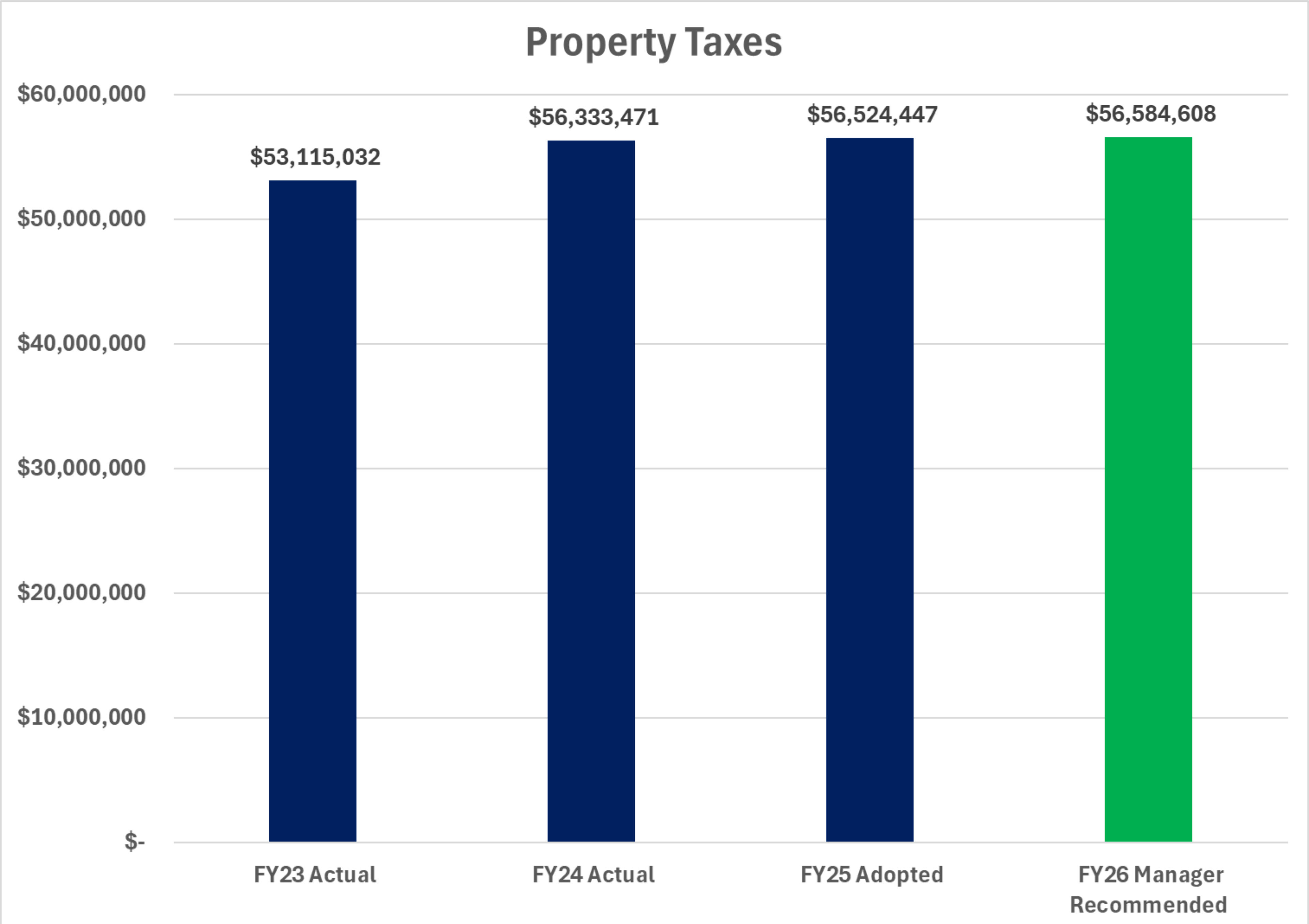
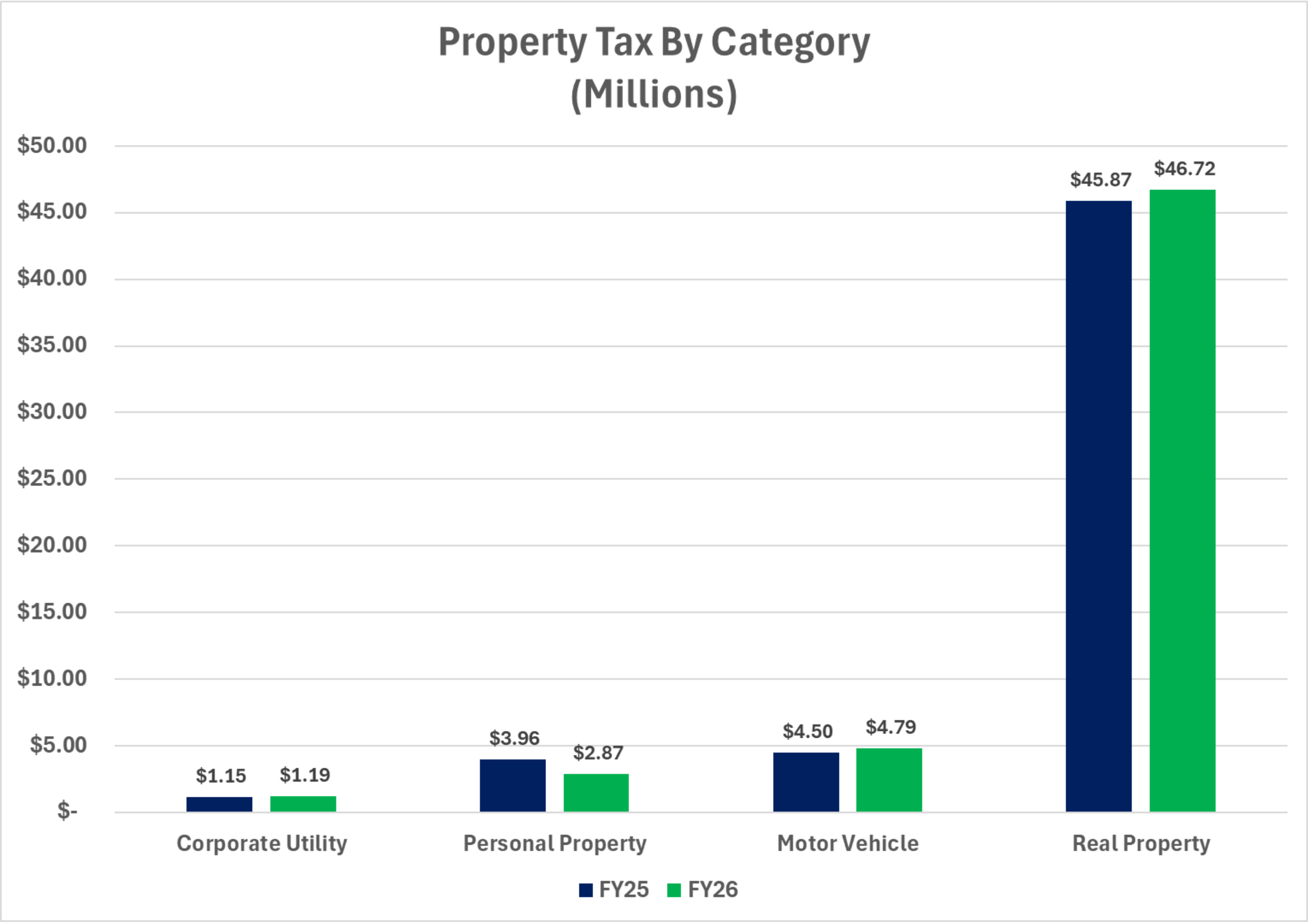
Haywood County Manager's Recommended Budget

Presented May 5, 2025

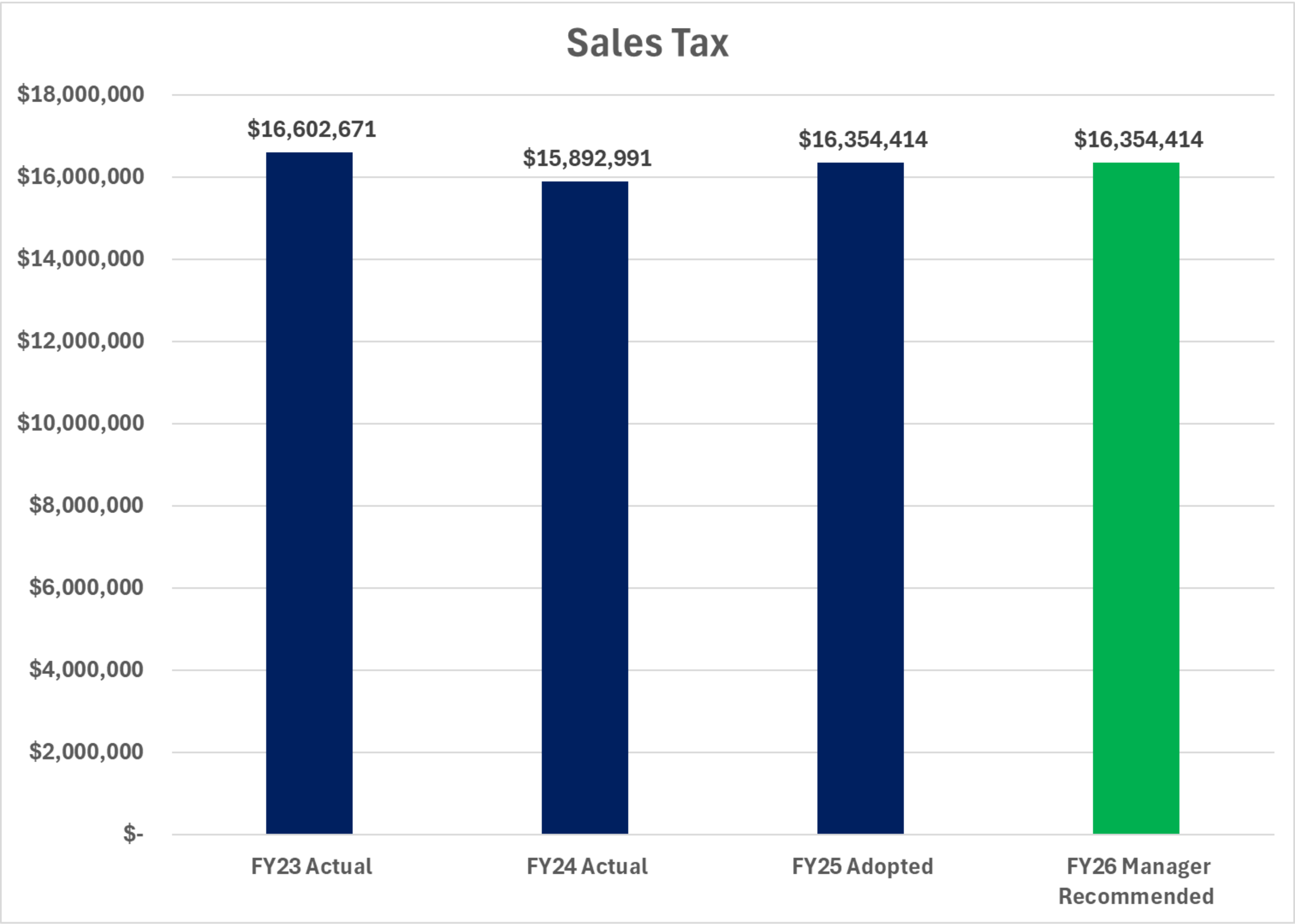
General Fund

- **Department Requested:** $117,440,568
- **Manager Recommended:** $111,877,648
- **Tax Rate:** Unchanged at 55 Cents
- **Valuation:** $10,283,742,441
- **Collection Rate:** 98.18%
- **Fund Balance to Appropriate:** $10,961,097

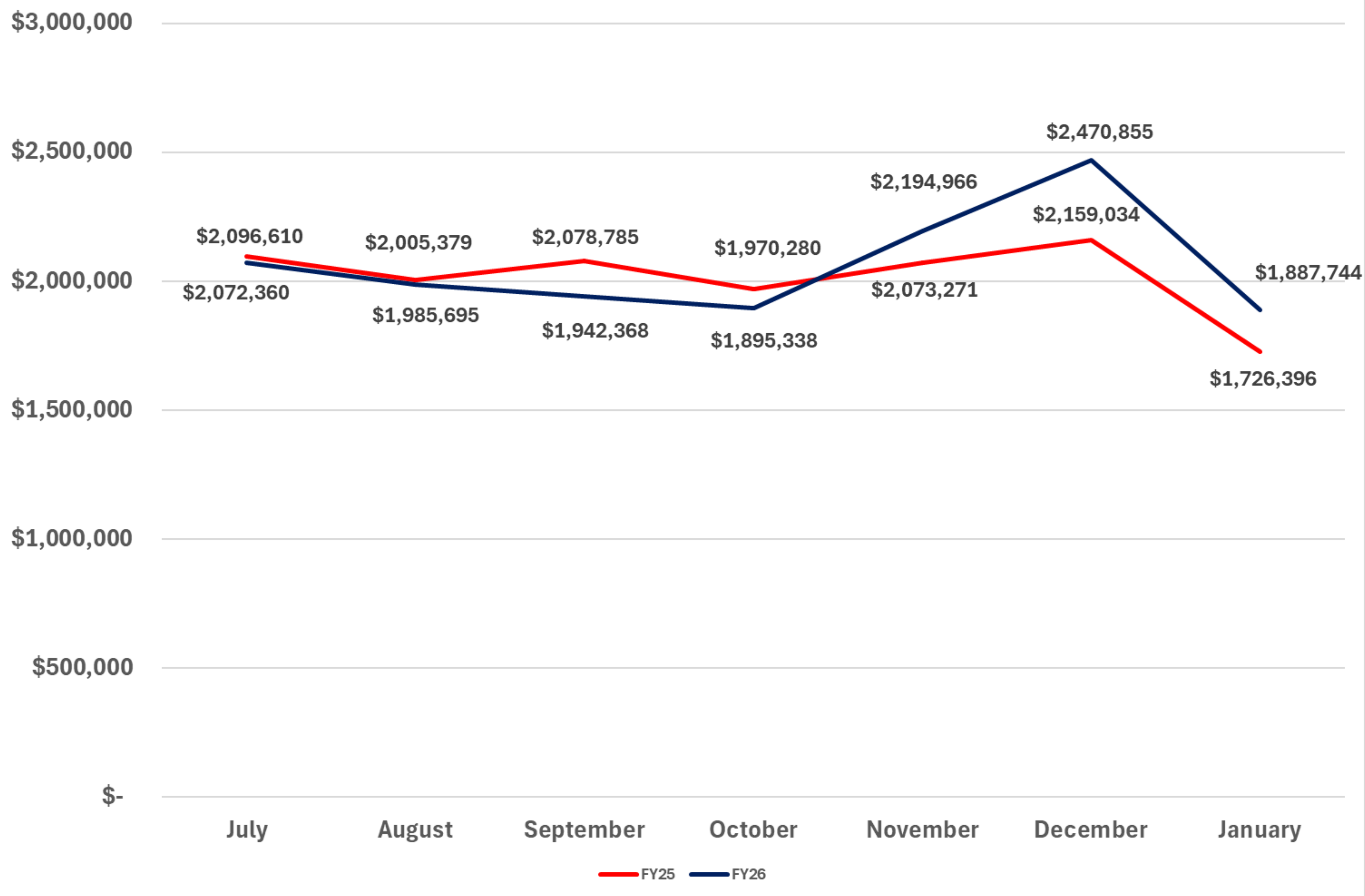

Property Taxes
$60,000,000
$50,000,000
$40,000,000
$30,000,000
$20,000,000
$10,000,000
$-
$53,115,032
$56,333,471
$56,524,447
$56,584,608
FY23 Actual
FY24 Actual
FY25 Adopted
FY26 Manager Recommended

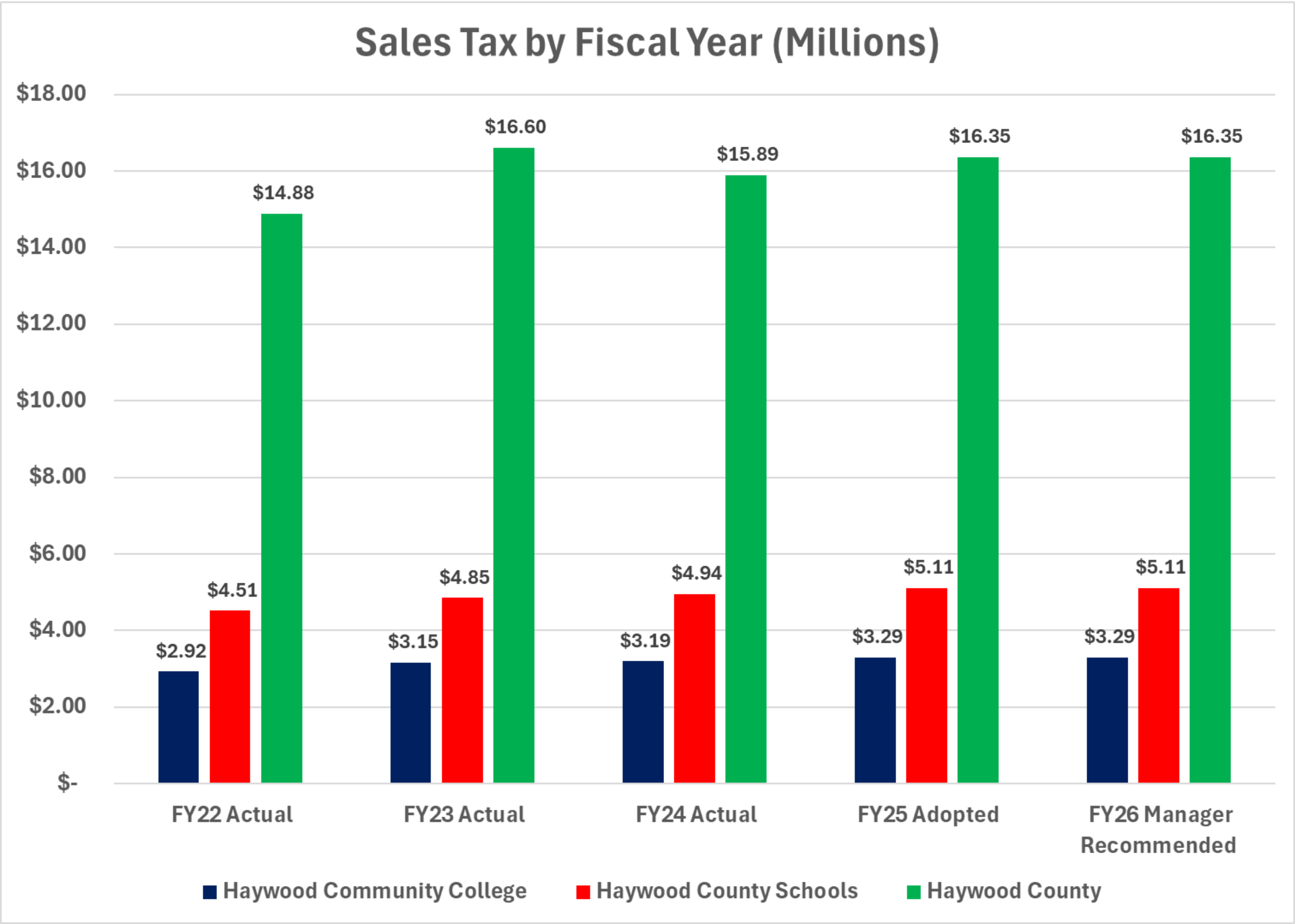


Property Tax By Category
(Millions)
$50.00
$45.00
$40.00
$35.00
$30.00
$25.00
$20.00
$15.00
$10.00
$5.00
$-
$1.15
$1.19
$3.96
$2.87
$4.50
$4.79
$45.87
$46.72
Corporate Utility
Personal Property
Motor Vehicle
Real Property
FY25
FY26

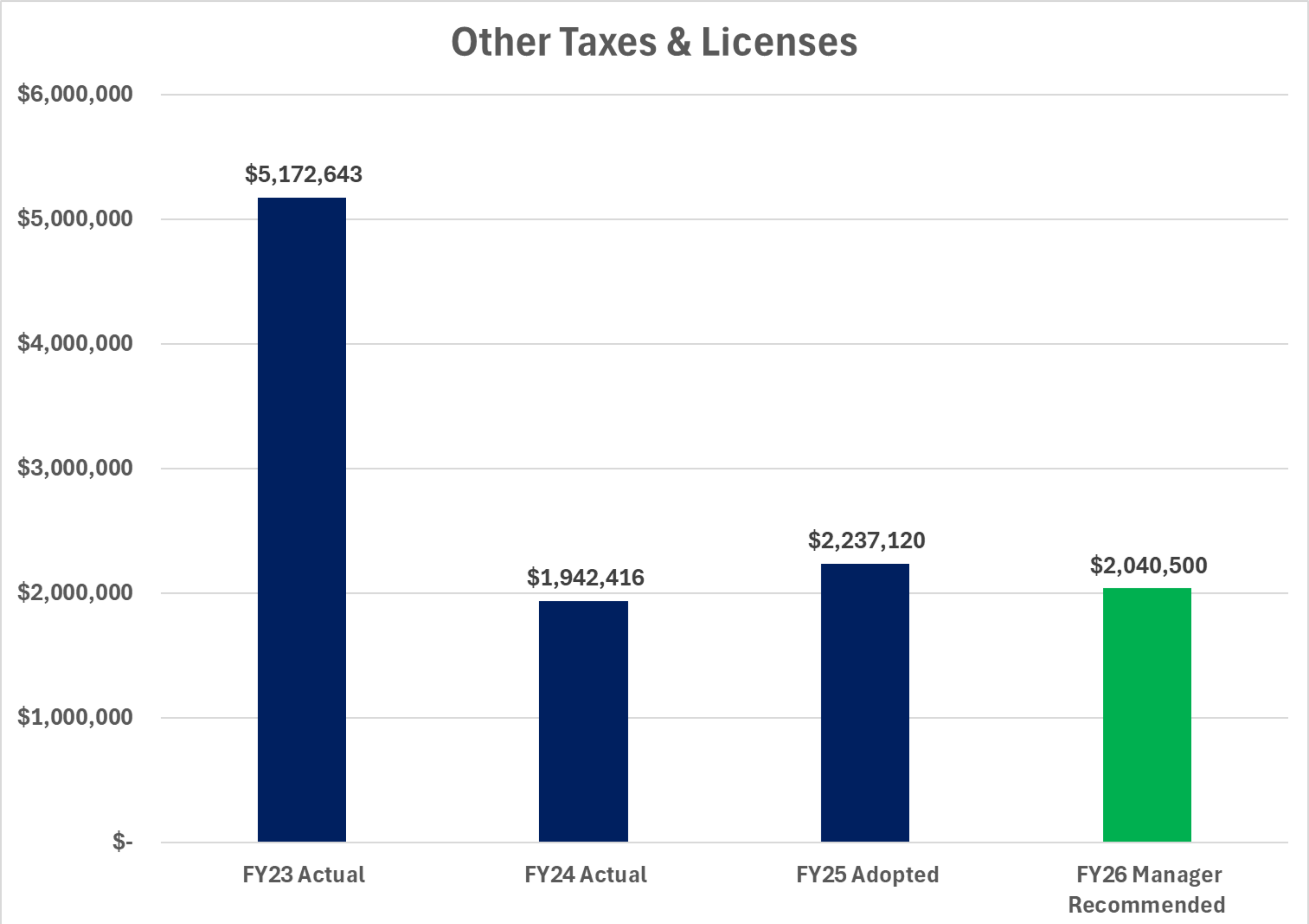

Sales Tax
$18,000,000
$16,000,000
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$-
$16,602,671
$15,892,991
$16,354,414
$16,354,414
FY23 Actual
FY24 Actual
FY25 Adopted
FY26 Manager Recommended

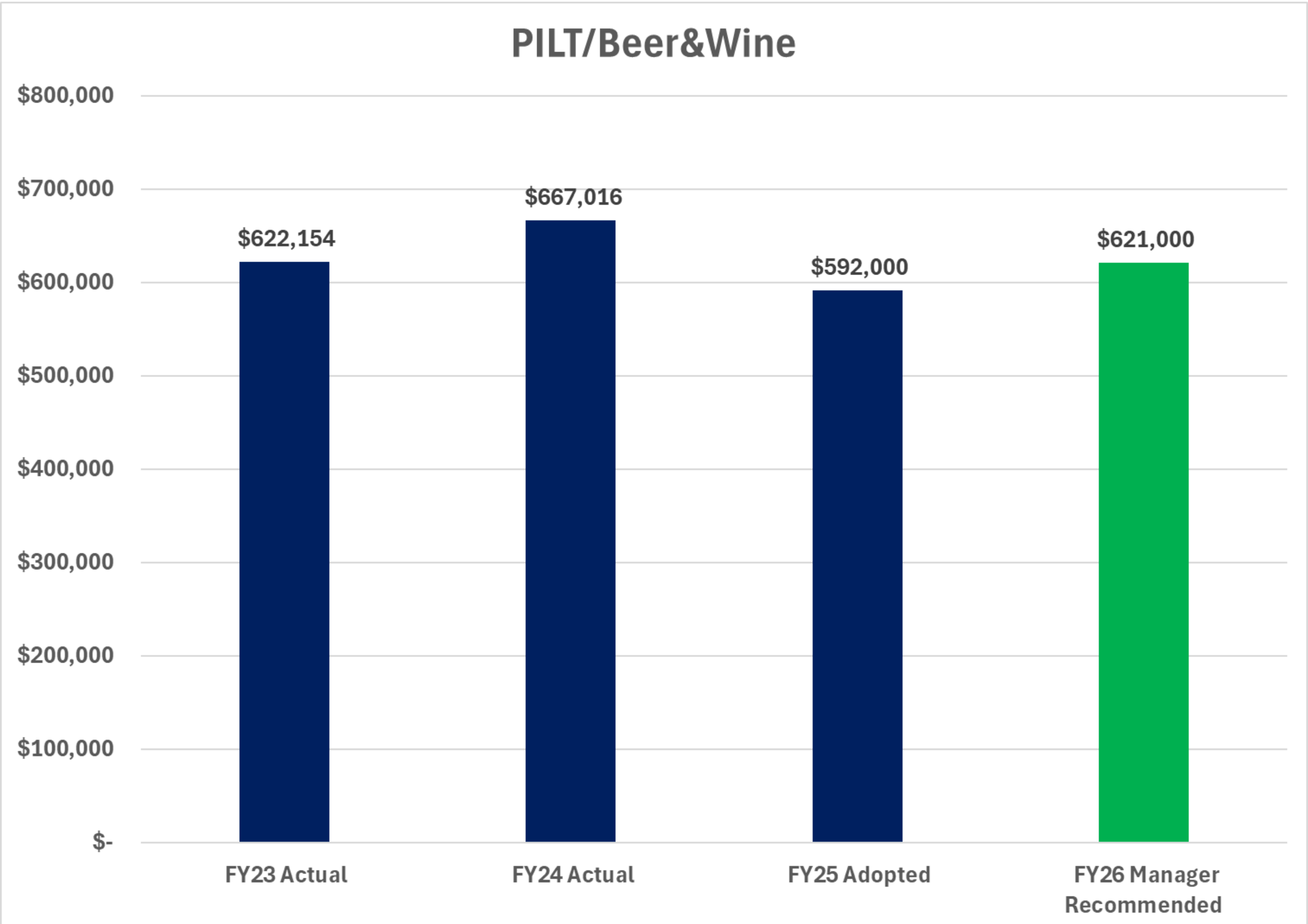
Sales Tax to Date Comparision

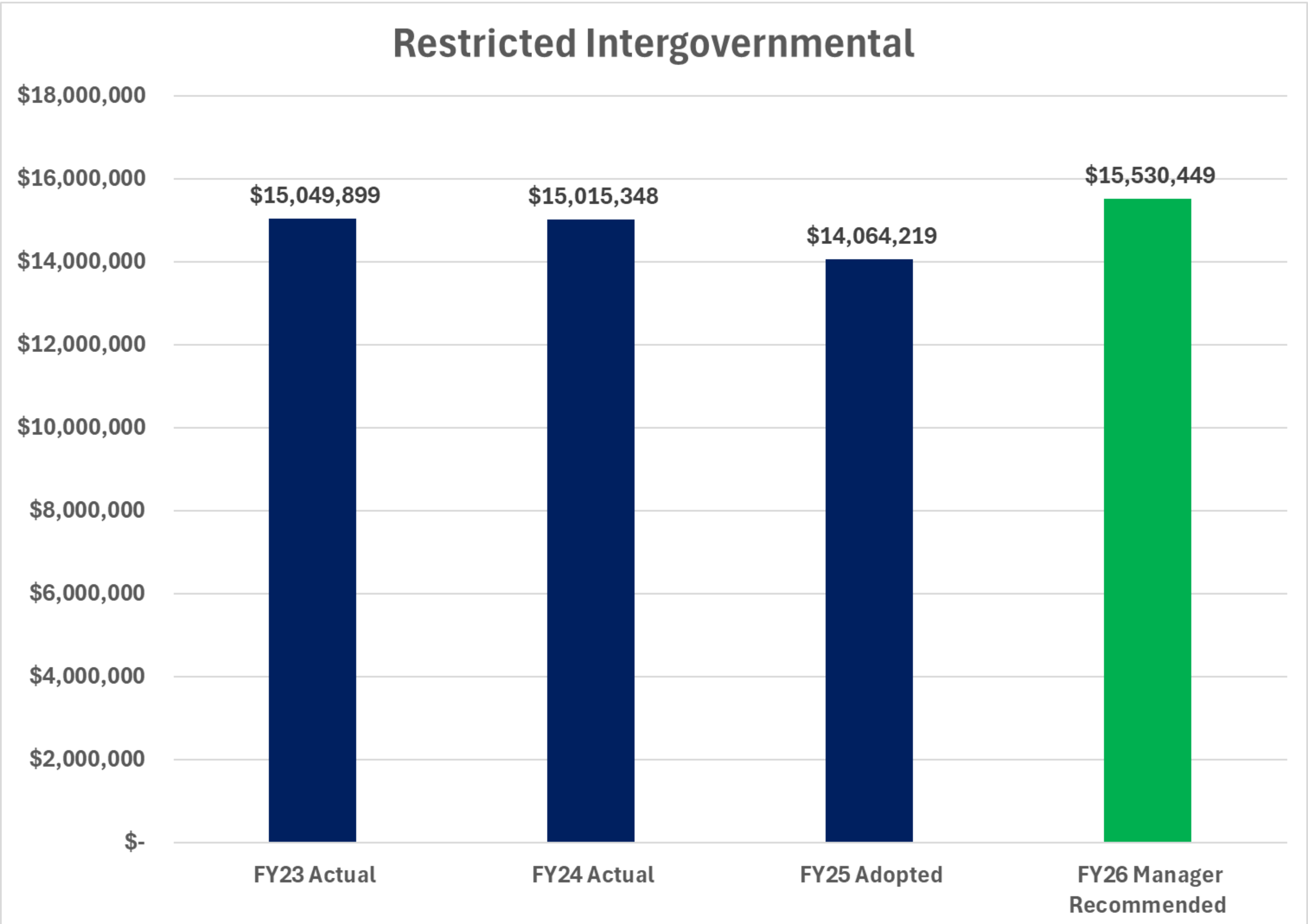


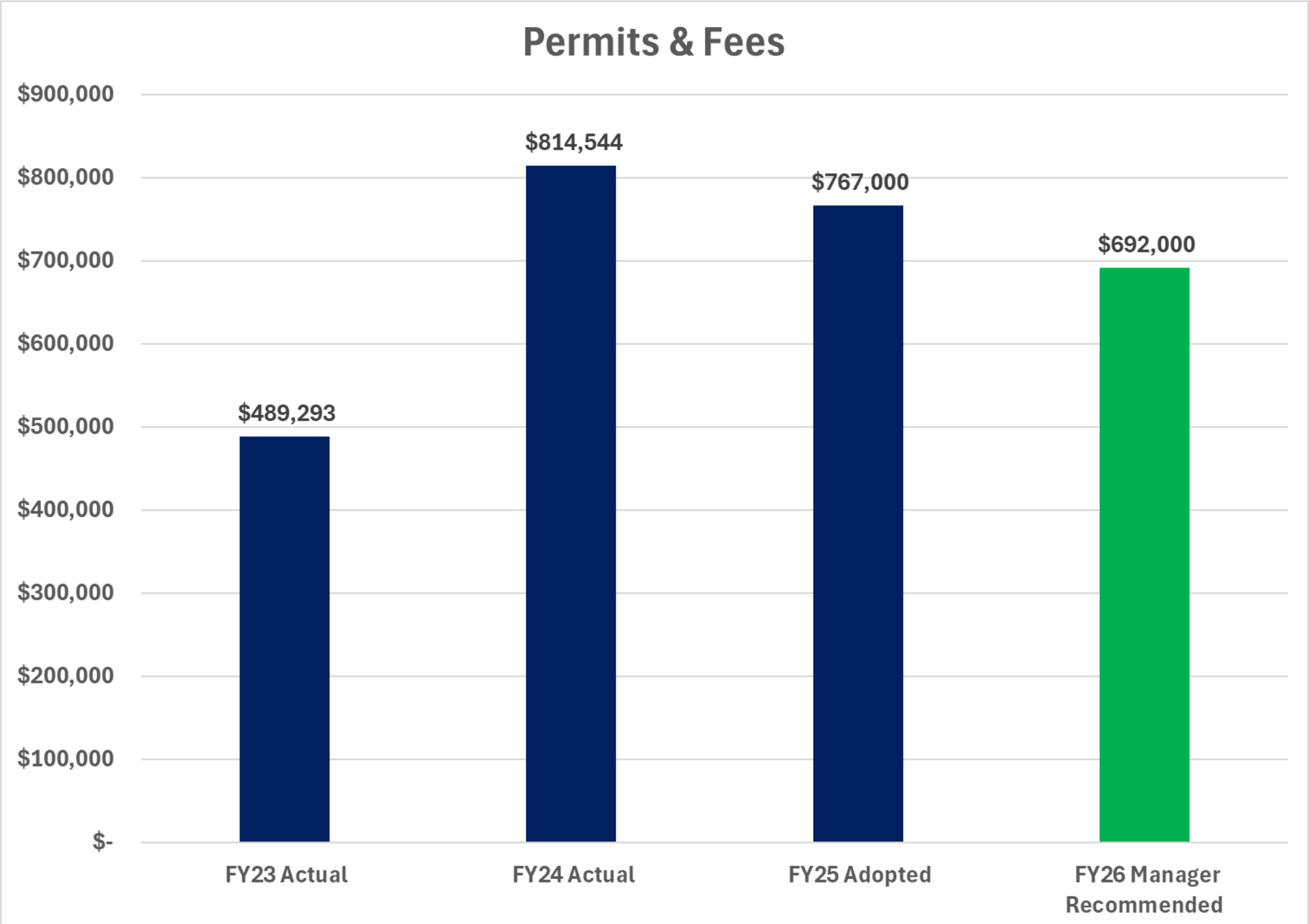


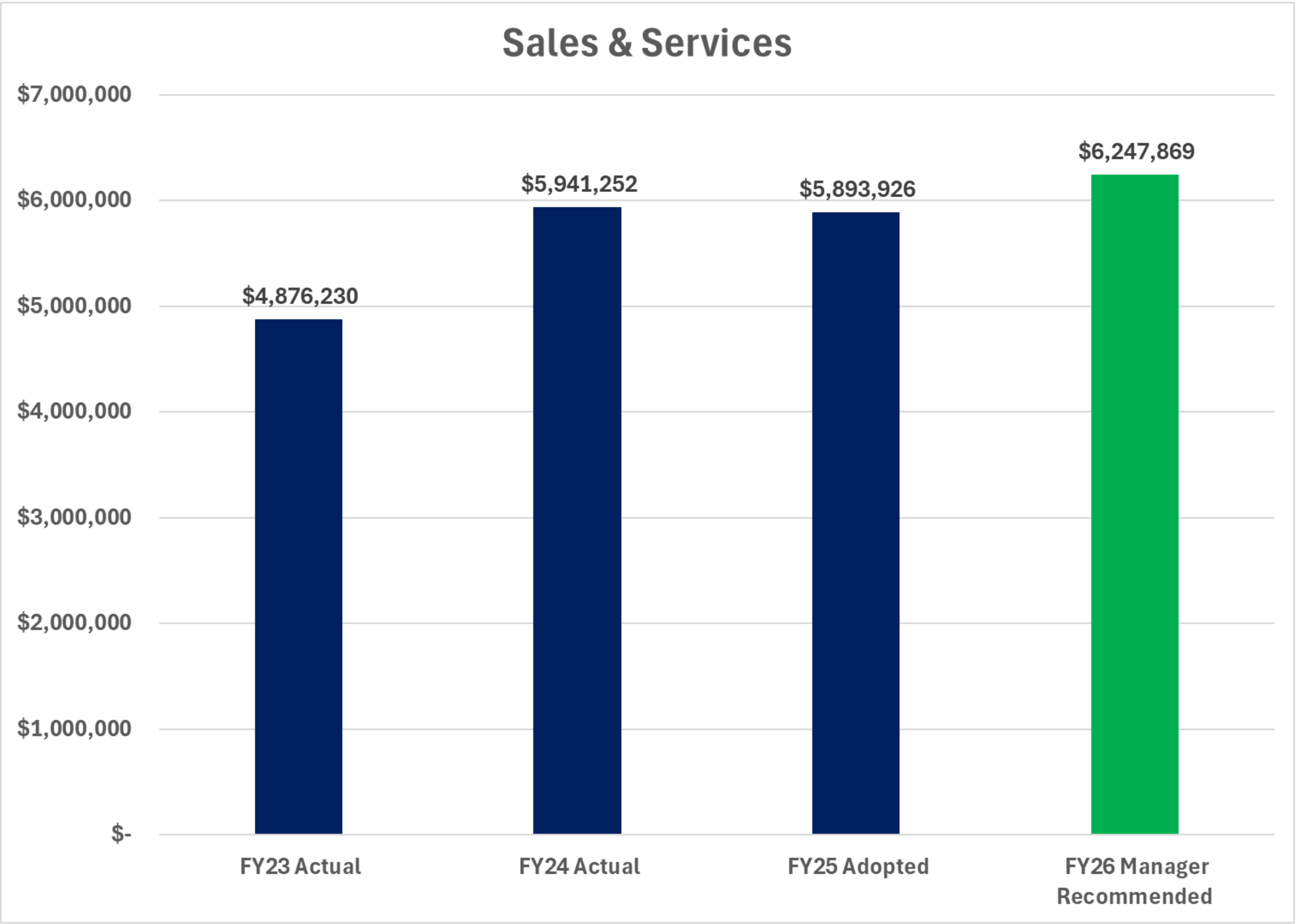
Sales Tax by Fiscal Year (Millions)
$18.00
$16.00
$14.00
$12.00
$10.00
$8.00
$6.00
$4.00
$2.00
$-
$2.92
$4.51
$14.88
$3.15
$4.85
$16.60
$3.19
$4.94
$15.89
$3.29
$5.11
$16.35
$3.29
$5.11
$16.35
FY22 Actual
FY23 Actual
FY24 Actual
FY25 Adopted
FY26 Manager Recommended
Haywood Community College
Haywood County Schools
Haywood County

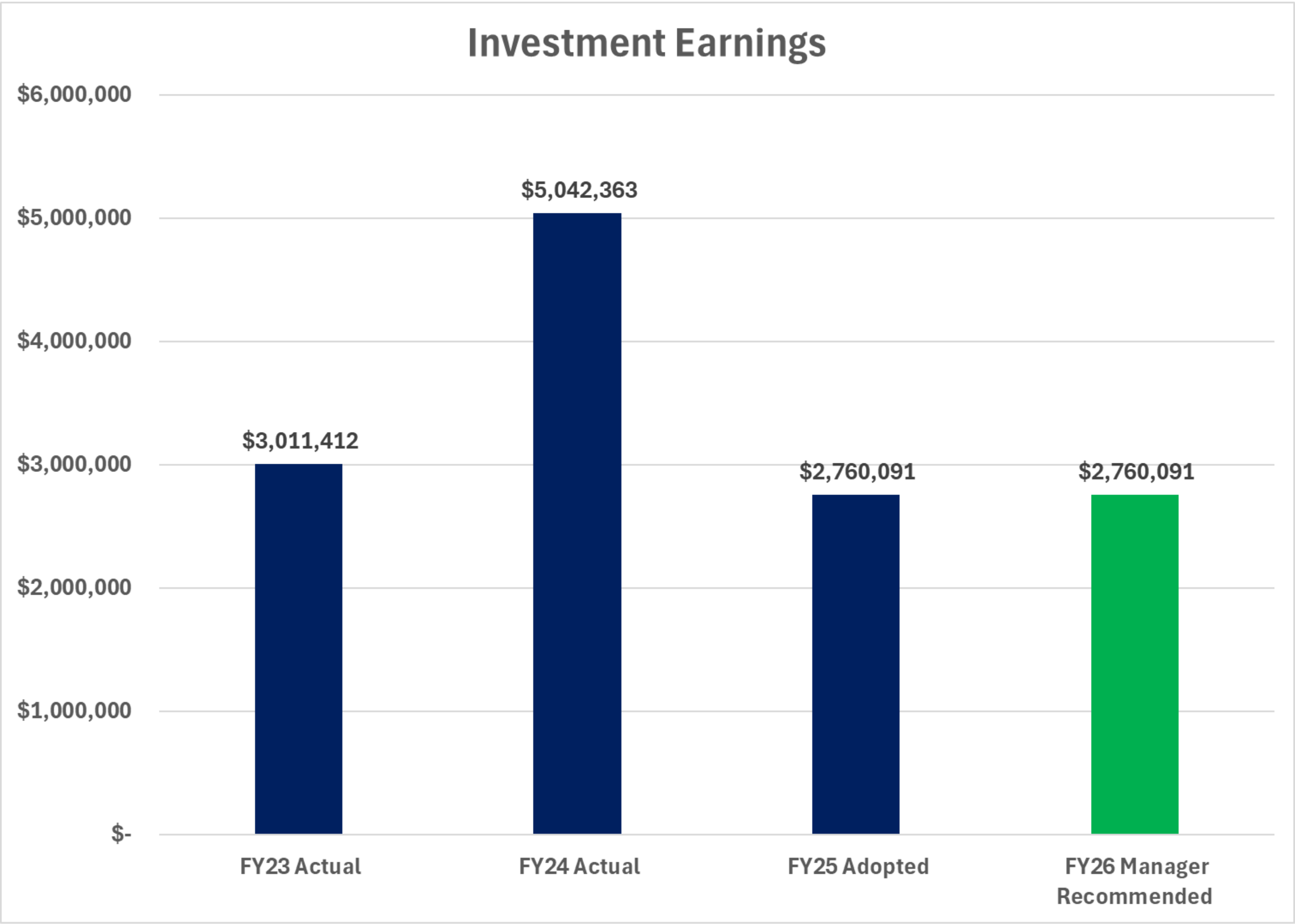

Other Taxes & Licenses
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$-
$5,172,643
$1,942,416
$2,237,120
$2,040,500
FY23 Actual
FY24 Actual
FY25 Adopted
FY26 Manager Recommended


PILT/Beer&Wine
$800,000
$700,000
$600,000
$500,000
$400,000
$300,000
$200,000
$100,000
$-
$622,154
$667,016
$592,000
$621,000
FY23 Actual
FY24 Actual
FY25 Adopted
FY26 Manager Recommended

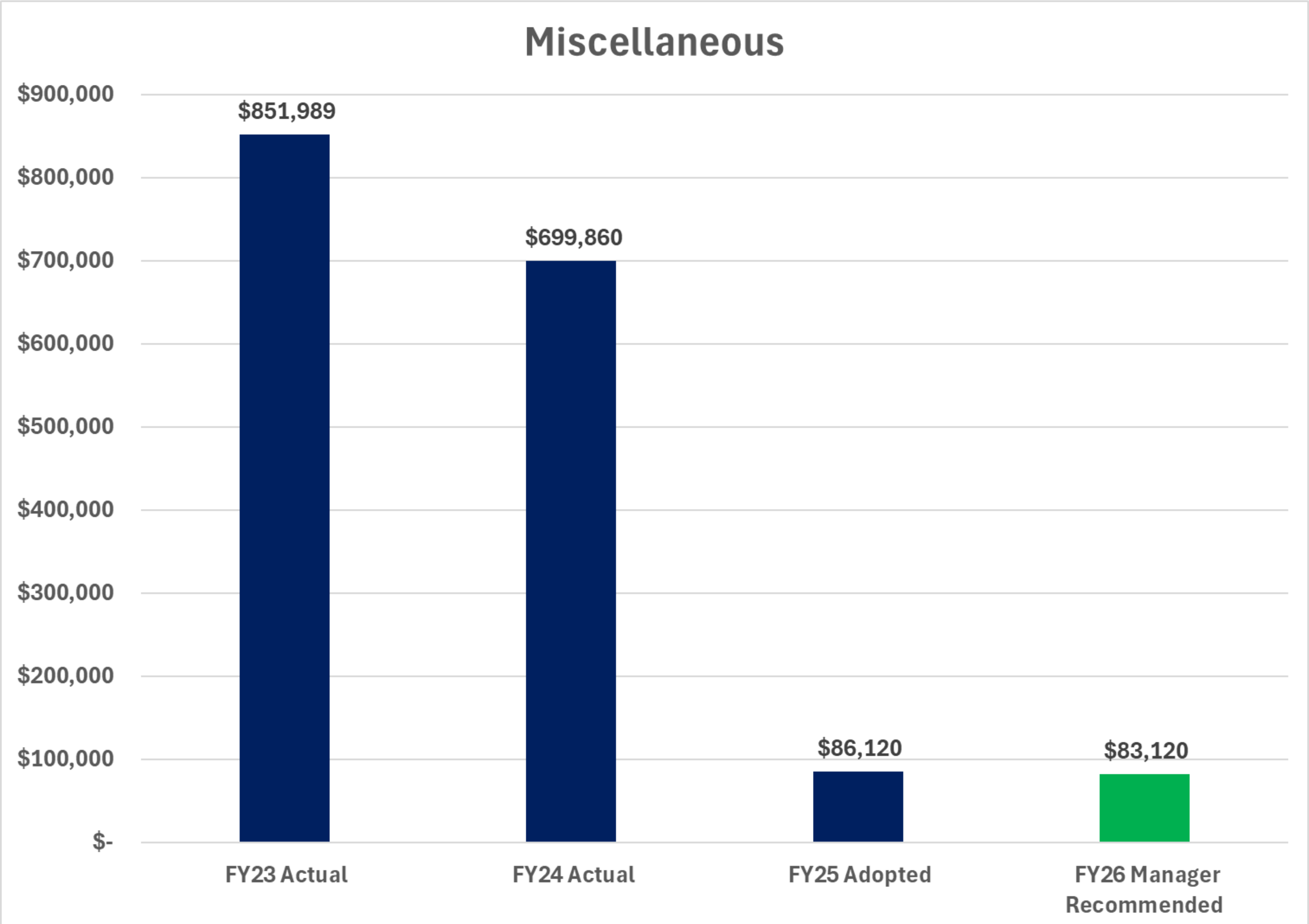

Restricted Intergovernmental
$18,000,000
$16,000,000
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$-
$15,049,899
$15,015,348
$14,064,219
$15,530,449
FY23 Actual
FY24 Actual
FY25 Adopted
FY26 Manager Recommended


Permits & Fees
$900,000
$800,000
$700,000
$600,000
$500,000
$400,000
$300,000
$200,000
$100,000
$-
$489,293
$814,544
$767,000
$692,000
FY23 Actual
FY24 Actual
FY25 Adopted
FY26 Manager Recommended


Sales & Services
$7,000,000
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$-
$4,876,230
$5,941,252
$5,893,926
$6,247,869
FY23 Actual
FY24 Actual
FY25 Adopted
FY26 Manager Recommended



Investment Earnings
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$-
$3,011,412
$5,042,363
$2,760,091
$2,760,091
FY23 Actual
FY24 Actual
FY25 Adopted
FY26 Manager Recommended


Miscellaneous
$900,000
$800,000
$700,000
$600,000
$500,000
$400,000
$300,000
$200,000
$100,000
$-
$851,989
$699,860
$86,120
$83,120
FY23 Actual
FY24 Actual
FY25 Adopted
FY26 Manager Recommended

Major Expenditure Drivers

- Salaries:
  - Merit/COLA
  - Local Government Employee Retirement System
- Operating:
  - Foster Care
  - HCS/HCC Operating Allocation
- Capital:
  - Vehicles
- Debt:
  - Jail Expansion Principal
- Recovery and Resiliency

Employee Compensation

- Merit (2%) and COLA (3%): $2,354,244
- Christmas Bonus: $175,000
- Continues Funding of Longevity
- Continues Funding of 401K at 3%
- Medical Insurance Flat at $20,000
- Local Government Employee Retirement System Contribution Increases
  - General Employees: 13.60% to 14.60%
  - LEO: 15.10% to 16.10%

New Positions Requested By Department

- Total Requested Positions: **22.5**
  - Requested Position Cost, including Vehicles and Equipment: **$2,052,040**

Position Requests		
Department	**Amount**	**Approved**
Tax Assessor	3	0
Facilities	1	0
Sheriff - Patrol	5	0
911 EOC	1	0
Detention	1	0
EMS	2	0
Emergency Management	2	0
Dental	0.5	0
Social Services	6	0
Library	1	0
Total	**22.5**	**0**

Major Operating Costs

Overall Increase: $1,178,570

- Foster Care
  - Increased $1,036,535
- Education Operating Allocation
  - HCS - $444,575
  - HCC - $102,852
- Insurance and Bonding
  - Increased $271,988

Schools and College Recommended

- **Haywood County Schools**
  - Operating: $18,405,134
  - Capital: $1,250,000
  - Debt: $2,306,188
- **Haywood Community College**
  - Operating: $3,531,225
  - Capital: $750,000
  - Debt: $753,839

Vehicles & Equipment

- **FY 25:** 16 Vehicles
  - Total: $1,146,901
- **FY 26:** 18 Vehicles
  - Total: $1,430,784

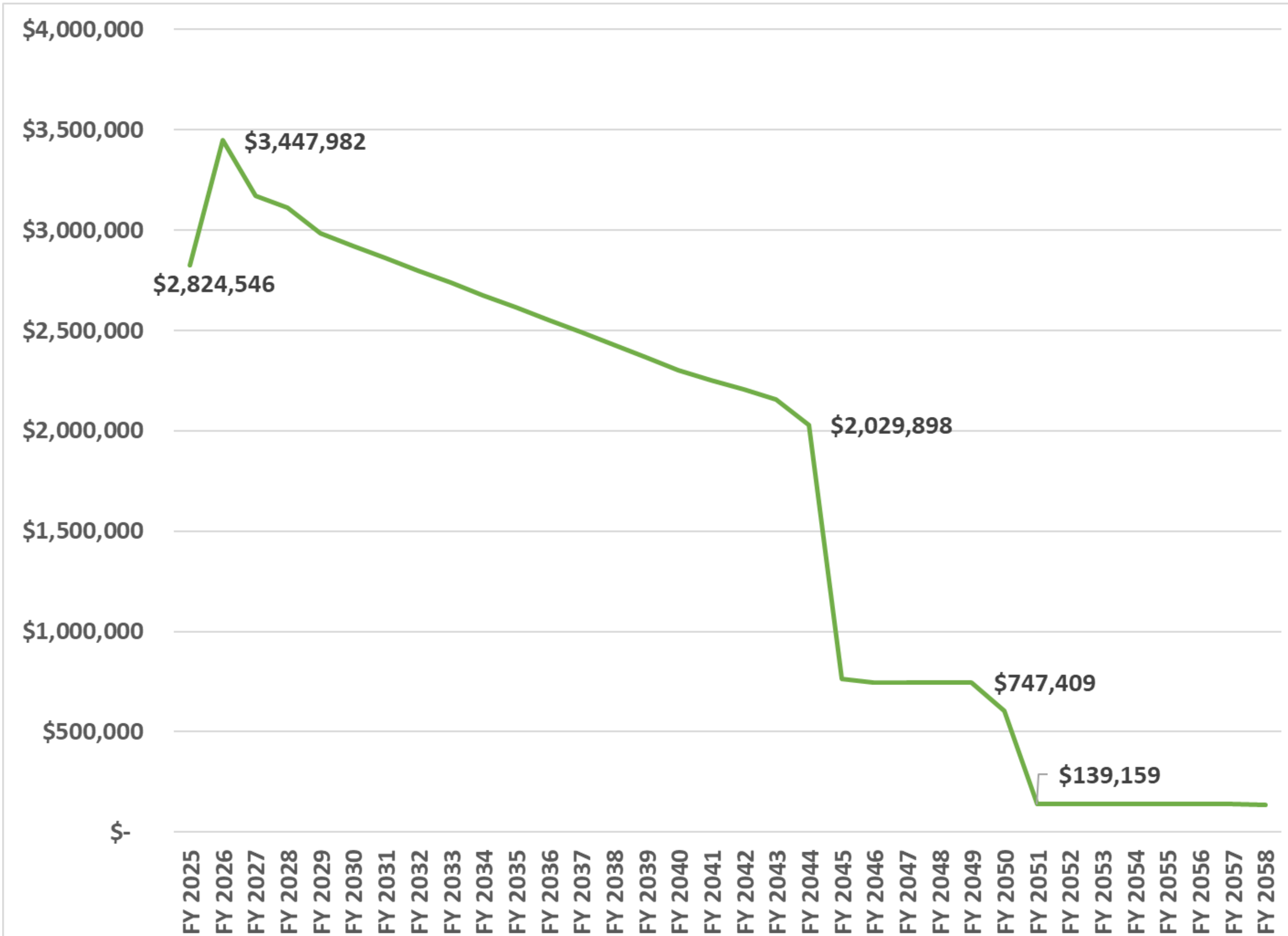
Overall Increase: $283,883

Approved Vehicles			
Department	**Amount**	**Cost**	
Sheriff	9	$	765,842
EMS	2	$	325,000
Social Services	2	$	100,437
Facilities	1	$	64,381
Environmental Health	1	$	43,781
Inspections	1	$	43,781
Recovery and Resiliency	1	$	43,781
Information Technology	1	$	43,781
Total	**18**	**$**	**1,430,784**

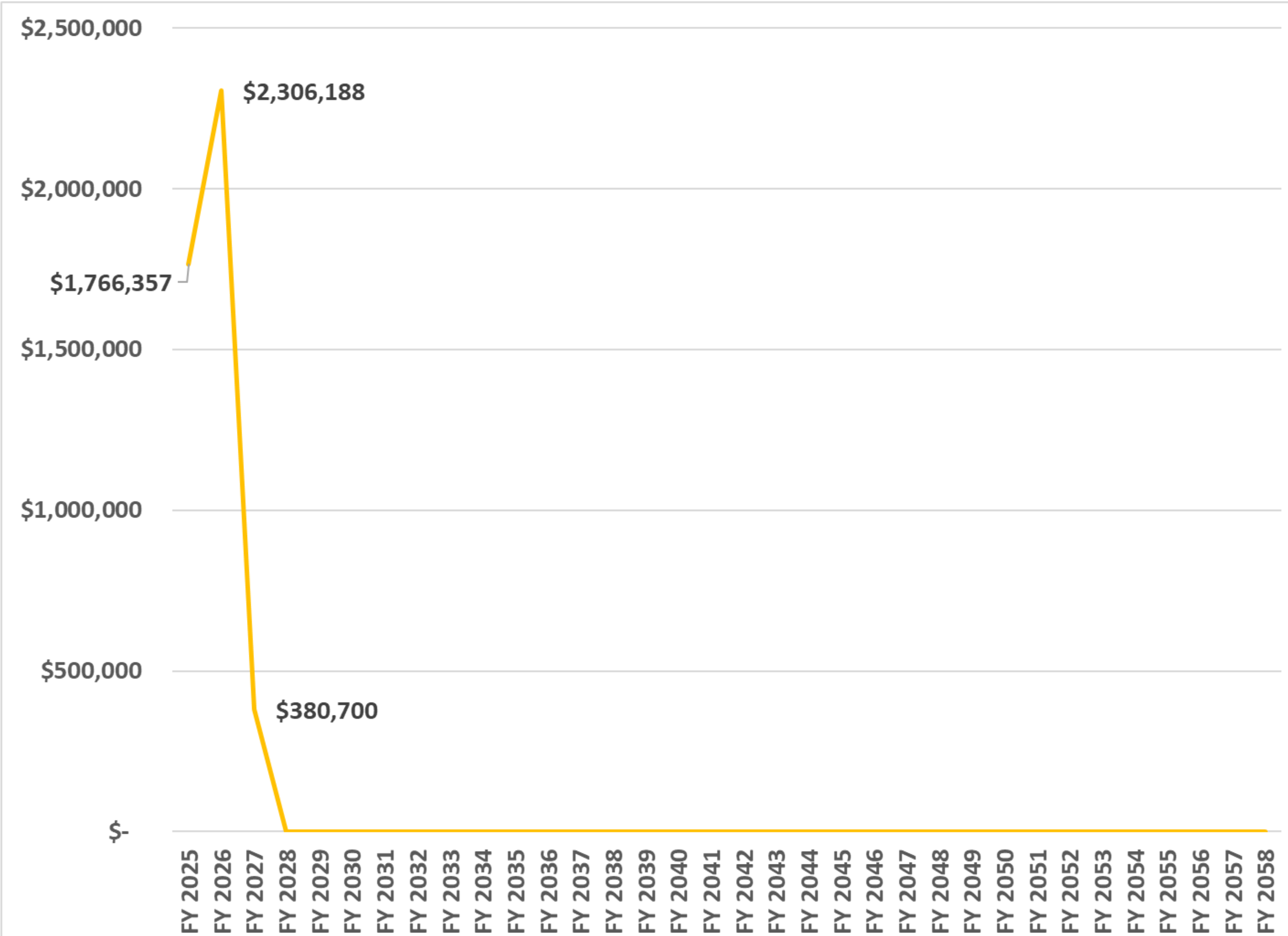
Capital Replacement

- Buildings and Grounds
  - HVAC Repair/Replacement – $457,000
  - Roof Shingles – $95,000
  - Asphalt – $55,000
  - Library Carpet – $25,000
- Equipment
  - Chest Compression Devices – $165,654
  - Jail Ovens, Cooler, Freezer in Jail – $44,200
  - Forklift - $32,500
  - Shed Replacement – $14,000
- **Total: $858,354**

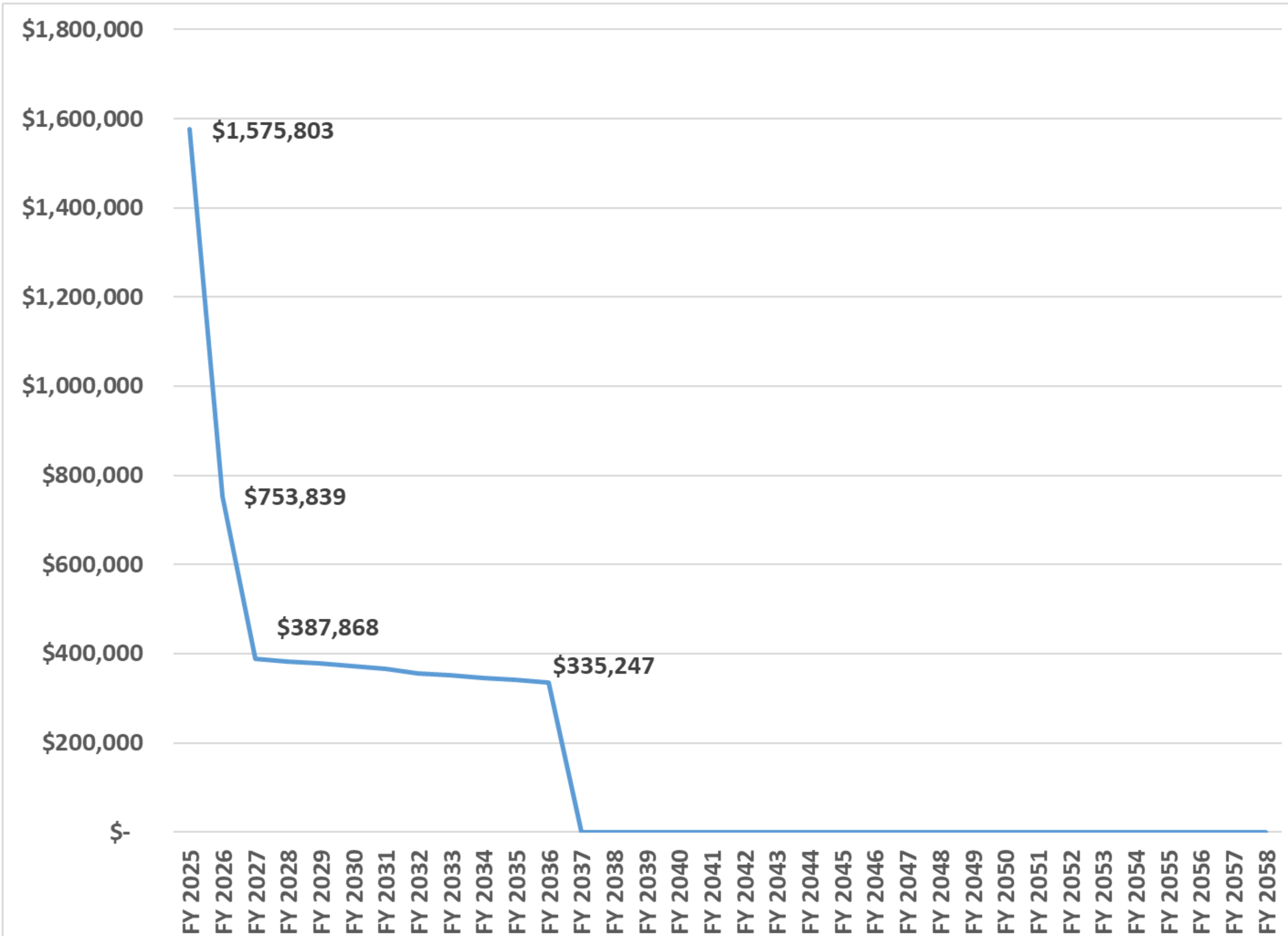
Non-Education Debt



Haywood County Schools Debt

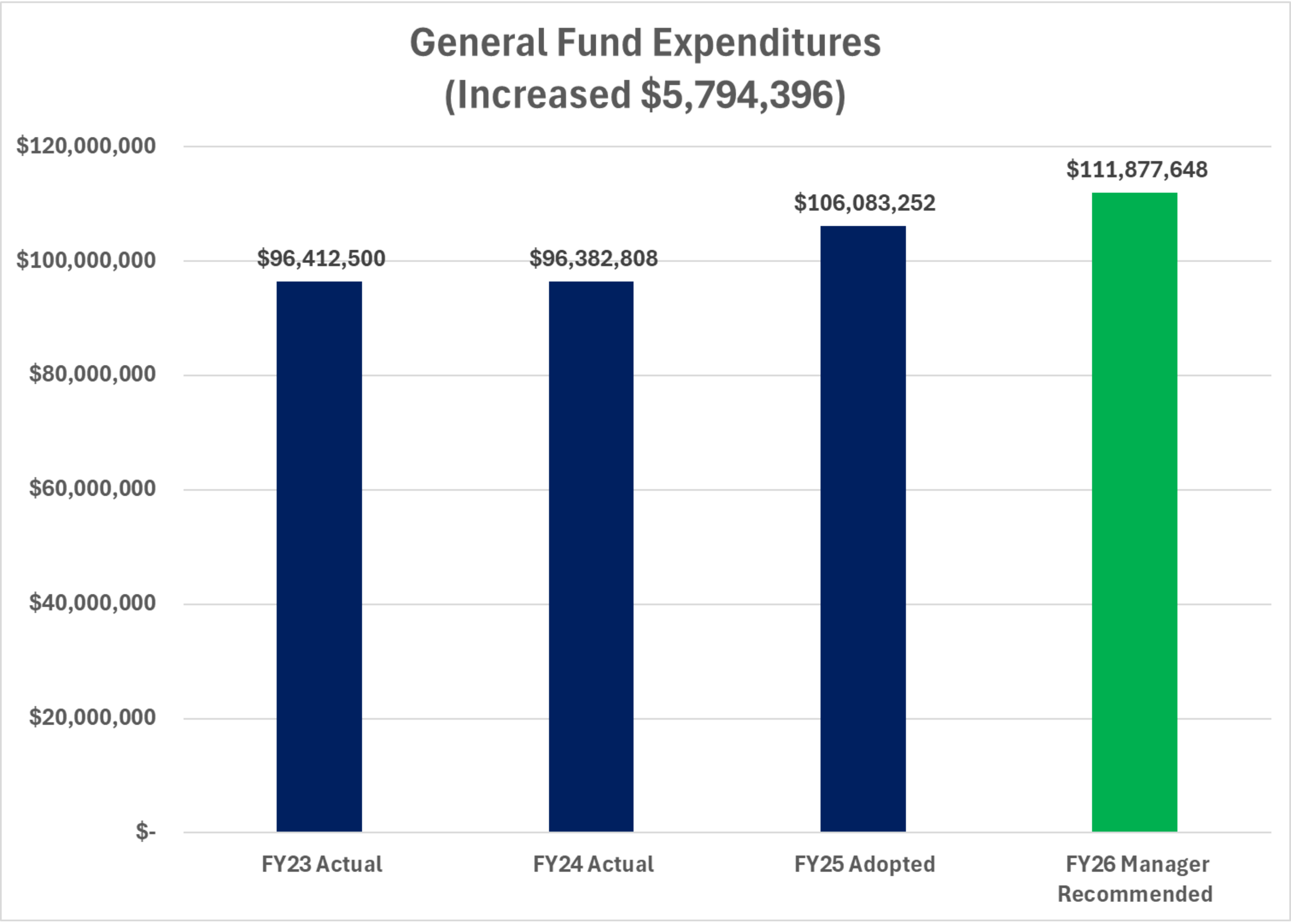


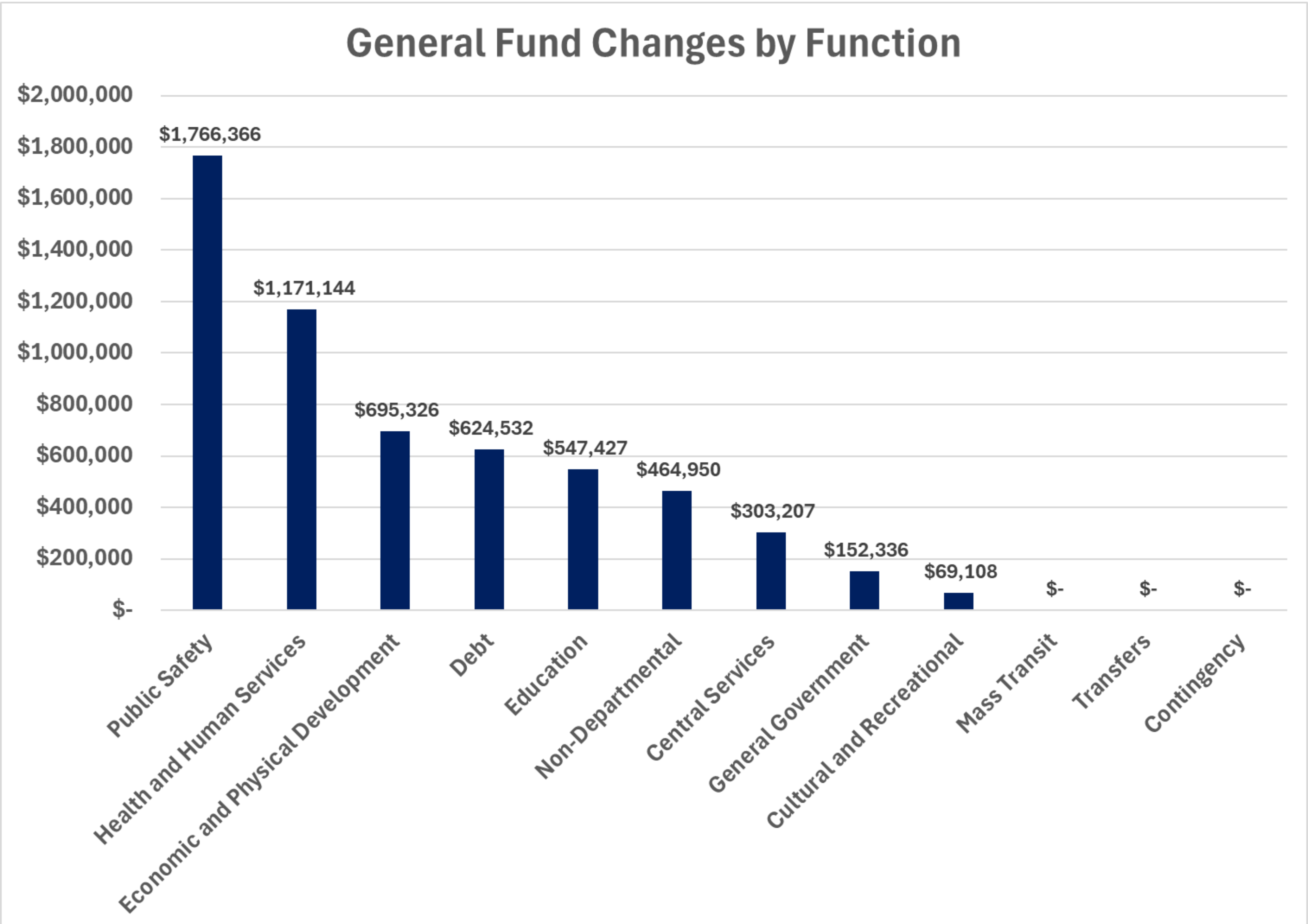
Haywood Community College Debt

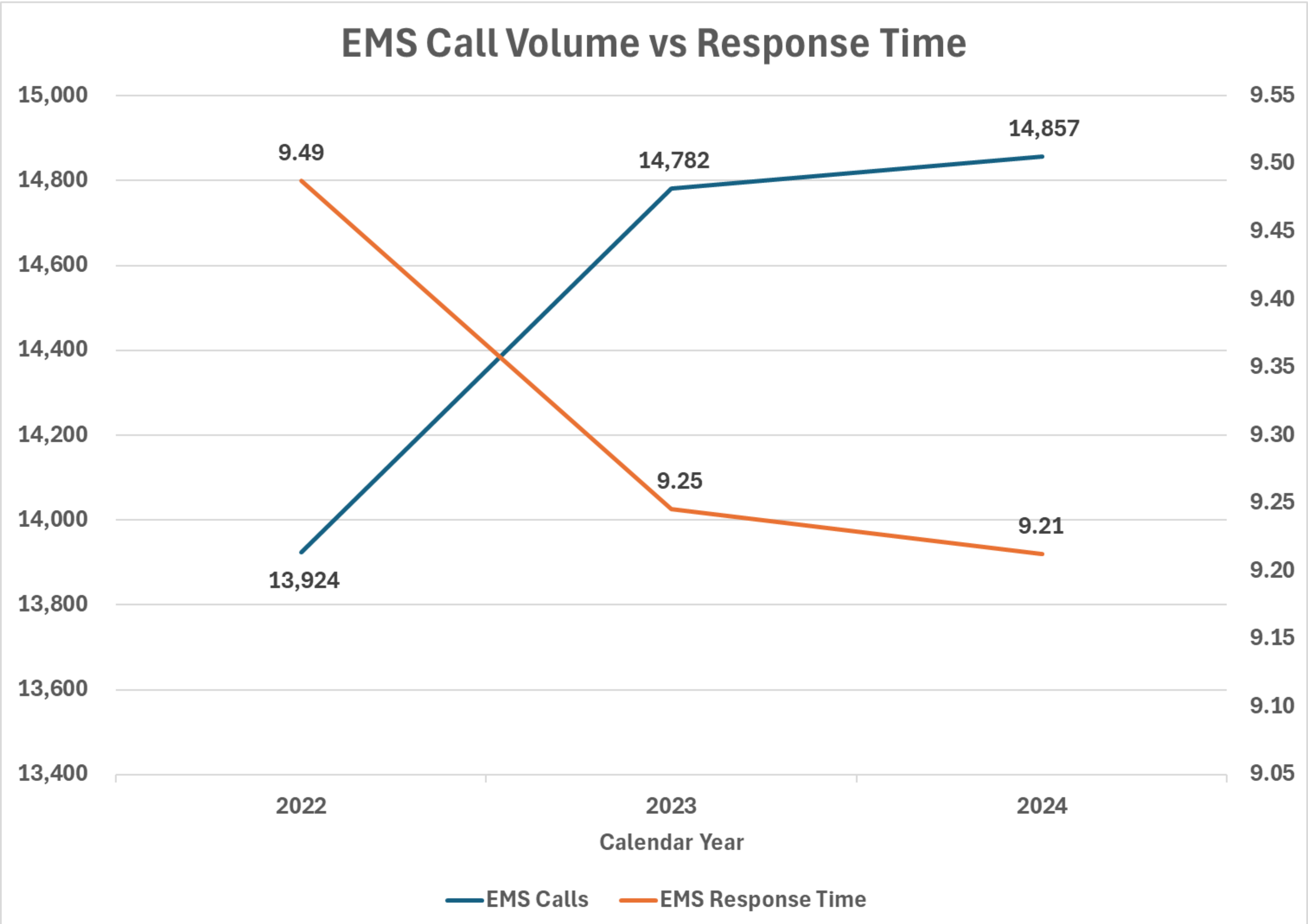


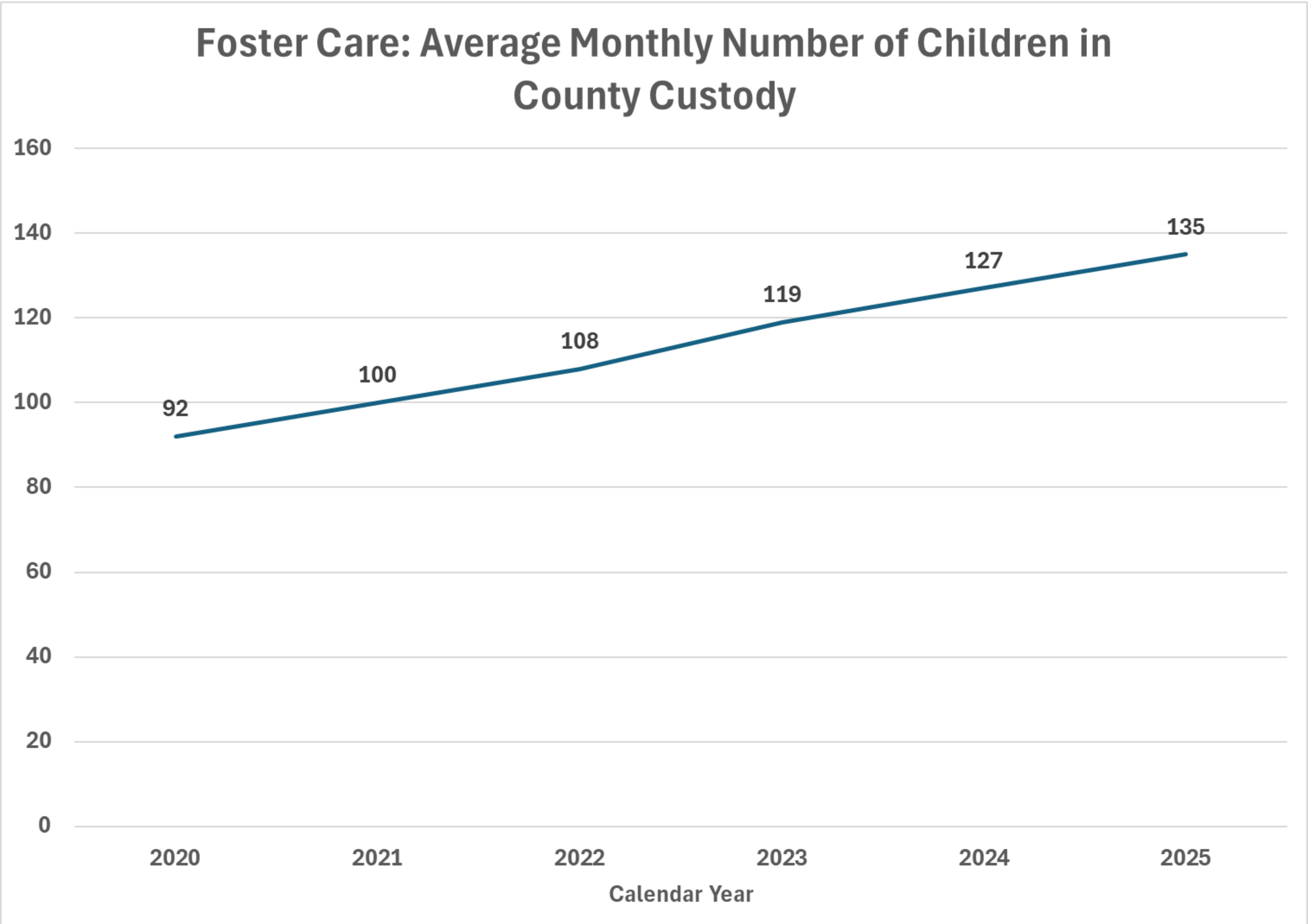
Outlying Years

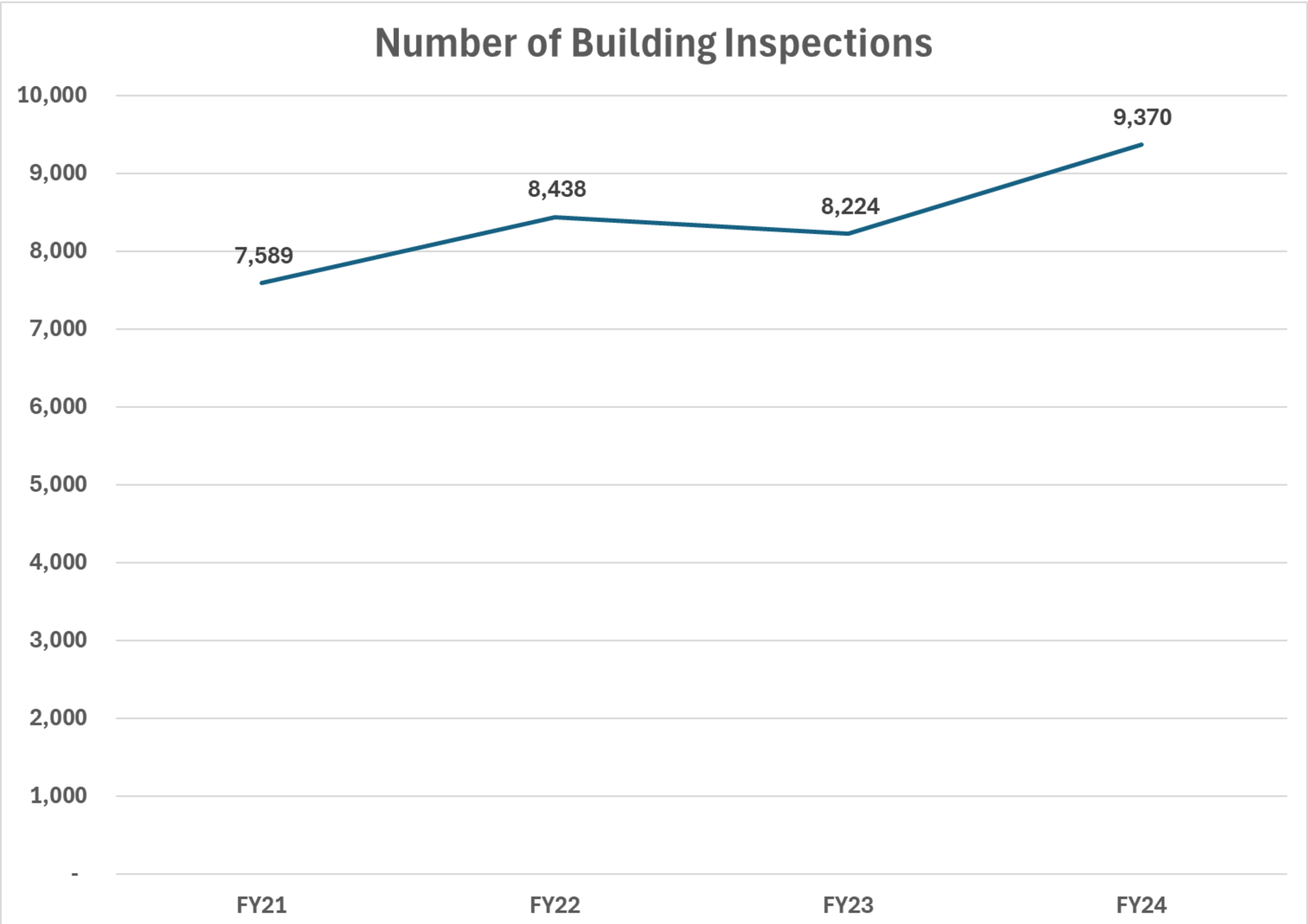
- Salaries and Benefits
  - Approximately $471,000 per 1% Increase
  - Health Insurance
  - Local Government Employee Retirement System
- Operating
  - Service Demand Increases
  - Inflation
- Capital Replacement Plan
- Debt
  - Jail Expansion
  - Library Renovation/Construction
  - Radio System Improvement

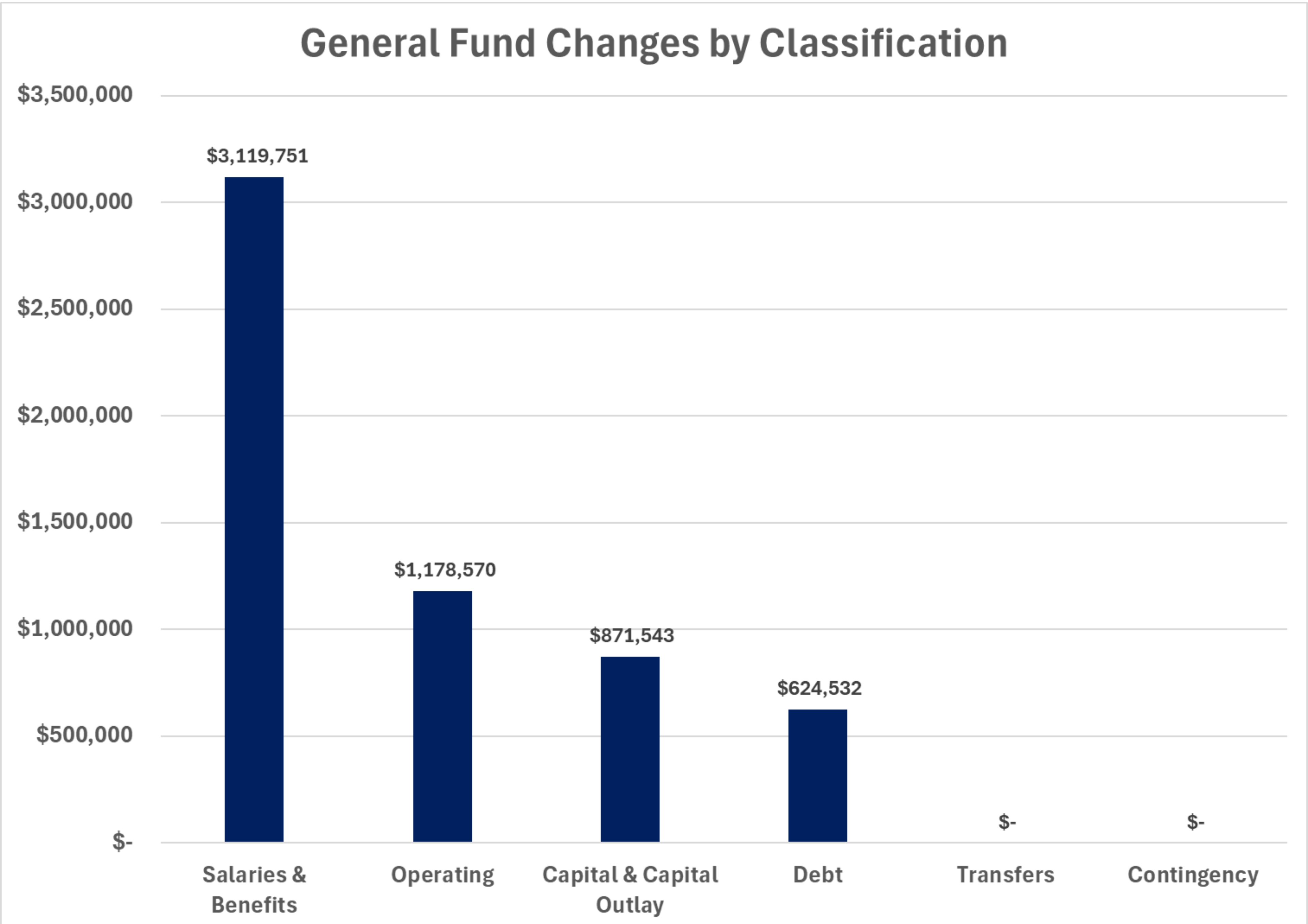

General Fund Expenditures
(Increased $5,794,396)
$120,000,000
$100,000,000
$80,000,000
$60,000,000
$40,000,000
$20,000,000
$-
$96,412,500
$96,382,808
$106,083,252
$111,877,648
FY23 Actual
FY24 Actual
FY25 Adopted
FY26 Manager Recommended

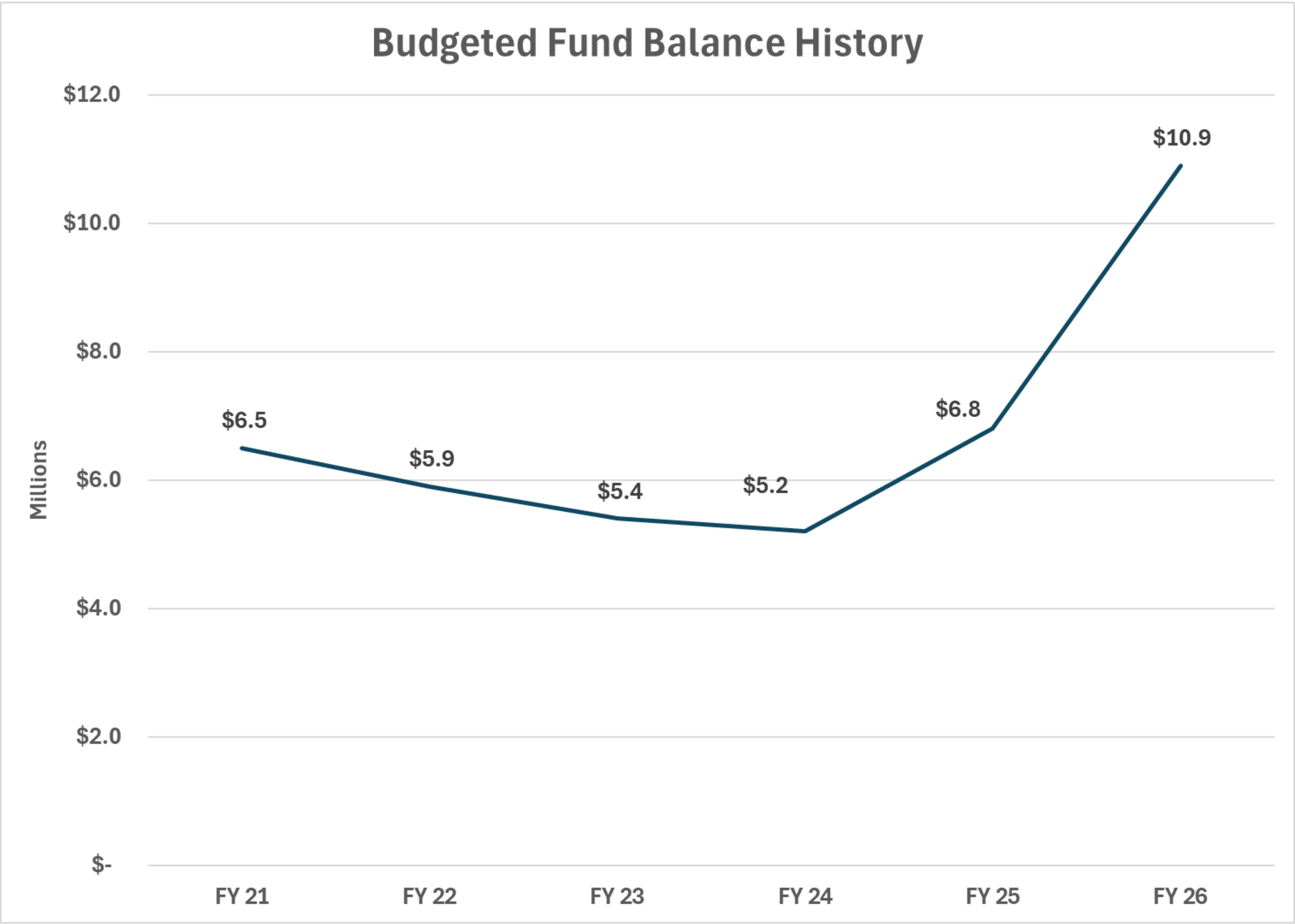

General Fund Changes by Function
$2,000,000
$1,800,000
$1,600,000
$1,400,000
$1,200,000
$1,000,000
$800,000
$600,000
$400,000
$200,000
$-
$1,766,366
$1,171,144
$695,326
$624,532
$547,427
$464,950
$303,207
$152,336
$69,108
$-
$-
$-
Public Safety
Health and Human Services
Economic and Physical Development
Debt
Education
Non-Departmental
Central Services
General Government
Cultural and Recreational
Mass Transit
Transfers
Contingency

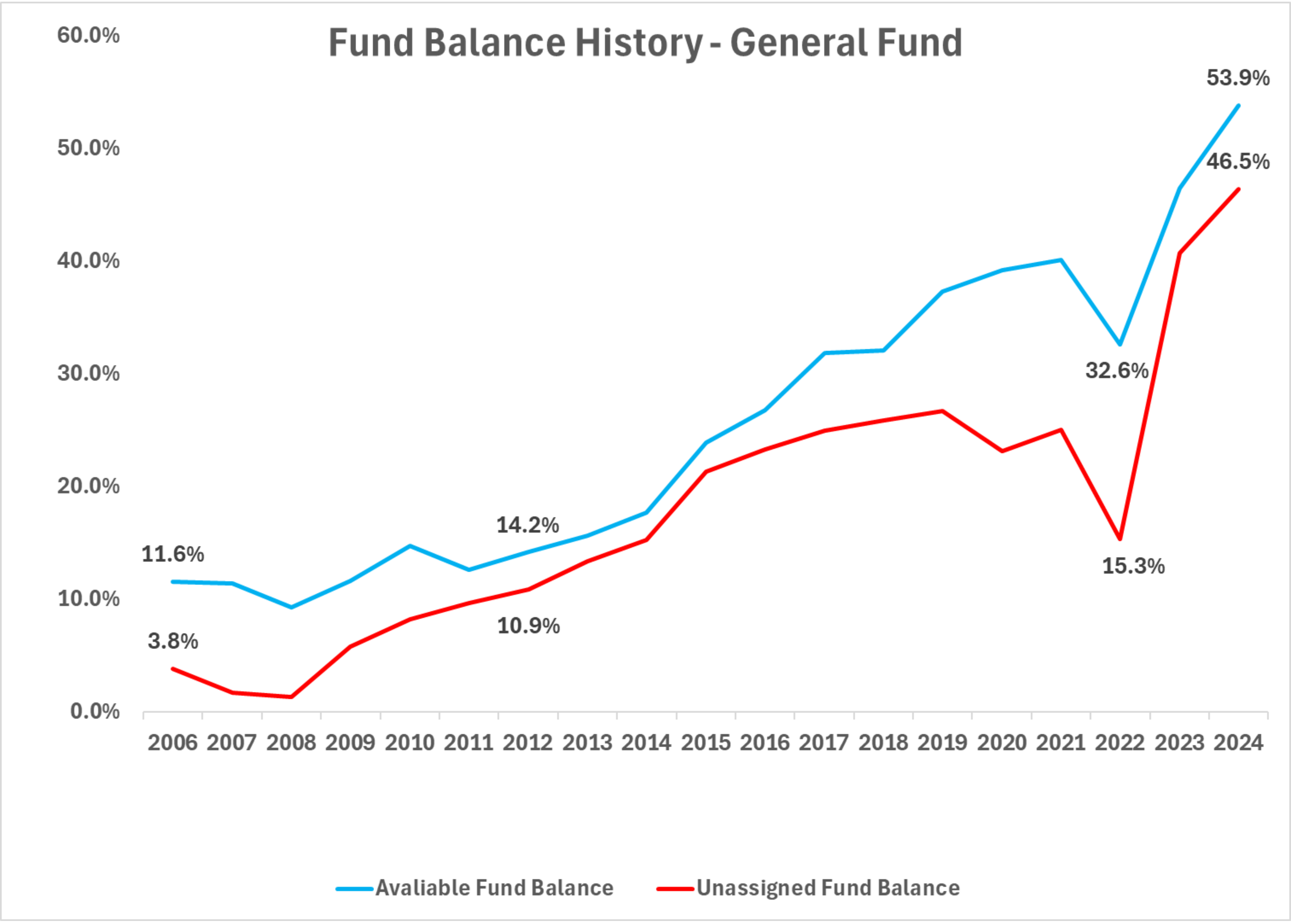

EMS Call Volume vs Response Time
15,000
14,800
14,600
14,400
14,200
14,000
13,800
13,600
13,400
9.55
9.50
9.45
9.40
9.35
9.30
9.25
9.20
9.15
9.10
9.05
9.49
14,782
14,857
9.25
9.21
13,924
2022
2023
2024
Calendar Year
EMS Calls
EMS Response Time


Foster Care: Average Monthly Number of Children in County Custody
160
140
120
100
80
60
40
20
0
92
100
108
119
127
135
2020
2021
2022
2023
2024
2025
Calendar Year


Number of Building Inspections
10,000
9,000
8,000
7,000
6,000
5,000
4,000
3,000
2,000
1,000
-
7,589
8,438
8,224
9,370
FY21
FY22
FY23
FY24


General Fund Changes by Classification
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
$3,119,751
$1,178,570
$871,543
$624,532
$-
$-
Salaries & Benefits
Operating
Capital & Capital Outlay
Debt
Transfers
Contingency


Budgeted Fund Balance History
$12.0
$10.0
$8.0
$6.0
$4.0
$2.0
$-
Millions
$6.5
$5.9
$5.4
$5.2
$6.8
$10.9
FY 21
FY 22
FY 23
FY 24
FY 25
FY 26


Fund Balance History - General Fund
60.0%
50.0%
40.0%
30.0%
20.0%
10.0%
0.0%
53.9%
46.5%
32.6%
15.3%
14.2%
10.9%
11.6%
3.8%
2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023 2024
Avaliable Fund Balance
Unassigned Fund Balance

Other Funds

- **Fund 15** – Health Insurance - $14,107,809
- **Fund 16** – Worker’s Comp - $517,282
- **Fund 20** – Separation Allowance - $65,000
- **Fund 23** – E-911 - $578,000
- **Fund 24** – Solid Waste - $6,284,377

Other Funds

- **Fund 31** – Haywood County Schools Debt - $5,105,995
- **Fund 33** – Haywood Community College Debt - $3,684,327

Other Funds

- **Fund 60** – ROD Recording Fees - $61,000
- **Fund 61** – Fines and Forfeitures - $350,000
- **Fund 62** – Representative Payee - $910,000
- **Fund 63** – Occupancy Tax - $3,012,000

Road District Fund

- **Fund 27** – Road District Fund - $314,073
- Districts Requesting Change:
  - – Sugar Valley Springs: 12.5 to 12

Fire District Fund

- **Fund 28** – Fire District Fund - $7,146,438
- Districts Requesting Increases:
  - Center Pigeon: 9.5 to 10 Cents
  - Crabtree/Ironduff: 7.5 to 10 Cents
  - Cruso: 9 to 10 Cents
  - Maggie Valley: 8 to 10 Cents
  - Clyde: 9 to 10 Cents
  - Jonathan Creek: 7 to 10 Cents

Junaluska Sanitary District Fund

- **Fund 29** – Junaluska Sanitary District - $565,866

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

- The Board of County Commissioners may call for a Public Hearing on Monday 5/19/25 at 5:30 pm for the FY 26 Budget.
- A Notice of Public Hearing will be advertised in The Mountaineer on 5/7/25.
- Consider Budget Adoption on 6/2/25 at Regular 9:00 am Board of County Commissioners Meeting at Historic Courthouse.