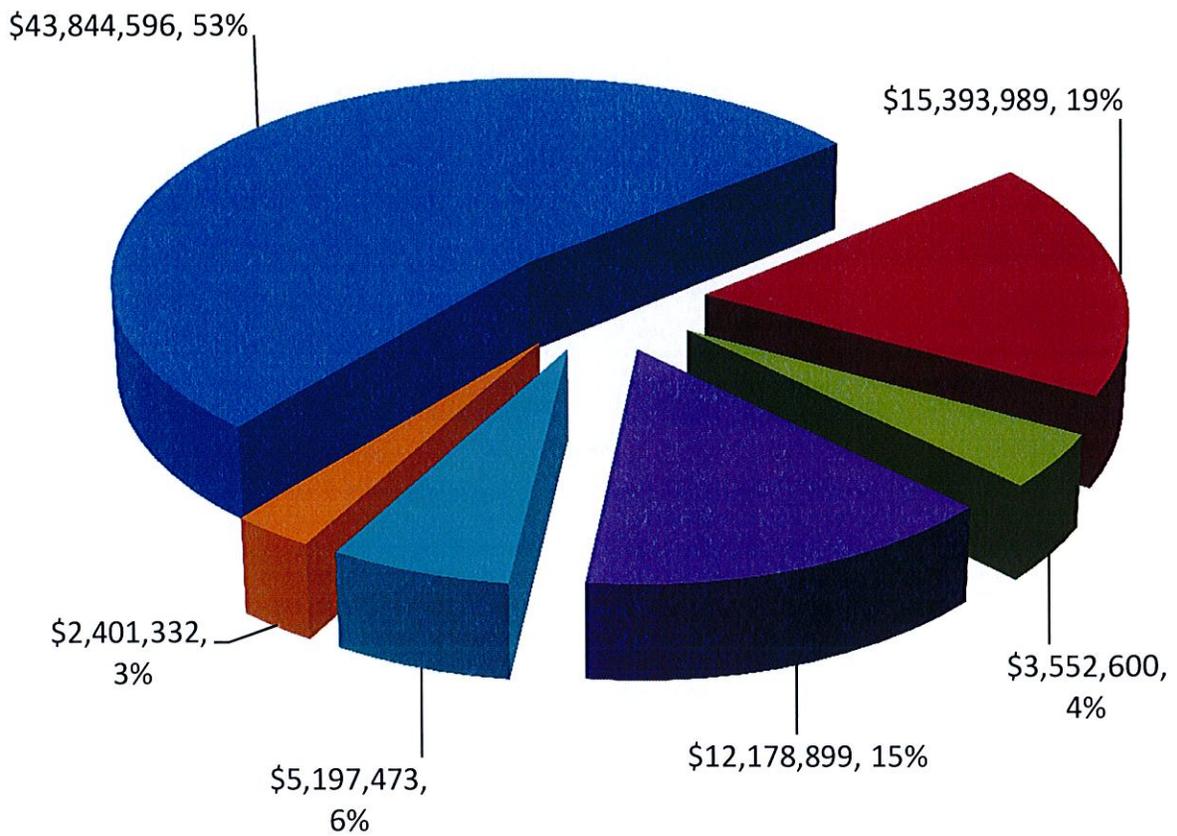


REVENUES BY SOURCE



- **Ad Valorem Property Tax** - collections of current year and prior year tax levies, including NC DOR Motor Vehicle Tax & Tag; interest on delinquent taxes; and late listing penalties.
- **Local Option Sales Taxes** - collections of the one-percent local option sales tax (Article 39), the two one-half of one-percent local option sales taxes (Article 40, 42) the one-quarter of one-percent local option sales tax (Article 46) and the state 524 distribution of sales tax.
- **Other Taxes and Licenses** – collections of real property excise taxes; telecommunications/video tax; occupancy tax; and other taxes.
- **Unrestricted Intergovernmental** – Federal assistance including payments in lieu of taxes for federal forest land.
- **Restricted Intergovernmental** – state, federal, and local government payments for general government; public safety; mass transit; animal control; economic & physical development; health; family services; social services; home and community care block grant & meals on wheels; other human services; public schools capital; cultural & recreational; and ABC distributions.
- **Permits and Fees** – building permits; inspection and plan review fees; concealed weapon and permit fees.
- **Sales and Services** – jail fees; rents; ambulance charges; library service revenues; other cultural and recreational service revenues; client and third party payments for health, mental health and social services.
- **Investment Earnings** – NC Cash Management Trust; bank deposits; and short-term interest bearing accounts.
- **Miscellaneous** - private contributions and donations, sales tax refunds, and other miscellaneous revenues.
- **Other Financing Sources** – proceeds of sale of bonds and notes; proceeds of lease-purchase agreements; proceeds of sales of capital assets, and fund balance appropriation.

**HAYWOOD COUNTY FY
2018-2019
GENERAL FUND REVENUES
LOCAL SOURCES**



HAYWOOD COUNTY GENERAL FUND

ACCOUNT NUMBER	DEPARTMENT	FY 2017-2018 ORIGINAL BUDGET	FY 2018-2019 DEPARTMENT REQUEST	FY 2018-2019 ADMIN RECOMMENDED
<u>REVENUES</u>				
<u>Ad Valorem Taxes</u>				
110010-4107	Taxes-Ad Valorem-07	4,586	-	-
110010-4108	Taxes-Ad Valorem-08	6,135	-	-
110010-4109	Taxes-Ad Valorem-09	6,997	46,193	46,193
110010-4110	Taxes-Ad Valorem-10	7,928	13,157	13,157
110010-4111	Taxes-Ad Valorem-11	9,301	12,553	12,553
110010-4112	Taxes-Ad Valorem-12	14,049	5,240	5,240
110010-4113	Taxes-Ad Valorem-13	35,352	7,479	7,479
110010-4114	Taxes-Ad Valorem-14	87,917	20,251	20,251
110010-4115	Taxes-Ad Valorem-15	250,662	61,726	61,726
110010-4116	Taxes-Ad Valorem-16	783,788	252,533	252,533
110010-4117	Taxes-Ad Valorem-17	38,535,282	661,500	661,500
110010-4118	Taxes-Ad Valorem-18	-	38,950,055	39,378,718
11-0012	Taxes-Ad Valorem-RMV	<u>3,382,855</u>	<u>3,385,246</u>	<u>3,385,246</u>
		43,124,852	43,415,933	43,844,596
<u>Local Option Sales Taxes</u>				
11-0020-423100	1% Local Option Sales Tax	5,725,000	5,965,014	6,144,933
11-0020-423200	1/2% Local Option Sales Tax	3,650,000	3,670,207	3,780,910
11-0020-423300	1/2% Local Option Sales Tax	3,350,000	3,321,848	3,422,043
11-0020-423450	State 524 Dist. Sales Tax	30,000	36,000	36,000
11-0020-423500	0.25% Local Option Sales Tax	<u>1,875,000</u>	<u>1,951,249</u>	<u>2,010,103</u>
		14,630,000	14,944,318	15,393,989
<u>Other Taxes & Licenses</u>				
11-0030-421100	Taxes-Rental Vehicle Tax-County	30,000	32,000	32,000
11-0030-424000	Taxes-Real Property Excise Tax	700,000	854,000	900,000
11-0030-42610	Telecomm.-Video & Cable Tax	312,000	312,000	312,000
11-0030-426103	Supplement Peg Channel Support	28,000	25,500	25,500
11-0030-42701	Occupancy Tax	1,512,000	1,812,000	1,812,000
11-0030-434400	Reg of Deeds-Excluding Excise Tax	<u>469,600</u>	<u>471,100</u>	<u>471,100</u>
		3,051,600	3,506,600	3,552,600

ACCOUNT NUMBER	DEPARTMENT	FY 2017-2018 ORIGINAL BUDGET	FY 2018-2019 DEPARTMENT REQUEST	FY 2018-2019 ADMIN RECOMMENDED
<u>Unrestricted Intergovernmental</u>				
11-0040-431210	Payments in Lieu of Taxes	300,604	250,000	315,000
11-0040-432411	Beer & Wine Tax	-	150,000	150,000
		300,604	400,000	465,000
<u>Restricted Intergovernmental</u>				
11-0050-441	General Government	117,500	117,000	117,000
11-0050-443	Public Safety	672,000	725,489	725,489
11-0050-445	Mass Transit	125,206	125,206	125,206
11-0050-448	HAWA	25,000	-	25,000
11-0050-449	Economic & Physical Development	243,073	25,500	25,500
11-0050-451	Health	1,615,289	1,667,015	1,667,015
11-0050-453	Social Services	6,979,340	7,918,608	7,643,953
11-0050-4544	06CAP DSS Medicaid Cap Reimbur	270,000	295,000	295,000
11-0050-455	HCCBG/Meals on Wheels	409,000	412,903	412,903
11-0050-458	Other Human Services	295,992	295,992	295,992
11-0050-459	Public Schools	268,758	205,103	205,103
11-0050-461	Cultural & Recreation	108,200	107,000	107,000
11-0050-471	Maggie Valley	9,370	8,738	8,738
11-0050-483	ABC Distributions	60,000	60,000	60,000
		11,198,728	11,963,554	11,713,899
<u>Permits & Fees</u>				
11-0060-4343	Building Permit & Inspection Fees	295,000	295,000	350,000
11-0060-443	Sheriff fees	62,500	66,000	66,000
11-0060-4734	Plan Review Fees - Erosion Cntrl	30,000	25,000	25,000
11-0060-491	Plan Review Fees - Planning	16,000	12,000	12,000
		403,500	398,000	453,000

ACCOUNT NUMBER	DEPARTMENT	FY 2017-2018 ORIGINAL BUDGET	FY 2018-2019 DEPARTMENT REQUEST	FY 2018-2019 ADMIN RECOMMENDED
<u>Sales & Services</u>				
11-0070-441	General Government	102,625	71,450	86,550
11-0070-442	Central Services	68,950	69,500	69,500
11-0070-443	Public Safety	3,381,380	3,645,612	3,813,610
11-0070-449	EDC/Extension	16,500	18,500	18,500
11-0070-45	Health & Human Services	501,355	525,213	525,213
11-0070-461	Culture and Recreation	37,200	37,100	37,100
11-0070-48	Miscellaneous/Rents	203,751	192,500	194,000
		4,311,761	4,559,875	4,744,473
<u>Investment Earnings</u>				
11-0090-483491	Investment Earnings	200,000	450,000	500,000
11-0090-483492	Interest Earnings	-	10,188	10,188
		200,000	460,188	510,188
<u>Miscellaneous</u>				
11-0100	Miscellaneous/Contributions	138,172	139,144	139,144
		138,172	139,144	139,144
<u>Other Financing Sources</u>				
11-0110-483820	Sale of Capital Assets	2,500	2,500	2,500
11-0110-492910	Proceeds of L/P Agreements	387,000	-	-
11-0110-499991	Fund Balance Appropriated	2,528,215	-	1,749,500
		2,917,715	2,500	1,752,000
	TOTAL	80,276,932	79,790,112	82,568,889

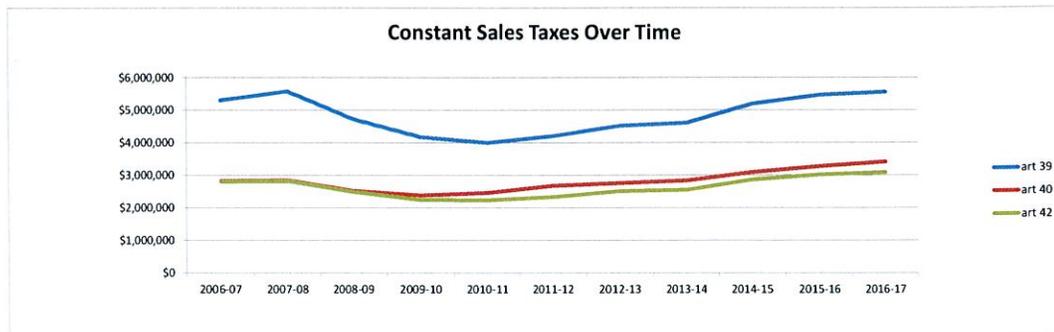
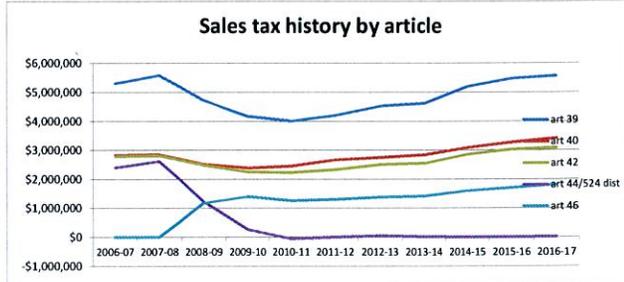
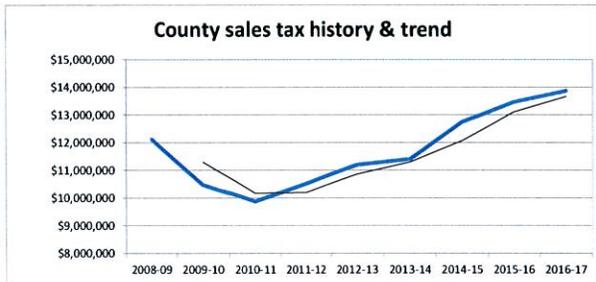
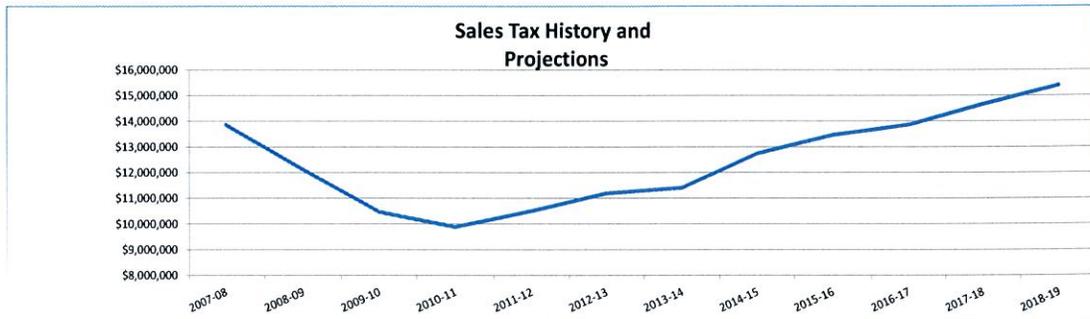
HAYWOOD COUNTY Sales Tax History

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
art 39	5,309,256	5,583,168	4,722,923	4,176,798	4,000,501	4,205,612	4,519,352	4,611,057	5,196,979	5,468,470	5,560,811	5,755,000	6,144,933	6,347,716
art 40	2,821,443	2,843,589	2,512,605	2,378,883	2,455,091	2,672,163	2,749,287	2,834,606	3,089,905	3,269,844	3,406,225	3,650,000	3,780,910	3,905,680
art 42	2,797,020	2,817,769	2,485,360	2,247,028	2,227,684	2,330,584	2,502,488	2,544,978	2,860,084	3,019,509	3,082,922	3,350,000	3,422,043	3,534,971
art 44/524 dist	2,405,163	2,618,007	1,220,551	264,951	(51,167)	(1,024)	41,660	6,725	(879)	4,163	9,903	30,000	36,000	37,188
art 46	-	-	1,184,146	1,403,893	1,254,506	1,304,097	1,380,730	1,410,052	1,600,475	1,701,306	1,810,904	1,875,000	2,010,103	2,076,437
	13,332,882	13,862,533	12,125,585	10,471,553	9,886,615	10,511,432	11,193,517	11,407,418	12,746,564	13,463,292	13,870,765	14,660,000	15,393,990	15,901,991

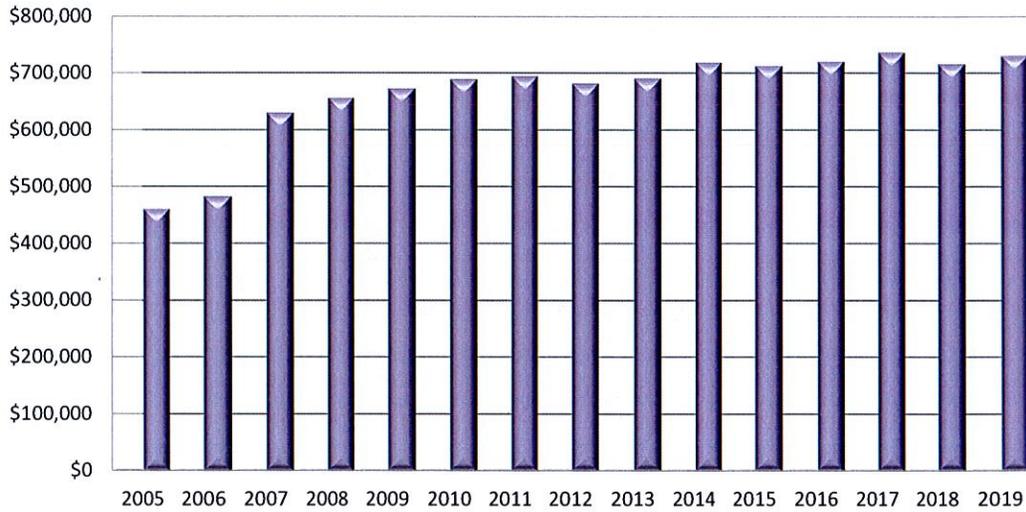
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	13,332,882	13,862,533	12,125,585	10,471,553	9,886,615	10,511,432	11,193,517	11,407,418	12,746,564	13,463,292	13,870,765	14,660,000	15,393,990	15,901,991
		4.0%	-12.5%	-13.6%	-5.6%	6.3%	6.5%	1.9%	11.7%	5.6%	3.0%	5.7%	5.0%	3.3%

¹ estimated

from 2017 forward, the art 44 is changed to the new state 524 distribution



Value of one penny on tax rate



	Total Assessed Value	Percent Collected	Total Direct Tax Rate (Per \$100)	Fiscal Year	One penny on the tax rate	
	4,757,892,141	0.9693	0.61	2005	461,182.49	
	4,982,857,214	0.9695	0.61	2006	483,088.01	
Reval FY	6,499,330,181	0.9701	0.497	2007	630,500.02	Reval FY
	6,771,497,642	0.9702	0.497	2008	656,970.70	
	7,039,518,034	0.9569	0.497	2009	673,611.48	
	7,196,429,119	0.9582	0.514	2010	689,583.43	
	7,230,675,293	0.9613	0.514	2011	695,084.82	
Reval FY	7,093,917,235	0.9618	0.5413	2012	682,292.96	Reval FY
	7,189,894,232	0.9609	0.5413	2013	690,876.94	
	7,427,627,563	0.9685	0.5413	2014	719,365.73	Incl. MV 16 mos.
	7,316,152,780	0.9754	0.5413	2015	713,617.54	
	7,412,165,518	0.9728	0.5661	2016	721,055.46	
	7,560,858,329	0.9747	0.5661	2017	736,956.86	
Reval FY estimates	7,346,224,297	0.9747	0.5858	2018	716,036.48	