b>\$ (53,640)</b>	<b>-7.19%</b>
<b>Expenditures:</b>				
Wages	\$68,800	\$80,730	\$ 11,930	17.34%
Fringe Benefits	34,470	39,610	5,140	14.91%
Internal Service Costs	95,180	10,080	(85,100)	-89.41%
Utility	120	200	80	66.67%
General Operating	107,090	118,300	11,210	10.47%
Gas & Oil	352,400	388,000	35,600	10.10%
Tires	40,000	55,000	15,000	37.50%
Capital Outlay	47,500	-	(47,500)	100.00%
<b>Total Expenditures</b>	<b>\$745,560</b>	<b>\$691,920</b>	<b>(\$53,640)</b>	<b>-7.19%</b>

Town of Waynesville  
Budget Cuts to Department Requests  
Department Summary  
FYE 06/30/15

**SUMMARY- ALL FUNDS**

	Department Request	(Cuts) Increases	Manager Recommended
General Fund	15,580,440	(1,774,550)	13,805,890
Water Fund	3,331,400	(203,060)	3,128,340
Sewer Fund	2,238,440	373,970	2,612,410
Electric Fund	10,016,700	137,080	10,153,780
Summary	31,166,980	(1,466,560)	29,700,420
<u>Internal Service Funds</u>			
Asset Management	446,490	1,591,580	2,038,070
Garage	789,000	(97,080)	691,920
Summary	1,235,490	1,494,500	2,729,990
<b>SUMMARY ALL FUNDS</b>	<b>32,402,470</b>	<b>27,940</b>	<b>32,430,410</b>

Town of Waynesville  
Budget Cuts to Department Requests  
Department Summary  
FYE 06/30/15

**GENERAL FUND**

	Department Request	(Cuts) Increases	Manager Recommended
Governing Board	118,510	(31,500)	87,010
Administration	1,025,760	(554,030)	471,730
Finance	352,420	35,380	387,800
Public Buildings and Grounds	634,480	(634,480)	-
Police	4,110,710	101,010	4,211,720
Police-Misc. Grants	80,000	-	80,000
Fire & Emergency Responders	1,434,300	(169,870)	1,264,430
Street & Sanitation	2,663,800	159,930	2,823,730
Powell Bill	728,500	(269,000)	459,500
Cemetery	284,070	(124,010)	160,060
Planning	269,510	12,280	281,790
Code Enforcement	269,450	(9,760)	259,690
Special Appropriations	325,110	-	325,110
Parks & Recreation	2,627,050	(290,500)	2,336,550
Parks & Recreation-Special Projects	33,000	-	33,000
Debt Service-Public Buildings	623,770	-	623,770
	<b>15,580,440</b>	<b>(1,774,550)</b>	<b>13,805,890</b>





# TOWN OF WAYNESVILLE

## BUDGET CUTS TO DEPARTMENT REQUESTS

06/30/15

### GENERAL FUND

#### Police Department

Department Request	4,110,710	
Wages	-117,260	Cut pay adjustments.
Fringe Benefits	-23,520	Cuts costs associated with cut in pay adjustments.
Garage Costs	-34,650	Cut due to garage fund cuts
Internal Service Costs	314,280	Increase due to new allocation method.
Capital Outlay	-37,840	Cut radio replacements \$32,090 and tactical headset replacements \$5,750. Buy radios replacements and tactical headsets out of current year's budget.

Manager Recommended 4,211,720

#### Misc. Police Grants

Department Request	80,000
Manager Recommended	80,000

#### Fire and Emergency Responders

Department Request	1,434,300	
Wages	-147,230	Cut four new requested positions.
Fringe Benefits	-99,900	Cut four new requested positions.
Garage Costs	-6,520	Cut due to allocation method.
Internal Service Costs	92,780	Increase due to new allocation method.
General Operating	-9,000	Cut computer tablets \$9,000 and buy out of current year's budget.

Manager Recommended 1,264,430

# TOWN OF WAYNESVILLE

## BUDGET CUTS TO DEPARTMENT REQUESTS

06/30/15

### GENERAL FUND

#### Street and Sanitation

**Department Request** **2,663,800**

Garage Costs -31,380 Cut due to allocation method.

Internal Service Costs 301,310 Increase due to new allocation method.

Capital Outlay -110,000 Cut asphalt recycler \$110,000.

**Manager Recommended** **2,823,730**

#### Powell Bill

**Department Request** **728,500**

Capital Outlay -269,000 Cut Howell Mill sidewalk \$175,000, cut truck \$70,000, cut two snowplows \$18,000, and cut salt spreader \$6,000.  
Buy truck \$70,000, two snowplows \$18,000 and salt spreader \$6,000 out of current year's budget.

**Manager Recommended** **459,500**

#### Cemetery

**Department Request** **284,070**

Garage Costs -690 Cut due to allocation method.

Internal Service Costs 19,180 Increase due to new allocation method.

Capital Outlay -142,500 Cut truck with snow plow \$35,000, gator 4wd \$7,500 and purchase of McCracken property \$100,000. Buy gator out of current year budget \$7,500.

**Manager Recommended** **160,060**

#### Planning & Code Enforcement

**Department Request** **269,510**

Garage Costs -100 Cut due to allocation method.

Internal Service Costs 20,880 Increase due to new allocation method.

General Operating Costs -8,500 Cut design jet printer.

**Manager Recommended** **281,790**

# TOWN OF WAYNESVILLE

## BUDGET CUTS TO DEPARTMENT REQUESTS

06/30/15

### Building Inspections

<b>Department Request</b>	<b>269,450</b>	
Fringe Benefits	-1,080	Cut uniform allowance.
Garage Costs	-1,270	Cut due to allocation method.
Internal Service Costs	19,090	Increase due to new allocation method.
General Operating Costs	1,500	Increase uniform purchases.
Capital Outlay	-28,000	Cut vehicle \$28,000.

**Manager Recommended 259,690**

### Special Appropriations

Department Request 325,110

**Manager Recommended 325,110**

### Parks & Recreation and Recreation Special Projects

<b>Department Request</b>	<b>2,660,050</b>	
Wages	-178,410	Move three full time and two part time positions to Public Facilities. Also cut one new requested full time position.
Fringe Benefits	-77,760	Decrease needed for the positions moves and cut described above.
Professional & Contract Services	50,000	Move recreation master plan from capital outlay.
Garage Costs	-15,290	Decrease needed for the positions moves described above.
Internal Service Costs	175,390	Increase due to new allocation method.
General Operating Costs	-16,930	Decrease needed for the positions moves described above. Also cut carpet replacement \$11,000.
Capital Outlay	-227,500	Cut passenger bus \$90,000, paving at Vance Street parking lot \$50,000 and paving at Old Armory parking lot \$28,000. Move recreation master plan \$50,000 to professional services, and move bobcat zt mower \$9,500 to public facilities.

**Manager Recommended 2,369,550**

### Debt Service-Public Facilities

Department Request 623,770 Prior year costs where shown in Public Buildings and Grounds.

623,770

**13,805,890 Total General Fund Manager Recommended**

Town of Waynesville  
Budget Cuts to Department Requests  
Department Summary  
FYE 06/30/15

**WATER FUND**

	Department Request	(Cuts) Increases	Manager Recommended
Water Maintenance	1,851,050	(322,550)	1,528,500
Water Treatment	1,113,510	162,180	1,275,690
Administration & Finance	254,820	(42,690)	212,130
Transfer to General Fund	112,020	-	112,020
	<b>3,331,400</b>	<b>(203,060)</b>	<b>3,128,340</b>



# TOWN OF WAYNESVILLE

## BUDGET CUTS TO DEPARTMENT REQUESTS

06/30/15

### WATER FUND

#### Water Maintenance

<b>Department Request</b>	<b>1,851,050</b>	
Wages	-110,550	Move two positions to Sewer Maintenance, one position to Public Service Administration and adjusted one position to Water / Sewer Supervisor.
Fringe	-45,560	Decrease needed for the positions moves and cut described above.
Professional & Contract Services	20,000	Add costs associated with the new Rest Area on US 19.
Garage Costs	-26,680	Decrease needed for the positions moves described above.
Internal Service Costs	127,600	Increase due to new allocation method.
General Operating	-9,090	Decrease needed for the positions moves described above.
Capital Outlay	-278,270	Move truck replacement \$25,000 to Sewer Maintenance department, cut SCADA system for Little Mountain \$50,000, move US 19 Rest Area construction costs to the state \$195,000 and cut misc. water line replacements \$8,270.
<b>Manager Recommended</b>	<b>1,528,500</b>	

#### Water Treatment

<b>Department Request</b>	<b>1,113,510</b>	
Professional & Contract Services	10,780	Add costs for forest management services (watershed).
Garage Costs	-750	Cut due to allocation method.
Internal Service Costs	152,150	Increase due to new allocation method.
<b>Manager Recommended</b>	<b>1,275,690</b>	

#### Administration & Finance

	254,820	
	-42,690	Decrease due to new allocation method.
	<b>212,130</b>	
<b>Transfer to General Fund</b>	<b>112,020</b>	(Revenues x 4.00%).
	<b>3,128,340</b>	<b>Total Water Fund Manager Recommended</b>

Town of Waynesville  
Budget Cuts to Department Requests  
Department Summary  
FYE 06/30/15

**SEWER FUND**

	Department Request	(Cuts) Increases	Manager Recommended
Sewer Maintenance	750,720	272,170	1,022,890
Sewer Treatment	1,172,700	152,470	1,325,170
Administration & Finance	227,200	(50,670)	176,530
Contingency	-	-	-
Transfer to General Fund	87,820	-	87,820
	<b>2,238,440</b>	<b>373,970</b>	<b>2,612,410</b>

**TOWN OF WAYNESVILLE**  
**BUDGET CUTS TO DEPARTMENT REQUESTS**  
06/30/15

**SEWER FUND**

**Sewer Maintenance**

<b>Department Request</b>	<b>750,720</b>	
Wages	69,070	Move two positions to Sewer Maintenance from Water Maintenance.
Fringe	41,790	Move two positions to Sewer Maintenance from Water Maintenance.
Professional & Contract Services	20,000	Add costs associated with the new Rest Area on US 19.
Garage Costs	12,570	Increase due to new allocation costs and the costs associated with the two positions moved from the Water Maintenance department.
Internal Service Costs	96,930	Increase due to new allocation method.
General Operating	6,810	Increase due to the costs associated with the two positions moved from the Water Maintenance department.
Capital Outlay	25,000	Move vehicle replacement cost from Water Maintenance department.

**Manager Recommended 1,022,890**

**Sewer Treatment**

<b>Department Request</b>	<b>1,172,700</b>	
Garage Costs	-910	Cut due to allocation method.
Internal Service Costs	159,380	Increase due to new allocation method.
General Operating	-10,000	Cut due to heating element to be purchased in current budget vs. proposed budget.
Capital Outlay	4,000	Increase because quote came in higher than expected.

**Manager Recommended 1,325,170**

**Administration & Finance**

227,200  
-50,670 Decrease due to new allocation method.  
176,530

**Transfer to General Fund 87,820 (Revenues x 4.00%).**

**2,612,410 Total Sewer Fund Manager Recommended**

Town of Waynesville  
Budget Cuts to Department Requests  
Department Summary  
FYE 06/30/15

**ELECTRIC FUND**

	Department Request	(Cuts) Increases	Manager Recommended
Electric Maintenance	1,573,120	(150,860)	1,422,260
Purchased Power	6,718,570	-	6,718,570
Administration & Finance	449,410	287,940	737,350
Transfers	1,275,600	-	1,275,600
	<b>10,016,700</b>	<b>137,080</b>	<b>10,153,780</b>



# TOWN OF WAYNESVILLE

## BUDGET CUTS TO DEPARTMENT REQUESTS

06/30/15

### ELECTRIC FUND

Electric Maintenance

Department Request

1,573,120

Garage Costs

-3,800

Cut due to allocation method.

Internal Service Costs

5,440

Increase due to new allocation method.

Capital Outlay

-152,500

Cut bucket truck replacement and electric charging station.

Manager Recommended

1,422,260

Purchased Power

6,718,570

Manager Recommended

6,718,570

Administration & Finance

449,410

287,940

Increase due to new allocation method.

737,350

Transfer to General Fund

1,275,600

Manager Recommended

1,275,600

10,153,780

Total Electric Fund Manager Recommended

Town of Waynesville  
Budget Cuts to Department Requests  
Department Summary  
FYE 06/30/15

Asset Management

	Department Request	(Cuts) Increases	Manager Recommended
Public Service Administration	-	499,830	499,830
	-	499,830	499,830
Public Facilities	-	1,137,630	1,137,630
	-	1,137,630	1,137,630
Purchasing	446,490	(45,880)	400,610
	446,490	(45,880)	400,610
Asset Management	446,490	1,591,580	2,038,070

**TOWN OF WAYNESVILLE**  
**BUDGET CUTS TO DEPARTMENT REQUESTS**  
06/30/15

**ASSET MANAGEMENT**

**Public Service Administration**

<b>Department Request</b>	<b>-</b>	
Wages	310,740	Increase needed to move positions from Administration, Water Maintenance and Purchasing departments.
Fringe	111,620	Increase needed to move positions from Administration, Water Maintenance and Purchasing departments.
Garage Costs	10,870	Increase needed to move costs from Administration, Water Maintenance and Purchasing departments.
Internal Service Costs	35,940	Charges from new allocations of Public Facilities and Purchasing Departments.
General Operating	6,660	Increase due to costs being moved from Administration, Water Maintenance and Purchasing departments.
Capital Outlay	24,000	Increase due to costs being moved from Administration, Water Maintenance and Purchasing departments.
<b>Manager Recommended</b>	<b>499,830</b>	
	<b>499,830</b>	<b>Total Public Service Administration - Manager Recommended</b>

**Public Facilities**

<b>Department Request</b>	<b>-</b>	
Wages	204,890	Increase needed to move positions from Public Buildings & Grounds and Recreation departments.
Fringe	114,220	Increase needed to move positions from Public Buildings & Grounds and Recreation departments.
Professional & Contract Services	386,670	Move costs from Administration and Public Buildings & Grounds departments. Increase additional \$35,000 to cover police network and \$5,000 to cover other issues.
Garage Costs	15,720	Move costs from Public Buildings & Grounds and Recreations departments.
Internal Service Costs	21,220	Charges from new allocations of Public Facilities and Purchasing Departments.
Utilities Costs	63,950	Move costs form Public Facilities and Grounds departments.
General Operating	116,460	Move costs from Public Buildings & Grounds and Recreations departments.
Capital Outlay	214,500	Move costs from Public Buildings & Grounds and Recreations departments.
<b>Manager Recommended</b>	<b>1,137,630</b>	
	<b>1,137,630</b>	<b>Total Public Facilities Manager Recommended</b>

Town of Waynesville  
Budget Cuts to Department Requests  
Department Summary  
FYE 06/30/15

**GARAGE**

	Department Request	(Cuts) Increases	Manager Recommended
Garage Operations	789,000	(97,080)	691,920
	789,000	(97,080)	691,920



**TOWN OF WAYNESVILLE**  
**BUDGET CUTS TO DEPARTMENT REQUESTS**  
06/30/15

**ASSET MANAGEMENT-Continue**

**Purchasing**

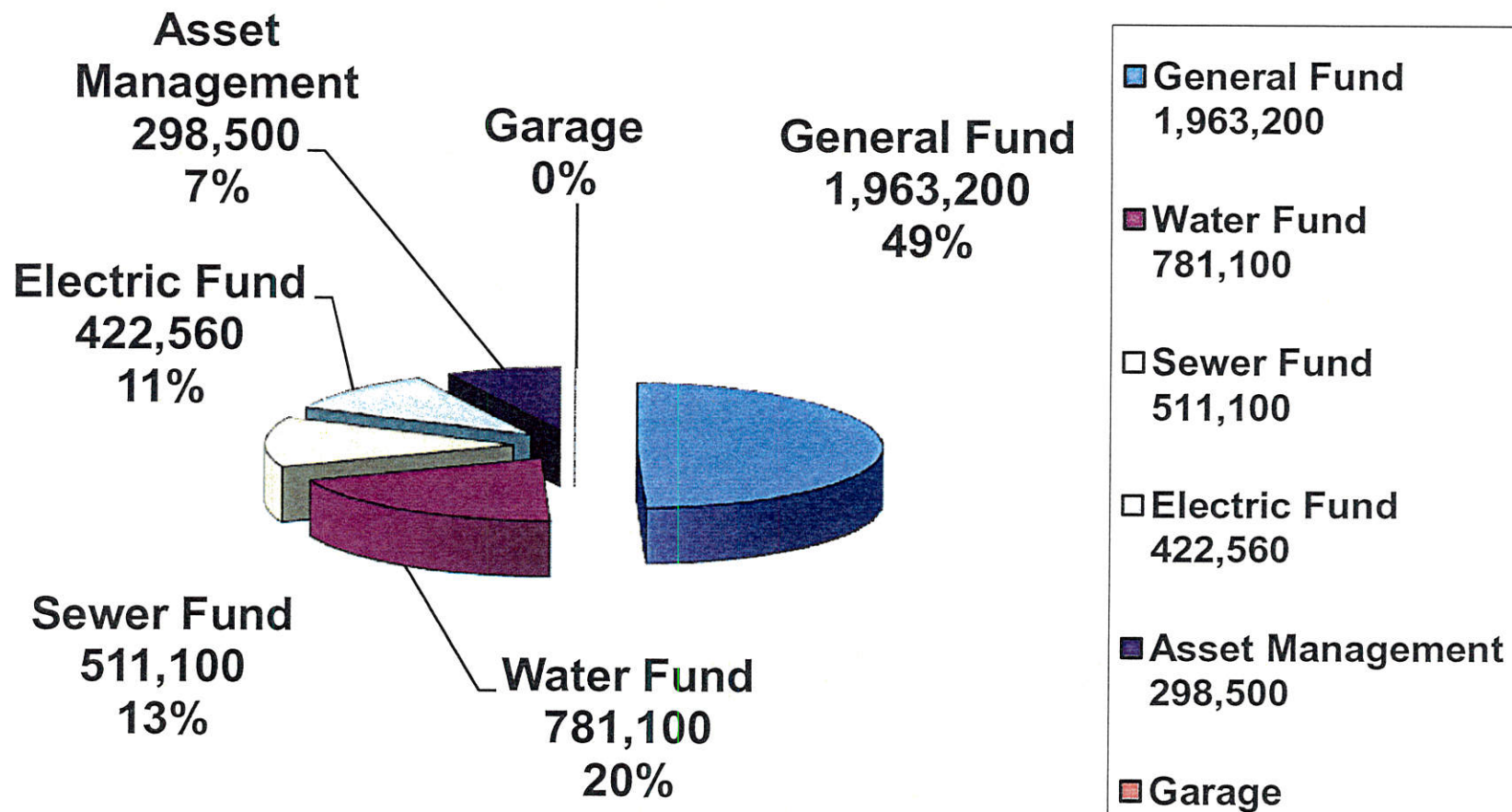
<b>Department Request</b>	<b>446,490</b>	
Wages	-30,050	Move position to Public Service Administration.
Fringe	-14,470	Move position to Public Service Administration.
General Operating	-1,360	Move costs to Public Service Administration.
<b>Manager Recommended</b>	<b>400,610</b>	
	<b>400,610</b>	<b>Total Purchasing Manager Recommended</b>
	<b>2,038,070</b>	<b>Total Asset Management</b>

**Garage**

**Garage Operations**

<b>Department Request</b>	<b>789,000</b>	
Internal Service Costs	-97,080	Decrease in internal service costs.
<b>Manager Recommended</b>	<b>691,920</b>	
	<b>691,920</b>	<b>Total Garage Manager Recommended</b>

## Capital Outlay And Debt Service 2014-2015



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TOWN OF WAYNESVILLE				
CAPITAL OUTLAY & DEBT PAYMENT APPROPRIATIONS				
2014 - 2015				
GENERAL FUND				
DEPARTMENT		DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<b><u>STREET &amp; SANITATION</u></b>				
	2	1992 FORD RANGER	22,250	22,250
		TOTAL VEHICLES	22,250	22,250
	3	ASPHALT RECYCLER	110,000	-
	4	POWER BROOM	15,000	15,000
		TOTAL EQUIPMENT	125,000	15,000
		CAPITAL IMPROVEMENTS	-	-
	1	LOAN PAYMENT 2013 GARBAGE TRUCK	33,200	33,200
	1	TRUCKS-GARBAGE, BRUSH, DUMP	54,100	54,100
		TOTAL DEBT PAYMENT	87,300	87,300
		GRAND TOTAL STREETS	234,550	124,550

**TOWN OF WAYNESVILLE**  
**CAPITAL OUTLAY & DEBT PAYMENT APPROPRIATIONS**  
**2014 - 2015**

**GENERAL FUND**

DEPARTMENT		DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<b><u>POWELL BILL</u></b>				
	1	PAVING OF STREETS	315,000	315,000
	2	SIDEWALKS	50,000	50,000
	4	SIDEWALK IMPROVEMENTS	10,000	10,000
	5	SIDEWALK ADDITIONS	25,000	25,000
		HOWELL MILL SIDEWALK	175,000	-
		<b>INFRASTRUCTURE/PAVING/IMPROVEMENTS</b>	<b>575,000</b>	<b>400,000</b>
	*	3 95 F800 FORD TRUCK	70,000	-
		<b>VEHICLES</b>	<b>70,000</b>	<b>-</b>
	*	6 SNOW PLOW-X2 ADDITIONAL	18,000	-
	*	7 SPREADER- ADDITIIONAL	6,000	-
		<b>EQUIPMENT</b>	<b>24,000</b>	<b>-</b>
	*	ITEMS TO BE PURCHASED FROM CURRENT BUDGET		
		<b>GRAND TOTAL POWELL BILL</b>	<b>669,000</b>	<b>400,000</b>
<b><u>CEMETERY</u></b>				
	1	2001 FORD F-150 4WD WITH SNOW PLOW	35,000	-
		<b>VEHICLES</b>	<b>35,000</b>	<b>-</b>
	2	GATOR 550 4WD	7,500	-
		<b>TOTAL EQUIPMENT</b>	<b>7,500</b>	<b>-</b>
	3	PURCHASE MCCrackEN PROPERTY	100,000	-
		<b>CAPITAL IMPROVEMENTS</b>	<b>100,000</b>	<b>-</b>
		<b>GRAND TOTAL CEMETERY</b>	<b>142,500</b>	<b>-</b>



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**TOWN OF WAYNESVILLE**  
**CAPITAL OUTLAY & DEBT PAYMENT APPROPRIATIONS**  
**2014 - 2015**

**WATER FUND**

DEPARTMENT	DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<b><u>WATER MAINTENANCE</u></b>			
	1998 FORD F-150	25,000	-
	(MOVED REQUEST TO SEWER MAINTENANCE)		
4	2001 FORD F350-UTILITY	42,000	42,000
	<b>TOTAL VEHICLES</b>	<b>67,000</b>	<b>42,000</b>
	SCADA SYSTEM-LITTLE MTN/PINNACLE POINT	50,000	-
	<b>TOTAL EQUIPMENT</b>	<b>50,000</b>	<b>-</b>
3	MISC LINE REPLACEMENT	300,000	350,000
	BELLEVIEW		
	BORDER STREET		
	GOLF COURSE ROAD		
	IVY HILLS(GALVANIZED)		
	LEOPARD DR		
	MORNING VIEW 4"		
	PLAYGROUND COURT 2"		
	SKYVIEW		
	STOVALL		
	PROJECT 70113	18,270	
	PROJECT 70114	40,000	
	US 19 REST AREA	195,000	
	<b>TOTAL PROJECTS</b>	<b>553,270</b>	<b>350,000</b>
1	EAGLES NEST HOMEOWNERS	26,060	26,060
1	ARRA DEBT PAYMENT	64,320	64,320
1	RADIO READ WATER METER	16,500	16,500
1	BOBCAT	8,950	8,950
	<b>TOTAL DEBT PAYMENT</b>	<b>115,830</b>	<b>115,830</b>
	<b>GRAND TOTAL WATER MAINTENANCE</b>	<b>786,100</b>	<b>507,830</b>



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**TOWN OF WAYNESVILLE**  
**CAPITAL OUTLAY & DEBT PAYMENT APPROPRIATIONS**  
**2014 - 2015**

**ELECTRIC FUND**

DEPARTMENT	DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<b><u>ELECTRIC MAINTENANCE</u></b>			
2	1995 DODGE BUCKET TRUCK	140,000	-
	<b>TOTAL VEHICLES</b>	<b>140,000</b>	<b>-</b>
3	MORBARK CHIPPER	45,000	45,000
	<b>TOTAL EQUIPMENT</b>	<b>45,000</b>	<b>45,000</b>
4	MISC SYSTEM ADDITIONS	15,000	15,000
5	ELECTRIC CHARGING STATION FOR PUBLIC	12,500	-
	<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>27,500</b>	<b>15,000</b>
1	SUBSTATION PAYMENT	310,820	310,820
1	BUCKET TRUCK LOAN PAYMENT	51,740	51,740
	<b>TOTAL DEBT PAYMENT</b>	<b>362,560</b>	<b>362,560</b>
	<b>GRAND TOTAL ELECTRIC MAINTENANCE</b>	<b>575,060</b>	<b>422,560</b>
	<b>GRAND TOTAL ELECTRIC FUND</b>	<b>575,060</b>	<b>422,560</b>



**TOWN OF WAYNESVILLE**  
**CAPITAL OUTLAY & DEBT PAYMENT APPROPRIATIONS**  
**2014 - 2015**

**ASSET MANAGEMENT**

DEPARTMENT	DESCRIPTION	DEPARTMENT REQUEST	MANAGER RECOMMENDED
<b><u>PUBLIC SERVICES</u></b>			
<b>ADMINISTRATION</b>	1998 FORD F150 4WD,7429 ROBERT	24,000	24,000
	<b>TOTAL VEHICLES</b>	<b>24,000</b>	<b>24,000</b>
	<b>TOTAL EQUIPMENT</b>	<b>-</b>	<b>-</b>
	<b>GRAND TOTAL PUBLIC SERVICES ADMINISTRATION</b>	<b>24,000</b>	<b>24,000</b>
<b><u>PUBLIC FACILITIES</u></b>			
	FORD 5-450 DUMP TRUCK	50,000	50,000
	<b>TOTAL VEHICLES</b>	<b>50,000</b>	<b>50,000</b>
	BOBCAT ZT MOWER	9,500	9,500
	<b>TOTAL EQUIPMENT</b>	<b>9,500</b>	<b>9,500</b>
	HAZELWOOD PARKING LOT	50,000	50,000
	DOWTOWN STREET LIGHT HOODS	25,000	25,000
	TOWN HALL IMPROVEMENTS	40,000	40,000
	DONATIONS	10,000	10,000
	PUBLIC ART	20,000	20,000
	STREET TREES/BENCHES	10,000	10,000
	<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>155,000</b>	<b>155,000</b>
	<b>GRAND TOTAL PUBLIC FACILITIES</b>	<b>214,500</b>	<b>214,500</b>
<b><u>PURCHASING</u></b>			
1	SHED ADDITION	40,000	40,000
2	PAVING	20,000	20,000
	<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>60,000</b>	<b>60,000</b>
	<b>GRAND TOTAL PURCHASING</b>	<b>60,000</b>	<b>60,000</b>
	<b>GRAND TOTAL ASSET MANAGEMENT</b>	<b>298,500</b>	<b>298,500</b>



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**TOWN OF WAYNESVILLE**  
**CAPITAL OUTLAY & DEBT PAYMENT APPROPRIATIONS**  
**2014 - 2015**

**SUMMARY - ALL FUNDS**

GENERAL FUND TOTAL	2,777,040	1,963,200
WATER FUND TOTAL	1,059,370	781,100
SEWER FUND TOTAL	482,100	511,100
ELECTRIC FUND TOTAL	575,060	422,560
ASSET MANAGEMENT TOTAL	298,500	298,500
GARAGE TOTAL	-	-
<b>TOTAL</b>	<b>5,192,070</b>	<b>3,976,460</b>

TOWN OF WAYNESVILLE							
SPECIAL APPROPRIATIONS CONTRIBUTIONS							
	APPR	APPR	APPR	APPR	Requested	Letter	Bd Rec
CONTRIBUTIONS	10/11	11/12	12/13	13/14	14/15	Rec'd	BUDGET
American Red Cross	3,000	3,000	3,000	3,000	3,000	✓	3,000
Arc of Haywood County	4,000	4,000	4,000	4,000	-	✓	4,000
Asheville Symphony-Haywood Co. Educ. Prog					5,000	✓	-
Big Brothers Big Sisters	1,500	1,500	1,500	1,500	1,500	✓	1,500
Disabled American Veterans	500	500	500	500	500	✓	500
DWA-events & promotions	12,000	12,000	12,000	12,000	10,000	✓	12,000
DWA-holiday parade	2,000	2,000	2,000	2,000	2,000	✓	2,000
Folkmoot USA-annual festival support	12,000	10,000	10,000	10,000	10,000	✓	-
Folkmoot USA-Program Design Plan					5,000	✓	5,000
Folkmoot USA-capital campaign					TBD	n/a	-
Good Samaritan Clinic	5,000	4,000	4,500	4,500	5,000	✓	4,500
HART-capital campaign					25,000	✓	25,000
HART-annual season support	4,500	4,500	4,000	4,000	4,000	✓	-
Haywood Co. Arts Council	4,500	3,500	4,000	4,000	4,500	✓	4,000
Haywood Co. Chamber of Commerce	2,500	2,500	2,500	2,500	2,500	✓	-
Haywood Co. EDC	10,000	2,000	2,000	-	5,000	✓	-
Haywood Co. Meals on Wheels	3,000	3,000	3,000	3,000	3,000	✓	3,000
Haywood Co. Rescue Squad-Utilities	4,000	4,000	4,000	4,000	-	NO	4,000
Haywood Helps-Homeless Shelter					TBD	n/a	-
KARE	4,000	4,000	4,000	4,500	4,500	✓	4,500
LCUMC-Open Door Soup Kitchen-Utilities	2,400	2,400	2,400	2,500	2,500	✓	2,500
MLK Breakfast	500	500	500	500	500	n/a	500
Mountain Mediation	3,000	2,500	2,500	2,000	3,500	✓	2,500
Mtn Projects-Elaine Kuhl Volunteer Center	3,500	2,500	2,500	2,500	5,000	✓	2,500
Mtn Projects-Haywood Helps/Prison Shelter					3,000	✓	3,000
Mtn Projects-Senior Resource Ctr	5,000	4,000	3,500	3,500	9,000	✓	3,500
Museum of NC Handicrafts/Shelton House	4,000	3,000	3,000	3,000	5,000	✓	3,000
NAMI Haywood	500	500	500	-	-	NO	-
Pigeon Community MDC-Utilities	5,000	4,000	4,000	4,000	5,000	✓	5,000
REACH	9,000	8,000	8,000	8,000	12,000	✓	10,000
Salvation Army	5,000	5,000	5,000	5,000	5,000	✓	5,000
Sarge's Animal Rescue Foundation					5,000	✓	-
30th Judicial District DVSA	1,000	500	500	500	500	✓	500
Tuscola AFJROTC	1,600	1,600	1,600	1,500	1,500	direct appeal	1,500
Waynesville Public Art Commission	7,500	5,000	5,000	5,000	5,000	✓	5,000
Undesignated*	-	-	-	2,500	45,000	n/a	22,500
* In FY14, \$2500 allocated to ASO; FY15 anticipates add'l capital requests from Haywood Helps and Folkmoot; as well as econ dev requests							

[illegible]



**Town of Waynesville**  
**History of Water and Sewer Rates**  
**As of 05/15/2014**

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

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

\*\*\*Usage above minimum increased as follows:

Town of Waynesville			
Water and Sewer Rates			
2014-2015 BUDGET			
Water Rates	Current Rate		New Rate
<b>Residential and Commercial</b>			
<b>Inside</b>			
First 2000 Gallons	13.98	First 2000 Gallons	14.68
Above 2000 Gallons	1.98	Above 2000 Gallons	2.08
<b>Outside</b>			
First 2000 Gallons	25.20	First 2000 Gallons	26.46
Above 2000 Gallons	3.53	Above 2000 Gallons	3.71
<b>Industrial-Contract</b>			
<b>Inside -All Gallons</b>	1.70	<b>All Gallons</b>	1.79
<b>Outside- All Gallons</b>	2.93	<b>All Gallons</b>	3.08
<b>Industrial-No Contract</b>			
<b>Inside -All Gallons</b>	1.77	<b>All Gallons</b>	1.86
<b>Outside- All Gallons</b>	3.06	<b>All Gallons</b>	3.21
<b>Pump Fee -Inside (Per Pump)</b>	6.50	<b>Pump Fee -Inside (Per Pump)</b>	6.83
<b>Pump Fee -Outside (Per Pump)</b>	10.16	<b>Pump Fee -Outside (Per Pump)</b>	10.67
Sewer Rates	Current Rates		Same Rates
<b>Residential and Commercial</b>			
<b>Inside</b>			
First 2000 Gallons	14.58	First 2000 Gallons	15.31
Above 2000 Gallons	2.57	Above 2000 Gallons	2.70
Flat Rate	14.58	Flat Rate	15.31
<b>Outside</b>			
First 2000 Gallons	26.35	First 2000 Gallons	27.67
Above 2000 Gallons	4.69	Above 2000 Gallons	4.92
Flat Rate-Full Time Resident	40.41	Flat Rate-Full Time Resident	42.43
Flat Rate -Part-Time Resident	26.35	Flat Rate -Part-Time Resident	27.67
<b>Industrial-Contract</b>			
<b>Inside -All Gallons</b>	1.99	<b>All Gallons</b>	2.09
<b>Outside -All Gallons</b>	3.41	<b>All Gallons</b>	3.58
<b>Industrial-No Contract</b>			
<b>Inside -All Gallons</b>	1.99	<b>All Gallons</b>	2.09
<b>Outside -All Gallons</b>	3.41	<b>All Gallons</b>	3.58
* per 1000 Gallons			
<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

[illegible]

[illegible]

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# 13-14 Monthly-Equivalent RESIDENTIAL WATER Bills at Various Consumption Levels (Includes Base Charges)

Utility / Rate Structure	Service Population	Oper. Revenue/ Oper. Expense (FY13 LGC Data)	3,000 Gallons (401 cf)	
			Inside	Outside
Morganton	25500 <sup>1</sup>	1.2	\$11.82	\$20.30
Canton	7050 <sup>1</sup>	1.2	\$12.00	\$23.50
Spruce Pine	5000 <sup>1</sup>		\$12.60	\$31.00
Hendersonville	54500 <sup>1</sup>	1.18	\$13.78	\$21.37
Forest City	16558 <sup>1</sup>	1	\$14.95	\$27.15
Shelby	21263 <sup>1</sup>	1.32	\$15.40	\$26.94
Marion	8650 <sup>1</sup>	0.89	\$15.54	\$38.88
<b>Waynesville</b>	<b>14520 <sup>1</sup></b>	<b>1.12</b>	<b>\$15.96</b>	<b>\$28.73</b>
<b>Waynesville at 5%</b>			<b>\$16.76</b>	<b>\$30.17</b>
High Point	104000 <sup>1</sup>	1.45	\$17.86	\$35.71
Bryson City	4395 <sup>1</sup>	0.96	\$19.10	\$38.20
Hickory	56967 <sup>1</sup>	1.25	\$19.20	\$38.24
Mars Hill	3160 <sup>1</sup>	0.92	\$19.56	\$30.87
Franklin	9575 <sup>1</sup>	1.18	\$20.00	\$40.00
Weaverville	5600 <sup>1</sup>	1.01	\$20.32	\$40.64
Brevard	8700 <sup>1</sup>	0.99	\$21.15	\$31.77
Old Fort	2500 <sup>1</sup>	0.77	\$21.90	\$31.80
Asheville	124300 <sup>1</sup>	1.18	\$22.14	
Boone	16406 <sup>1</sup>	1.29	\$22.40	\$44.80
Black Mountain	6700 <sup>1</sup>	1.03	\$23.28	\$34.05
Clyde	2965 <sup>1</sup>	1.03	\$26.80	\$44.85
Montreat	729 <sup>1</sup>	1.95	\$28.46	
Murphy	4240 <sup>1</sup>	0.64	\$31.50	\$59.34
Lake Lure	925 <sup>1</sup>	0.78	\$33.30	\$67.08

Utility / Rate Structure	Service Population	10,000 Gallons (1,337 cf)	
		Inside	Outside
Morganton	25500 <sup>1</sup>	\$19.10	\$34.86
Hickory	56967 <sup>1</sup>	\$29.31	\$58.08
<b>Waynesville</b>	<b>14520 <sup>1</sup></b>	<b>\$29.82</b>	<b>\$53.44</b>
Marion	8650 <sup>1</sup>	\$30.45	\$76.26
<b>Waynesville at 5%</b>		<b>\$31.31</b>	<b>\$56.11</b>
Shelby	21263 <sup>1</sup>	\$31.50	\$55.15
Hendersonville	54500 <sup>1</sup>	\$32.82	\$51.68
Spruce Pine	5000 <sup>1</sup>	\$34.30	\$63.90
Bryson City	4395 <sup>1</sup>	\$34.50	\$69.00
Canton	7050 <sup>1</sup>	\$34.75	\$69.00
Franklin	9575 <sup>1</sup>	\$37.50	\$75.00
Forest City	16558 <sup>1</sup>	\$40.92	\$75.94
High Point	104000 <sup>1</sup>	\$41.63	\$83.25
Old Fort	2500 <sup>1</sup>	\$45.00	\$78.00
Clyde	2965 <sup>1</sup>	\$49.20	\$83.70
Murphy	4240 <sup>1</sup>	\$54.60	\$97.22
Mars Hill	3160 <sup>1</sup>	\$56.03	\$86.94
Asheville	124300 <sup>1</sup>	\$57.80	
Montreat	729 <sup>1</sup>	\$62.20	
Lake Lure	925 <sup>1</sup>	\$62.70	\$125.88
Black Mountain	6700 <sup>1</sup>	\$63.32	\$99.22
Boone	16406 <sup>1</sup>	\$68.45	\$136.90
Weaverville	5600 <sup>1</sup>	\$72.19	\$144.31
Brevard	8700 <sup>1</sup>	\$73.65	\$110.66

# FY13-14 Monthly-Equivalent COMMERCIAL WATER Bills at Various Consumption Levels (Includes Base Charges)

Utility / Rate Structure	Service Population	Oper. Revenue/ Oper. Expense (FY13 LGC Data)	10,000 Gallons (1,337	
			Inside	Outside
Morganton	25,500	1.20	\$19.10	\$34.86
Hickory	56,967	1.25	\$29.31	\$58.08
<b>Waynesville</b>	<b>14,520</b>	<b>1.12</b>	<b>\$29.82</b>	<b>\$53.44</b>
Marion	8,650	0.89	\$30.45	\$76.26
<b>Waynesville at 5%</b>			<b>\$31.31</b>	<b>\$56.11</b>
Shelby	21,263	1.32	\$32.50	\$56.90
Hendersonville	54,500	1.18	\$32.82	\$51.68
Spruce Pine	5,000		\$34.30	\$63.90
Canton	7,050	1.20	\$34.75	\$69.00
Forest City	16,558	1.00	\$40.92	\$75.94
Bryson City	4,395	0.96	\$43.00	\$86.00
Asheville	124,300	1.18	\$44.92	
Franklin	9,575	1.18	\$47.00	\$94.00
Clyde	2,965	1.03	\$49.20	\$83.70
Mars Hill	3,160	0.92	\$56.03	\$86.94
Montreat	729	1.95	\$62.20	
Black Mountain	6,700	1.03	\$63.32	\$99.22
Lake Lure	925	0.78	\$67.20	\$133.88
Weaverville	5,600	1.01	\$72.19	\$144.31
Brevard	8,700	0.99	\$73.65	\$110.66
Boone	16,406	1.29	\$74.20	\$148.40
Murphy	4,240	0.64	\$82.80	\$158.22

Utility / Rate Structure	Service Population	Oper. Revenue / Oper. Expense	250,000 Gallons (33,422 cf) 1" Meter	
			Inside	Outside
Morganton	25,500	1.20	\$272.84	\$541.12
Hickory	56,967	1.25	\$385.32	\$757.28
Murphy	4,240	0.64	\$436.80	\$866.22
Shelby	21,263	1.32	\$467.00	\$876.05
<b>Waynesville</b>	<b>14,520</b>	<b>1.12</b>	<b>\$505.02</b>	<b>\$900.64</b>
<b>Waynesville at 5%</b>			<b>\$530.27</b>	<b>\$945.67</b>
Marion	8,650	0.89	\$541.65	\$1,357.86
Hendersonville	54,500	1.18	\$542.62	\$851.88
Bryson City	4,395	0.96	\$571.00	\$1,142.00
Asheville	124,300	1.18	\$652.29	
Clyde	2,965	1.03	\$748.20	\$1,415.70
Forest City	16,558	1.00	\$752.12	\$1,409.94
Franklin	9,575	1.18	\$797.00	\$1,594.00
Canton	7,050	1.20	\$814.75	\$1,629.00
Spruce Pine	5,000		\$854.30	\$1,343.90
Lake Lure	925	0.78	\$1,202.40	\$2,404.28
Montreat	729	1.95	\$1,295.00	
Mars Hill	3,160	0.92	\$1,352.43	\$2,072.14
Black Mountain	6,700	1.03	\$1,436.12	\$2,333.62
Boone	16,406	1.29	\$1,851.45	\$3,702.90
Brevard	8,700	0.99	\$1,873.65	\$2,815.46
Weaverville	5,600	1.01	\$2,032.07	\$4,063.96

# FY13-14 Monthly-Equivalent RESIDENTIAL WASTEWATER Bills at Various Consumption Levels (Includes Base Charges)

Utility / Rate Structure	Service Population	Oper. Revenue/ Oper. Expense (FY13 LGC Data)	3,000 Gallons (401 cf)	
			Inside	Outside
Canton	7,050	1.20	\$6.00	\$11.75
Murphy	4,240	0.64	\$6.15	\$10.80
Old Fort	2,500	0.77	\$12.54	\$25.08
Spruce Pine	5,000		\$12.90	\$31.60
Forest City	16,558	1.00	\$14.95	\$27.15
Marion	8,650	0.89	\$15.54	\$38.88
Maggie Valley	1,226	1.12	\$16.00	\$33.00
<b>Waynesville</b>	<b>14,520</b>	<b>1.12</b>	<b>\$17.15</b>	<b>\$31.04</b>
Franklin	9,575	1.18	\$17.50	\$30.20
<b>Waynesville at 5%</b>			<b>\$18.01</b>	<b>\$32.59</b>
Hendersonville	54,500	1.18	\$19.27	\$30.24
Mars Hill	3,160	0.92	\$19.56	
Bryson City	4,395	0.96	\$20.00	\$40.00
Brevard	8,700	0.99	\$21.15	\$31.77
Boone	16,406	1.29	\$21.75	\$43.50
Morganton	25,500	1.20	\$22.90	\$38.37
Hickory	56,967	1.25	\$22.99	\$45.67
Shelby	21,263	1.32	\$25.50	\$38.15
Clyde	2,965	1.03	\$25.95	
High Point	104,000	1.45	\$29.60	\$59.19
Lake Lure	925	0.78	\$32.17	\$64.32

Utility / Rate Structure	Service Population	Oper. Revenue/ Oper. Expense (FY13 LGC Data)	10,000 Gallons (1,337 cf)	
			Inside	Outside
Canton	7,050	1.20	\$17.41	\$34.50
Murphy	4,240	0.64	\$20.50	\$36.00
Marion	8,650	0.89	\$30.45	\$76.26
<b>Waynesville</b>	<b>14,520</b>	<b>1.12</b>	<b>\$35.14</b>	<b>\$63.87</b>
Spruce Pine	5,000		\$36.70	\$68.70
<b>Waynesville at 5%</b>			<b>\$36.90</b>	<b>\$67.06</b>
Bryson City	4,395	0.96	\$37.50	\$75.00
Maggie Valley	1,226	1.12	\$40.50	\$82.00
Forest City	16,558	1.00	\$40.92	\$75.94
Old Fort	2,500	0.77	\$41.80	\$83.60
Franklin	9,575	1.18	\$42.00	\$68.00
Morganton	25,500	1.20	\$42.08	\$76.73
Hickory	56,967	1.25	\$43.21	\$85.34
Hendersonville	54,500	1.18	\$49.58	\$78.75
Shelby	21,263	1.32	\$53.01	\$79.24
Mars Hill	3,160	0.92	\$56.03	
Lake Lure	925	0.78	\$59.75	\$119.48
Boone	16,406	1.29	\$62.00	\$124.00
High Point	104,000	1.45	\$70.96	\$141.92
Brevard	8,700	0.99	\$73.65	\$110.66
Clyde	2,965	1.03	\$88.60	

# 2013-14 Monthly-Equivalent COMMERCIAL WASTEWATER Bills at Various Consumption Levels (Includes Base Charges)

Utility / Rate Structure	Service Population	Oper. Revenue/ Oper. Expense (FY13 LGC Data)	10,000 Gallons (1,337 cf) 5/8" or 3/4" Meter	
			Inside	Outside
Canton	7,050	1.20	\$17.41	\$34.50
Murphy	4,240	0.64	\$20.50	\$36.00
Marion	8,650	0.89	\$30.45	\$76.26
<b>Waynesville</b>	<b>14,520</b>	<b>1.12</b>	<b>\$35.14</b>	<b>\$63.87</b>
Spruce Pine	5,000		\$36.70	\$68.70
<b>Waynesville at 5%</b>			<b>\$36.90</b>	<b>\$67.06</b>
Forest City	16,558	1.00	\$37.15	\$54.27
Maggie Valley	1,226	1.12	\$40.50	\$82.00
Old Fort	2,500	0.77	\$41.80	\$83.60
Morganton	25,500	1.20	\$42.08	\$76.73
Franklin	9,575	1.18	\$42.50	\$85.00
Hickory	56,967	1.25	\$43.21	\$85.34
Bryson City	4,395	0.96	\$46.00	\$92.00
Hendersonville	54,500	1.18	\$49.58	\$78.75
Shelby	21,263	1.32	\$53.01	\$79.24
Lake Lure	925	0.78	\$62.25	\$124.98
Boone	16,406	1.29	\$69.75	\$139.50
High Point	104,000	1.45	\$70.96	\$141.92
Marshall	1,326	0.67	\$73.45	\$143.00
Brevard	8,700	0.99	\$73.65	\$110.66
Mars Hill	3,160	0.92	\$79.44	
Clyde	2,965	1.03	\$88.60	

Utility / Rate Structure	Service Population	Oper. Revenue/ Oper. Expense (FY13 LGC Data)	250,000 Gallons (33,422 cf) 1" Meter	
			Inside	Outside
Canton	7,050	1.20	\$408.61	\$814.50
Marion	8,650	0.89	\$541.65	\$1,357.86
Murphy	4,240	0.64	\$547.00	\$969.00
Bryson City	4,395	0.96	\$646.00	\$1,292.00
<b>Waynesville</b>	<b>14,520</b>	<b>1.12</b>	<b>\$651.94</b>	<b>\$1,189.47</b>
<b>Waynesville at 5%</b>			<b>\$684.54</b>	<b>\$1,248.94</b>
Morganton	25,500	1.20	\$707.49	\$1,403.92
Hickory	56,967	1.25	\$744.81	\$1,462.87
Forest City	16,558	1.00	\$836.35	\$1,030.59
Maggie Valley	1,226	1.12	\$880.50	\$1,762.00
Franklin	9,575	1.18	\$882.50	\$1,765.00
Spruce Pine	5,000		\$947.70	\$1,530.70
Shelby	21,263	1.32	\$996.21	\$1,488.04
Old Fort	2,500	0.77	\$1,045.00	\$2,090.00
Hendersonville	54,500	1.18	\$1,088.78	\$1,741.95
Lake Lure	925	0.78	\$1,135.05	\$2,268.18
Marshall	1,326	0.67	\$1,321.45	\$2,327.00
High Point	104,000	1.45	\$1,507.03	\$3,014.07
Boone	16,406	1.29	\$1,514.75	\$3,029.50
Brevard	8,700	0.99	\$1,873.65	\$2,815.46
Mars Hill	3,160	0.92	\$1,918.24	
Clyde	2,965	1.03	\$2,236.60	



**COMPARISON OF TAX RATES  
WESTERN NORTH CAROLINA MUNICIPALITIES  
2014 - 2015**

MUNICIPALITY	POPULATION	2013-2014 TAX RATE	YEAR OF NEXT EVALUATION	ELECTRIC CITY?
Webster	370	\$0.050	2016	no
Highlands	919	\$0.135	2015	yes
Dillsboro	230	\$0.210	2016	no
Franklin	3,913	\$0.250	2015	no
Hayesville	316	\$0.265	2018	no
Blowing Rock	1,286	\$0.280	2014	no
Sylva	2,680	\$0.300	2016	no
Woodfin	6,286	\$0.305	2013	no
Old Fort	906	\$0.320	2015	no
Fletcher	7,360	\$0.325	2015	no
Bryson City	1,458	\$0.350	2013	no
Laurel Park	2,189	\$0.360	2015	no
Boone	18,089	\$0.370	2014	no
Black Mountain	8,011	\$0.375	2013	no
Drexel	1,842	\$0.380	2013	yes
Biltmore Forest	1,364	\$0.385	2013	no
Maggie Valley	1,226	\$0.390	2015	no
Spruce Pine	2,165	\$0.400	2014	no
Weaverville	3,715	\$0.400	2013	no
Hendersonville	13,294	\$0.410	2015	no
Montreat	690	\$0.410	2013	no
Rosman	575	\$0.410	2016	no
Banner Elk	1,073	\$0.420	2018	no
Murphy	1,622	\$0.420	2019	no
Clyde	1,215	\$0.430	2015	no
<b>Waynesville</b>	<b>9,732</b>	<b>\$0.4382</b>	<b>2015</b>	<b>yes</b>
Brevard	7,717	\$0.4525	2016	no
Asheville	86,207	\$0.460	2013	no
Mars Hill	2,061	\$0.470	2020	no
Robbinsville	604	\$0.4800	2016	no
Valdese	4,429	\$0.485	2013	no
Marshall	876	\$0.490	2020	no
Burnsville	1,696	\$0.500	2016	no
Hickory	40,039	\$0.500	2015	no
Hot Springs	560	\$0.510	2020	no
Marion	8,181	\$0.510	2019	no
Andrews	1,761	\$0.515	2016	no
Morganton	16,743	\$0.530	2016	yes
Tryon	1,650	\$0.5508	2017	no
Rutherfordton	4,207	\$0.567	2016	no
Canton	4,163	\$0.580	2015	no
Saluda	703	\$0.605	2017	no

**COMPARISON OF TAX RATES  
MUNICIPALITIES OF SIMILAR POPULATION  
2014-2015**

MUNICIPALITY	POPULATION	2014- 2015	YEAR OF NEXT
	2012	TAX RATE	REVALUATION
Archdale	11,597	\$0.29	2013
Davidson	11,594	\$0.35	2019
Southern Pines	1,258	\$0.35	2015
Boone	18,089	\$0.37	2014
Black Mountain	8,011	\$0.375	2013
Apex	39,768	\$0.39	2008
Morrisville	20,164	\$0.39	2016
Clinton	8,617	\$0.40	2019
Kings Mountain	10,577	\$0.40	2014
Hendersonville	13,294	\$0.41	2015
Tarboro	11,255	\$0.41	2017
Hope Mills	15,687	\$0.42	2017
<b>Waynesville</b>	<b>9,732</b>	<b>\$0.4382</b>	<b>2015</b>
Graham	14,158	\$0.44	2017
Belmont	10,492	\$0.475	2013
Newton	12,961	\$0.48	2015
Rockingham	9,494	\$0.48	2014
Dunn	9,427	\$0.50	2015
Washington	9,705	\$0.50	2018
Kernersville	23,823	\$0.5275	2013
Morganton	16,743	\$0.53	2013
Albemarle	15,869	\$0.56	2013
Lenoir	17,905	\$0.56	2013
Lincolnton	10,487	\$0.56	2019
Smithfield	10,988	\$0.57	2019
Eden	15,428	\$0.609	2015
Oxford	8,482	\$0.62	2018
Roxboro	8,226	\$0.63	2013
Spring Lake	11,744	\$0.66	2017
Reidsville	14,293	\$0.71	2015

**COMPARISON OF TAX RATES  
MUNICIPALITIES OF SIMILAR POPULATION  
2014-2015**

MUNICIPALITY	POPULATION	2014- 2015	YEAR OF NEXT
	2012	TAX RATE	REVALUATION
Albemarle	15,869	\$0.56	2013
Apex	39,768	\$0.39	2008
Archdale	11,597	\$0.29	2013
Belmont	10,492	\$0.475	2013
Black Mountain	8,011	\$0.375	2013
Boone	18,089	\$0.37	2014
Clinton	8,617	\$0.40	2019
Davidson	11,594	\$0.35	2019
Dunn	9,427	\$0.50	2015
Eden	15,428	\$0.609	2015
Graham	14,158	\$0.44	2017
Hendersonville	13,294	\$0.41	2015
Hope Mills	15,687	\$0.42	2017
Kernersville	23,823	\$0.5275	2013
Kings Mountain	10,577	\$0.40	2014
Lenoir	17,905	\$0.56	2013
Lincolnton	10,487	\$0.56	2019
Morganton	16,743	\$0.53	2013
Morrisville	20,164	\$0.39	2016
Newton	12,961	\$0.48	2015
Oxford	8,482	\$0.62	2018
Reidsville	14,293	\$0.71	2015
Rockingham	9,494	\$0.48	2014
Roxboro	8,226	\$0.63	2013
Smithfield	10,988	\$0.57	2019
Southern Pines	1,258	\$0.35	2015
Spring Lake	11,744	\$0.66	2017
Tarboro	11,255	\$0.41	2017
Washington	9,705	\$0.50	2018
<b>Waynesville</b>	<b>9,732</b>	<b>\$0.4382</b>	<b>2015</b>

Schedule of Principal and Interest Payments For Capital Leases			
Fiscal Year	Principal	Interest	Total Principal and Interest
2014-2015	1,542,240.98	377,637.85	1,919,878.83
2015-2016	1,450,455.49	334,135.12	1,784,590.61
2016-2017	1,462,113.77	293,324.42	1,755,438.19
2017-2018	1,415,208.24	251,781.55	1,666,989.79
2018-2019	1,050,096.86	210,395.84	1,260,492.70
2019-2020	717,019.10	182,465.97	899,485.07
After 2020	4,618,769.04	1,744,457.78	6,363,226.82
	\$ 12,255,903.48	\$ 3,394,198.53	\$ 15,650,102.01
<b>Schedule includes 16 leases as follows:</b>			
Lease # 1 is for purchase of track hoe, and a sewer jet truck. Lease is schedule to be paid out November 11, 2014.			
Lease # 2 is for the purchase of one garbage truck and two street trucks. Lease is schedule to be paid out December 20, 2014.			
Lease # 3 is for the expansion of the water treatment lab. Lease is schedule to be paid out July 19, 2015.			
Lease # 4 is for the purchase of one garbage truck and one bucket truck. Lease is schedule to be paid out September 18, 2016.			
Lease # 5 is for construction of new parking deck. Lease is schedule to be paid out July 15, 2017.			
Lease # 6 is for construction of the recreation center. Lease is schedule to be paid out November 1, 2018.			
Lease # 7 is for the purchase of two Administration vehicles, fifteen police vehicles, and two fire department vehicles. Lease is schedules to be paid out February 15, 2019.			
Lease # 8 is for the construction of a new electrical substation. Lease is schedule to be paid out July 17, 2020.			
Lease # 9 is for the purchase of a fire truck. Lease is schedule to be paid out August 24, 2020.			
Lease # 10 is for construction of water lines and water tanks for the Eagle Nest water system. Loan is schedule to be paid out May 1, 2021.			
Lease # 11 and lease # 17 below is for the construction of a new fire station. The first lease is schedule to be paid out February 15, 2022.			
Lease # 12 is for the purchase of a fire truck. Lease is schedule to be paid out February 26, 2023.			
Lease # 13 is for the construction of the police station/development office. Lease is schedule to be paid out May 13, 2028.			
Lease # 14 is for the construction of various water lines. Lease is schedule to be paid out May 1, 2032.			
Lease # 15 is for the purchase of radio water meters. Lease is schedule to be paid out May 1, 2034.			
Lease # 16 is for the construction of the fire station. Lease is schedule to be paid out September 26, 2048.			



**Town of Waynesville**  
**Schedule of Payments for Year Ending June 30, 2015**  
**As of June 30, 2014**

								Bal. @ 06/30/14
			Date			# Of	Date Of	Total
Fund	Purpose	Owed To	Of Next Payment	Interest Rate	Payment Amount	Payments Remaining	Last Payment	Princip. & Int. Payments Remaining
General Fund:								
Administration								
Annual	Vehicles	WellsFargo	2/15/2015	1.40%	14,456.14	1 st paymt of 5	2/15/2019	72,280.70
Public Bldgs & Parking								
Annual	Parking Deck	Hay. County	7/15/2014	1.640%	217,572.99	12 th paymt of 15	7/15/2017	870,291.96
Annual	Fire Station	Rural Dev.	9/26/2014	4.500%	108,700.00	6 th paymt of 40	9/26/2048	3,804,500.00
Semi annual		BB&T	8/15/2014	3.770%	43,386.66	15 th paymt of 30		
			2/15/2015		42,758.33	16 th paymt of 30	2/13/2022	618,786.62
Semi annual	Police Station	Wachovia	11/13/2014	3.680%	105,668.69	13 th paymt of 40		
			5/13/2015		105,668.69	14 th paymt of 40	5/13/2028	2,958,723.32
Police								
Annual	Vehicles	WellsFargo	2/15/2015	1.40%	135,618.04	1 st paymt of 5	2/15/2019	678,090.20
Fire								
Annual	Fire Truck	BB&T	8/24/2014	2.560%	45,488.09	4 th paymt of 10	8/24/2020	318,416.63
Annual	Fire Truck	SunTrust	2/26/2015	1.835%	48,721.79	2 nd paymt of 10	2/26/2023	438,496.11
Annual	Vehicles	WellsFargo	2/15/2015	1.40%	22,009.35	1 st paymt of 5	2/15/2019	110,046.75
Street and Sanitation								
Annual	(1) Gar. Tk + (2) Street	TD Bank	1/26/2015	2.070%	54,090.84	4 th paymt of 4	12/20/2014	54,090.84
Annual	Garbage Tk	BB&T	9/18/2014	1.670%	33,199.45	2 nd paymt of 4	9/18/2016	99,598.35
Parks and Recreation								
Semi annual	Rec. Center	Clyde Sav. Bk	11/1/2014	3.990%	185,406.51	23 th paymt of 31		
			5/1/2015		185,406.51	24 th paymt of 31	11/1/2018	1,668,658.59
Total General Fund								11,691,980.07
Water Fund:								
Water Maintenance								
Annual	Back hoe	SunTrust	11/15/2014	3.065%	8,946.94	5 th paymt of 5	11/11/2014	8,946.93
Annual	Eagle Nest Water Sys.	NC State	5/1/2015	0.000%	26,056.30	4 th paymt of 10	5/1/2021	182,394.10
Semi annual	Dayton Dr Water Sys	NC State	11/1/2014	2.220%	9,540.48	5 th paymt of 40	11/1/2031	
Semi annual			5/1/2015		54,777.48	6 th paymt of 40	5/1/2032	985,994.68
Annual	Water Meters	NC State	??/??/??	0.000%	16,493.40	1 st paymt of 20	??/??/??	329,868.00
Water Treatment								
Semi annual	Lab Expansion	BB & T	7/19/2014	3.860%	25,634.83	14 th paymt of 16		
Semi annual			1/19/2015		25,634.83	15 th paymt of 16	7/19/2015	76,904.49
Total Water Fund								1,584,108.20

Town of Waynesville  
Schedule of Payments / Year Ending June 30, 2015  
As of June 30, 2014

								Bal. @ 06/30/14
								Total
Fund	Purpose	Owed To	Date Of Next Payment	Interest Rate	Payment Amount	# Of Payments Remaining	Date Of Last Payment	Princip. & Int. Payments Remaining
Sewer Fund:								
Sewer Maintenance								
Annual	Sewer Jet Truck	Suntrust	11/11/2014	3.065%	43,098.02	5 th paymt of 5	11/11/2014	43,098.03
Sewer Treatment					-			-
Total Sewer Fund								43,098.03
Electric Fund:								
Annual	(1) Bucket Tk	BB&T	9/18/2014	1.670%	51,731.35	2 nd paymt of 4	9/18/2016	155,194.05
Annual	Electric Substation	BB & T	7/17/2014	3.520%	310,817.38	6 th paymt of 12	7/17/2020	2,175,721.66
Total Electric Fund								2,330,915.71
Rounding								-
Total all funds								15,650,102.01
Loans to be added:		Present Value	Years	Interest Rate	Estimated Loan Repayment	Estimated Total Payout		
		-			-	-		
		-			-	-		
		-			-	-		
		-			-	-		

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

Fiscal Year		Total Valuations		MSD Valuation included in Total Valuations	Town's Tax Rate Per \$ 100	MSD's Tax Rate Per \$ 100	Billed	Collected That Year	Total Percent Collected	Percent Collected Excluding Motor Vehicles	Percent Collected Motor Vehicles
1996-97	*	503,365,463	***	21,312,716	0.40	0.26	1,990,148	1,872,553	94.09%	****	****
1997-98	*	533,382,859		22,226,154	0.40	0.26	2,202,087	2,068,866	93.95%	95.53%	79.37%
1998-99	*	560,497,210		20,508,304	0.40	0.26	2,211,103	2,043,001	92.40%	93.53%	82.61%
1999-00	*	574,314,682		22,182,297	0.40	0.26	2,268,418	2,112,324	93.12%	94.50%	81.36%
2000-01	*	586,963,300		22,434,934	0.45	0.26	2,589,101	2,434,634	94.03%	95.37%	81.29%
2001-02	*	605,863,229		21,393,462	0.45	0.26	2,699,303	2,549,906	94.47%	95.47%	85.77%
2002-03	*	767,887,470	***	25,522,384	0.43	0.26	3,232,973	3,093,769	95.69%	96.55%	85.53%
2003-04	*	770,442,426		24,172,659	0.43	0.26	3,282,033	3,160,471	96.30%	97.08%	87.43%
2004-05	*	776,223,985		23,475,670	0.43	0.26	3,302,864	3,163,608	95.78%	96.53%	87.59%
2005-06	*	798,020,106		23,502,728	0.43	0.26	3,395,841	3,264,593	96.14%	97.10%	86.60%
2006-07	*	1,061,344,243	***	35,859,553	0.40	0.23	4,196,669	4,052,603	96.57%	97.34%	85.55%
2007-08	*	1,076,786,904		36,077,878	0.40	0.23	4,260,650	4,101,327	96.26%	97.10%	84.35%
2008-09	*	1,130,452,515		40,975,289	0.40	0.23	4,463,628	4,270,203	95.67%	96.28%	86.24%
2009-10	*	1,139,342,705		41,310,222	0.40	0.23	4,496,974	4,322,294	96.12%	96.69%	86.29%
2010-11	*	1,146,923,896		41,950,659	0.40	0.23	4,524,704	4,298,300	95.00%	95.54%	85.53%
2011-12	*	1,165,781,427	***	50,639,255	0.4082	0.20	4,659,681	4,477,614	96.09%	96.68%	85.81%
2012-13	*	1,172,214,211	***	49,891,157	0.4082	0.20	4,688,333	4,478,054	95.51%	96.19%	84.52%
2013-14 Bud	*	1,176,027,510		49,954,810	0.4082	0.20	4,696,539	4,499,700	95.74%	96.50%	85.33%
2013-14 Est.	*	1,203,556,219		50,407,765	0.4082	0.20	4,807,968	4,589,850	95.46%	96.00%	87.03%
<b>2014-15 Bud</b>	<b>*</b>	<b>1,197,553,550</b>	<b>**</b>	<b>50,026,603</b>	<b>0.4382</b>	<b>0.20</b>	<b>5,128,516</b>	<b>4,898,130</b>	<b>95.51%</b>	<b>96.19%</b>	<b>84.52%</b>

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

\*\*Town valuation \$1,078,473,347, MSD valuation \$50,026,603, and Motor Vehicle valuation \$69,053,600.

\*\*\* Revaluation 2011, 2007, 2003 and 1996

\*\*\*\* Not broken out



## 2014-2015

Cost of Living  
Personnel Development  
Merit Pay Increase  
Annual Bonus  
Health Insurance

1.00% cost of living budgeted.  
2.50% of salary set aside.  
None  
Christmas bonus remains the same at \$500 to full timers.  
Town maintains high deductible insurance plan \$5,000.  
Town reimburses employee \$4,500 of deductible.  
Town maintains prescription drug plan. Drug copays is \$10 generic / \$100 max Brand name. Town reimburses employee \$60 on \$100 of Brand copay.  
Employees share of insurance costs to change as follows:  
A. Employees hired prior to January 1, 2006:  
- Individual policy and retirees – no assessment of cost  
- Employee/Child - \$28.63 withheld per pay check  
- Employee/Spouse - \$60.35 withheld per pay check  
- Employee/Family - \$91.92 withheld per pay check  
B. Employees hired on or after January 1, 2006: (No change)  
- Individual policy and retirees – no assessment of cost  
- Employee/Child - \$28.63 withheld per pay check  
- Employee/Spouse - \$60.35 withheld per pay check  
- Employee/Family - \$91.92 withheld per pay check  
Retirement  
7.19% of wages for regular employees  
7.41% of wages for law enforcement employees  
5% contribution to 401k for regular employees  
5% contribution to 401k for law enforcement employees

## 2013-2014

Cost of Living  
Personnel Development  
Merit Pay Increase  
Annual Bonus  
Health Insurance

No cost of living budgeted.  
Funded \$40,000 for Wellness benefit program.  
None  
Christmas bonus remains the same at \$500 to full timers.  
Granted an additional (one time) \$500 bonus to full timers.  
Town maintains high deductible insurance plan \$5,000.  
Town reimburses employee \$4,500 of deductible.  
Town maintains prescription drug plan. Drug copays is \$10 generic / \$100 max Brand name. Town reimburses employee \$60 on \$100 of Brand copay.  
Employees share of insurance costs to change as follows:  
A. Employees hired prior to January 1, 2006:  
- Individual policy and retirees – no assessment of cost  
- Employee/Child - \$28.63 withheld per pay check  
- Employee/Spouse - \$46.16 withheld per pay check  
- Employee/Family - \$70.16 withheld per pay check  
B. Employees hired on or after January 1, 2006:  
- Individual policy and retirees – no assessment of cost  
- Employee/Child - \$28.63 withheld per pay check  
- Employee/Spouse - \$60.35 withheld per pay check  
- Employee/Family - \$91.92 withheld per pay check  
Retirement  
7.07% of wages for regular employees  
7.28% of wages for law enforcement employees  
5% contribution to 401k for regular employees  
5% contribution to 401k for law enforcement employees



## 2012-2013

Cost of Living  
Merit Pay Increase  
Annual Bonus  
Health Insurance

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

Retirement

6.74% of wages for regular employees  
6.77% of wages for law enforcement employees  
5% contribution to 401k for regular employees  
5% contribution to 401k for law enforcement employees

## 2011-2012

Cost of Living  
Merit Pay Increase  
Annual Bonus  
Health Insurance

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

Retirement

6.99% of wages for regular employees  
7.04% of wages for law enforcement employees  
5% contribution to 401k for regular employees  
5% contribution to 401k for law enforcement employees

## 2010-2011

Cost of Living  
Merit Pay Increase  
Annual Bonus

Health Insurance

No cost of living budgeted.

None

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

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

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

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

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

A. Employees hired prior to January 1, 2006:

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

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

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

Retirement

6.46% of wages for regular employees

6.41% of wages for law enforcement employees

5% contribution to 401k for regular employees

5% contribution to 401k for law enforcement employees

## 2009-2010

Cost of Living  
Merit Pay Increase  
Annual Bonus

Health Insurance

No cost of living budgeted.

None

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

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

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

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

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

A. Employees hired prior to January 1, 2006:

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

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

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

Retirement

5% of wages for regular employees

5% of wages for law enforcement employees

5% contribution to 401k for regular employees

5% contribution to 401k for law enforcement employees



## 2008-2009

Cost of Living	2.00 % effective on payroll checks issued July 11, 2008 and \$700 checks to full timers on August 1, 2008.
Merit Pay Increase	None
Annual Bonus	Christmas bonus remains the same at \$500 to full timers.
Health Insurance	Town offered opportunity for no increase in premiums, if drug co-pay charge increased for brand name and specialty drugs (\$ 10.00 each)(generic drugs to remain the same). Employees share of insurance costs to remain the same as follows: A. Employees hired prior to January 1, 2006: <ul style="list-style-type: none"><li>- Individual policy and retirees – no assessment of cost</li><li>- Employee/Child - \$28 withheld per pay check</li><li>- Employee/Spouse - \$33 withheld per pay check</li><li>- Employee/Family - \$44 withheld per pay check</li></ul> B. Employees hired on or after January 1, 2006: <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>
Retirement	5% of wages for regular employees 5% of wages for law enforcement employees 5% contribution to 401k for regular employees 5% contribution to 401k for law enforcement employees

## 2007-2008

Cost of Living	3.50 % effective on payroll checks issued July 13, 2007.
Merit Pay Increase	None
Annual Bonus	Gave extra \$100 increase to Christmas bonus, providing \$500 rather than \$400 to full timers.
Health Insurance	Average 9.7% increase in premiums effective July 1, 2007. Town to absorb a large portion of this increase Employees share of insurance costs to increase as follows: A. Employees hired prior to January 1, 2006: <ul style="list-style-type: none"><li>- Individual policy and retirees – no assessment of cost</li><li>- Employee/Child - \$25 to \$28 withheld per pay check</li><li>- Employee/Spouse - \$30 to \$33 withheld per pay check</li><li>- Employee/Family - \$40 to \$44 withheld per pay check</li></ul> B. Employees hired on or after January 1, 2006: <ul style="list-style-type: none"><li>- Individual policy and retirees – no assessment of cost</li><li>- Employee/Child - \$29.31 to \$28.63 withheld per pay check</li><li>- Employee/Spouse - \$46.04 to \$60.35 withheld per pay check</li><li>- Employee/Family - \$71.19 to \$91.92 withheld per pay check</li></ul>
Retirement	5% of wages for regular employees 5% of wages for law enforcement employees 5% contribution to 401k for regular employees 5% contribution to 401k for law enforcement employees

## 2006-2007

Cost of Living	3 % effective on payroll checks issued July 14, 2006
Merit Pay Increase	None
Annual Bonus	Gave extra one time \$200 increase to Christmas bonus, providing \$600 rather than \$400 to full timers
Pay Plan Study	In November, 2005, Town began implementation of pay plan study recommendations which mean an increase of approximately 6% in personnel costs. New budget will require full 12 month funding of this cost rather than for only 7 ½ months.
Health Insurance	<p>9.38% increase in premiums effective July 1, 2006</p> <p>The Town was quoted and budgeted a 25.00% increase. The Town switched health insurance to Blue Cross Blue Shield. This switch allowed the Town to absorb all of this increase and maintain the employees cost of insurance at 2005-2006 levels.</p> <p>Employees' share of insurance costs follows:</p> <p>A. Employees hired prior to January 1, 2006:</p> <ul style="list-style-type: none"><li>- Individual policy and retirees – no assessment of cost</li><li>- Employee/Child - \$25</li><li>- Employee/Spouse - \$30</li><li>- Employee/Family - \$40</li></ul> <p>B. Employees hired on or after January 1, 2006:</p> <ul style="list-style-type: none"><li>- Individual policy and retirees – no assessment of cost</li><li>- Employee/Child - \$29.31</li><li>- Employee/Spouse - \$46.04</li><li>- Employee/Family - \$71.19</li></ul>
Retirement	<p>5% of wages for regular employees</p> <p>5% of wages for law enforcement employees</p> <p>5% contribution to 401k for regular employees</p> <p>5% contribution to 401k for law enforcement employees</p>

## 2005-2006

Cost of Living	Combined with Classification and Pay Study Recommendation
Merit Pay Increase	None
Pay Plan Study	6% increase in personnel cost to implement recommendations of the pay plan study conducted by an outside consultant. This increase, which included a Cost of Living Adjustment, went into effect in mid-November, 2005.
Health Insurance	<p>19% increase in premiums effective July 1, 2005</p> <p>Town to absorb approximately one-half of this increase</p> <p>Employees share in hospitalization increase as follows:</p> <p>A. Employees hired prior to January 1, 2006:</p> <ul style="list-style-type: none"><li>- Individual policy and retirees – no assessment of cost</li><li>- Employee/Child - \$25 withheld per pay check</li><li>- Employee/Spouse - \$30 withheld per pay check</li><li>- Employee/Family - \$40 withheld per pay check</li></ul> <p>B. Employees hired on or after January 1, 2006:</p> <ul style="list-style-type: none"><li>- Individual policy and retirees – no assessment of cost</li><li>- Employee/Child - \$29.31 withheld per pay check</li><li>- Employee/Spouse - \$46.04 withheld per pay check</li><li>- Employee/Family - \$71.19 withheld per pay check</li></ul>
Retirement	5% of wages for regular employees



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

## **2004-2005**

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

## **2003-2004**

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

## **2002-2003**

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

## **2001-2002**

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

## 2000-2001

Cost of Living	2.5%
Merit Pay Increase	2.5%
Health/Dental Insurance	10% increase absorbed by town at no cost to employees
Recreation Center	Allowed employees and families free use of recreation center Benefit = Single Employee - \$ 300 annually Employee with Family - \$540 annually
Retirement	8.33 % of wages for regular employees 7.99 % of wages for law enforcement officers 5.00 % contribution to 401k for Law Enforcement Officers only

## 1999-2000

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

## 1998-1999

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

## 1997-1998

Cost of Living	2.5%
Merit Pay Increase	2.5%
Longevity Pay	New program introduced to reward employees for remaining: Years of Service      0-10              \$10 per year of service 11-15             \$15 per year of service 16-20             \$20 per year of service 20+                \$25 per year of service
Christmas Bonus	Increased from \$100 to \$300 annually
Health/Dental Insurance	Health Insurance premiums did not increase, so Board: Lowered Insurance Deductibles from \$500 to \$300 Granted Dental Insurance to Employees (Coverage available to family member at employee expense)
Retirement	8.36% of wages of other employees 7.83% of wages of Law Enforcement Officers 5.00% contribution to 401k for Law Enforcement Officers only

## 1996-1997

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



## 1995-1996

Cost of Living	2.5%
Merit Pay Increase	2.5% (the first time granted since 1991)
Health Insurance	After going to bid, changed to League of Municipalities Municipal Insurance Trust (MIT) Med-500 Program (\$500 deductible)
Retirement	8.46% of wages for other employees 7.68% of wages for law enforcement officers 5.00% contribution to 401k for Law Enforcement Officers only

## 1994-1995

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

## NOTE: RETIREMENT & 401(k) CONTRIBUTION

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

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

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

**NOTE (for comparative purposes):**

**HEALTH INSURANCE COSTS FOR ALL EMPLOYEES:**

1991-1992                      \$ 323,688

**2014-2015 (Proposed):**

Premium Cost (Employer/Employee)	\$1,934,000
Deductible Cost (set aside to pay deductibles/drug copays)	\$ 207,640
Town's Share              \$1,973,240	
Employee's Share        \$ 168,400	

**2014-2015 (Proposed):**

Retirees Insurance (set aside to pay premiums)	\$ 107,800
(set aside to pay deductibles)	\$ 12,360
(17.00 individual policies)	

**EMPLOYMENT LEVELS:**

	1993-1994	2011-2012	2012-2013	2013-2014	2014-2015
General Fund	75	117	118	120	113
Water Fund	14	16	16	16	14
Sewer Fund	11	14	14	15	17
Electric Fund	5	7	7	7	7
Asset Mangt	4	3	3	4	13
Garage	1	2	2	2	2
TOTAL EMPLOYEES	110	159	160	164	166



## Town of Waynesville 2014 - 2015 Fee Schedule

Effective July 1, 2014 - June 30, 2015

<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)	
Residential	\$4.00
Commerical	\$6.40
Mobile Home Parks	\$4.00
Motels, Hotels, Cottages	\$ 1.60 per unit, \$80 maximum
<p>Fire protection charges are billed to all water accounts located outside the city limits, unless the area has been designated as a fire district subject to a tax imposed by Haywood County. A fire district may contract for fire protection with the Town of Waynesville. Should a fire protection contract be executed with the Town of Waynesville, the tax collected by Haywood County will be remitted to the Town of Waynesville in lieu of the per month charges stated above.</p>	
<b>Miscellaneous</b>	
Copies - Black and White, per page	\$0.10
Copies - Color, per page	\$0.20
11x17 - Black and White, per page	\$15.00
11x17 - Color, per page	\$20.00
Weed, Brush Removal, or Mowing	\$150.00 for the first hour
Each Additional Hour	\$100.00/hour
<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)	\$88.68
6 yard (1 weekly pickup)	\$123.58
8 yard (1 weekly pickup)	\$158.47
6 yard (1 pickup every 2 weeks)	\$98.86
8 yard (1 pickup every 2 weeks)	\$123.58
<p>Example: A dumpster customer with an 8 yard dumpster requesting collection twice a week would pay a Lease Fee of \$22.50 plus 2 pickups at \$158.47 each. Monthly bill = \$339.44</p>	





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

<b>PLANNING DEPARTMENT</b>	
<b>Planning &amp; Zoning Permits</b>	
Certificate of LDS Compliance	No charge
Temporary Use Permit	No charge
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

Text Amendment	\$500.00
Map Amendment (Rezoning)	
1 acre or less	\$200.00
Each additional acre	\$50.00
Conditional District - 1 acre or less	\$400.00
Each additional acre	\$100.00
Vested Right	\$200.00
Sign Permits	\$2/sq. ft. - \$20 min.
Political Signs (refundable deposit)	\$100.00
Voluntary Annexation	\$200.00

<b>Inspections</b>	
<b>New Single Family Dwelling (Crawl Space or Slab on Grade)</b>	
SQUARE FOOTAGE	
0 - 1000	\$315.00
1001 - 1500	\$375.00
1501 - 2000	\$580.00
2001 - 2500	\$680.00
2501 - 3000	\$790.00
3001-up	\$790.00
	+ .25 per sq. ft. over 3000
Unfinished Basement	\$100.00
Attached Garage	\$75.00
Homeowners Recovery Fund (per G.S. 87-15.6)	\$10.00
<b>Single Family Additions</b>	
SQUARE FOOTAGE	
0 - 500	\$260.00
501 - 1000	\$315.00
1001 - 1500	\$370.00
1501 - 2000	\$580.00
2001 - 2500	\$680.00
2501 - 3000	\$790.00
3001-up	\$790.00
	+ .25 per sq. ft. over 3000
<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>	
36 - 101 Sq. Ft.	\$60.00
	\$80.00
101 - up	+ \$.05 per sq. ft. over 100
Covered Decks	Additional \$50.00
<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
Re-inspection fee	\$50.00
Temp. power on permanent wiring	\$150.00
Occupancy use inspection	\$50.00
Plan re-review	\$.05 per sq ft
(\$50.00 minimum charge per trade)	
Special Events Permit	\$50.00
Additional / Re-Inspection (each)	\$50.00
<b>Commercial Building</b>	
First 5,000 square feet	\$.35/sq. ft.
second 5,000 square feet	\$.30/sq. ft
Remainder (10,001 - up)	\$.25/sq. ft
Minimum	\$75.00 per trade



## RECREATION DEPARTMENT

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

**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)

1 Month memberships expire one month from date of purchase.

1 and 3 Month memberships must be paid in full.

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

### Admission Passes

Daily, 6 Visit and 12 Visit passes are not considered memberships. Passholders do not receive discounts on store items, classes, child care, swim lessons, etc.

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

6 visit passes expire 6 months from date of purchase.

**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

#### Recreation Center Membership Benefits

**Adult, Youth, Student, and Special - ages 12 and up:** Unlimited use of the Center; pool, gym, game room, track, cardiovascular equipment, weight equipment, and racquetball courts. 20% discount on classes, programs, leagues, and child care during center use. 10% discount on store items.

**Child (ages 0 - 11) :** Unlimited use of the pool, gym and game room. 20% discount on classes, programs, and leagues. 10% discount on store items. Children under 12 years of age must be accompanied by and supervised by a  
Cardiovascular equipment, track, weight equipment (fitness room) and racquetball courts are intended for use by those ages 12 and up.

#### Recreation Center Rental Rates

##### Pool Only (for a 2 hour time period)

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

##### Pool Rental on Sunday (from 6:00 - 8:00 p.m. only)

	Up to 50 participants	\$150.00
	51 - 75 participants	\$200.00
	76 - 100 participants	\$250.00

#### Multi-purpose & Aerobics Rooms

<b>Member</b>		
	Kitchen	\$32.40/hour
	1 Room	\$18.50/hour
	2 Rooms	\$46.20/hour
	Aerobics	\$18.50/hour

<b>Non-Member</b>		
	Kitchen	\$38.15/hour
	1 Room	\$22.00/hour
	2 Rooms	\$52.00/hour
	Aerobics	\$22.00/hour

<b>For Profit</b>		
	Kitchen	\$45.00/hour
	1 Room	\$25.40/hour
	2 Rooms	\$62.40/hour
	Aerobics	\$25.40/hour

#### Gymnasium (3 hour minimum rental required. Capacity 709)

	Entire Gym	\$60.00/hour
	1/2 of the Gym	\$30.00/hour
	Volleyball Setup	No Charge



<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		\$4.60/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>		\$87.80/hour
High school swim meets may be scheduled on Wednesday evenings during the swim season, November - February. Insurance must be provided and if admission is charged, a financial statement must also be provided. The Recreation Center retains concession operations.		
<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 8-1-14)		
Water Rates		
	Inside	Outside
Bulk Sales (contract)	\$1.79/1,000 gal.	\$3.08/1,000 gal.
Industrial Sales	\$1.86/1,000 gal.	\$3.21/1,000 gal.
Retail Sales (Residential and Commercial)		
(Base Charge) 0-2,000 gallons	\$14.68	\$26.46
> 2,000 gallons	\$2.08/1,000 gal.	\$3.71/1,000 gal.
Irrigation Only Meter	Inside	Outside
(Base Charge) 0-2,000 gallons	\$14.68	\$26.46
> 2,000 gallons	\$3.12/1,000 gal.	\$4.60/1,000 gal.
Pump Fee (per pump)	\$6.83	\$10.67
Sales From Fire Hydrant		\$0.0222/gallon
Barber's Orchard Water System		
3/4" meter		\$5.00 + Town outside rate
1" meter		\$10.00 + Town outside rate
1 - 1/2" meter		\$50.00 + Town outside rate
Maggie Valley Sanitary District (Rate effective 9-1-13)		
0 - 10,000 gallons		\$2,505.46
All over 10,000 gallons (per 1,000 gal.)		\$10.19/1,000 gal.
Fire Line Connection (monthly)	Inside	Outside
<2 inch	\$2.45	\$5.51
<4 inch	\$9.80	\$22.04
<6 inch	\$19.65	\$44.18
>6 inch	\$34.39	\$77.35
	Inside	Outside
Deposits (tenant-occupied accounts only)	\$40.00	\$60.00
Refund, transfer and application of deposit policies are the same as for electric deposits.		
Late Payment Penalty (applied to any arrears balance)		1.0% per month
Water Tap	Inside	Outside
Residential (5/8" x 3/4")	\$1,000.00	\$1,500.00
Special (3/4" x 3/4")	\$1,100.00	\$1,650.00
1"	\$1,250.00	\$1,875.00
1/2"	\$1,700.00	\$2,550.00
2"	\$2,500.00	\$3,750.00
Greater than 2"	\$1,000 + Costs	\$1,500 + Costs

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

### Sewer Fund

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

Late Payment Penalty (applied to any arrears balance)	1.0% per month
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	Inside	Outside
<b>Bulk Sales</b> (Industrial, min. 5,000 gpd)	\$2.09/1,000 gal.	\$3.58/1,000 gal.

<b>Industrial Waste Surcharges</b>		
BOD		\$111.30/1,000 lbs.
COD		\$55.65/1,000 lbs.
TSS		\$55.65/1,000 lbs.

<b>Retail Sales (Residential and Commercial)</b>		
	<b>Inside</b>	<b>Outside</b>
(Base Charge) 0-2,000 gallons	\$14.58	\$27.67
>2,000 gallons	\$2.57/1,000 gal.	\$4.92/1,000 gal.

<b>Flat Rate</b>		
Full Time Resident		42.43
Part Time Resident		\$27.67

<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)		\$0.0222/gallon \$32.00 minimum
Industrial Waste (non-domestic)		\$0.0222/gallon \$64.28 minimum
Industrial Waste (out of county)		\$0.0448/gallon \$96.56 minimum

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

<b>Grease Blockage</b>	\$197.93/minimum on callout
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Sewer Tap	Inside	Outside
4"	\$1,000.00	\$1,500.00
6" and larger	\$1,250	\$1,875.00
Sewer Capacity	Inside	Outside
	\$2.63/gpd	\$5.25/gpd

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

See Attachment A for a copy of the table.

For the tributary sewer systems of Junaluska Sanitary District, Town of Clyde or Maggie Valley, wastewater flow allocation letters will be charged the sewer capacity fee at the outside rate. Lake Junaluska Assembly will be charged the sewer capacity fee for flow allocation letters at the inside rate (in consideration of their participation between 1942 and 1990 in the costs of sewer trunk and treatment plant facilities). The minimum flow rate is 240 GPD.

## Electric Fund

### Electric Rates

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

All electric sales are subject to a 7% sales tax imposed by the State of North Carolina, with the exception of electric sales to the State of North Carolina or United States government, which are exempt from the sales tax.

Residential & Commercial fuel adjustment added to base rate as of June 1, 2010 is \$ 0.16264 per kWh.

<b>Late Payment Penalty</b> (applied to any arrears balance)	1.0% per month
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### Residential

Base Charge	\$11.50
1 - 800 kWh	\$0.081704/kWh
All over 800 kWh	\$0.072389/kWh

### Commercial, Single Phase (No Demand)

Base Charge	\$10.35
1 - 700 kWh	\$0.099299/kWh
701 - 4,000 kWh	\$0.076529/kWh
All over 4,000 kWh	\$0.072389/kWh

### Commercial, Three Phase (No Demand)

Base Charge	\$18.63
1 - 700 kWh	\$0.099299/kWh
701 - 4,000 kWh	\$0.076529/kWh
All over 4,000 kWh	\$0.072389/kWh



**Demand Accounts**

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

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

**Three Phase**

Base Charge	\$13.87
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Usage	\$0.051689/kWh
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**Single Phase**

Base Charge	\$8.44
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Usage	\$0.051689/kWh
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In addition to the kilowatt hours charges, peak metered demand is billed at \$6.20 per kilowatt of peak demand per month.

**Industrial Accounts**

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

Industrial fuel adjustment added to base rate as of June 1, 2010 is \$ 0.016264 per kWh.

**Three Phase**

Base Charge	\$13.87
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Usage	\$0.033676/kWh
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In addition to the kilowatt hours charges, peak metered demand is billed at \$13.24 per kilowatt of peak demand per month.

**Renewable Energy and Efficiency Portfolio Standards (REPS)**

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

Residential	\$0.56
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Commercial	\$4.50
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Industrial	\$35.00
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**Deposits (tenant-occupied accounts only)**

Residential (with Electric Heat)	\$170.00
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Residential (without Electric Heat)	\$120.00
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Commercial	\$200.00
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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.		

**ORDINANCE NO. 05-14**

**BUDGET ORDINANCE 2014-2015**

**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, 2014 and ending June 30, 2015 according to the following summary and schedules.

<u>SUMMARY</u>	<u>ESTIMATED REVENUES</u>	<u>APPROPRIATIONS</u>
General Fund	\$13,805,890	\$13,805,890
Water Fund	3,128,340	3,128,340
Sewer Fund	2,612,410	2,612,410
Electric Fund	<u>10,153,780</u>	<u>10,153,780</u>
 TOTAL BUDGET	 \$29,700,420	 \$29,700,420

**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	\$ 87,010
Administration	4120-0000	471,730
Finance	4130-0000	387,800
Police	4310-0000	4,211,720
Police Grant Projects	4315-0000	80,000
Fire & Emergency Responders	4340-0000	1,264,430
Streets and Sanitation	4510-0000	2,823,730
Powell Bill	4560-0000	459,500
Cemetery	4740-0000	160,060
Planning, Code Enforcement & Inspections	4910-0000	541,480
Special Appropriations	6000-0000	325,110
Parks & Recreation	6120-0000	2,336,550
Recreation - Special Projects	6125-0000	33,000
Loan Payments Public Facilities	9100-0000	<u>623,770</u>
 TOTAL APPROPRIATIONS		 <u>\$13,805,890</u>

**SECTION III:** It is estimated that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2014 and ending June 30, 2015 to meet the foregoing General Fund Appropriations:

<u>ESTIMATED REVENUES - GENERAL FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Ad Valorem Taxes - Current Year	3000	\$4,898,130
Ad Valorem Taxes - All Prior Years	3000	141,200
Tax Refunds	3000	(3,500)
Tax Penalties, Interests and Advertising	3000	47,000
Motor Vehicle Rental Tax	3000	20,000
1 cent County Sales Tax	3200	876,440
½ half cents Local Sales Tax	3200	902,310
Additional ½ cent Sales Tax	3200	447,930
CATV Gross Receipts Tax	3200	122,540
Privilege Licenses	3200	138,000
Utilities Franchise Tax	3300	651,600
Wine and Beer	3300	40,700
Court Costs and Fees	3300	2,400
Powell Bill & 80% Reimbursement	3350	334,720
Grants	3350	100,840
On Behalf Payments	3350	15,000
Interest Earned	3350-3850	1,000
Building Permits and Fees	3500	107,750
Reconnect Fees	3500	70,000
Late Fees	3500	24,000
Fire Protection	3600	274,000
Cemetery Revenues	3600	24,100
Recreation Department Revenues	3600	666,880
Police Contract Services	3600	71,100
Garbage Sanitation Fees	3600	995,000
Donations	3800	35,000
Miscellaneous Income	3800	40,940
Sale of Fixed Assets and Materials	3350-3800	7,000
Operating Transfer from Other Funds	3900	1,485,440
A B C Revenues	3900	17,530
Fund Balance Appropriated/Powell Bill	3900	123,780
Fund Balance Appropriated	3900	<u>1,127,060</u>
<b>TOTAL ESTIMATED REVENUES</b>		<b><u>\$13,805,890</u></b>

**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	\$1,528,500
Water Treatment	7122	1,275,690
Charges by General Fund & Bad Debt	7125	212,130
Transfer to General Fund	9800	<u>112,020</u>
<b>TOTAL APPROPRIATIONS</b>		<b><u>\$3,128,340</u></b>



**SECTION V:** It is estimated that the following Water Fund Revenues will be available during the fiscal year beginning July 1, 2014 and ending June 30, 2015 to meet the foregoing Water Fund Appropriations:

<u>ESTIMATED REVENUES - WATER FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Utility Revenue	3700	\$2,747,000
Taps and Connections	3700	40,000
Capacity Fees	3700	12,000
Miscellaneous	3800	1,500
Contributed Capital	3800	20,000
Fund Balance Appropriated	3900	<u>307,840</u>
<b>TOTAL ESTIMATED REVENUES:</b>		<u><b>\$3,128,340</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	\$1,022,890
Treatment and Operations	7122	1,325,170
Charges by General Fund & Bad Debts	7125	176,530
Transfer to General Fund	9200	<u>87,820</u>
<b>TOTAL APPROPRIATIONS:</b>		<u><b>\$2,612,410</b></u>

**SECTION VII:** It is estimated that the following Sewer Fund Revenues will be available during the fiscal year beginning July 1, 2014 and ending June 30, 2015 to meet the foregoing Sewer Fund Appropriations:

<u>ESTIMATED REVENUES - SEWER FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Utility Revenue	3700	\$2,152,500
Taps and Connections	3700	20,000
Industrial Discharge Permits	3700	500
Flow Letter	3700	2,000
Capacity Fees	3700	20,000
Miscellaneous Revenue	3800	400
Contributed Capital	3800	20,000
Fund Balance Appropriated	3900	<u>397,010</u>
<b>TOTAL ESTIMATED APPROPRIATED:</b>		<u><b>\$2,612,410</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	\$1,422,260
Purchased Power	7123	6,718,570
Charges by General Fund & Bad Debts	7125	737,350
Transfers to General Fund	9800	<u>1,275,600</u>
<b>TOTAL APPROPRIATIONS:</b>		<b><u>\$10,153,780</u></b>

**SECTION IX:** It is estimated that the following Electric Fund Revenues will be available during the fiscal year beginning July 1, 2014 and ending June 30, 2015 to meet the foregoing Electric Fund Appropriations:

<u>ESTIMATED REVENUES - ELECTRIC FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Utility Revenue	3700	\$ 8,750,730
Security Lights	3700	48,200
Street Lights	3700	129,250
Sales Tax Collected	3700	624,840
Electric Pole Rents	3700	12,860
Miscellaneous Revenue/Sale of Fixed Assets	3800	3,000
Fund Balance Appropriated	3900	<u>584,900</u>
<b>TOTAL ESTIMATED REVENUES:</b>		<b><u>\$10,153,780</u></b>

**SECTION X:** Tax Rate Established

An Ad Valorem tax rate of 43.82 cents per \$100 evaluation on real and personal property billed by the town of \$1,078,473,350 and on motor vehicles billed by the North Carolina Department of Motor Vehicles of \$69,053,600 as of January 1, 2014 with an estimated rate of collection of 96.19 percent is hereby established for the Town of Waynesville and an estimated rate of collection of 84.52 percent is hereby established for motor vehicles collected by the state. A tax rate of \$.20 per \$100 evaluation of \$50,026,600 as of January 1, 2014, with an estimated rate of collection of 96.53 percent is hereby established for the Downtown Waynesville Association, a municipal service district within the Town of Waynesville.

**SECTION XI:** Special Authorization

Budget Officer

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

**SECTION XII: Restrictions - Budget Officer**

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

**SECTION XII: Utilization of Budget and Budget Ordinance**

This Ordinance and the Budget Document shall be the basis of the financial plan for the Waynesville Municipal Government during the 2014-2015 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 24th day of June, 2014.

ATTEST:

Amanda W. Owens  
Amanda W. Owens, Town Clerk

TOWN OF WAYNESVILLE:

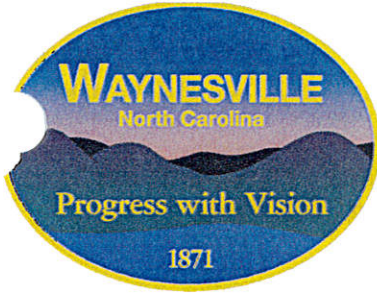
Gavin A. Brown  
Gavin A. Brown, Mayor

Marcia D. Onieal  
Marcia D. Onieal, Town Manager

APPROVED AS TO FORM:

Woodrow H. Griffin  
Woodrow H. Griffin, Town Attorney





## Town of Waynesville

### Budget Document Acronyms and Glossary

#### Acronym Index

##### CAFR

Comprehensive Annual Financial Report

##### CDBG

Community Block Grant Fund

##### CIP

Capital Improvement Plan

##### CPI

Consumer Price Index

##### EDC

Economic Development Corporation

##### EPA

Environmental Protection Agency Estimated Revenue - The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the Town Board.

##### ETJ

Extra Territorial Jurisdiction.

##### FY

fiscal year

##### GA

North Carolina General Assembly.

##### GFOA

Government Finance Officers Association of the United States and Canada.

##### IBT

Interbasin Transfer

##### LJA

Lake Junaluska Assembly

##### MPO

Metropolitan Planning Organization

##### NCDOT

This acronym is short for North Carolina Department of Transportation.

##### NCLGMP

This acronym is short for North Carolina Local Government Performance Measurement Project.

##### USEPA

The acronym used for United States Environmental Protection Agency

##### VC3

This acronym is short for the company Visionary Corporate Computing Concepts.

##### WPD

The acronym used for Waynesville Police Department

##### WWTP

The acronym used for Waste Water Treatment Plant



## Glossary

### Ad Valorem Taxes

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

### Appropriation

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

### Assessed Valuation

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

### Balanced Budget

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

### Basis of Accounting

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

### Bond

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

### Bond Anticipation Notes (BANs)

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

### Budget

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

### Budget Amendment

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

### Budget Calendar

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

### Budget Document

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

### Budget Message

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

### **Budget Ordinance**

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

### **Budgetary Control**

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

### **Capital Assets**

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

### **Capital Outlays**

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

### **Capital Improvements Program**

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

### **Capital Reserve**

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

### **Cash Management**

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

### **Category**

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

### **Classification**

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

### **Collaborative Networking**

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

### **Contingency**

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

### **Debt Service**

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

### **Department**

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



### Depreciation

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

### Disbursement

Payment for goods and services in cash or by check.

### Earmark

To designate funds for a specific use.

### Encumbrance

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

### Encumbrance

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

### Enterprise Fund

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

### Expenditure

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

### Expenses

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

### Fiscal Policy

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

### Fiscal Year

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

### Fixed Assets

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

### Function

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

### Fund

An accounting entity that possesses a set of self-balancing accounts and records all financial transactions for

specific activities or government functions.

### **Fund Balance**

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

### **Fund Balance Appropriated**

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

### **General Accepted Accounting Principles (GAAP)**

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

### **GASB 34**

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

### **General Fund**

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

### **General Ledger**

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

### **General Obligation Bonds**

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

### **Geographic Information System (GIS)**

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

### **Goal**

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

### **Grant**

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

### **Interfund Transfers**

Amounts transferred from one fund to another. Intergovernmental Revenue - Revenue received from another



government for a specified purpose.

### **Internal Service Fund**

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

### **Inventory**

A detailed listing of property currently held by the government.

### **Investment Earnings**

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

### **Levy**

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

### **Line Item Budget**

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

### **Local Government Budget and Fiscal Control Act**

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

### **Long Term Debt**

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

### **Maturities**

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

### **Merit Program**

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

### **Modified Accrual Accounting**

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

### **Net Assets**

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

### **Objectives**

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

### Operating Expenses

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

### Operating Transfers

Routine and/or recurring transfers of assets between funds.

### Performance Measures

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

### Personnel

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

### Powell Bill Street Allocation

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

### Pro Rata Administrative Reimbursement

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

### Productivity

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

### Program

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

### Property Tax

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

### Proprietary

A government's continuing business type activities.

### Reclassification

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

### Reserve

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

### Restricted Intergovernmental Revenues

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

### Resources

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

### Restricted Net Assets

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

### **Revaluation**

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

### **Revenue**

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

### **Revenue Bonds**

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

### **Right-of-Way Acquisition**

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

### **Source of Revenue**

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

### **Special Revenue Fund**

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

### **Tax Base**

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

### **Unencumbered Balance**

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

### **Unrestricted Net Assets**

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