Property Tax Breakdown

- Corporate: $1,046,250
- Personal: $3,028,504
- Motor Vehicle: $3,955,058
- Real: $44,160,869
Sales Tax

- Actual FY20: $16,770,532
- Actual FY21: $20,205,669
- Adopted FY22: $18,827,729
- Recommended FY23: $21,917,464
Sales Tax by Fiscal Year

- **Actual FY20**: $2,168,183
- **Actual FY21**: $4,079,336
- **Budget FY22**: $3,876,527
- **Recommended FY23**: $14,499,075

- **Haywood Community College**
- **Haywood County Schools**
- **Haywood County**
Investment Earnings

- Actual FY 20: $847,204
- Actual FY 21: $29,437
- Adopted Budget FY 22: $260,091
- FY 23 Manager Recommended: $260,091
<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Actual FY 20</td>
<td>$693,361</td>
</tr>
<tr>
<td>Actual FY 21</td>
<td>$721,090</td>
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<tr>
<td>Adopted Budget FY 22</td>
<td>$132,638</td>
</tr>
<tr>
<td>FY 23 Manager Recommended</td>
<td>$144,950</td>
</tr>
</tbody>
</table>
Major Expenditure Drivers (Increases)

• Salaries:
  – Compensation Study Adjustments
  – Merit/COLA
  – Health Insurance

• Operating:
  – HCS/HCC Operating Allocation
  – Foster Care
  – Inmate Costs
  – Fuel

• Capital:
  – Vehicles
New Positions Requested
By Department

- Total Requested Positions: **25**
  - Requested Position Cost: **$1,691,057**
- Approved Positions: **0**
  - Approved Position Cost: **$0**

<table>
<thead>
<tr>
<th>Department</th>
<th>Positions Requested</th>
<th>Positions Approved</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee Wellness</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>Tax Assessor</td>
<td>3</td>
<td>0</td>
</tr>
<tr>
<td>Facilities</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>Sheriff's Office</td>
<td>4</td>
<td>0</td>
</tr>
<tr>
<td>Detention Center</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>EMS</td>
<td>4</td>
<td>0</td>
</tr>
<tr>
<td>Emergency Management</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>Agricultural Extension</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>Soil and Water</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>Health Department</td>
<td>3</td>
<td>0</td>
</tr>
<tr>
<td>Social Services</td>
<td>3</td>
<td>0</td>
</tr>
<tr>
<td>Library</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total:</strong></td>
<td><strong>25</strong></td>
<td><strong>0</strong></td>
</tr>
</tbody>
</table>
Employee Compensation

• Merit (2%) and COLA (3%): $1,730,124
• Christmas Bonus: $175,000
• Continues Funding of Longevity
• Continues Funding of 401K at 3%
• Medical Insurance Increase: $17,500 to $18,500
Health Insurance

• Active Employees Cost:
  – FY22 Adopted: $9,523,000
  – FY23 Manager Recommended: $10,411,534
  – 9.3% Increase

• Retired Employees Cost:
  – FY22 Adopted: $1,110,000
  – FY23 Manager Recommended: $1,173,381
  – 5.7% Increase

• Total Increase: $951,915
Health Insurance
(Active & Retiree)
Spending by Condition

- Hypertension: $415,880
- Diabetes: $371,840
- Hyperlipidemia: $283,460
- Covid-19: $240,550
- Obesity: $230,690
- Back Pain: $201,100
- Coronary Artery Disease: $167,420
Disease Management

Current:

<table>
<thead>
<tr>
<th>Classification</th>
<th>Number of Employees</th>
<th>Cost/(Savings) Per Employee</th>
<th>Total Cost/(Savings)</th>
</tr>
</thead>
<tbody>
<tr>
<td>In Managed Care Program</td>
<td>49</td>
<td>$ (1,200)</td>
<td>$ (58,800)</td>
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<tr>
<td>Not In Managed Care Program</td>
<td>117</td>
<td>$ 6,300</td>
<td>$ 737,100</td>
</tr>
<tr>
<td><strong>Total:</strong></td>
<td><strong>166</strong></td>
<td><strong>$ 5,100</strong></td>
<td><strong>$ 678,300</strong></td>
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</table>

Goal (60% of Employees enrolled in Managed Care Program):

<table>
<thead>
<tr>
<th>Classification</th>
<th>Number of Employees</th>
<th>Cost/(Savings) Per Employee</th>
<th>Total Cost/(Savings)</th>
</tr>
</thead>
<tbody>
<tr>
<td>In Managed Care Program</td>
<td>100</td>
<td>$ (1,200)</td>
<td>$ (120,000)</td>
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<tr>
<td>Not in Managed Care Program</td>
<td>66</td>
<td>$ 6,300</td>
<td>$ 415,800</td>
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<tr>
<td><strong>Total:</strong></td>
<td><strong>166</strong></td>
<td><strong>$ 5,100</strong></td>
<td><strong>$ 295,800</strong></td>
</tr>
</tbody>
</table>

Savings with Goal: **$382,500**
Major Operating Increases

Overall Increase: $1,499,729

• Education Operating Allocation - $338,921
  – HCS - $245,620
  – HCC - $93,301

• Inmate Costs - $273,101

• Fuel - $248,484

• Foster Care - $115,944
College and Schools Recommended

• **Haywood Community College**
  – Operating: $3,200,506
  – Capital: $750,000
  – Debt: $1,651,289

• **Haywood County Schools**
  – Operating: $16,771,794
  – Capital: $900,000
  – Debt: $2,062,928
Vehicles & Equipment

- **FY 22**: 24 Vehicles
  - Total: $1,396,469

- **FY 23**: 23 Vehicles
  - Total: $2,161,089
  - EMS: $1,318,424
  - 4 Ambulances
  - Sheriff: $490,200

- **Overall Increase**: $764,620

<table>
<thead>
<tr>
<th>Department</th>
<th>Hold Over Vehicles</th>
<th>New Vehicles</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sheriff</td>
<td>0</td>
<td>10</td>
</tr>
<tr>
<td>EMS</td>
<td>0</td>
<td>4</td>
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<tr>
<td>Animal Services</td>
<td>1</td>
<td>1</td>
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<tr>
<td>HHSA</td>
<td>2</td>
<td>2</td>
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<tr>
<td>Solid Waste</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Tax Assessor</td>
<td>0</td>
<td>1</td>
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<tr>
<td>Development Services</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>3</td>
<td>20</td>
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</tbody>
</table>
Capital Projects

• Jail Expansion, A & E later in FY 22
  – Financing Early in 2023
  – Loan Payments in FY 24 - Estimated $2,042,500

• Library Renovation/Construction
  – Estimated $8-10 Million
Non-Education Debt

![Graph showing the non-education debt over fiscal years from FY 2024 to FY 2058.]
Debt Payments with Jail Expansion
Outlying Years

• Debt for Jail Expansion
• Jail Operating Increases
  – Staffing
  – Inmate Costs
  – Utilities
• Employee Increases
  – Approximately $380,000 per 1% Increase
• Service Demand Increases
  – School Funding Formula
  – New Positions
  – Inflation
General Fund Changes by Classification

- Salaries & Benefits: $4,805,782
- Operating: $1,499,729
- Capital & Capital Outlay: $320,461
- Debt: $248,958
- Transfers: $-
- Contingency: $(225,000)
Fund Balance Appropriation

- Fiscal Year 2020-21: $6.48
- Fiscal Year 2021-22: $5.91
- Fiscal Year 2022-23: $5.36
Other Funds

• **Fund 15** – Health Insurance - $12,670,209
• **Fund 16** – Worker’s Comp - $606,185
• **Fund 20** – Separation Allowance - $65,000
• **Fund 23** – E-911 - $416,775
• **Fund 24** – Solid Waste - $5,765,785
Other Funds

- **Fund 27** – Road District Fund - $252,864
- **Fund 29** – Junaluska Sanitary District - $317,402
- **Fund 31** – Haywood County Schools - $4,490,087
- **Fund 33** – Haywood Community College - $2,928,302
New Funds

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

• Fund 28 – Fire District Fund - $5,207,025

<table>
<thead>
<tr>
<th>District</th>
<th>Fiscal Year 2022</th>
<th>Fiscal Year 2023</th>
<th>Change from FY22 to FY 23</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>FY 22 Valuation</td>
<td>FY 22 Tax Rate</td>
<td>FY 23 Valuation</td>
</tr>
<tr>
<td>F01 West Canton</td>
<td>$98,523,134</td>
<td>0.100</td>
<td>$110,145,832</td>
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<tr>
<td>F02 North Canton</td>
<td>$529,477,047</td>
<td>0.070</td>
<td>$557,068,907</td>
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<tr>
<td>F03 Center Pigeon</td>
<td>$629,929,081</td>
<td>0.085</td>
<td>$680,536,551</td>
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<tr>
<td>F04 Junaluska</td>
<td>$667,587,494</td>
<td>0.075</td>
<td>$702,542,692</td>
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<tr>
<td>F05 Crabtree/Ironduff</td>
<td>$482,415,069</td>
<td>0.075</td>
<td>$506,278,124</td>
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<tr>
<td>F06 Cruso</td>
<td>$207,119,967</td>
<td>0.100</td>
<td>$224,723,575</td>
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<tr>
<td>F08 Saunook</td>
<td>$489,866,192</td>
<td>0.050</td>
<td>$517,577,203</td>
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<tr>
<td>F09 Maggie Valley</td>
<td>$1,350,665,273</td>
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<td>$1,440,421,986</td>
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<tr>
<td>F10 Clyde/Central Haywood</td>
<td>$554,016,425</td>
<td>0.090</td>
<td>$582,344,442</td>
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<tr>
<td>F11 Jonathan Creek</td>
<td>$721,909,553</td>
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<tr>
<td>F14 Fines Creek</td>
<td>$228,313,802</td>
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<td>$240,103,224</td>
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<tr>
<td>F15 Lake Logan/Cecil</td>
<td>$170,069,052</td>
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<td>$181,641,359</td>
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<tr>
<td>F16 Waynesville Rural</td>
<td>$415,894,032</td>
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<td>$440,176,426</td>
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<tr>
<td>F17 Eagles Nest</td>
<td>$25,526,945</td>
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<td>$26,963,111</td>
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<tr>
<td>F18 Howell Mill</td>
<td>$8,747,897</td>
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<td>$9,477,668</td>
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<tr>
<td>F19 East Canton</td>
<td>$19,661,730</td>
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<td>$20,513,247</td>
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<tr>
<td>F20 Ivy Hill</td>
<td>$11,212,061</td>
<td>0.060</td>
<td>$11,660,126</td>
</tr>
<tr>
<td>F21 Waynesville Rural #2</td>
<td>$283,470,905</td>
<td>0.060</td>
<td>$297,699,126</td>
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<tr>
<td>F22 Waynesville Rural #3</td>
<td>$1,612,050</td>
<td>0.060</td>
<td>$1,695,592</td>
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<tr>
<td>F23 Waynesville Rural #4</td>
<td>$321,312</td>
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<td>$334,700</td>
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<tr>
<td>F24 Waynesville Rural #5</td>
<td>$2,187,482</td>
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<td>$2,325,078</td>
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<tr>
<td>F25 Waynesville Rural #6</td>
<td>$1,007,820</td>
<td>0.060</td>
<td>$1,258,951</td>
</tr>
</tbody>
</table>
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 5/31 at 5:30 pm for Public Hearing on the FY 23 Budget.

• A Notice of Public Hearing will be advertised in The Mountaineer on 5/22/22.

• June 6th Consider Budget Adoption