

BOARD OF COMMISSIONERS

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HAYWOOD COUNTY
ADOPTED BUDGET ORDINANCE
FY 2024-2025

BE IT ORDAINED by the Commissioners of Haywood County, North Carolina, THAT:

Section 1. There is hereby adopted a budget for the County of Haywood for the fiscal year beginning July 1, 2024 and ending June 30, 2025, a summary of which (by fund and function) is included as Exhibits I, II and III. The budget is hereby adopted by fund on a functional basis. The Budget Officer is directed to finalize the line-item detailed budget, at which time that document shall be incorporated herein as if fully set out verbatim and referred to hereinafter as the "2024-2025 Haywood County Budget."

Section 2. There is hereby levied a tax at the rate of 55.0 cents per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2024, for the purpose of raising the revenue listed as "Ad Valorem Taxes" in the General Fund. This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$10,262,474,858 and an estimated collection rate of 98.29%.

Section 3. The Budget Officer is hereby authorized to transfer appropriations within a fund, as contained herein, under the following conditions:

- A. He may transfer amounts between objects of expenditure within a department or functional area without a report being requested.
- B. He may accomplish interfund transfers established in the Budget Ordinance without additional approval of the Board of County Commissioners.
- C. Board approved contingency funds may be appropriated by the County Manager within and between departments in the general fund. Any such expenditure shall be reported to the Board at its next regular meeting and recorded in the minutes pursuant to GS 159-15.

Section 4. The County Manager or his designee is hereby authorized to execute the necessary agreements within funds included in the Budget Ordinance for the following purposes:

- A. Grant agreements with public and non-profit agencies;
- B. Leases of normal and routine business equipment;
- C. Consultant, professional, or maintenance service agreements and self-insured workers'

compensation settlements;

- D. Insurance policies and contracts up to the budgeted amount;
- E. Purchase of apparatus, supplies, and materials;
- F. Construction or repair work;
- G. The County Manager is also authorized to set salaries of employees at time of hiring and/or promotion as long as amount does not exceed the budget appropriation within the functional area, and move employees from one department or functional area into another as deemed necessary in order to perform county functions;
- H. Additionally, The County Manager or his designee is hereby authorized to execute the necessary agreements within funds included in the Budget Ordinance for existing or the renewal of contracts.

Section 5. As provided by G.S. 159-13 (b), The Budget Officer may approve any funds of a capital or operating nature for which bids have been received, contracts or purchase orders executed in previous fiscal years to be re-appropriated. All unpaid encumbrances, ongoing projects that are assigned a project number, capital improvement projects, and any other items, which have been approved by the Board of Commissioners, such as grants, may be re-appropriated and added to this approved budget.

Section 6. In accordance with 2 C.F.R. § 200.320(a)(1)(iv) and the applicable provisions of North Carolina law, the County of Haywood hereby self-certifies the following micro-purchase thresholds, each of which is a “higher threshold consistent with State law” under 2 C.F.R. § 200.320(a)(1)(iv)(C) for the reasons set forth in the recitals to this resolution:]]

- A. \$30,000, for the purchase of “apparatus, supplies, materials, or equipment”; and
- B. \$30,000, for the purchase of “construction or repair work”; and
- C. \$50,000, for the purchase of services not subject to competitive bidding under North Carolina law; and
- D. \$50,000, for the purchase of services subject to the qualifications-based selection process in the Mini-Brooks Act; provided that such threshold shall apply to a contract only if the Unit has exercised an exemption to the Mini-Brooks Act, in writing, for a particular project pursuant to G.S. 143-64.32. If the exemption is not authorized, the micro-purchase threshold shall be \$0.]

2. The self-certification made herein shall be effective as of the date hereof and shall be

1 All units of local government, regardless of audit findings, may raise the micro-purchase thresholds to levels “consistent with State law” pursuant to 2 C.F.R. § 200.320(a)(1)(iv)(C).

applicable until the end of fiscal year 2025, but shall not be applicable to Federal financial assistance awards issued prior to November 12, 2020, including financial assistance awards issued prior to that date under the Coronavirus Aid, Relief, and Economic Support (CARES) Act of 2020 (Pub. L. 116-136).

3. In the event that the County of Haywood receives funding from a federal grantor agency that adopts a threshold more restrictive than those contained herein, the Unit shall comply with the more restrictive threshold when expending such funds.

4. The Unit shall maintain documentation to be made available to a Federal awarding agency, any pass-through entity, and auditors in accordance with 2 C.F.R. § 200.334.

5. The Finance Director and Purchasing Manager of the County of Haywood are hereby authorized, individually and collectively, to revise the Purchasing Policy of the Unit to reflect the increased micro-purchase thresholds specified herein, and to take all such actions, individually and collectively, to carry into effect the purpose and intent of the foregoing resolution.

Section 7. There is hereby levied the following tax rates per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2024, within the following Special Tax Districts:

West Canton Fire District	\$.100
North Canton Fire District	.070
Center Pigeon Fire District	.095
Lake Junaluska Fire District	.100
Crabtree-Ironduff Fire District	.075
Cruso Fire District	.100
Saunook Fire District	.050
Maggie Valley Fire District	.080
Clyde Fire District	.090
Jonathan Creek Fire District	.070
Fines Creek Fire District	.090
Lake Logan-Cecil Fire District	.100
Waynesville Rural Fire District #1	.080
Eagles Nest	.080
Howell Mill	.080
East Canton	.100
Ivy Hill	.080
Waynesville Rural Fire District #2	.080
Waynesville Rural Fire District #3	.080
Waynesville Rural Fire District #4	.080
Waynesville Rural Fire District #5	.080
Waynesville Rural Fire District #6	.080

There is appropriated to these Fire Districts revenues generated from the proceeds of this

tax and any other revenues otherwise accruing to these Fire Districts for use in such manner and for such expenditures as is permitted by law.

Section 8. There is appropriated to the Junaluska Sanitary District revenues generated from the proceeds of the \$0.10 tax rate per one hundred dollars (\$100) levied by the Sanitary District and any other revenues otherwise accruing to the Sanitary District for use in such manner and for such expenditures as is permitted by law.

Section 9. There is hereby levied the following tax rates per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2024, within the following Special Tax Districts:

Maggie Valley Country Club Road Service District	\$.190
Forest Park Road Service District	.100
Oak Park Road Service District	.080
Wildcat Run Road Service District	.150
Walker in the Hills Road Service District	.095
Upper Chestnut Grove Road Service District	.200
Norman Road Service District	.250
Tuscola Park Road Service District	.110
Fox Run Road Service District	.150
Sugar Valley Springs Road Service District	.125

There is appropriated to these Road Service Districts revenues generated from the proceeds of this tax and any other revenues otherwise accruing to these Road Service Districts for use in such manner and for such expenditures as is permitted by law.

Section 10. The following fee schedule is established for the Solid Waste Management Fund for its operations and activities for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

Household Fees

Household Fee	\$159.00 per household
Hotels, Motels, Cottages, Inns, Bed & Breakfast & Retreat Centers...	\$26.00 per unit
Campers – Permanent.....	\$119.00 per unit
Campers – Temporary.....	\$26.00 per unit
Hospitals, Nursing Homes & Rehabilitation Centers.....	\$26.00 per room

Materials Recovery Facility

Residential Household Garbage (Trash, Furniture, etc.)	No Charge*
Commercial	\$55.00 per ton
Construction and Demolition Debris.....	\$55.00 per ton**
Industrial	\$55.00 per ton

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Carpet.....	\$55.00 per ton
Appliances	No Charge
Tires off Rim	No Charge
Tires on the Rim	No Charge
Split Rim Tires	\$10.00 per tire
Scrap Metal	No Charge
Comingled Recyclables and Cardboard.....	No Charge

White Oak Landfill

Commercial	\$47.00 per ton
Construction and Demolition Debris.....	\$47.00 per ton**
Industrial	\$47.00 per ton

*Construction and Demolition debris are not covered by the Household Availability Fee.

**Construction debris - waste produced during the construction, remodeling, and repair of a house, structure and buildings commercial or industrial.

**Demolition debris - any waste produced from the demolition of a house, structure, buildings commercial or industrial.

Section 11. Copies of the Budget Ordinance shall be furnished to the Budget Officer, the Finance Director, and the Tax Assessor for direction in the carrying out of their duties.

Haywood County Board of Commissioners


L. Kevin Ensley, Board Chair

ATTEST:


Bryant Morehead, County Manager



Haywood County Adopted Budget Ordinance – FY 2024-2025

Classification	Exhibit One											Grand Total	
	General Fund	Law Enforcement Separation Allowance Fund	Emergency Telephone System Fund	Solid Waste Management Fund	Road District Fund	Fire District Fund	Sanitary District Fund	Haywood County Schools Debt Service Fund	Haywood Community College Debt Service Fund	Register of Deeds Recording Fees Fund	Fines and Forfeitures Fund		Representative Payee Fund
Availability and Use Fees	\$ 56,524,447				\$ 6,054,720	\$ 310,598	\$ 6,515,451	\$ 556,954	\$ 3,265,807	\$ 61,000			\$ 63,907,450
Sales Tax	\$ 16,954,414								\$ 3,265,807				\$ 19,220,221
Other Taxes & Licenses	\$ 2,247,120												\$ 2,247,120
Solid Waste Disposal Fees				\$ 80,000									\$ 80,000
PUC/Bior/Wine	\$ 592,000												\$ 592,000
Restricted Intergovernmental	\$ 14,064,239		\$ 120,576	\$ 67,000									\$ 14,251,815
Permits & Fees	\$ 797,000			\$ 60,000									\$ 857,000
Sales & Services	\$ 5,893,036			\$ 83,000									\$ 5,976,036
Investment Earnings	\$ 2,760,091												\$ 2,760,091
Miscellaneous	\$ 86,120												\$ 86,120
Transfers from General Fund	\$ 2,000	\$ 65,000							\$ 398,520				\$ 463,520
Other Insurance Sources	\$ 6,601,315		\$ 377,474										\$ 6,978,789
Grand Total	\$ 106,083,452	\$ 65,000	\$ 498,000	\$ 6,324,720	\$ 310,598	\$ 6,515,451	\$ 556,954	\$ 3,684,137	\$ 61,000	\$ 350,000	\$ 910,000	\$ 3,512,000	\$ 133,977,297
Total Budget	\$ 133,977,297												\$ 133,977,297
Less Interfund Transfers	\$ (65,000)												\$ (65,000)
Net Budget	\$ 133,912,297												\$ 133,912,297

Classification	Exhibit Two											Grand Total	
	General Fund	Law Enforcement Separation Allowance Fund	Emergency Telephone System Fund	Solid Waste Management Fund	Road District Fund	Fire District Fund	Sanitary District Fund	Haywood County Schools Debt Service Fund	Haywood Community College Debt Service Fund	Register of Deeds Recording Fees Fund	Fines and Forfeitures Fund		Representative Payee Fund
General Government	\$ 10,827,488												\$ 10,827,488
Public Safety	\$ 7,114,312												\$ 7,114,312
Police	\$ 30,910,088	\$ 65,000	\$ 498,000										\$ 31,473,096
Mass Transit	\$ 640,750												\$ 640,750
Solid Waste				\$ 6,211,868									\$ 6,211,868
Economic and Physical Development	\$ 2,068,664				\$ 310,598								\$ 2,379,262
Health and Human Services	\$ 25,818,574												\$ 25,818,574
Education	\$ 21,388,932												\$ 21,388,932
Cultural and Recreational	\$ 2,214,342												\$ 2,214,342
Non Departmental	\$ 2,498,156												\$ 2,498,156
Debt	\$ 2,847,526												\$ 2,847,526
Transfers	\$ 65,000												\$ 65,000
Contingency	\$ 300,000												\$ 300,000
Grand Total	\$ 106,083,452	\$ 65,000	\$ 498,000	\$ 6,324,720	\$ 310,598	\$ 6,515,451	\$ 556,954	\$ 3,684,137	\$ 61,000	\$ 350,000	\$ 910,000	\$ 3,512,000	\$ 133,977,297
Total Budget	\$ 133,977,297												\$ 133,977,297
Less Interfund Transfers	\$ (65,000)												\$ (65,000)
Net Budget	\$ 133,912,297												\$ 133,912,297

Exhibit Three

Health Self Insurance Intragovernmental Service Fund

Sources of Funds:

Haywood County and Dependent Revenue	\$ 14,107,809
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Appropriations

Health Self Insurance Fund	\$ 14,107,809
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Workers' Compensation Self Insurance Fund

Sources of Funds:

Haywood County Revenue	\$ 516,486
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Appropriations

Workers' Compensation Fund	\$ 516,486
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