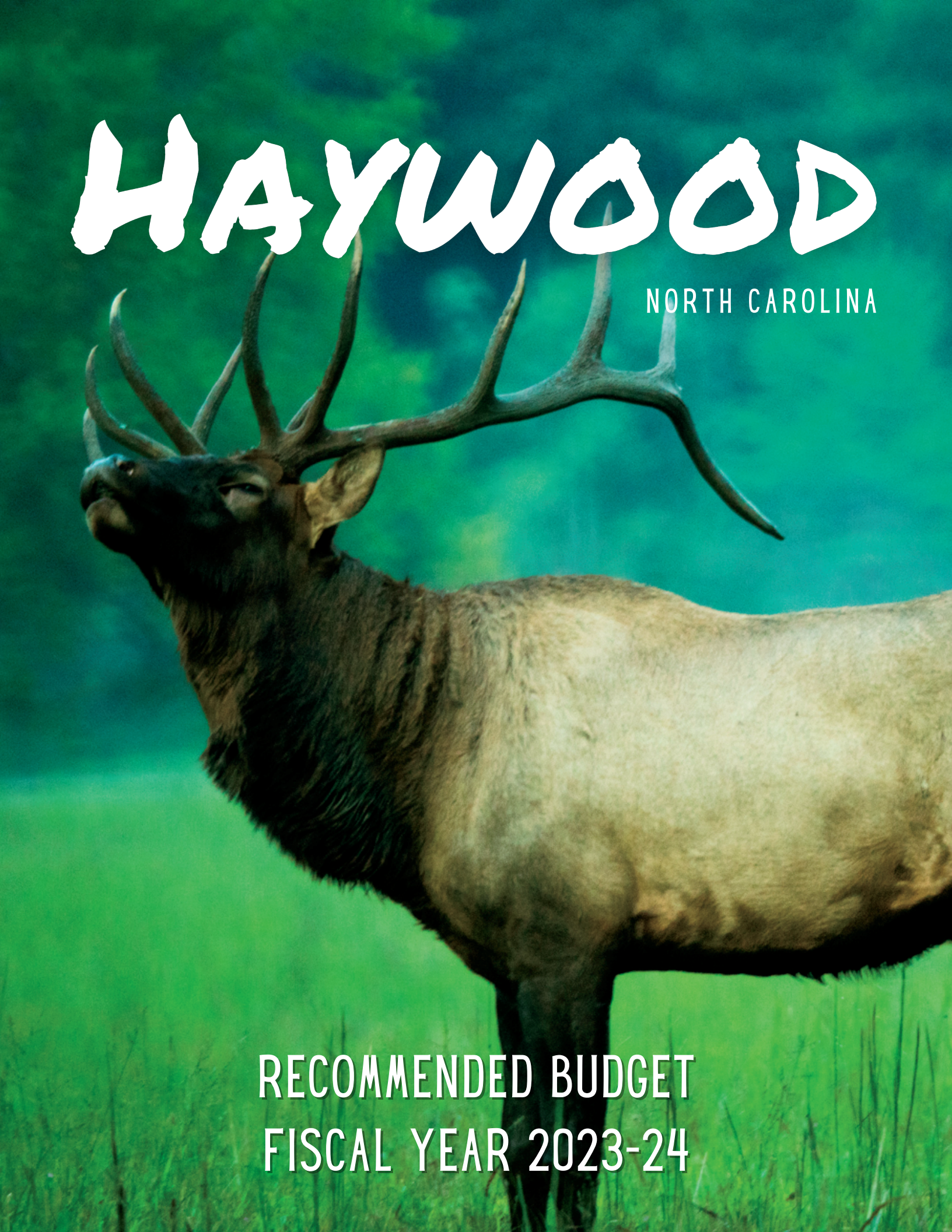


HAYWOOD

NORTH CAROLINA

RECOMMENDED BUDGET
FISCAL YEAR 2023-24



1

MANAGER'S MESSAGE

A message from the County Manager to the Board of County Commissioners giving a broad overview of the thought process behind budgeting decisions made in the Manager's Recommended Fiscal Year 2023-24 Budget.

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MADE IN THE MOUNTAINS

BOARD OF COUNTY COMMISSIONERS



KEVIN ENSLEY
CHAIRMAN



BRANDON C. ROGERS
VICE CHAIRMAN



TOMMY LONG
COMMISSIONER



JENNIFER M. BEST
COMMISSIONER



TERRY RAMEY
COMMISSIONER

MANAGER'S MESSAGE



Honorable Chairman Ensley & Members of the Board of County Commissioners,

In accordance with the General Statutes of North Carolina, I am pleased to submit for your consideration the Manager Recommended Fiscal Year 2023-2024 Budget. The budget is balanced and prepared under the guidelines of the North Carolina Local Government Budget & Fiscal Control Act. This budget reflects the expressed priorities outlined by the Haywood County Board of Commissioners while preserving the strong fiscal condition of the county. The Recommended Budget is based on a tax rate of 55.0 cents per $100 of property value, using a total valuation of $9,743,196,431 and an estimated collection rate of 98.38%.

The Manager's Recommended Fiscal Year 2023-24 (FY 24) Budget is a streamlined budget. The cornerstone of a successful local government is smart fiscal management to provide top notch services while minimizing the tax burden on its citizens. This budget does that by maintaining existing core local government responsibilities within a balanced budget. That said, some issues transcend tax dollars. Protecting the children in our schools is one of those issues. This budget requests a 1.5 cent tax increase (a 2.8% increase) with those funds being used to expand our School Resource Officer program, guaranteeing one officer at every county school when fully staffed. A strong partnership between county leadership, Haywood County Sheriff's Office and Haywood County Schools will reap the dividend of providing safe and secure schools for the children of this County. The following are the key drivers that influenced budgeting decisions for the upcoming fiscal year.

MANAGER'S MESSAGE

Prioritizing Public Safety
Supporting our first responders remains near the top of our priorities. This budget funds 13 replacement vehicles for the Sheriff Department's Patrol Division and eight new vehicles for the new School Resource Officers. This totals 21 of the 28 vehicles replaced in this budget. This budget also funds replacement Tasers® for all personnel in the Sherriff's Patrol and Detention divisions. Emergency Medical Services (EMS) needs some new equipment, including a replacement vehicle and the replacement of digital status boards at EMS bases to ensure a rapid response to medical emergencies. Making sure those on the front lines of public safety have the equipment they need will always be a top priority in this County.

Employee Investments
We continue to reap the benefits of funding employee initiatives. Cost-of-living and merit adjustments to employee salaries help reduce staff turnover. As counties around us have raised their salaries, we have been able to stay with the market and reduce the poaching of our staff. We continue our investment in employee health insurance, which is a challenge as medical costs continue to escalate. Finally, we continue to invest in employee wellness by providing Responder Support Services to our Sheriff's Office and EMS and have expanded this program's offerings to social workers at Health and Human Services.

Elevating Education
This budget continues to invest in this county's next generation. The Haywood County staff and Board of Commissioners worked closely with the Haywood County Schools to develop a new funding formula, increasing the per pupil funding by 3.25%. Student enrollment continues to decline, but Haywood County wants to continue to be a good partner to the school system as they provide the highest quality of education. This budget also increases Haywood Community College's operating allocation by 3.5%. The County and College are united in their commitment to maintaining skilled laborers to power our local economy.

Thinking About Tomorrow
Looking toward the future, Haywood County has a few major projects on the horizon. The jail expansion project is still in motion, with discussions with contractors currently underway. Renovating the Waynesville Library will need to be looked at, as its HVAC system is approaching end-of-life. In Emergency Medical Services, we will continue to monitor call volume so we can make a data-driven decision to bring another ambulance unit, Medic 9, online. These projects, along with continuing price inflation in education, health insurance, and vehicles require a continuous streamlining of the organization.

MANAGER'S MESSAGE

Overall, it is an exciting time to be a resident in Haywood County. Despite having to manage the fallout of COVID-19, Tropical Storm Fred, and the closing of Pactiv Evergreen in Canton, the County continues to shine, providing essential, high-quality services to all our citizens. We've stood shoulder to shoulder with our community, facing these challenges head on, and coming out the other side even stronger. As we look toward the future, the County will continue to provide a foundation for our friends and neighbors to find success, build community, and achieve whatever life has in store for them. This budget lives up to that standard.

The Commissioners may wish to schedule budget work sessions between now and May 30, 2023 to review all facets of this budget. I would like to schedule the public hearing on the FY 2023 budget on Tuesday, May 30, 2023 at 5:30 p.m. in the Haywood County Historic Courthouse.

In addition, the Haywood County Board of County Commissioners will hold its regularly scheduled meeting on June 5, 2023, at 9:00 a.m. in the Haywood County Historic Courthouse. At this meeting, the Board may consider the adoption of the FY 2024 budget.

A copy of the proposed FY 2023-24 County Budget is available for public inspection in the Office of the Clerk to the Board located in the Haywood County Historic Courthouse, 215 North Main Street, Waynesville, NC, the Main Library located at 678 South Haywood Street, Waynesville, NC, and on the Haywood County website, at www.haywoodcountync.gov.

I would appreciate public comment on all of the issues raised by the new budget.

Respectfully submitted,

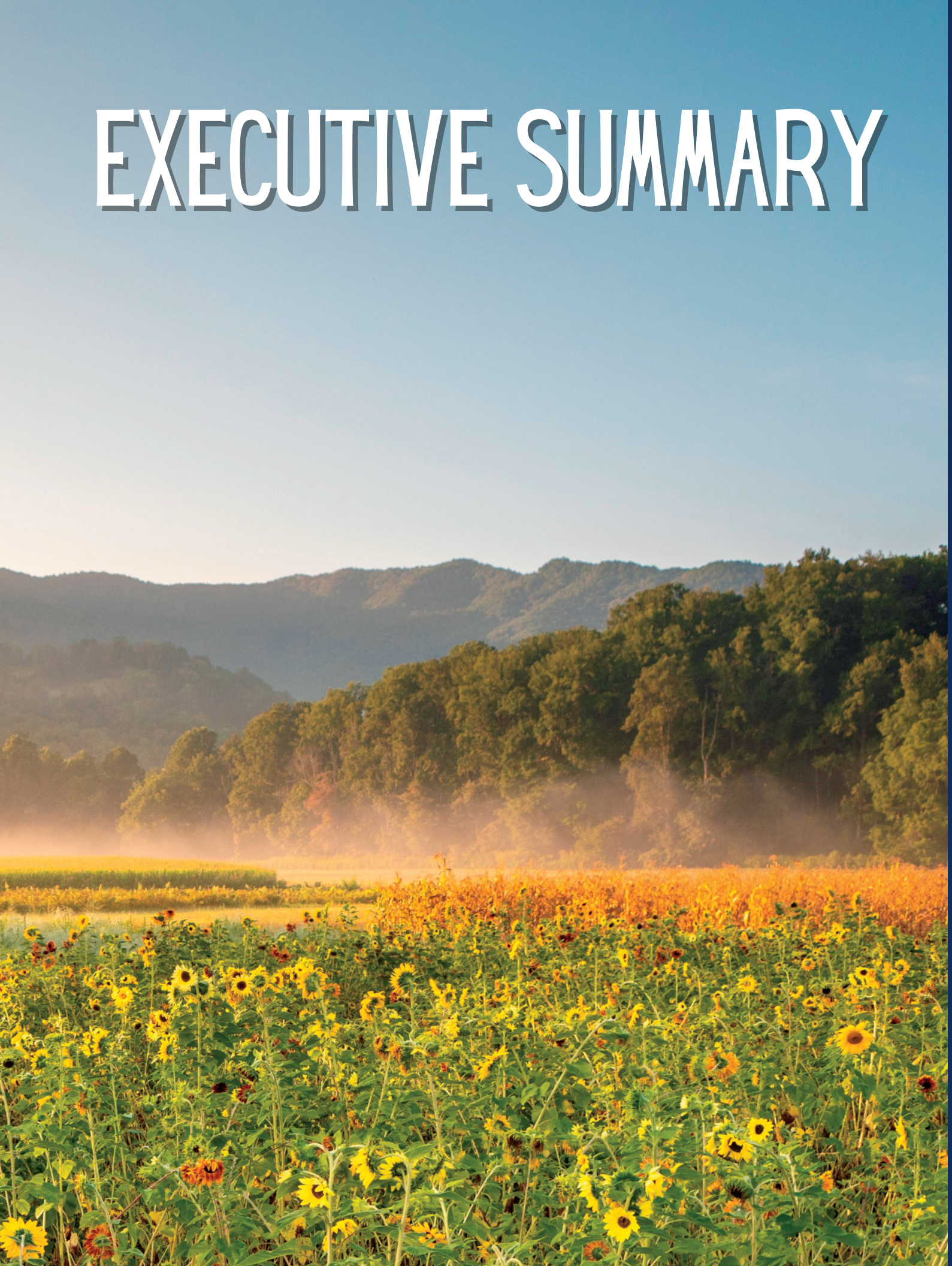


Bryant E. Morehead
County Manager



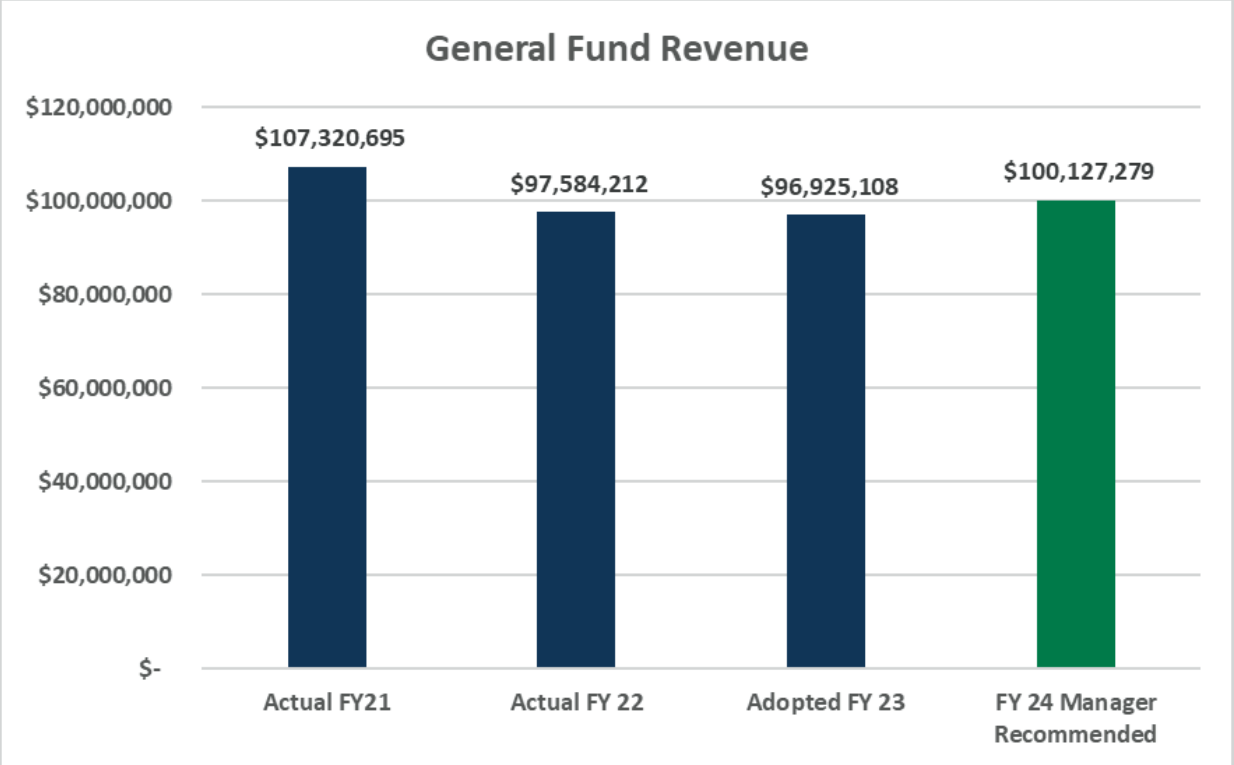


EXECUTIVE SUMMARY



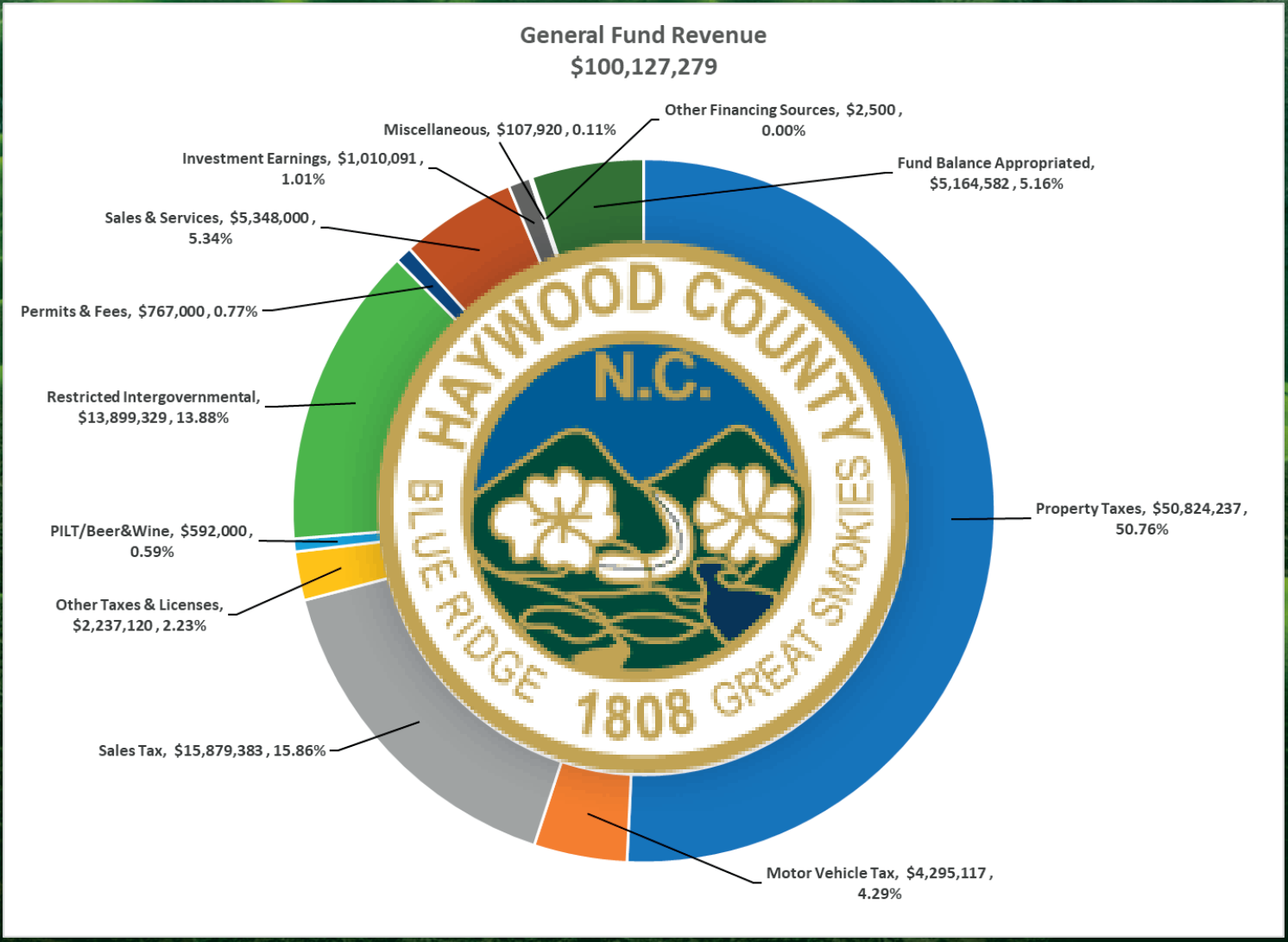
GENERAL FUND REVENUE

The Fiscal Year 2023-24 (FY 24) General Fund Revenues have grown from $96,925,108 in Fiscal Year 2022-23 (FY 23) to a total of $100,127,279 in FY 24. These revenue amounts include appropriated fund balance needed to balance revenues and expenditures. In FY 23, $5,356,405 was appropriated from fund balance in the budget. In the FY 24 budget, the amount of fund balance allocated to balance the budget was reduced by $191,823, to a total of $5,164,582. Overall, if fund balance is excluded, the County is showing an increase of $3,393,994 in revenues from FY 23 to FY 24. This budget also includes a tax increase from 53.5 cents to 55 cents. This revenue is reflected in Property and Motor Vehicle Taxes, but will be used to fund the expanded School Resource Officer program.



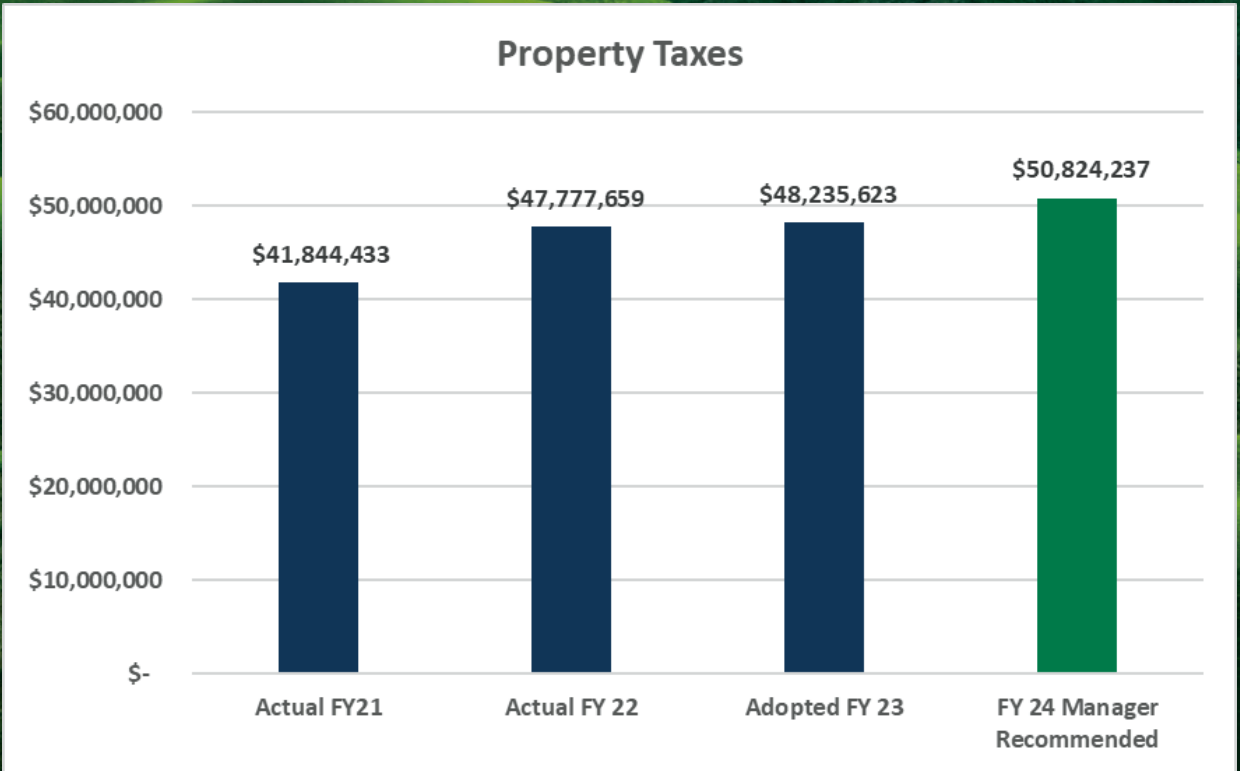
REVENUE BREAKDOWN

"General Fund Revenue" breaks down the major revenue drivers for the County. The three largest are Property Taxes, Restricted Governmental, and Sales Tax. In sum, they represent roughly 80.50% of the County's revenue. Individually, Property Tax is the largest at 50.76%, Sales Tax is second at 15.86%, and Restricted Governmental is third at 13.88%. All other revenues amount to 19.50%.



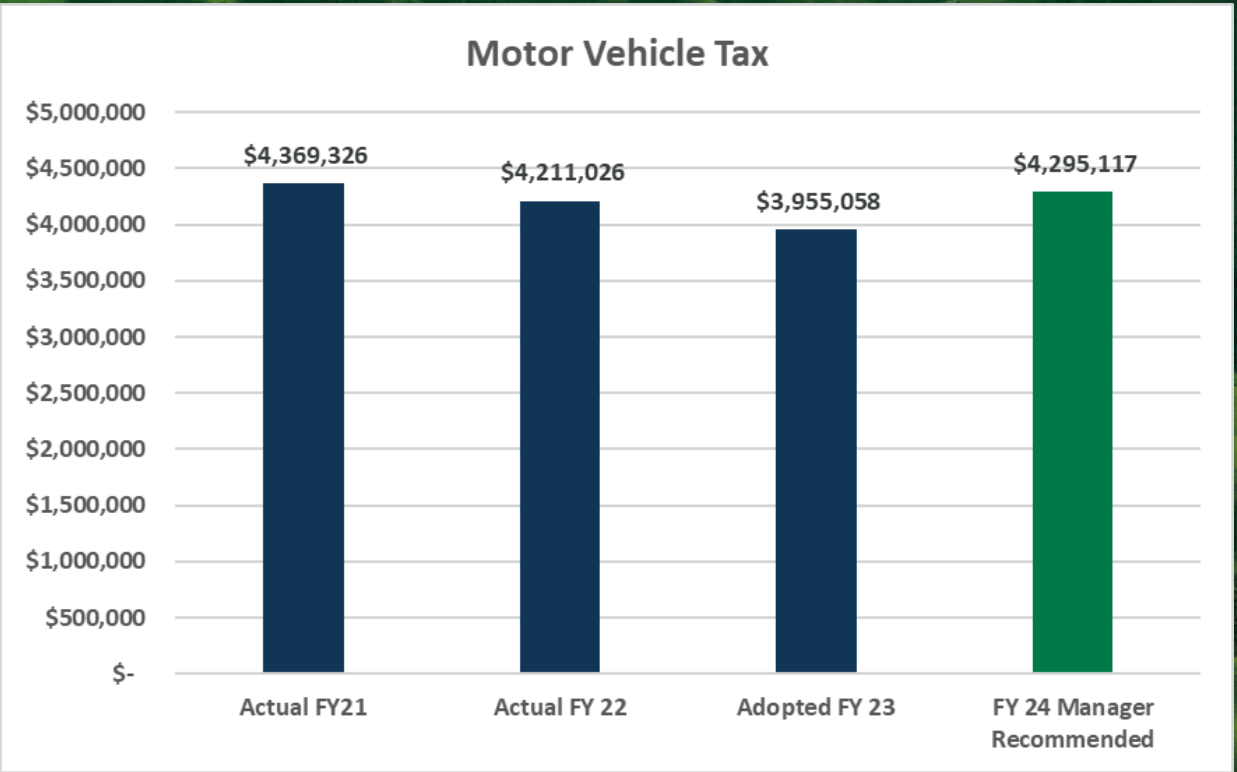
PROPERTY TAXES

The majority of tax revenue received by the County is derived from real estate, personal property, and utility taxes. The Property Tax slice represents these different sources in the pie graph. The Recommended Budget includes an additional $2,588,614 or an increase of 5.37% over FY 23. We have accounted for some natural growth in the tax base and this budget uses a collection rate of 98.38%. This collection rate is .12 of a percentage point higher than the FY 23 budgeted collection rate of 98.16%. This budget also includes a Ad Valorem tax increase from 53.5 cents to 55 cents. This tax increase generates $1,475,315 more tax revenue and $1,357,794 of this revenue is captured in the Property Tax revenue. The rest is captured in the Motor Vehicle Tax.



MOTOR VEHICLE TAX

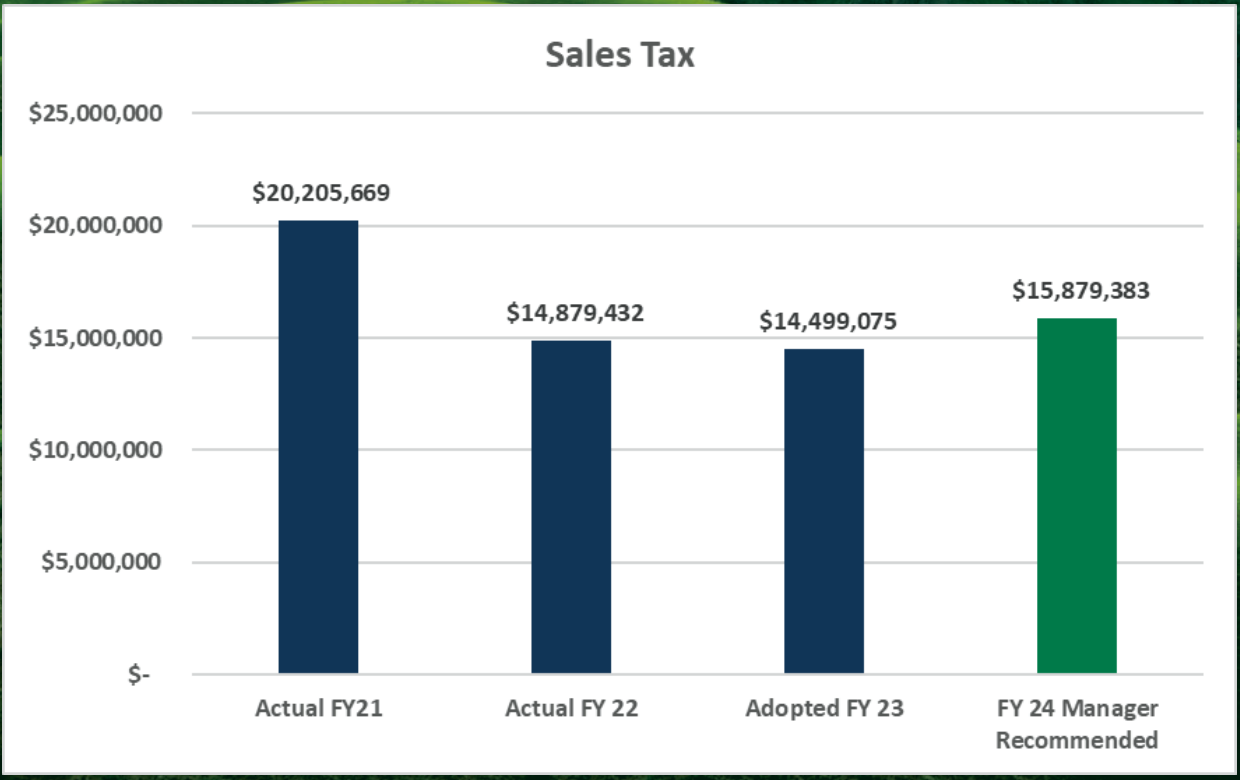
Another significant portion of the County's revenue comes from the tax on motor vehicles. The recommended budget includes $4,295,117 of motor vehicle tax revenue, which is a increase of $340,059 The increase in motor vehicle tax is largely due to the improved value of used cars and the increase in taxes to 55 cents. $117,521 of the increase in revenue is attributed to the tax increase.



SALES TAX

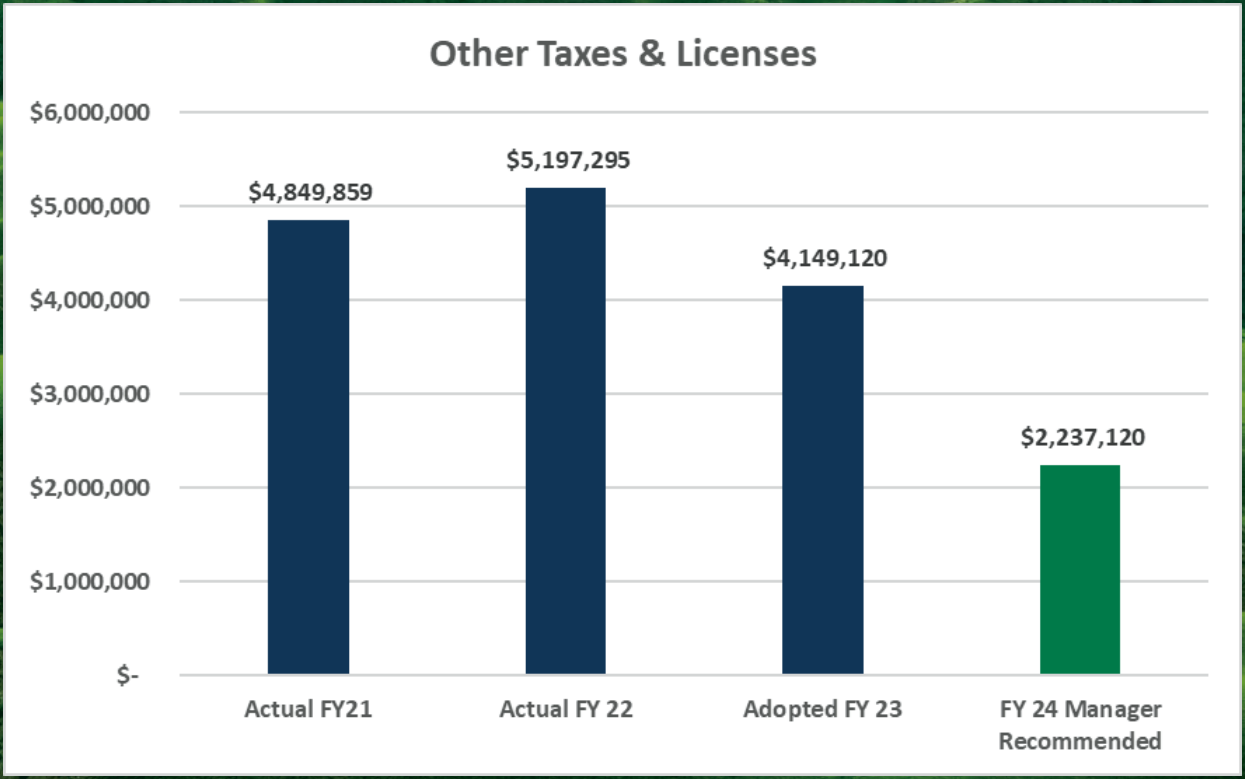
The recommended budget includes $15,879,383 of sales tax in the general fund for next year. This is equal to an increase of $1,380,308 or 9.52% compared to the current year (FY 23). Sales Tax revenue was calculated based on projected actuals through the end of FY 23 and increased by 3.3%. The NC League of Municipalities recommended a 6.3% increase in FY23 projected revenue, but a somewhat conservative approach seemed appropriate with the economic uncertainty stemming from the continued raising of interest rates and banking instability.

It is worth noting that this amount does not include sales tax revenue earmarked for Haywood County Schools and Haywood Community College. Those revenues are located within designated debt service funds.



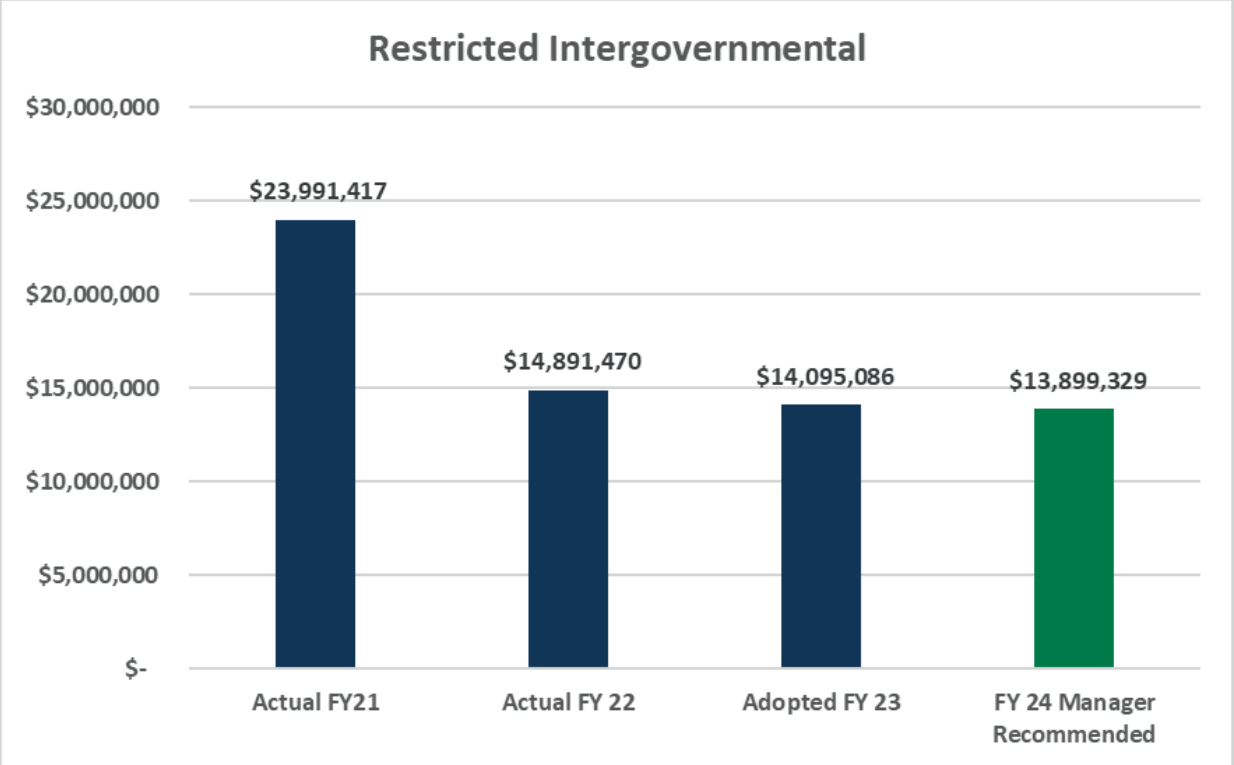
OTHER TAXES & LICENSES

The Other Taxes and Licenses revenue line item looks as though there has been a decrease of $1,912,000, for a total of $2,237,120. This is directly attributed to the creation of a new Occupancy Tax Fund. Occupancy Tax revenues were accounted for in this revenue type in previous fiscal years, but they are now located in the new fund. Controlling for the movement of Occupancy Tax funds to the new Occupancy Tax Fund, this revenue has not changed from FY23.



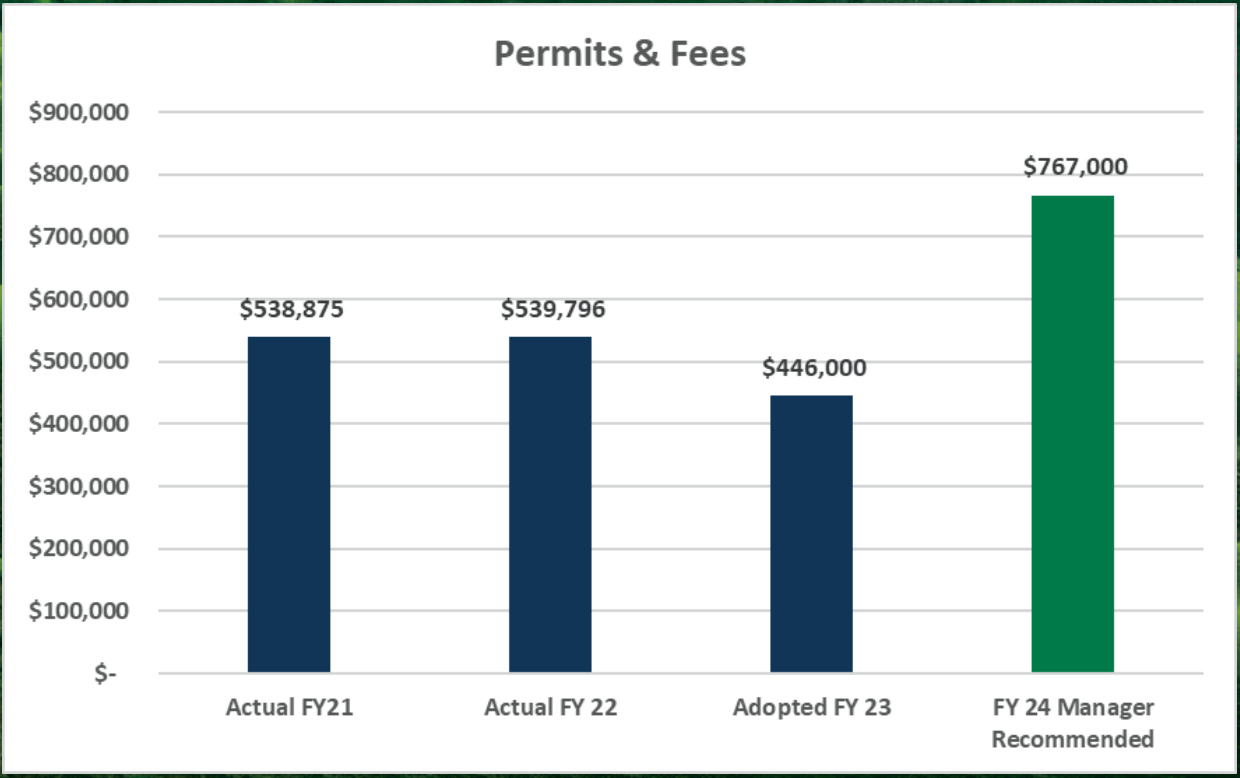
RESTRICTED INTERGOVERNMENTAL

Restricted intergovernmental revenues are revenues that Haywood County receives but are restricted for a specific purpose. Major drivers contributing to this revenue stream are from State reimbursements for HHSA and payments from the Town of Clyde to the County for the services provided by the Sheriff's Office. In FY 24, this category $195,757 or 1.39%. This is largely attributed to the reduction of Dental Clinic revenues as the County looks to hire a full-time dentist.



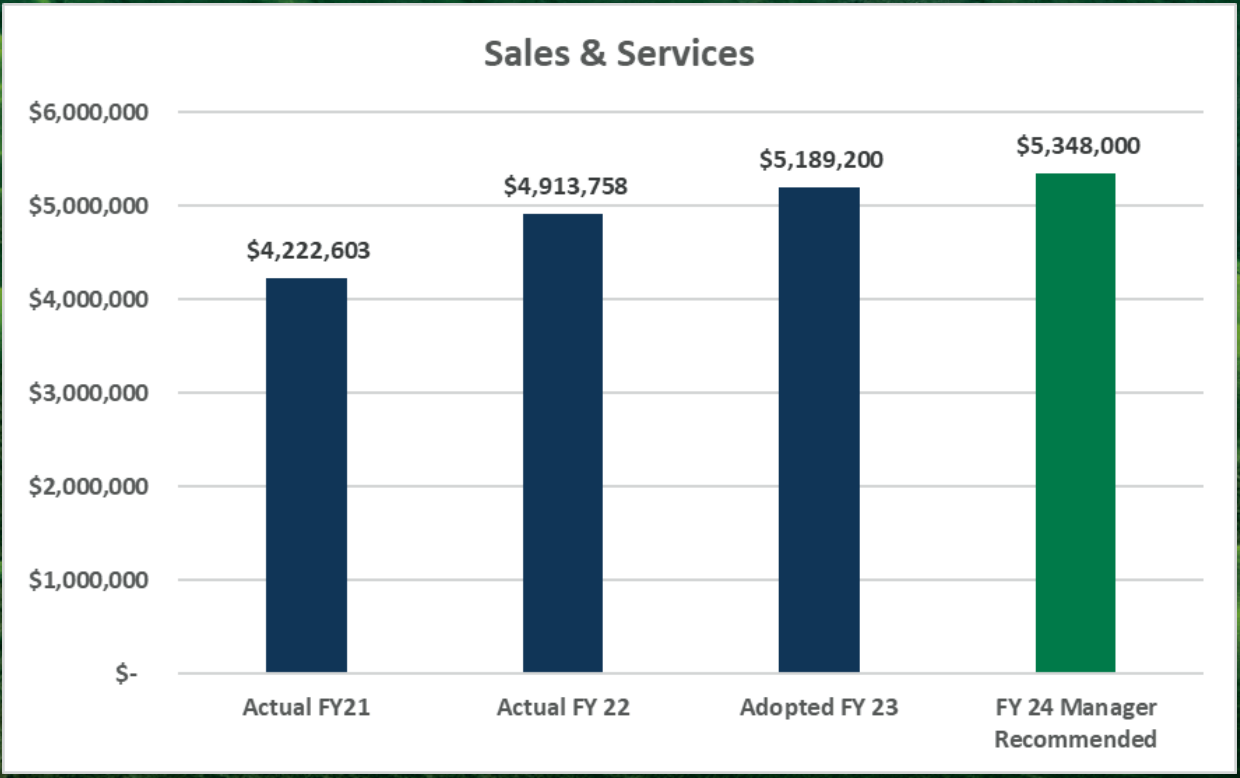
PERMITS & FEES

The Permits & Fees revenue type increased $321,000, or 71.97%, from FY23 to FY24. The County centralized all relevant department fees into a County Fee Schedule during this budget process. During the process of consolidating the fee schedule, departments were asked to compare their fees to surrounding counties and bring them into alignment with what the market dictated. Some Development Service fees had not been updated since the 2000s and were much lower than surrounding counties. The increase in revenue can be attributed to increased fees.



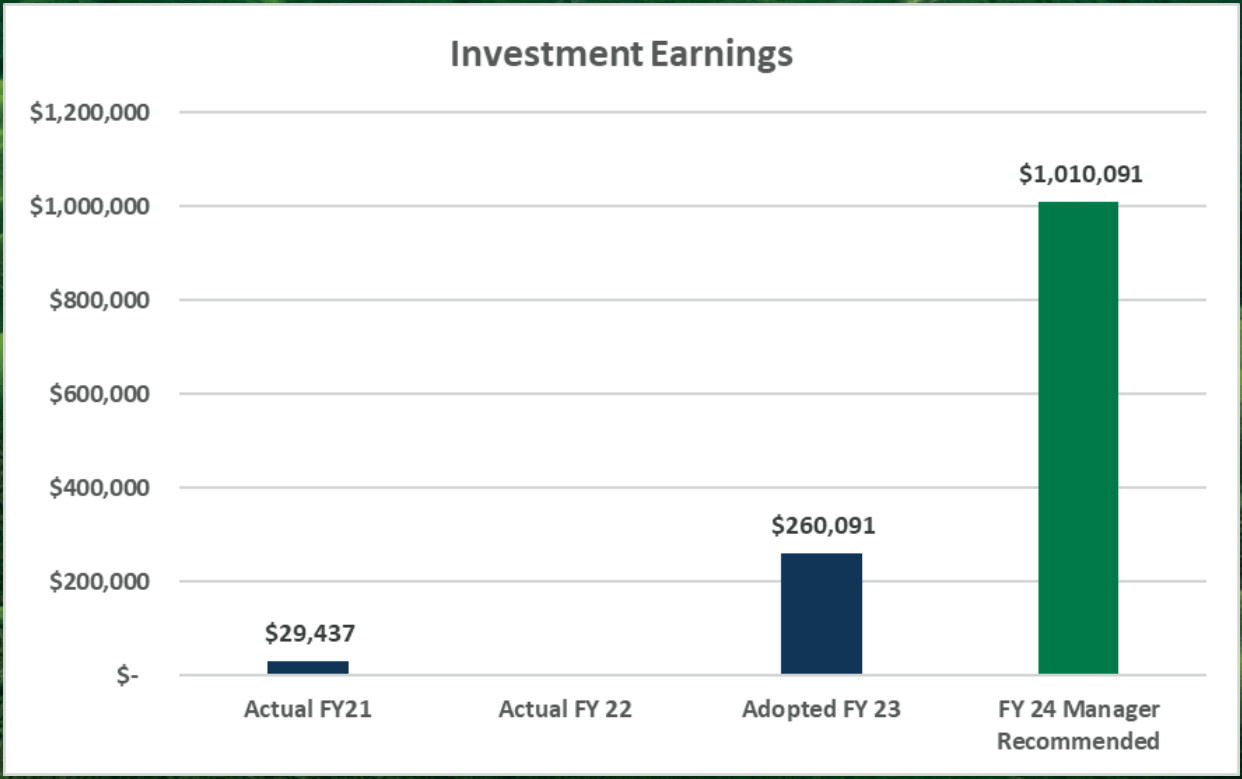
SALES & SERVICES

Revenue derived from sales and services total 5.34% of the General Fund revenue. This category captures most of the collections received from providing services, with the majority of revenue coming from ambulance service charges. A few other revenue streams from sales and services include library and recreation program fees, vaccinations, well and septic inspection fees, and the sale of maps through the GIS department. Overall, Sales and Services are expected to increase by $158,800 in FY 24.



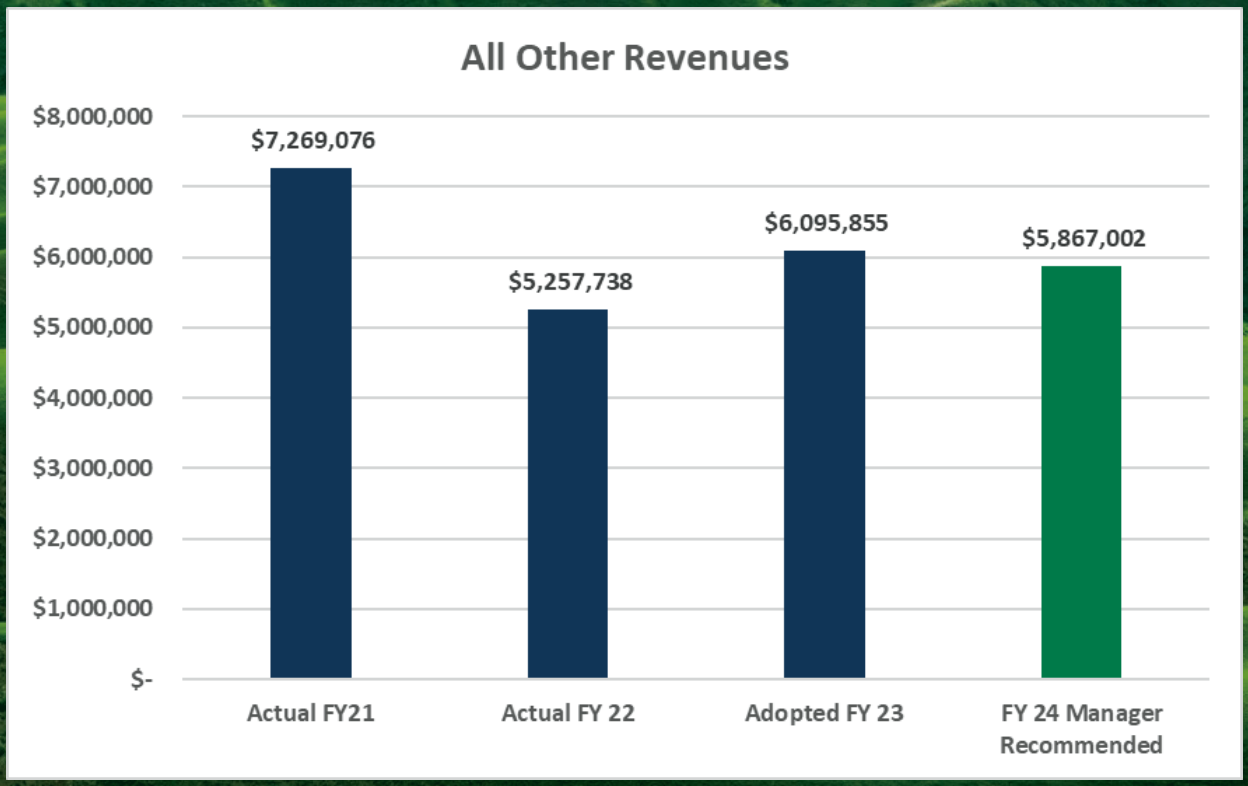
INVESTMENT EARNINGS

Investment earnings is interest earned on the County's deposits and investment of idle funds. Interest rates have remained very low over the past few years, but from May 2022 to May 2023, the County's one day yield increased from 0.57% to 4.99%., This budget projects Investment Earnings to increase by $750,000 in the FY 24 budget compared to FY 23. This is based on FY 23 Actual revenues tempered by the uncertainty surrounding the US Treasury's continued raising of rates.



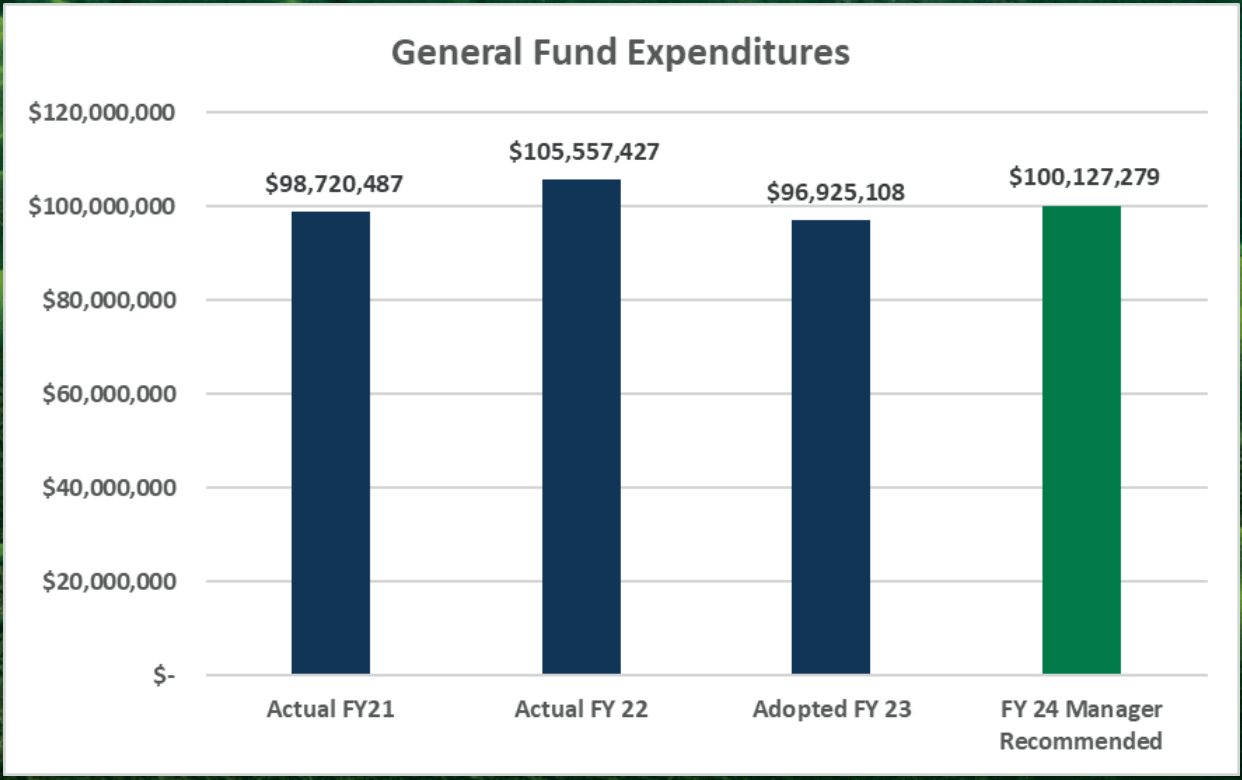
ALL OTHER REVENUE

For presentation purposes, all of the other general fund revenue has been combined into an All Other Revenue category. Beer and wine tax, PILT funds, donations, fund balance, etc. This revenue category is projected to decrease $228,853 or 3.75%. This is tied to the reduction in fund balance from $5,356,405 to $5,164,582. Excluding fund balance, all other revenues in this category are decreasing by $37,303, which is tied to the reduction of expected donation revenue.



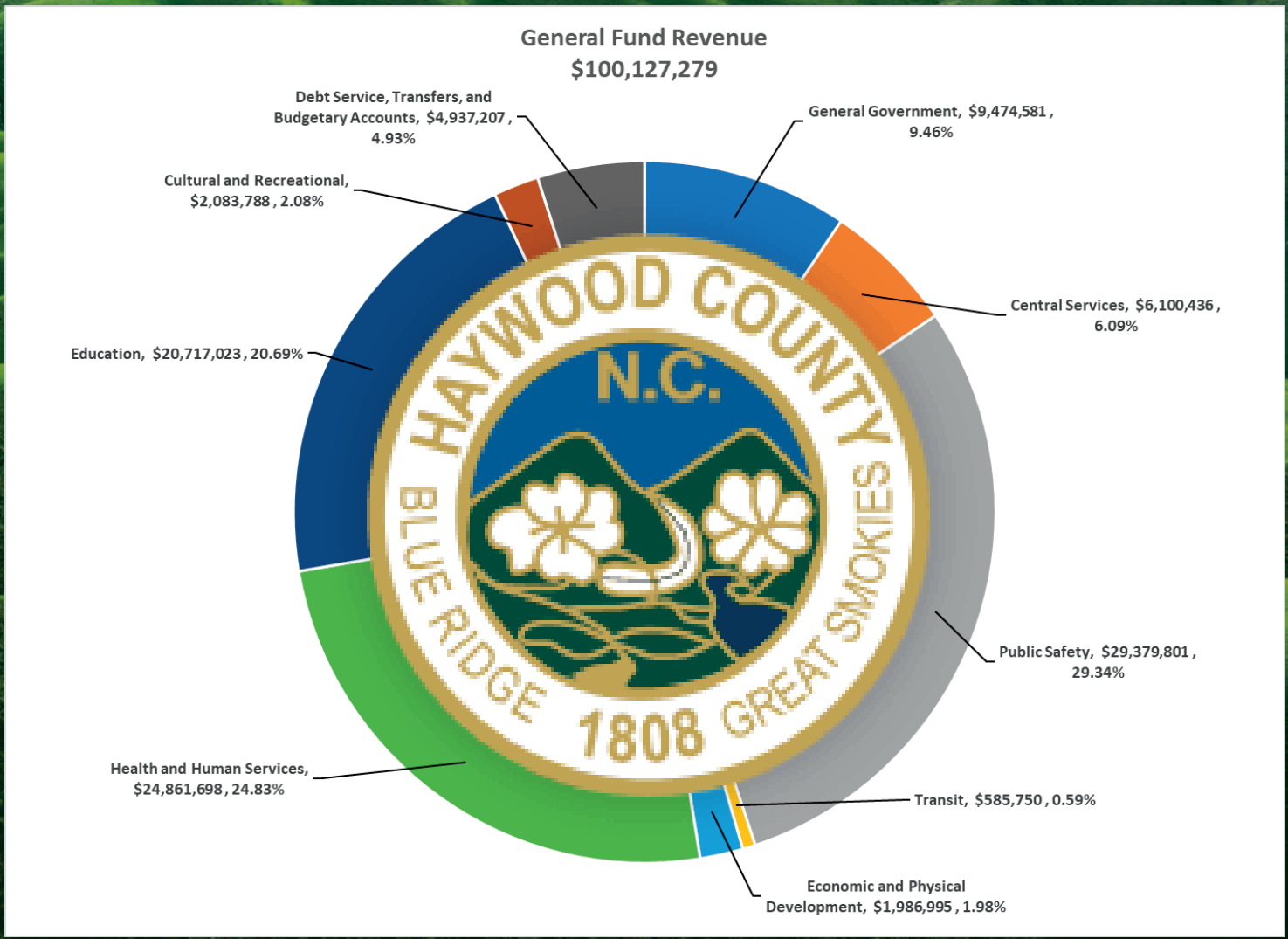
EXPENDITURES

General Fund Expenditures for the FY 24 Manager's Recommended Budget are proposed to increase to $100,127,279. Expenditures in this budget have risen 3.30% which totals to $3,202,171 more than FY 23. The primary drivers in this budget are threefold. First, there are eight additional School Resource Officer positions with the corresponding salaries & benefits, operating and vehicle costs. Second, personnel costs tied to maintaining competitive salaries, health insurance, retirement contributions continue to increase. The final major driver is Haywood County Schools and Haywood Community College operating allocation increases.



EXPENDITURES

The graph below shows the Functional Divisions that are driving the expenditures in this budget. Public Safety and Health and Human Services account for 54.17% of General Fund expenditures. Public Safety's portion of the budget is $1,913,396 higher than last fiscal year. Health and Human Services is $898,343 higher than last fiscal year.



EXPENDITURES

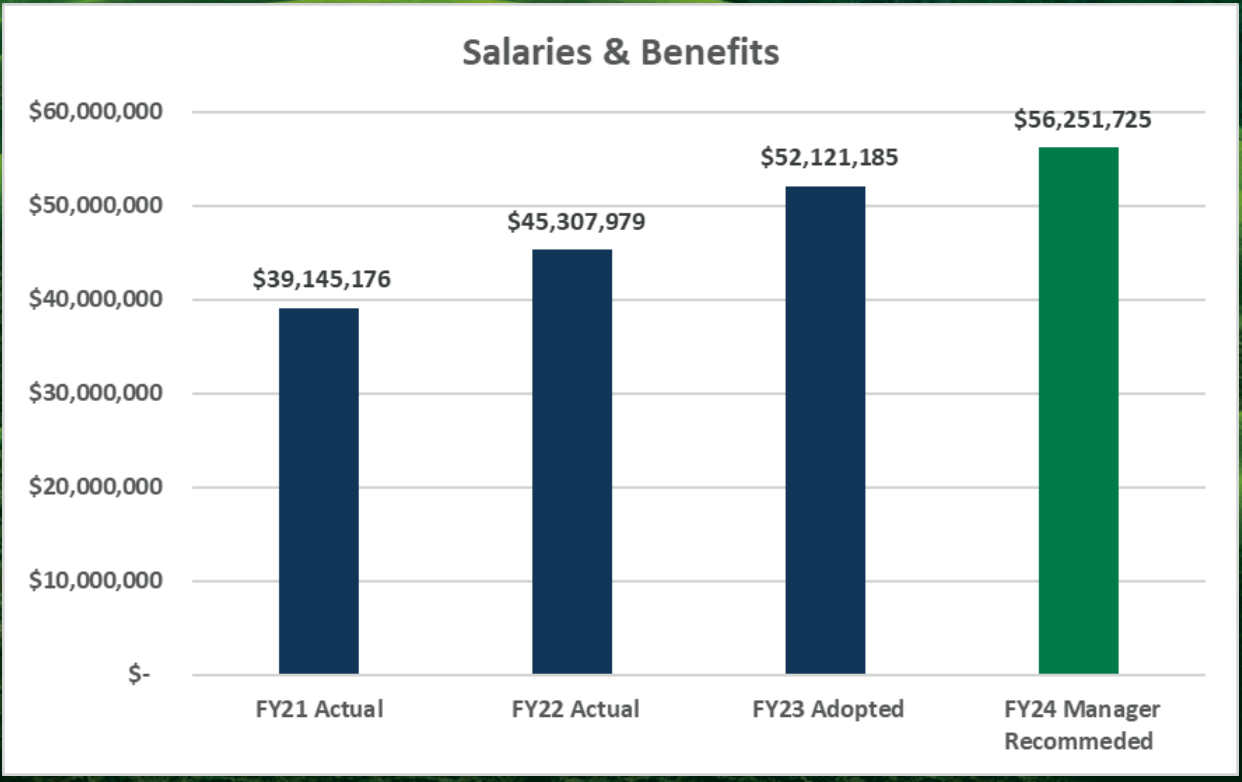
Economic and Physical Development's allocation is $1,880,307 lower than FY23, but that is directly related to the Tourism Development Agency pass through of Occupancy Tax funds moving to the new Occupancy Tax Fund. The Education function has also increased by $774,806. This is due the adoption of a new funding formula for the Haywood County Schools and 3.5% increase in the operating allocation for Haywood Community College.

Function	Actual FY 21	Actual FY 22	Adopted Budget FY 23	FY 24 Manager Recommended	FY24 Manager Recommended Over/(Under) Adopted FY23	% Change
General Government	$ 7,366,108	$ 7,789,799	$ 8,968,783	$ 9,474,581	$ 505,798	5.64%
Central Services	$ 4,811,522	$ 4,565,887	$ 5,562,341	$ 6,100,436	$ 538,095	9.67%
Public Safety	$ 21,127,601	$ 25,163,702	$ 27,466,405	$ 29,379,801	$ 1,913,396	6.97%
Transit	$ 194,774	$ 478,396	$ 585,750	$ 585,750	$ -	0.00%
Economic and Physical Development	$ 4,008,160	$ 4,525,169	$ 3,867,302	$ 1,986,995	$ (1,880,307)	-48.62%
Health and Human Services	$ 29,353,224	$ 20,918,941	$ 23,963,355	$ 24,861,698	$ 898,343	3.75%
Education	$ 21,071,300	$ 21,360,543	$ 19,972,217	$ 20,717,023	$ 744,806	3.73%
Cultural and Recreational	$ 1,474,139	$ 1,863,640	$ 2,043,373	$ 2,083,788	$ 40,415	1.98%
Debt Service, Transfers, and Budgetary Accounts	$ 9,313,659	$ 18,891,349	$ 4,495,582	$ 4,937,207	$ 441,625	9.82%
General Fund Expenditures	**$ 98,720,487**	**$ 105,557,427**	**$ 96,925,108**	**$ 100,127,279**	**$ 3,202,171**	**3.30%**

The functional divisions of the budget are important because they display where the expenditures are distributed. However, by categorizing the expenditures within the budget by Salaries & Benefits, Operating, Capital instead of functional lines, we are able to see where the expenditures have changed across the organization.

COUNTY SALARIES & BENEFITS

Salaries and Benefits for this year are proposed to increase by $4,130,540. This year's budget incorporates the eight additional School Resource Officers, a 4% COLA and 2% Merit increase, and the Christmas bonus. The County wants to continue attracting and retaining the highest caliber employees in a very competitive job market. The 6% combined COLA and Merit is intended to keep salaries competitive with surrounding counties, offset the cost of inflation, and provide a mechanism for high-quality employees to be rewarded. The Local Government Employee Retirement System also required the Local Government contribution to increase from 11.41% to 12.89% for general employees and 13.10% to 14.10 for Law Enforcement Officers, for a total cost of $531,798



COUNTY SALARIES & BENEFITS

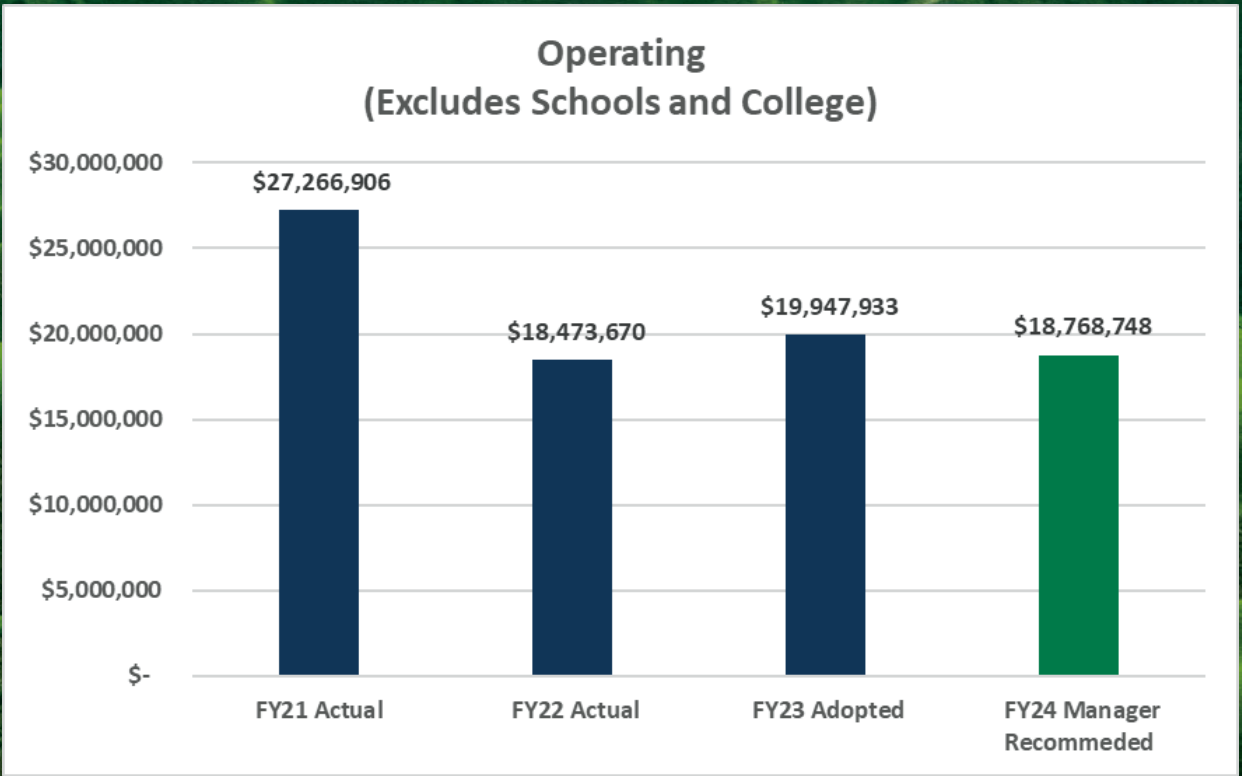
We changed our insurance provider to Aetna in January 2020 and overall the transition continues to be smooth, and most employees and retirees are very happy with the change. The County's portion of health insurance will need to be raised again this year. The increase will from $18,500 per person to $19,500 is necessary to keep up with the cost of healthcare industry-wide.

Department	Positions Requested	Positions Approved
Sheriff - SRO	8	8
Sheriff - Patrol	4	0
Sheriff - Detention	1	0
EMS	12	0
HHSA	5	0
Tax Assessor	3	0
Facilities	2	0
Library	1	0
Total:	36	8

The proposed budget includes 8 new positions of the 36 requested by departments. Each of these positions has merit, but the cost of salaries and benefits for existing employees makes increasing headcount outside of the School Resource Officers unfeasible. These positions may be reevaluated next fiscal year if need dictates.

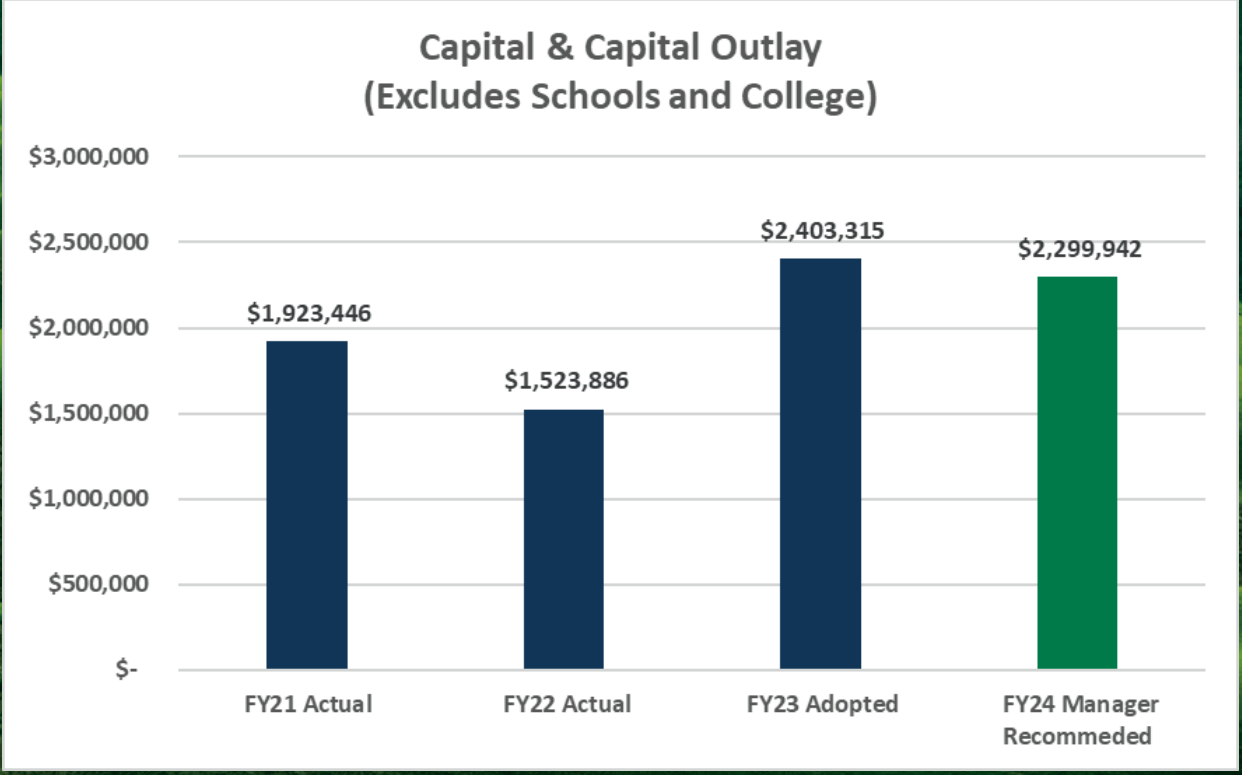
COUNTY OPERATING

When controlling for Education funding, County Operating has decreased by $1,179,185 or 5.91%. This includes the movement of TDA funds from the General Fund to the Occupancy Tax Fund. When controlling for the movement of TDA funds, the Operating budget is increasing $770,815. This budget streamlines operating expenses to only what is necessary, including only replacing equipment that has reached end-of-useful-life and tied to the continued cost of inflation on supplies.



COUNTY CAPITAL

County capital outlay is budgeted at $2,299,942. This represents a decrease of $103,73 or 4.30% from FY 23. The primary driver of this type of expenditure is vehicles. Outside of vehicles, there are funds to renovate the Canton Library restroom, replace HVAC equipment, and improve fire and lightning protection at Paragon Parkway.



COUNTY VEHICLES

The county implemented a more proactive fleet management system during FY 21. This system has been essential in minimizing the impact of continued vehicle supply shortages. By maximizing the vehicle's useful life, offsetting costs by utilizing departmental transfers and reimbursements from the State, and thoughtfully planning new vehicle purchases, the county has been able to use vehicles longer and saved money in the long run.

Department	Number of Vehicles	Cost
Sheriff - Patrol	13	$ 883,118
Sheriff - SRO	8	$ 600,000
DSS	2	$ 66,756
EMS	1	$ 82,000
Garage	2	$ 86,532
Inspections	1	$ 37,086
Solid Waste	1	$ 50,000
Total:	28	$ 1,805,492

During this process, all County vehicles were inspected and checked for mileage, and Fleet Services identified the need for 28 new vehicles, for a total expected cost of $1,805,492. Eight of the approved vehicles are for the new School Resource Officers, and 13 are replacement vehicles for the Sheriff's Patrol division. These 21 vehicles for the Sheriff's Office total to $1,483,118.

EDUCATION

The County will continue funding operating expenditures for the Haywood County Schools and the Haywood Community College out of the General Fund. The revised Funding Formula increased the funds allocated per pupil for the Haywood County Schools again this fiscal year, but the drop in student population continued to limit the growth of school funding. The total operating allocation to the schools increased from $16,771,795 to $17,363,086, a total of $591,291. Haywood Community College operating funds are recommended to increase $112,015 to a total of $3,312,437.

Haywood County Schools		
Operating	$	17,363,086
Capital	$	1,250,000
Debt	$	3,707,277
Total	$	22,320,363.00

Haywood Community College		
Operating	$	3,312,437.00
Capital	$	750,000.00
Debt	$	2,843,952.00
Total	$	6,906,389.00

The School System and College's debt and capital funding come from local option Sales Tax. That revenue are allocated within their two respective Debt Service Funds. These Sales Tax funds will be used to pay debt and fund capital needs. The amounts used for debt and capital this year are displayed above. Sales Tax revenues not used this year will remain in the Debt Service Fund for future debt or capital needs.

OTHER FUNDS SUMMARY

In addition to the General Fund, the County manages several additional funds. The County has two Internal Service Funds. One for the health plan totaling $13,717,382. Our health plan continues to project significant cost increases over the previous fiscal year, so these increases are commensurate with our current trend estimates. The other is a Worker's Compensation Fund totaling $506,186.

To separate sales tax funds for Haywood County Schools and Haywood Community College that have specific restrictions related to debt and capital, we have set up debt service funds. The County School System Debt Service Fund totals $4,957,277 and the College Debt Service Fund totals $3,593,952. This approach fully funds our debt obligations and capital allocations.

OTHER FUNDS SUMMARY

An Emergency 911 Fund is also budgeted, which totals $224,000, a decrease of $192,775 from FY 23. The largest fund outside of the General Fund is the Solid Waste Fund which totals $5,765,784.

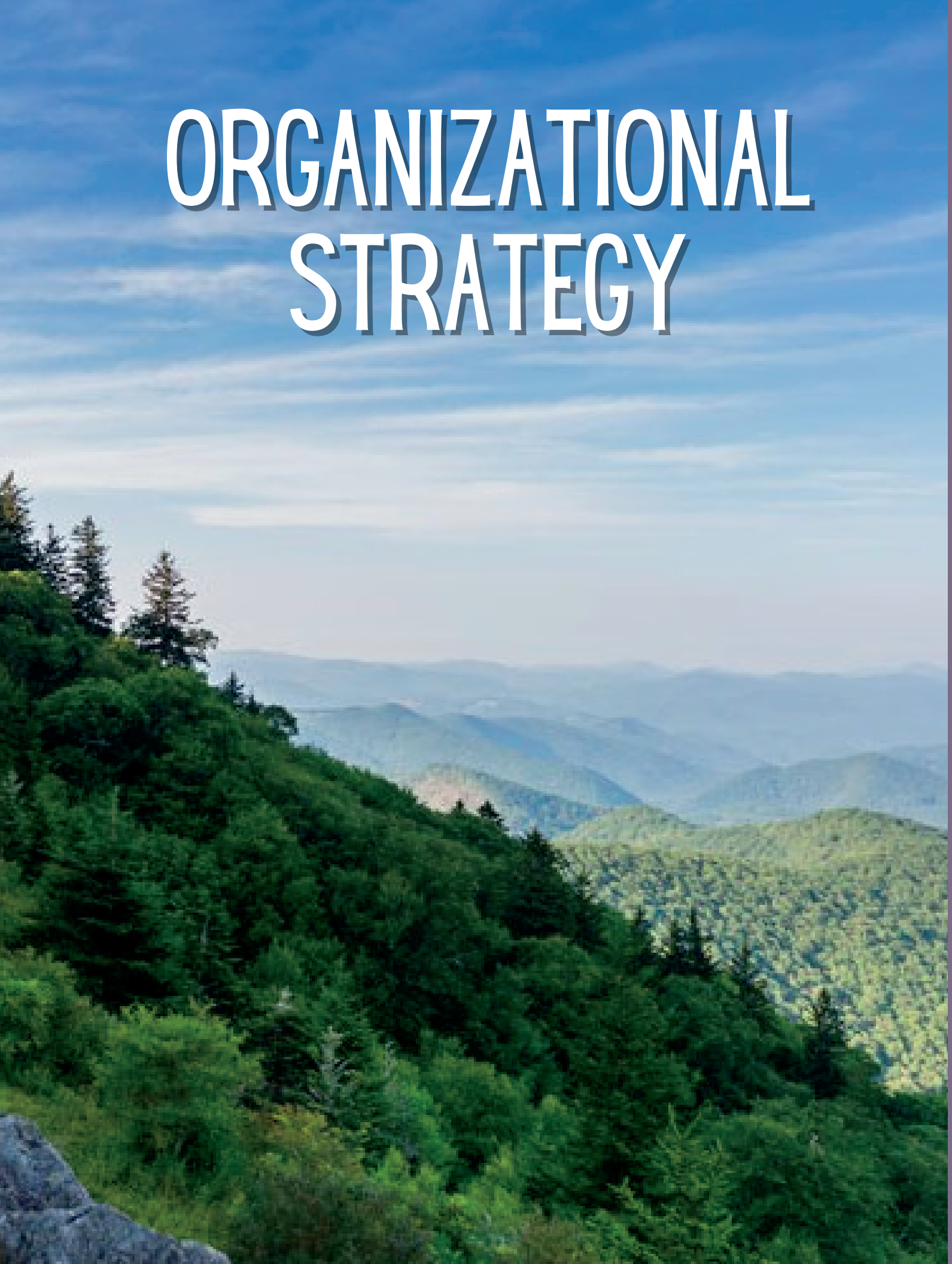
The Road District Fund totals $311,392, an increase of $58,528 from the previous year. The Fire District Fund totals $6,084,212, which is an increase of $888,236. Lastly, the Junaluska Sanitary District totals $331,279, a increase of $13,877. Fire Districts requesting an increase in tax rate are Junaluska (7.5 cents to 10 cents), Maggie Valley (6 cents to 8 cents), and Waynesville (6 cents to 8 cents). Road Districts requesting an increase in tax rate are Maggie Valley CC (15 cents to 19 cents), Upper Chestnut (6 cents to 20 cents), and Tuscola Park (10 cents to 11 cents).

Three funds were created in FY 22 to comply with GASB 84. These are the Register of Deeds Recording Fees Fund, Fines and Forfeitures Fund, and Representative Payee Fund, totaling $61,000, $350,000, and $910,000 respectively.

A new fund was created for the FY24 Budget to collect Occupancy Tax and distribute it to the Tourism Development agency. Expected collections are expected to be $2,962,000.



ORGANIZATIONAL STRATEGY



VISION & MISSION STATEMENTS

Vision Statement: Haywood County is a thriving mountain community; one that stays true to it's roots, while also adapting to meet the needs of the future.

Mission Statement: Haywood County will provide the highest quality services to it's citizens, with the understanding that they make Haywood County the Pride of the Smoky Mountains.



ORGANIZATIONAL OUTCOMES

To make the vision a reality, the county has identified essential outcomes to guide our staff in everything we do. These objectives are split into two types: Community and Governance. Community outcomes describe the vital features of a high-functioning community. Governance outcomes describe the vital features of a high-functioning organization. By staying true to these outcomes, we will be able to create the reality we want to see in Haywood County.

Community Outcomes



Governance Outcomes



COMMUNITY OUTCOMES

Community outcomes give a concrete vision for the type of community Haywood County strives to create and protect. They are defined as the following:

- **Safe and Secure**: We believe protecting those who live, work, and visit Haywood County is of the utmost importance and we strive to provide top-flight public safety services to meet this challenge.
- **Economic Hub:** We believe every Haywood County citizen should have access to high-paying, sustainable jobs, with the community becoming an economic driver within the Western North Carolina region.
- **Healthy Living**: We believe everyone is entitled to resources that improve community health, both physically and intellectually, whether that be medical services, literary material, or outdoor recreation.
- **Sense of Place**: We believe Haywood County is a gem unearthed from the Great Smoky Mountains and we want to preserve the historical roots making this such a great place to live while simultaneously encouraging development that allows us to preserve our way of life.

Safe and Secure



Economic Hub



Healthy Living



Sense of Place



GOVERNANCE OUTCOMES

Top Tier Workforce



Partnerships



Data Driven



Accountability

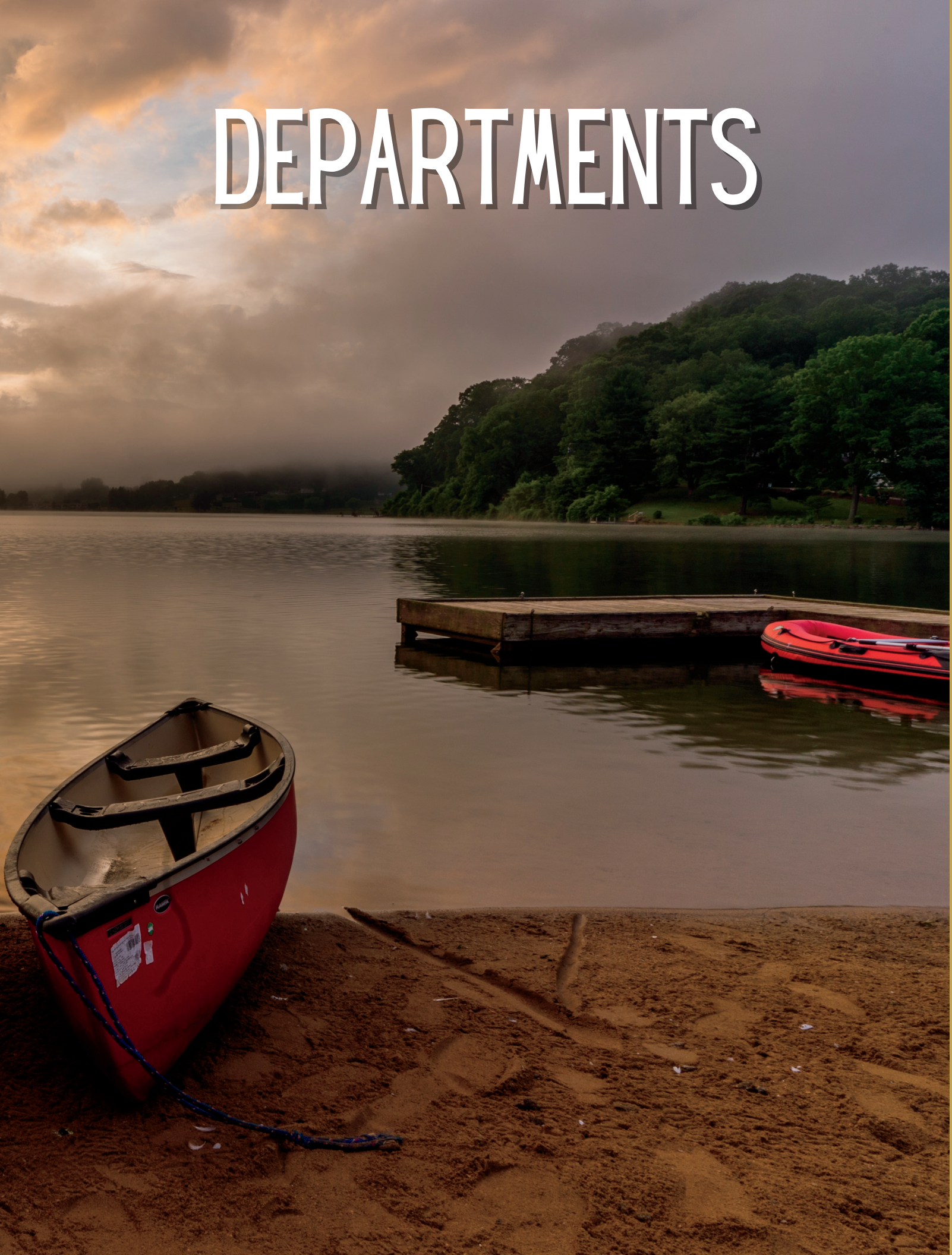


Governance outcomes drive the decision-making process internally at Haywood County. Best practices across the County have informed these outcomes. They are defined as the following:

- **Top Tier Workforce**: We believe Haywood County will attract the best possible candidates when hiring for positions, focusing on individuals who excel in customer service and understand what it means to live and work in a mountain community.
- **Partnerships:** We believe Haywood County isn't situated to provide every service needed by the public. To fill the gap, Haywood County works to partner with community organizations.
- **Data Driven**: We believe data driven decision-making is a feature of any high-functioning organization. Haywood County uses data to inform leaders, with the intent of making sure they have the most accurate information possible when making long-lasting decisions.
- **Accountability**: We believe transparency and accountability are a hallmark of a great government and Haywood County strives to be as transparent as possible.



DEPARTMENTS

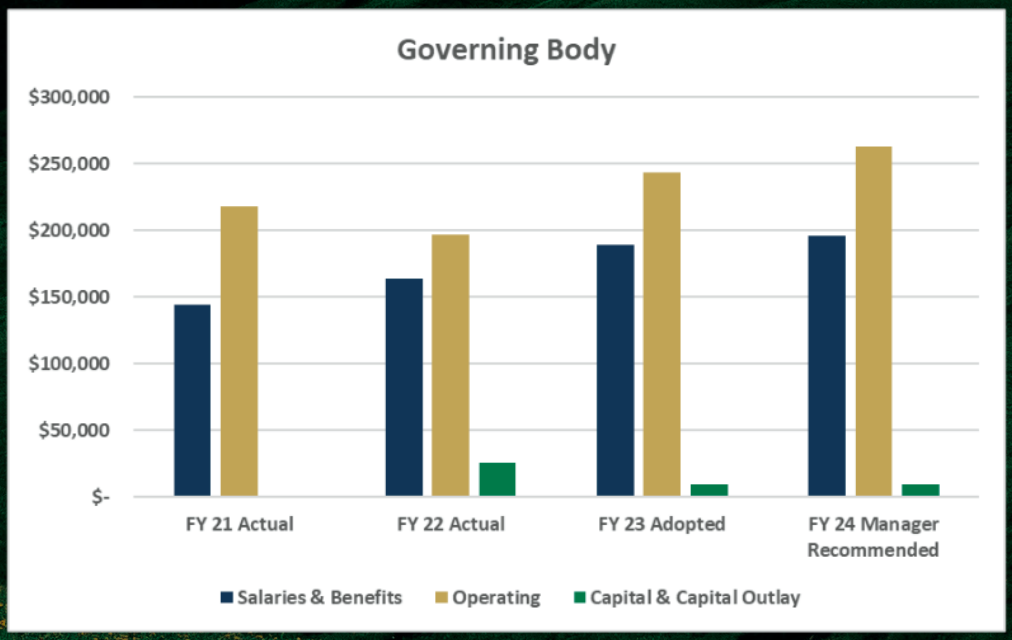


ALL DEPARTMENTS SUMMARY

Department	Actual FY 21	Actual FY 22	Adopted Budget FY 23	FY 24 Manager Recommended	FY24 Manager Recommended Over/(Under) Adopted FY23	% Change
Governing Body	$ 362,430	$ 386,122	$ 442,130	$ 468,668	$ 26,538	6.00%
Administration	$ 623,812	$ 661,800	$ 748,847	$ 803,281	$ 54,434	7.27%
Finance	$ 712,987	$ 785,970	$ 845,978	$ 969,955	$ 123,977	14.65%
Human Resources	$ 1,072,351	$ 1,692,168	$ 1,713,346	$ 1,867,398	$ 154,052	8.99%
Wellness Clinic	$ 343,073	$ 323,972	$ 291,748	$ 335,568	$ 43,820	15.02%
Tax Collections	$ 540,650	$ 619,550	$ 701,887	$ 718,385	$ 16,498	2.35%
Tax Assessments	$ 1,178,849	$ 1,048,947	$ 1,282,594	$ 1,300,654	$ 18,060	1.41%
Land Records/GIS	$ 433,445	$ 254,447	$ 548,912	$ 527,579	$ (21,333)	-3.89%
Legal	$ 185,983	$ 146,462	$ 176,164	$ 198,391	$ 22,227	12.62%
Elections	$ 594,237	$ 591,208	$ 798,202	$ 831,445	$ 33,243	4.16%
Register of Deeds	$ 1,318,292	$ 1,279,152	$ 1,418,975	$ 1,453,257	$ 34,282	2.42%
Technology Services	$ 1,880,487	$ 1,758,883	$ 2,118,473	$ 2,222,274	$ 103,801	4.90%
Garage	$ 180,912	$ 198,106	$ 223,341	$ 387,059	$ 163,718	73.30%
Facilities & Maintenance	$ 2,750,123	$ 2,608,898	$ 3,220,527	$ 3,491,103	$ 270,576	8.40%
Sheriff	$ 6,644,863	$ 7,721,775	$ 7,924,097	$ 8,757,863	$ 833,767	10.52%
911 Communications Center	$ 1,306,337	$ 1,675,109	$ 1,983,337	$ 2,190,024	$ 206,687	10.42%
Sheriff- SRO Officers	$ 307,095	$ 373,498	$ 334,769	$ 1,864,834	$ 1,530,065	457.05%
Sheriff - Dentention Center	$ 3,839,236	$ 4,783,605	$ 5,296,418	$ 5,426,295	$ 129,877	2.45%
Court Facilities	$ 90,087	$ 89,941	$ 102,300	$ 332,300	$ 230,000	224.83%
NC Forest Service	$ 84,223	$ 98,445	$ 87,562	$ 90,099	$ 2,537	2.90%
Building Inspections	$ 547,026	$ 574,707	$ 627,658	$ 691,142	$ 63,484	10.11%
Medical Examiner	$ 84,150	$ 61,950	$ 125,000	$ 125,000	$ -	0.00%
Emergency Medical Services	$ 6,386,359	$ 7,566,578	$ 9,167,501	$ 8,096,446	$ (1,071,055)	-11.68%
Rescue Squad	$ 22,552	$ 27,000	$ 27,000	$ 27,000	$ -	0.00%
Emergency Management	$ 758,577	$ 1,088,859	$ 388,960	$ 398,845	$ 9,885	2.54%
Animal Services	$ 910,436	$ 1,095,532	$ 1,401,803	$ 1,379,953	$ (21,850)	-1.56%
Mass Transit	$ 194,774	$ 478,396	$ 585,750	$ 585,750	$ -	0.00%
Development Services	$ 490,580	$ 542,727	$ 740,967	$ 739,859	$ (1,108)	-0.15%
Economic Development	$ 287,651	$ 337,743	$ 368,428	$ 375,215	$ 6,787	1.84%
Tourism Development	$ 2,524,990	$ 2,895,231	$ 1,950,000	$ -	$ (1,950,000)	-100.00%
Community Development	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ -	0.00%
Special Employment Programs	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -	0.00%
Cooperative Extension	$ 345,573	$ 351,112	$ 358,700	$ 338,700	$ (20,000)	-5.58%
Soil & Water Convservation	$ 328,366	$ 367,356	$ 418,207	$ 502,221	$ 84,014	20.09%
Health	$ 4,629,714	$ 3,991,177	$ 4,743,343	$ 4,564,549	$ (178,794)	-3.77%
Environmental Health	$ 816,733	$ 1,158,114	$ 1,146,344	$ 1,213,449	$ 67,105	5.85%
Mental Health	$ 10,907,322	$ 105,803	$ 105,000	$ 105,000	$ -	0.00%
Social Services	$ 13,331,632	$ 15,176,997	$ 17,390,058	$ 18,387,354	$ 997,296	5.73%
Veterans Service Office	$ 152,620	$ 181,406	$ 203,868	$ 216,604	$ 12,736	6.25%
Youth Services	$ 331,936	$ 305,444	$ 374,742	$ 374,742	$ -	0.00%
Public Schools - Operating	$ 16,718,314	$ 16,609,619	$ 16,771,795	$ 17,404,586	$ 632,791	3.77%
Community College - Operating	$ 3,016,705	$ 3,107,205	$ 3,200,422	$ 3,312,437	$ 112,015	3.50%
Library	$ 1,297,010	$ 1,603,824	$ 1,733,598	$ 1,769,598	$ 36,000	2.08%
Recreation	$ 177,129	$ 259,816	$ 309,775	$ 314,190	$ 4,415	1.43%
Nondepartmental	$ -	$ -	$ 2,015,124	$ 2,847,366	$ 832,242	41.30%
Debt Service	$ 9,068,659	$ 2,721,443	$ 2,115,458	$ 1,724,841	$ (390,617)	-18.46%
Transfers to/from Other Accounts	$ 245,000	$ 16,169,906	$ 65,000	$ 65,000	$ -	0.00%
Contingency	$ -	$ -	$ 300,000	$ 300,000	$ -	0.00%
Grand Total	**$ 98,054,278**	**$ 103,907,007**	**$ 96,925,108**	**$ 100,127,279**	**$ 3,202,171**	**3.30%**

GOVERNING BODY

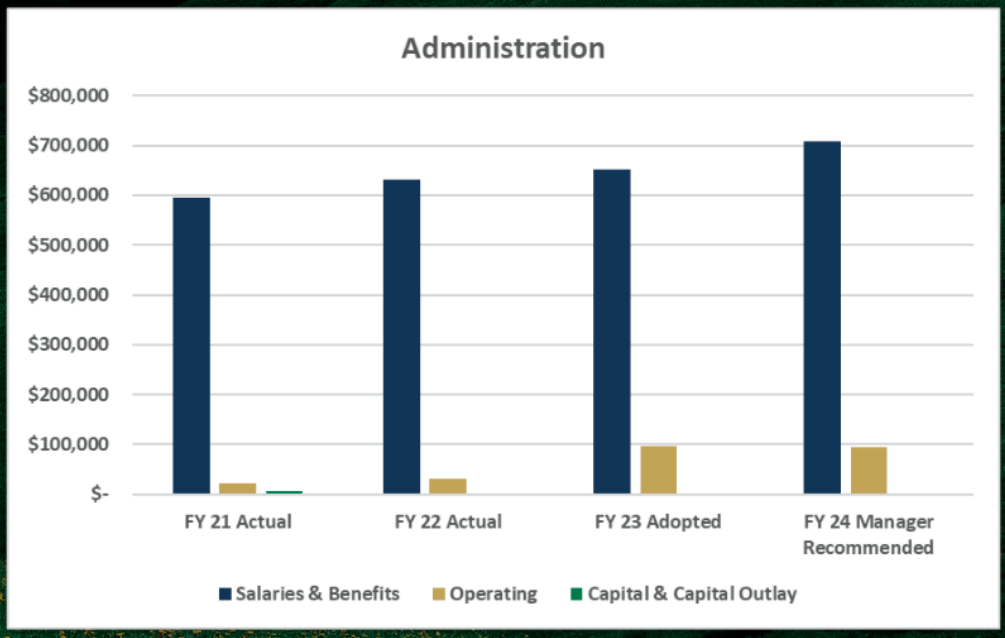
The five-member Board of Commissioners is elected at large for four-year staggered terms. They hold two business meetings per month on the first and third Mondays. The Board is charged with providing policy direction for the administration of County government and the efficient operation of government services.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ 144,165	$ 163,924	$ 188,798	$ 195,818	$ 7,020	3.72%
Operating	$ 218,265	$ 196,506	$ 243,332	$ 262,850	$ 19,518	8.02%
Capital & Capital Outlay	$ -	$ 25,692	$ 10,000	$ 10,000	$ -	0.00%
Total	**$ 362,430**	**$ 386,122**	**$ 442,130**	**$ 468,668**	**$ 26,538**	**6.00%**

ADMINISTRATION

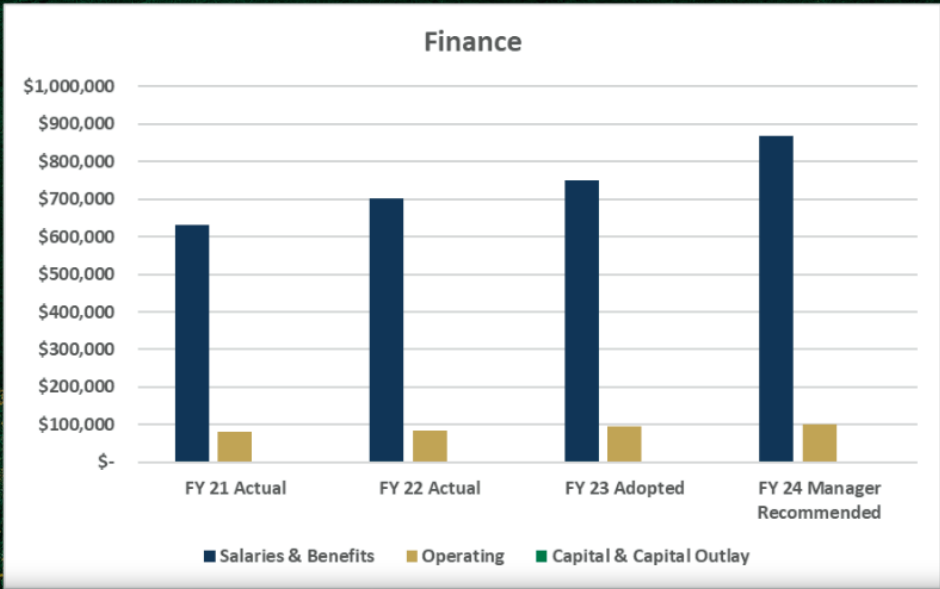
Haywood County Administration houses the leadership of the organization, including the Haywood County Manager. The County Manager is the chief administrator of County government. The County Manager is responsible to the Board of Commissioners for the administration of all departments of County government.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ 596,288	$ 632,005	$ 652,316	$ 708,597	$ 56,281	8.63%
Operating	$ 21,674	$ 29,795	$ 96,531	$ 94,684	$ (1,847)	-1.91%
Capital & Capital Outlay	$ 5,850	$ -	$ -	$ -	$ -	0.00%
Total	**$ 623,812**	**$ 661,800**	**$ 748,847**	**$ 803,281**	**$ 54,434**	**7.27%**

FINANCE

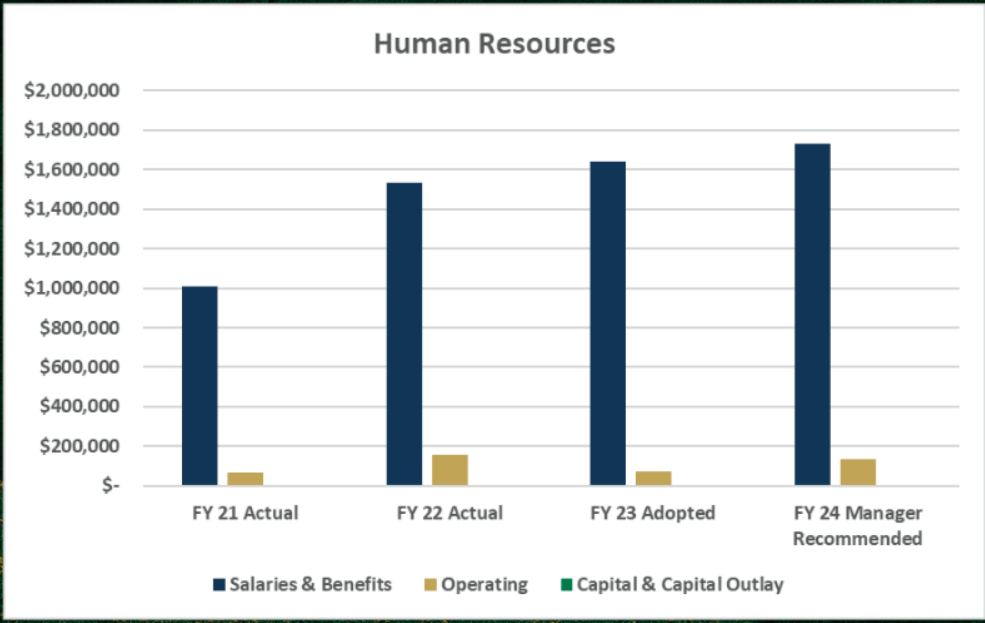
The Finance Department provides fiscal management of County activities in accordance with the North Carolina Local Government Budget and Fiscal Control Act (NC G.S. 159). The Finance Department is responsible for managing the General Fund, Special Revenue Funds, Internal Service Funds, and Capital Project Funds totaling over eighty million dollars, as well as intergovernmental component unit accounting and reporting. It is also responsible for maintaining and reporting accurate financial information and ensuring compliance with County policies and internal controls. The integrity of the County's financial reporting is assured through a system of internal controls, internal audits, and an annual audit by an independent certified public accounting firm.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ 631,182	$ 702,021	$ 749,602	$ 869,655	$ 120,053	16.02%
Operating	$ 81,805	$ 83,950	$ 96,376	$ 100,300	$ 3,924	4.07%
Capital & Capital Outlay	$ -	$ -	$ -	$ -	$ -	0.00%
Total	**$ 712,987**	**$ 785,970**	**$ 845,978**	**$ 969,955**	**$ 123,977**	**14.65%**

HUMAN RESOURCES

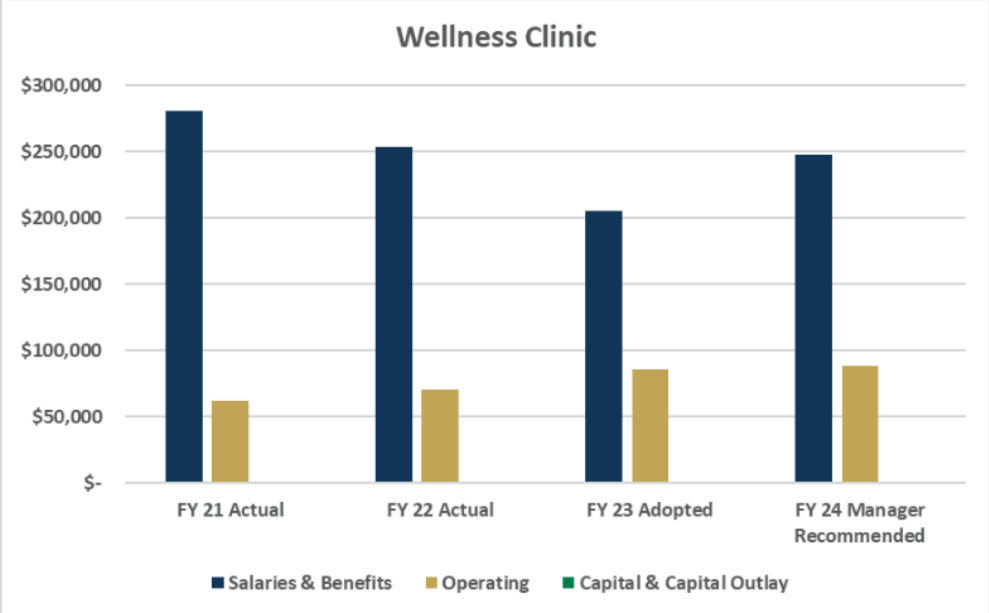
The Human Resources Department guides and aids employees throughout all aspects of the employee life cycle. These milestones include recruiting, onboarding, communicating, aiding employees in promotions/transfers and reviewing programs and benefits to create the best workplace possible. We enhance the employee experience by fostering a positive work environment and maintain employee-employer relations.Human Resources develops and promotes /enforces personnel policies. We guide employees through retirement and other benefit processes



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ 1,008,070	$ 1,533,232	$ 1,643,114	$ 1,732,648	$ 89,534	5.45%
Operating	$ 64,281	$ 158,937	$ 70,232	$ 134,750	$ 64,518	91.86%
Capital & Capital Outlay	$ -	$ -	$ -	$ -	$ -	0.00%
Total	**$ 1,072,351**	**$ 1,692,168**	**$ 1,713,346**	**$ 1,867,398**	**$ 154,052**	**8.99%**

WELLNESS CLINIC

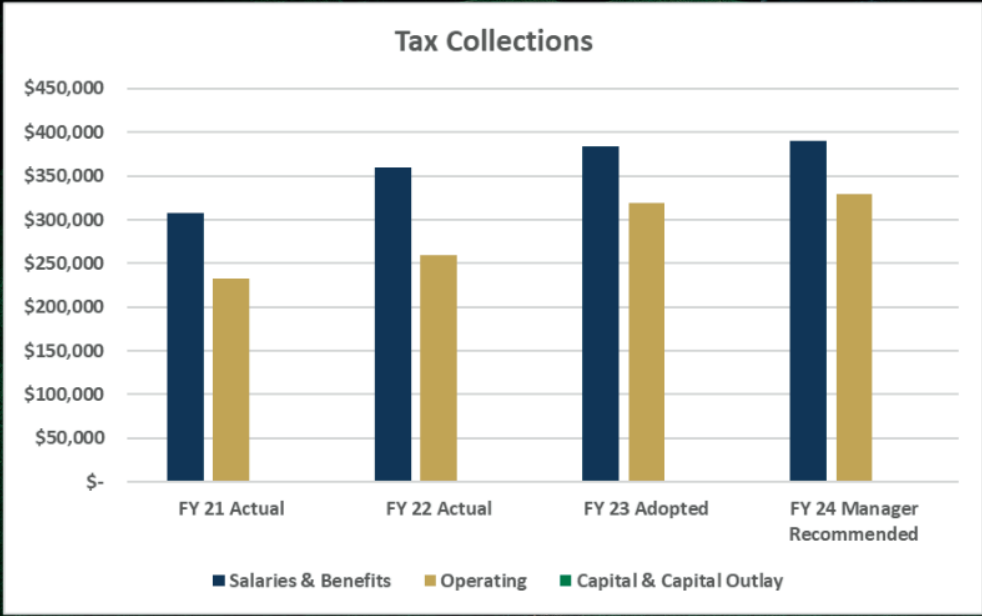
The Haywood County Wellness Clinic is available at no cost for eligible County employees (both full and part-time) and their dependents if covered by the Haywood County Health Insurance Plan. All personal medical services are confidential and maintained following HIPAA guidelines.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ 280,511	$ 253,319	$ 205,673	$ 247,306	$ 41,633	20.24%
Operating	$ 62,562	$ 70,653	$ 86,075	$ 88,262	$ 2,187	2.54%
Capital & Capital Outlay	$ -	$ -	$ -	$ -	$ -	0.00%
Total	**$ 343,073**	**$ 323,972**	**$ 291,748**	**$ 335,568**	**$ 43,820**	**15.02%**

TAX COLLECTIONS

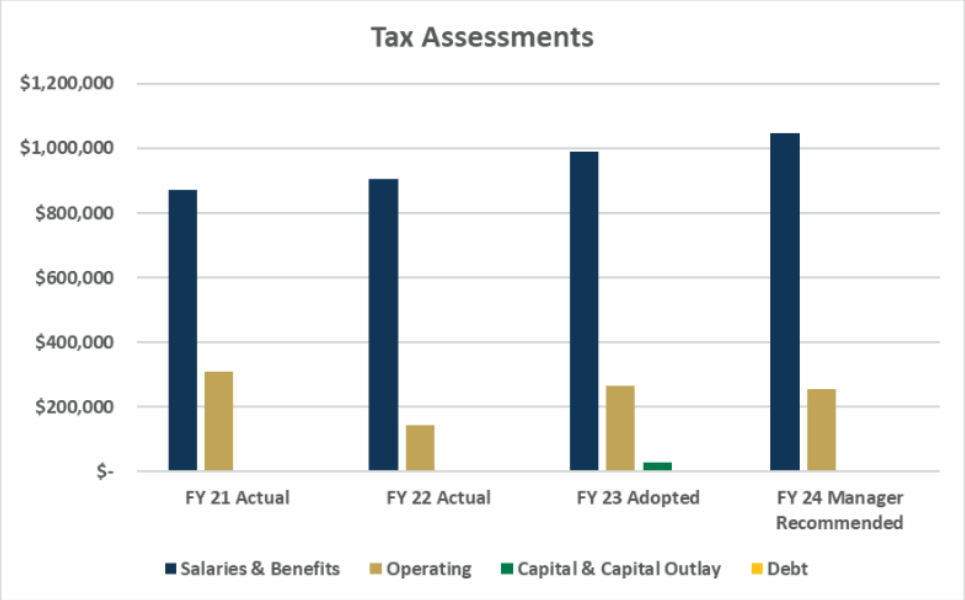
The Tax Collections Department is responsible for collecting all real and personal property taxes assessed within the county.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ 308,022	$ 359,840	$ 383,447	$ 389,780	$ 6,333	1.65%
Operating	$ 232,628	$ 259,710	$ 318,440	$ 328,605	$ 10,165	3.19%
Capital & Capital Outlay	$ -	$ -	$ -	$ -	$ -	0.00%
Total	**$ 540,650**	**$ 619,550**	**$ 701,887**	**$ 718,385**	**$ 16,498**	**2.35%**

TAX ASSESSMENTS

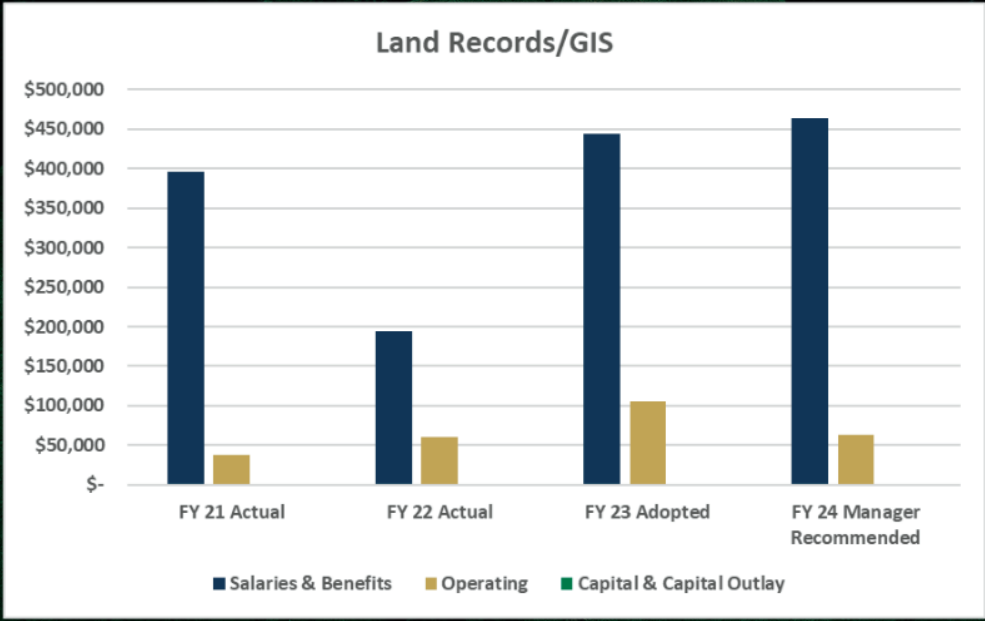
The Tax Assessment Department is responsible for maintaining records of real and personal property ownership to determine ad valorem taxation. This information is collected and used each year. The listing period begins in January. Real property is permanently listed and does not require the owner to re-list every year.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ 870,085	$ 905,469	$ 990,690	$ 1,047,304	$ 56,614	5.71%
Operating	$ 308,764	$ 143,478	$ 264,162	$ 253,350	$ (10,812)	-4.09%
Capital & Capital Outlay	$ -	$ -	$ 27,742	$ -	$ (27,742)	-100.00%
Debt	$ -	$ -	$ -	$ -	$ -	0.00%
Total	**$ 1,178,849**	**$ 1,048,947**	**$ 1,282,594**	**$ 1,300,654**	**$ 18,060**	**1.41%**

LAND RECORDS/GIS

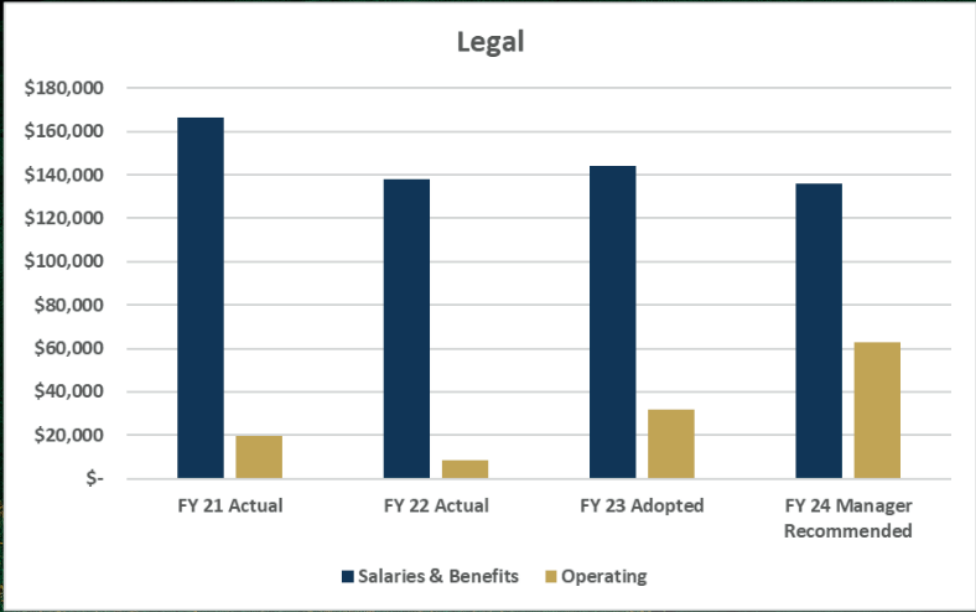
The Land Records / Geographic Information Services (GIS) Department is a function of the Tax Administration Office and is responsible for the development, maintenance, and dissemination of the County's digital geographic data.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ 395,937	$ 194,373	$ 443,464	$ 464,309	$ 20,845	4.70%
Operating	$ 37,509	$ 60,075	$ 105,448	$ 63,270	$ (42,178)	-40.00%
Capital & Capital Outlay	$ -	$ -	$ -	$ -	$ -	0.00%
Total	**$ 433,445**	**$ 254,447**	**$ 548,912**	**$ 527,579**	**$ (21,333)**	**-3.89%**

LEGAL

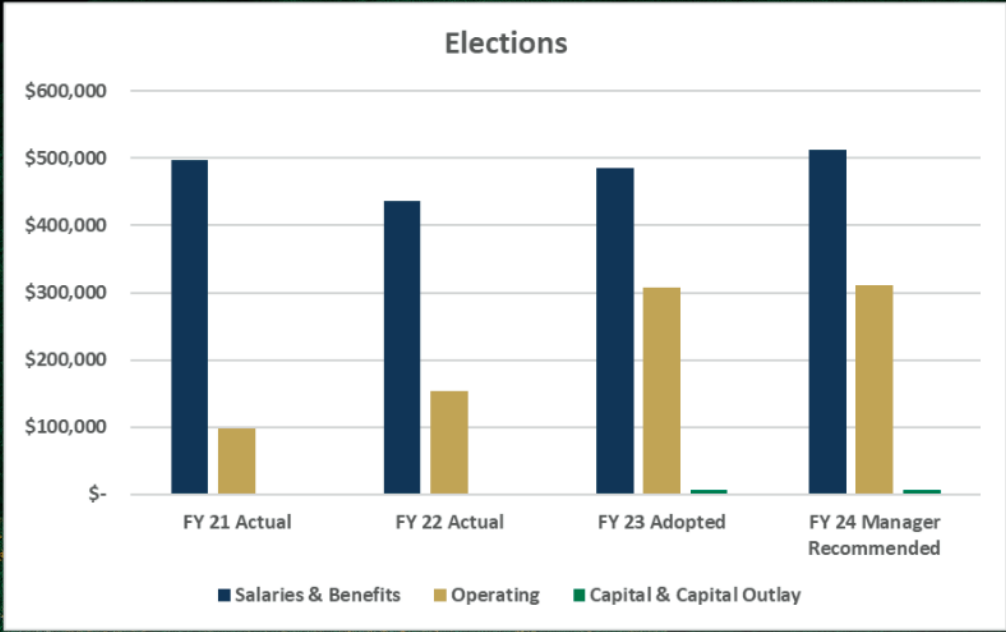
The County Attorney and staff provides legal counsel to Haywood County's elected and appointed officials, and to all agencies and departments of Haywood County. The County Attorney drafts and reviews contracts and documents and drafts and amends ordinances, resolutions, procedures, and regulations for Haywood County. The County Attorney is also responsible for tracking legislation before the NC General Assembly and processes property damage and personal injury claims against the County.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ 166,564	$ 137,816	$ 144,106	$ 135,741	$ (8,365)	-5.80%
Operating	$ 19,419	$ 8,646	$ 32,058	$ 62,650	$ 30,592	95.43%
Total	**$ 185,983**	**$ 146,462**	**$ 176,164**	**$ 198,391**	**$ 22,227**	**12.62%**

ELECTIONS

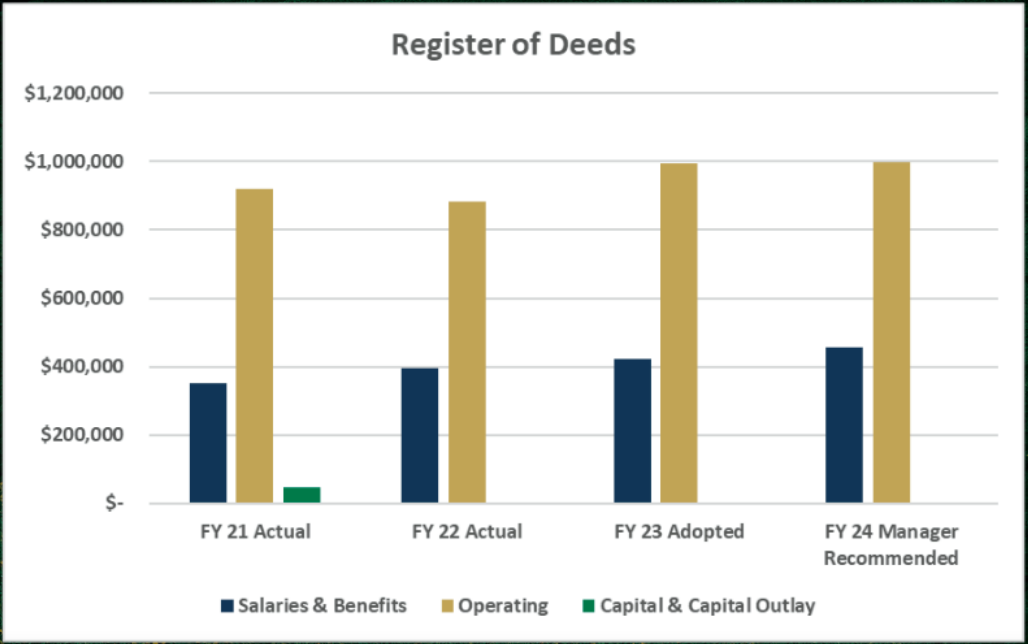
The Haywood County Board of Elections conducts all Federal, State, County, Municipal and Special elections within its jurisdictional boundaries in accordance with Federal and State elections laws and State Board of Elections policy, to ensure elections are conducted lawfully and fairly. They also operate voting sites, maintain voter registration lists, and handle all other aspects of elections administration.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ 497,189	$ 437,088	$ 485,270	$ 512,705	$ 27,435	5.65%
Operating	$ 97,049	$ 154,121	$ 306,932	$ 311,740	$ 4,808	1.57%
Capital & Capital Outlay	$ -	$ -	$ 6,000	$ 7,000	$ 1,000	16.67%
Total	**$ 594,237**	**$ 591,208**	**$ 798,202**	**$ 831,445**	**$ 33,243**	**4.16%**

REGISTER OF DEEDS

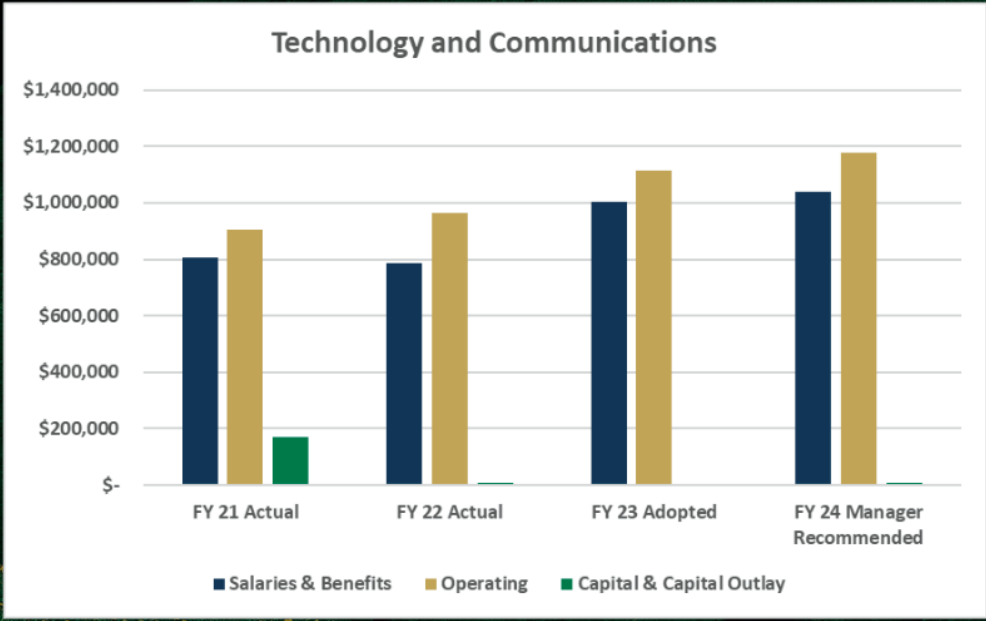
The Haywood County Register of Deeds serves as the primary custodian of permanent records for the county. This office records and maintains a variety of real property records including deeds, deeds of trusts, plats, and powers of attorney among other instruments. The Vital Records Division is responsible for Birth, Death and Marriage certificates as well as military discharges. In addition, Haywood County Notary Public oaths are administered and maintained in this office. The General Statutes of North Carolina gives the Register of deeds the responsibility of protecting the integrity of these public records.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ 351,891	$ 394,873	$ 423,434	$ 455,176	$ 31,742	7.50%
Operating	$ 918,617	$ 884,279	$ 995,541	$ 998,081	$ 2,540	0.26%
Capital & Capital Outlay	$ 47,783	$ -	$ -	$ -	$ -	0.00%
Total	**$ 1,318,292**	**$ 1,279,152**	**$ 1,418,975**	**$ 1,453,257**	**$ 34,282**	**2.42%**

TECHNOLOGY & COMMUNICATIONS

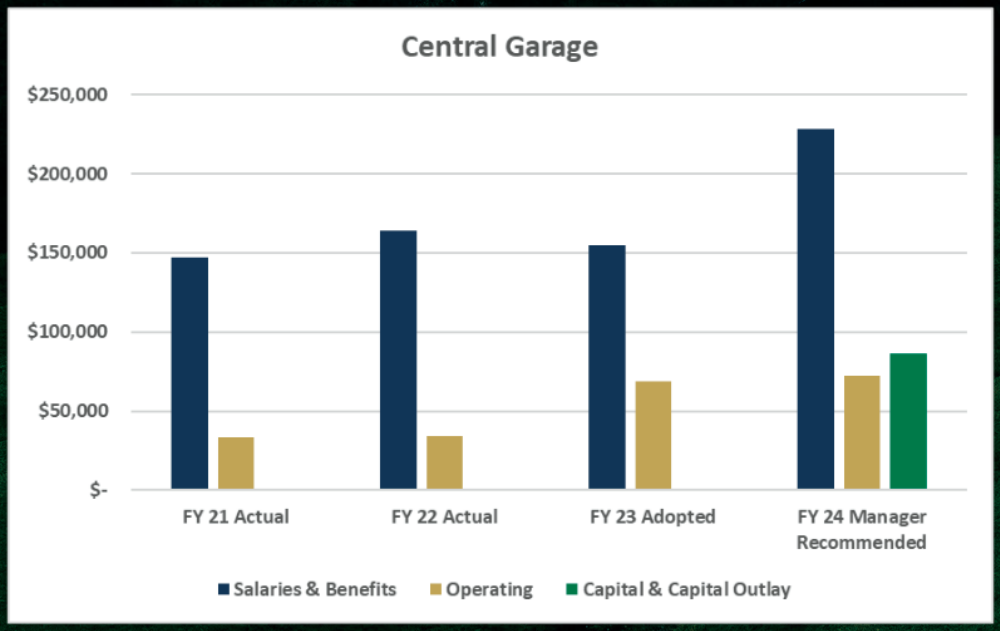
The Haywood County Technology and Communications Department provides technology infrastructure and automation services to all Haywood County departments. The Haywood County Technology and Communications Department endeavors to provide these services responsively, in a cost-effective way, utilizing technology in an appropriate manner.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ 806,467	$ 785,952	$ 1,003,862	$ 1,037,855	$ 33,993	3.39%
Operating	$ 903,976	$ 965,566	$ 1,114,610	$ 1,177,919	$ 63,309	5.68%
Capital & Capital Outlay	$ 170,045	$ 7,365	$ -	$ 6,500	$ 6,500	0.00%
Total	**$ 1,880,487**	**$ 1,758,883**	**$ 2,118,473**	**$ 2,222,274**	**$ 103,801**	**4.90%**

CENTRAL GARAGE

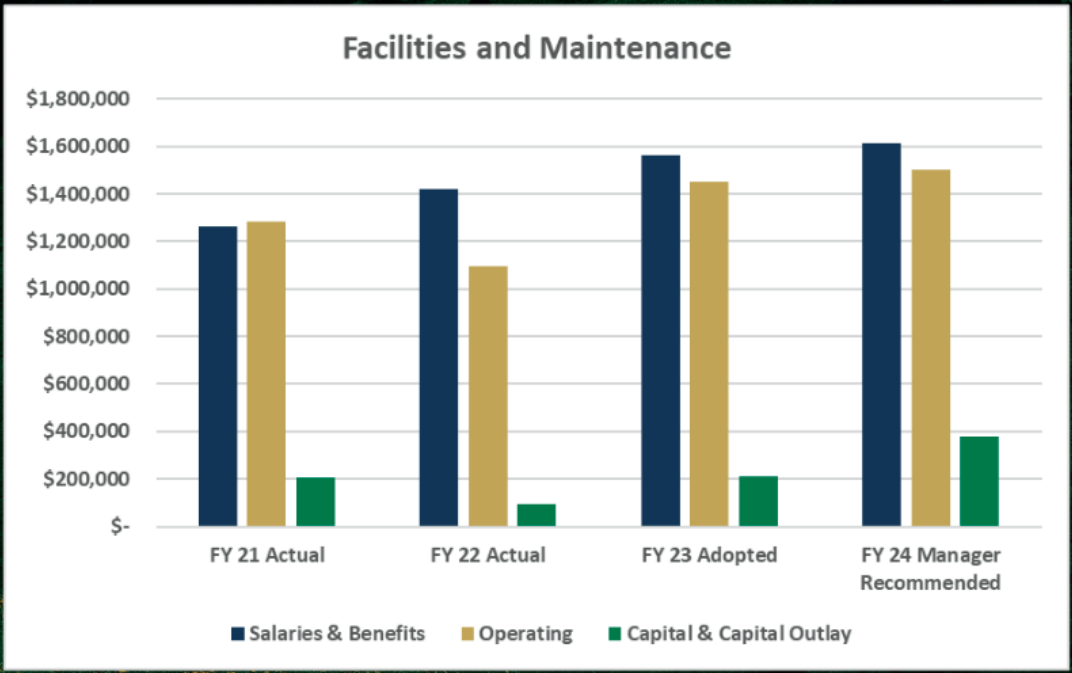
The Central Garage repairs and maintains all County vehicles.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ 147,355	$ 164,218	$ 154,525	$ 228,277	$ 73,752	47.73%
Operating	$ 33,557	$ 33,888	$ 68,816	$ 72,250	$ 3,434	4.99%
Capital & Capital Outlay	$ -	$ -	$ -	$ 86,532	$ 86,532	0.00%
Total	**$ 180,912**	**$ 198,106**	**$ 223,341**	**$ 387,059**	**$ 163,718**	**73.30%**

FACILITIES & MAINTENANCE

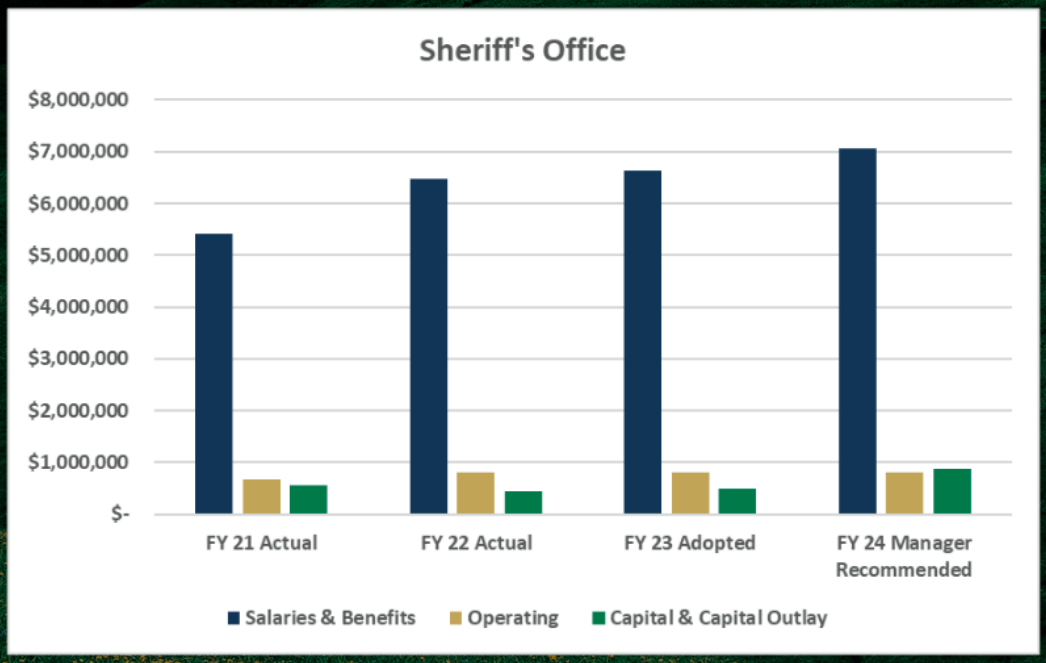
The Facilities and Maintenance provides safe, clean, and well-maintained facilities that fulfill the needs of customers, citizens, and outside agencies. As well as balancing the needs of different departments, while maintaining all facilities presentable and accomplishing preventive maintenance.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ 1,263,905	$ 1,420,656	$ 1,560,185	$ 1,613,065	$ 52,880	3.39%
Operating	$ 1,281,343	$ 1,095,530	$ 1,449,342	$ 1,501,038	$ 51,696	3.57%
Capital & Capital Outlay	$ 204,875	$ 92,712	$ 211,000	$ 377,000	$ 166,000	78.67%
Total	**$ 2,750,123**	**$ 2,608,898**	**$ 3,220,527**	**$ 3,491,103**	**$ 270,576**	**8.40%**

SHERIFF'S OFFICE

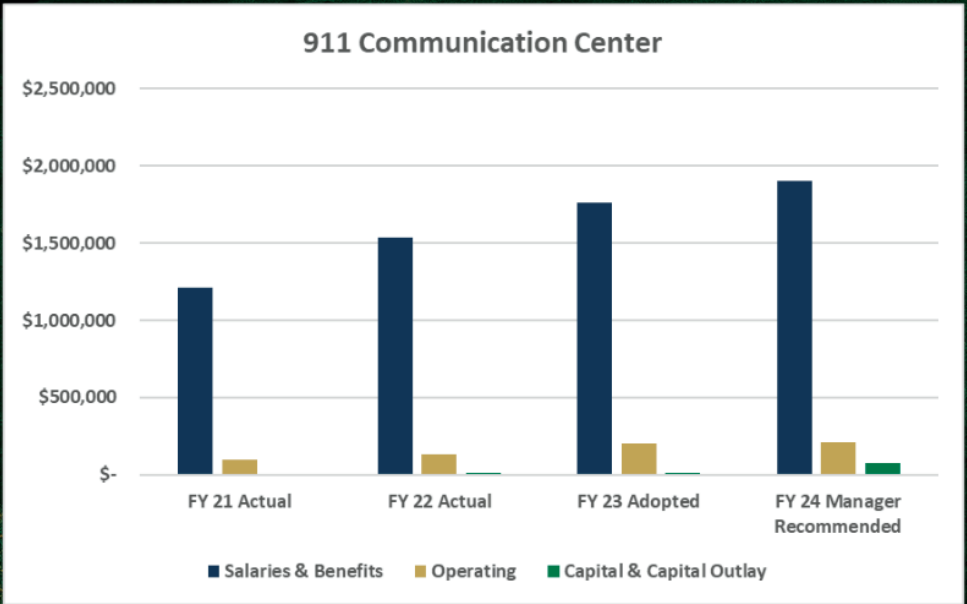
The Haywood County Office of the Sheriff protects the safety of the citizens of Haywood County and enforces the laws of North Carolina. There are several departments and specialty units within the Sheriff's Office and these include: 911 Communications, Detention, School Resource Officers, K9 Teams, Criminal Suppression Unit, Investigations, Sheriff's Response Team, Civil Process, Patrol, Court Security, and the Domestic Violence Task Force.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ 5,402,221	$ 6,466,845	$ 6,637,953	$ 7,056,955	$ 419,003	6.31%
Operating	$ 678,653	$ 813,512	$ 795,944	$ 817,790	$ 21,846	2.74%
Capital & Capital Outlay	$ 563,989	$ 441,419	$ 490,200	$ 883,118	$ 392,918	80.15%
Total	**$ 6,644,863**	**$ 7,721,775**	**$ 7,924,097**	**$ 8,757,863**	**$ 833,767**	**10.52%**

911 COMMUNICATION CENTER

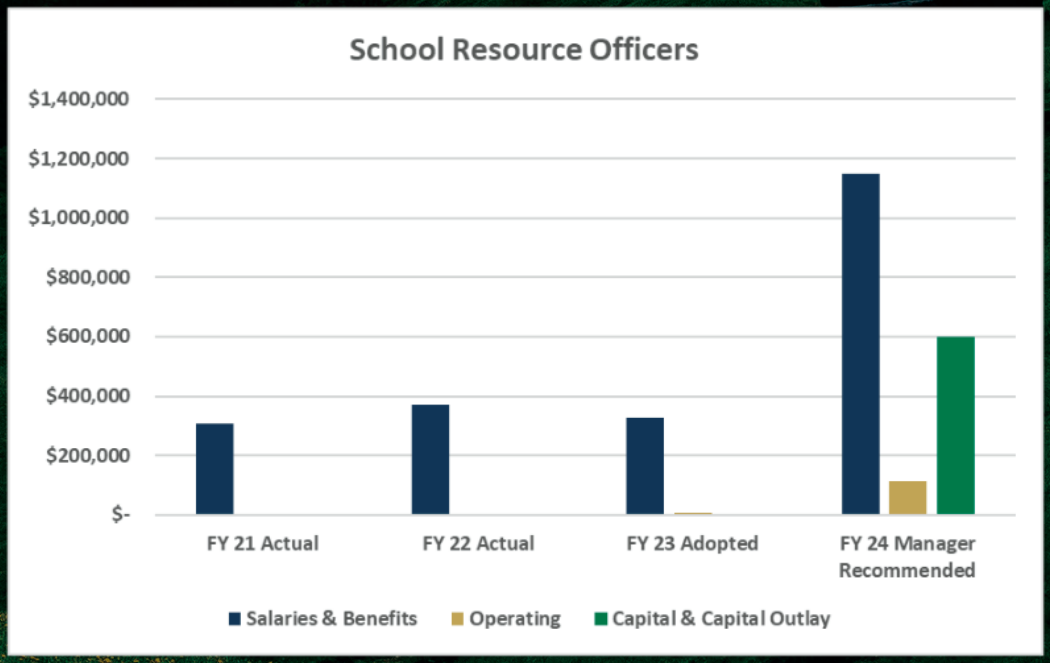
The Haywood County 9-1-1 Communications Center, also known as Haywood Communications, answers emergency and non-emergency calls for service 24 hours a day, 365 days a year and dispatches the appropriate help. The professional staff provides quality service not only to our citizens but also to the first responders that we serve. Emergency communications in the mind of both citizens and public safety professionals are synonymous with "911"; the number dialed in an emergency.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ 1,212,369	$ 1,536,730	$ 1,762,101	$ 1,905,303	$ 143,202	8.13%
Operating	$ 93,968	$ 128,879	$ 206,237	$ 209,721	$ 3,484	1.69%
Capital & Capital Outlay	$ -	$ 9,500	$ 15,000	$ 75,000	$ 60,000	400.00%
Total	**$ 1,306,337**	**$ 1,675,109**	**$ 1,983,337**	**$ 2,190,024**	**$ 206,687**	**10.42%**

SCHOOL RESOURCE OFFICERS

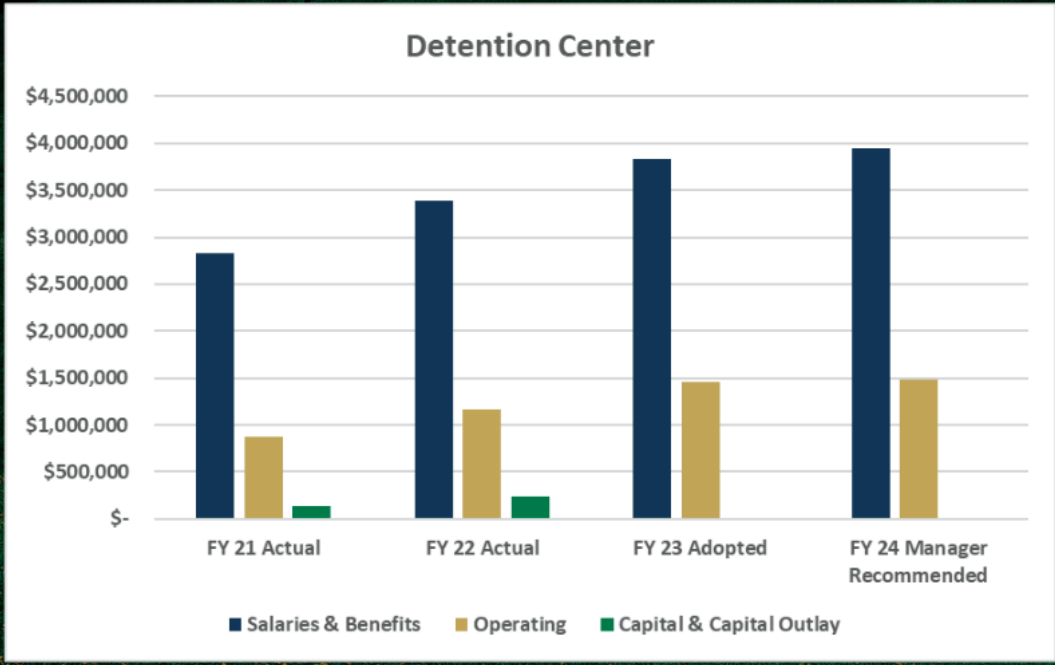
There are four Haywood County deputies serving as School Resource Officers (SROs) at local schools – one assigned to Tuscola High School, one assigned to Central Haywood High School and a third at Bethel Middle school. Their division is overseen by a lieutenant, who also works with Haywood Community College's safety.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ 305,847	$ 369,490	$ 327,402	$ 1,149,924	$ 822,522	251.23%
Operating	$ 1,248	$ 4,008	$ 7,367	$ 114,910	$ 107,543	1459.79%
Capital & Capital Outlay	$ -	$ -	$ -	$ 600,000	$ 600,000	0.00%
Total	**$ 307,095**	**$ 373,498**	**$ 334,769**	**$ 1,864,834**	**$ 1,530,065**	**457.05%**

DETENTION CENTER

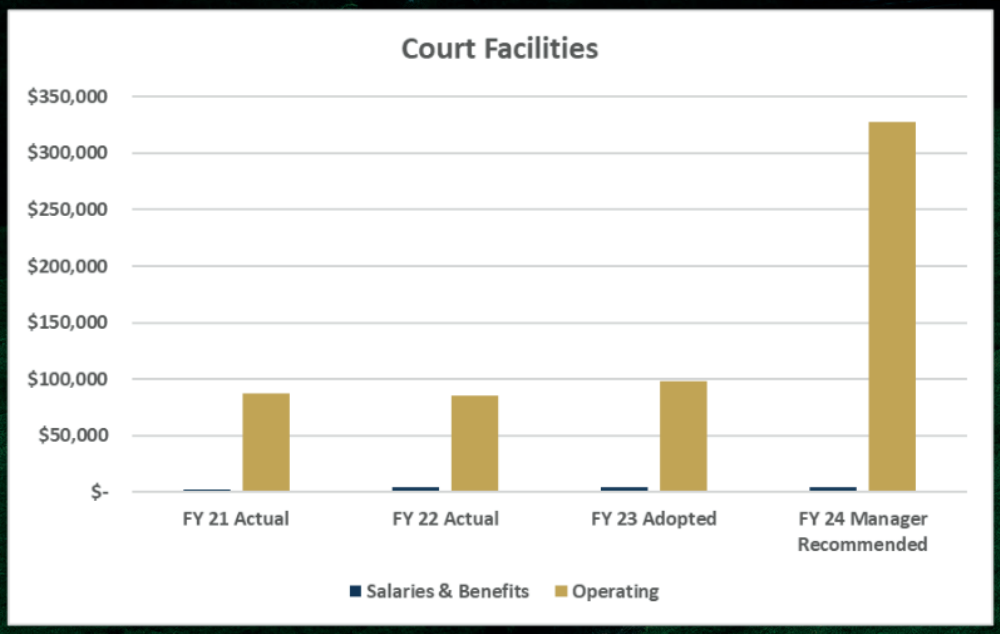
The 150-bed facility provides secure housing for males and females who have been committed to the custody of the Haywood County Sheriff. There may be as many as 110 inmates housed in the main facility and up to an additional 40 work-release and minimum custody inmates housed in the Annex. The Detention Center utilizes an indirect supervision style of inmate management and is comprised of a total of six different housing units with a booking area and central control. There are several inmate and facility services to include a medical unit, visitation lobby, laundry services and facility maintenance as well as a kitchen area.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ 2,831,341	$ 3,383,070	$ 3,836,236	$ 3,948,363	$ 112,127	2.92%
Operating	$ 875,445	$ 1,162,511	$ 1,460,182	$ 1,476,682	$ 16,500	1.13%
Capital & Capital Outlay	$ 132,449	$ 238,024	$ -	$ 1,250	$ 1,250	0.00%
Total	**$ 3,839,236**	**$ 4,783,605**	**$ 5,296,418**	**$ 5,426,295**	**$ 129,877**	**2.45%**

COURT FACILITIES

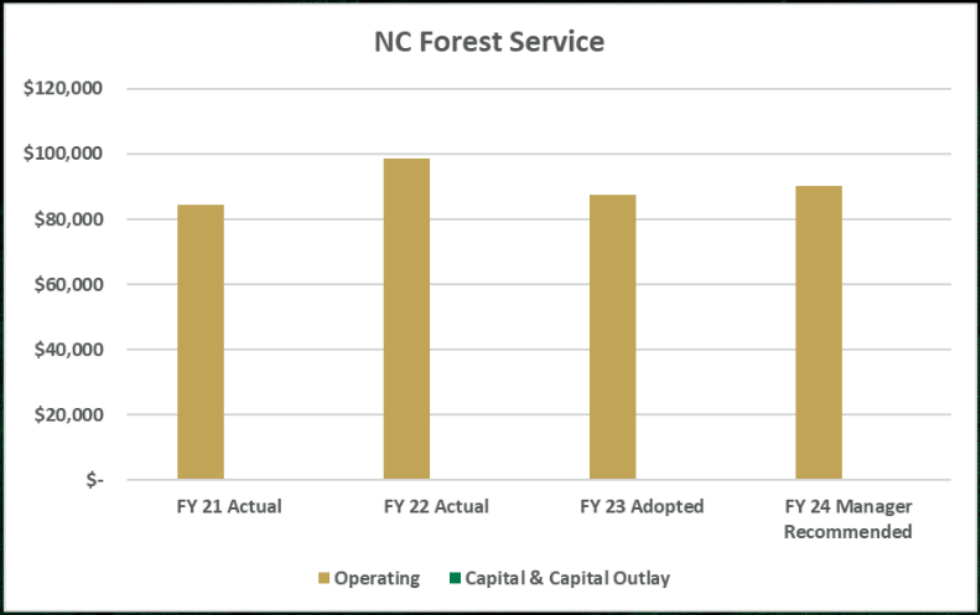
The Court Facilities funds are used to support the operations of the Justice Center.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ 2,355	$ 4,688	$ 4,500	$ 4,500	$ -	0.00%
Operating	$ 87,732	$ 85,254	$ 97,800	$ 327,800	$ 230,000	235.17%
Total	**$ 90,087**	**$ 89,941**	**$ 102,300**	**$ 332,300**	**$ 230,000**	**224.83%**

NC FOREST SERVICE

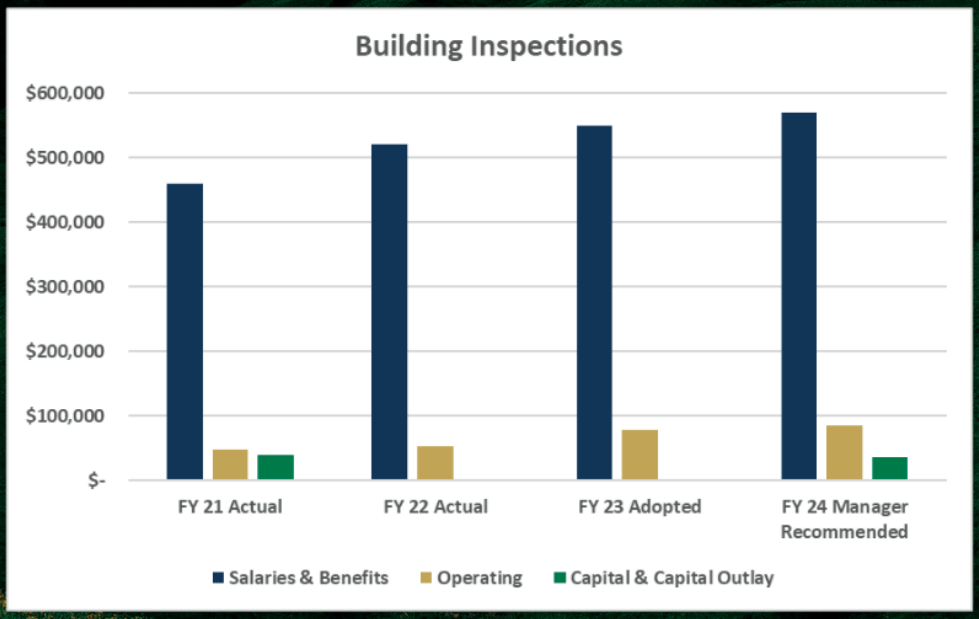
The NC Forest Service provides funds to support the County Ranger who is stationed in Haywood County.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Operating	$ 84,223	$ 98,445	$ 87,562	$ 90,099	$ 2,537	2.90%
Capital & Capital Outlay	$ -	$ -	$ -	$ -	$ -	0.00%
Total	**$ 84,223**	**$ 98,445**	**$ 87,562**	**$ 90,099**	**$ 2,537**	**2.90%**

BUILDING INSPECTIONS

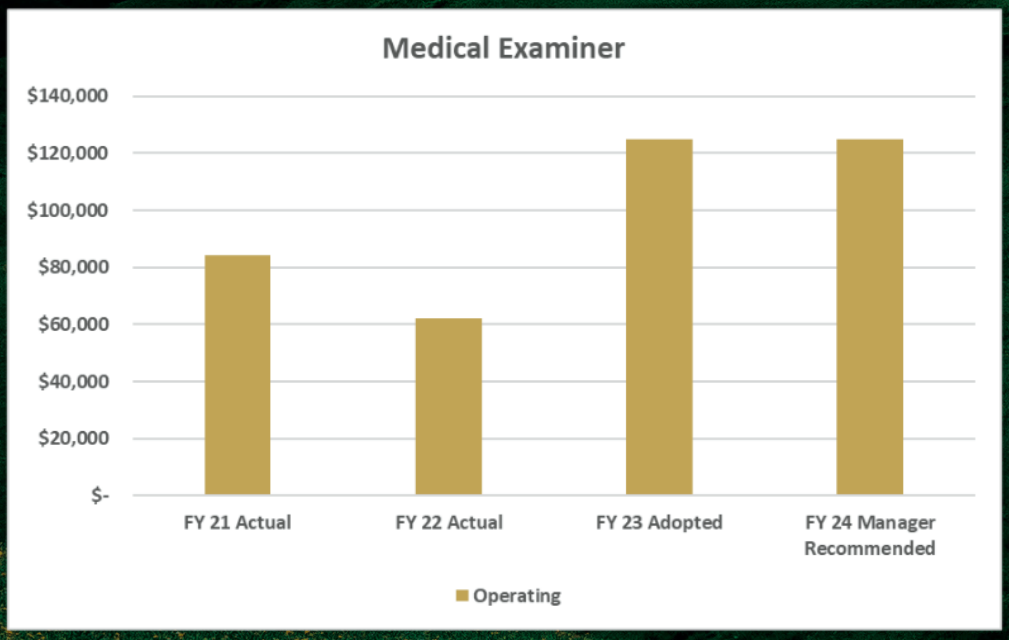
Each Inspector with the Haywood County Inspection Department is certified by the State of North Carolina to inspect building, electrical, plumbing and mechanical trades in both residential and commercial applications. As well, each inspector enforces NC state building codes and ordinances within County and State regulations.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ 459,179	$ 520,793	$ 549,181	$ 569,227	$ 20,046	3.65%
Operating	$ 48,632	$ 53,915	$ 78,477	$ 84,829	$ 6,352	8.09%
Capital & Capital Outlay	$ 39,214	$ -	$ -	$ 37,086	$ 37,086	0.00%
Total	**$ 547,026**	**$ 574,707**	**$ 627,658**	**$ 691,142**	**$ 63,484**	**10.11%**

MEDICAL EXAMINER

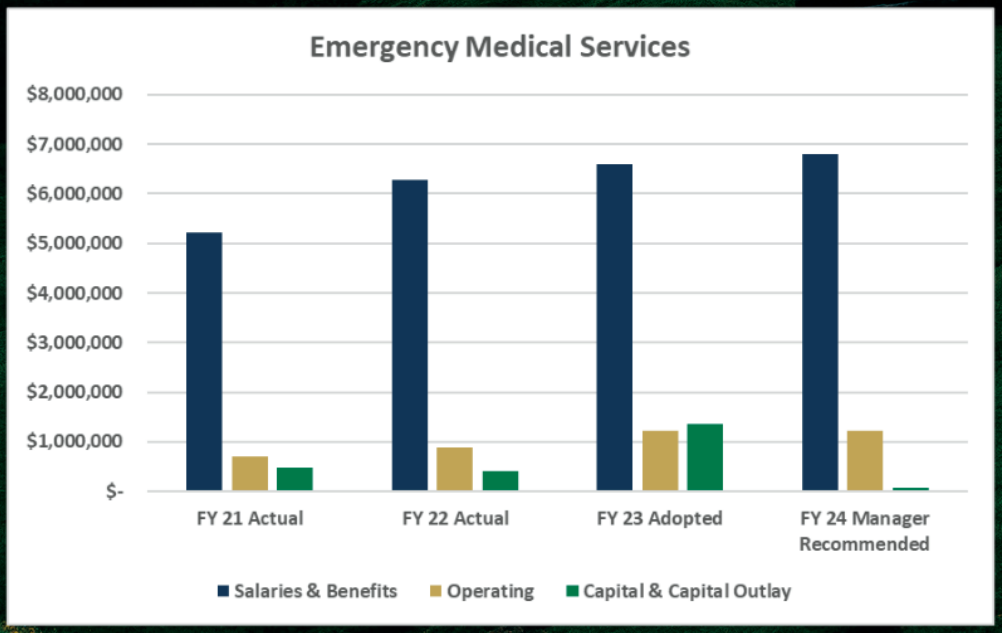
The Medical Examiner (ME) determines how, when, and by what means a person met his or her death. The ME is in charge of the investigation of criminal deaths or questionable deaths in the interest of the public. It is the primary duty of the ME to state whether a death resulted from a criminal act or fault on the part of another person. The ME can close a case if it is decided that the death was not the result of a criminal act.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Operating	$ 84,150	$ 61,950	$ 125,000	$ 125,000	$ -	0.00%
Total	**$ 84,150**	**$ 61,950**	**$ 125,000**	**$ 125,000**	**$ -**	**0.00%**

EMERGENCY MEDICAL SERVICES

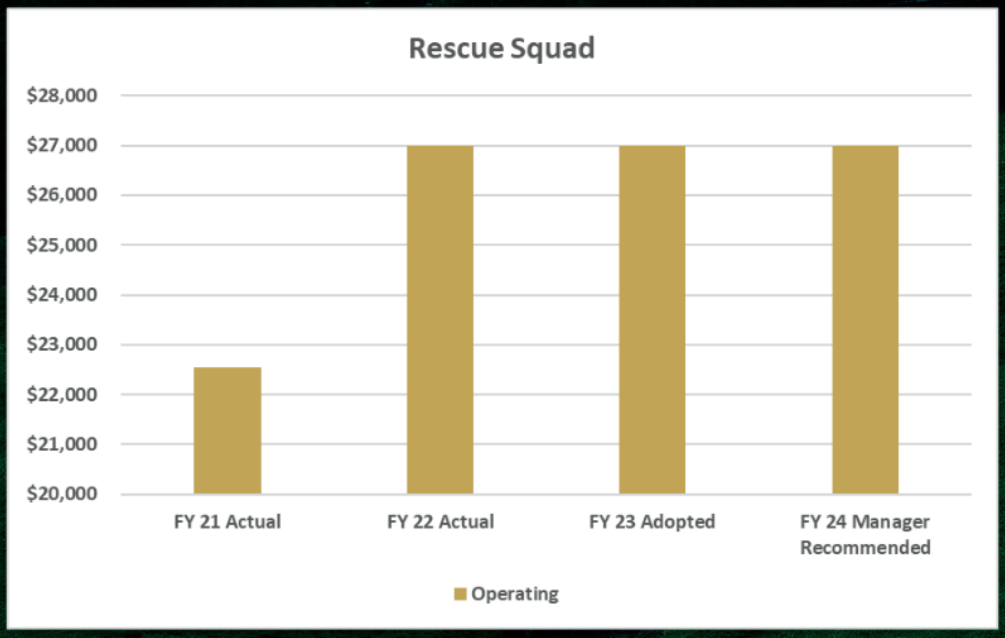
The Haywood County Emergency Medical Services (EMS) provides quality emergency care to the citizens and visitors of Haywood County. This department operates five Advanced Life Support Units at Paramedic level. The units are stationed in Canton, Waynesville, Clyde, and Maggie Valley.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ 5,212,489	$ 6,273,001	$ 6,586,759	$ 6,791,448	$ 204,689	3.11%
Operating	$ 703,722	$ 884,690	$ 1,216,742	$ 1,222,998	$ 6,256	0.51%
Capital & Capital Outlay	$ 470,148	$ 408,887	$ 1,364,000	$ 82,000	$ (1,282,000)	-93.99%
Total	**$ 6,386,359**	**$ 7,566,578**	**$ 9,167,501**	**$ 8,096,446**	**$ (1,071,055)**	**-11.68%**

RESCUE SQUAD

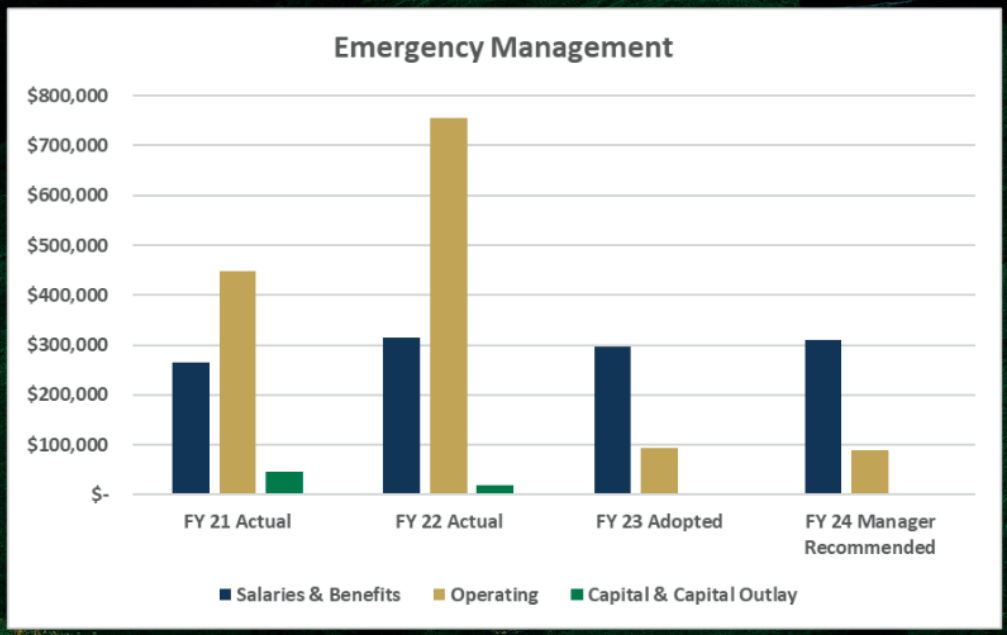
The Rescue Squad supplements the County's emergency response capabilities by handling some of the Basic Life Support calls and transports.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Operating	$ 22,552	$ 27,000	$ 27,000	$ 27,000	$ -	0.00%
Total	**$ 22,552**	**$ 27,000**	**$ 27,000**	**$ 27,000**	**$ -**	**0.00%**

EMERGENCY MANAGEMENT

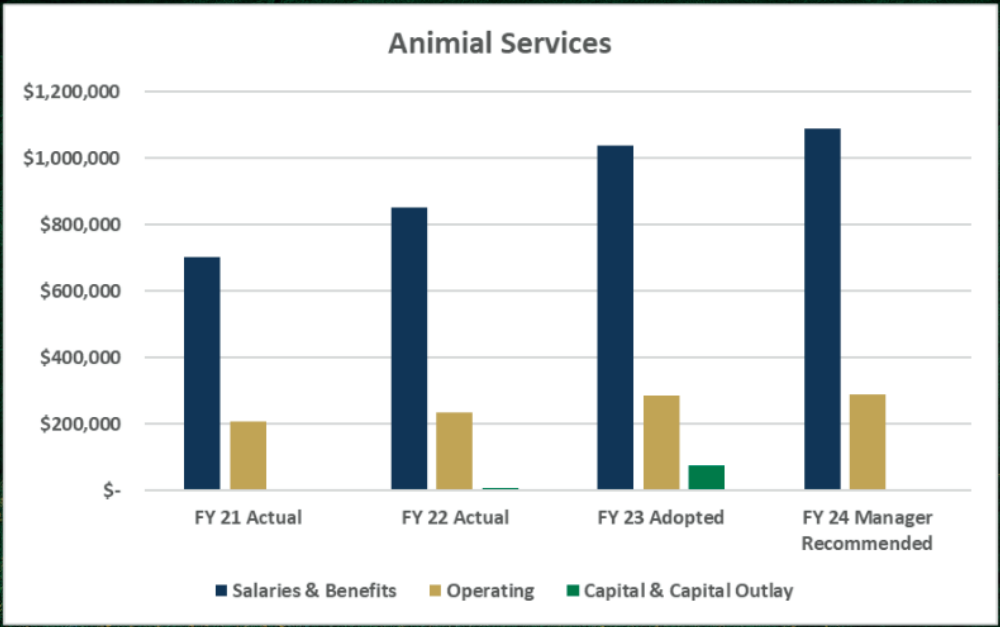
Haywood County Emergency Management is the County's point of contact with North Carolina Emergency Management for to disaster planning, preparation, response and recovery. This department coordinates all resources before, during, and after a disaster.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ 264,516	$ 313,691	$ 295,667	$ 310,718	$ 15,051	5.09%
Operating	$ 447,757	$ 755,558	$ 93,293	$ 88,127	$ (5,166)	-5.54%
Capital & Capital Outlay	$ 46,304	$ 19,610	$ -	$ -	$ -	0.00%
Total	**$ 758,577**	**$ 1,088,859**	**$ 388,960**	**$ 398,845**	**$ 9,885**	**2.54%**

ANIMAL SERVICES

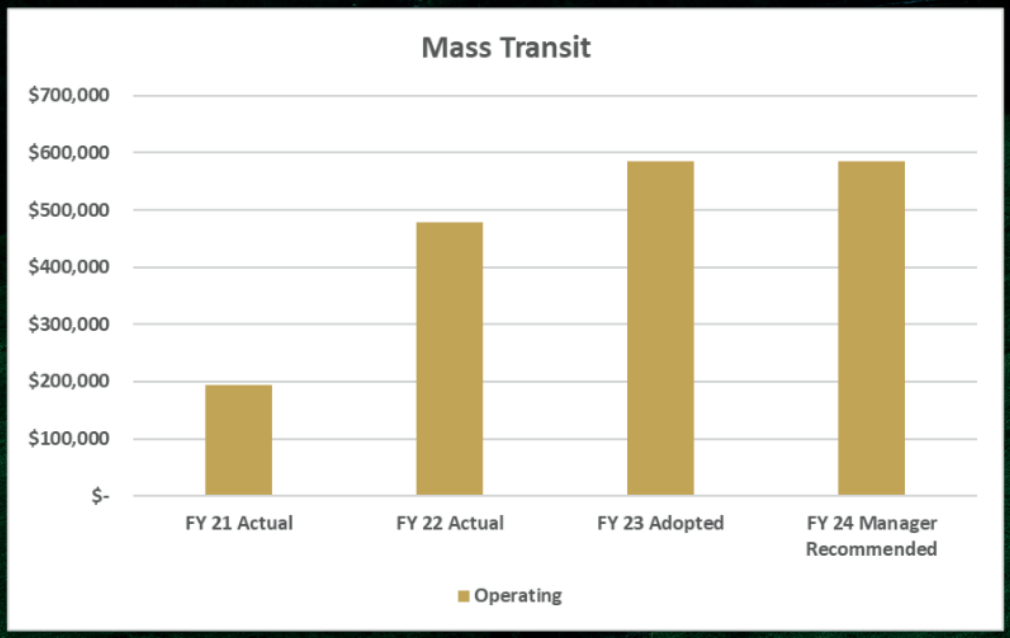
Haywood County Animal Services provides a variety of animal care and animal enforcement services to the residents of Haywood County. The animal shelter staff assist with adoptions, animal surrenders, lost and found animal reporting, and spay/neuter education. Shelter staff provide daily care for animals at the shelter including socialization and enrichment activities. Animal Enforcement Officers educate citizens and enforce state and county laws relating to humane treatment of animals within Haywood County. Officers are also responsible for investigating animal cruelty, animal nuisance complaints, and animal bites.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ 702,583	$ 851,461	$ 1,038,595	$ 1,087,046	$ 48,451	4.67%
Operating	$ 207,852	$ 234,702	$ 287,529	$ 287,907	$ 378	0.13%
Capital & Capital Outlay	$ -	$ 9,370	$ 75,679	$ 5,000	$ (70,679)	-93.39%
Total	**$ 910,436**	**$ 1,095,532**	**$ 1,401,803**	**$ 1,379,953**	**$ (21,850)**	-1.56%

MASS TRANSIT

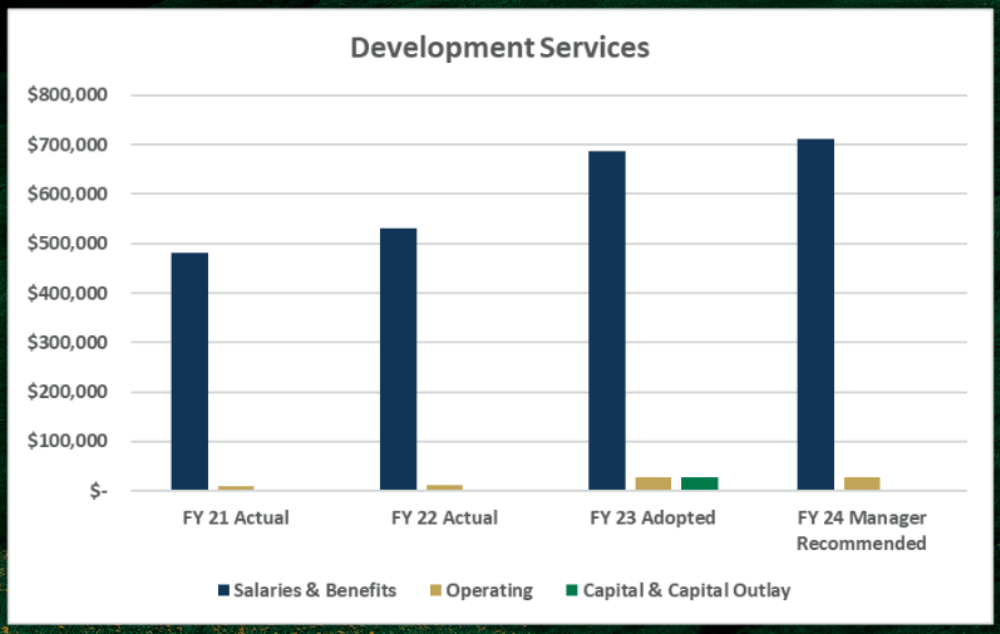
Mass Transit funds are used to provide Haywood County citizens with access to public transportation through contracts with Mountain Projects.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Operating	$ 194,774	$ 478,396	$ 585,750	$ 585,750	$ -	0.00%
Total	**$ 194,774**	**$ 478,396**	**$ 585,750**	**$ 585,750**	**$ -**	**0.00%**

DEVELOPMENT SERVICES

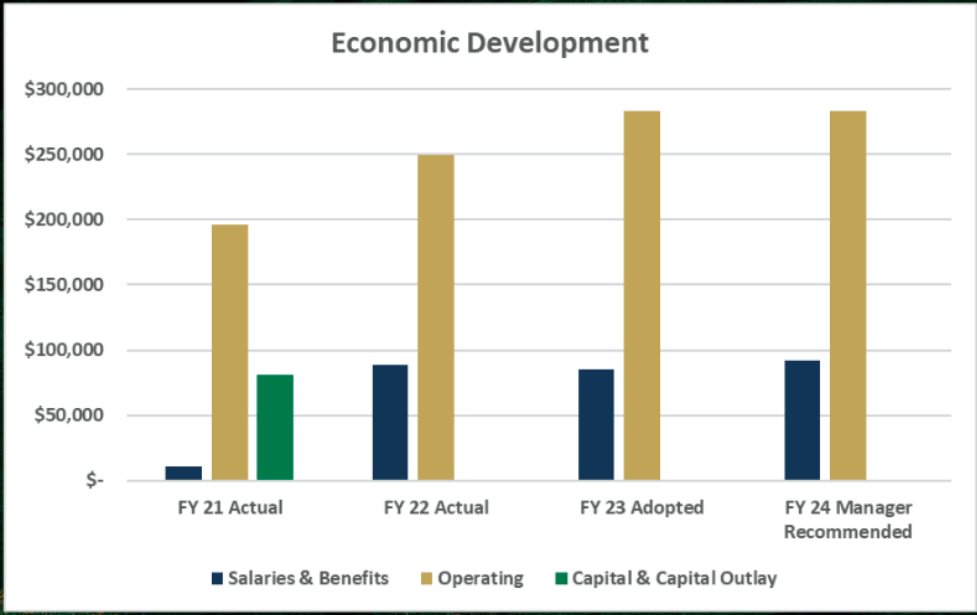
Development Services is the consolidation of Building Inspections, Erosion Control and the Planning Departments. The permitting specialists assist the public with permitting for both Development Services and Environmental Health. The departments work closely with each other for a comprehensive approach to governing growth to promote the public health, safety and general welfare of our citizens.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ 481,191	$ 531,022	$ 685,961	$ 712,009	$ 26,048	3.80%
Operating	$ 9,389	$ 11,705	$ 27,264	$ 27,850	$ 586	2.15%
Capital & Capital Outlay	$ -	$ -	$ 27,742	$ -	$ (27,742)	0.00%
Total	**$ 490,580**	**$ 542,727**	**$ 740,967**	**$ 739,859**	**$ (1,108)**	**-0.15%**

ECONOMIC DEVELOPMENT

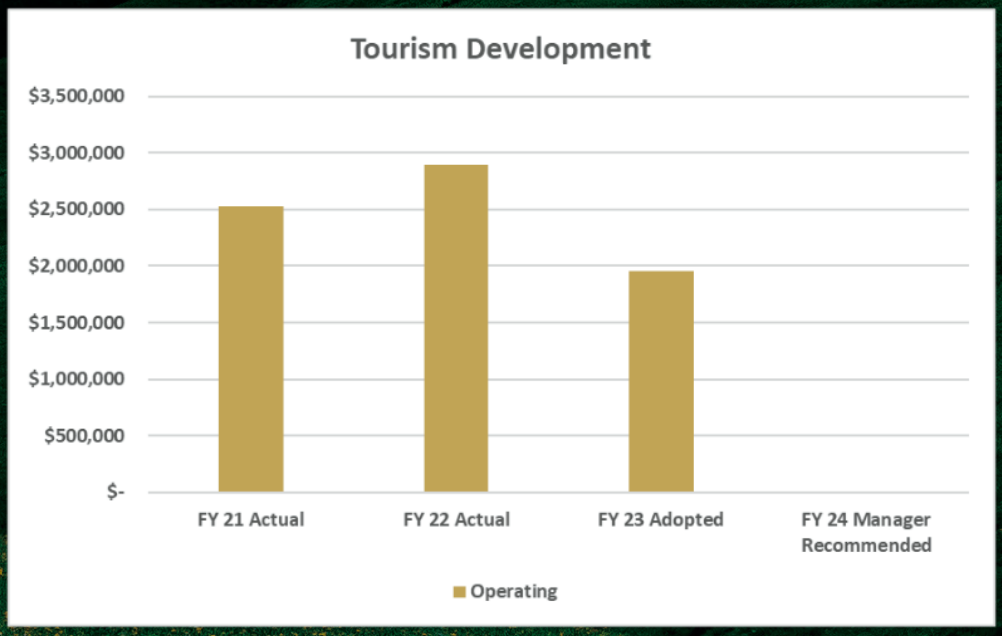
Haywood County Economic Development funds go toward economic development projects and partnerships that attract, retain, and building business stimulate economic growth. Partners include the Economic Development Council, Haywood County Chamber of Commerce, and Asheville/Buncombe Chamber of Commerce.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ 10,824	$ 88,204	$ 84,928	$ 91,715	$ 6,787	7.99%
Operating	$ 196,199	$ 249,539	$ 283,500	$ 283,500	$ -	0.00%
Capital & Capital Outlay	$ 80,628	$ -	$ -	$ -	$ -	0.00%
Total	**$ 287,651**	**$ 337,743**	**$ 368,428**	**$ 375,215**	**$ 6,787**	**1.84%**

TOURISM DEVELOPMENT

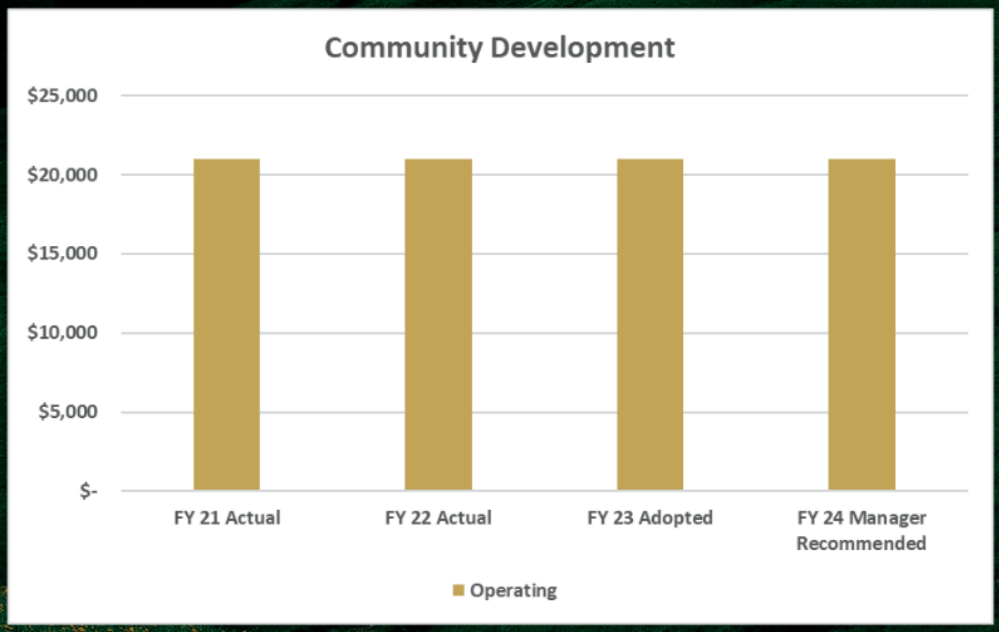
Tourism Development funds go to the Haywood County Tourism Development Agency (TDA). The TDA's purpose is to generate higher levels of visitation, visitor expenditures, and guest satisfaction by rigorously evaluating both the marketing approach and the visitor experience. These funds were moved to the Occupancy Tax Fund, which is why the FY 24 Manager Recommended shows an allocation of $0.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Operating	$ 2,524,990	$ 2,895,231	$ 1,950,000	$ -	$ (1,950,000)	-100.00%
Total	**$ 2,524,990**	**$ 2,895,231**	**$ 1,950,000**	**$ -**	**$ (1,950,000)**	**-100.00%**

COMMUNITY DEVELOPMENT

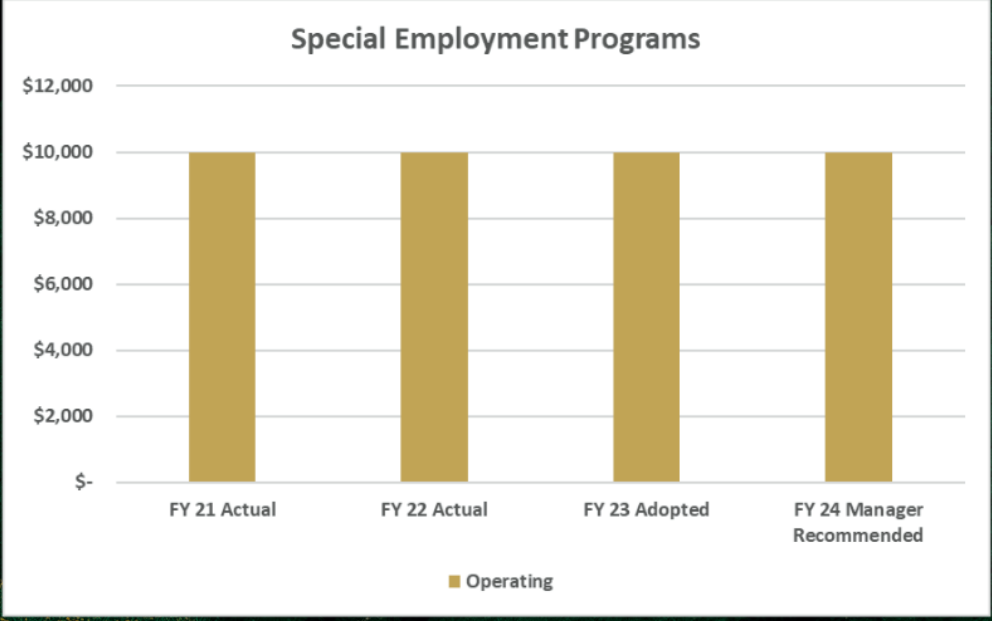
The Community Development funds support community development projects in Haywood County. Funds go to the following Community Centers: Fines Creek, Cruso, Bethel, North Hominy, Beaverdam, Pigeon, and Haywood County Development Council. Funds also go to WNC Communities to support rural community development, agriculture, and forestry.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Operating	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ -	0.00%
Total	**$ 21,000**	**$ 21,000**	**$ 21,000**	**$ 21,000**	**$ -**	**0.00%**

SPECIAL EMPLOYMENT PROGRAMS

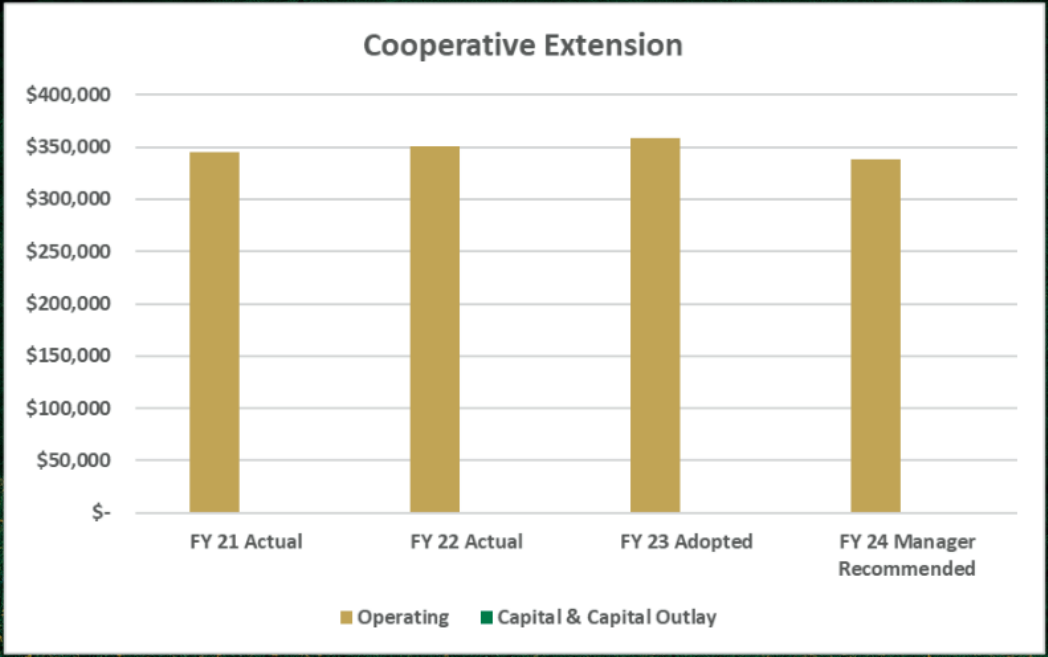
The Special Employment Programs is a partnership between Haywood County and the State of Franklin to support special employment programs. This partnership supports senior employment programs within Mountain Projects, Waynesville Senior Center, Canton Senior Center, Maggie Valley Senior Center, Haywood Christian Ministries and more.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Operating	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -	0.00%
Total	**$ 10,000**	**$ 10,000**	**$ 10,000**	**$ 10,000**	**$ -**	**0.00%**

COOPERATIVE EXTENSION

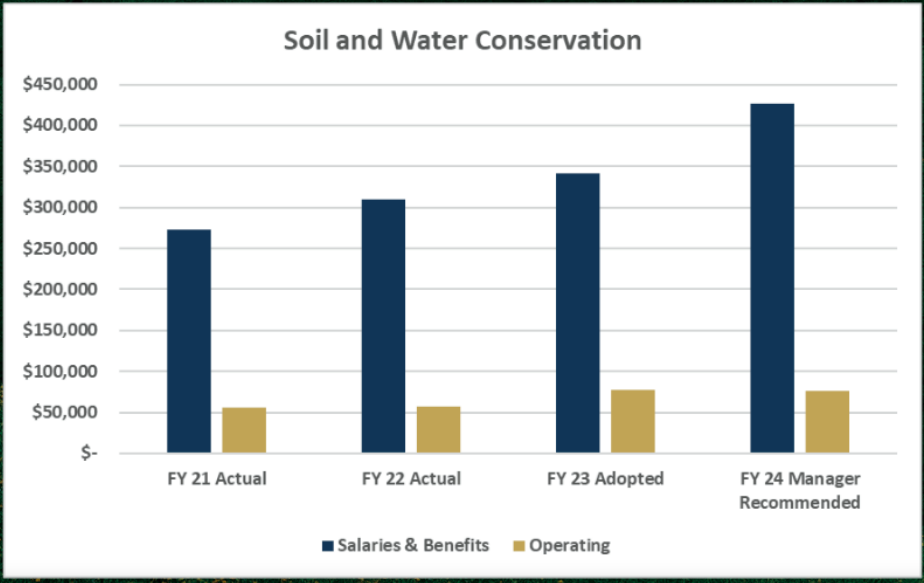
The Haywood County office of North Carolina Cooperative Extension is an educational partnership between North Carolina State University, North Carolina A&T State University, the U.S. Department of Agriculture and Haywood County. Cooperative Extension provides community-based programs in five program areas: Building Quality Communities, Conserving and Improving the Environment and Natural Resources, Developing Responsible Youth, Enhancing Agriculture, Forest, and Food Systems, and Strengthening and Sustaining Families.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Operating	$ 345,573	$ 351,112	$ 358,700	$ 338,700	$ (20,000)	-5.58%
Capital & Capital Outlay	$ -	$ -	$ -	$ -	$ -	0.00%
Total	**$ 345,573**	**$ 351,112**	**$ 358,700**	**$ 338,700**	**$ (20,000)**	**-5.58%**

SOIL & WATER CONSERVATION

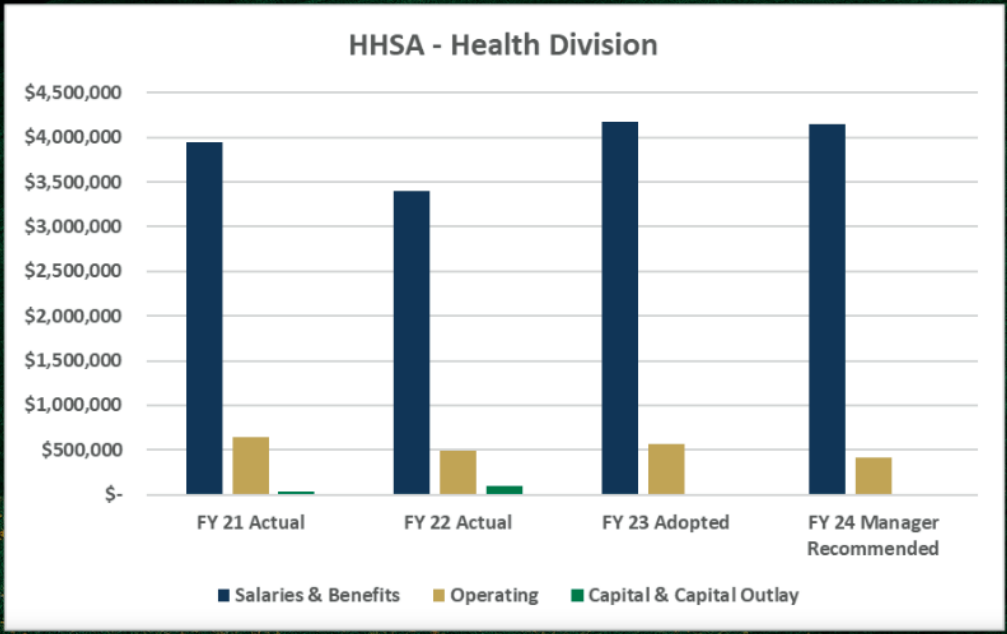
Soil and water conservation districts were established so that citizens could get assistance on the local level with conserving and managing important natural resources. The District is a non-regulatory agency that offers help on a voluntary basis. We have technicians who can advise you about erosion problems or tell you about the North Carolina Agriculture Cost Share Program. A United States Department of Agriculture (USDA) employee also works out of our office, offering several federal programs such as the Environmental Quality Incentive Program (EQIP). The District also has a year-round education program that includes field days, contests, teacher workshops and many other activities designed to complement and enrich student understanding about the environment.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ 272,772	$ 309,878	$ 341,246	$ 426,342	$ 85,096	**24.94%**
Operating	$ 55,594	$ 57,478	$ 76,961	$ 75,879	$ (1,082)	**-1.41%**
Total	**$ 328,366**	**$ 367,356**	**$ 418,207**	**$ 502,221**	**$ 84,014**	**20.09%**

HHSA - HEALTH DIVISION

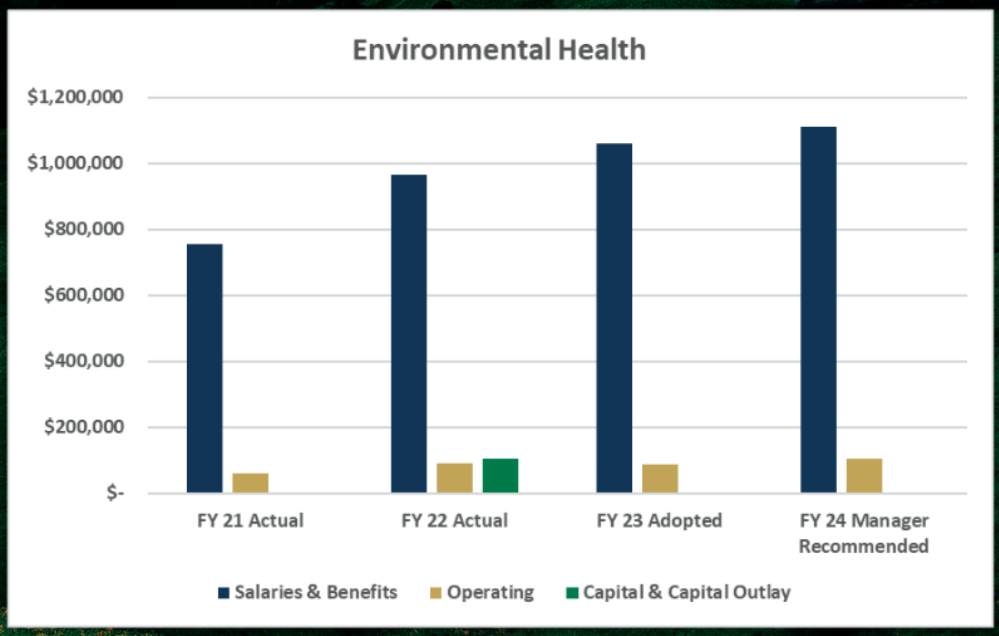
Public Health Services (formerly the Haywood County Health Department), is responsible for assessing the health needs of the community, establishing health policies, identifying community resources to meet health needs, identifying threats to health, and providing health services. Public Health Services has staff consists of the Health Director, nurse practitioner, physician assistant, public health nurses, environmental health specialists, nutritionists, health educators, lab technicians, social workers, dentist, dental hygienist, dental assistants, and medical office assistants.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ 3,951,752	$ 3,400,376	$ 4,176,272	$ 4,153,869	$ (22,403)	-0.54%
Operating	$ 645,541	$ 491,481	$ 567,071	$ 410,680	$ (156,391)	-27.58%
Capital & Capital Outlay	$ 32,421	$ 99,321	$ -	$ -	$ -	0.00%
Total	**$ 4,629,714**	**$ 3,991,177**	**$ 4,743,343**	**$ 4,564,549**	**$ (178,794)**	**-3.77%**

ENVIRONMENTAL HEALTH

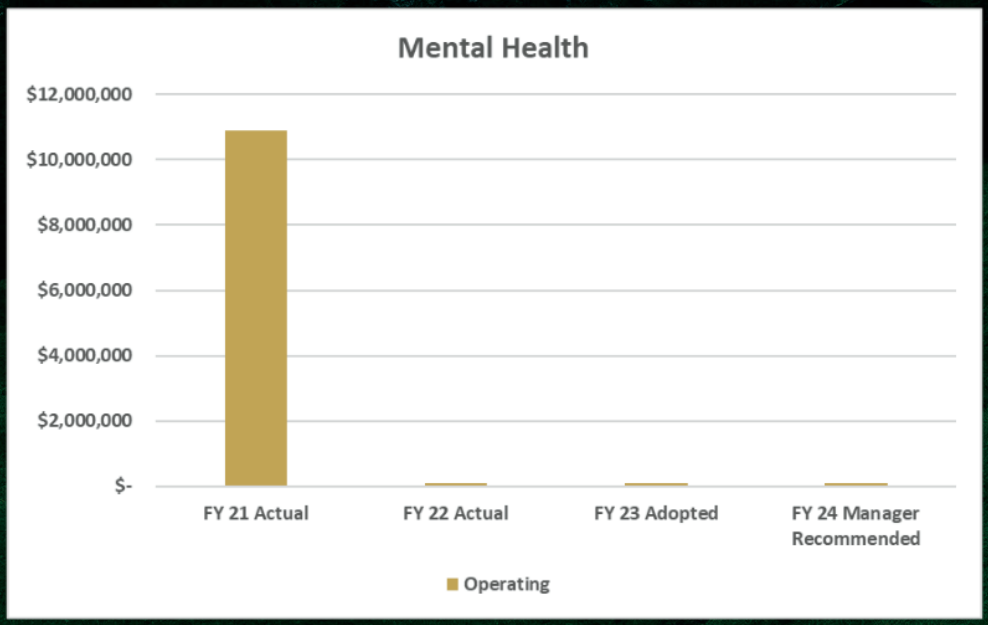
Environmental Health protects the public through inspections and permitting of water supplies, wells, and septic systems. Environmental Health also provides inspections and permitting for restaurants, food carts, lodging, schools, day care facilities, nursing homes and more.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ 756,146	$ 964,908	$ 1,058,559	$ 1,110,194	$ 51,635	4.88%
Operating	$ 60,587	$ 90,155	$ 87,785	$ 103,255	$ 15,470	17.62%
Capital & Capital Outlay	$ -	$ 103,051	$ -	$ -	$ -	0.00%
Total	**$ 816,733**	**$ 1,158,114**	**$ 1,146,344**	**$ 1,213,449**	**$ 67,105**	**5.85%**

MENTAL HEALTH

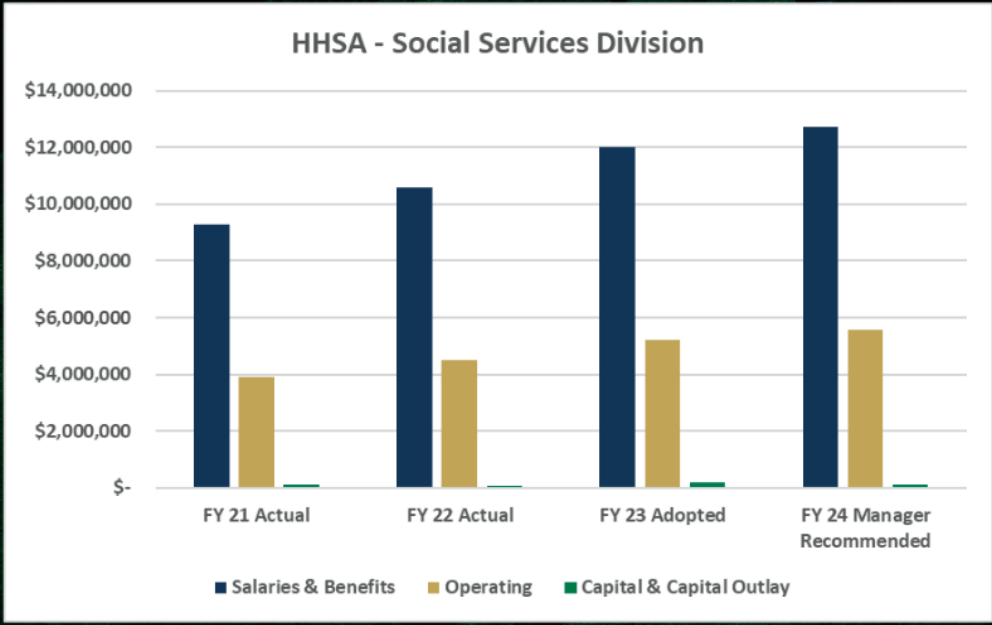
The Mental Health funds are used in a partnership with VAYA Health.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Operating	$ 10,907,322	$ 105,803	$ 105,000	$ 105,000	$ -	0.00%
Total	**$ 10,907,322**	**$ 105,803**	**$ 105,000**	**$ 105,000**	**$ -**	**0.00%**

HHSA - SOCIAL SERVICES DIVISION

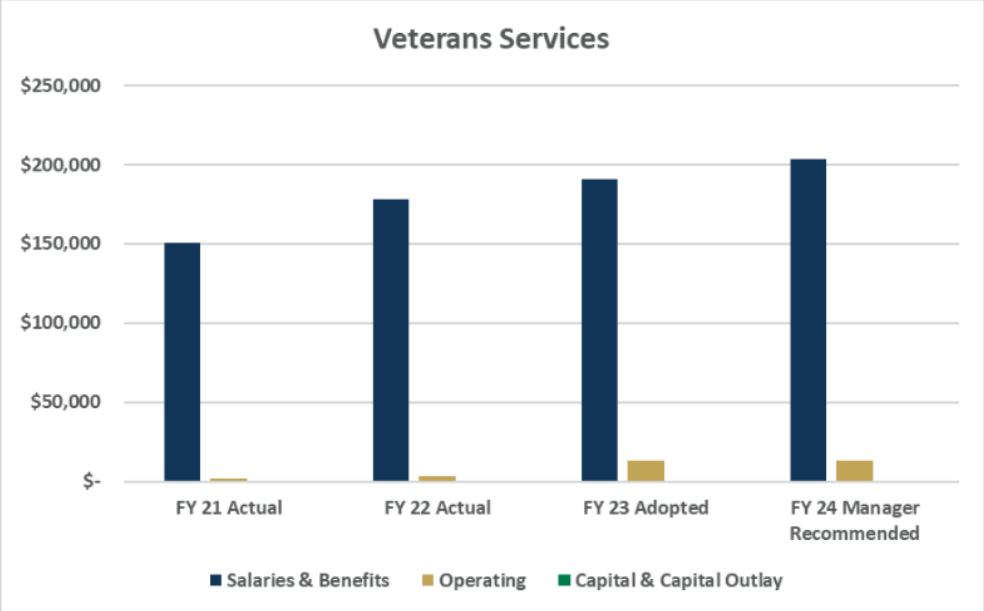
The Social Work Division administers 40 different programs for the benefit of the citizens of Haywood County. The department has several programmatic teams that operate specifically under Federal and State legal authority to provide Aging and Adult Services and Family and Children's Services.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ 9,294,102	$ 10,588,693	$ 12,007,082	$ 12,708,198	$ 701,116	5.84%
Operating	$ 3,907,791	$ 4,518,548	$ 5,207,024	$ 5,549,700	$ 342,676	6.58%
Capital & Capital Outlay	$ 129,739	$ 69,756	$ 175,952	$ 129,456	$ (46,496)	0.00%
Total	**$ 13,331,632**	**$ 15,176,997**	**$ 17,390,058**	**$ 18,387,354**	**$ 997,296**	**5.73%**

VETERANS SERVICES

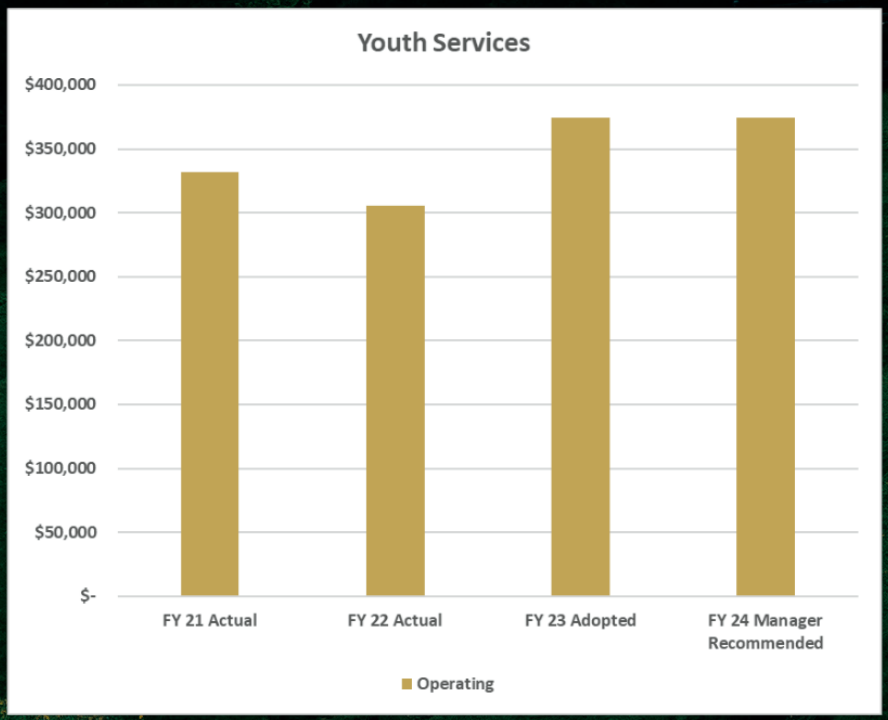
The Haywood County Veterans Officer assists veterans and their dependents in applying for VA benefits such as: Burial benefits, Discharge upgrades, Educational and scholarship benefits, Hospitalization and medical care, Service-connected compensation, Total disability pension, and VA low interest home and business loans.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ 150,880	$ 178,011	$ 190,650	$ 203,552	$ 12,902	6.77%
Operating	$ 1,741	$ 3,395	$ 13,218	$ 13,052	$ (166)	-1.26%
Capital & Capital Outlay	$ -	$ -	$ -	$ -	$ -	0.00%
Total	**$ 152,620**	**$ 181,406**	**$ 203,868**	**$ 216,604**	**$ 12,736**	**6.25%**

YOUTH SERVICES

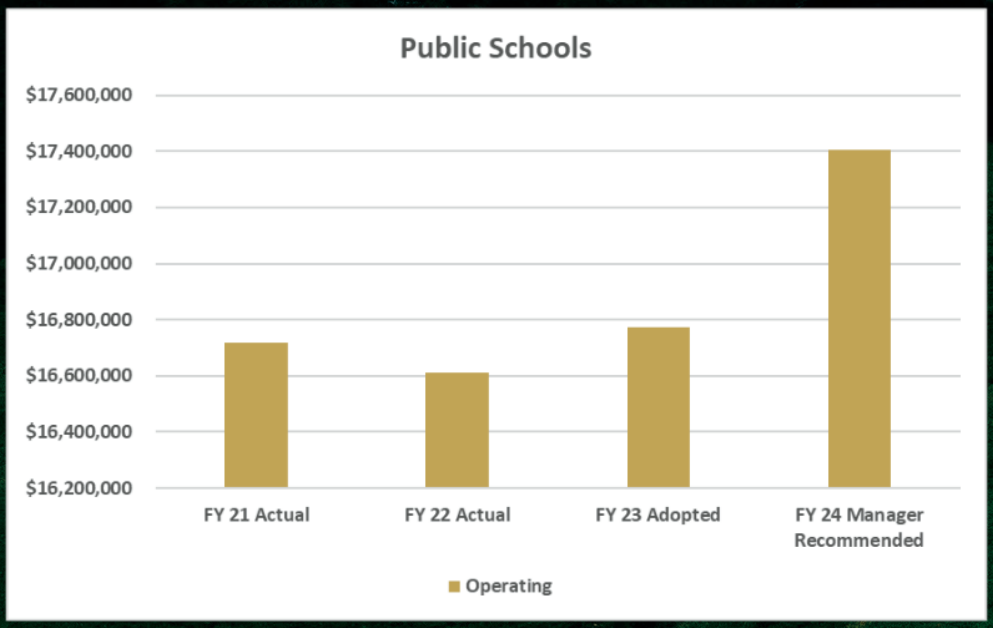
Youth Services are funds set aside for county programs and services that positively impact the youth of Haywood County. This funding helps support the Juvenille Crime Prevention Council (JCPC).



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Operating	$ 331,936	$ 305,444	$ 374,742	$ 374,742	$ -	0.00%
Total	**$ 331,936**	**$ 305,444**	**$ 374,742**	**$ 374,742**	**$ -**	**0.00%**

PUBLIC SCHOOLS

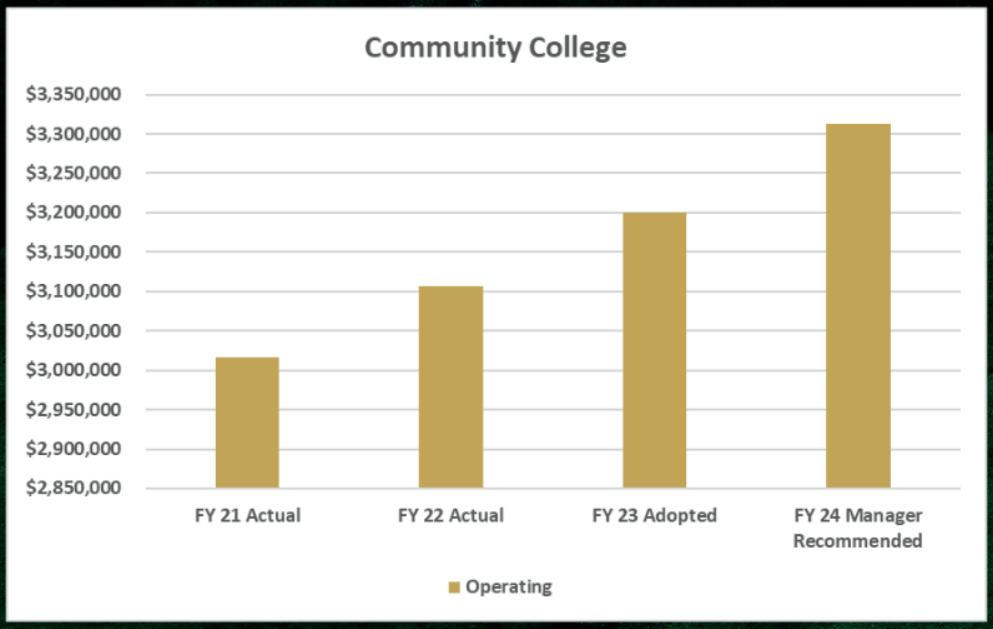
Funds to operate the Haywood County Public School System are provided by the County.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Operating	$16,718,314	$16,609,619	$ 16,771,795	$ 17,404,586	$ 632,791	3.77%
Total	**$16,718,314**	**$16,609,619**	**$ 16,771,795**	**$ 17,404,586**	**$ 632,791**	**3.77%**

COMMUNITY COLLEGE

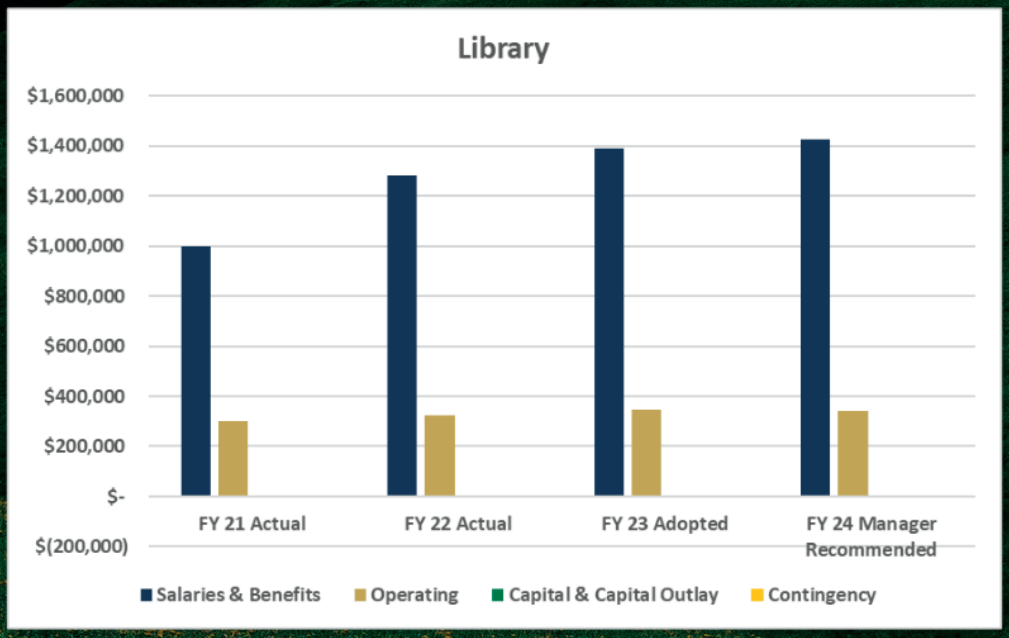
Funds to operate the Haywood County Public School System are provided by the County.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Operating	$ 3,016,705	$ 3,107,205	$ 3,200,422	$ 3,312,437	$ 112,015	3.50%
Total	**$ 3,016,705**	**$ 3,107,205**	**$ 3,200,422**	**$ 3,312,437**	**$ 112,015**	**3.50%**

LIBRARY

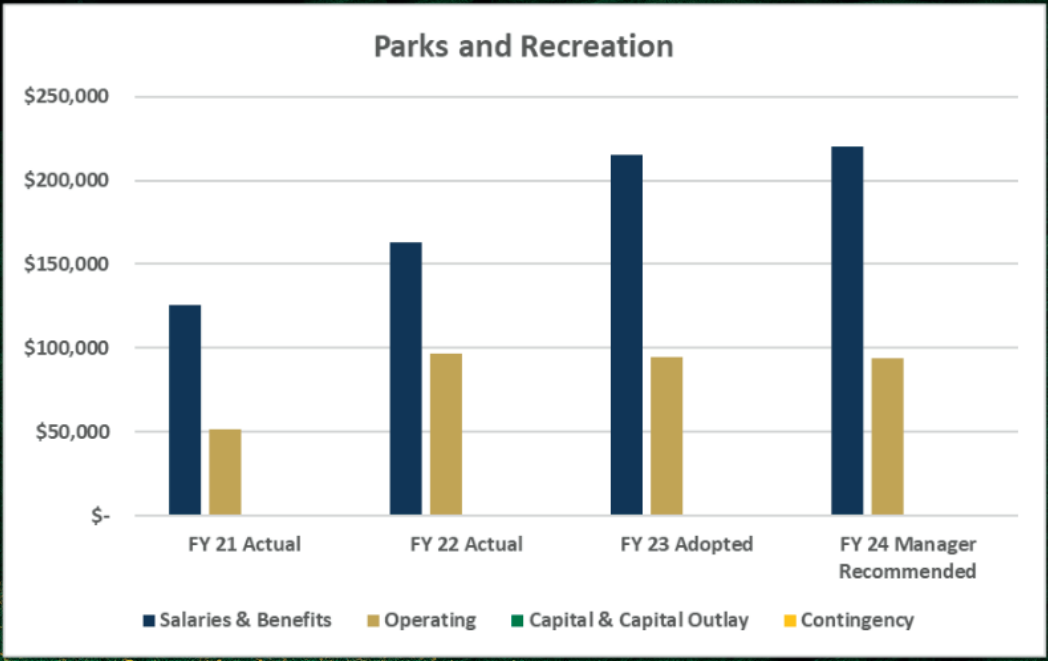
The Haywood County Public Library serves the community's needs for information, learning and education, self-development and growth, connection with others, and leisure time activities through the provision of books and other materials for checkout, programs designed for all ages, outreach to community groups and learning institutions, access to technology and Internet service, and reference services by fulfilling basic and in-depth information requests.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ 997,740	$ 1,279,533	$ 1,389,239	$ 1,426,585	$ 37,346	2.69%
Operating	$ 299,270	$ 325,112	$ 344,359	$ 343,013	$ (1,346)	-0.39%
Capital & Capital Outlay	$ -	$ (821)	$ -	$ -	$ -	0.00%
Contingency	$ -	$ -	$ -	$ -	$ -	0.00%
Total	**$ 1,297,010**	**$ 1,603,824**	**$ 1,733,598**	**$ 1,769,598**	**$ 36,000**	**2.08%**

PARKS & RECREATION

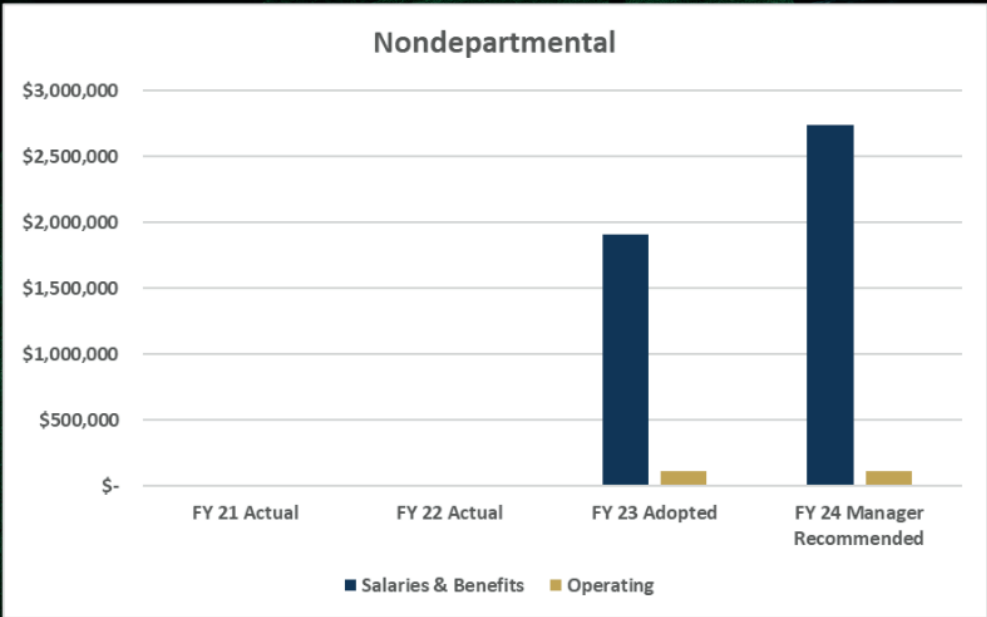
The Haywood County Recreation and Parks Department provides outdoor adventure programming and traditional recreation experiences to the citizens of Haywood County, maintains or assists various local parks, and facilitates recreational partnerships between multiple entities in Haywood County.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ 125,385	$ 162,801	$ 215,244	$ 220,175	$ 4,931	2.29%
Operating	$ 51,744	$ 97,015	$ 94,531	$ 94,015	$ (516)	-0.55%
Capital & Capital Outlay	$ -	$ -	$ -	$ -	$ -	0.00%
Contingency	$ -	$ -	$ -	$ -	$ -	0.00%
Total	**$ 177,129**	**$ 259,816**	**$ 309,775**	**$ 314,190**	**$ 4,415**	**1.43%**

NONDEPARTMENTAL

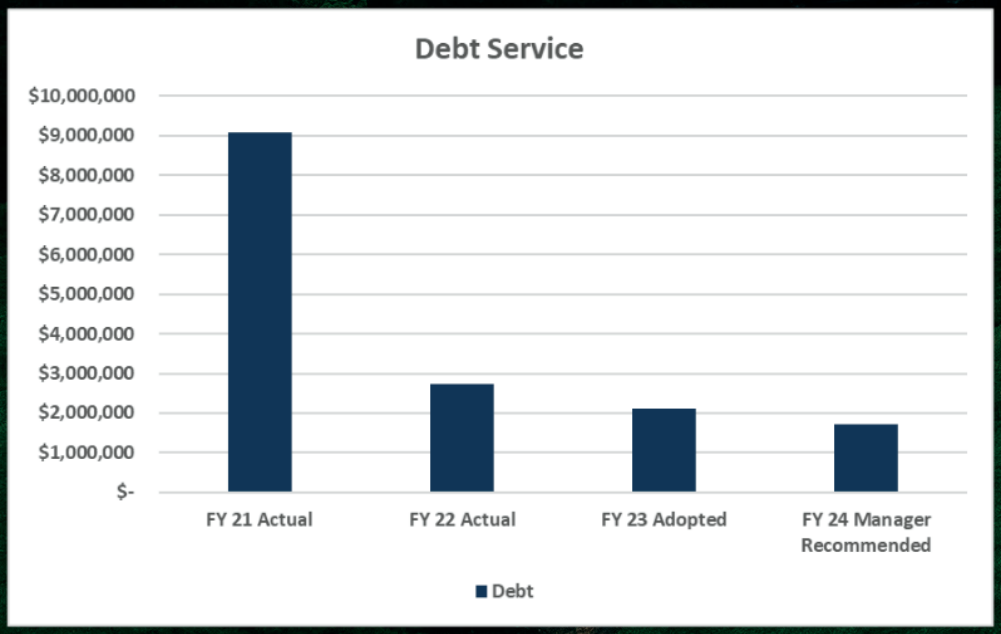
Nondepartmental refers to funds not budgeted within a specific General Fund department. This is primarily used to hold Salary & Benefit related items, such as the funds used for COLA and Merit raises and the annual Christmas Bonus. In this budget, it also holds the funds needed to implement the Pay/Classification Study.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Salaries & Benefits	$ -	$ -	$ 1,905,124	$ 2,737,366	$ 832,242	43.68%
Operating	$ -	$ -	$ 110,000	$ 110,000	$ -	0.00%
Total	**$ -**	**$ -**	**$ 2,015,124**	**$ 2,847,366**	**$ 832,242**	**0.00%**

DEBT SERVICE

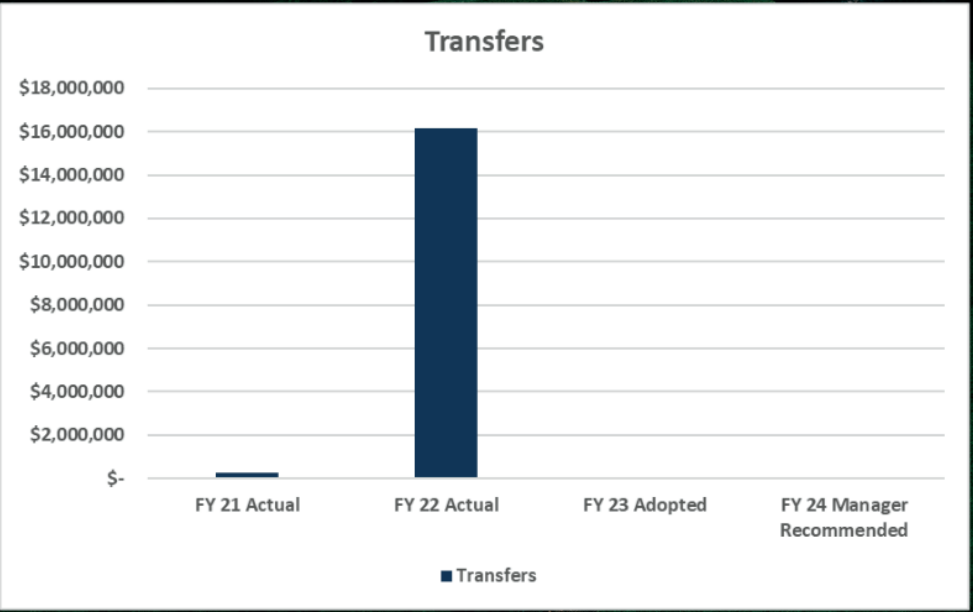
Debt Service is the principal and interest paid on the County's outstanding debt. The amount shown excludes the school and community college debt funds, located in their respective Debt Service Funds.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Debt	$ 9,068,659	$ 2,721,443	$ 2,115,458	$ 1,724,841	$ (390,617)	-18.46%
Total	**$ 9,068,659**	**$ 2,721,443**	**$ 2,115,458**	**$ 1,724,841**	**$ (390,617)**	**-18.46%**

TRANSFERS

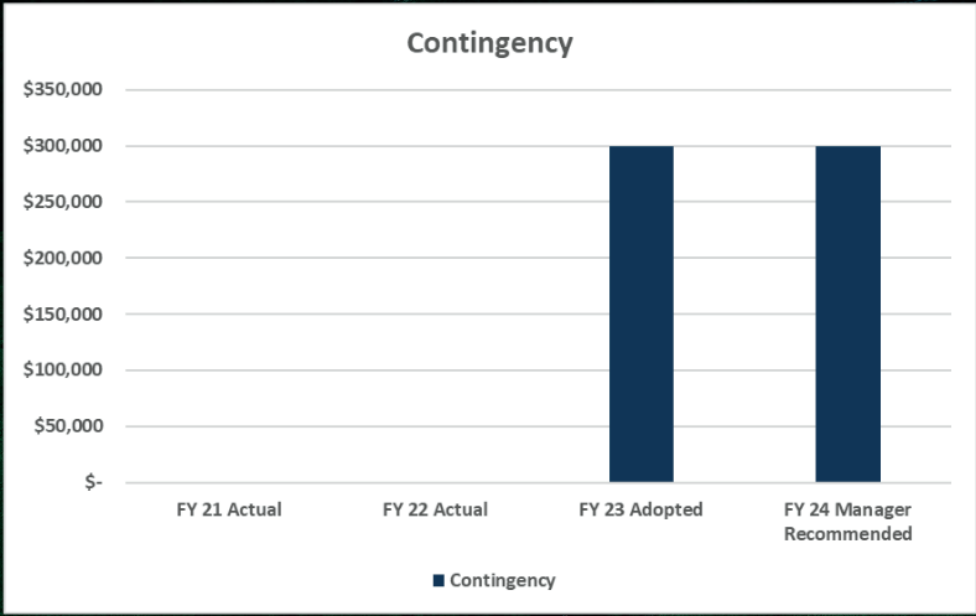
Transfers are the funds that are transferred between the General Fund and any other County fund. The $65,000 proposed is the count's estimate to fund the separation allowance for retired law enforcement officers.



Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Transfers	$ 245,000	$ 16,169,906	$ 65,000	$ 65,000	$ -	0.00%
Total	**$ 245,000**	**$ 16,169,906**	**$ 65,000**	**$ 65,000**	**$ -**	**0.00%**

CONTINGENCY

Contingency refers to the funds set aside within the budget in case there is an emergency that requires unallocated funds.

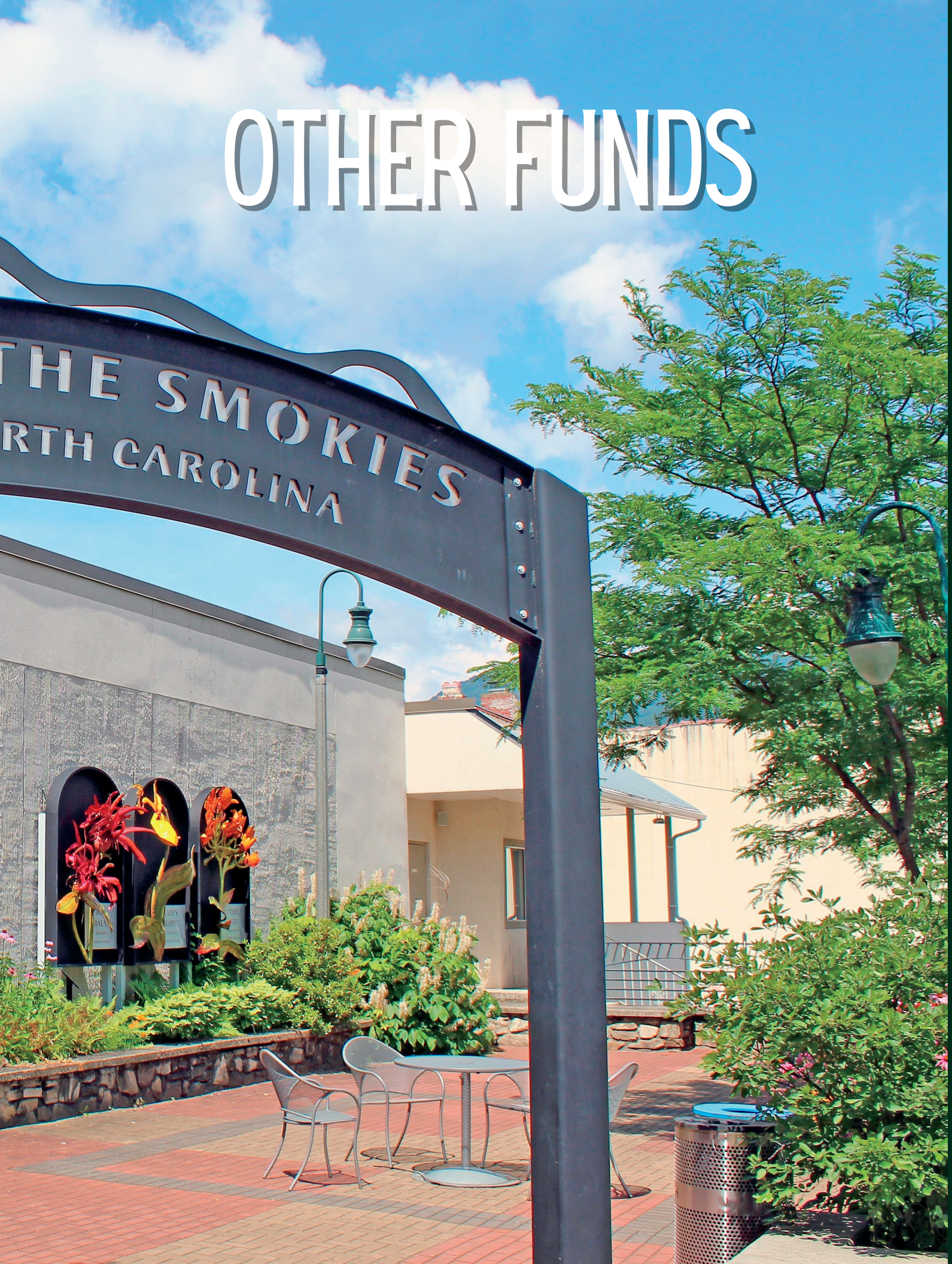


Classification	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 24 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 23	% Change
Contingency	$ -	$ -	$ 300,000	$ 300,000	$ -	0.00%
Total	**$ -**	**$ -**	**$ 300,000**	**$ 300,000**	**$ -**	**0.00%**




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OTHER FUNDS



INTERNAL SERVICE FUNDS

The Health Insurance Service Fund holds the money used to pay health insurance claims.

Health Self Insurance Intragovernmental Service Fund	
Sources of Funds:	
Haywood County and Dependent Revenue	$ 13,717,382
Appropriations	
Health Self Insurance Fund	$ 13,717,382
	$ -

The Workers' Compensation Self Insurance Fund holds the money used to pay worker's compensation claims.

Workers' Compensation Self Insurance Fund	
Sources of Funds:	
Haywood County Revenue	$ 506,186
Appropriations	
Worker's Compensation Self Insurance Fund	$ 506,186
	$ -

SPECIAL REVENUE FUNDS

The Emergency Telephone System Special Revenue Fund is used to collect and distribute money used for the 911 Communication Center.

Emergency Telephone System		
Sources of Funds:		
E911 Charges	$	224,000
Appropriations		
Public Safety	$	224,000
	$	-

The Solid Waste Management Fund is used to operate the Solid Waste Department.

Solid Waste Management Fund		
Sources of Funds:		
Availability and Use Fees	$	5,568,784
Permits & Fees	$	50,000
Restricted Intergovernmental	$	7,000
Solid Waste Disposal Taxes	$	80,000
Sales & Services	$	60,000
Appropriations		
Solid Waste Management	$	5,765,784
	$	-

SPECIAL REVENUE FUNDS

The Road Maintenance Special Revenue Fund holds property tax collected by the County and these funds are distributed to the individual districts.

Special Revenue Fund - Road Maintenance		
Sources of Funds:		
Ad Valorem Taxes	$	311,392
Appropriations		
Taxes and interest paid to district	$	311,392
	$	-

The Fire Districts Special Revenue Fund holds property tax collected by the County and these funds are distributed to the individual districts.

Special Revenue Fund - Fire Districts		
Sources of Funds:		
Ad Valorem Taxes	$	6,084,212
Appropriations		
Taxes and interest paid to district	$	6,084,212
	$	-

SPECIAL REVENUE FUNDS

The Junaluska Sanitary District Special Revenue Fund holds property tax collected by the County and these funds are distributed to the Sanitary District.

Special Revenue Fund - Junaluska Sanitary District		
Sources of Funds:		
Ad Valorem Taxes	$	331,279
Appropriations		
Taxes and interest paid to district	$	331,279
	$	-

The Register of Deeds Recording Fees Fund holds revenue collected by the County and these funds are distributed to the State.

Register of Deeds Recording Fees Fund		
Sources of Funds:		
Other Taxes & Licenses	$	61,000
Appropriations		
General Government	$	61,000
	$	-

SPECIAL REVENUE FUNDS

The Fines and Forfeitures Fund holds revenue collected by the County and these funds are distributed to Haywood County Schools.

Fines and Forfeitures Fund		
Sources of Funds:		
Restricted Intergovernmental	$	350,000
Appropriations		
Education	$	350,000
	$	-

The Representative Payee Fund holds revenues collected by the County and these funds are maintained and reconciled by the HHSA - Social Services department.

Representative Payee Fund		
Sources of Funds:		
Restricted Intergovernmental	$	900,000
Investment Earnings	$	10,000
Appropriations		
Health & Human Services	$	910,000
	$	-

SPECIAL REVENUE FUNDS

The Occupancy Tax Fund holds occupancy tax revenues and acts as a pass through to the Tourism Development Authority.

Occupancy Tax Fund	
Sources of Funds:	
Other Taxes & Licenses	$ 2,962,000
Appropriations	
Economic & Physical Development	$ 2,962,000
	$ -

DEBT SERVICE FUNDS

The Haywood Community College Debt Service Fund holds earmarked Article 46 Sales Tax collected by the County and these funds are distributed to the Community College.

Haywood Community College Debt Service Fund	
Sources of Funds:	
Sales Tax	$ 3,190,105
Restricted Intergovernmental	$ 403,847
Appropriations	
Education	$ 3,593,952
	$ -

The Haywood County Schools Debt Service Fund holds earmarked Article 40 and 42 Sales Tax collected by the County and these funds are distributed to Haywood County Schools.

Haywood County Schools Debt Service Fund	
Sources of Funds:	
Sales Tax	$ 4,957,277
Appropriations	
Education	$ 4,957,277
	$ -

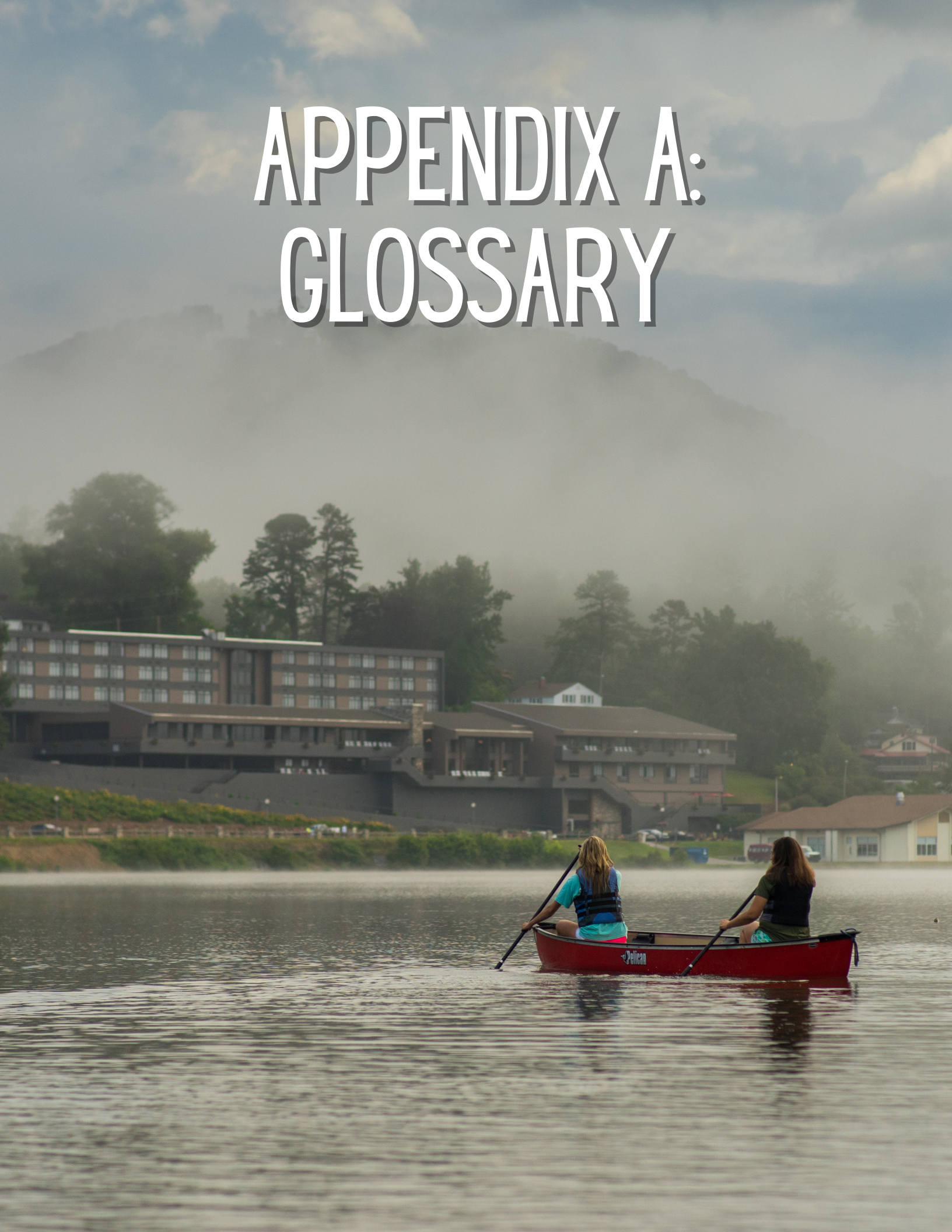
CONSOLIDATING FUND

The Law Enforcement Officer Separation Fund is used to fund the separation allowance for retired law enforcement officers.

Law Enforcement Officer Separation Fund		
Sources of Funds:		
Transfer from General Fund	$	65,000
Appropriations		
LEO Retirement Payments	$	65,000
	$	-


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APPENDIX A: GLOSSARY



GLOSSARY

Adopted Budget
The budget approved by the County Commissioners and enacted, on or before June 30 of each year.

Ad Valorem Taxes
Commonly referred to as property taxes, ad valorem taxes are levied on the value of real, certain personal, and public utility property according to the property's valuation and tax rate.

Allocate
To distribute (resources or duties) for a particular purpose.

Annual Budget
A budget that covers a single fiscal year

Assessment
The process for determining values of real estate and personal property for taxation purposes.

Balanced Budget
A budget in which the sum of estimated net revenues and appropriated fund balance is equal to appropriations.

Budget
An annual financial plan that identifies revenues, specifies the type and level of services to be provided, and establishes the amount of money which may be spent within a certain time period.

Budget Document
A formal document presented to the Board of Commissioners containing the county's financial plan for a fiscal year.

Capital
A budget allocating money for the acquisition or maintenance of fixed assets such as land, buildings, and equipment.

Capital Outlay
Expenditures for the acquisition cost of capital assets, such as equipment, or expenditures to make improvements to capital assets that materially increase their value or useful life.

GLOSSARY

Debt Service
Payment of interest and principal on an obligation resulting from the issuance of bonds.

EMS
Emergency Medical Services.

Expenditures
The measurement focus of governmental fund accounting. Financial resources expended during a period for operations, capital outlay, and long-term principal retirement and interest on debt. Expenditures reflect the cost incurred to acquire goods or services

Fiscal Year (FY)
The year in which the budget is adopted starts on July 1st and ends on June 30th of the next year.

Fund
An annual compilation of the projected revenues and expenditures for a government fund.

General Fund
The general operating fund of the county used to account for all financial resources except those required to be accounted for in another fund

Geographic Information System (GIS)
A computer-based technology that captures, stores, analyzes and displays information about places on the earth's surface: what's on it; what's under it; what the land is worth; where the natural resources, people and utilities are located.

Manager's Message
A written overview of the proposed budget from the county manager to the Board of Commissioners which discusses the major budget items and the county's present and future financial condition.

Mission Statement
Fundamental purpose; a statement of what a department really wants to accomplish. The statement should refer to the impact on the County and its people.

GLOSSARY

Operating Expenditures
The cost for personnel, materials and equipment required for a department to function.

Project Fund
This is a fund that includes on-going revenues and expenditures that “roll” from one year to the next, such as Tropical Storm Fred's recovery.

Recommended Budget
The budget presented to the County Commissioners with the endorsement of the County Budget Officer/County Manager.

Revenue
Income (excluding transfers and proceeds from the sale of bonds or notes) for the fiscal year. The major categories of revenue include local taxes, state shared revenues, fees and charges, interest on investments, federal revenue sharing, and fines and forfeitures.

Special Revenue Funds
Account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments, or for major capital projects) that are restricted or committed to expenditures for specified purposes.

Strategic Plan
This is a long-range plan that guides the direction of the County departments in how to conduct day-to-day business to reach longer term goals.

Tax Rate
The amount of tax levied for each $100 of assessed valuations.

Transfers (In/Out)
Amounts transferred from one fund to another to assist in financing the services for the recipient fund.