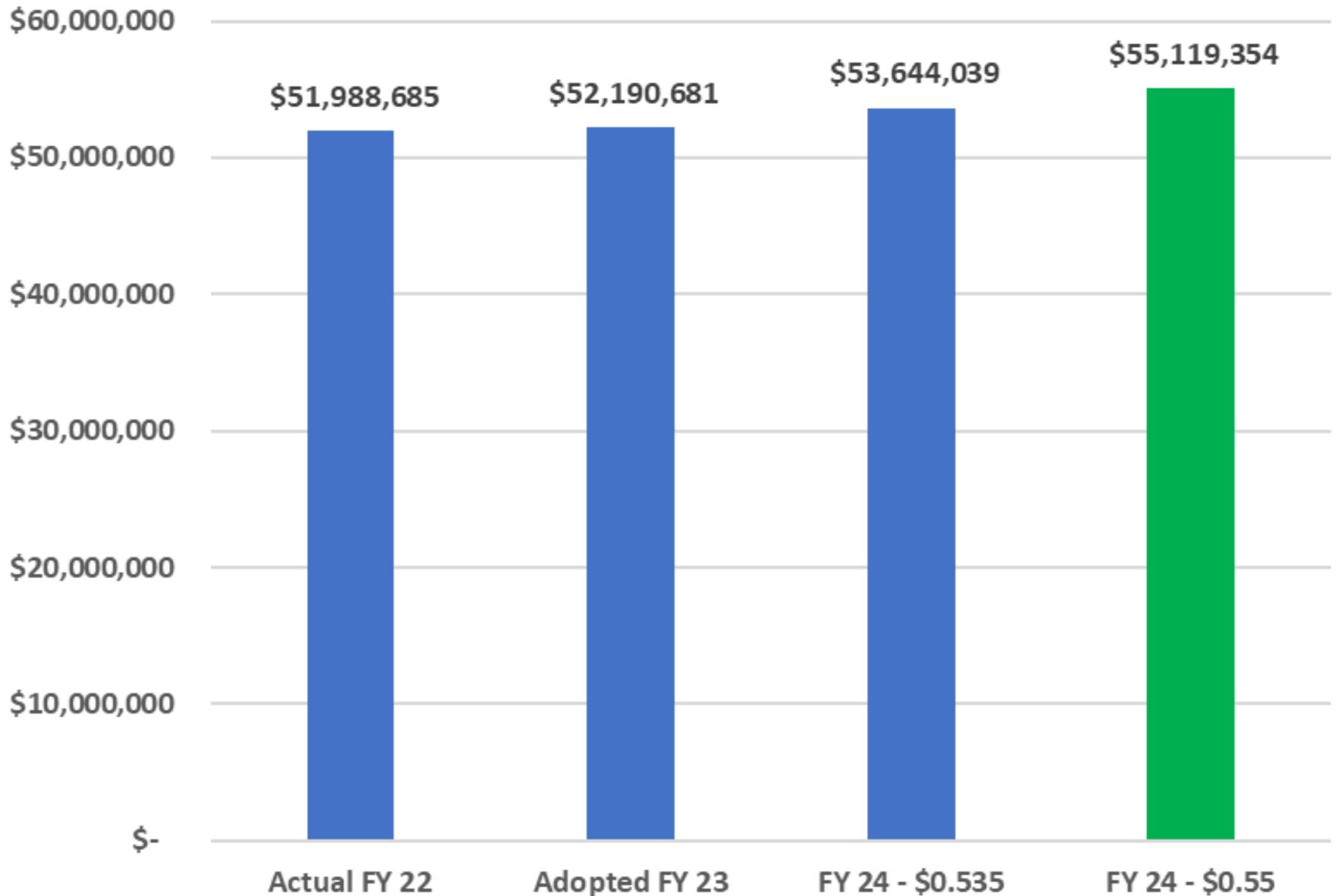


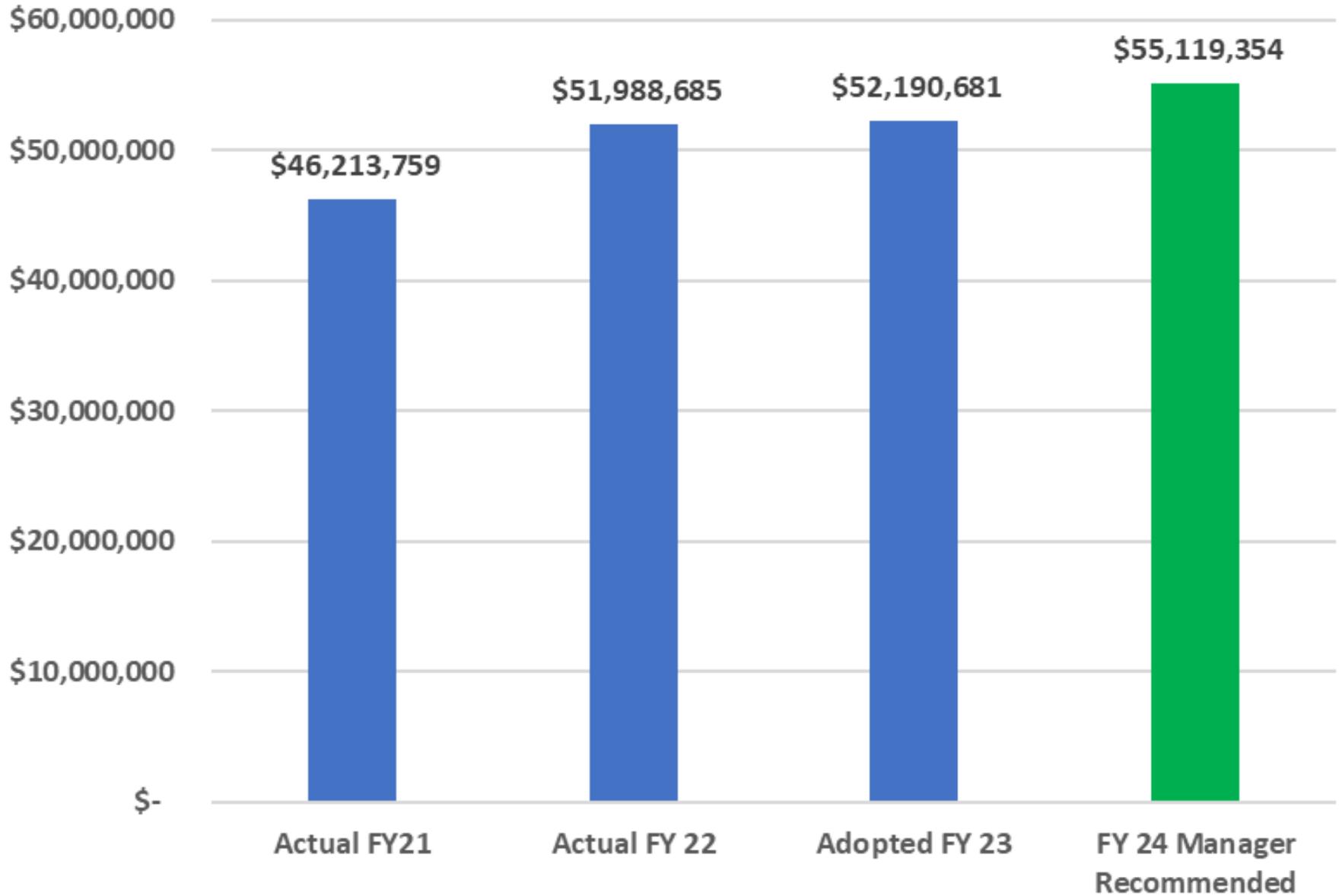
Haywood County Manager's Recommended Budget

Presented May 15, 2023

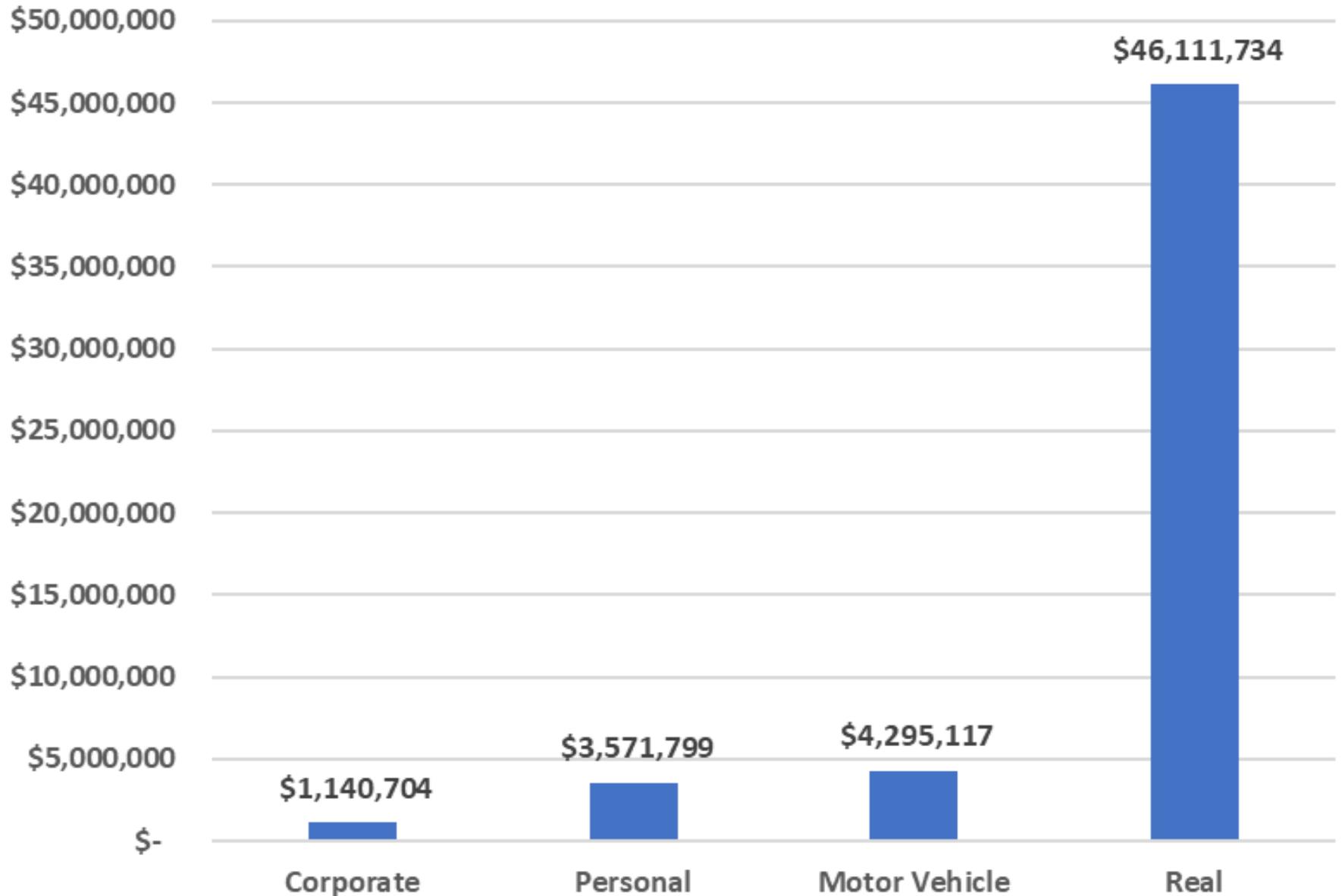
Property Tax



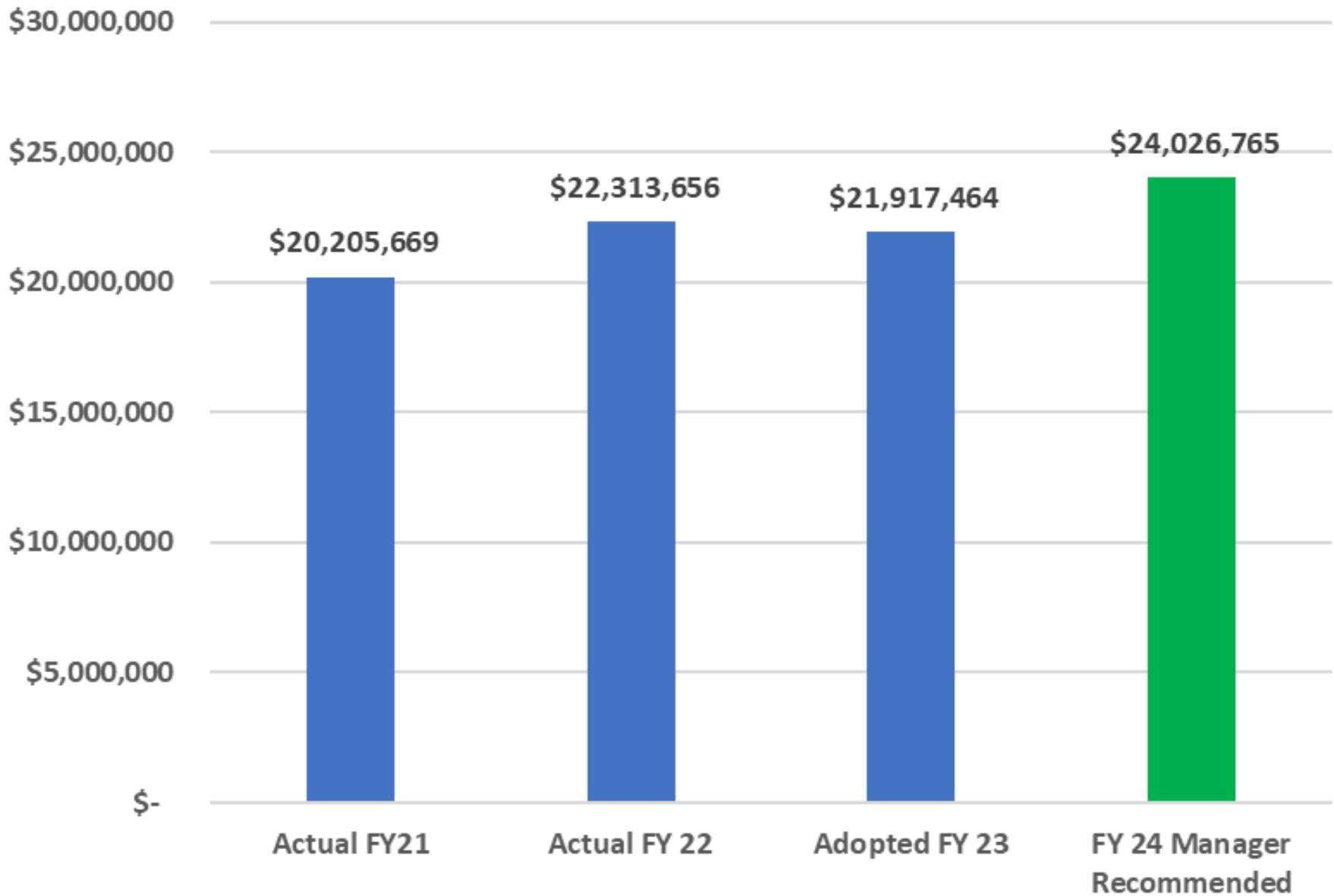
Property Tax



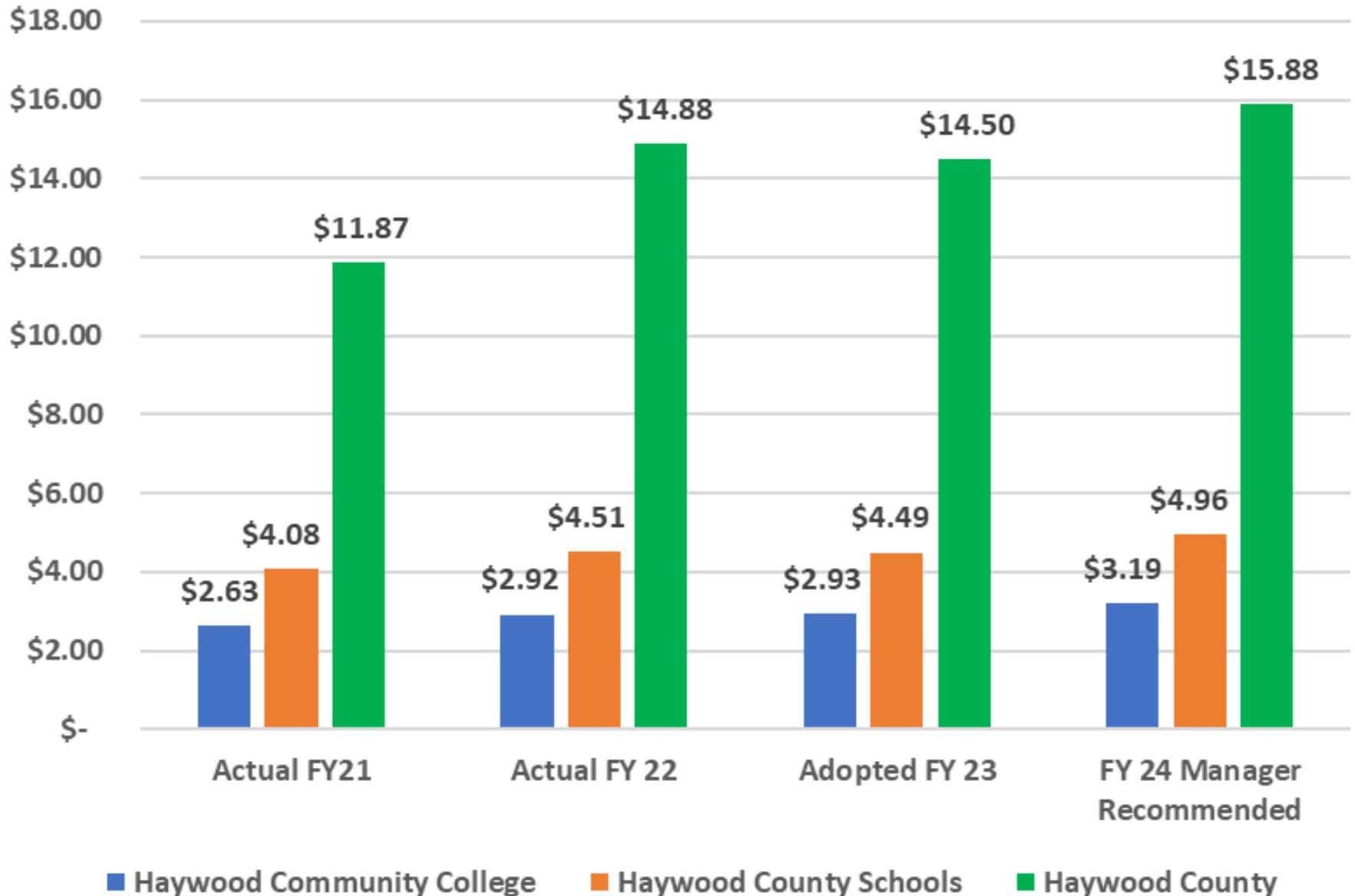
Property Tax By Category



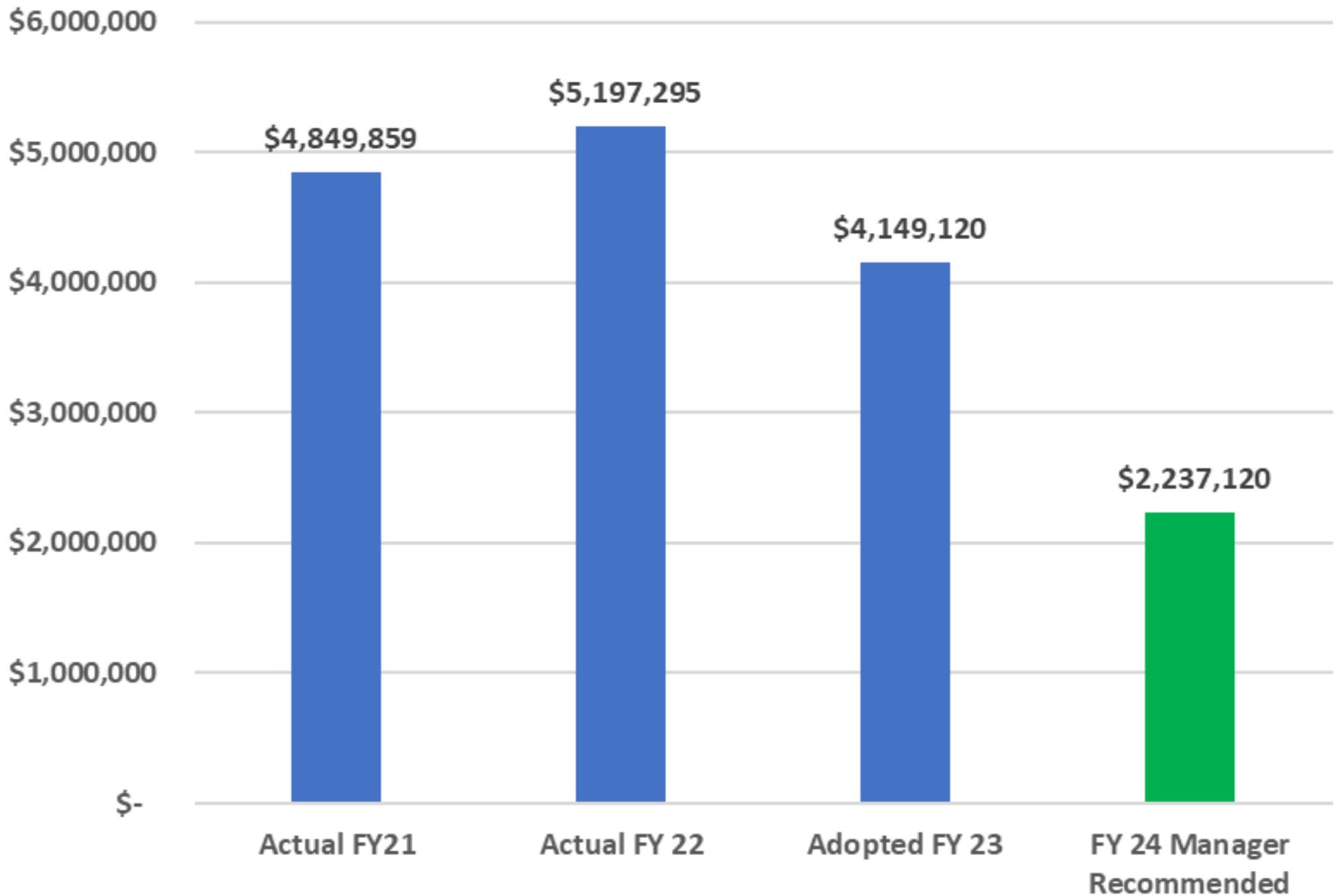
Sales Tax



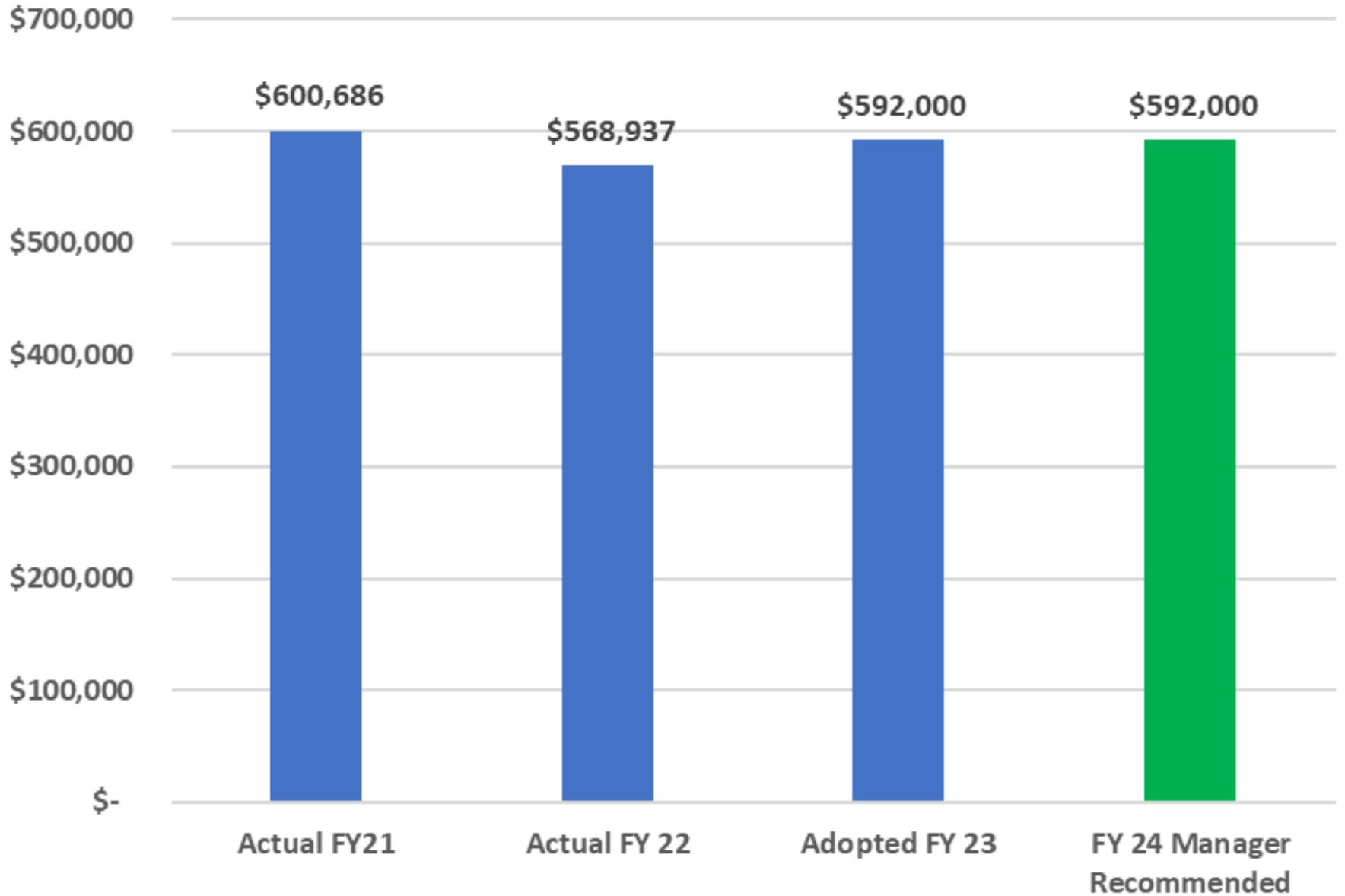
Sales Tax by Fiscal Year (Millions)



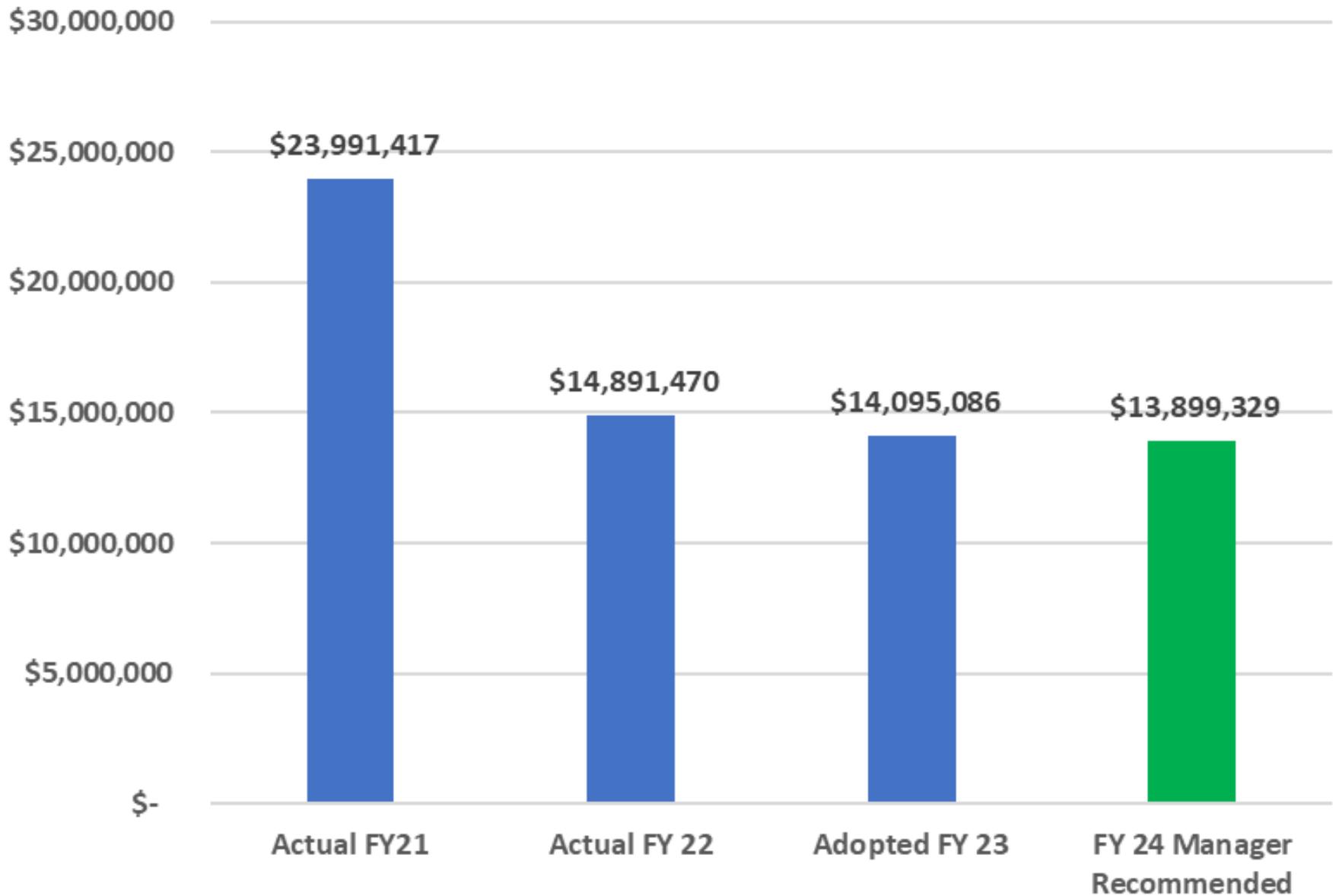
Other Taxes & Licenses



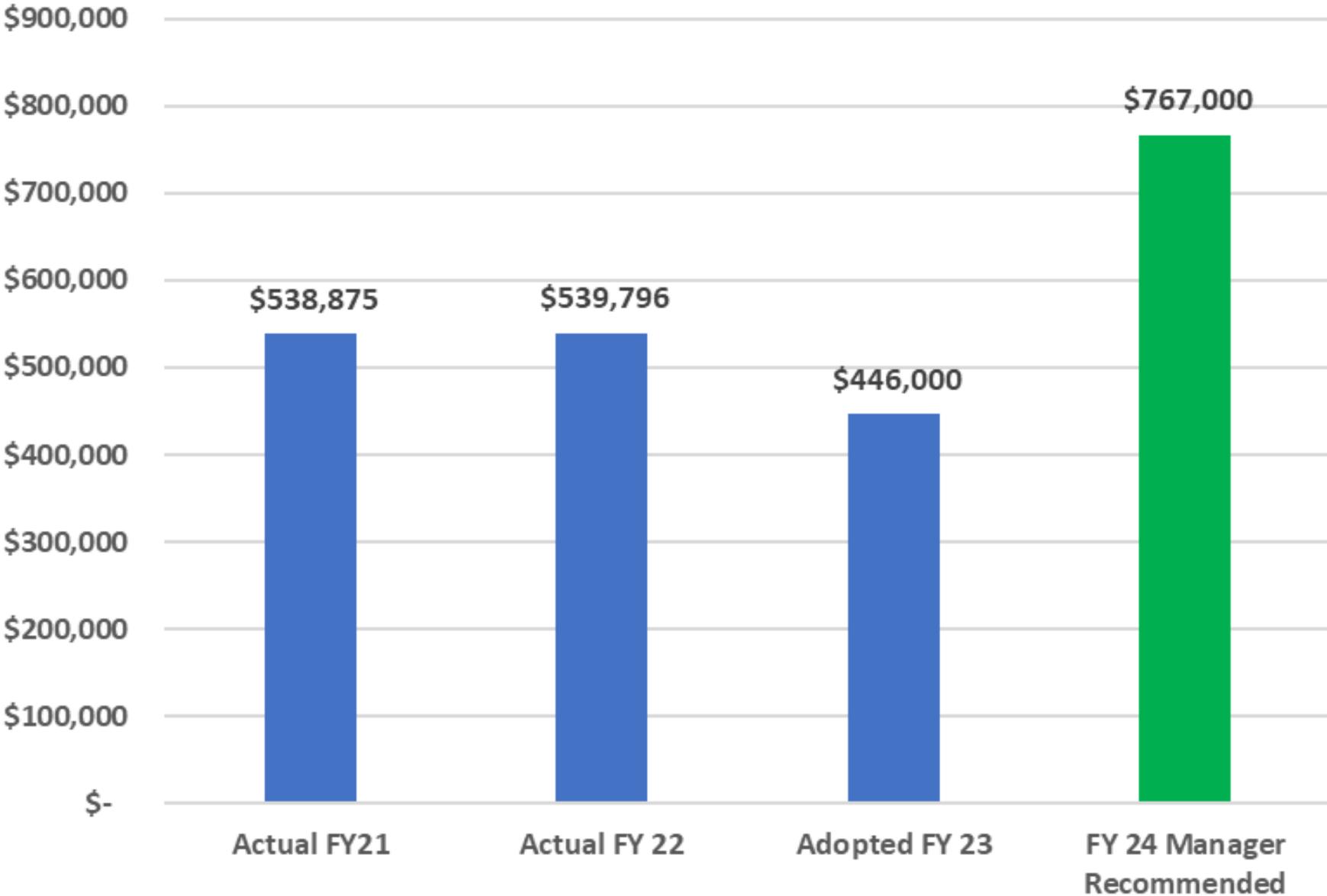
PILT/ Beer & Wine



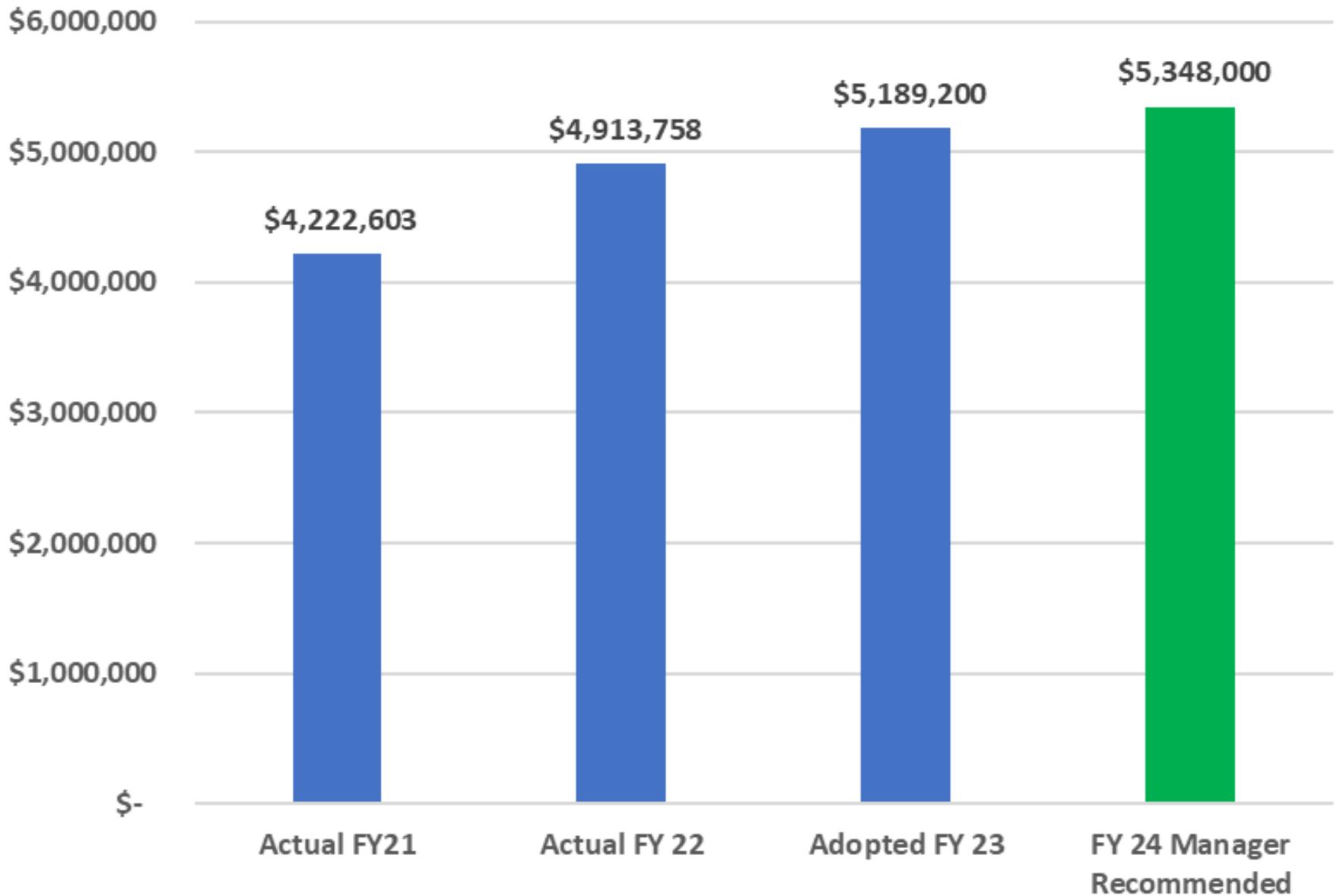
Restricted Intergovernmental



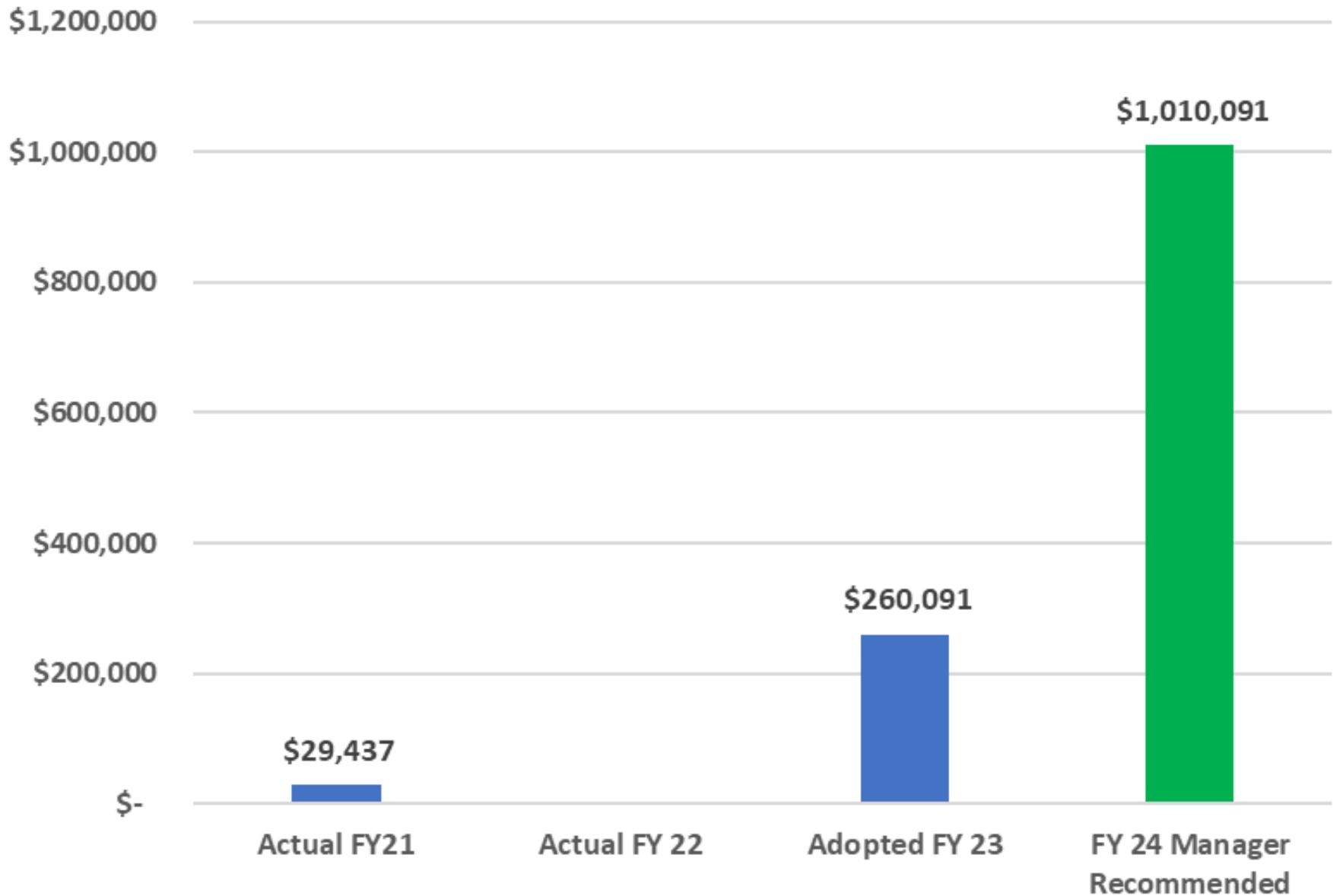
Permits & Fees



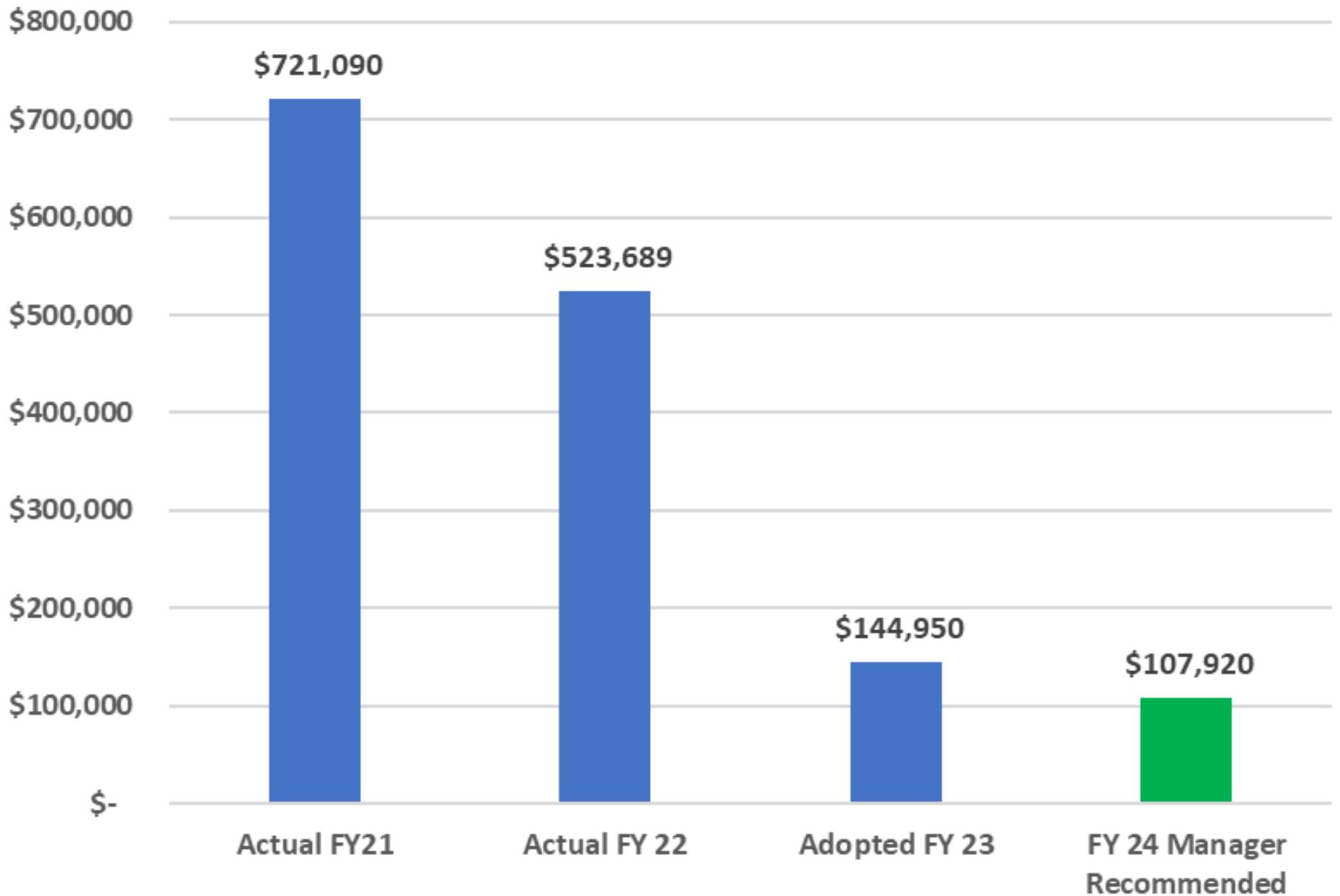
Sales & Services



Investment Earnings



Miscellaneous



Major Expenditure Drivers

- School Resource Officers: Funds 8 Positions
- Salaries:
 - Merit/COLA
 - Local Government Employee Retirement System
 - Health Insurance
- Operating:
 - HCS/HCC Operating Allocation
 - Foster Care
- Capital:
 - Vehicles

SRO Breakdown

- Funds 8 Additional SRO Positions
- Revenue
 - 1.5 Cents Ad Valorem Taxes: \$1,475,315
- Expenditures
 - **Total:** \$1,475,315
 - Salary and Benefits: \$763,315
 - Operating: \$112,000
 - Vehicles & Equipment: \$600,000

Employee Compensation

- Merit (2%) and COLA (4%): \$2,711,554
- Christmas Bonus: \$175,000
- Continues Funding of Longevity
- Continues Funding of 401K at 3%
- Medical Insurance Increase: \$18,500 to \$19,500
- Local Government Employee Retirement System Contribution Increases
 - General Employees: 11.41% to 12.89%
 - LEO: 13.10% to 14.10%

New Positions Requested By Department

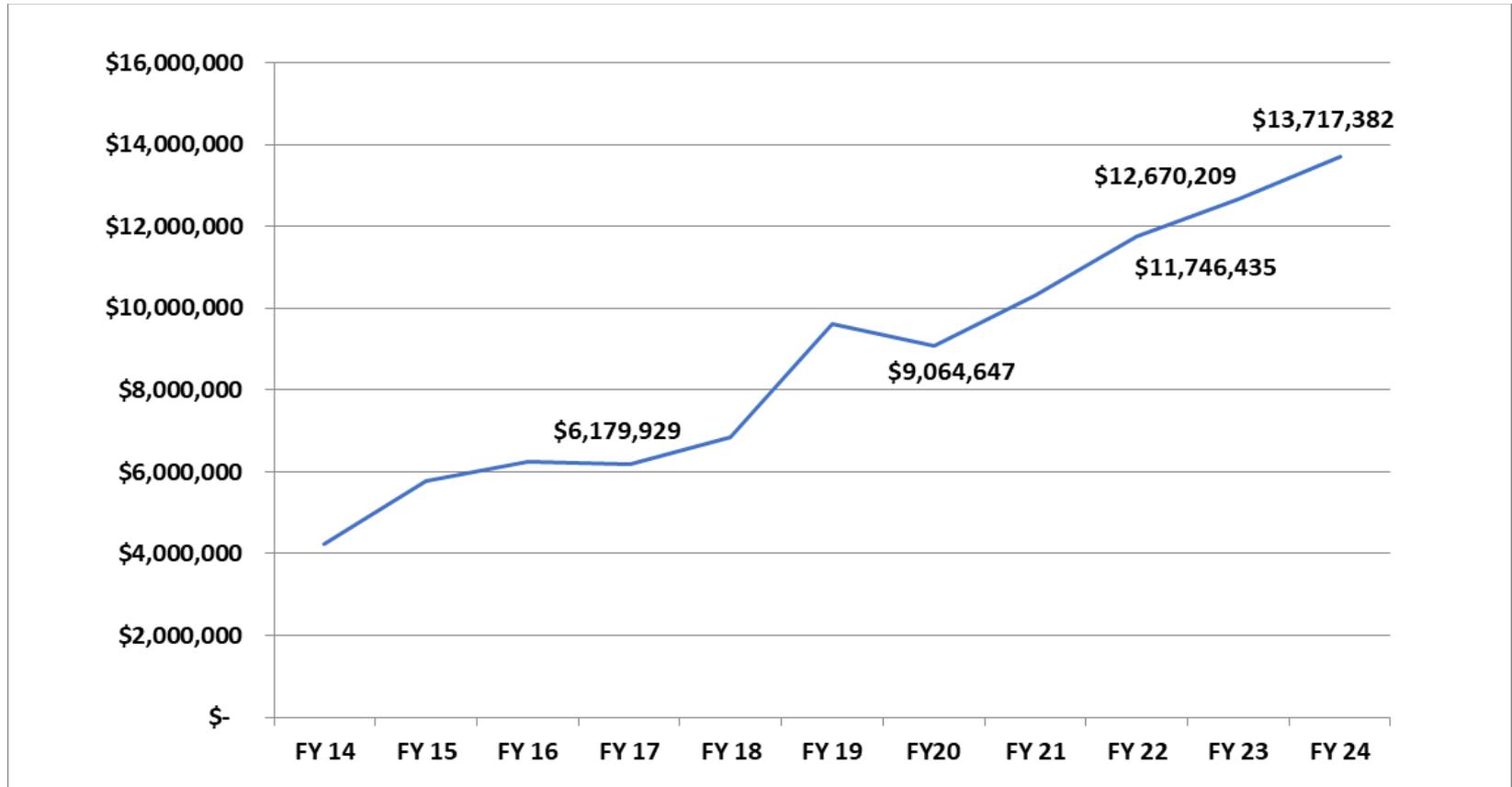
- Total Requested Positions: **28**
 - Requested Position Cost: **\$2,768,250**
- Recommended Positions: **8**
 - Recommended Position Cost, Excludes Vehicles & Equipment: **\$875,315**

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

Health Insurance

- **Active Employees Cost:**
 - FY23 Adopted: \$10,411,534
 - FY24 Manager Recommended: \$11,163,750
 - 7.2% Increase
- **Retired Employees Cost:**
 - FY23 Adopted: \$1,173,381
 - FY24 Manager Recommended: \$1,240,382
 - 5.7% Increase
- **Total Increase: \$819,217**

Health Insurance (Active & Retiree)



Major Operating Costs

Overall Increase: \$1,515,621

- Education Operating Allocation - \$703,306
 - HCS - \$591,291
 - HCC - \$112,015
- Foster Care - \$333,972
- Recovery Court - \$230,000
- Disposable Medical Supplies - \$100,000
- Utilities - \$53,600
- Juvenile Detention Fees – \$42,000

Schools and College Recommended

- **Haywood County Schools**
 - Operating: \$17,363,086
 - Capital: \$1,250,000
 - Debt: \$3,707,277
- **Haywood Community College**
 - Operating: \$3,312,437
 - Capital: \$750,000
 - Debt: \$2,843,952

Vehicles & Equipment

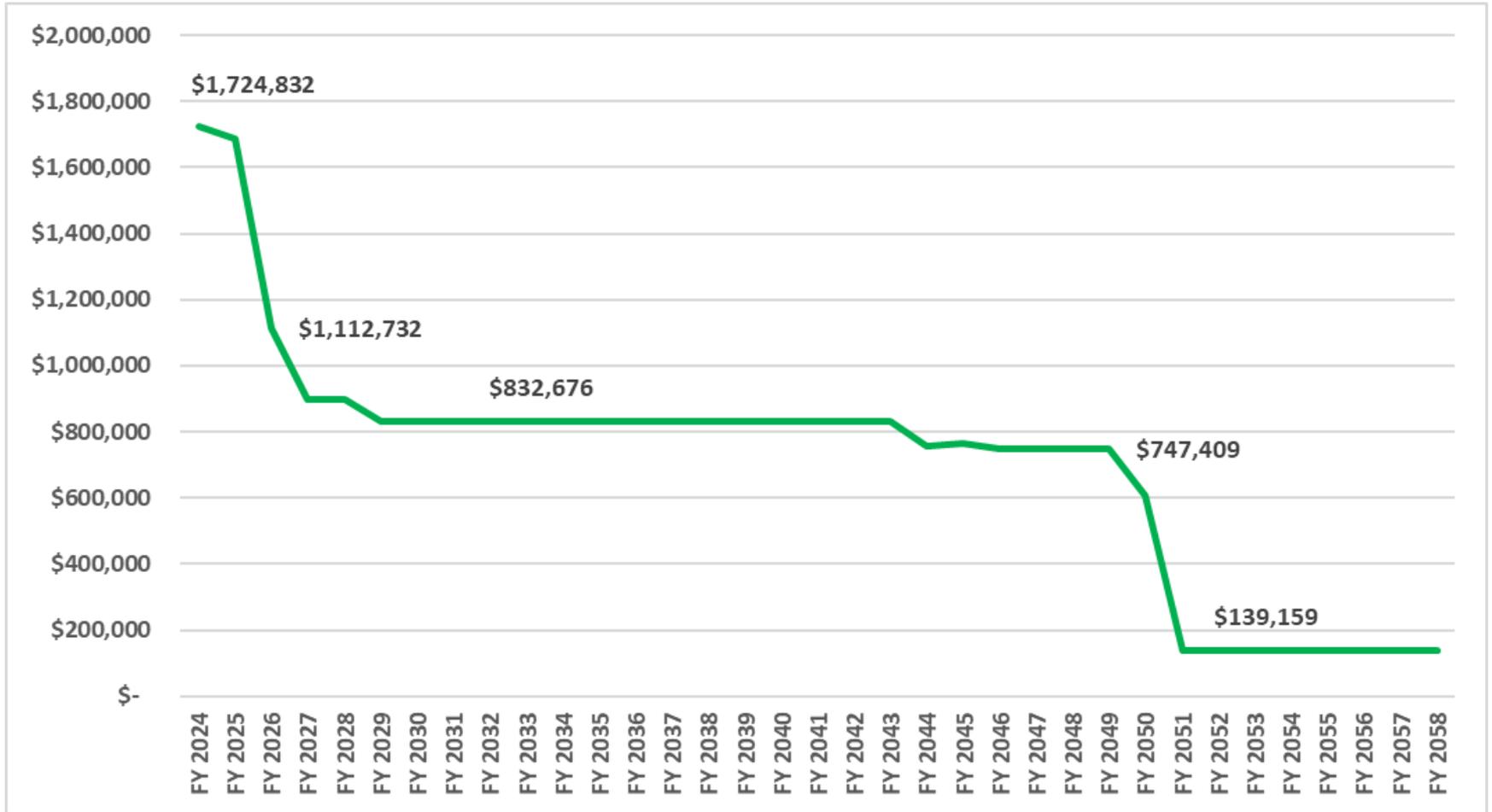
- **FY 23: 23 Vehicles**
 - Total: \$2,161,089
 - Ambulances: \$1,318,424
- **FY 24: 28 Vehicles**
 - Total: \$1,805,492
- **Overall Decrease: \$355,597**

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

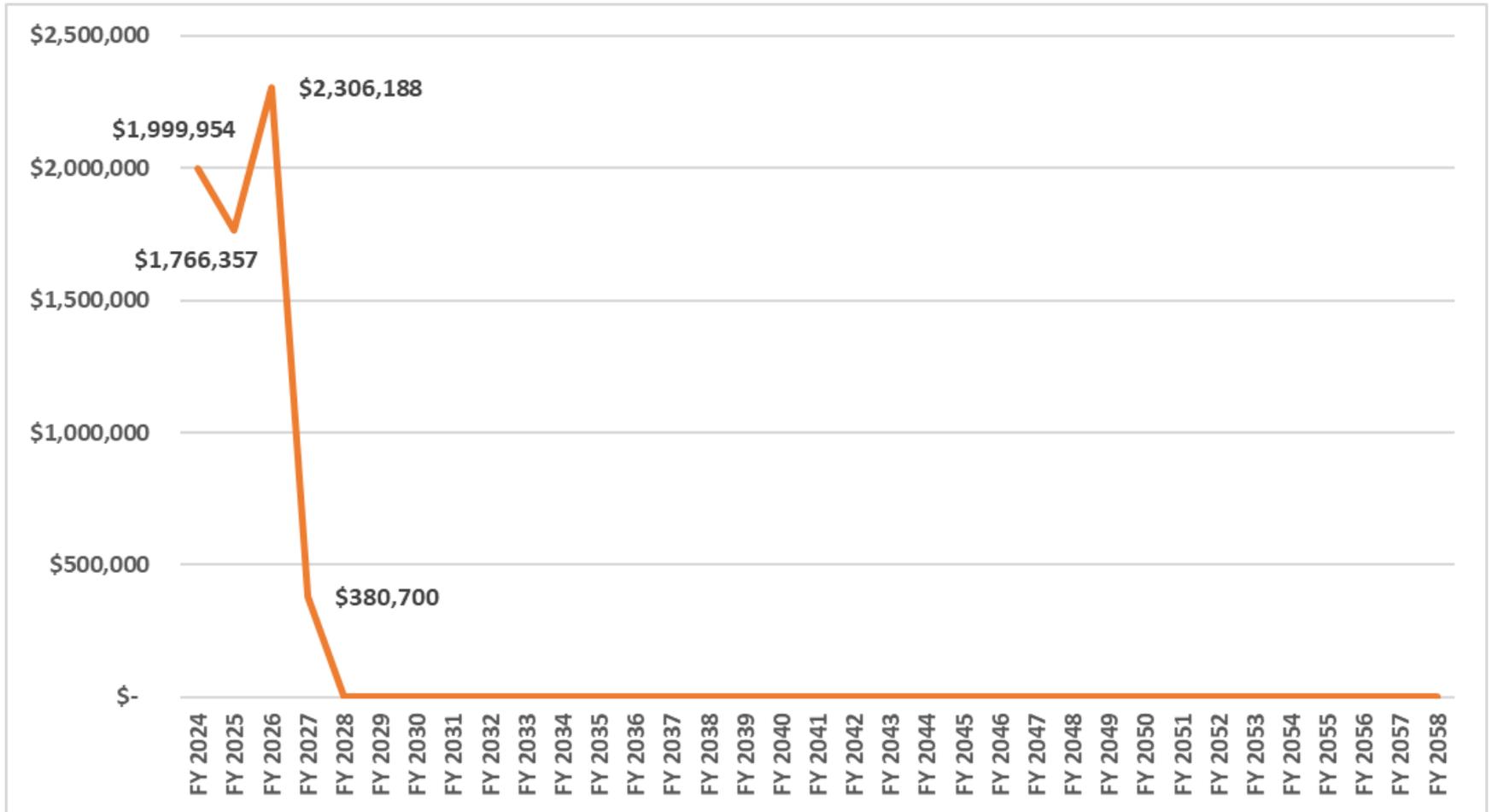
Capital Projects

- Current Year
 - HVACs
 - Canton Library Bathrooms
 - Paragon Parkway Fire and Lightning Protection
 - Armory Updates
- Jail Expansion
 - CMAR
 - Loan Payments in FY 25

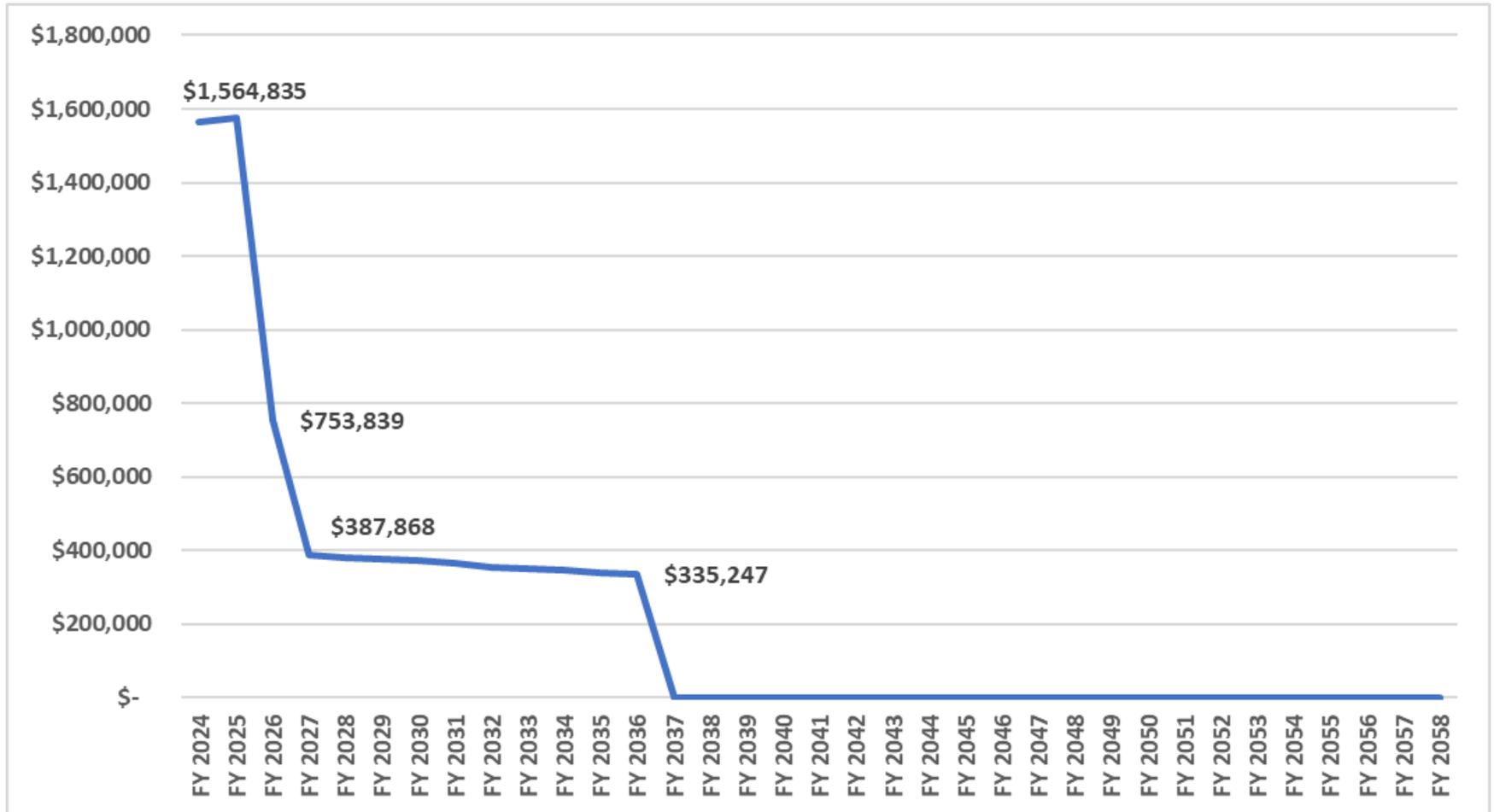
Non-Education Debt



Haywood County Schools Debt



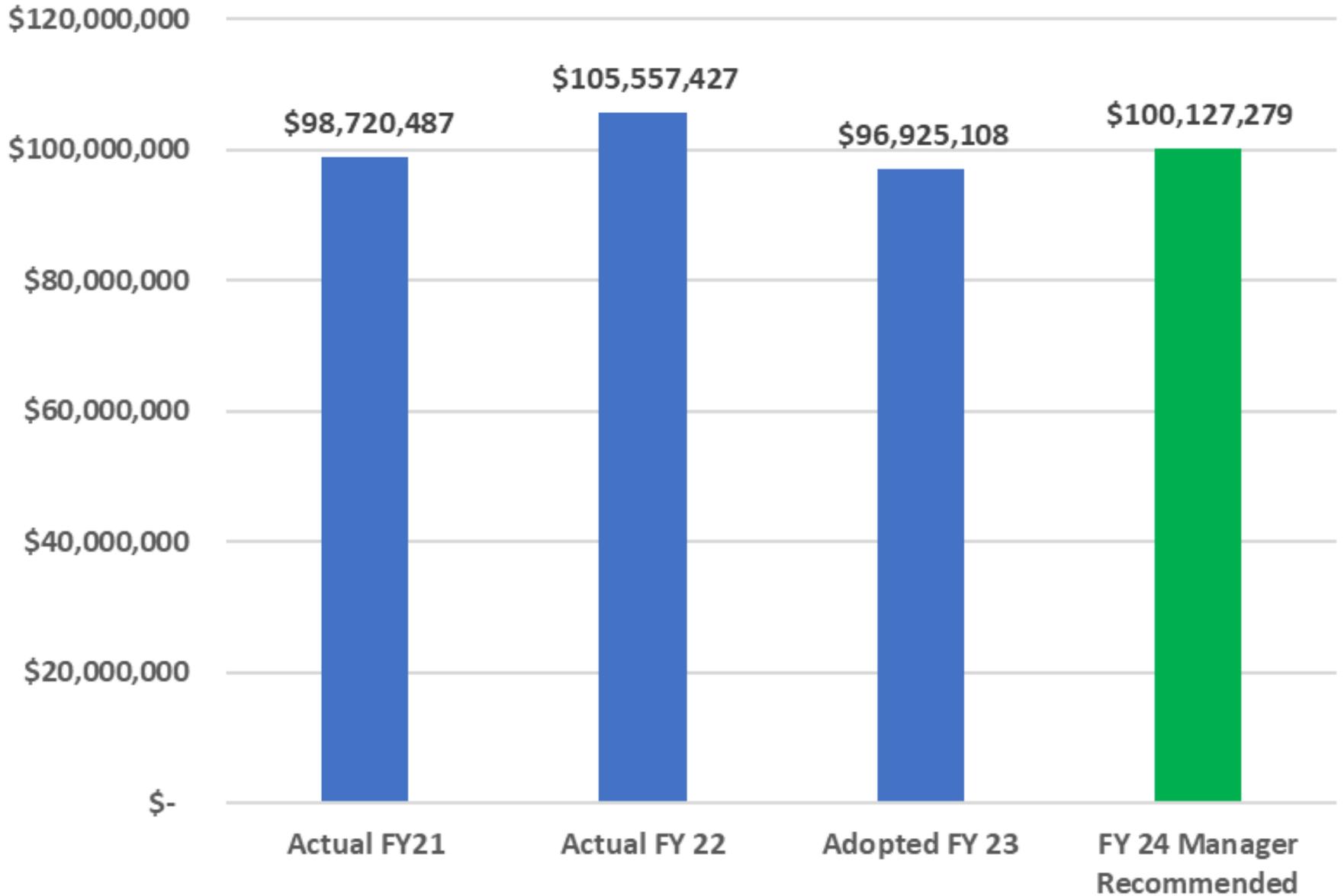
Haywood Community College Debt



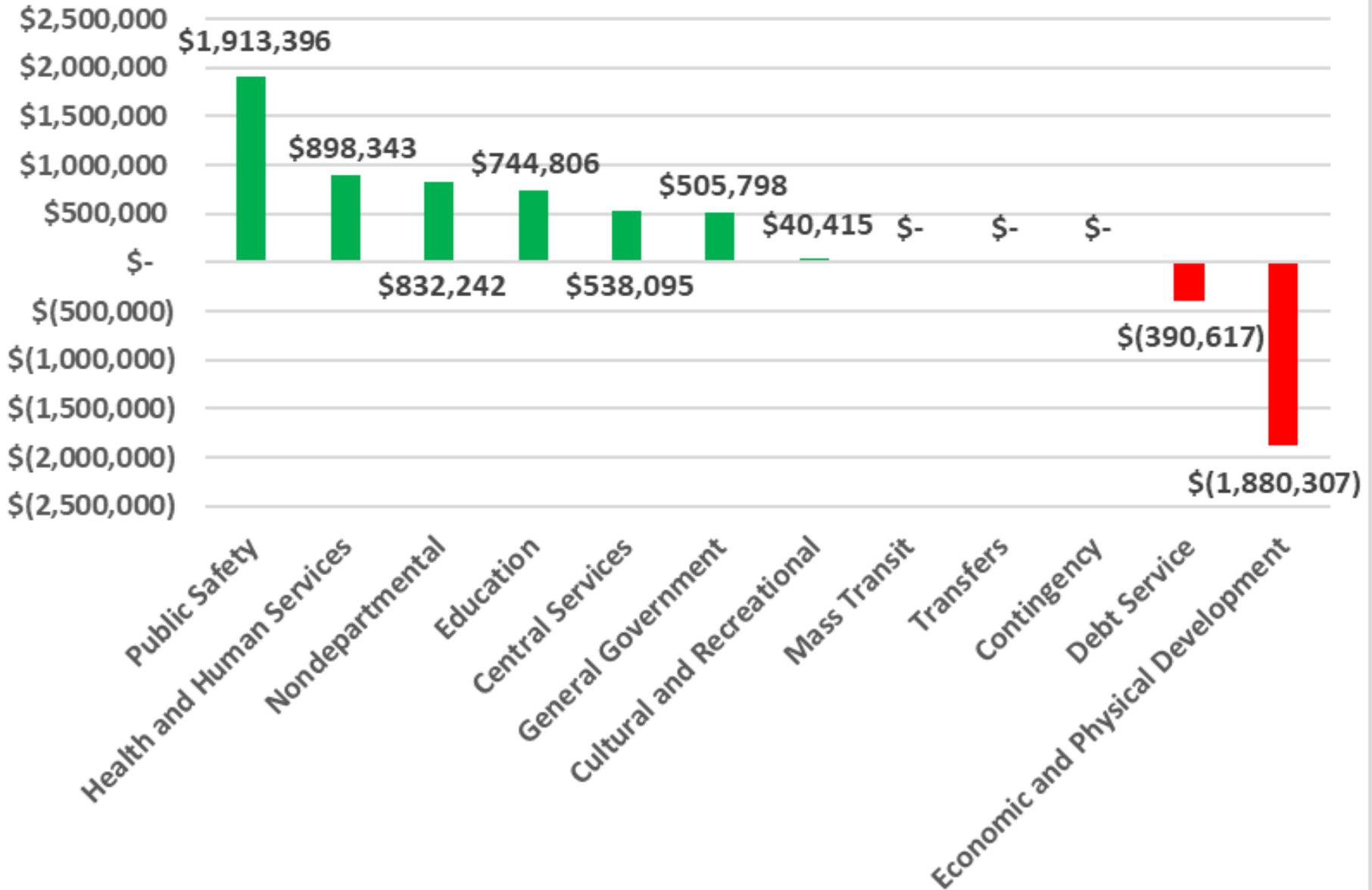
Outlying Years

- Debt for Jail Expansion
- Jail Operating Increases
 - Staffing
 - Inmate Costs
 - Utilities
- Employee Increases
 - Approximately \$400,000 per 1% Increase
 - Health Insurance
 - Local Government Employee Retirement System
- Service Demand Increases
 - HCC Increases
 - New Positions
 - Inflation
 - Foster Care
- Library Renovation/Construction
 - Estimated \$8-10 Million

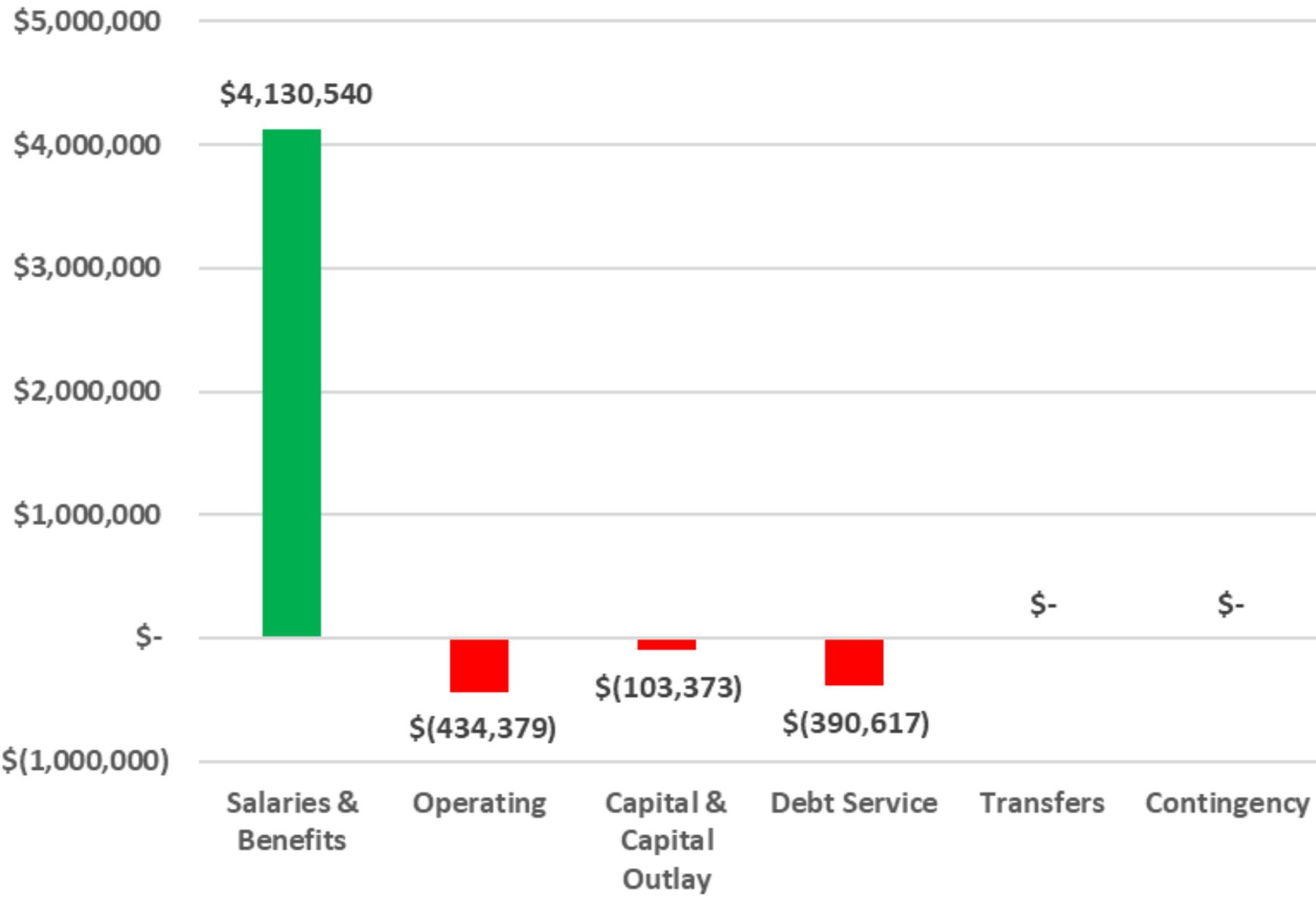
General Fund Expenditures



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
- Fiscal Year 2023-24: \$5.16

Other Funds

- **Fund 15** – Health Insurance - \$13,717,382
- **Fund 16** – Worker’s Comp - \$506,186
- **Fund 20** – Separation Allowance - \$65,000
- **Fund 23** – E-911 - \$224,000
- **Fund 24** – Solid Waste - \$5,765,784

Other Funds

- **Fund 29** – Junaluska Sanitary District - \$331,279
- **Fund 31** – Haywood County Schools - \$4,957,277
- **Fund 33** – Haywood Community College - \$3,593,952

Other Funds

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

New Fund

- **Fund 63** – Occupancy Tax - \$2,962,000

Road District Fund

- **Fund 27** – Road District Fund - \$311,392
- Districts Requesting Increases:
 - Maggie Valley CC: 15 Cents to 19 Cents
 - Upper Chestnut: 6 Cents to 20 Cents
 - Tuscola Park: 10 Cents to 11 Cents

Fire District Fund

- **Fund 28** – Fire District Fund - \$6,084,212
- Districts Requesting Increases:
 - Junaluska: 7.5 Cents to 10 Cents
 - Maggie Valley: 6 Cents to 8 Cents
 - Waynesville: 6 Cents to 8 Cents

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 5/30 at 5:30 pm for Public Hearing on the FY 24 Budget.
- A Notice of Public Hearing will be advertised in The Mountaineer on 5/21/23.
- June 5th Consider Budget Adoption.