Haywood County Manager’s Recommended Budget

Presented May 15, 2023
Sales Tax by Fiscal Year (Millions)

- **Actual FY21**: $2.63, $4.08, $11.87
- **Actual FY22**: $2.92, $4.51, $14.88
- **Adopted FY23**: $2.93, $4.49, $14.50
- **FY24 Manager Recommended**: $3.19, $4.96, $15.88

Legend:
- Blue: Haywood Community College
- Orange: Haywood County Schools
- Green: Haywood County
Major Expenditure Drivers

• School Resource Officers: Funds 8 Positions
• Salaries:
  – Merit/COLA
  – Local Government Employee Retirement System
  – Health Insurance
• Operating:
  – HCS/HCC Operating Allocation
  – Foster Care
• Capital:
  – Vehicles
SRO Breakdown

• Funds 8 Additional SRO Positions

• Revenue
  – 1.5 Cents Ad Valorem Taxes: $1,475,315

• Expenditures
  – Total: $1,475,315
  – Salary and Benefits: $763,315
  – Operating: $112,000
  – Vehicles & Equipment: $600,000
Employee Compensation

- Merit (2%) and COLA (4%): $2,711,554
- Christmas Bonus: $175,000
- Continues Funding of Longevity
- Continues Funding of 401K at 3%
- Medical Insurance Increase: $18,500 to $19,500
- Local Government Employee Retirement System Contribution Increases
  - General Employees: 11.41% to 12.89%
  - LEO: 13.10% to 14.10%
New Positions Requested
By Department

- Total Requested Positions: **28**
  - Requested Position Cost: **$2,768,250**
- Recommended Positions: **8**
  - Recommended Position Cost, Excludes Vehicles & Equipment: **$875,315**

<table>
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<tr>
<th>Department</th>
<th>Positions Requested</th>
<th>Positions Approved</th>
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<tbody>
<tr>
<td>Sheriff - SRO</td>
<td>8</td>
<td>8</td>
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<tr>
<td>Sheriff - Patrol</td>
<td>4</td>
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<tr>
<td>Sheriff - Detention</td>
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<tr>
<td>EMS</td>
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<td>HHSA</td>
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<td>Tax Assessor</td>
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<td>Facilities</td>
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<tr>
<td>Library</td>
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Health Insurance

• **Active Employees Cost:**
  – FY23 Adopted: $10,411,534
  – FY24 Manager Recommended: $11,163,750
  – 7.2% Increase

• **Retired Employees Cost:**
  – FY23 Adopted: $1,173,381
  – FY24 Manager Recommended: $1,240,382
  – 5.7% Increase

• **Total Increase: $819,217**
Health Insurance
(Active & Retiree)

FY 14: $4,000,000
FY 15: $5,500,000
FY 16: $6,179,929
FY 17: $6,648,650
FY 18: $7,620,844
FY 19: $9,064,647
FY 20: $11,746,435
FY 21: $12,670,209
FY 22: $13,437,733
FY 23: $13,717,382
FY 24: $14,000,000
Major Operating Costs

Overall Increase: $1,515,621

• Education Operating Allocation - $703,306
  – HCS - $591,291
  – HCC - $112,015
• Foster Care - $333,972
• Recovery Court - $230,000
• Disposable Medical Supplies - $100,000
• Utilities - $53,600
• Juvenile Detention Fees – $42,000
Schools and College Recommended

- **Haywood County Schools**
  - Operating: $17,363,086
  - Capital: $1,250,000
  - Debt: $3,707,277

- **Haywood Community College**
  - Operating: $3,312,437
  - Capital: $750,000
  - Debt: $2,843,952
Vehicles & Equipment

- **FY 23:** 23 Vehicles
  - Total: $2,161,089
  - Ambulances: $1,318,424

- **FY 24:** 28 Vehicles
  - Total: $1,805,492

- **Overall Decrease:** $355,597

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<thead>
<tr>
<th>Department</th>
<th>Number of Vehicles</th>
<th>Cost</th>
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<tbody>
<tr>
<td>Sheriff - Patrol</td>
<td>13</td>
<td>$ 883,118</td>
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<td>Sheriff - SRO</td>
<td>8</td>
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<td>DSS</td>
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<td>EMS</td>
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<td>Garage</td>
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<td>Inspections</td>
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<td>Solid Waste</td>
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<td><strong>Total:</strong></td>
<td><strong>28</strong></td>
<td><strong>$1,805,492</strong></td>
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Capital Projects

• Current Year
  – HVACs
  – Canton Library Bathrooms
  – Paragon Parkway Fire and Lightning Protection
  – Armory Updates

• Jail Expansion
  – CMAR
  – Loan Payments in FY 25
Non-Education Debt

$1,724,832

$1,112,732

$832,676

$747,409

$139,159

FY 2024 - FY 2058
Haywood County Schools Debt

- $2,306,188
- $1,999,954
- $1,766,357
- $380,700

Years:
- FY 2024
- FY 2025
- FY 2026
- FY 2027
- FY 2028
- FY 2029
- FY 2030
- FY 2031
- FY 2032
- FY 2033
- FY 2034
- FY 2035
- FY 2036
- FY 2037
- FY 2038
- FY 2039
- FY 2040
- FY 2041
- FY 2042
- FY 2043
- FY 2044
- FY 2045
- FY 2046
- FY 2047
- FY 2048
- FY 2049
- FY 2050
- FY 2051
- FY 2052
- FY 2053
- FY 2054
- FY 2055
- FY 2056
- FY 2057
- FY 2058
Outlying Years

• Debt for Jail Expansion
• Jail Operating Increases
  – Staffing
  – Inmate Costs
  – Utilities
• Employee Increases
  – Approximately $400,000 per 1% Increase
  – Health Insurance
  – Local Government Employee Retirement System
• Service Demand Increases
  – HCC Increases
  – New Positions
  – Inflation
  – Foster Care
• Library Renovation/Construction
  – Estimated $8-10 Million
General Fund Expenditures

- Actual FY21: $98,720,487
- Actual FY 22: $105,557,427
- Adopted FY 23: $96,925,108
- FY 24 Manager Recommended: $100,127,279
Fund Balance Appropriation

- Fiscal Year 2020-21: $6.48
- Fiscal Year 2021-22: $5.91
- Fiscal Year 2022-23: $5.36
- Fiscal Year 2023-24: $5.16
Other Funds

- **Fund 15** – Health Insurance - $13,717,382
- **Fund 16** – Worker’s Comp - $506,186
- **Fund 20** – Separation Allowance - $65,000
- **Fund 23** – E-911 - $224,000
- **Fund 24** – Solid Waste - $5,765,784
Other Funds

- **Fund 29** – Junaluska Sanitary District - $331,279
- **Fund 31** – Haywood County Schools - $4,957,277
- **Fund 33** – Haywood Community College - $3,593,952
Other Funds

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

- **Fund 63** – Occupancy Tax - $2,962,000
Road District Fund

- **Fund 27** – Road District Fund - $311,392
- **Districts Requesting Increases:**
  - Maggie Valley CC: 15 Cents to 19 Cents
  - Upper Chestnut: 6 Cents to 20 Cents
  - Tuscola Park: 10 Cents to 11 Cents
Fire District Fund

- **Fund 28** – Fire District Fund - $6,084,212
- Districts Requesting Increases:
  - Junaluska: 7.5 Cents to 10 Cents
  - Maggie Valley: 6 Cents to 8 Cents
  - Waynesville: 6 Cents to 8 Cents
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 5/30 at 5:30 pm for Public Hearing on the FY 24 Budget.

• A Notice of Public Hearing will be advertised in The Mountaineer on 5/21/23.

• June 5th Consider Budget Adoption.