

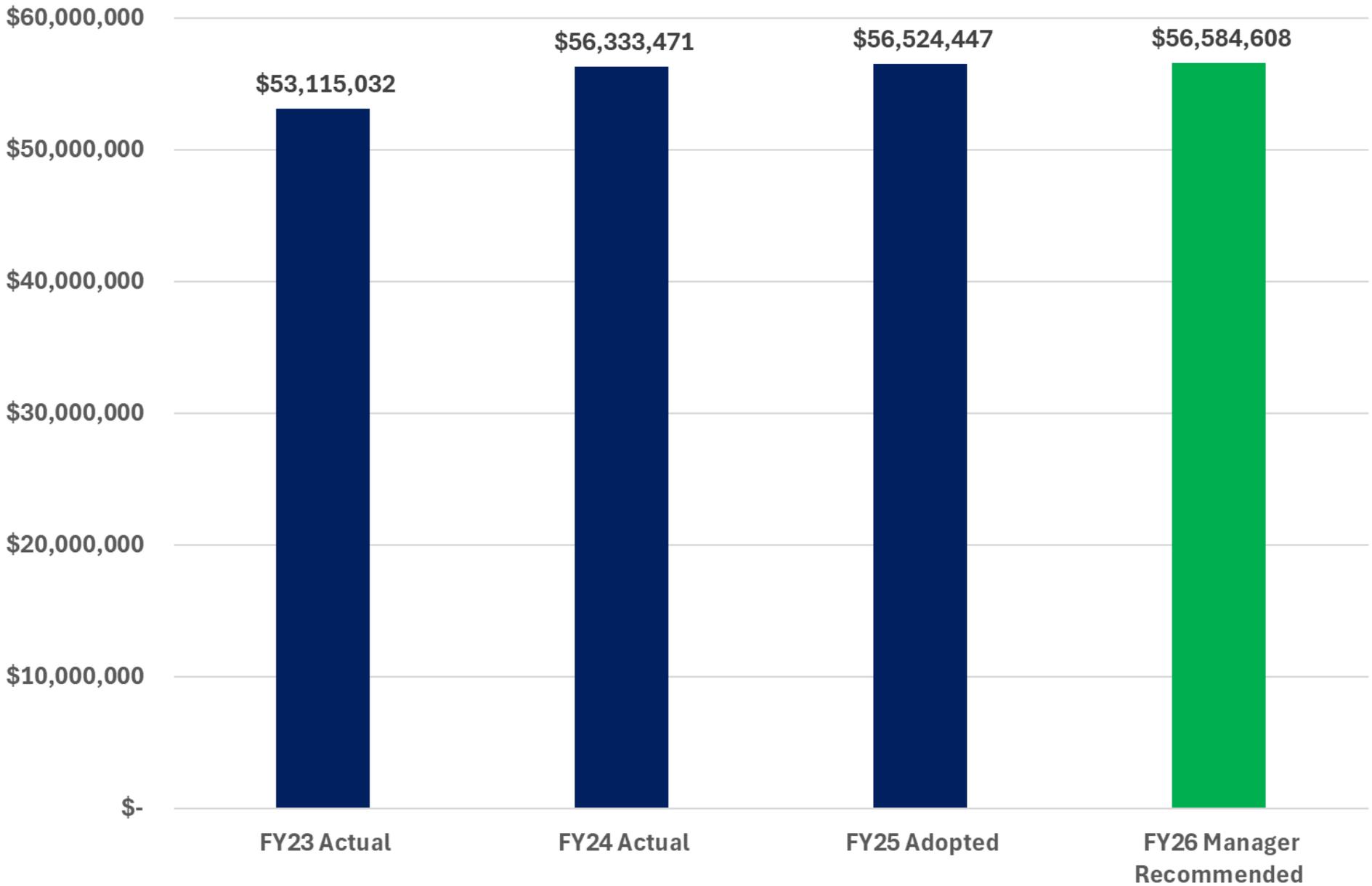
Public Hearing for Haywood County FY26 Budget

Presented May 19, 2025

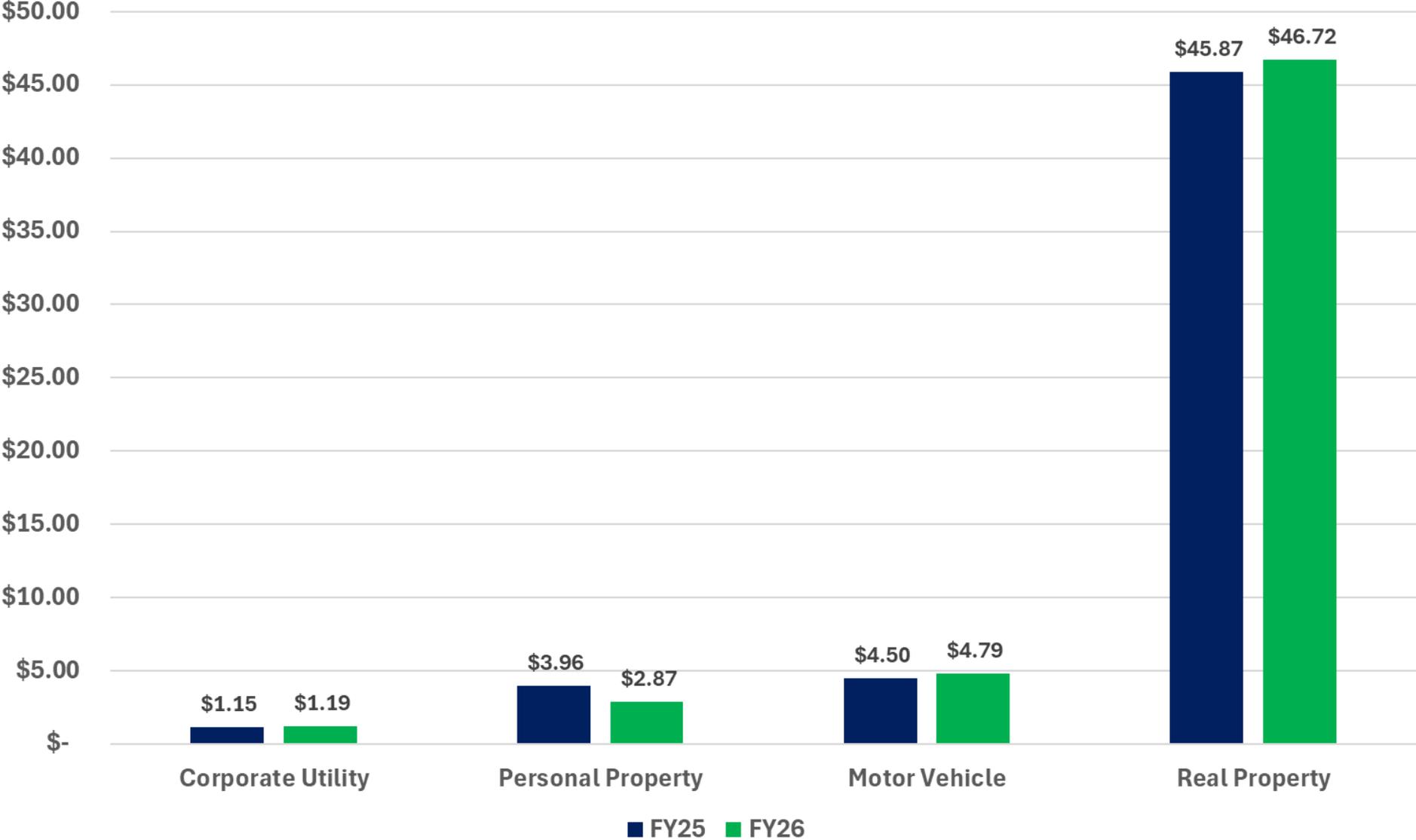
General Fund

- **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**

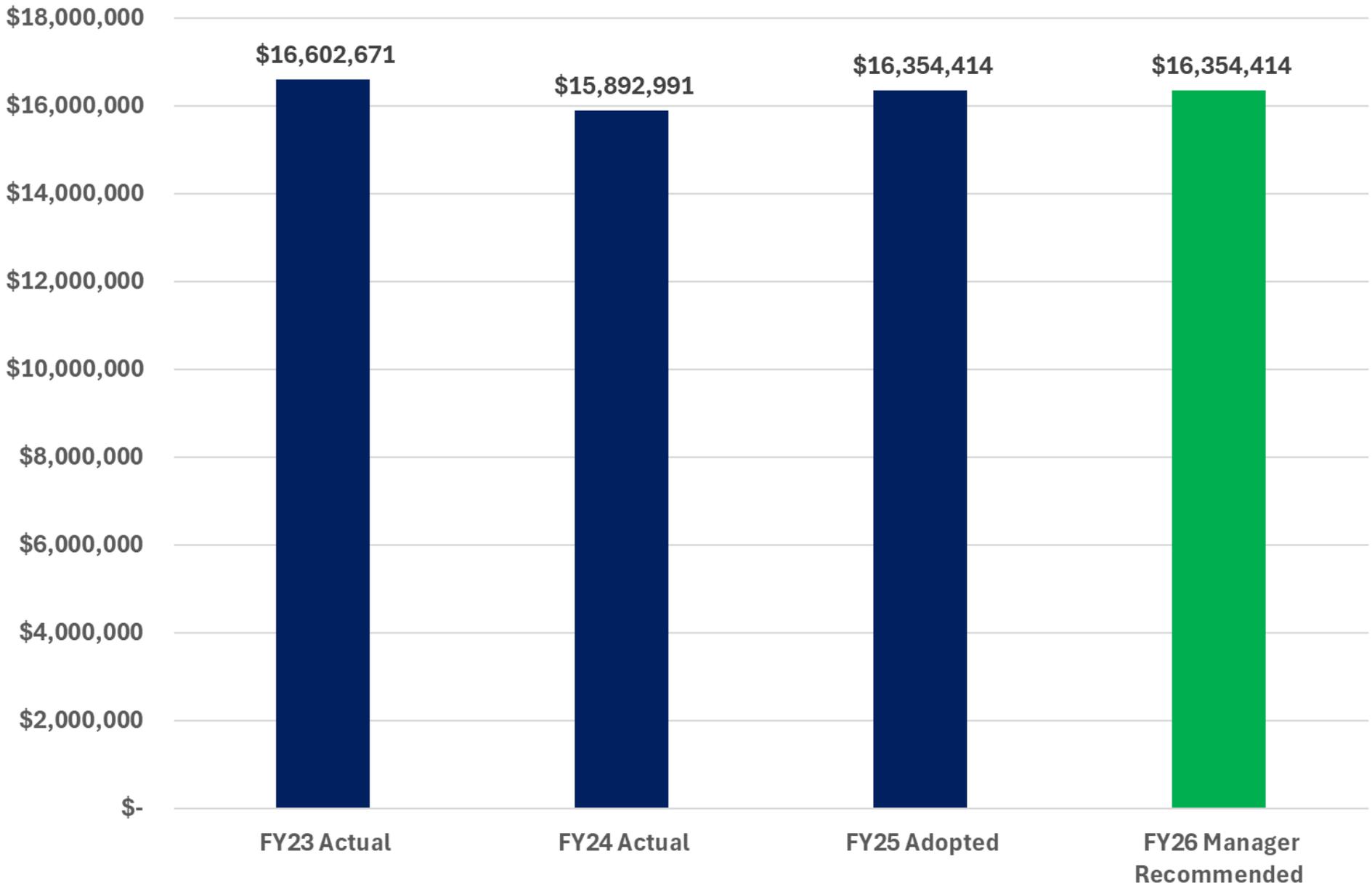
Property Taxes



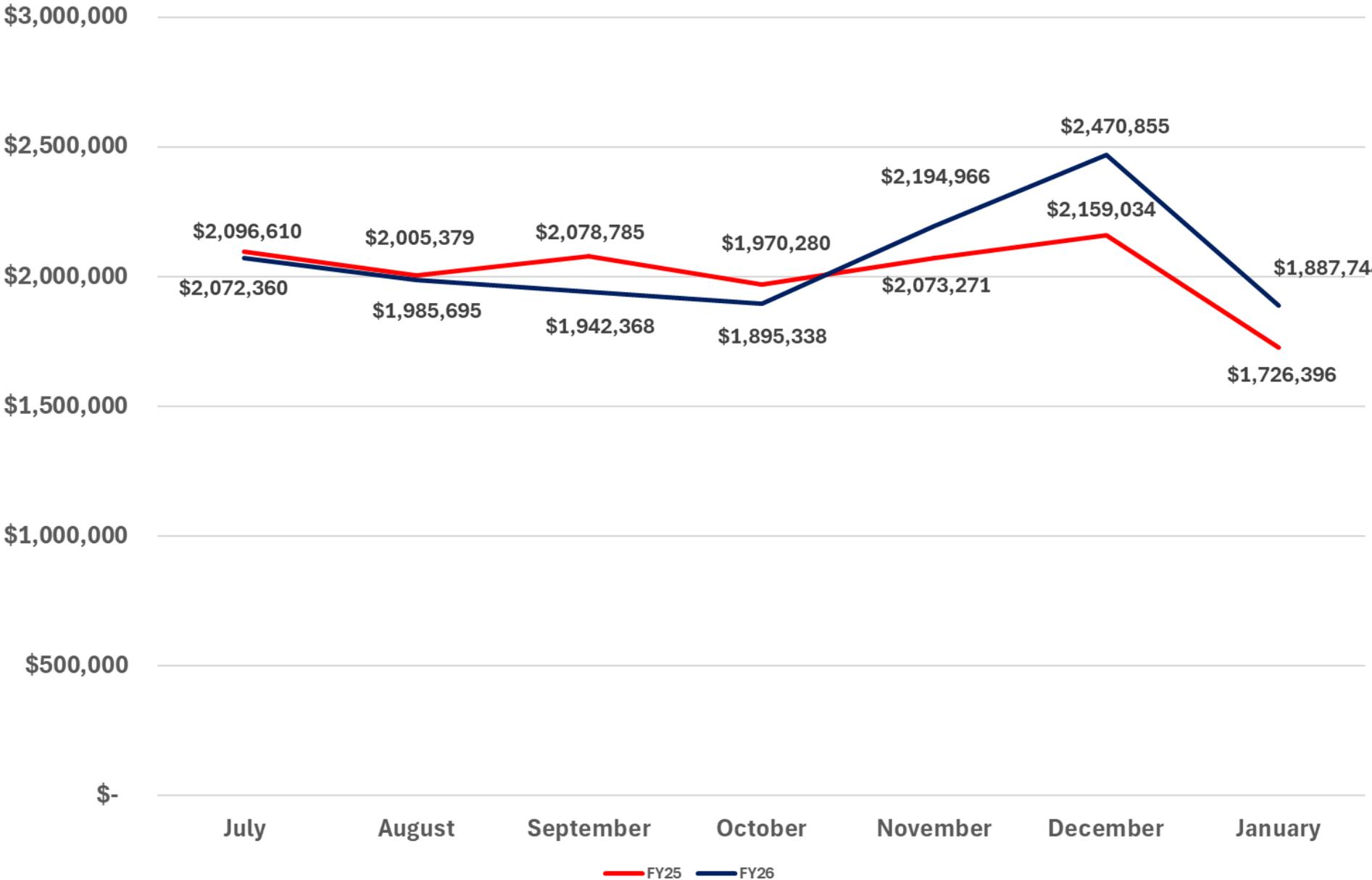
Property Tax By Category (Millions)



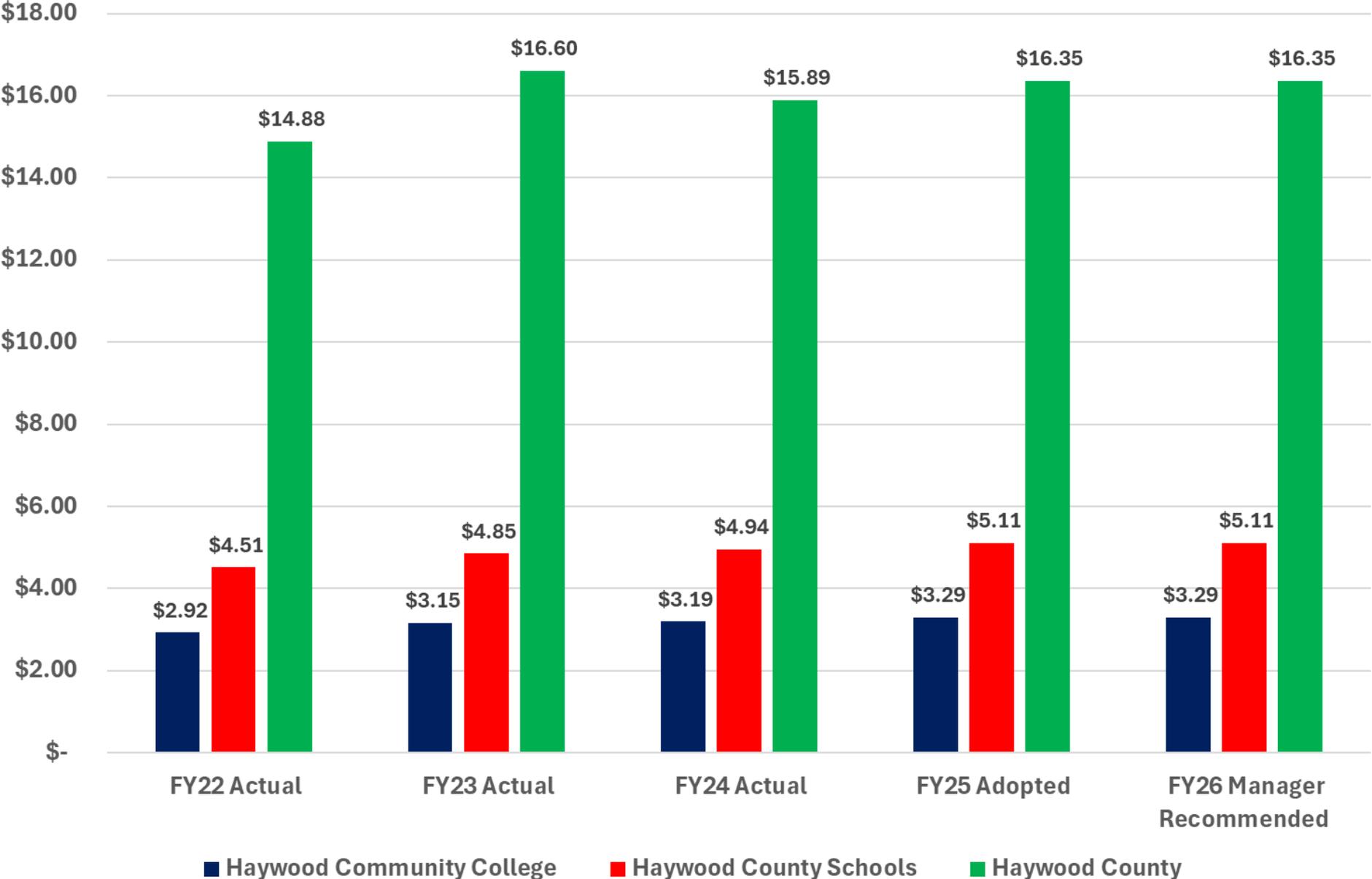
Sales Tax



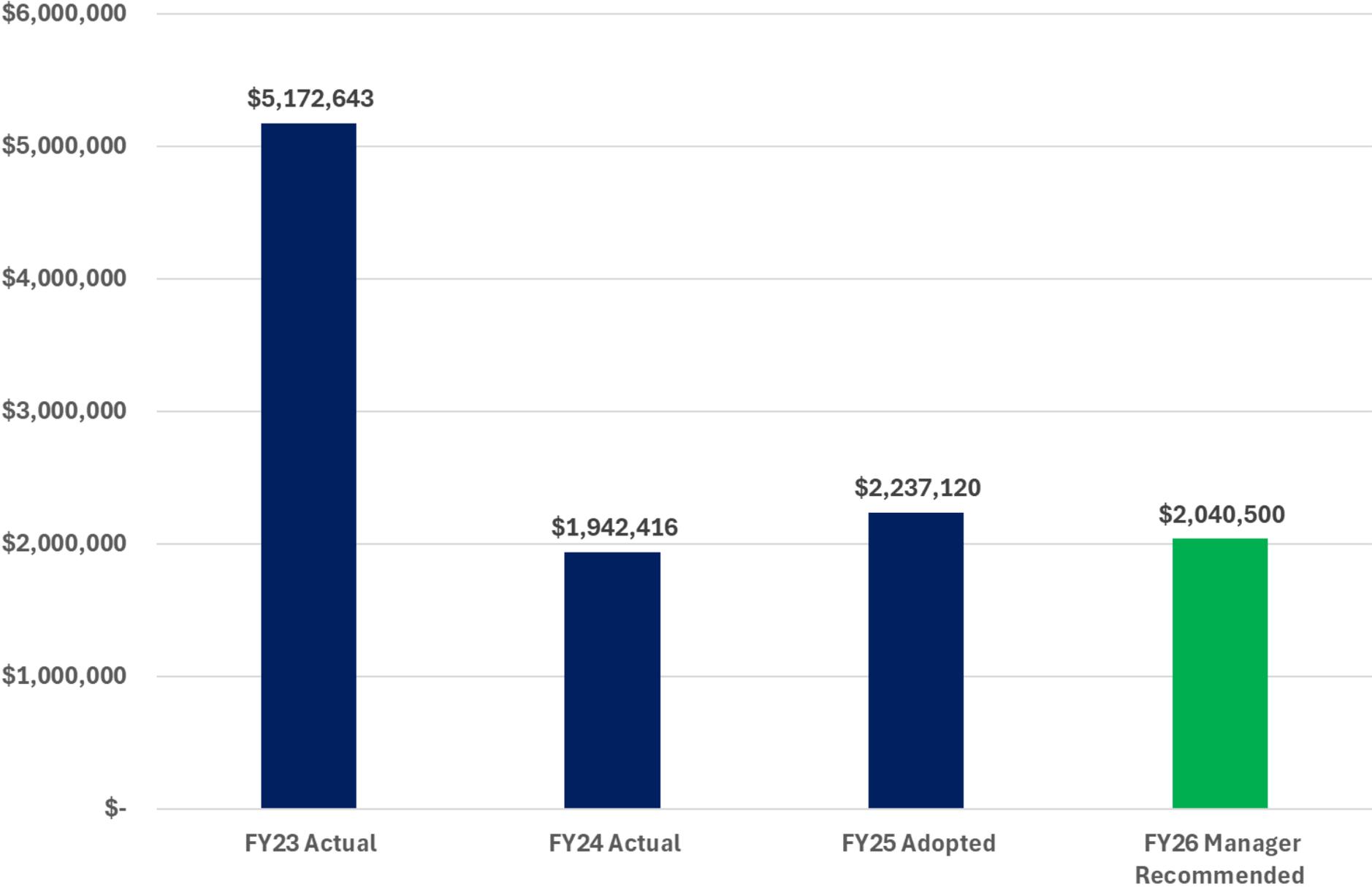
Sales Tax to Date Comparison



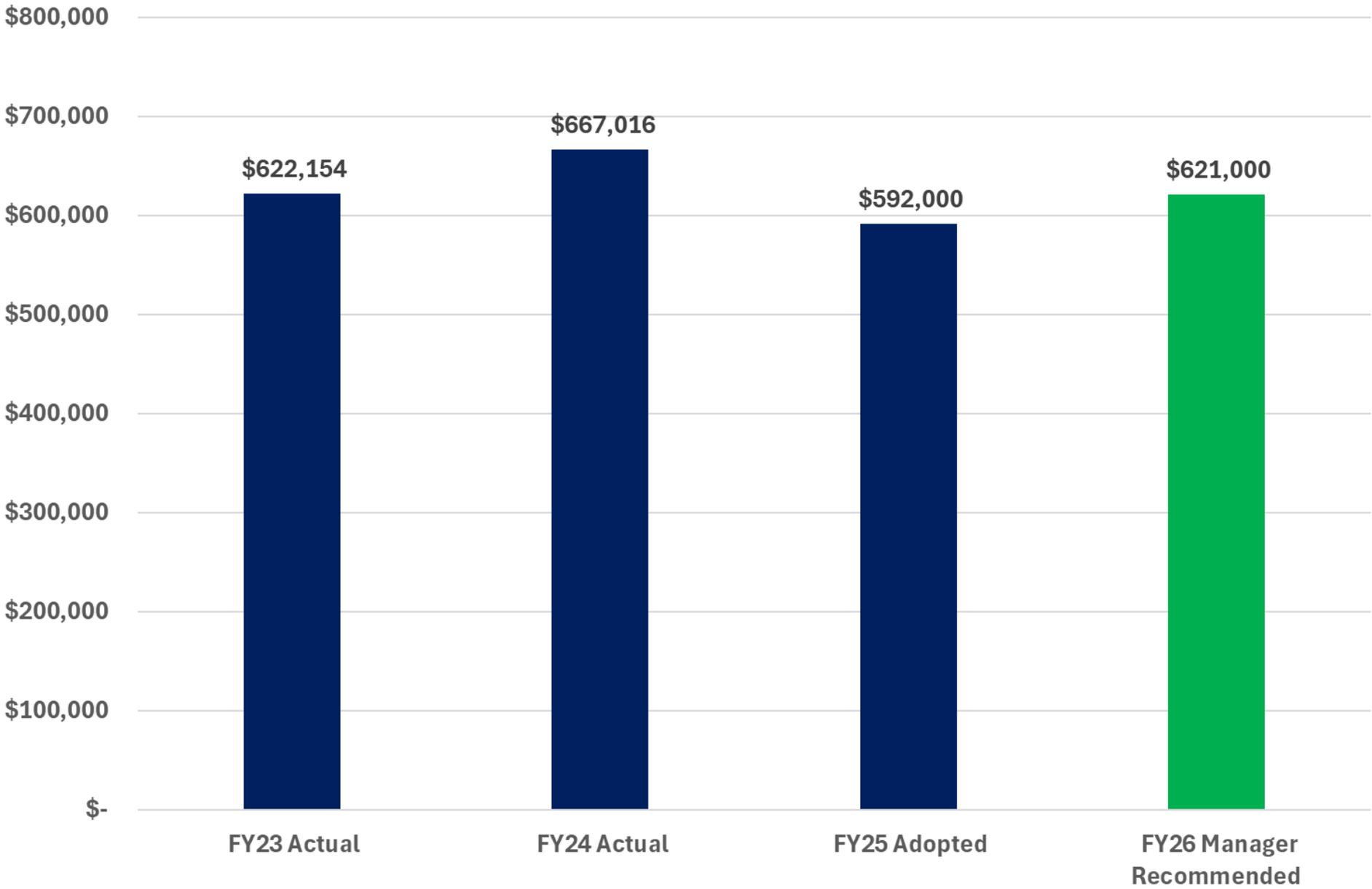
Sales Tax by Fiscal Year (Millions)



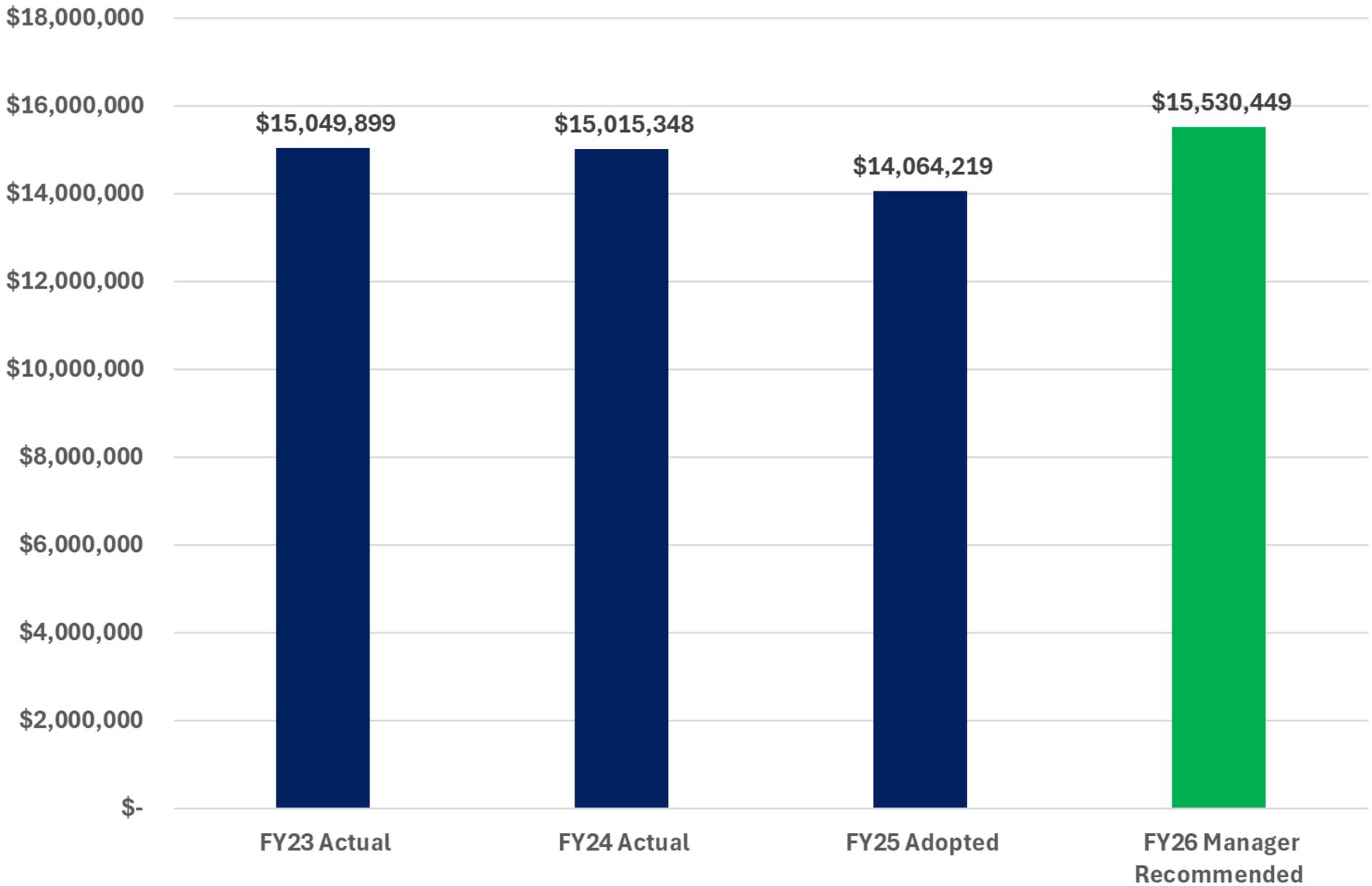
Other Taxes & Licenses



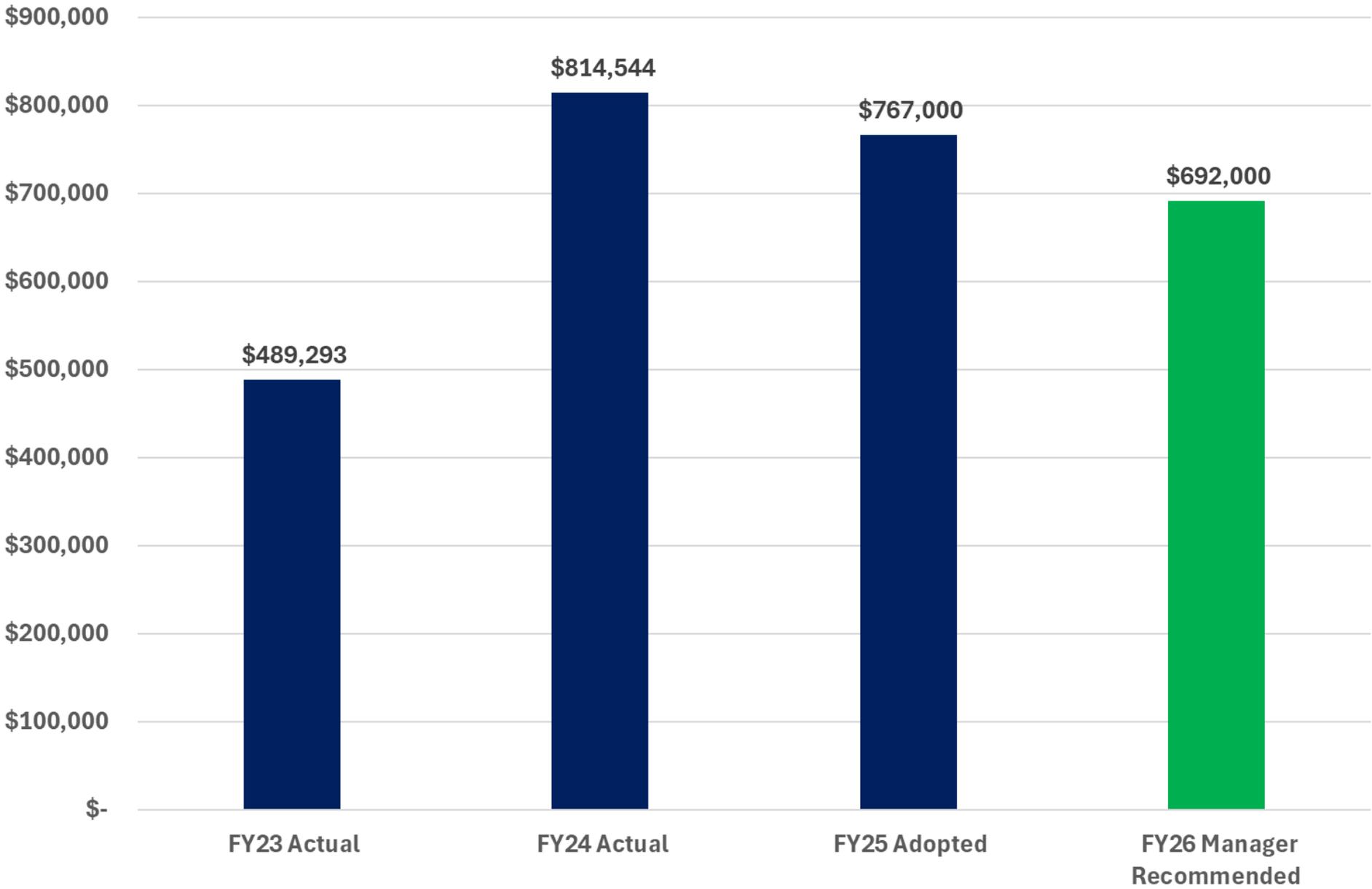
PILT/Beer&Wine



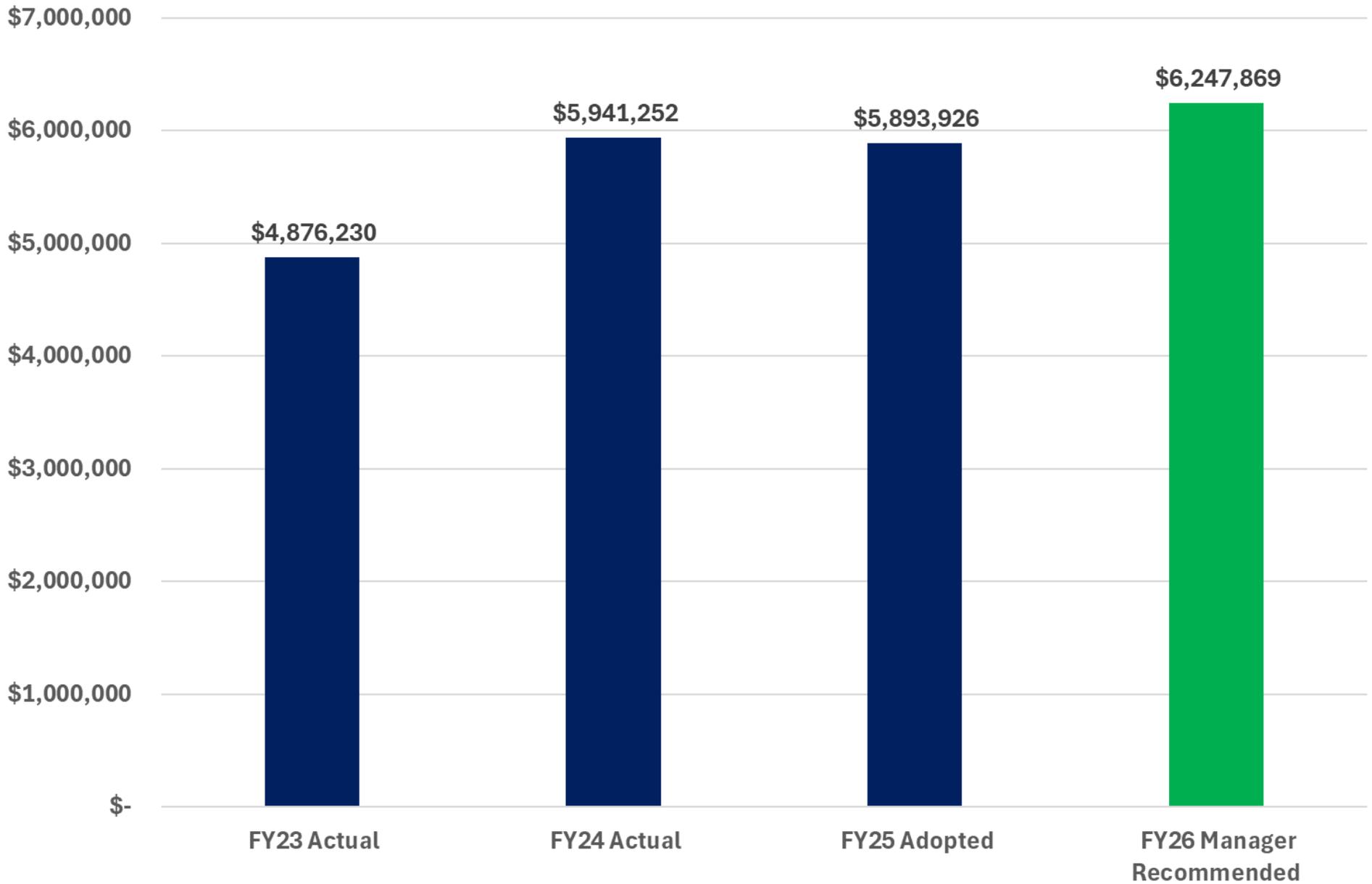
Restricted Intergovernmental



Permits & Fees



Sales & Services



Investment Earnings

\$6,000,000

\$5,000,000

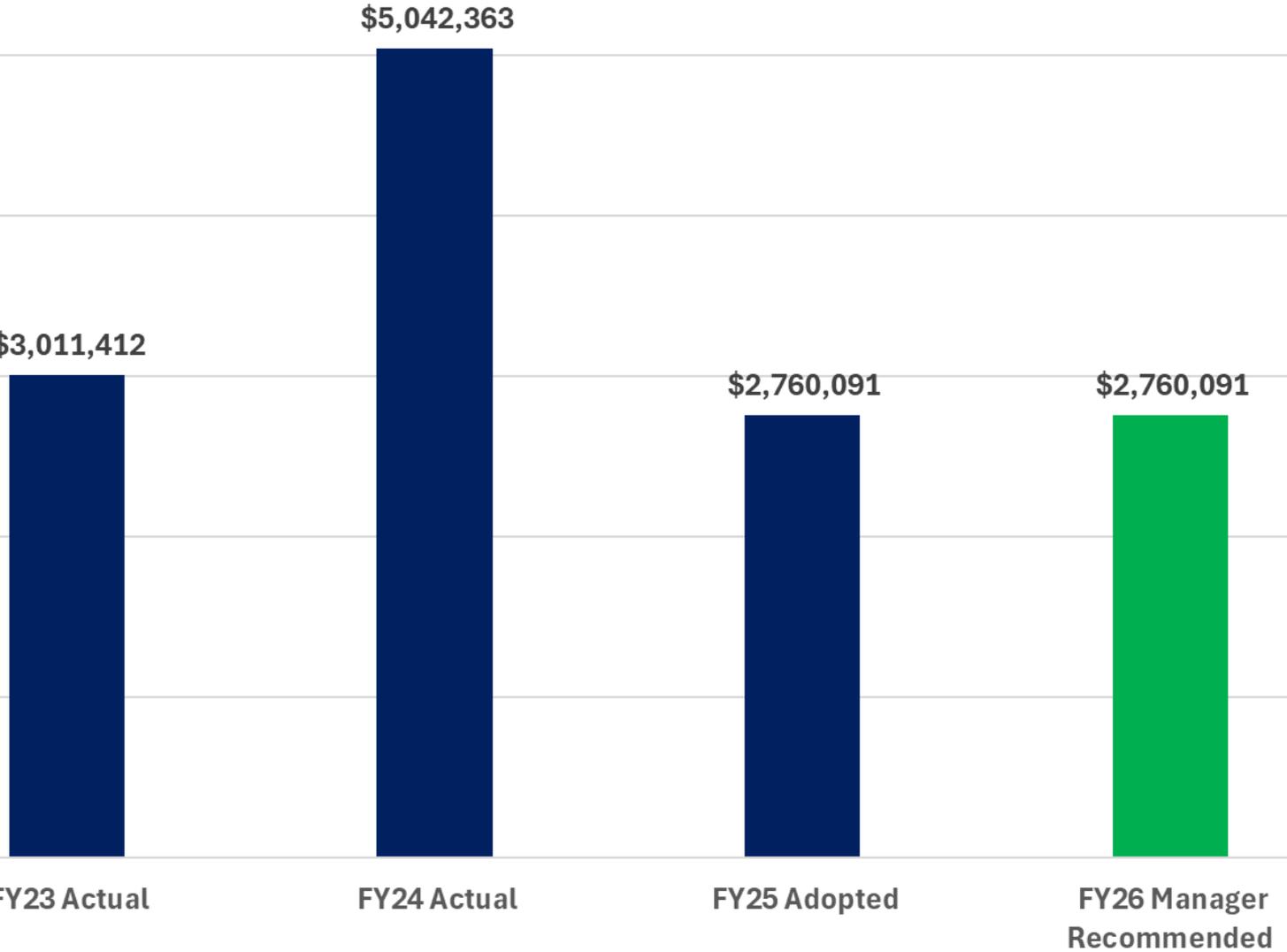
\$4,000,000

\$3,000,000

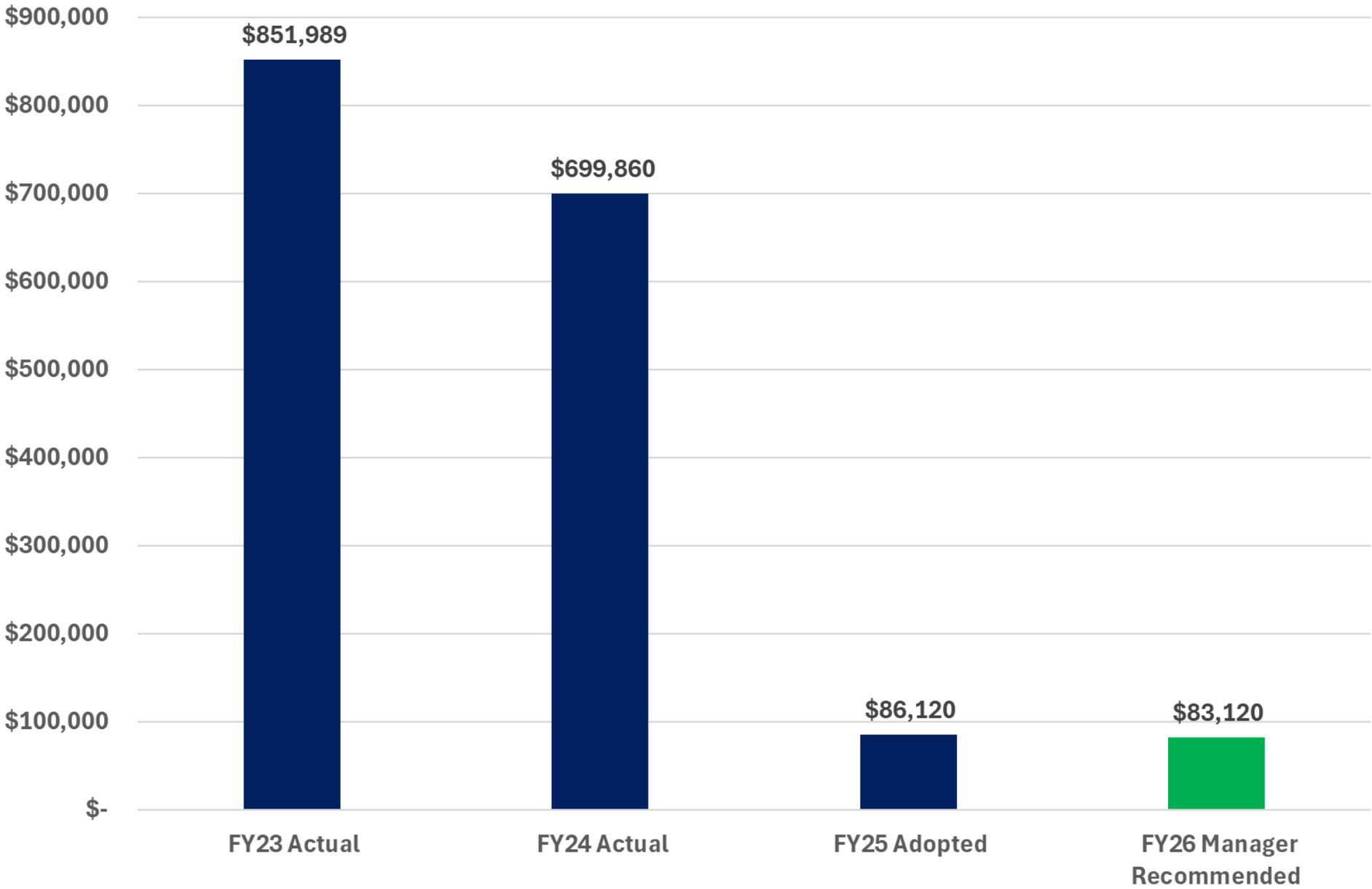
\$2,000,000

\$1,000,000

\$-



Miscellaneous



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

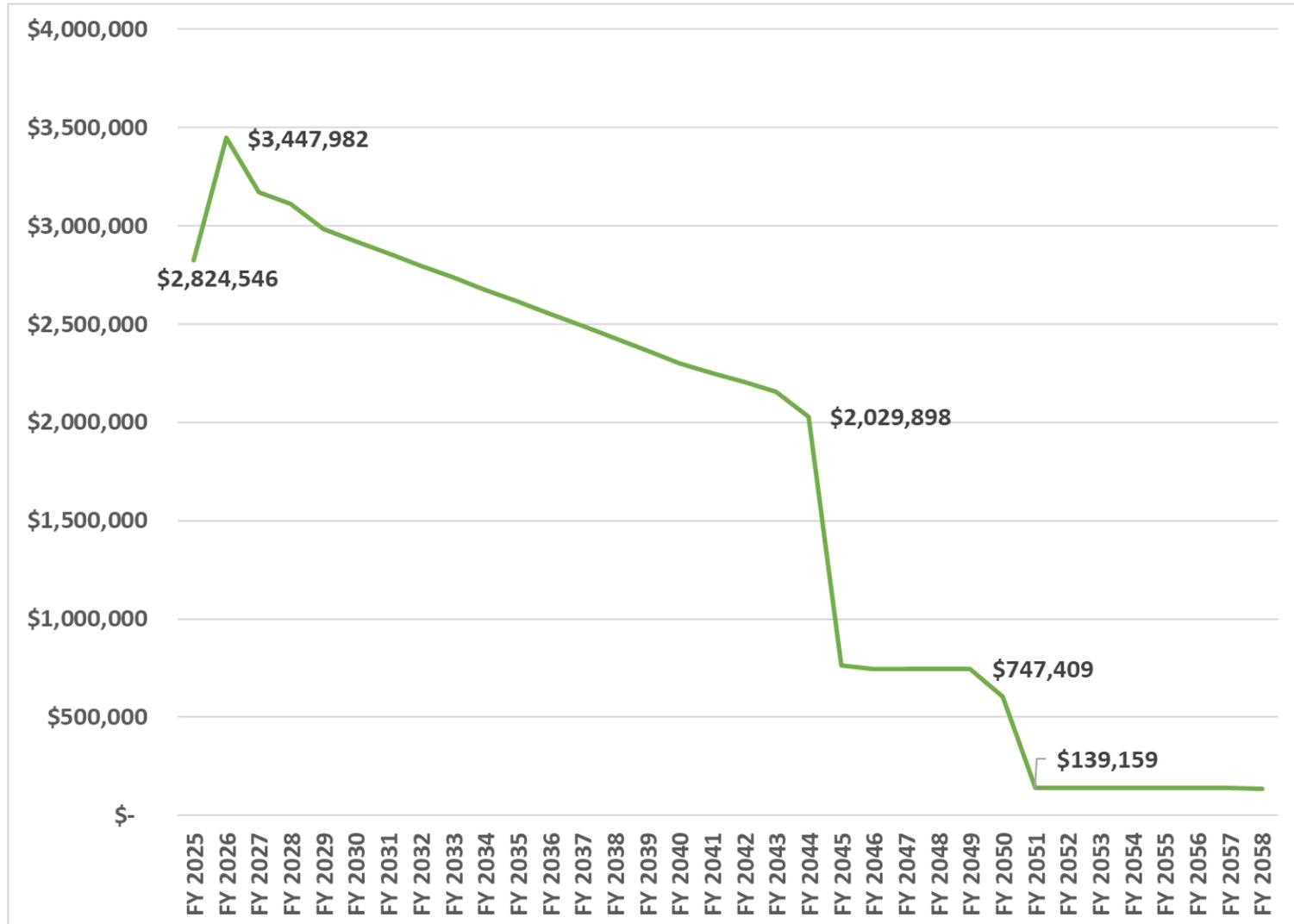
Overall Increase: \$283,883

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

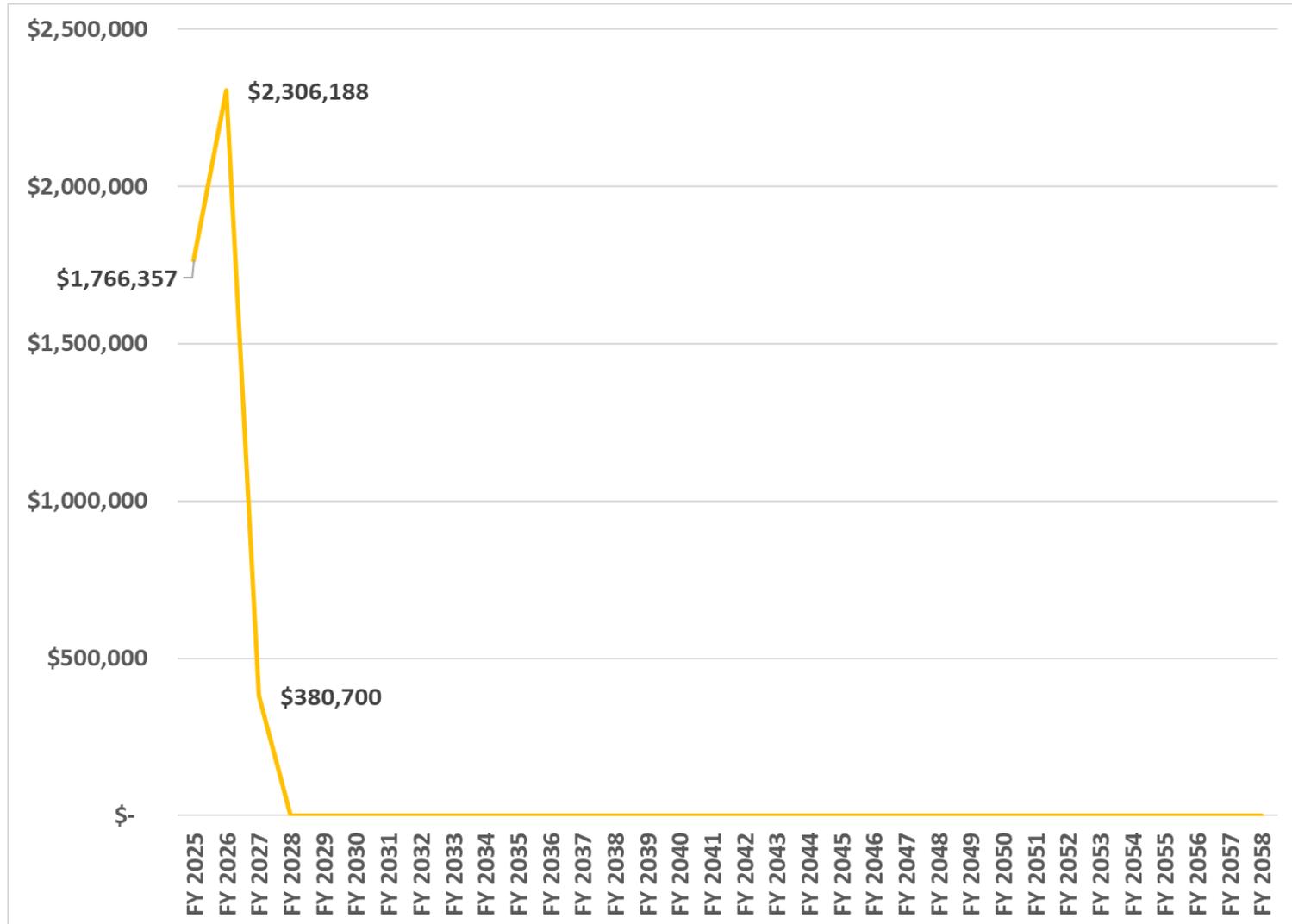
Capital Replacement

- 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**

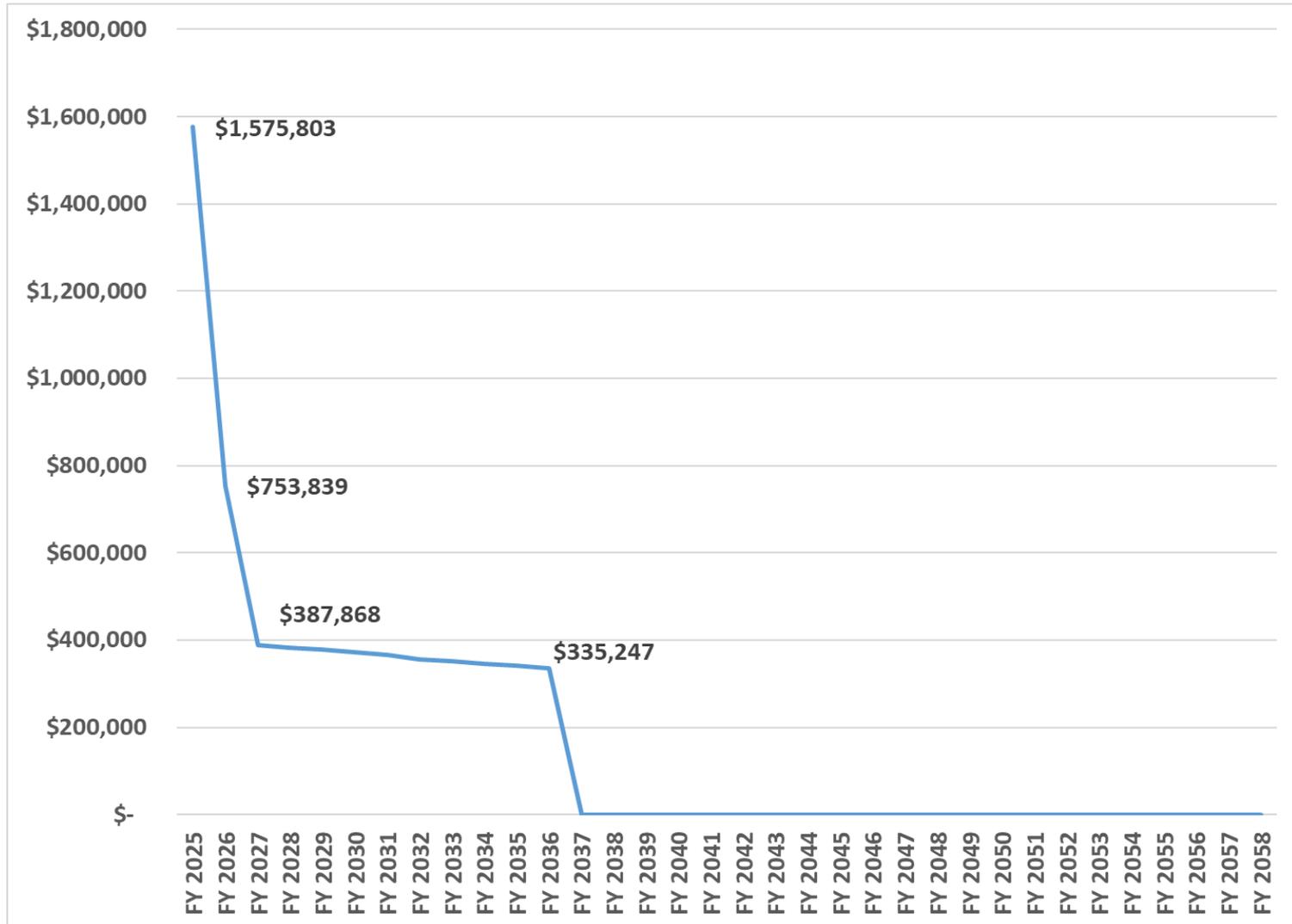
Non-Education Debt



Haywood County Schools Debt



Haywood Community College Debt

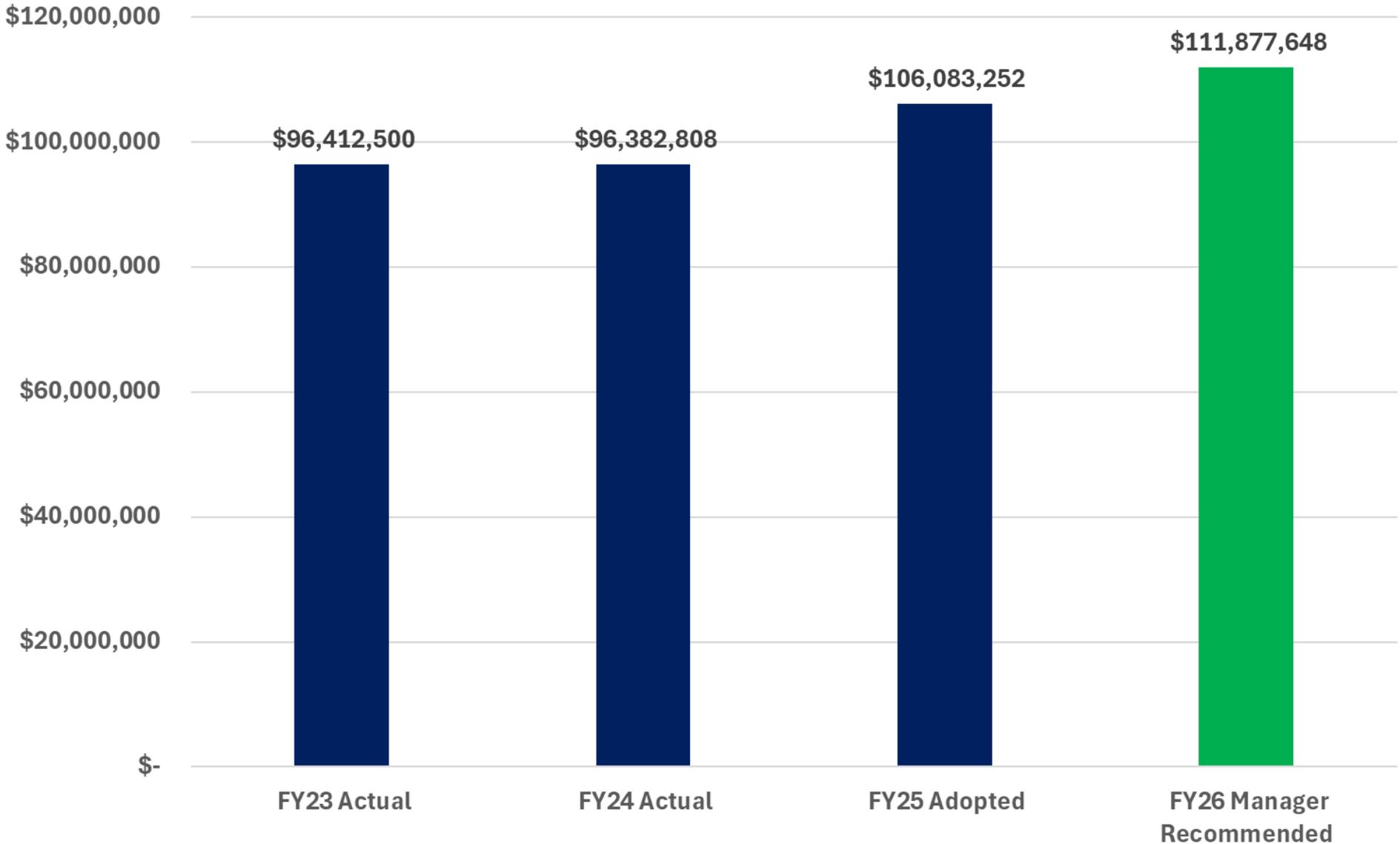


Outlying Years

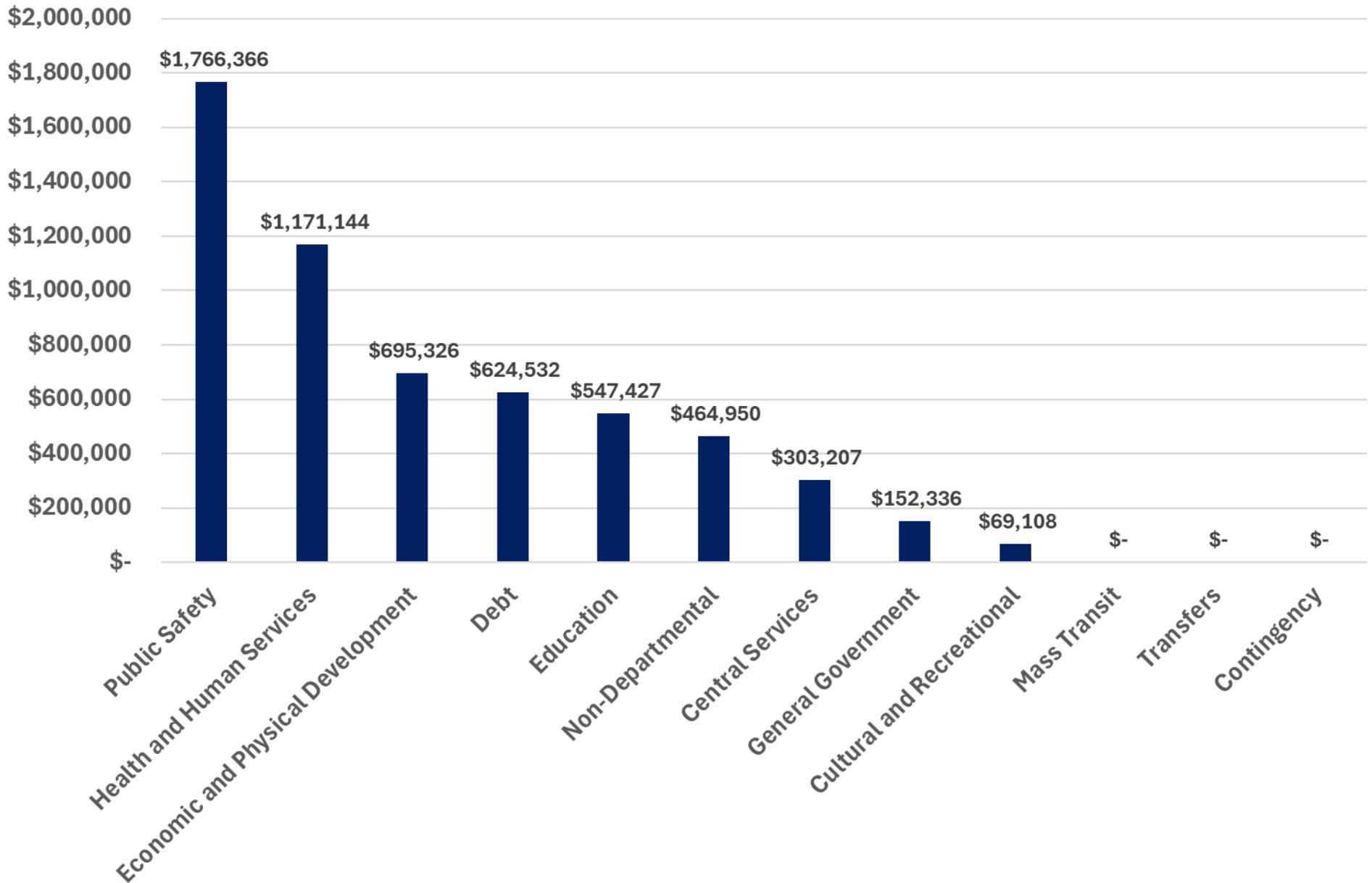
- Salaries and Benefits
 - Approximately \$471,000 per 1% Increase
 - Health Insurance
 - Local Government Employee Retirement System
- Operating
 - Service Demand Increases
 - Inflation
- Capital Replacement Plan
- Debt
 - Jail Expansion
 - Library Renovation/Construction
 - Radio System Improvement

General Fund Expenditures

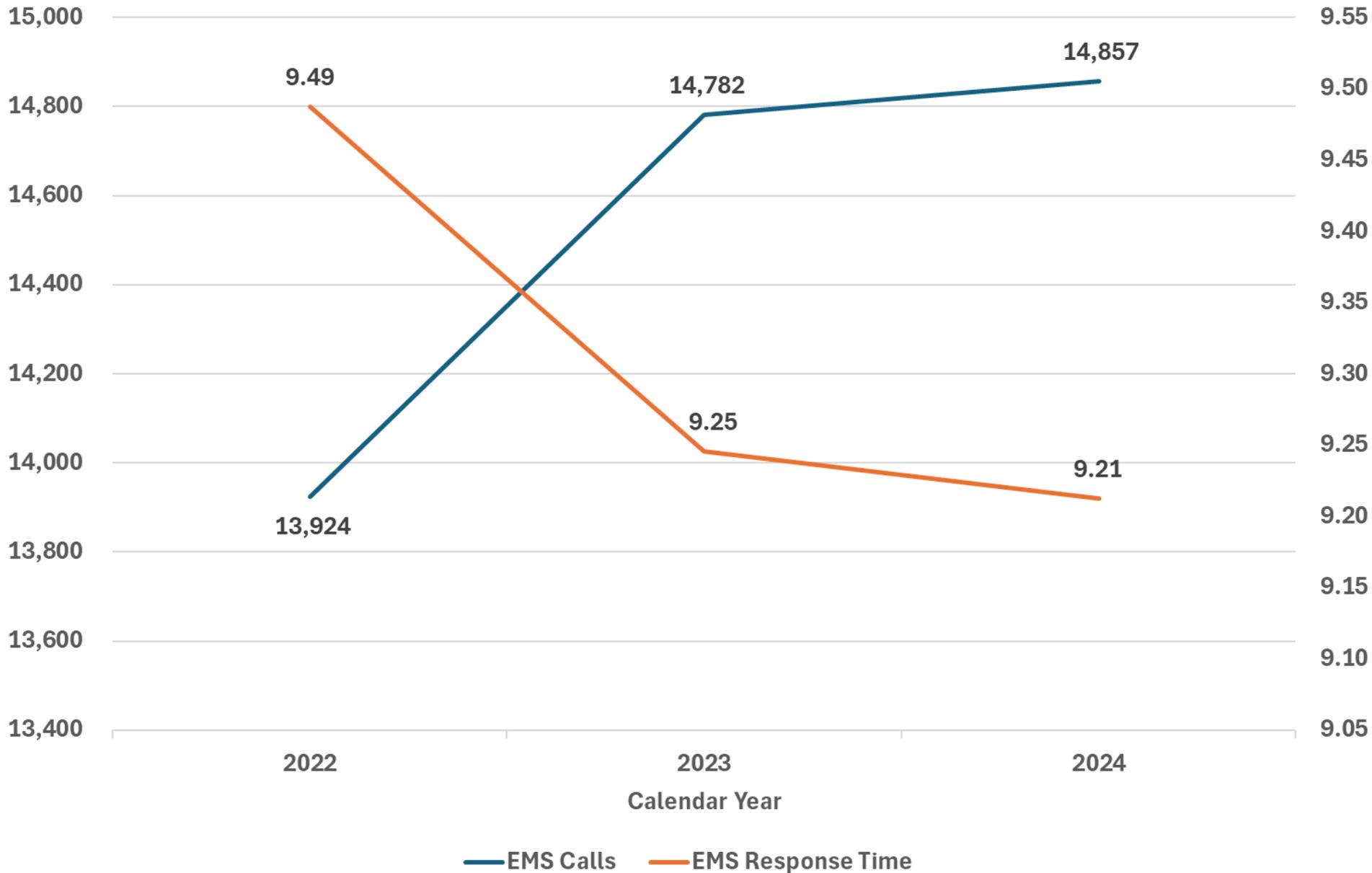
(Increased \$5,794,396)



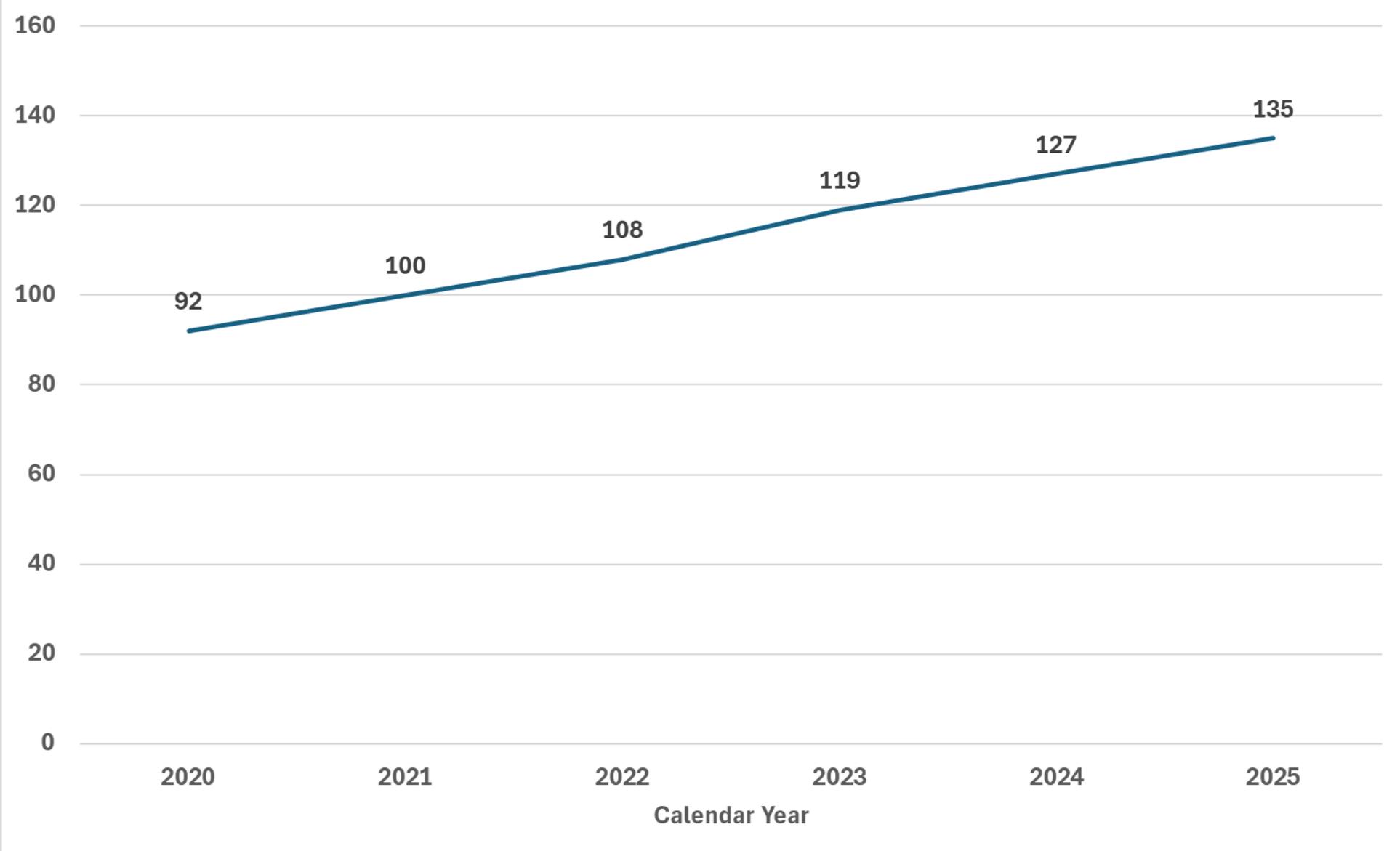
General Fund Changes by Function



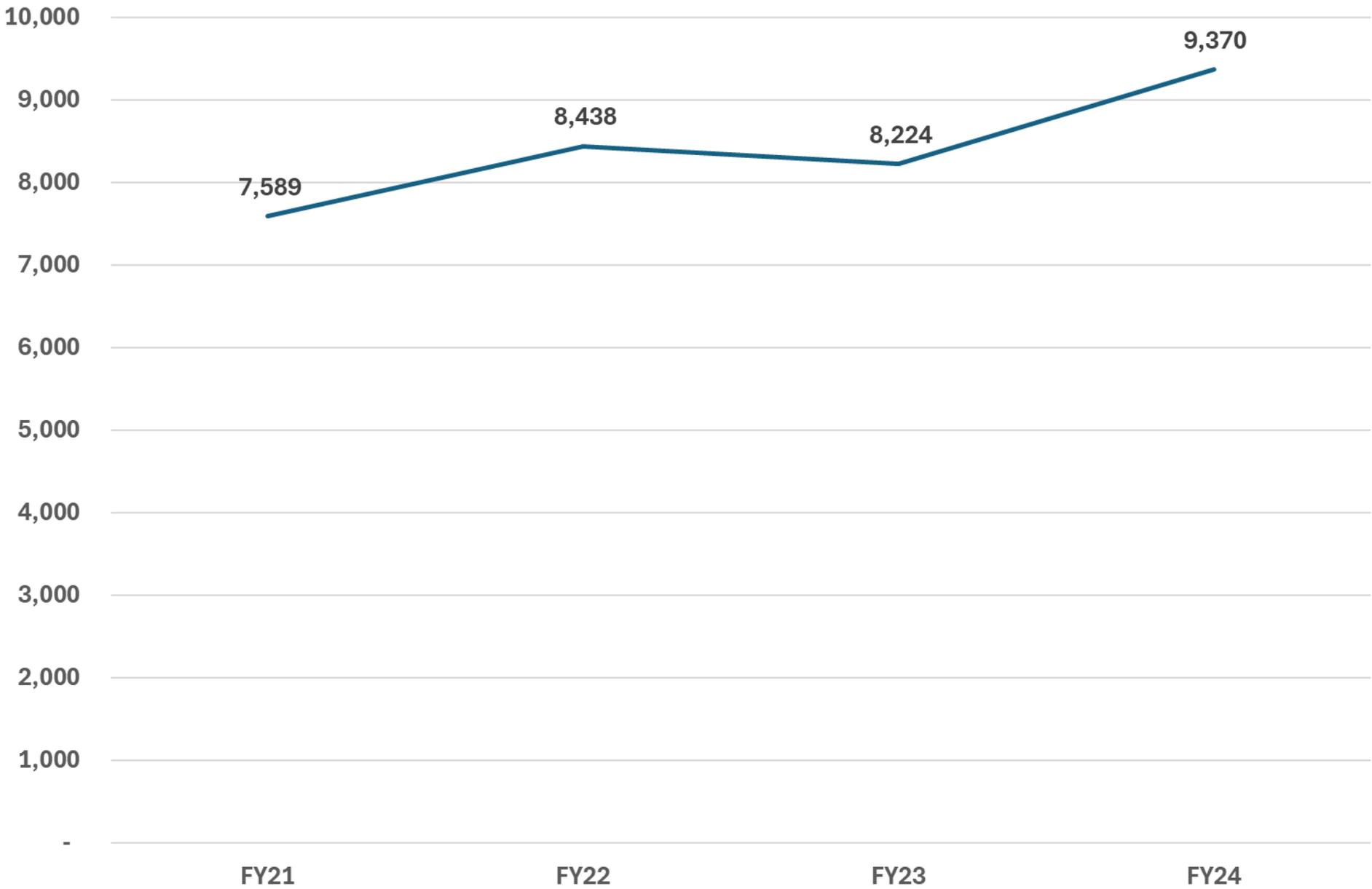
EMS Call Volume vs Response Time



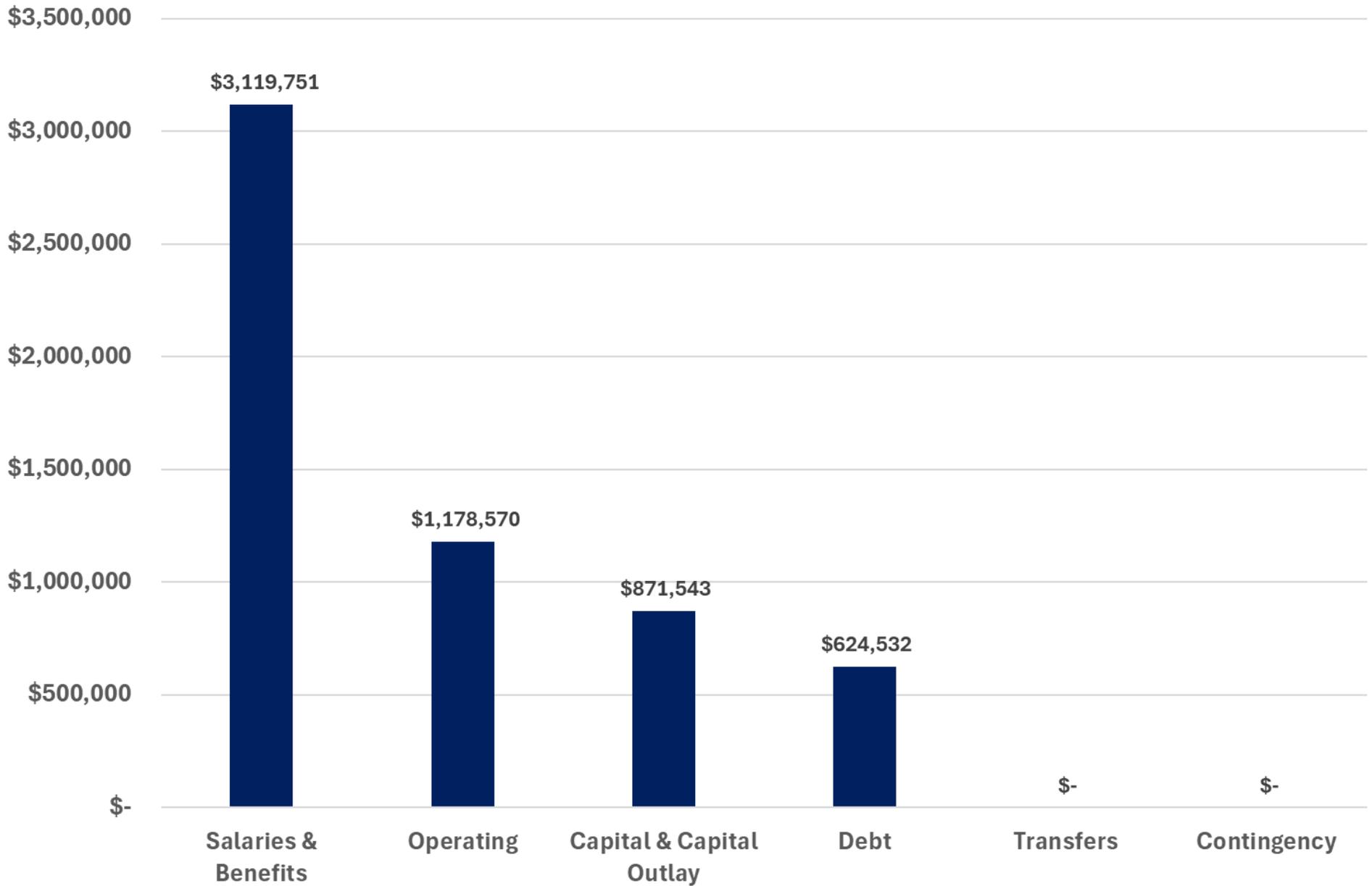
Foster Care: Average Monthly Number of Children in County Custody



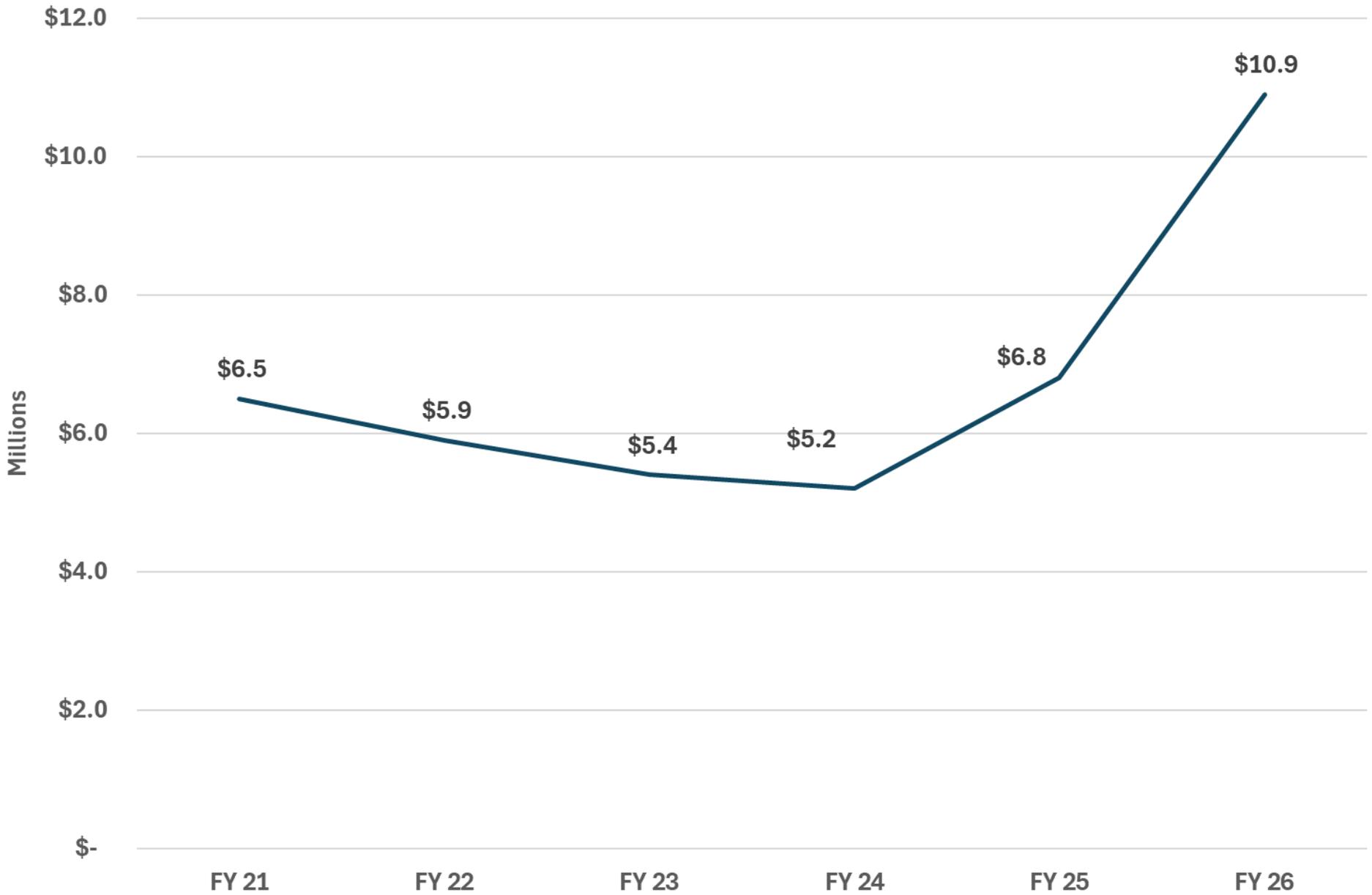
Number of Building Inspections



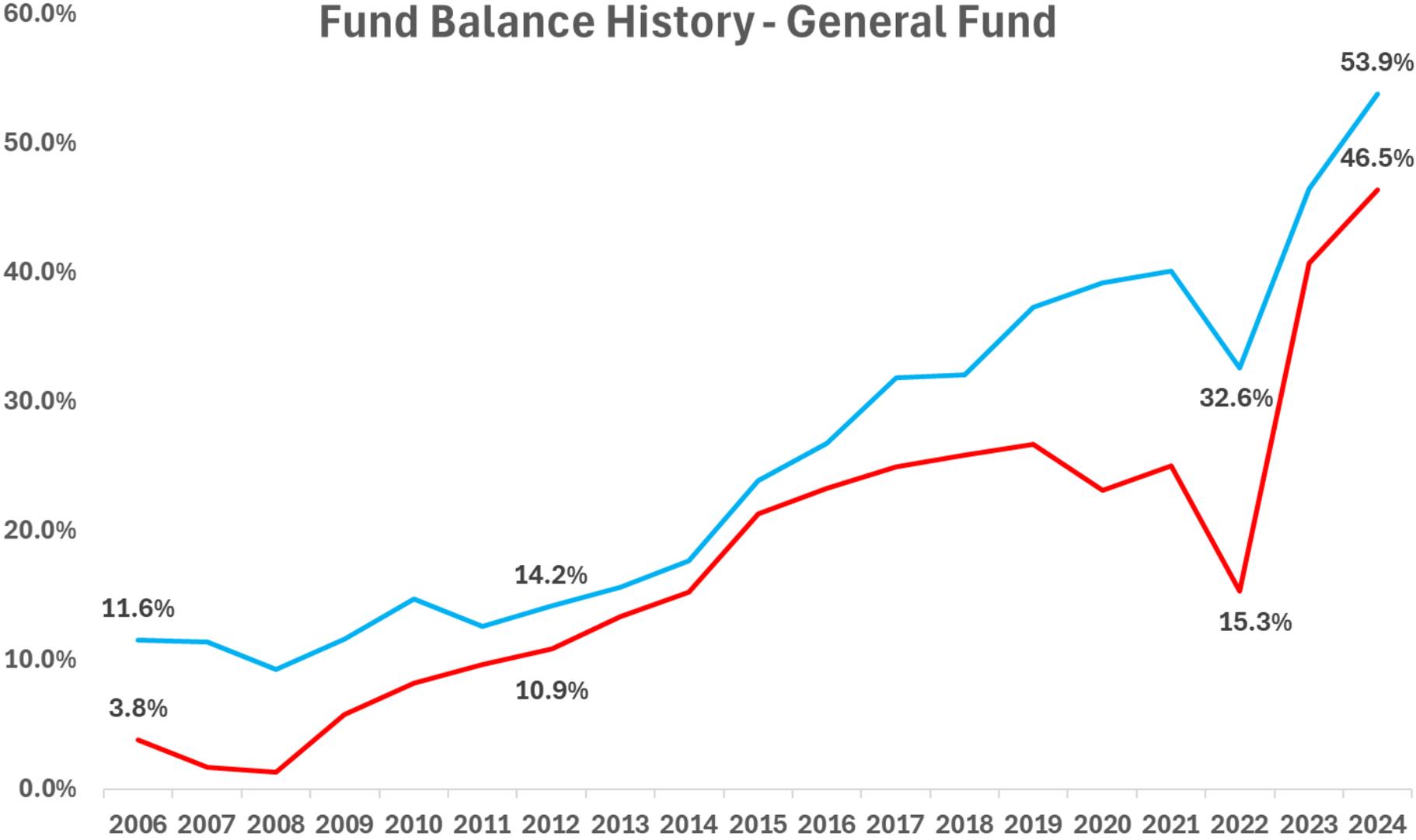
General Fund Changes by Classification



Budgeted Fund Balance History



Fund Balance History - General Fund



— Available 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
 - 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

- Consider Budget Adoption on 6/2/25 at Regular 9:00 am Board of County Commissioners Meeting at Historic Courthouse.