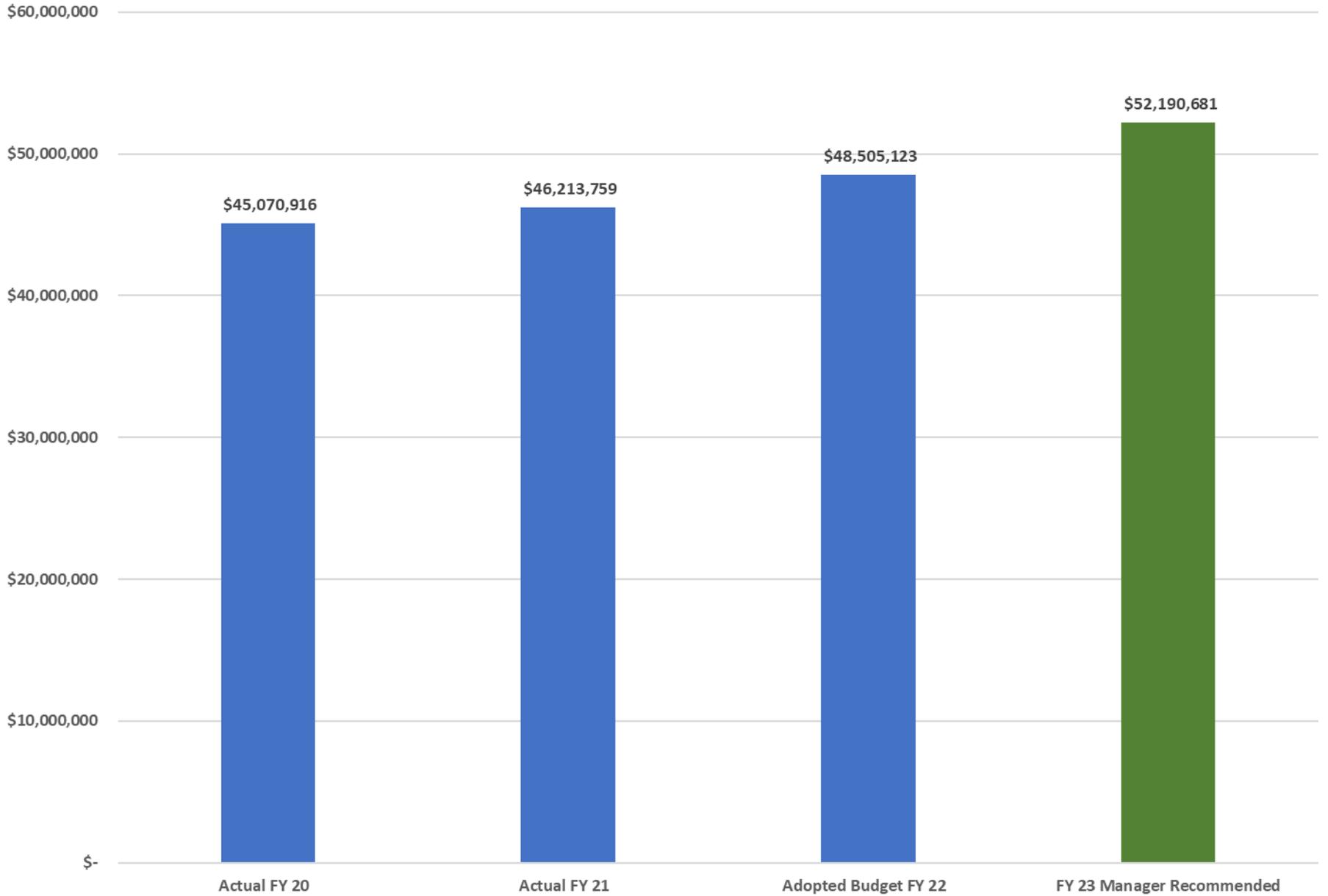


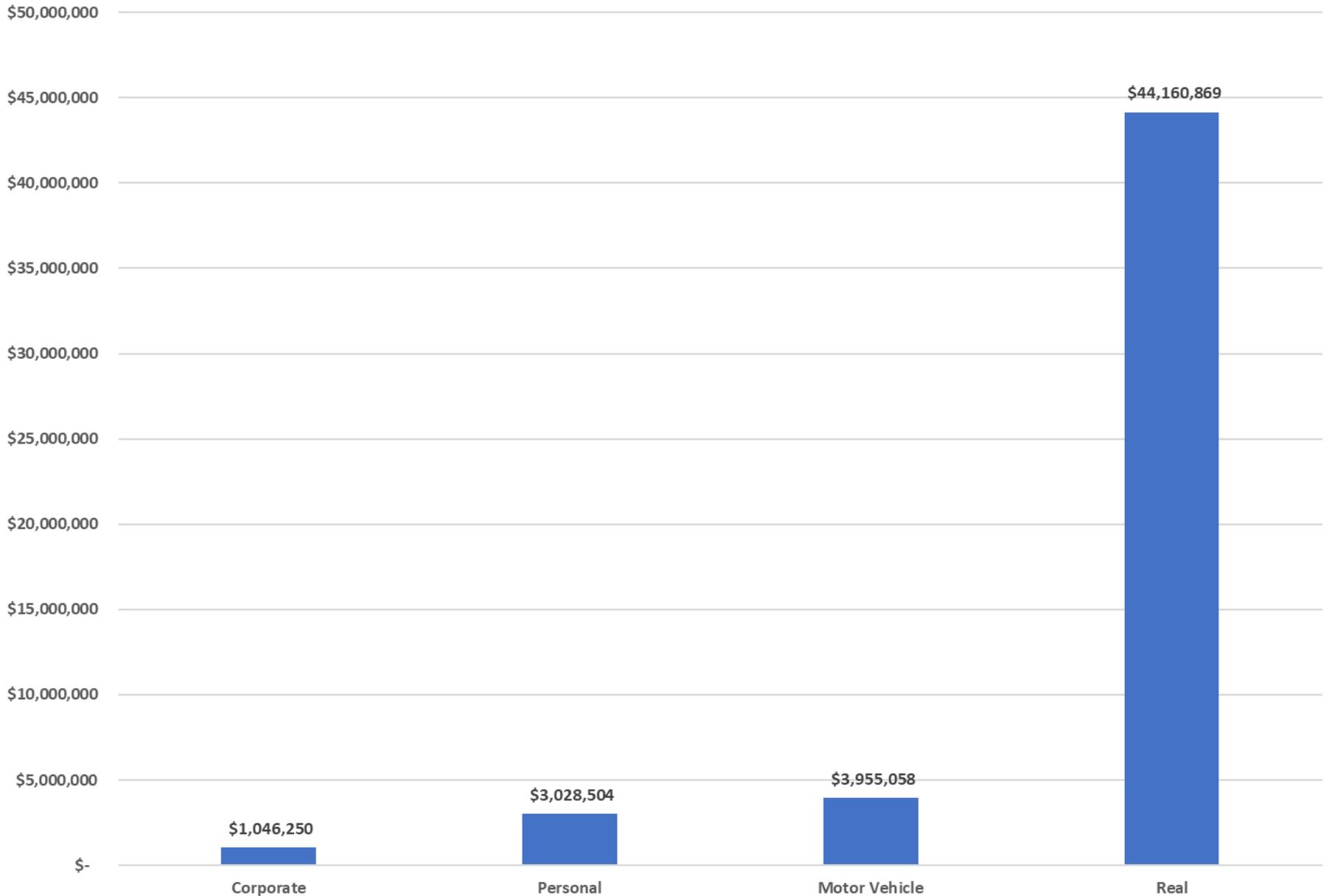
Haywood County Manager's Recommended Budget

Presented May 16, 2022

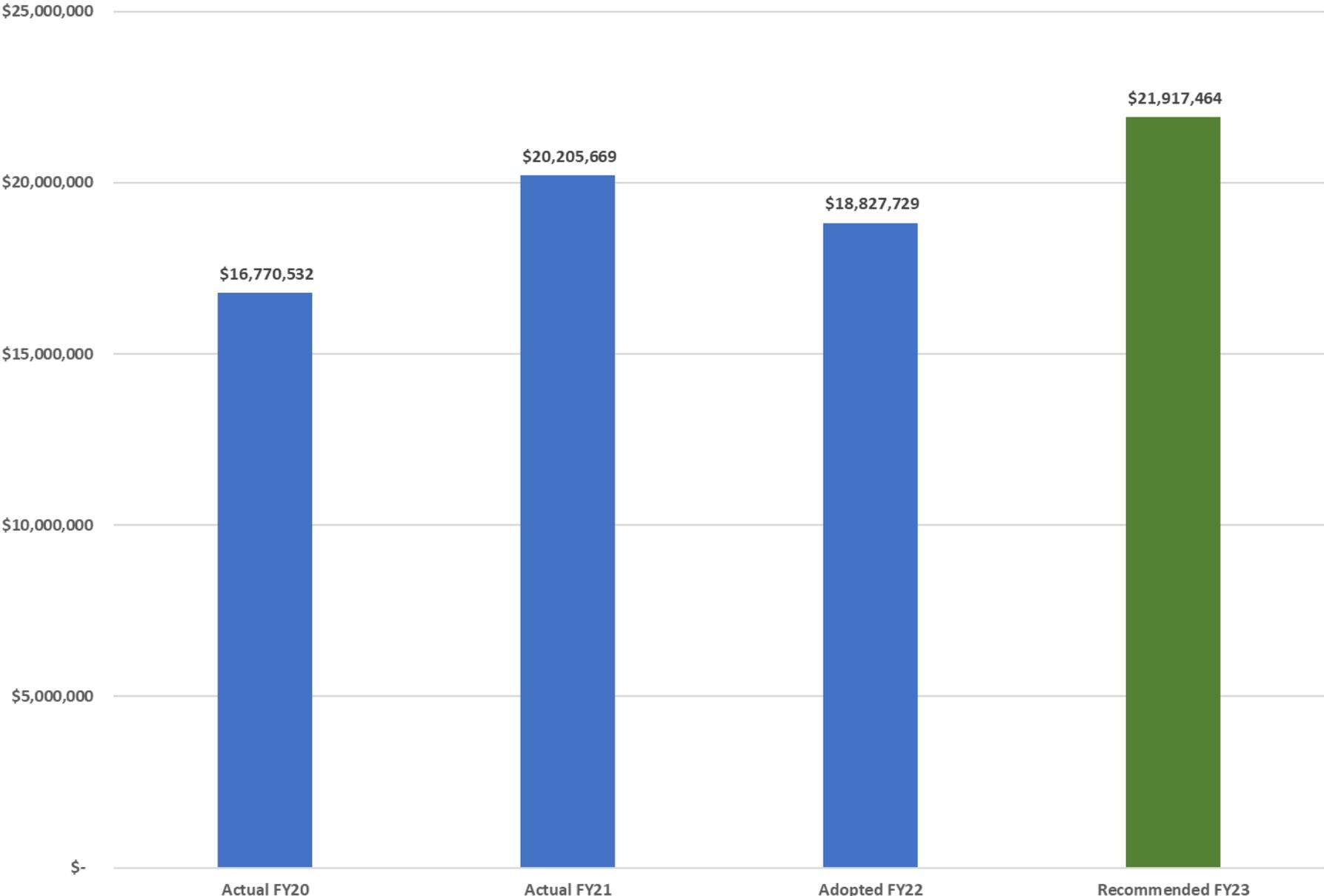
Property Tax



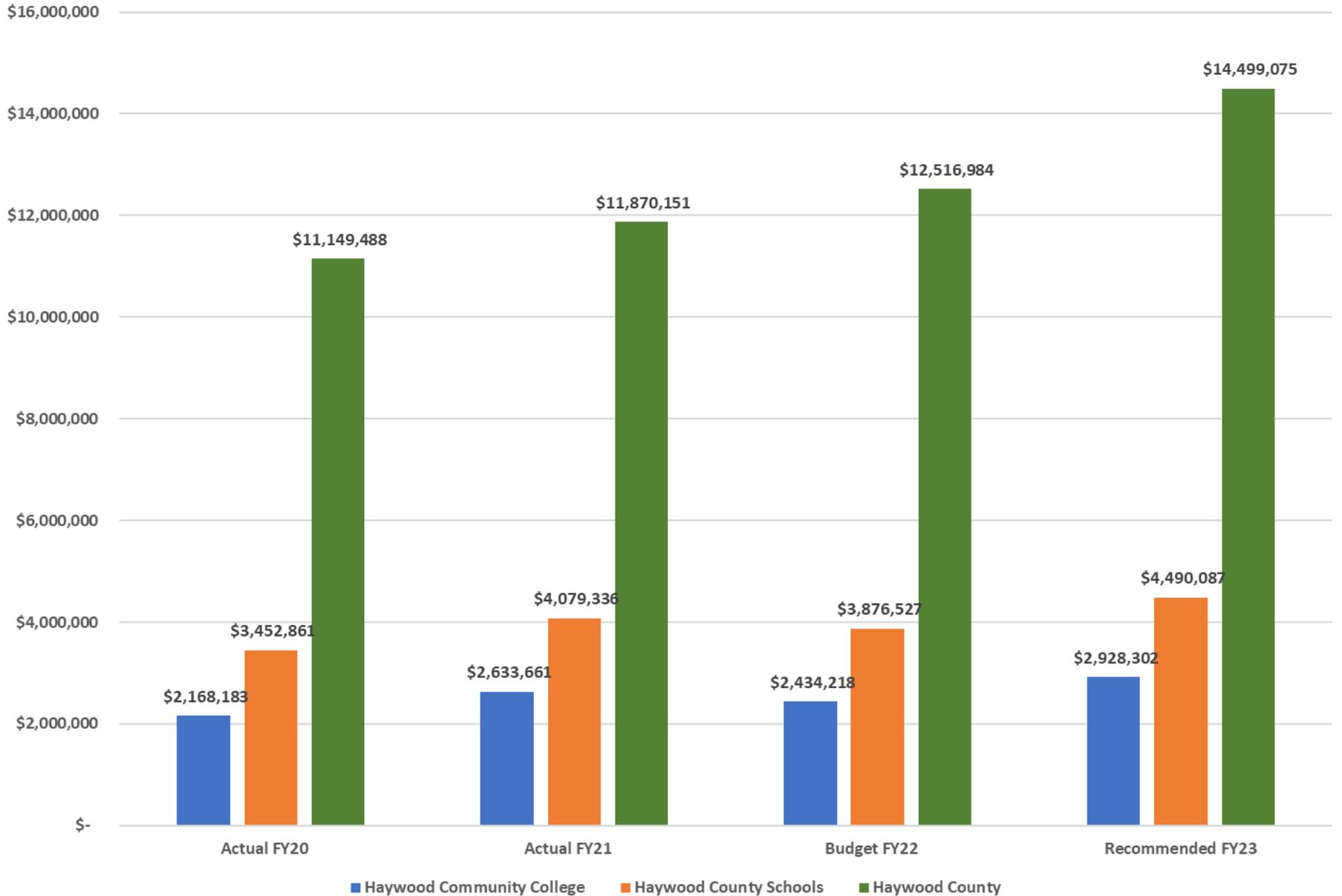
Property Tax Breakdown



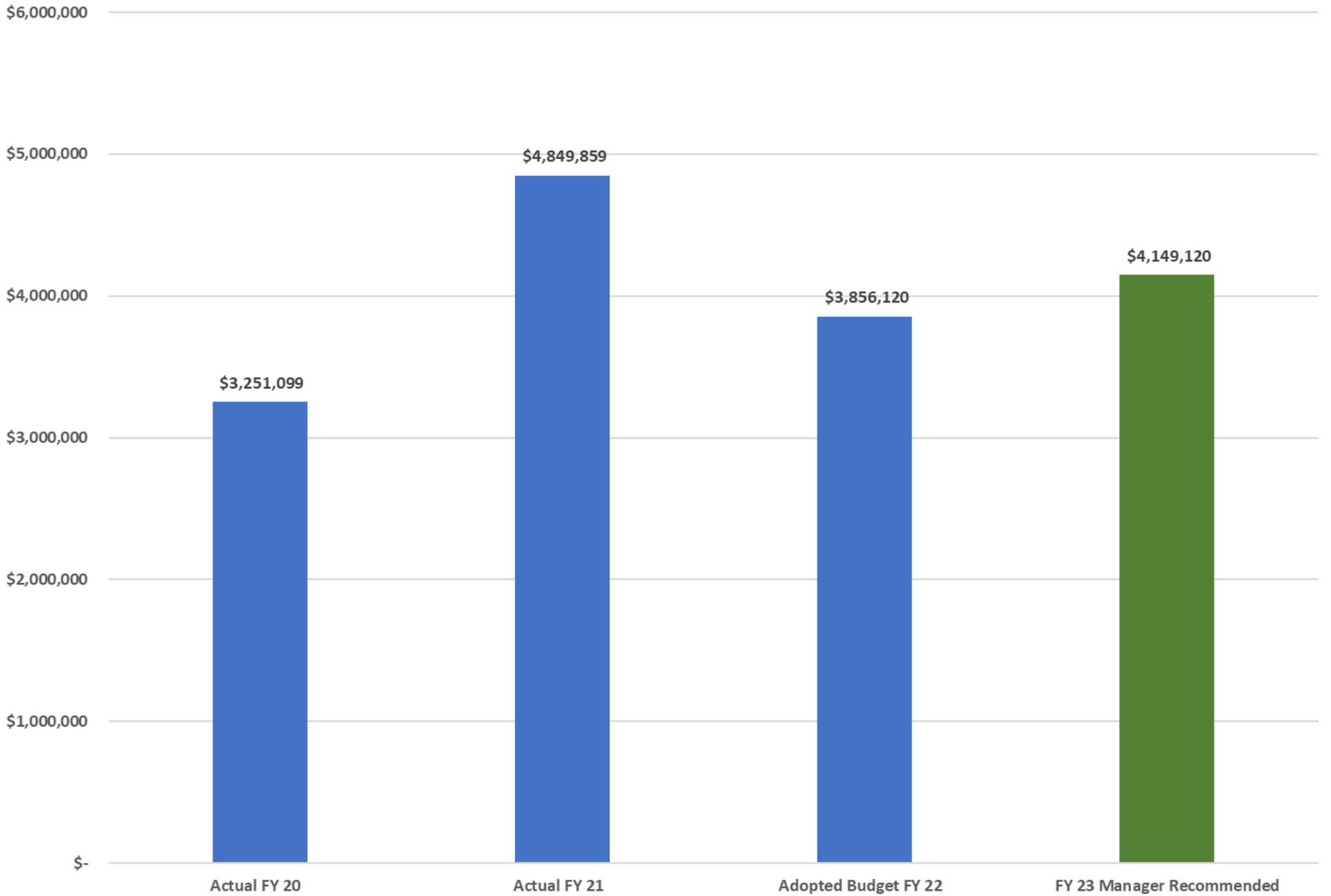
Sales Tax



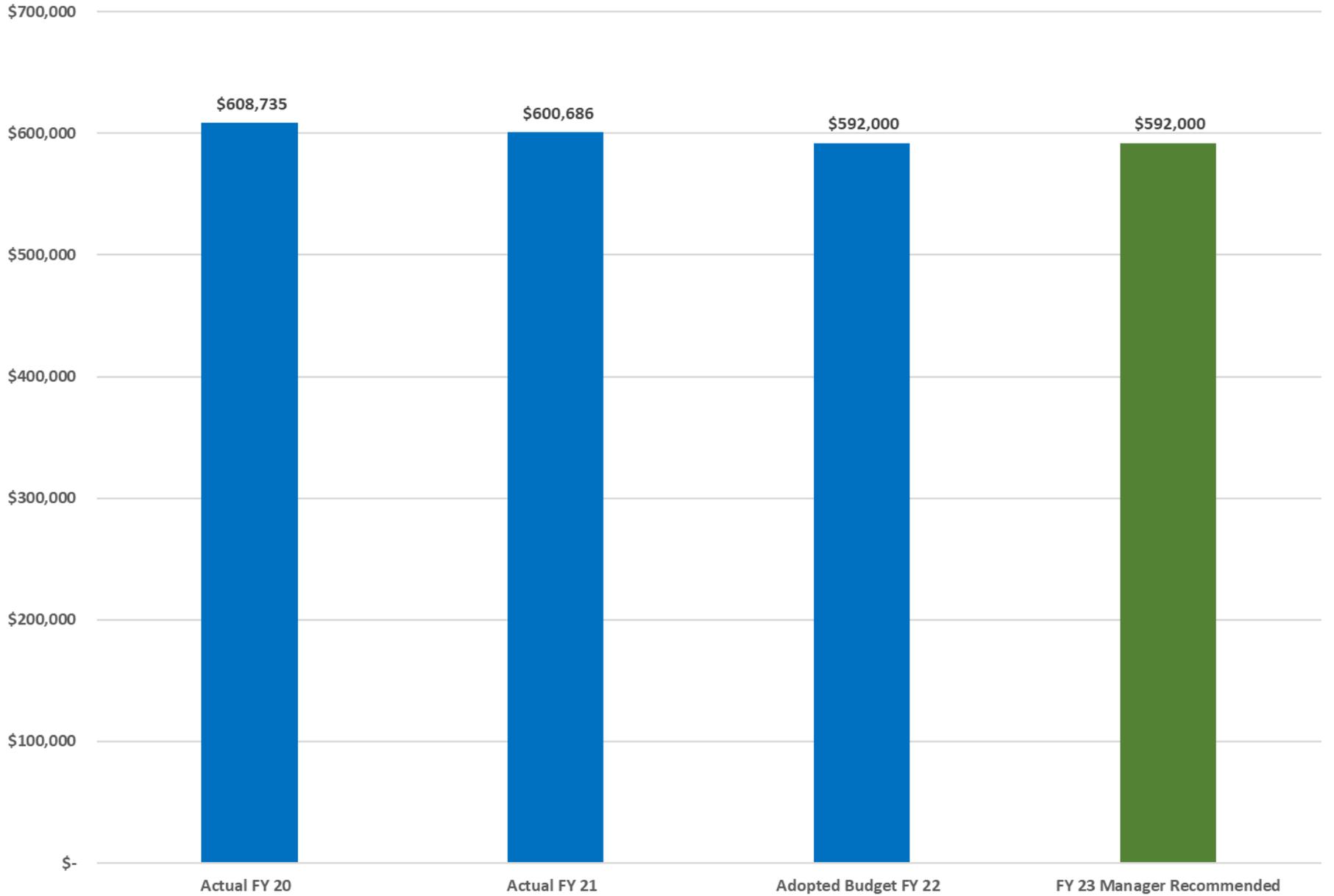
Sales Tax by Fiscal Year



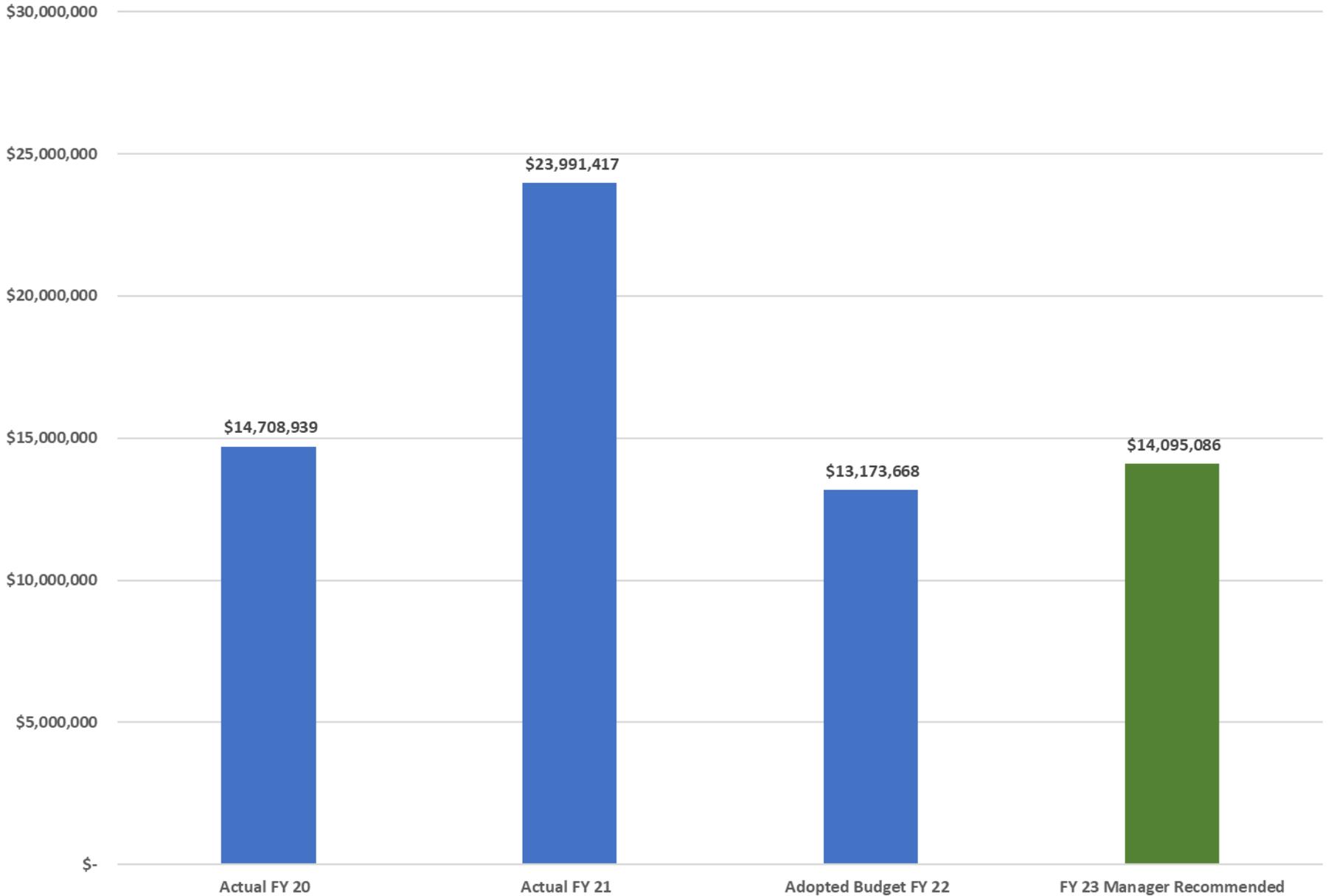
Other Taxes & Licenses



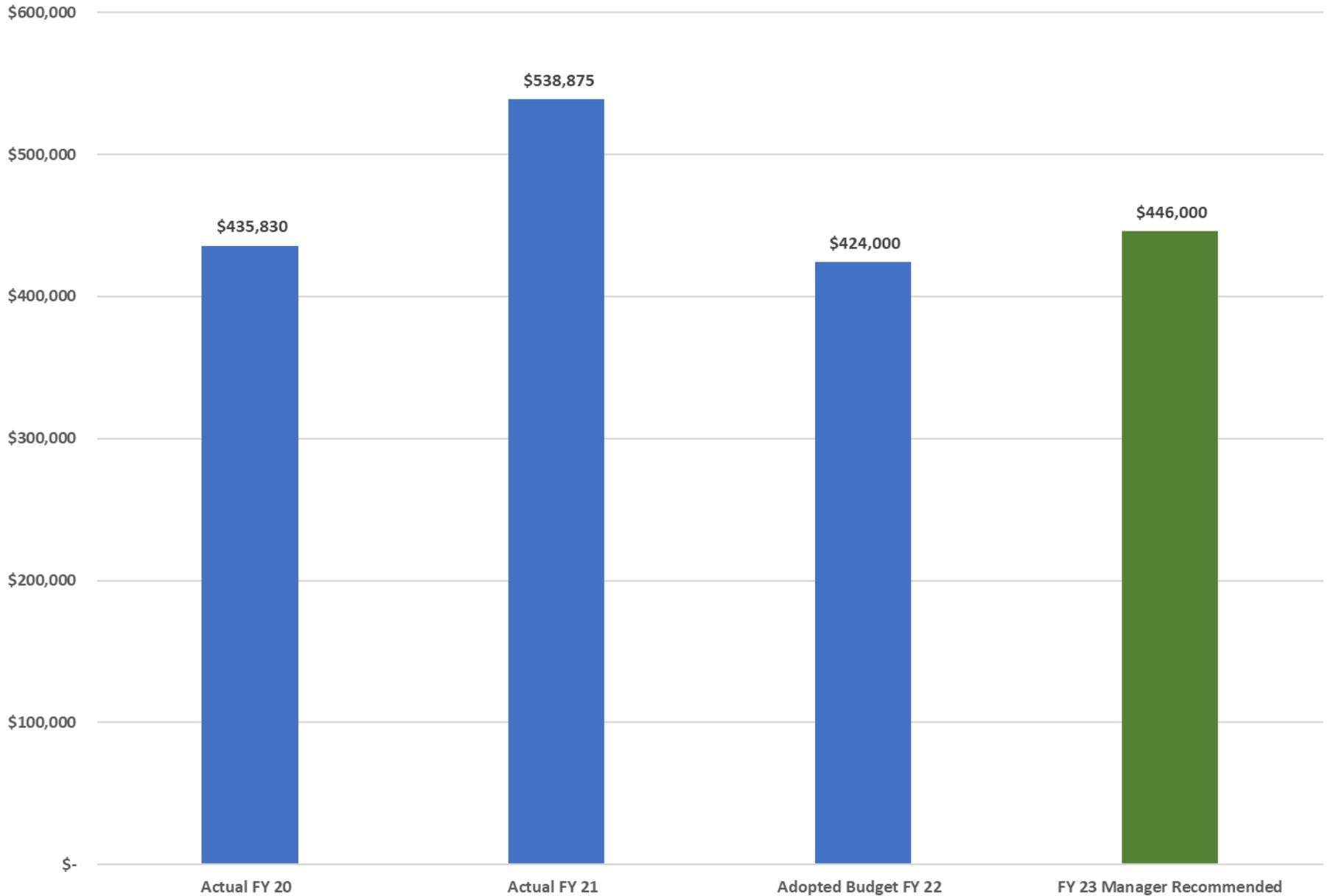
PILT/Beer & Wine



Restricted Intergovernmental



Permits & Fees



Sales & Services

\$6,000,000
\$5,000,000
\$4,000,000
\$3,000,000
\$2,000,000
\$1,000,000
\$-

\$4,361,057

Actual FY 20

\$4,222,603

Actual FY 21

\$4,898,062

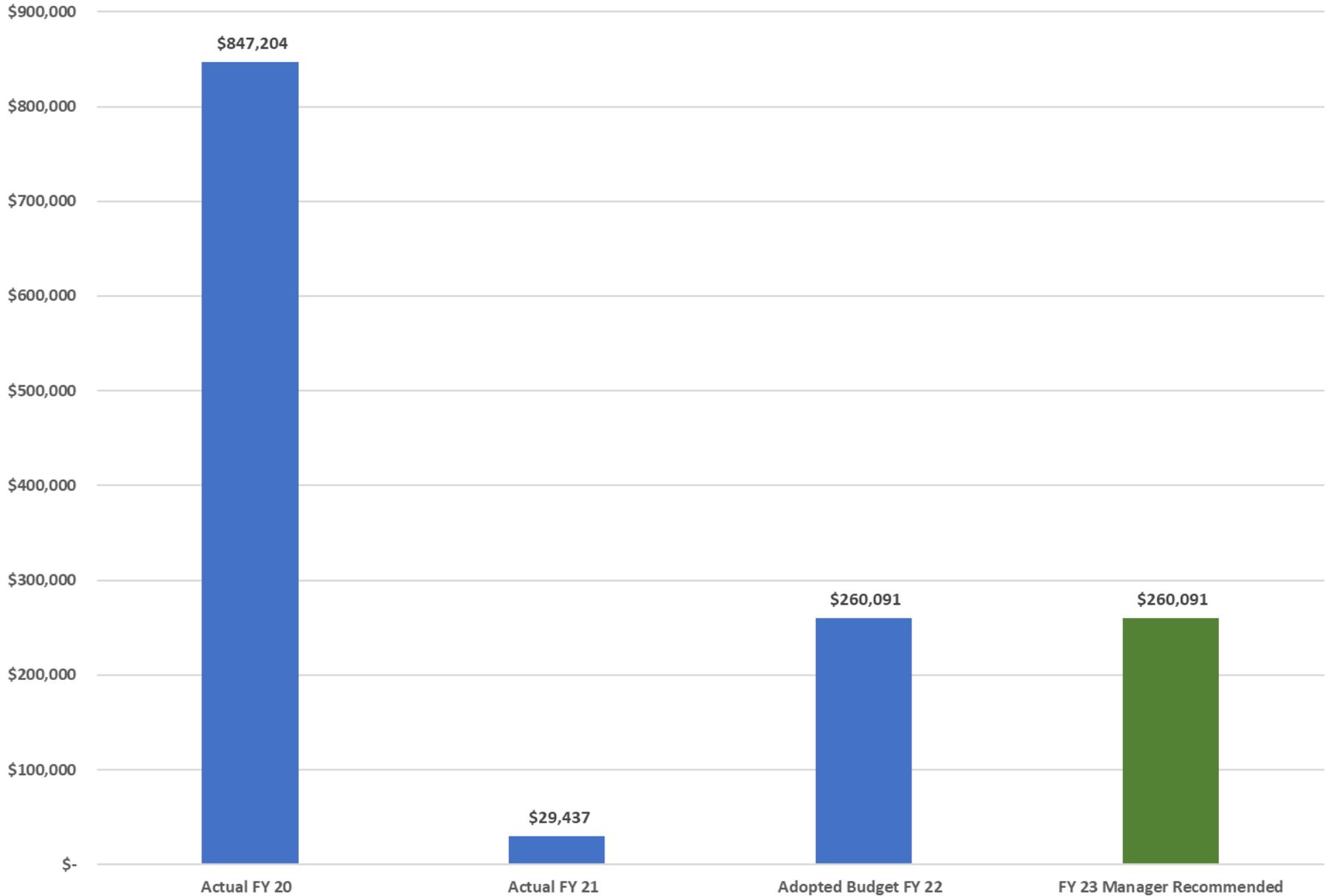
Adopted Budget FY 22

\$5,189,200

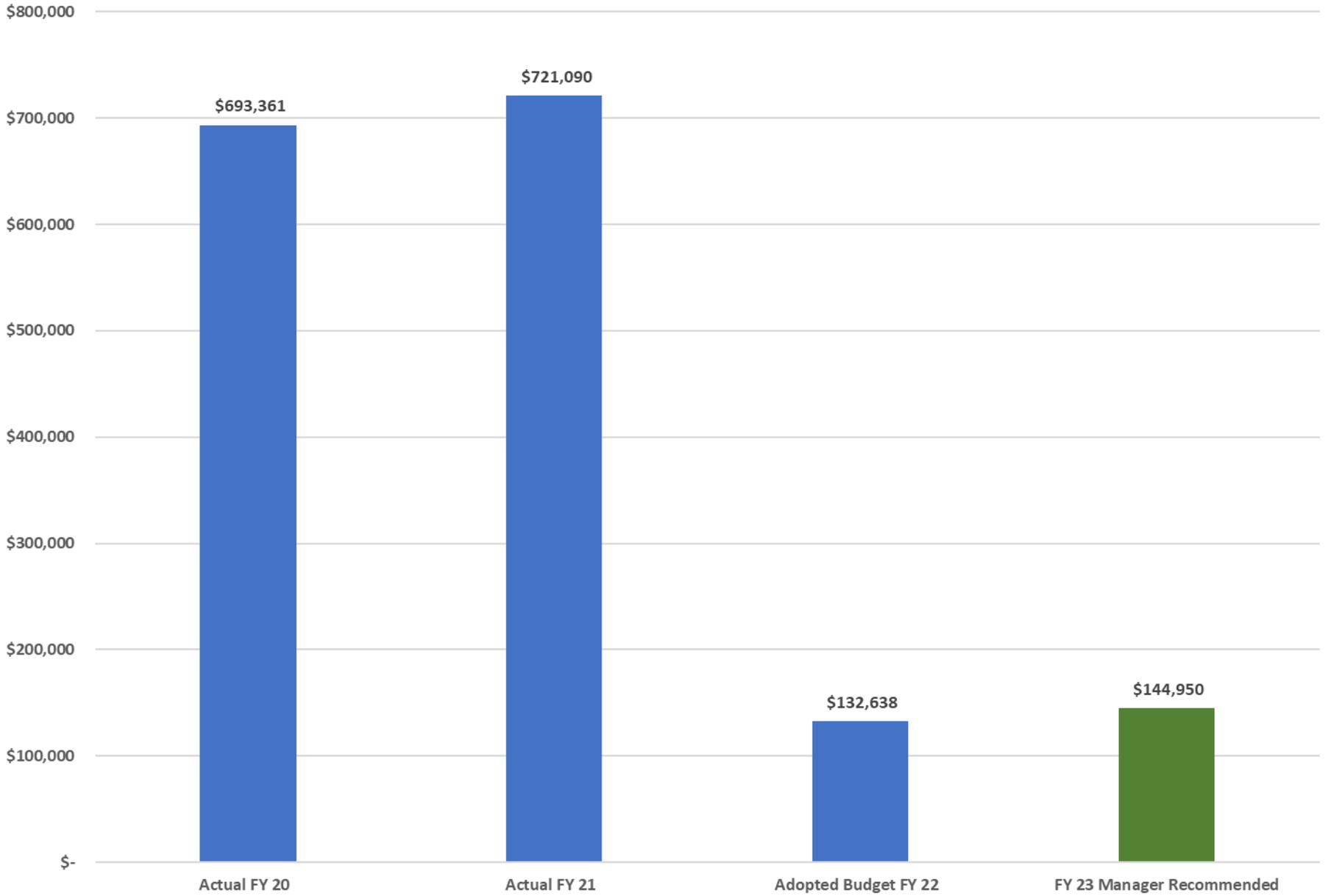
FY 23 Manager Recommended



Investment Earnings



Miscellaneous



Major Expenditure Drivers (Increases)

- Salaries:
 - Compensation Study Adjustments
 - Merit/COLA
 - Health Insurance
- Operating:
 - HCS/HCC Operating Allocation
 - Foster Care
 - Inmate Costs
 - Fuel
- Capital:
 - Vehicles

New Positions Requested By Department

- Total Requested Positions: **25**
 - Requested Position Cost: **\$1,691,057**
- Approved Positions: **0**
 - Approved Position Cost: **\$0**

Department	Positions Requested	Positions Approved
Employee Wellness	1	0
Tax Assessor	3	0
Facilities	1	0
Sheriff's Office	4	0
Detention Center	1	0
EMS	4	0
Emergency Management	2	0
Agricultural Extension	1	0
Soil and Water	1	0
Health Department	3	0
Social Services	3	0
Library	1	0
Total:	25	0

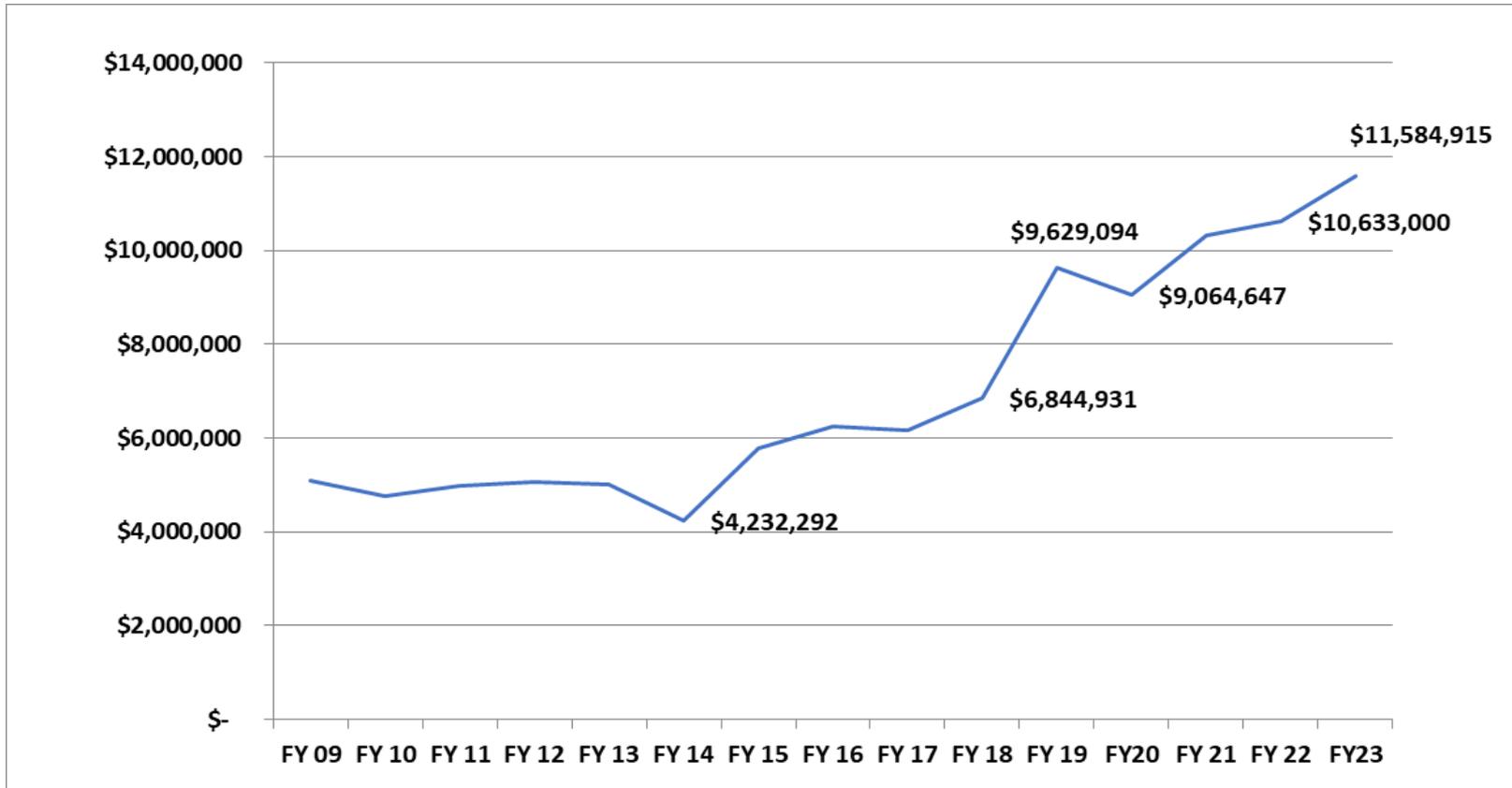
Employee Compensation

- Merit (2%) and COLA (3%): \$1,730,124
- Christmas Bonus: \$175,000
- Continues Funding of Longevity
- Continues Funding of 401K at 3%
- Medical Insurance Increase: \$17,500 to \$18,500

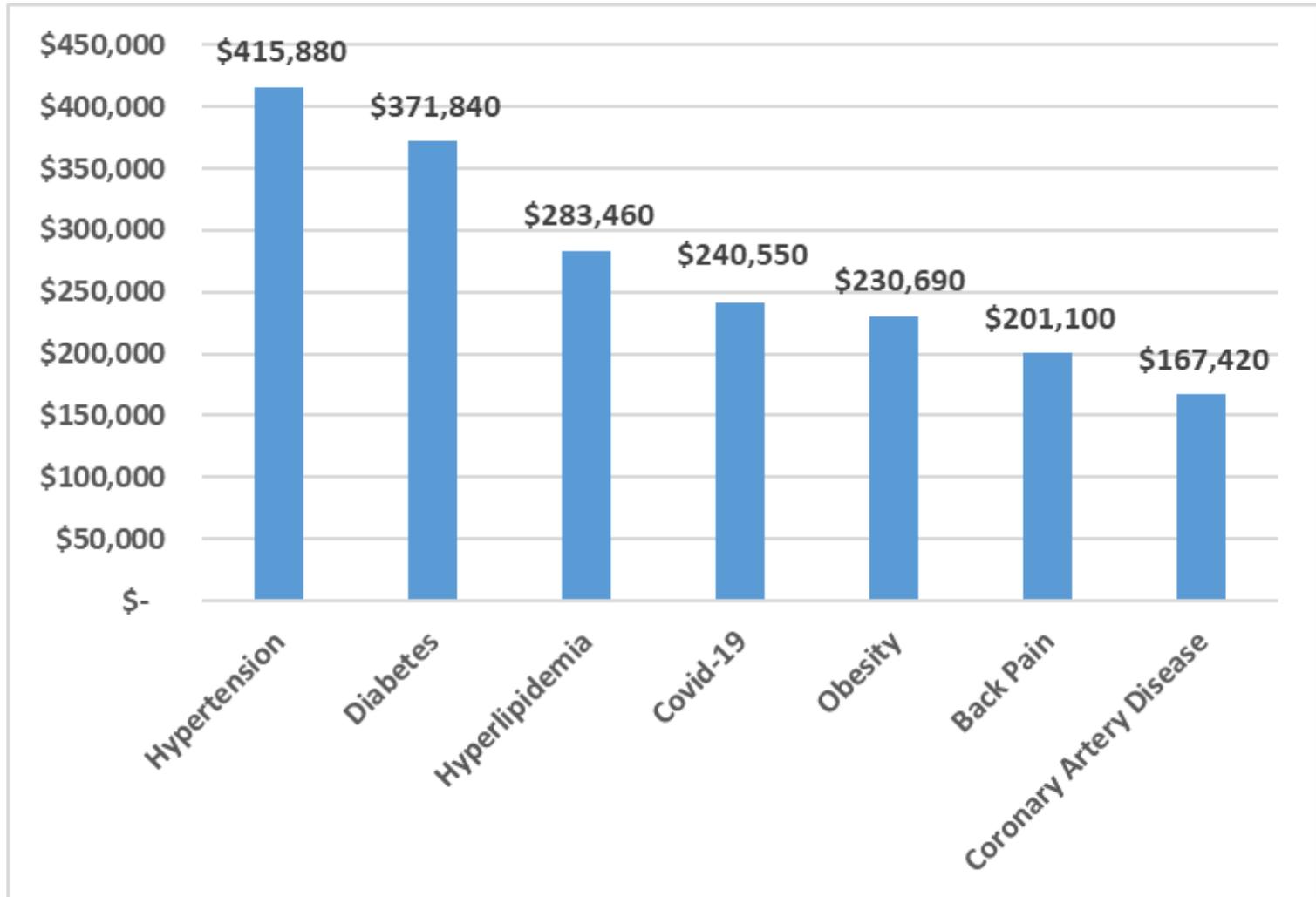
Health Insurance

- **Active Employees Cost:**
 - FY22 Adopted: \$ 9,523,000
 - FY23 Manager Recommended: \$10,411,534
 - 9.3% Increase
- **Retired Employees Cost:**
 - FY22 Adopted: \$1,110,000
 - FY23 Manager Recommended: \$1,173,381
 - 5.7% Increase
- **Total Increase: \$951,915**

Health Insurance (Active & Retiree)



Spending by Condition



Disease Management

Current:

Classification	Number of Employees	Cost/(Savings) Per Employee	Total Cost/(Savings)
In Managed Care Program	49	\$ (1,200)	\$ (58,800)
Not In Managed Care Program	117	\$ 6,300	\$ 737,100
Total:	166	\$ 5,100	\$ 678,300

Goal (60% of Employees enrolled in Managed Care Program):

Classification	Number of Employees	Cost/(Savings) Per Employee	Total Cost/(Savings)
In Managed Care Program	100	\$ (1,200)	\$ (120,000)
Not in Managed Care Program	66	\$ 6,300	\$ 415,800
Total:	166	\$ 5,100	\$ 295,800

Savings with Goal: **\$382,500**

Major Operating Increases

Overall Increase: \$1,499,729

- Education Operating Allocation - \$338,921
 - HCS - \$245,620
 - HCC - \$93,301
- Inmate Costs - \$273,101
- Fuel - \$248,484
- Foster Care - \$115,944

College and Schools Recommended

- **Haywood Community College**

- Operating: \$3,200,506

- Capital: \$750,000

- Debt: \$1,651,289

- **Haywood County Schools**

- Operating: \$16,771,794

- Capital: \$900,000

- Debt: \$2,062,928

Vehicles & Equipment

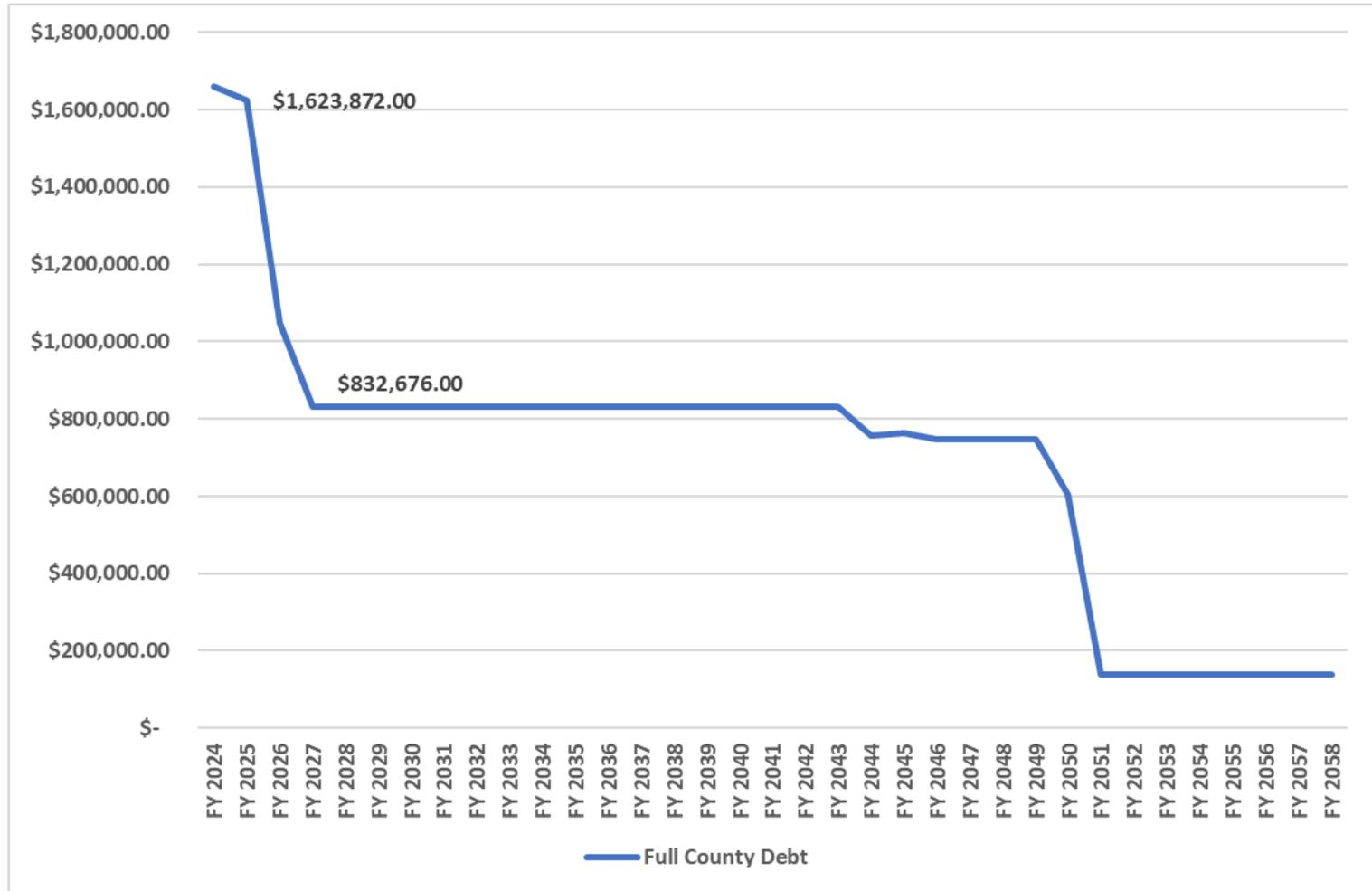
- **FY 22: 24 Vehicles**
 - Total: \$1,396,469
- **FY 23: 23 Vehicles**
 - Total: \$2,161,089
 - EMS: \$1,318,424
 - 4 Ambulances
 - Sheriff: \$490,200
- **Overall Increase: \$764,620**

Department	Hold Over Vehicles	New Vehicles
Sheriff	0	10
EMS	0	4
Animal Services	1	1
HHS	2	2
Solid Waste	0	1
Tax Assessor	0	1
Development Services	0	1
Total	3	20

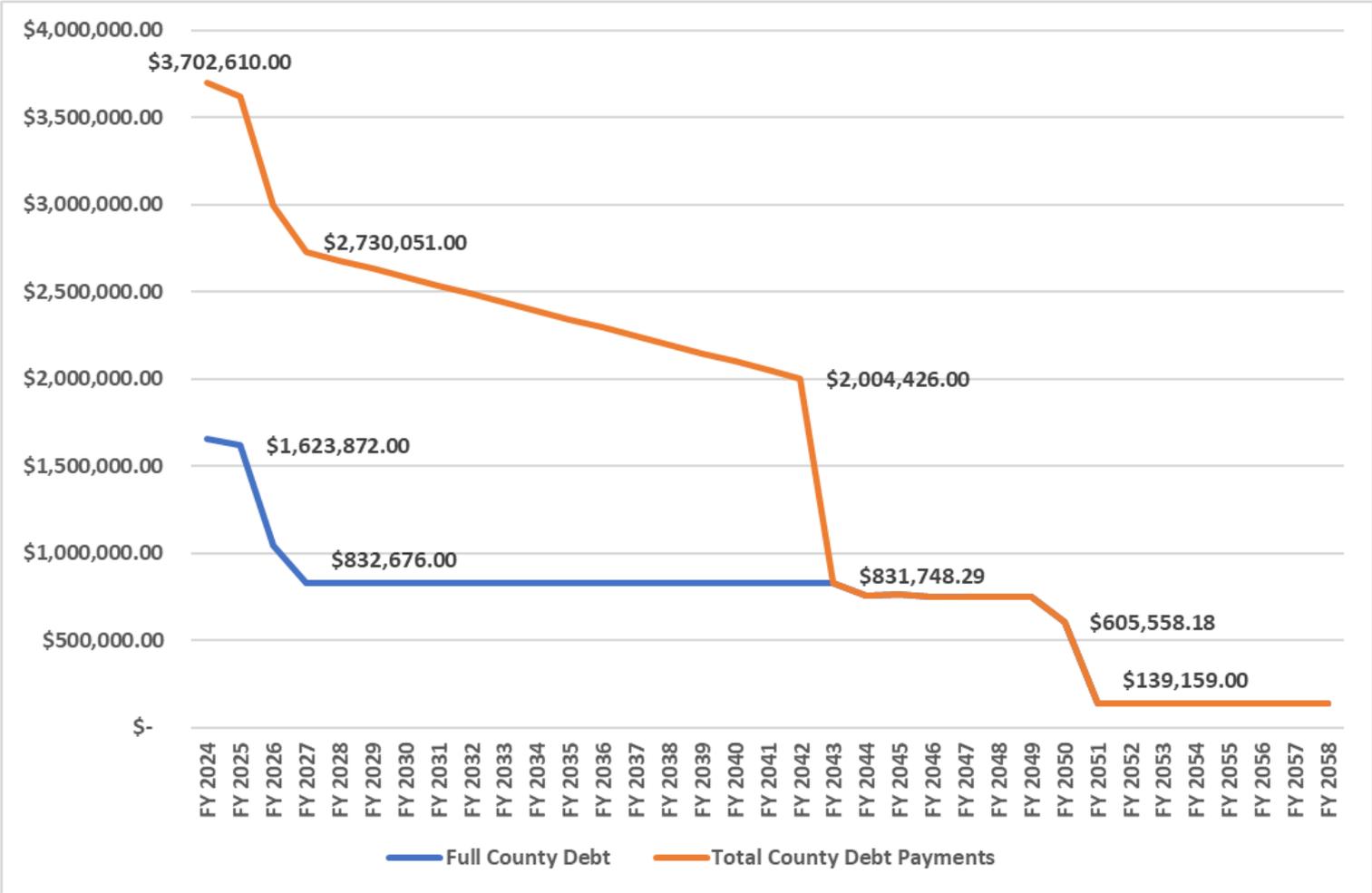
Capital Projects

- Jail Expansion, A & E later in FY 22
 - Financing Early in 2023
 - Loan Payments in FY 24 - Estimated \$2,042,500
- Library Renovation/Construction
 - Estimated \$8-10 Million

Non-Education Debt



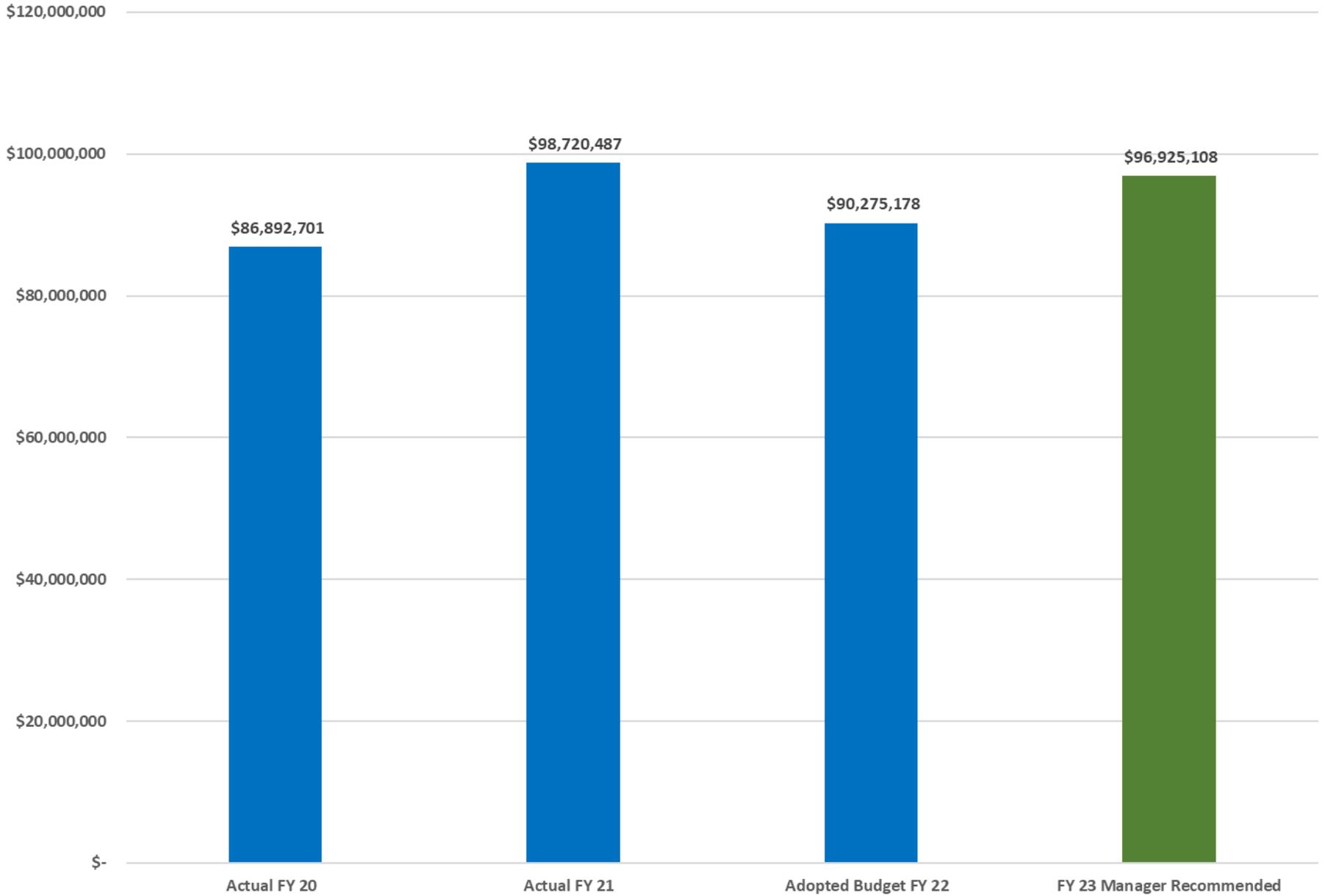
Debt Payments with Jail Expansion



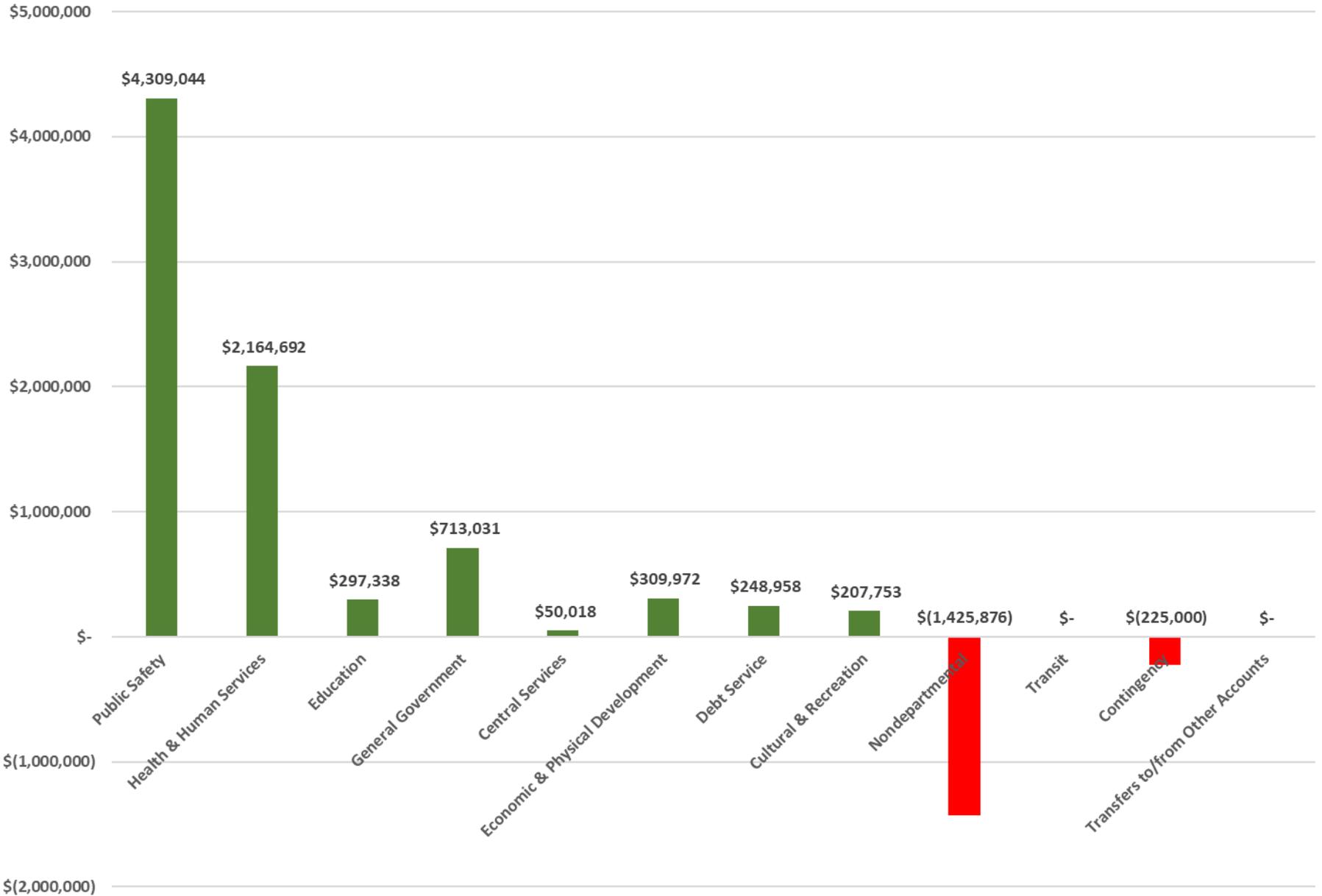
Outlying Years

- Debt for Jail Expansion
- Jail Operating Increases
 - Staffing
 - Inmate Costs
 - Utilities
- Employee Increases
 - Approximately \$380,000 per 1% Increase
- Service Demand Increases
 - School Funding Formula
 - New Positions
 - Inflation

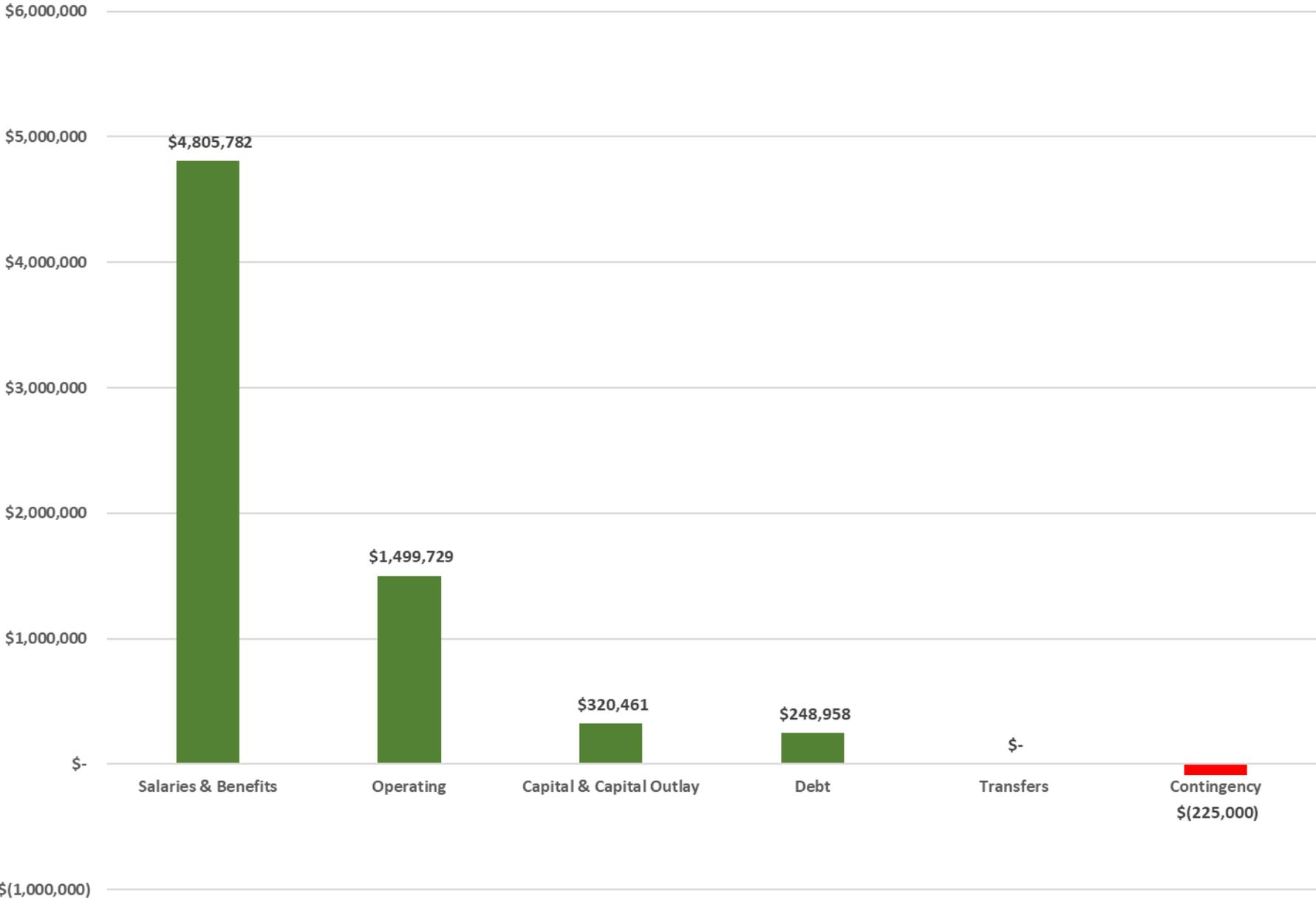
General Fund Expenditures



General Fund Changes by Function



General Fund Changes by Classification



Fund Balance Appropriation

- Fiscal Year 2020-21: \$6.48
- Fiscal Year 2021-22: \$5.91
- Fiscal Year 2022-23: \$5.36

Other Funds

- **Fund 15** – Health Insurance - \$12,670,209
- **Fund 16** – Worker’s Comp - \$606,185
- **Fund 20** – Separation Allowance - \$65,000
- **Fund 23** – E-911 - \$416,775
- **Fund 24** – Solid Waste - \$5,765,785

Other Funds

- **Fund 27** – Road District Fund - \$252,864
- **Fund 29** – Junaluska Sanitary District - \$317,402
- **Fund 31** – Haywood County Schools - \$4,490,087
- **Fund 33** – Haywood Community College - \$2,928,302

New Funds

- **Fund 60** – ROD Recording Fees - \$61,000
- **Fund 61** – Fines and Forfeitures - \$350,000
- **Fund 62** – Representative Payee - \$910,000

Fire District Fund

- **Fund 28 – Fire District Fund - \$5,207,025**

District	Fiscal Year 2022			Fiscal Year 2023			Change from FY22 to FY 23	
	FY 22 Valuation	Estimated Net Tax Levy	FY 22 Tax Rate	FY 23 Valuation	Requested Net Tax Levy	FY 23 Tax Rate	Change in Valuation	Change in Tax Rate
F01 West Canton	\$ 98,523,134	\$ 96,168	0.100	\$ 110,145,832	\$ 108,306	0.100	\$ 11,622,698	0.000
F02 North Canton	\$ 529,477,047	\$ 360,000	0.070	\$ 557,068,907	\$ 383,636	0.070	\$ 27,591,860	0.000
F03 Center Pigeon	\$ 629,929,081	\$ 522,643	0.085	\$ 680,536,551	\$ 568,796	0.085	\$ 50,607,470	0.000
F04 Junaluska	\$ 667,587,494	\$ 505,236	0.075	\$ 702,542,692	\$ 518,108	0.075	\$ 34,955,198	0.000
F05 Crabtree/Ironduff	\$ 482,415,069	\$ 354,811	0.075	\$ 506,278,124	\$ 375,856	0.075	\$ 23,863,055	0.000
F06 Cruso	\$ 207,119,967	\$ 204,586	0.100	\$ 224,723,575	\$ 232,019	0.105	\$ 17,603,608	0.005
F08 Saunook	\$ 489,866,192	\$ 239,079	0.050	\$ 517,577,203	\$ 254,467	0.050	\$ 27,711,011	0.000
F09 Maggie Valley	\$ 1,350,665,273	\$ 805,618	0.060	\$ 1,440,421,986	\$ 849,820	0.060	\$ 89,756,713	0.000
F10 Clyde/Central Haywood	\$ 554,016,425	\$ 482,315	0.090	\$ 582,344,442	\$ 515,357	0.090	\$ 28,328,017	0.000
F11 Jonathan Creek	\$ 721,909,553	\$ 491,800	0.070	\$ 757,195,263	\$ 521,185	0.070	\$ 35,285,710	0.000
F14 Fines Creek	\$ 228,313,802	\$ 201,675	0.090	\$ 240,103,224	\$ 213,664	0.090	\$ 11,789,422	0.000
F15 Lake Logan/Cecil	\$ 170,069,052	\$ 166,004	0.100	\$ 181,641,359	\$ 178,608	0.100	\$ 11,572,307	0.000
F16 Waynesville Rural	\$ 415,894,032	\$ 243,572	0.060	\$ 440,176,426	\$ 259,695	0.060	\$ 24,282,394	0.000
F17 Eagles Nest	\$ 25,526,945	\$ 14,950	0.060	\$ 26,963,111	\$ 15,908	0.060	\$ 1,436,166	0.000
F18 Howell Mill	\$ 8,747,897	\$ 5,123	0.060	\$ 9,477,668	\$ 5,592	0.060	\$ 729,771	0.000
F19 East Canton	\$ 19,661,730	\$ 19,192	0.100	\$ 20,513,247	\$ 20,171	0.100	\$ 851,517	0.000
F20 Ivy Hill	\$ 11,212,061	\$ 6,566	0.060	\$ 11,660,126	\$ 6,879	0.060	\$ 448,065	0.000
F21 Waynesville Rural #2	\$ 283,470,905	\$ 166,018	0.060	\$ 297,699,126	\$ 175,637	0.060	\$ 14,228,221	0.000
F22 Waynesville Rural #3	\$ 1,612,050	\$ 944	0.060	\$ 1,695,592	\$ 1,000	0.060	\$ 83,542	0.000
F23 Waynesville Rural #4	\$ 321,312	\$ 188	0.060	\$ 334,700	\$ 197	0.060	\$ 13,388	0.000
F24 Waynesville Rural #5	\$ 2,187,482	\$ 1,281	0.060	\$ 2,325,078	\$ 1,372	0.060	\$ 137,596	0.000
F25 Waynesville Rural #6	\$ 1,007,820	\$ 590	0.060	\$ 1,258,951	\$ 743	0.060	\$ 251,131	0.000

Public Inspection

- Available in the Office of the Clerk
 - 215 North Main Street, Waynesville NC
- Available at the Main Library
 - 678 South Haywood Street, Waynesville NC
- County Website
 - www.haywoodcountync.gov

Next Steps

- BOC may call for Special Meeting on Tuesday 5/31 at 5:30 pm for Public Hearing on the FY 23 Budget.
- A Notice of Public Hearing will be advertised in The Mountaineer on 5/22/22.
- June 6th Consider Budget Adoption