

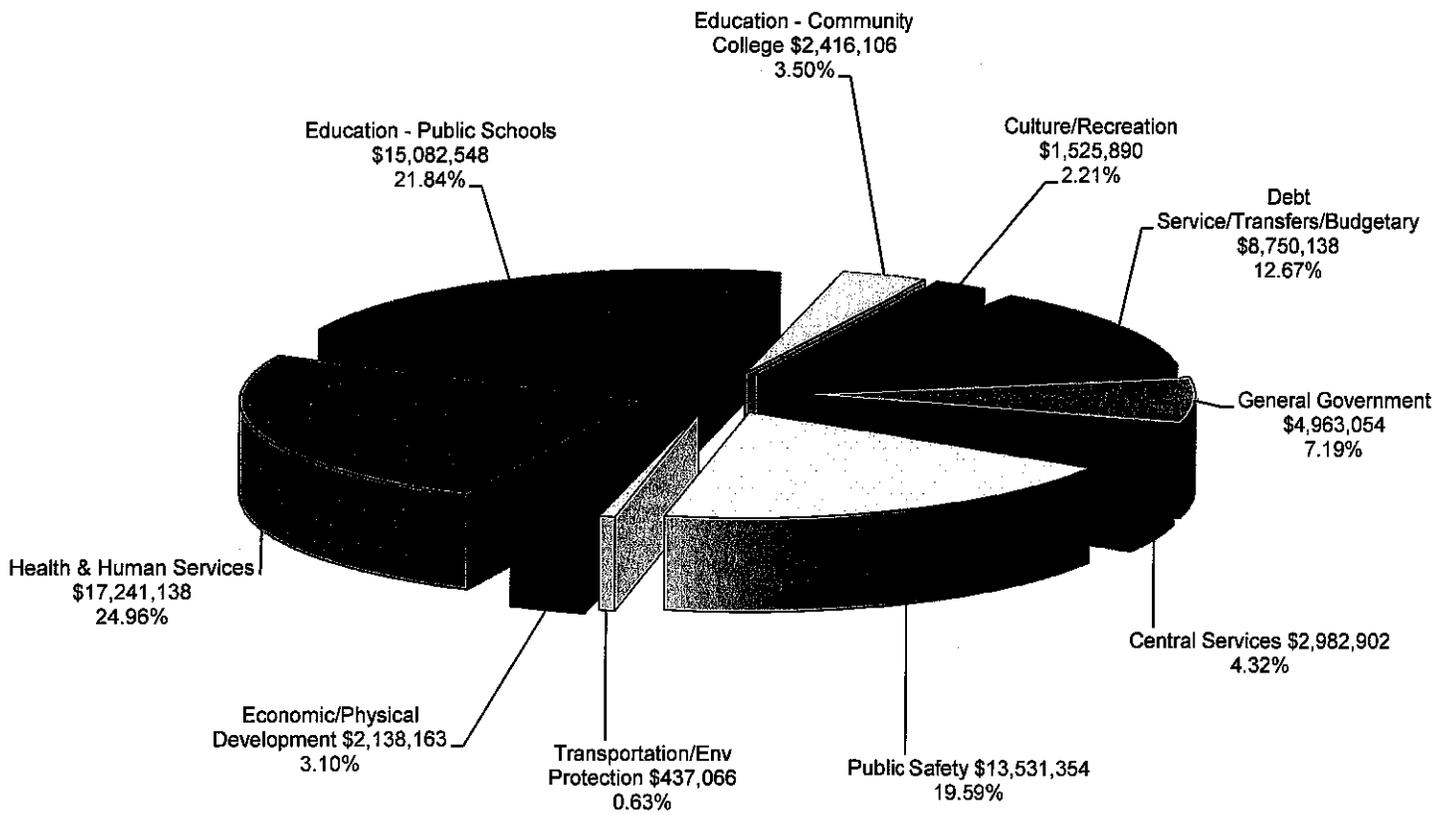
## ***EXPENDITURES BY FUNCTION***

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- **General Government** - expenditures for the governing body, administration, elections, finance, tax collections and revaluations, legal services, wellness clinic, and register of deeds.
- **Central Services** - expenditures for construction and maintenance of public buildings not related to other functions, central garage and technology systems.
- **Public Safety** - expenditures for the sheriff's department, jails, emergency communications, emergency management activities, fire protection, building and fire inspections, rescue and ambulance services, animal services, medical examiners and court facilities.
- **Transportation and Environmental Protection** - expenditures for mass transit services and erosion control.
- **Economic and Physical Development** - expenditures for planning, economic development, tourism development, community development, extension services and soil and water conservation.
- **Health & Human Services** - expenditures for public health, mental health, and social services programs; veterans' service officers; County's share of AFDC payments, and Special Assistance to Adults; county's share paid to a multi-county health district.
- **Education** - appropriations to school administrative units and to community college systems for current operations and capital outlays.
- **Cultural and Recreation** - expenditures for public library and recreation.
- **Transfers, and Budgetary Accounts** - expenditures for principal, interest and fees paid or accrued on debt, transfers to other funds, unallocated fringe benefits and contingency.



# HAYWOOD COUNTY FY 2014-2015 GENERAL FUND EXPENDITURES



## HAYWOOD COUNTY GENERAL FUND

ACCOUNT NUMBER	DEPARTMENT	FY 2013-2014 ORIGINAL BUDGET	FY 2014-2015 DEPARTMENT REQUEST	FY 2014-2015 ADMIN RECOMMENDED	FY 2014-2015 BOARD APPROVED
<b><u>EXPENDITURES</u></b>					
<b><u>General Government</u></b>					
11-4110	Governing Body	655,900	652,484	603,189	603,189
11-4120	Administration	347,116	376,037	346,340	346,340
11-4130	Finance	514,770	570,075	564,158	564,158
11-4135	Human Resources	549,205	561,449	645,399	645,399
11-4137	Wellness Clinic	184,792	159,392	169,779	169,779
11-4140	Tax Collections	573,763	528,265	430,290	430,290
11-4141	Tax Assessments	549,284	568,632	555,030	555,030
11-4142	Land Records/GIS	177,933	181,301	180,051	180,051
11-4145	Real Property Appraisal	295,450	277,483	274,970	274,970
11-4150	Legal	128,350	129,740	104,740	104,740
11-4160	Court Facilities	100,000	100,000	-	-
11-4170	Elections	425,377	522,233	460,615	450,249
11-4180	Register of Deeds	601,091	621,086	638,859	638,859
		<b>5,103,031</b>	<b>5,248,177</b>	<b>4,973,420</b>	<b>4,963,054</b>
<b><u>Central Services</u></b>					
11-4200	Technology Services	639,744	976,766	715,450	715,450
11-4250	Garage	136,751	139,357	139,600	139,600
11-4260	Facilities & Maintenance	2,187,230	2,488,244	2,127,852	2,127,852
		<b>2,963,725</b>	<b>3,604,367</b>	<b>2,982,902</b>	<b>2,982,902</b>
<b><u>Public Safety</u></b>					
11-4310	Sheriff	4,708,574	4,610,084	4,398,713	4,398,713
11-4311	911 Communications Center	558,576	1,038,434	903,779	903,779
11-4315	Sheriff-SRO Officers	174,182	274,203	276,323	276,323
11-4320	Detention Center	2,308,365	2,798,302	2,394,050	2,394,050
11-4330	Court Facilities	-	-	100,000	100,000
11-4341	NC Forest Service	95,959	96,425	96,425	96,425
11-4350	Inspections	444,014	435,770	436,502	436,502
11-4360	Medical Examiner	36,000	50,000	40,000	40,000
11-4370	Emergency Medical Service	4,374,455	4,491,446	4,240,155	4,240,155
11-4371	Rescue Squad	25,000	25,000	25,000	25,000
11-4375	Emergency Management	140,663	230,043	146,942	156,942
11-4380	Animal Services	482,651	497,310	463,465	463,465
		<b>13,348,439</b>	<b>14,547,017</b>	<b>13,521,354</b>	<b>13,531,354</b>

## HAYWOOD COUNTY GENERAL FUND

ACCOUNT NUMBER	DEPARTMENT	FY 2013-2014 ORIGINAL BUDGET	FY 2014-2015 DEPARTMENT REQUEST	FY 2014-2015 ADMIN RECOMMENDED	FY 2014-2015 BOARD APPROVED
<b><u>Transportation and Environmental Protection</u></b>					
11-4520	Mass Transit	241,785	290,089	280,089	280,089
11-4730	Erosion Control	153,664	157,020	156,977	156,977
		<b>395,449</b>	<b>447,109</b>	<b>437,066</b>	<b>437,066</b>
<b><u>Economic and Physical Development</u></b>					
11-4910	Planning	180,878	185,150	184,632	184,632
11-4920	Economic Development	227,718	223,059	223,059	223,059
11-4923	Tourism Development	1,051,755	1,172,475	1,073,365	1,073,365
11-493*	Community Development	52,500	17,500	10,500	10,500
11-4950	Extension	256,325	290,886	274,101	281,090
11-4960	Soil & Water Conservation	206,298	236,987	210,168	210,168
11-4961	Soil & Water Conserv-Ag Engineer	79,369	82,054	82,054	82,054
11-4963	Soil & Water Conserv-Ag Tech	72,821	73,505	73,295	73,295
		<b>2,127,664</b>	<b>2,281,616</b>	<b>2,131,174</b>	<b>2,138,163</b>
<b><u>Health &amp; Human Services</u></b>					
11-5110	Health	2,772,609	2,858,344	2,814,149	2,814,149
11-5112	Immunization Action	440	440	440	440
11-5113	Dental Clinic	471,727	506,411	472,376	472,376
11-5120	Child Health	4,375	3,373	2,373	2,373
11-5130	Family Planning	47,000	36,000	30,500	30,500
11-5151	Adult Health Services	13,000	14,500	14,000	14,000
11-5153	Health Check	42,634	-	-	-
11-5158	Breast & Cervical Cancer Control	7,200	11,200	11,100	11,100
11-5159	Amer Cancer Soc-Proj Assist	67,530	67,773	67,773	67,773
11-5170	WIC	90,567	73,281	20,281	20,281
11-5180	Maternal Health	4,709	4,339	2,000	2,000
11-5181	Environmental Health	760,790	759,399	753,237	753,237
11-5185	T-B Control	3,226	4,830	4,830	4,830
11-5200	Mental Health	120,000	245,814	94,000	94,000
11-5310	Social Services	7,718,725	7,843,368	7,643,724	7,643,724
11-5312	Work First/Employee Trans	20,000	20,000	20,000	20,000
11-5340	Public Assistance	3,167,024	3,338,052	3,090,052	3,090,052
11-5350	Meals on Wheels	285,587	268,948	257,229	257,229
11-5372	Work First	263,302	241,956	241,956	241,956

## HAYWOOD COUNTY GENERAL FUND

ACCOUNT NUMBER	DEPARTMENT	FY 2013-2014 ORIGINAL BUDGET	FY 2014-2015 DEPARTMENT REQUEST	FY 2014-2015 ADMIN RECOMMENDED	FY 2014-2015 BOARD APPROVED
11-5392	Adoption Awareness	13,500	54,142	54,142	54,142
11-5401	Adult Day Care - DSS	230,487	230,867	227,684	227,684
11-5402	C.A.P Community Alternatives	420,389	418,224	404,923	404,923
11-5403	Community Connections	100,000	120,000	100,000	100,000
11-5412	Community Crisis Management	5,000	5,000	5,000	5,000
11-5471	Adoption Payments	223,500	225,000	225,000	225,000
11-5550	Title III Grants	377,459	377,459	377,459	377,459
11-5551	Action/Foster Grandparents	16,000	16,000	16,000	16,000
11-5820	Veterans Service Office	110,510	109,099	109,519	109,519
11-5830	Youth Services	184,071	181,391	181,391	181,391
		<b>17,541,361</b>	<b>18,035,210</b>	<b>17,241,138</b>	<b>17,241,138</b>
<b><u>Education</u></b>					
11-5911	Public Schools-Current Operations	14,364,726	14,645,044	14,645,044	14,645,044
11-5911	Public Schools-ABC Revenues	-	-	-	-
11-5912	Public Schools-Capital Outlay	385,504	1,350,000	437,504	437,504
11-5921	Comm College-Current Operations	2,100,456	2,237,822	2,141,106	2,141,106
11-5922	Comm College-Capital Outlay	250,000	500,000	275,000	275,000
		<b>17,100,686</b>	<b>18,732,866</b>	<b>17,498,654</b>	<b>17,498,654</b>
<b><u>Cultural and Recreation</u></b>					
11-6110	Library	1,362,382	1,363,863	1,313,569	1,313,569
11-6120	Recreation	230,674	229,485	211,444	212,321
11-6121	Recreation-Towns	-	300,000	-	-
11-6170	Arts	-	25,000	-	-
		<b>1,593,056</b>	<b>1,918,348</b>	<b>1,525,013</b>	<b>1,525,890</b>
<b><u>Debt Service, Transfers and Budgetary Accounts</u></b>					
11-8000	Nondepartmental	554,022	514,349	514,349	514,349
11-9100	Debt Service	5,001,394	7,657,863	7,657,863	7,657,863
11-9820	Transfers to S/R Funds	20,000	50,000	50,000	50,000
11-9830	Transfers to D/S Funds	2,664,463	250,703	235,426	235,426
11-9840	Transfers to C/P Funds	-	-	-	-
11-9910	Contingency	300,000	700,000	300,000	292,500
		<b>8,539,879</b>	<b>9,172,915</b>	<b>8,757,638</b>	<b>8,750,138</b>
<b>TOTAL</b>		<b>68,713,290</b>	<b>73,987,625</b>	<b>69,068,359</b>	<b>69,068,359</b>

## HAYWOOD COUNTY GENERAL FUND

ACCOUNT NUMBER	DEPARTMENT	FY 2013-2014 ORIGINAL BUDGET	FY 2014-2015 DEPARTMENT REQUEST	FY 2014-2015 ADMIN RECOMMENDED	FY 2014-2015 BOARD APPROVED
Revenues		68,713,290	69,283,542	69,068,359	69,068,359
Expenditures		<u>68,713,290</u>	<u>73,987,625</u>	<u>69,068,359</u>	<u>69,068,359</u>
		<u>-</u>	<u>(4,704,083)</u>	-	-
		<u>2,116,451.00</u>	<u>570,252.00</u>	<u>355,069.00</u>	



## FY2014-2015 Haywood County Public School Funding Formula

Since funding of education is a top priority for Haywood County and it is the desire that Haywood County Schools are funded in the top per pupil funding statewide in appropriations, the Haywood County Board of Commissioners established and adopted a formula for funding of school current expense.

### Steps in determining the appropriation for public school current expense funding:

- Step 1:** begin with the current year per pupil appropriation.
- Step 2:** Increase the amount by the average increase over the past five years.
- Step 3:** Multiply by the NC Department of Public Instruction state pupil planning allotment.
- Step 4:** Adjust step 3, when the actual pupil count is known.

Funding Formula: Haywood County Per Pupil Appropriation increased by the 5-year average percent increase, X NC Public Schools DPI ADM state planning allotment, using the highest projection amount, and adjusted to actual budget year 10 day ADM when information becomes available + ABC revenues = Total current expense appropriation from the County.

PPA = Per Pupil Appropriation  
 DPI = NC Department of Public Instruction  
 ADM = Average Daily Membership (number of pupils attending school)

**Step 1:** Begin with the current budget year (FY13-14) per pupil appropriation:

FY2013-14 per pupil appropriation	<b>\$ 1,899.09</b>
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**Step 2:** Increase the amount by a factor equal to the average annual percentage increase over the last five years:

Fiscal Year	Annual % Increase	5 year Ave. % Increase
2009-2010	9.517%	
2010-2011	1.031%	
2011-2012	-2.656%	
2012-2013	2.166%	
2013-2014	1.594%	
<b>Average annual growth</b>		<b>2.33%</b>

FY2014-15 appropriation to public school system (2.33% growth factor applied) =1,899.09 x 1.0233	<b>\$1,943.34</b>
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**Step 3:** Multiply by the NC Department of Public Instruction state pupil planning allotment:

FY2014-15 NC DPI state pupil planning allotment –highest estimate – <b>7,536</b> =1,943.3445 X 7,536	<b>\$14,645,044</b>
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**Step 4:** Adjust when the actual pupil count is known – usually in August of each new fiscal year.