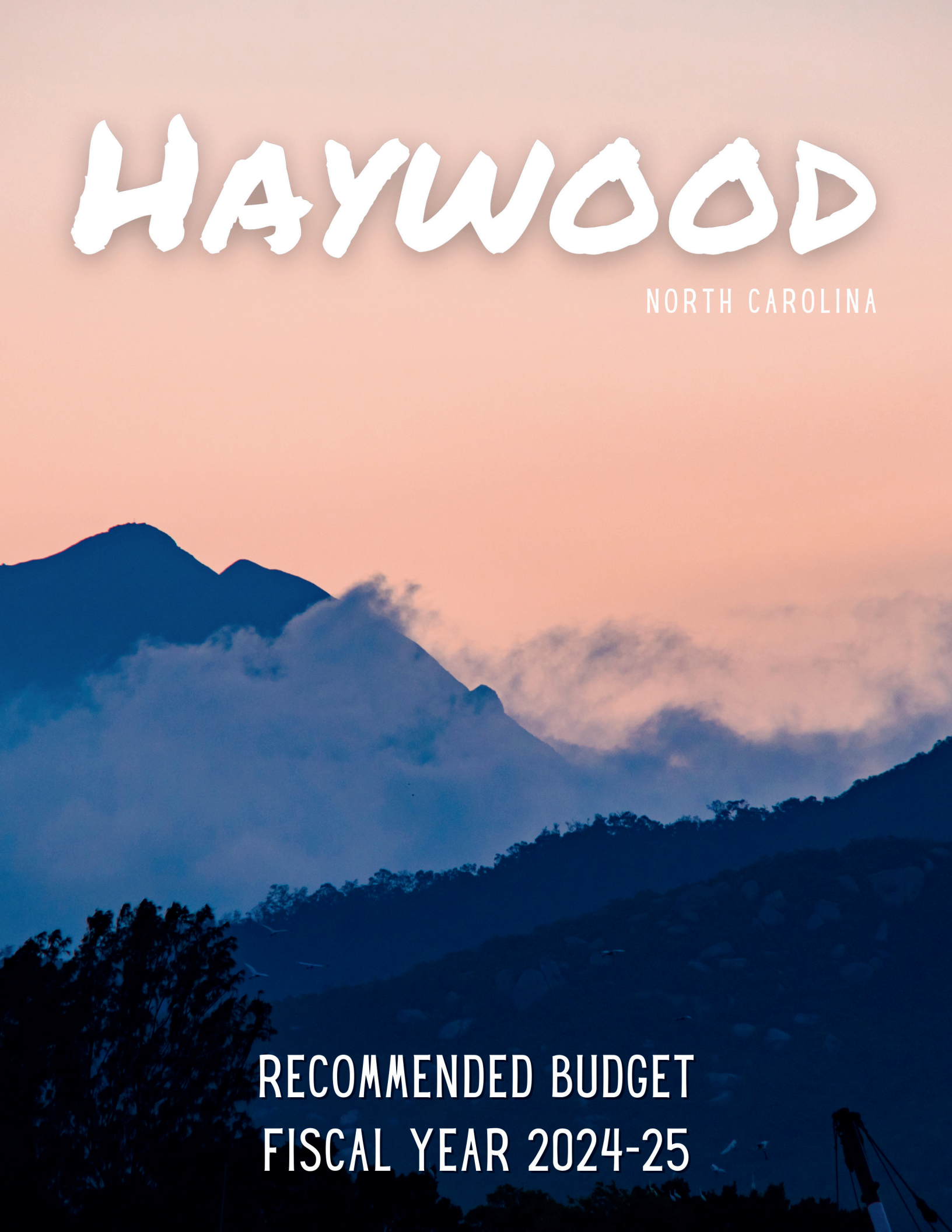

HAYWOOD
NORTH CAROLINA
RECOMMENDED BUDGET
FISCAL YEAR 2024-25



1

MANAGER'S MESSAGE

A message from the County Manager to the Board of County Commissioners giving a broad overview of the thought process behind budgeting decisions made in the Manager's Recommended Fiscal Year 2024-25 Budget.

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MADE IN THE MOUNTAINS

BOARD OF COUNTY COMMISSIONERS



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MANAGER'S MESSAGE



Honorable Chairman Ensley & Members of the Board of County Commissioners,

In accordance with the General Statutes of North Carolina, I am pleased to submit for your consideration the Manager Recommended Fiscal Year 2024-2025 Budget. The budget is balanced and prepared under the guidelines of the North Carolina Local Government Budget & Fiscal Control Act. This budget reflects the priorities outlined by the Haywood County Board of Commissioners while preserving the strong fiscal condition of the county. The Recommended Budget is based on a tax rate of 55.0 cents per $100 of property value, using a total valuation of $10,262,474,858 and an estimated collection rate of 98.29%.

Haywood County benefits from a skilled and dedicated workforce who diligently craft the annual budget. Rigorous analysis of local, regional, and national trends and forecasts informs the budget preparation process extensively. The proposed budget for FY 25 incorporates the County's established financial protocols and policies, contributing to our impressive AA+ issuer bond rating. This rating underscores the County's steadfast financial management and underscores our commitment to maintaining financial resilience and stability through prudent fiscal practices enacted by both the Board of Commissioners and County personnel.

MANAGER'S MESSAGE

While meeting every budgetary request pose challenges, the allocations outlined in the proposed FY 25 budget represent a budget that will serve our citizens well. There were $110,669,882 worth of requests by departments in this budget and they're all very reasonable. To make the budget balance, we had to thoughtfully craft the budget, selecting the items making the greatest impact. In sum, there was roughly $4.6 million cut from the department requests.

Salary and Benefits

According to the US Census Bureau, since 2010 Haywood County's population has grown by more than 7.45% percent, rising from approximately 58,930 to nearly 62,089 residents. This growth has heightened demand for services, placing added complexity and workload on our employees. To acknowledge their dedication and remain competitive in attracting and retaining top talent, this budget proposes a 3% cost-of-living adjustment effective the first full pay period in July, along with up to a 2% merit increase on employees' anniversary dates. Additionally, $50,000 is allocated to initiate a tuition assistance pilot program. It is hoped that this program will help in our recruitment and retention of the best employees working in local government.

Despite departments requesting 18 new positions for FY 25, none are included in this proposal. The estimated cost of funding these positions amounts to $1,740,858. While each position holds merit, slower growth in property tax and minimal sales tax growth preclude sustainable funding. Nevertheless, the burgeoning workload necessitates future attention. In FY 25, we'll embark on a pay and classification study to be enacted in Fiscal Year 2026.
Preliminary health insurance estimates indicate a rise from $19,500 to $20,000 per employee annually, a 2.5% increase. Consequently, the budget includes $11,770,000, elevating the County's cost by $606,250 with no added burden on employees.

Lastly, the North Carolina Local Government Retiree System (LGERS) mandates a .75% to 1.0% increase in employer-paid retirement benefits, totaling an estimated $4,634,227 for FY 25.

MANAGER'S MESSAGE

Operating

As we carefully review the budget for the upcoming fiscal year, it is imperative to address the unavoidable reality of operating cost increases. Various factors, including inflation, and market fluctuations, contribute to the rising expenses associated with maintaining our operations and delivering essential services to the community.

In the proposed budget, we have diligently scrutinized each expenditure to identify areas where cost containment measures can be implemented without compromising the quality or efficiency of our services. Despite these efforts, it is important to acknowledge that certain operating costs are beyond our control and will inevitably rise.

Insurance and Bonding has risen almost $50,000 or 7.26%, for a total of $715,108. Maintenance Contracts have increased across the County, but it impacted three departments the most. Information Technology increased $72,043, the 911 Communications Center increased $45,019, and Social Services increased $78,000. Information Technology also had to budget $159,493 more for digital processing supplies, which is primarily driven by computer replacement across the County departments.
Additionally, investments in technology upgrades, infrastructure maintenance, and personnel training may incur additional expenses to ensure our operations remain modern, efficient, and compliant with evolving standards.

While navigating these cost increases presents a significant challenge, our commitment to fiscal responsibility remains unwavering. We will continue to explore avenues for optimization, efficiency gains, and strategic resource allocation to mitigate the impact of rising operating costs on taxpayers and maintain the delivery of high-quality services to our community.

Capital

As part of our ongoing commitment to ensure the reliability and efficiency of county operations, this year's budget addresses the crucial needs of our capital assets and vehicle fleet. It is essential that we continue to invest in these areas to uphold the safety and efficiency standards required for effective public service.

MANAGER'S MESSAGE

In the upcoming fiscal year, we are prioritizing the replacement of aging vehicles that are beyond economical repair and pose potential risks in terms of maintenance costs and reliability.

A total of $1,146,901 has been earmarked for the procurement of 16 new vehicles to replace those coming to their end of life. This will include replacement vehicles for the Sheriff's Office, EMS, Detention, Fleet Management, DSS, Environmental Health, Inspections, and Development Services. Without replacing these vehicles, we compromise our ability to serve the community effectively.

Additionally, the budget includes significant allocations for capital improvements. These funds are designated for the upgrading and maintenance of our buildings and infrastructure that are crucial to our community's daily operations. These investments not only ensure the safety and usability of these structures but also enhance the long-term economic and social viability of our county.

In addition to vehicle replacements and public infrastructure projects, this year's budget gives special attention to crucial capital improvements to our county facilities. Maintaining these facilities in good working order is not only a matter of efficiency but also of public trust and fiscal responsibility. There are two replacement HVACs included in the budget. One is for the Law Enforcement Center and the other is for the Historic Court House. These will cost $205,000.

General maintenance is also a key focus of this budget, ensuring that all our facilities are kept in excellent condition. Regular upkeep reduces the need for more extensive repairs due to neglect and ensures that our facilities continue to serve the public effectively. This commitment to maintaining our infrastructure underscores our dedication to managing the county's assets in the best economic interest of our constituents.

Together, these planned capital improvements are designed to extend the life of our facilities, enhance service delivery, and promote fiscal efficiency. This approach not only ensures that our physical assets remain viable and functional but also that we continue to provide high-quality public services in the most economically prudent manner.

MANAGER'S MESSAGE

Debt

Debt from the County has continued to fall off the last few fiscal years. The County's current debt payment was roughly $40,000 less than the previous fiscal year. In FY26, it will drop approximately 575,000. That said, the Jail Expansion Project will be offsetting the expected debt reduction. There is $1,135,952 of fund balance allocated in the FY25 budget for the first interest payment on the Jail Expansion Project debt, and the combined principal and interest payment on that same debt will be $2,335,250 in FY26.

Education

This budget maintains its commitment to investing in the next generation of our county. Working closely with Haywood County Schools, the Board of Commissioners adopted a new funding formula last year, resulting in a 3.25% increase in per-pupil funding. This budget includes funding for the school system based on that funding formula for a total of $17,960,559, an increase of $597,473 or 3.19%. This budget also includes $1,250,000 in capital and $1,766,357 for debt payments for Haywood County Schools.
Furthermore, this budget raises Haywood Community College's operating allocation by 3.5% or $115,936 for a total of $3,428,373. Included in this budget is $750,000 for capital and $1,575,803 for debt payments.

Revenue

In the upcoming fiscal year, we are taking a conservative approach to our revenue projections because of a tightening economy and local developments related to the closing of PACTIV- Evergreen Paper Mill. The papermill has been a cornerstone of our tax base, and its closure represents a potential substantial decrease in property tax collections. This change necessitates careful consideration of our fiscal strategy and may require adjustments to ensure the continuity of essential services without overburdening other taxpayers. Property Tax revenue is budgeted at $56,524,447, a $1,405,093 or 2.55% increase from FY24. The collection rate is 98.29% and is slightly under the 98.38% collection rate last fiscal year.

MANAGER'S MESSAGE

On a somewhat brighter note, we anticipate a slight increase in sales tax revenues. This uptick is expected as consumer spending has shown resilience despite the tightening economic conditions brought on by inflationary pressures. However, it's important to recognize that this increase in sales tax is relatively modest and will not fully offset the potential loss from the property tax base. There is a 3% increase in Sales Tax budgeted in FY25. That is equivalent to $475,031 more in revenue than FY24. Haywood County Schools and Haywood Community College are also expected to receive a 3% increase in sales tax revenue. Haywood County Schools have $5,105,995 budgeted in their Debt Service Fund for their sales tax. The College has 3,285,807.

Investment Earnings continue to perform well against expectations. With interest rates remaining high, we have budgeted $2,760,091, an increase of $1,750,000 from the previous fiscal year.

Conclusion

In conclusion, as we present this budget for the upcoming fiscal year, we are mindful of the unique challenges we face.

While our population has grown by almost 7.5% since 2010, it is widely accepted that our population growth will continue. Growth brings increased demand for our services, and increased pressure on our employees. The cost of providing services is already outpacing the natural growth of revenue, it is highly unlikely that this trend will change.

Despite these hurdles, this budget is crafted to uphold our commitment to fiscal responsibility while continuing to invest in the well-being and future of our community. Our intentional allocations towards maintaining and enhancing essential services, capital improvements, and necessary upgrades to our facilities and vehicle fleet demonstrate our ongoing dedication to serving our residents. Additionally, our focus on supporting and empowering our employees ensures that they are well-equipped to meet the needs of our community.

MANAGER'S MESSAGE

We understand the importance of adaptability in times of economic uncertainty and are prepared to make necessary adjustments to respond to evolving financial landscapes. This budget reflects a balanced approach, aiming to secure long-term sustainability and resilience while maintaining the quality of life that our residents expect and deserve.

I would like to schedule the public hearing on the FY 2025 budget on Monday, May 20, 2024, at 5:30 p.m. in the Haywood County Historic Courthouse at the Board of County Commissioners Regular Evening Meeting.

In addition, the Haywood County Board of County Commissioners will hold its regularly scheduled meeting on June 3, 2024, at 9:00 a.m. in the Haywood County Historic Courthouse. At this meeting, the Board may consider the adoption of the FY 2025 budget.

A copy of the proposed FY 2024-25 County Budget is available for public inspection in the Office of the Clerk to the Board located in the Haywood County Historic Courthouse, 215 North Main Street, Waynesville, NC, the Main Library located at 678 South Haywood Street, Waynesville, NC, and on the Haywood County website, at www.haywoodcountync.gov.

I would appreciate public comment on the Fiscal Year 2024-25 Haywood County Budget.

Respectfully submitted,

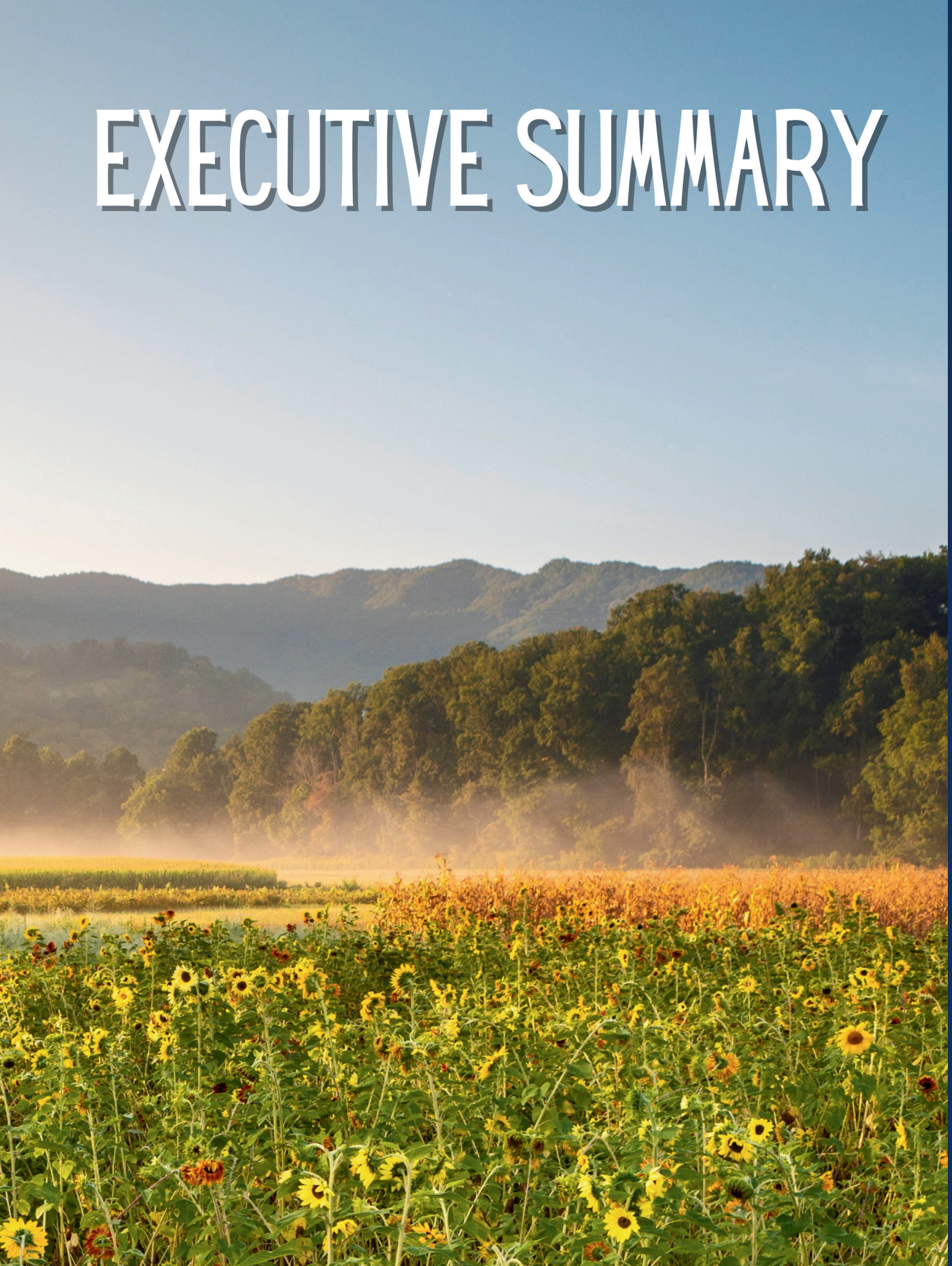


Bryant E. Morehead
County Manager



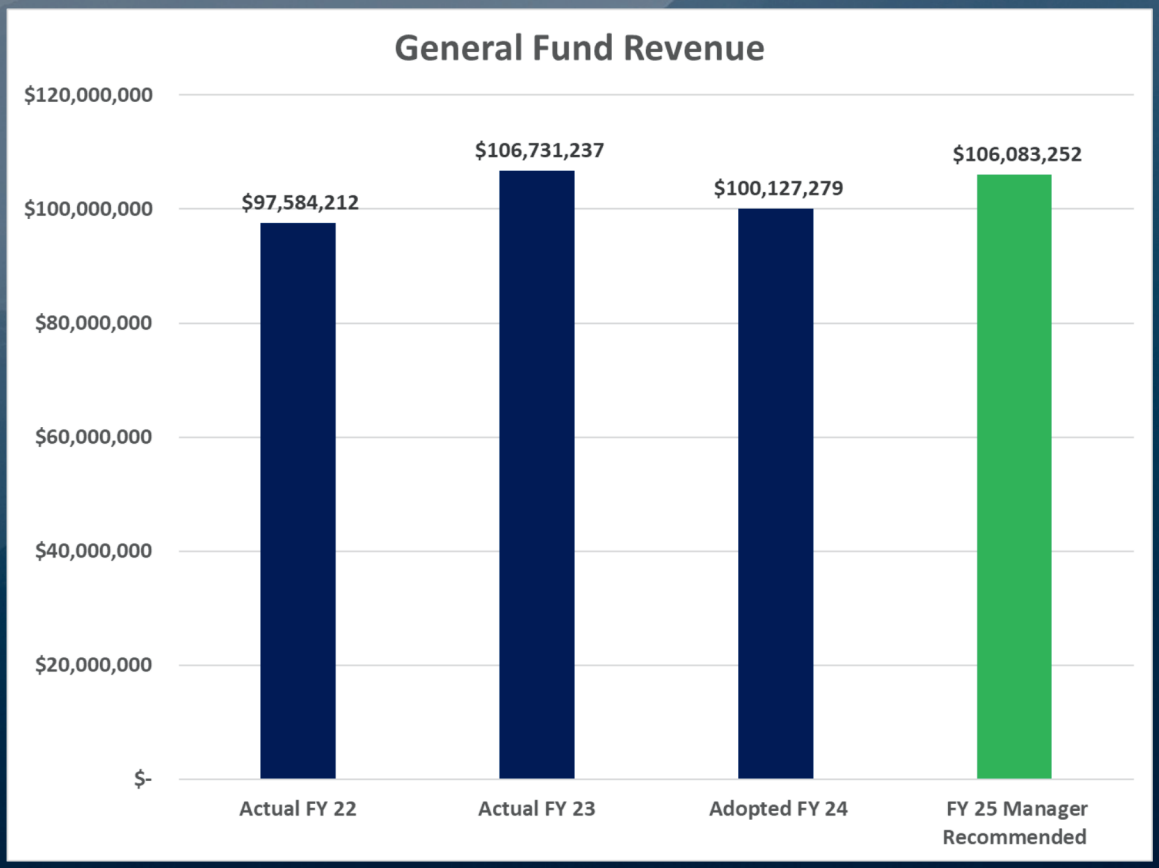


EXECUTIVE SUMMARY



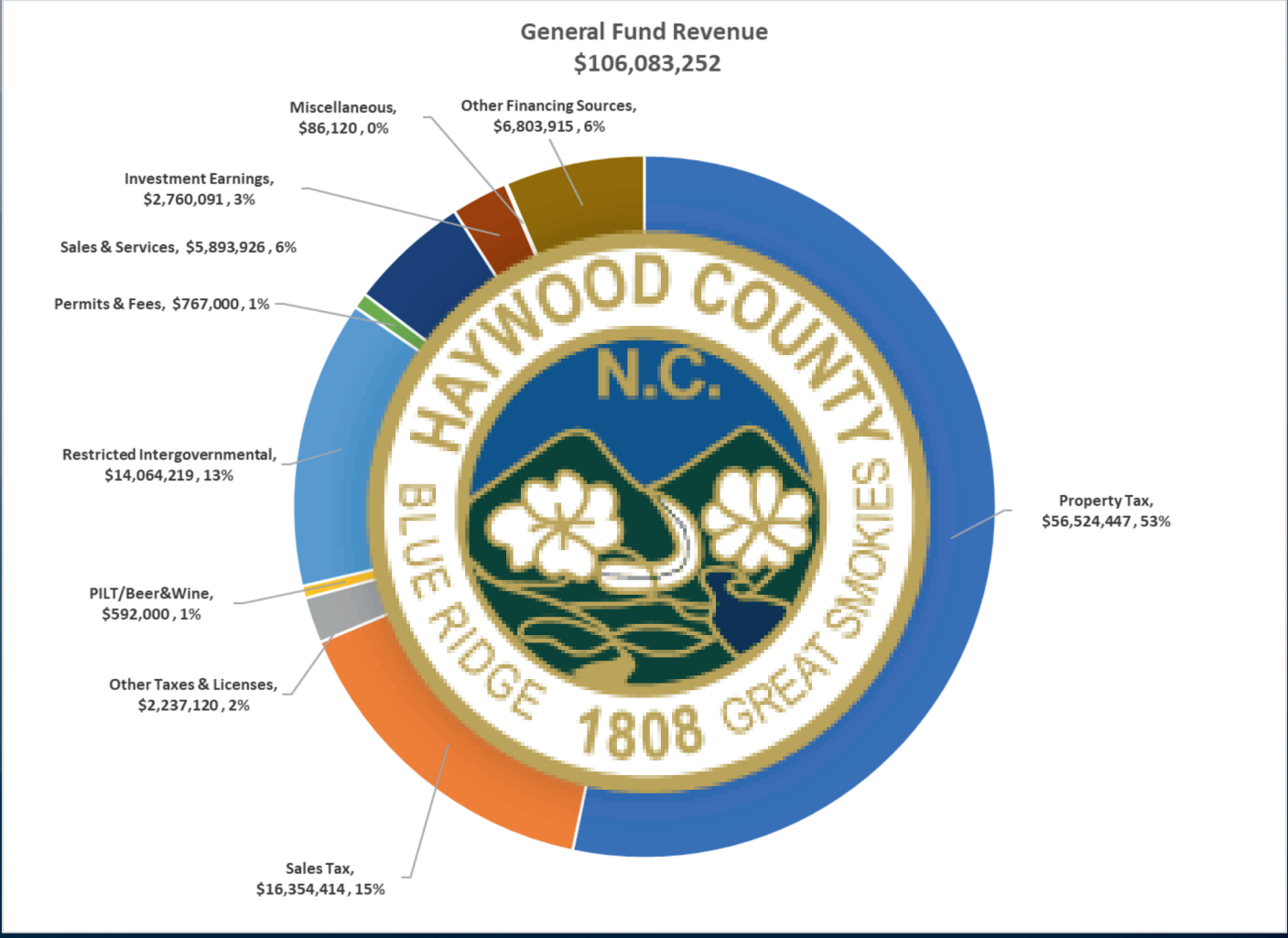
GENERAL FUND REVENUE

The Fiscal Year 2024-25 (FY 25) General Fund Revenues have grown from $100,127,279 in Fiscal Year 2023-24 (FY 24) to a total of $106,083,252 in FY 25. These revenue amounts include appropriated fund balance needed to balance revenues and expenditures. In FY 24, $5,164,582 was appropriated from fund balance in the budget. In the FY 25 budget, the amount of fund balance allocated to balance the budget totaled $6,801,415. The increase in Fund Balance used in this budget will be used to fund the first year of Debt for the Jail Expansion Project and two long-term IT equipment investments. Overall, the County is showing an increase of $5,955,973 in revenues from FY 24 to FY 25. This budget maintains a tax rate of 55 cents.



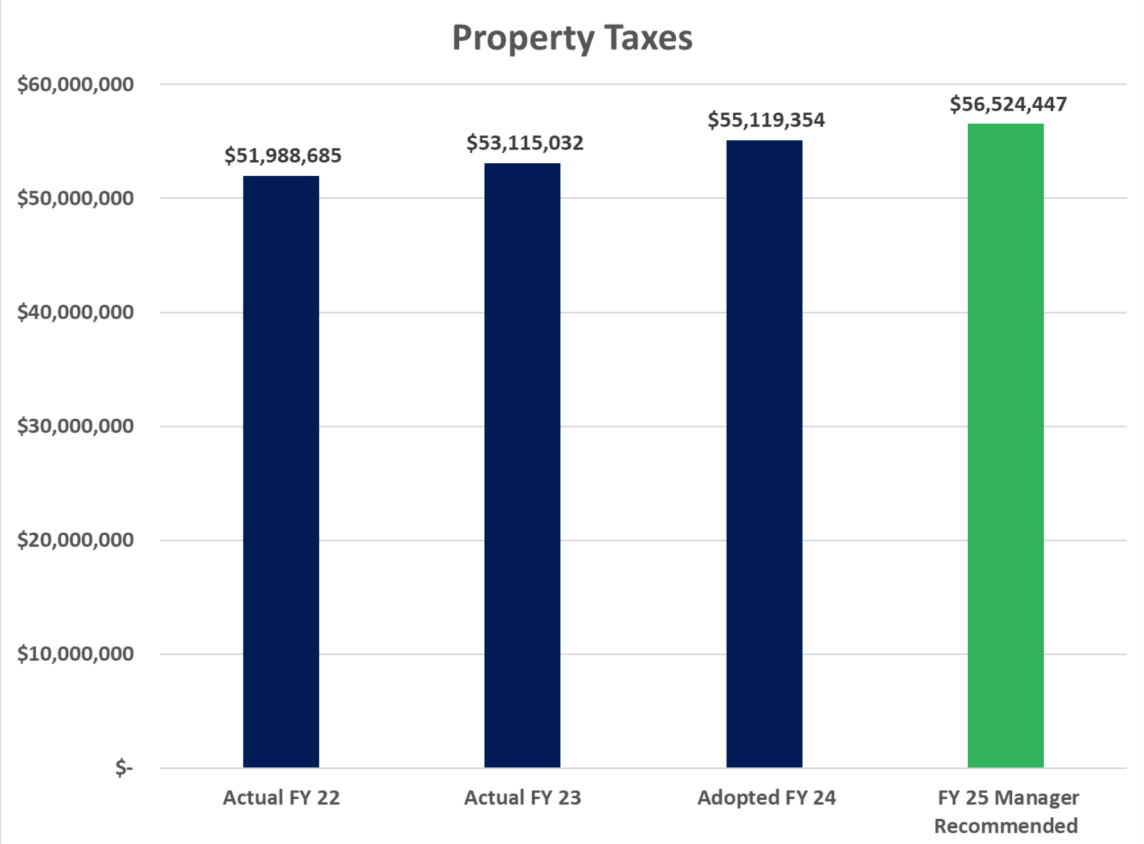
REVENUE BREAKDOWN

"General Fund Revenue" breaks down the major revenue drivers for the County. The three largest are Property Taxes, Restricted Governmental, and Sales Tax. In sum, they represent roughly 81.96% of the County's revenue. Individually, Property Tax is the largest at 53.28%, Sales Tax is second at 15.42%, and Restricted Governmental is third at 13.26%. All other revenues amount to 18.04%.



PROPERTY TAXES

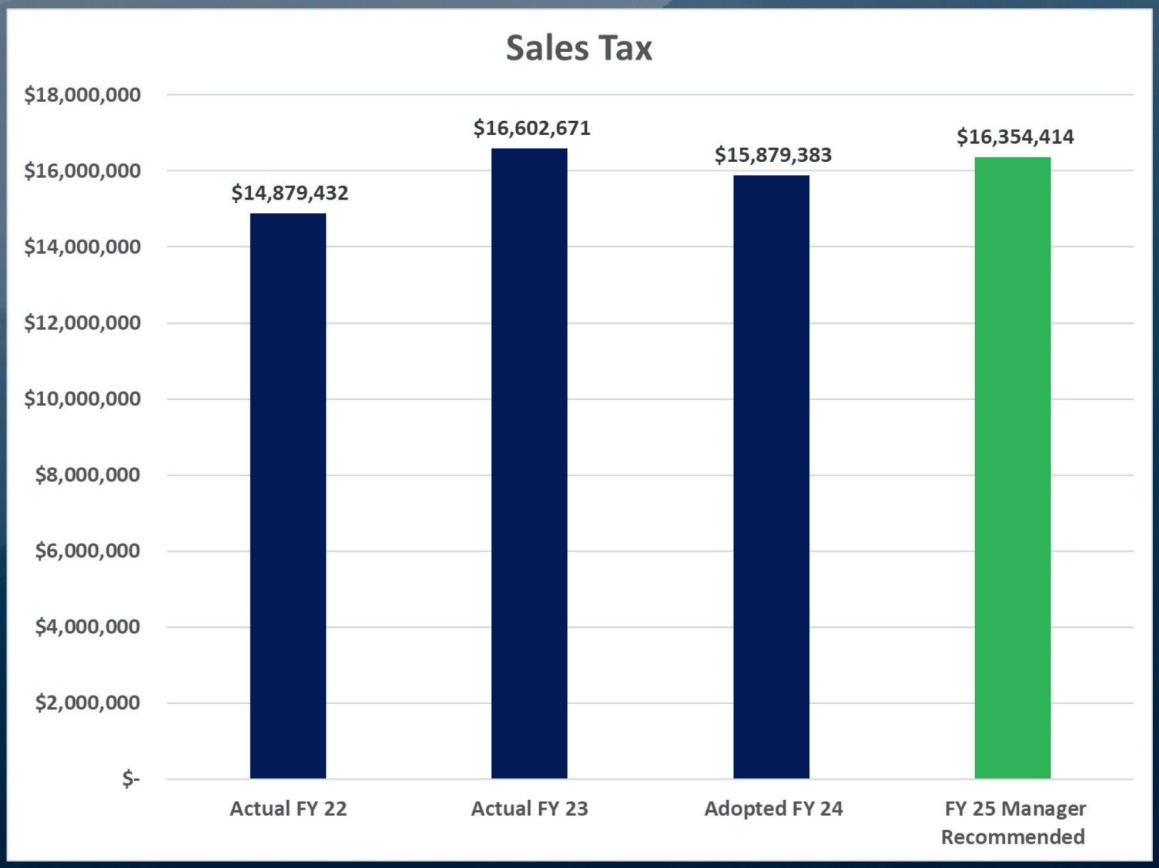
The majority of tax revenue received by the County is derived from real estate, personal property, motor vehicle and utility taxes. The Property Tax slice represents these different sources in the pie graph. The Recommended Budget includes an additional $1,216,099 or an increase of 2.39% over FY 24. We have accounted for some natural growth in the tax base and this budget uses a collection rate of 98.29%. This collection rate is .09 of a percentage points lower than the FY 24 budgeted collection rate of 98.38%.



SALES TAX

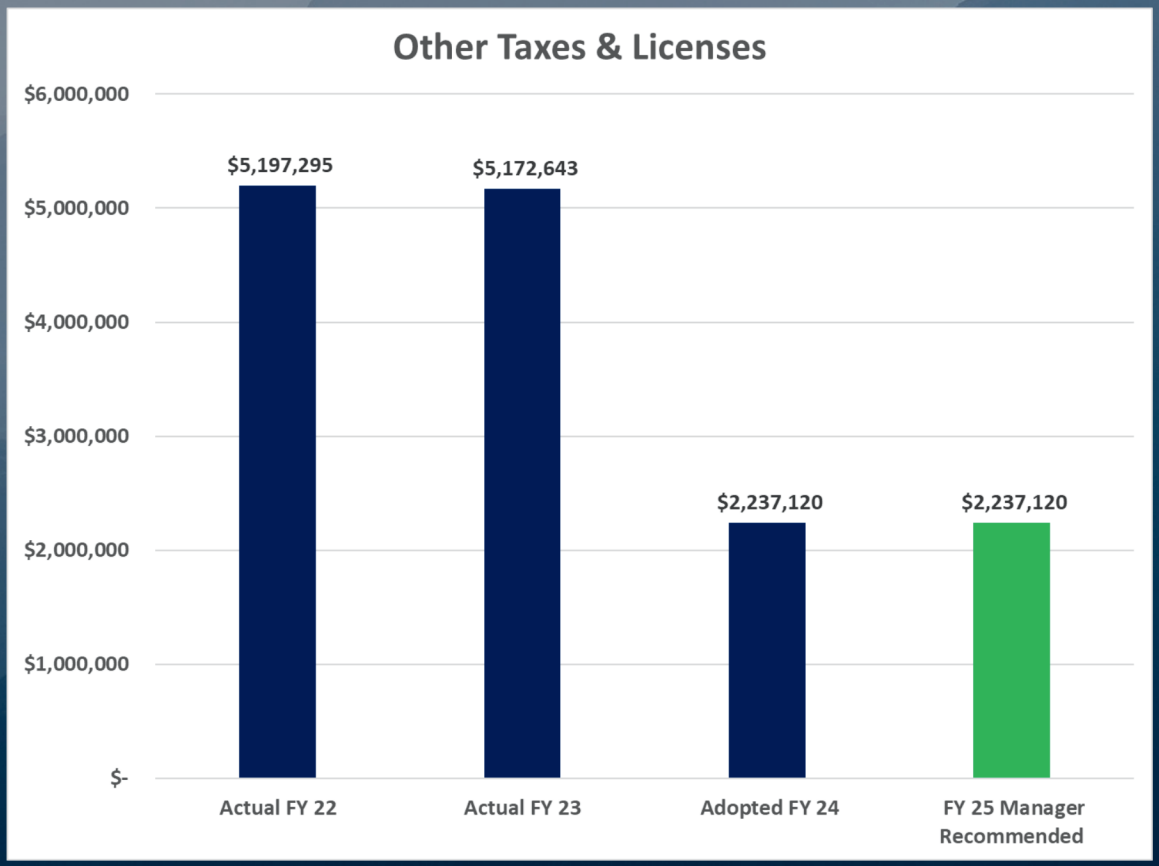
The Recommended Budget includes $16,354,414 of sales tax in the General Fund for next year. This is equal to an increase of $475,031 or 3% compared to the current year (FY 24). Sales Tax revenue was calculated based on projected actuals through the end of FY 24 and increased by 3%. The NC League of Municipalities recommended a 3% increase in FY24 projected revenue and that seems reasonable based on actual collections for FY24.

It is worth noting that this amount does not include sales tax revenue earmarked for Haywood County Schools and Haywood Community College. Those revenues are located within designated debt service funds.



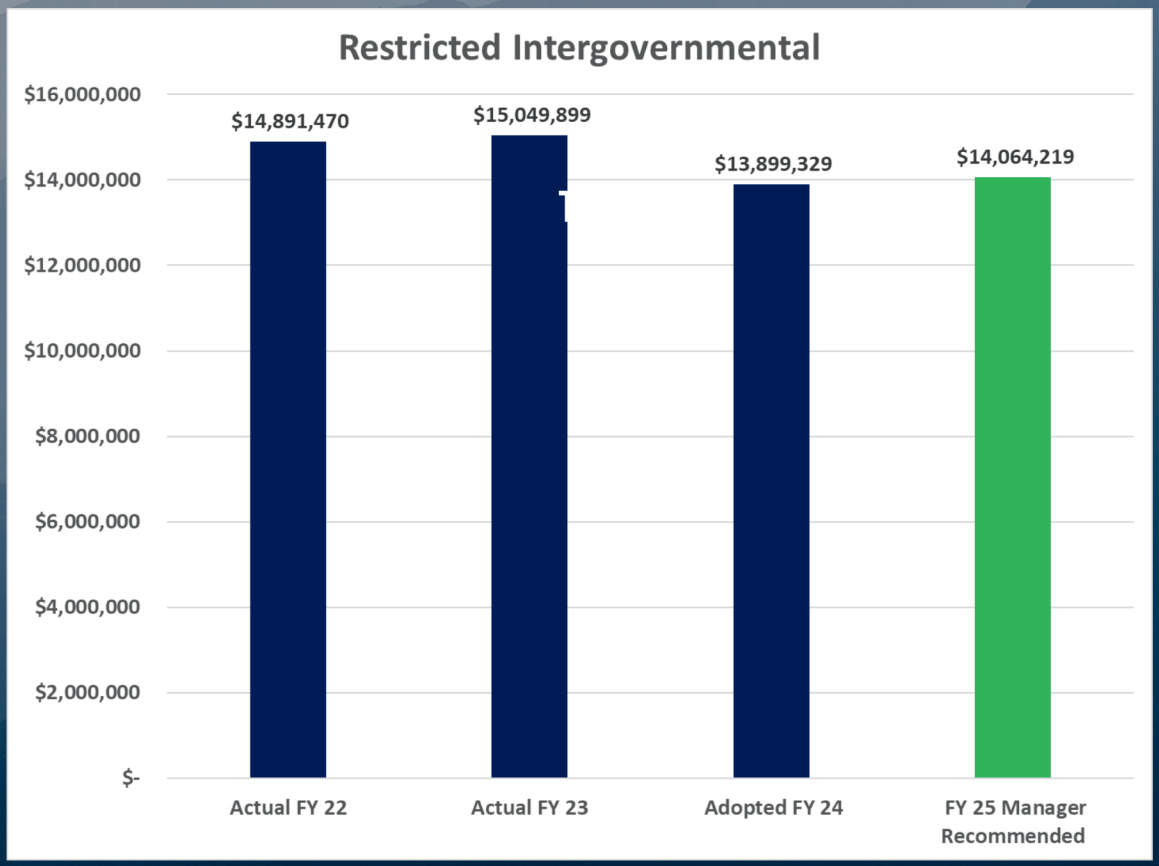
OTHER TAXES & LICENSES

The Other Taxes and Licenses revenue line item has remained flat for the Recommended budget, totaling $2,237,120. Like last fiscal year, there looks to be a major reduction since FY23. This is directly attributed to the creation of a new Occupancy Tax Fund. Occupancy Tax revenues were accounted for in this revenue type in previous fiscal years, but they are now located in the new fund. Controlling for the movement of Occupancy Tax funds to the new Occupancy Tax Fund, this revenue has not changed from FY23.



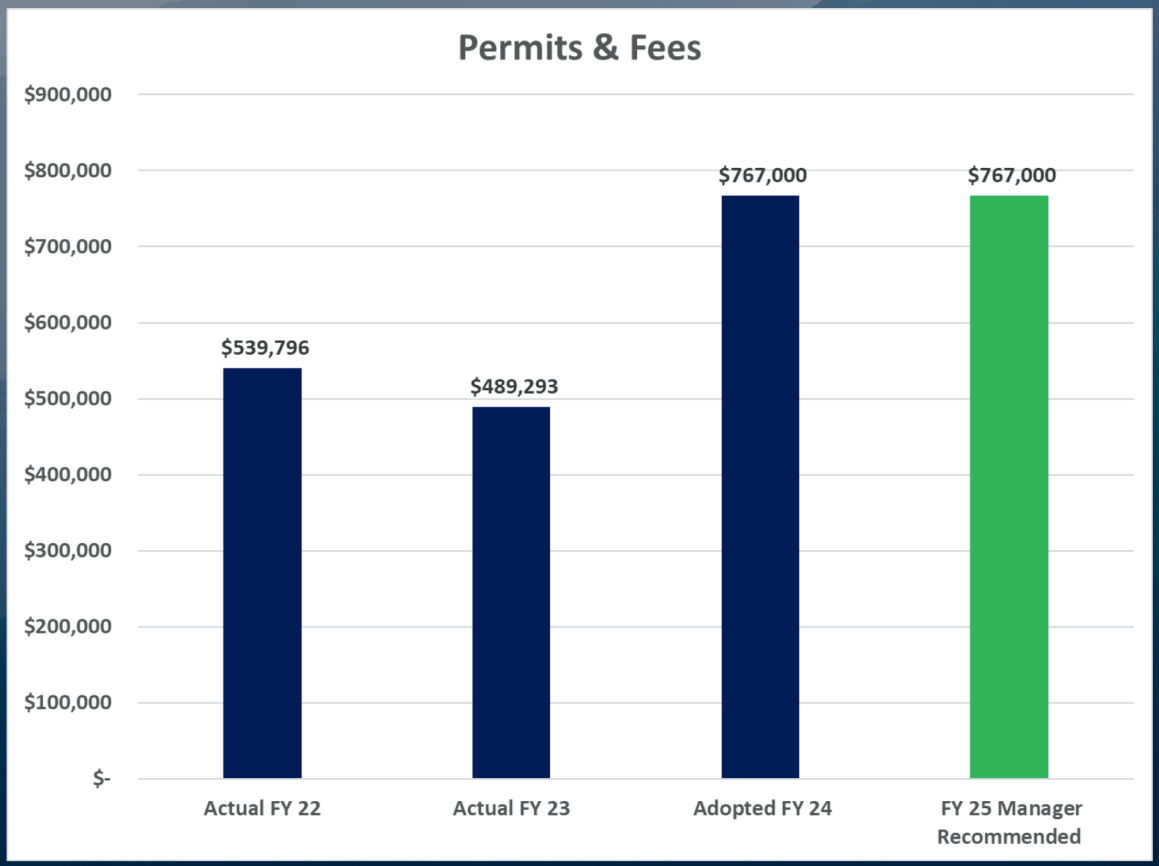
RESTRICTED INTERGOVERNMENTAL

Restricted intergovernmental revenues are revenues that Haywood County receives but are restricted for a specific purpose. Major drivers contributing to this revenue stream are from State reimbursements for HHSA and payments from the Town of Clyde to the County for the services provided by the Sheriff's Office. In FY 24, this category has increased $164,890 or 1.39%.



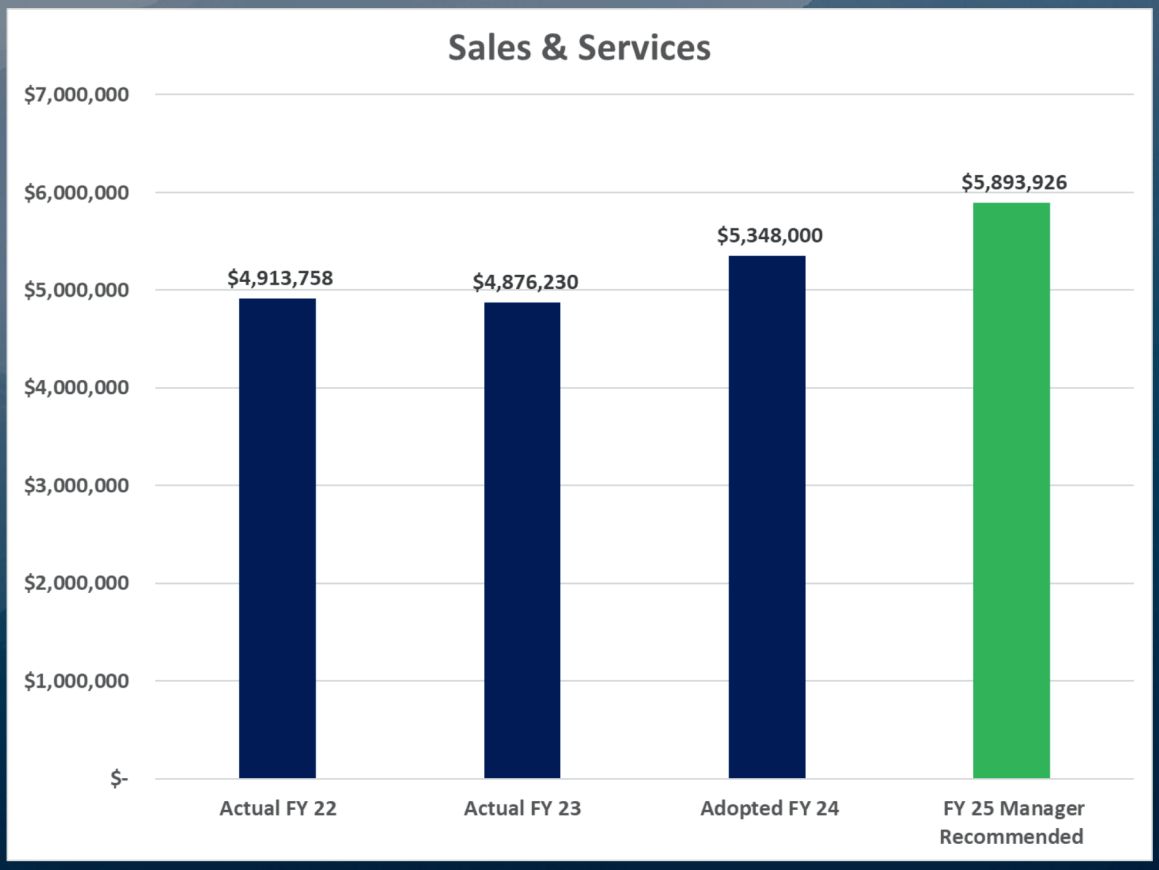
PERMITS & FEES

The Permits & Fees revenue type has remained flat from FY24 to FY25. The County centralized all relevant department fees into a County Fee Schedule during the FY24 budget process. During the process of consolidating the fee schedule, departments were asked to compare their fees to surrounding counties and bring them into alignment with what the market dictated. Some Development Service fees had not been updated since the 2000s and were much lower than surrounding counties. Revenues from these fees have come in roughly as projected and therefore didn't require an adjustment in this budget.



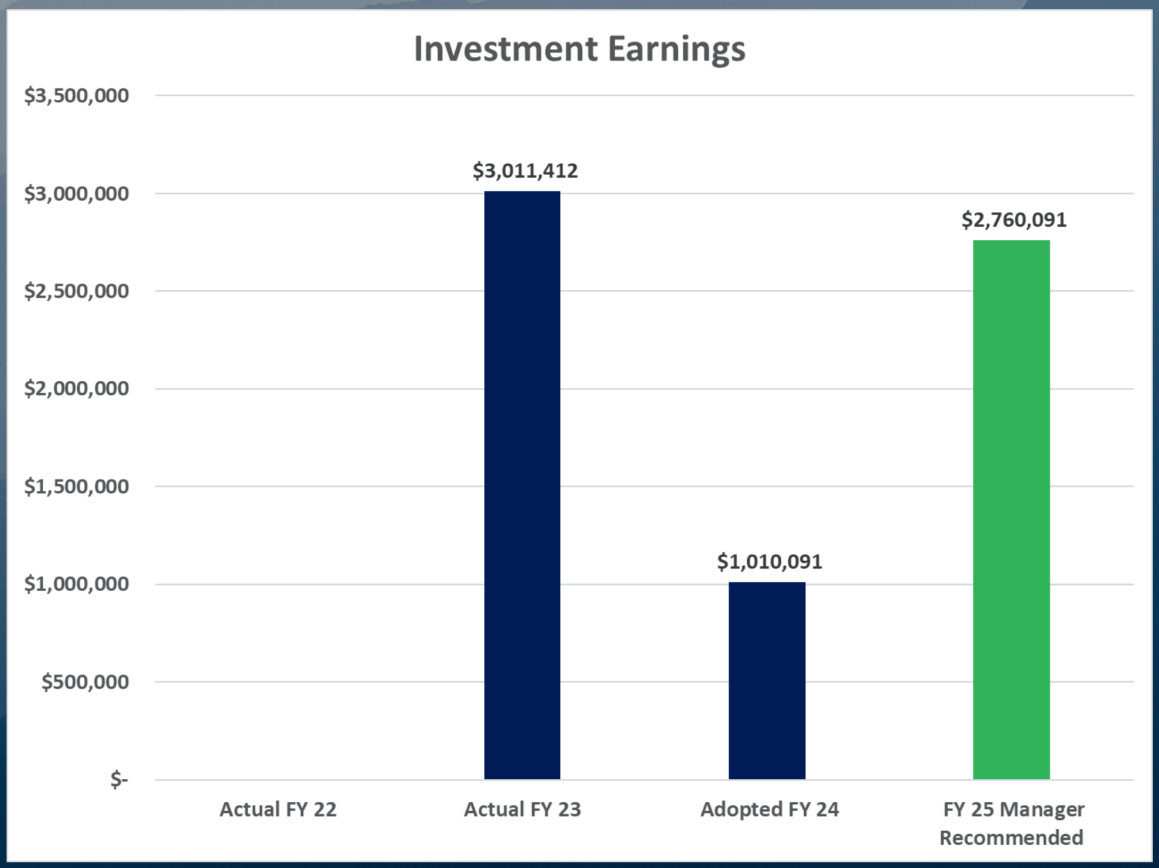
SALES & SERVICES

Revenue derived from sales and services total 5.56% of the General Fund revenue. This category captures most of the collections received from providing services, with the majority of revenue coming from ambulance service charges. The addition of two new convalescent vehicles and the continued expansion of 911 calls is expected to increase the revenue in this line item. A few other revenue streams from sales and services include library and recreation program fees, vaccinations, well and septic inspection fees, and the sale of maps through the GIS department. Overall, Sales and Services are expected to increase by $545,926 in FY 25.



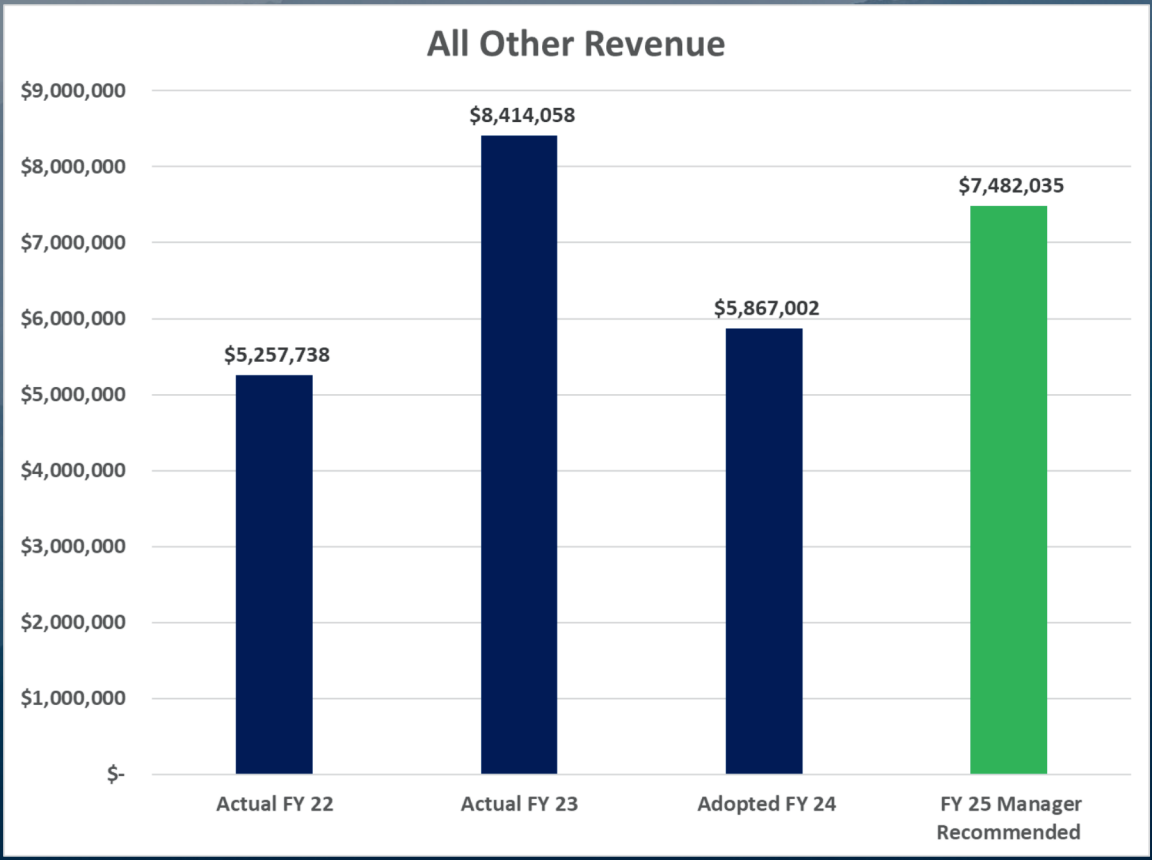
INVESTMENT EARNINGS

Investment earnings is interest earned on the County's deposits and investment of idle funds. Interest rates have remained very low over the past few years, but from May 2022 to April 2024, the County's one day yield increased from 0.57% to 5.25%., This budget projects Investment Earnings to increase by $1,750,000 in the FY 25 budget compared to FY 24. This is based on FY 24 Actual revenues tempered by the uncertainty surrounding the US Treasury's potential to lower rates during FY25.



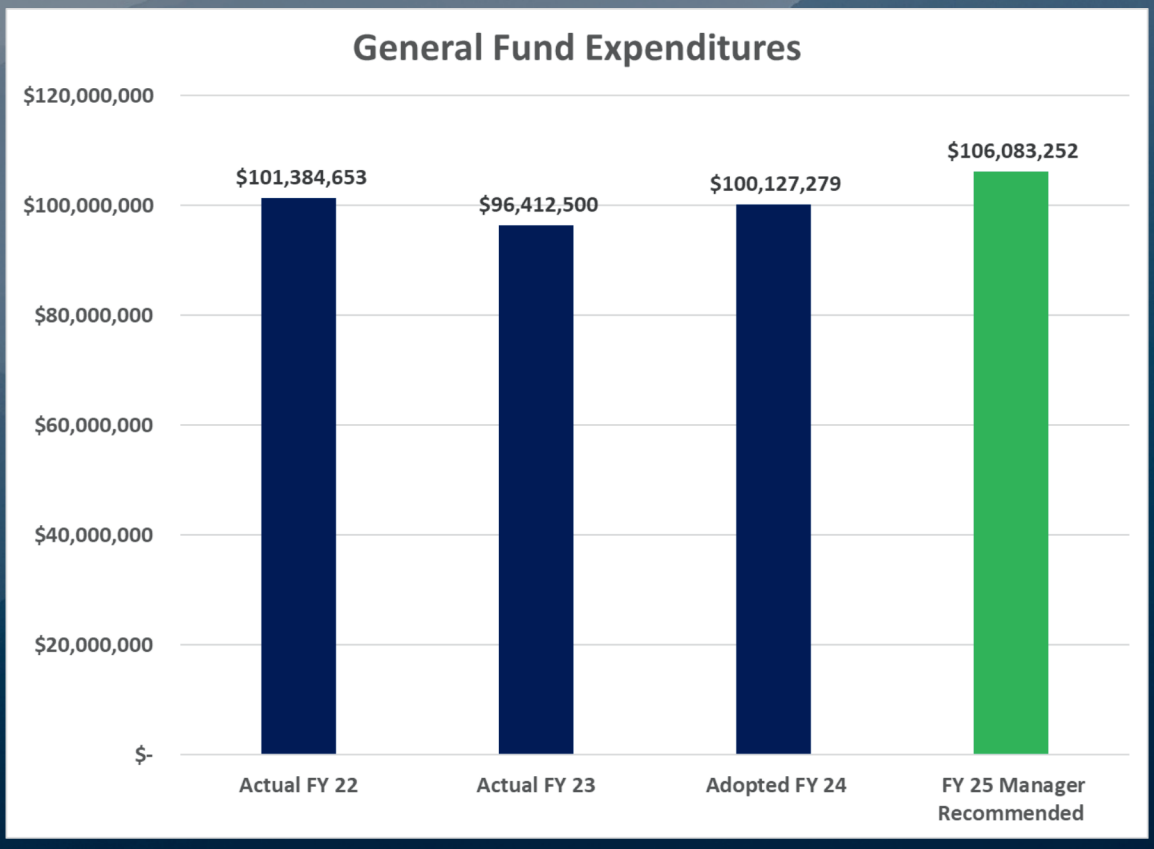
ALL OTHER REVENUE

For presentation purposes, all of the other general fund revenue has been combined into an All Other Revenue category. Beer and wine tax, PILT funds, donations, fund balance, etc. This revenue category is projected to increase $1,615,033 or 27.53%. This is tied to the rise in fund balance from $5,164,582 to $6,801,415. Excluding fund balance, all other revenues in this category are decreasing by $21,, which is tied to the reduction of expected donation revenue.



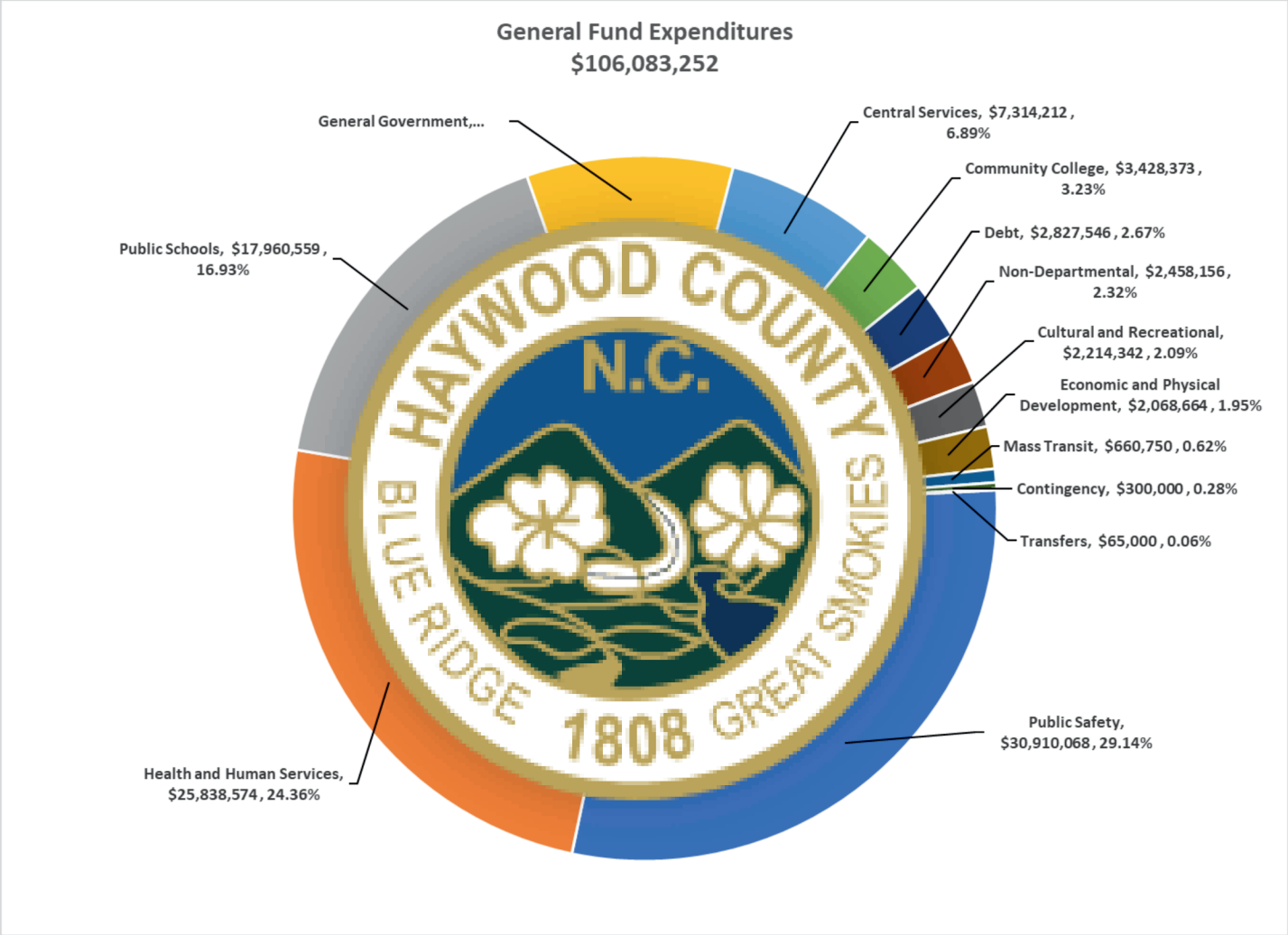
EXPENDITURES

General Fund Expenditures for the FY 24 Manager's Recommended Budget are proposed to increase to $106,083,252. Expenditures in this budget have risen 5.95% which totals to $5,955,973 more than FY 24. The primary drivers in this budget are threefold. First, the addition of debt from the Jail Expansion Project. Second, personnel costs tied to maintaining competitive salaries, health insurance, retirement contributions continue to increase. The final major driver is operating allocations tied to the County's Information Technology, Haywood County Schools and Haywood Community College.



EXPENDITURES

The graph below shows the Functional Divisions that are driving the expenditures in this budget. Public Safety and Health and Human Services account for 53.49% of General Fund expenditures. Public Safety's portion of the budget is $1,530,267 higher than last fiscal year. Health and Human Services is $976,876 higher than last fiscal year.



EXPENDITURES

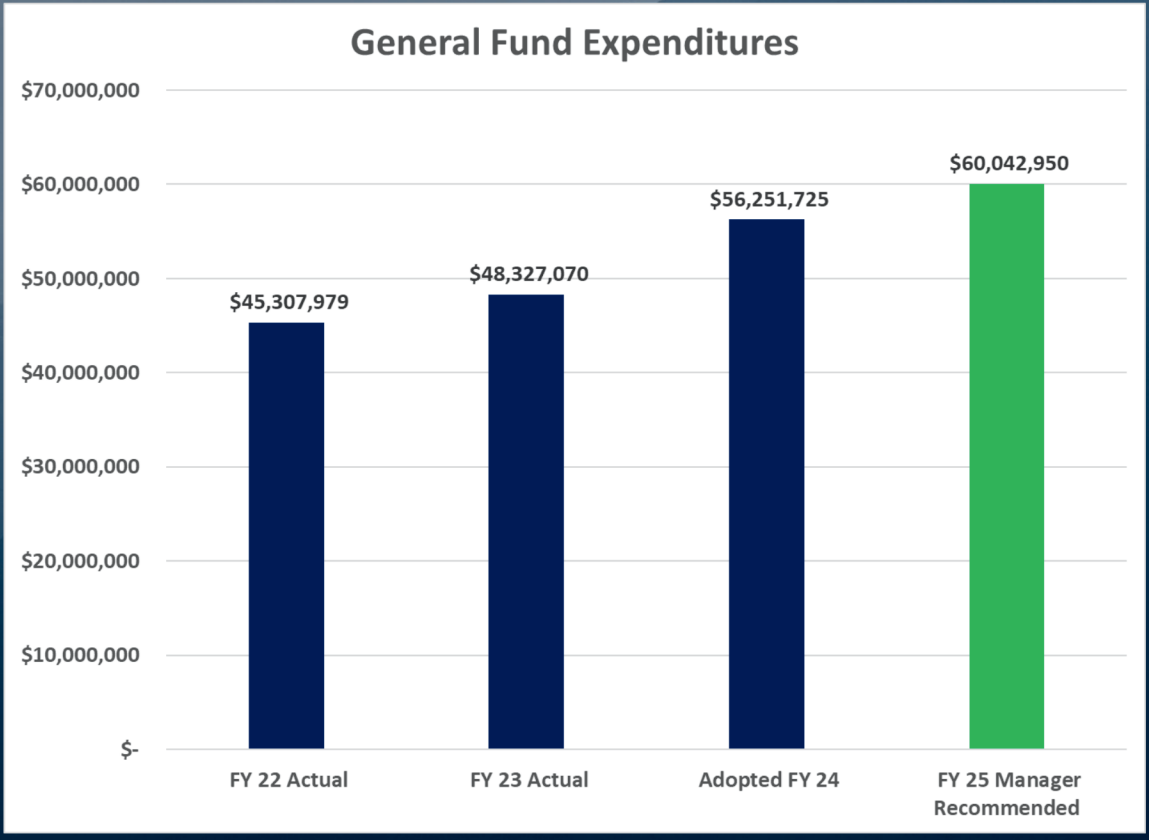
The Central Services function area has increased by 1,213,776, or 19.90%, in the FY25 Budget, but $765,463 of the funds are being spent on two items: Access Control Panels and NVR/Security Cameras. Although currently functioning, this equipment is nearing it's end of life and will no longer supported. The Education function also has also increased by $671,909. This is correlated FY24 adoption of a new funding formula for the Haywood County Schools and 3.5% increase in the operating allocation for Haywood Community College.

Function	FY 22 Actual	FY 23 Actual	Adopted FY 24	FY 25 Manager Recommended	Manager Recommended Over/(Under) Adopted FY24	Change %
Public Safety	$ 25,163,702	$26,249,391	$ 29,379,801	$ 30,910,068	$ 1,530,267	5.21%
Health and Human Services	$ 20,918,941	$20,826,590	$ 24,861,698	$ 25,838,574	$ 976,876	3.93%
Public Schools	$ 18,253,338	$17,645,701	$ 17,404,586	$ 17,960,559	$ 555,973	3.19%
General Government	$ 7,789,799	$ 8,209,908	$ 9,474,581	$ 10,037,008	$ 562,427	5.94%
Central Services	$ 4,565,887	$ 5,110,440	$ 6,100,436	$ 7,314,212	$ 1,213,776	19.90%
Community College	$ 3,107,205	$ 3,200,422	$ 3,312,437	$ 3,428,373	$ 115,936	3.50%
Debt	$ 2,721,443	$ 2,008,930	$ 1,724,841	$ 2,827,546	$ 1,102,705	63.93%
Non-Departmental	$ -	$ -	$ 2,847,366	$ 2,458,156	$ (389,210)	-13.67%
Cultural and Recreational	$ 1,863,640	$ 1,983,947	$ 2,083,788	$ 2,214,342	$ 130,554	6.27%
Economic and Physical Development	$ 4,525,169	$ 4,949,822	$ 1,986,995	$ 2,068,664	$ 81,669	4.11%
Mass Transit	$ 478,396	$ 620,442	$ 585,750	$ 660,750	$ 75,000	12.80%
Contingency	$ -	$ -	$ 300,000	$ 300,000	$ -	0.00%
Transfers	$ 11,997,132	$ 5,606,909	$ 65,000	$ 65,000	$ -	0.00%
General Fund Expenditures	**$ 101,384,653**	**$96,412,500**	**$ 100,127,279**	**$ 106,083,252**	**$ 5,955,973**	**5.95%**

The functional divisions of the budget are important because they display where the expenditures are distributed. However, by categorizing the expenditures within the budget by Salaries & Benefits, Operating, Capital instead of functional lines, we are able to see where the expenditures have changed across the organization.

COUNTY SALARIES & BENEFITS

Salaries and Benefits for this year are proposed to increase by $3,791,225. This year's budget incorporates a 3% COLA, 2% Merit increase, and the Christmas bonus. The County wants to continue attracting and retaining the highest caliber employees in a very competitive job market. The 5% combined COLA and Merit is intended to keep salaries competitive with surrounding counties, offset the cost of inflation, and provide a mechanism for high-quality employees to be rewarded. The Local Government Employee Retirement System also required the Local Government contribution to increase from 12.85% to 13.60% for general employees and 14.10% to 15.10% for Law Enforcement Officers, for a total cost of $618,965.



COUNTY SALARIES & BENEFITS

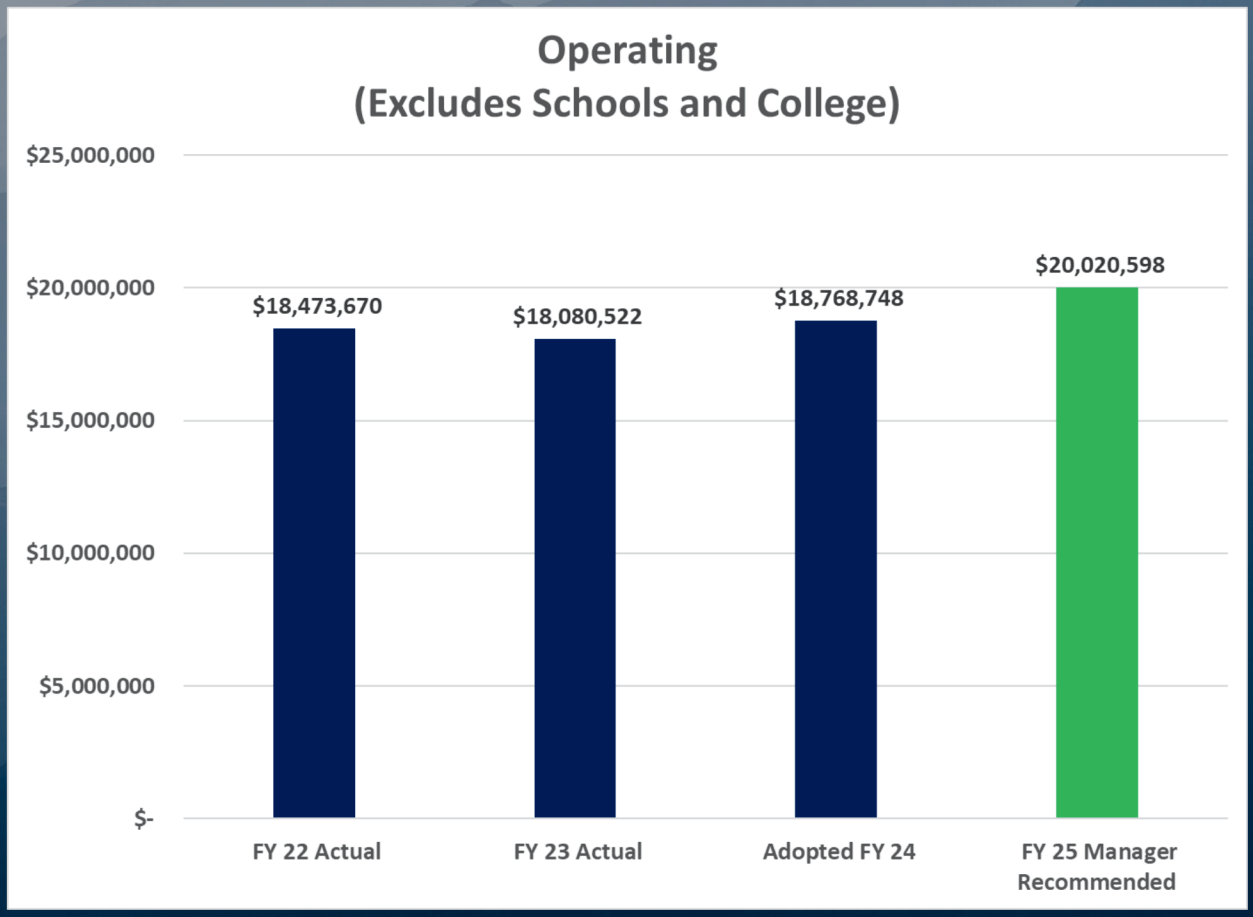
We changed our insurance provider to Aetna in January 2020 and overall the transition continues to be smooth, and most employees and retirees are very happy with the change. The County's portion of health insurance will need to be raised again this year. The increase will from $19,500 per person to $20,000 is necessary to keep up with the cost of healthcare industry-wide.

Department	Positions Requested	Positions Approved
Sheriff	6	0
EMS/EM	4	0
Tax Assessor	3	0
HHS	2	0
IT	1	0
Library	1	0
Economic Development	1	0
Total	18	0

The proposed budget includes zero new positions of the 18 requested by departments. Each of these positions has merit, but the cost of salaries and benefits for existing employees makes increasing headcount difficult. These positions may be reevaluated next fiscal year if need dictates.

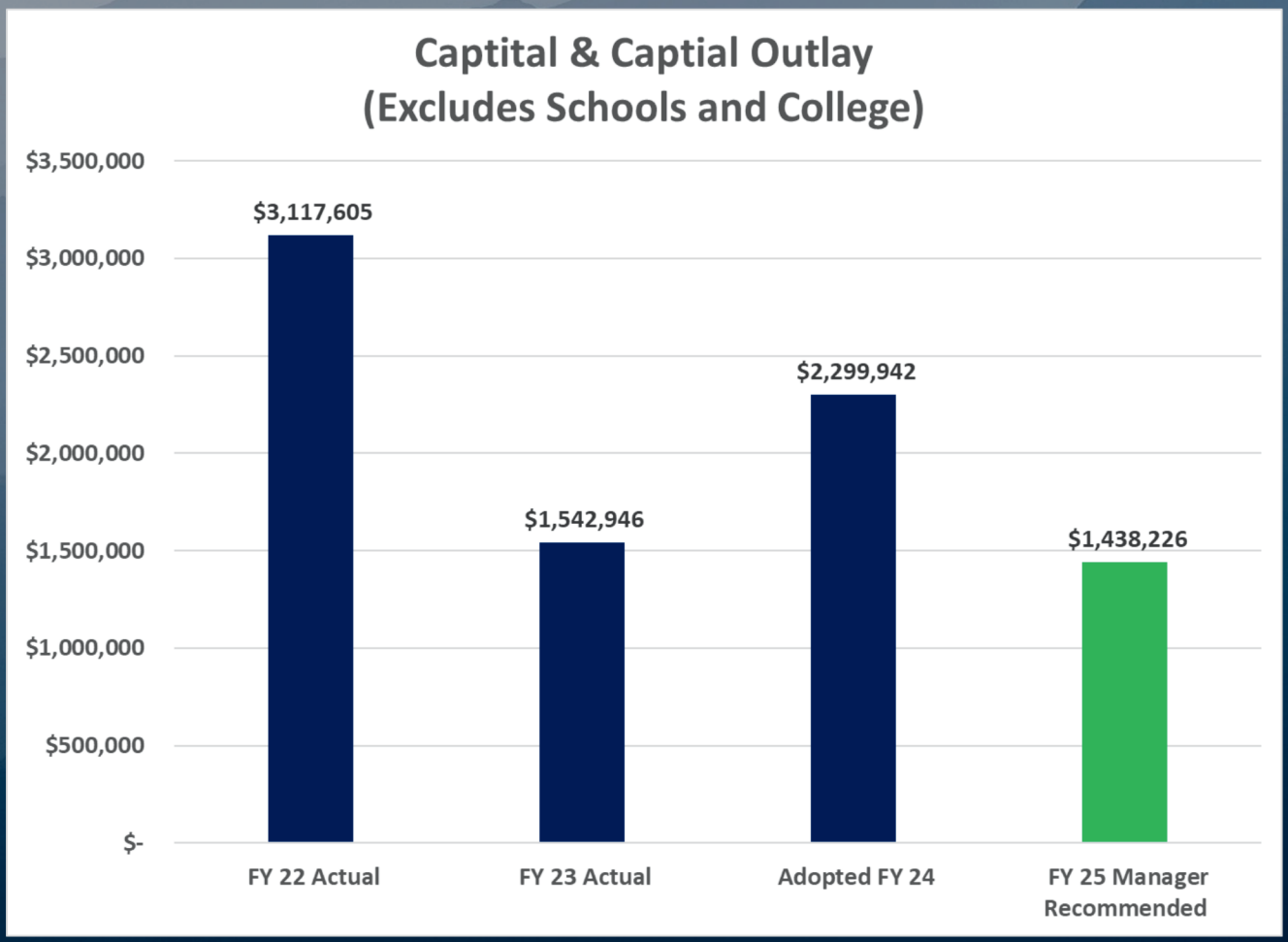
COUNTY OPERATING

When controlling for Education funding, County Operating has increased by $1,251,850 or 6.67%. When removing the Access Control Panels and NVR/Security Cameras, Operating is only increasing $586,387. This budget streamlines operating expenses to only what is necessary, including only replacing equipment that has reached end-of-useful-life and tied to the continued cost of inflation on supplies.



COUNTY CAPITAL

County capital outlay is budgeted at $1,438,226. This represents a decrease of $861,716 or 37.47% from FY 24. The primary driver of this type of expenditure is the reduction in vehicles recommended from 28 in FY24 to 16 in FY25. Outside of vehicles, there are funds to replace two HVACs: one at the Law Enforcement Center and one at the Historic Courthouse.



COUNTY VEHICLES

The county implemented a more proactive fleet management system during FY 21. This system has been essential in minimizing the impact of continued vehicle supply shortages. By maximizing the vehicle's useful life, offsetting costs by utilizing departmental transfers and reimbursements from the State, and thoughtfully planning new vehicle purchases, the county has been able to use vehicles longer and saved money in the long run.

Department	Number of Vehicles	Cost
Sheriff - Patrol	6	$ 417,109
Emergency Services	3	$ 332,362
Sheriff - Detention	2	$ 165,032
Garage	1	$ 53,154
DSS	1	$ 49,446
Environmental Health	1	$ 46,974
Inspections	1	$ 46,974
Development Services	1	$ 35,850
Total	16	$ 1,146,901

During this process, all County vehicles were inspected and checked for mileage, and Fleet Services identified the need for 16 new vehicles, for a total expected cost of $1,146,901. Eleven of the 16 vehicles are in the Public Safety function area.

EDUCATION

The County will continue funding operating expenditures for the Haywood County Schools and the Haywood Community College out of the General Fund. The revised Funding Formula increased the funds allocated per pupil for the Haywood County Schools again this fiscal year, but the drop in student population continued to limit the growth of school funding. The total operating allocation to the schools increased from $17,404,586 to $17,960,559, a total of $555,973. Haywood Community College operating funds are recommended to increase $115,936 to a total of $3,428,373.

Haywood County Schools		
Operating	$	17,960,559
Capital	$	1,250,000
Debt	$	1,766,357
Total	$	20,976,916

Haywood Community College		
Operating	$	3,428,373
Capital	$	750,000
Debt	$	1,575,803
Total	$	5,754,176

The School System and College's debt and capital funding come from local option Sales Tax. That revenue are allocated within their two respective Debt Service Funds. These Sales Tax funds will be used to pay debt and fund capital needs. The amounts used for debt and capital this year are displayed above. Sales Tax revenues not used this year will remain in the Debt Service Fund for future debt or capital needs.

OTHER FUNDS SUMMARY

In addition to the General Fund, the County manages several additional funds. The County has two Internal Service Funds. One for the health plan totaling $14,107,809. Our health plan continues to project significant cost increases over the previous fiscal year, so these increases are commensurate with our current trend estimates. The other is a Worker's Compensation Fund totaling $516,486.

To separate sales tax funds for Haywood County Schools and Haywood Community College that have specific restrictions related to debt and capital, we have set up debt service funds. The County School System Debt Service Fund totals $5,105,995 and the College Debt Service Fund totals $3,684,327. This approach fully funds our debt obligations and capital allocations.

OTHER FUNDS SUMMARY

An Emergency 911 Fund is also budgeted, which totals $498,000. The largest fund outside of the General Fund is the Solid Waste Fund which totals $6,324,720.

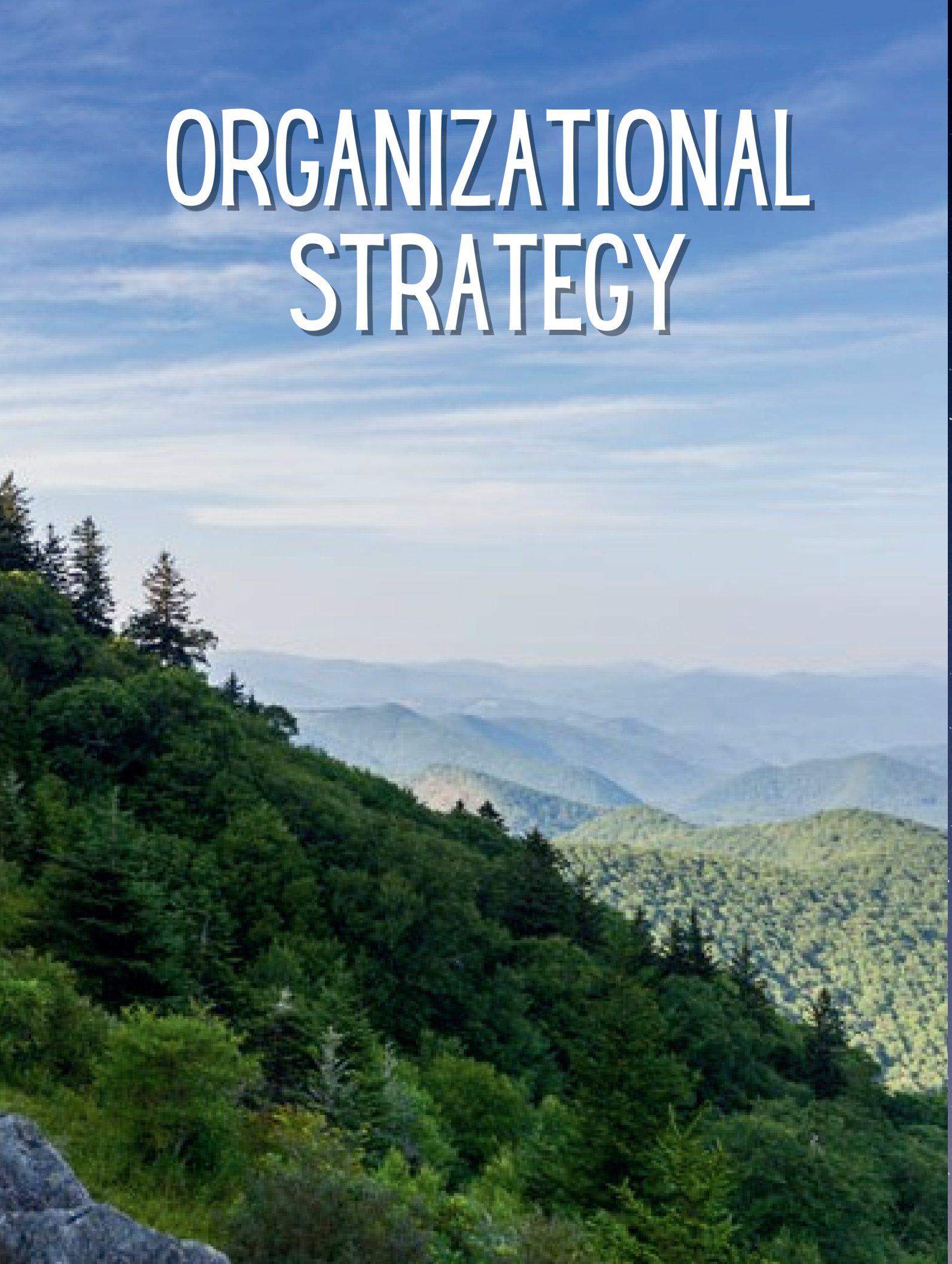
The Road District Fund totals $320,507, the Fire District Fund totals $6,515,451, and the Junaluska Sanitary District Fund totals $556,954, a increase of $13,877. One Fire Districts is requesting an increase in tax rate: Central Pigeon from 8.5 cents to 9.5 cents. Two Road Districts are requesting an increase in tax rate: Maggie Valley Country Club from 19 cents to 20 cents and Norman Road from 20 cents to 25 cents. The Junaluska Sanitary District is also requesting a rate increase from 6 cents to 10 cents.

Three funds were created in FY 22 to comply with GASB 84. These are the Register of Deeds Recording Fees Fund, Fines and Forfeitures Fund, and Representative Payee Fund, totaling $61,000, $350,000, and $910,000 respectively.

A new fund was created for the FY24 Budget to collect Occupancy Tax and distribute it to the Tourism Development agency. FY25 collections are expected to be $3,512,000.



ORGANIZATIONAL STRATEGY



VISION & MISSION STATEMENTS

Vision Statement: Haywood County is a thriving mountain community; one that stays true to it's roots, while also adapting to meet the needs of the future.

Mission Statement: Haywood County will provide the highest quality services to it's citizens, with the understanding that they make Haywood County the Pride of the Smoky Mountains.



ORGANIZATIONAL OUTCOMES

To make the vision a reality, the county has identified essential outcomes to guide our staff in everything we do. These objectives are split into two types: Community and Governance. Community outcomes describe the vital features of a high-functioning community. Governance outcomes describe the vital features of a high-functioning organization. By staying true to these outcomes, we will be able to create the reality we want to see in Haywood County.

Community Outcomes



Governance Outcomes



COMMUNITY OUTCOMES

Community outcomes give a concrete vision for the type of community Haywood County strives to create and protect. They are defined as the following:

- **Safe and Secure**: We believe protecting those who live, work, and visit Haywood County is of the utmost importance and we strive to provide top-flight public safety services to meet this challenge.
- **Economic Hub:** We believe every Haywood County citizen should have access to high-paying, sustainable jobs, with the community becoming an economic driver within the Western North Carolina region.
- **Healthy Living**: We believe everyone is entitled to resources that improve community health, both physically and intellectually, whether that be medical services, literary material, or outdoor recreation.
- **Sense of Place**: We believe Haywood County is a gem unearthed from the Great Smoky Mountains and we want to preserve the historical roots making this such a great place to live while simultaneously encouraging development that allows us to preserve our way of life.

Safe and Secure



Economic Hub



Healthy Living



Sense of Place



GOVERNANCE OUTCOMES

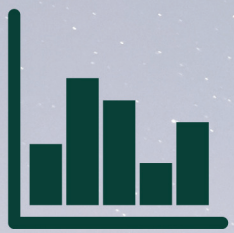
Top Tier Workforce



Partnerships



Data Driven



Accountability

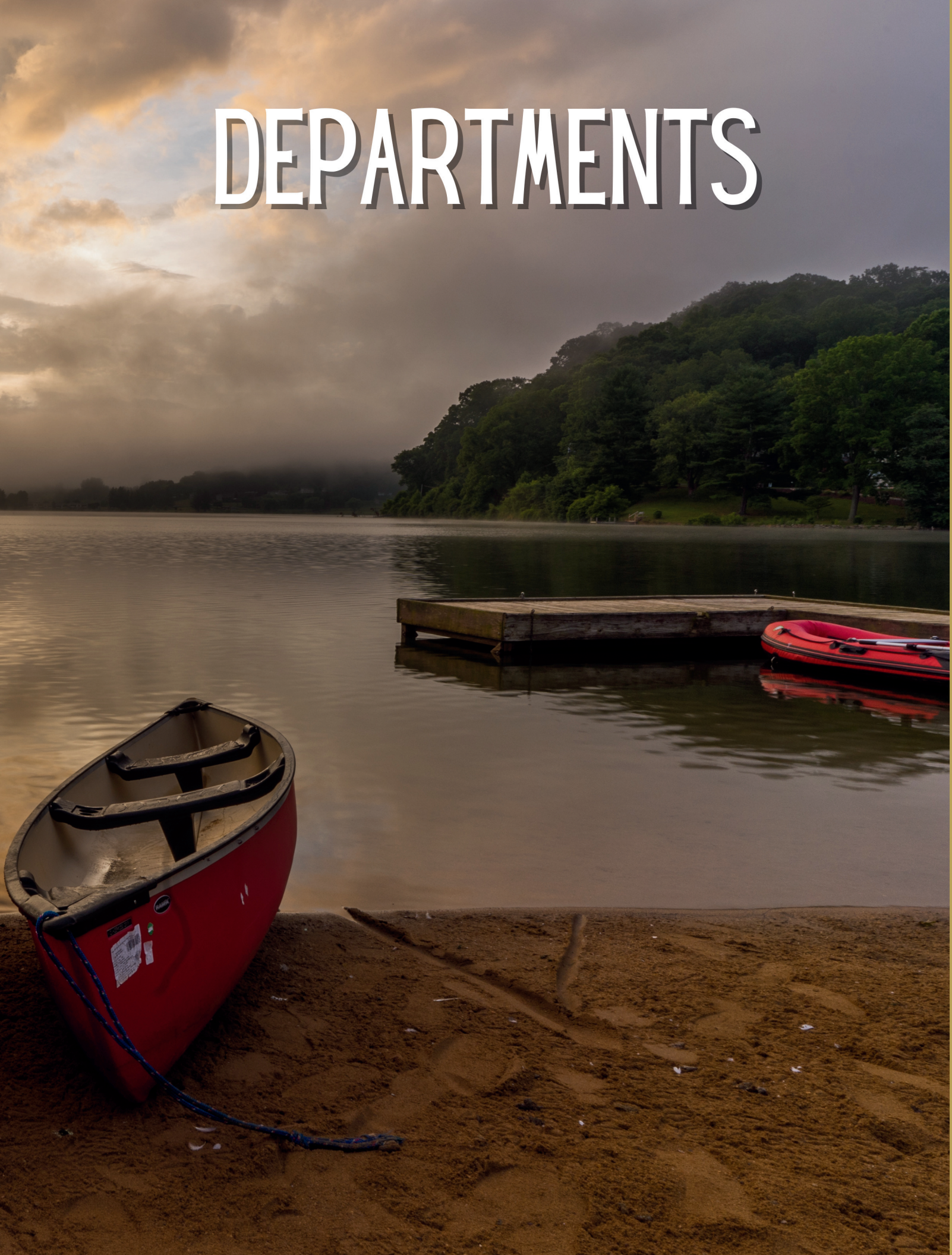


Governance outcomes drive the decision-making process internally at Haywood County. Best practices across the County have informed these outcomes. They are defined as the following:

- **Top Tier Workforce**: We believe Haywood County will attract the best possible candidates when hiring for positions, focusing on individuals who excel in customer service and understand what it means to live and work in a mountain community.
- **Partnerships:** We believe Haywood County isn't situated to provide every service needed by the public. To fill the gap, Haywood County works to partner with community organizations.
- **Data Driven**: We believe data driven decision-making is a feature of any high-functioning organization. Haywood County uses data to inform leaders, with the intent of making sure they have the most accurate information possible when making long-lasting decisions.
- **Accountability**: We believe transparency and accountability are a hallmark of a great government and Haywood County strives to be as transparent as possible.



DEPARTMENTS

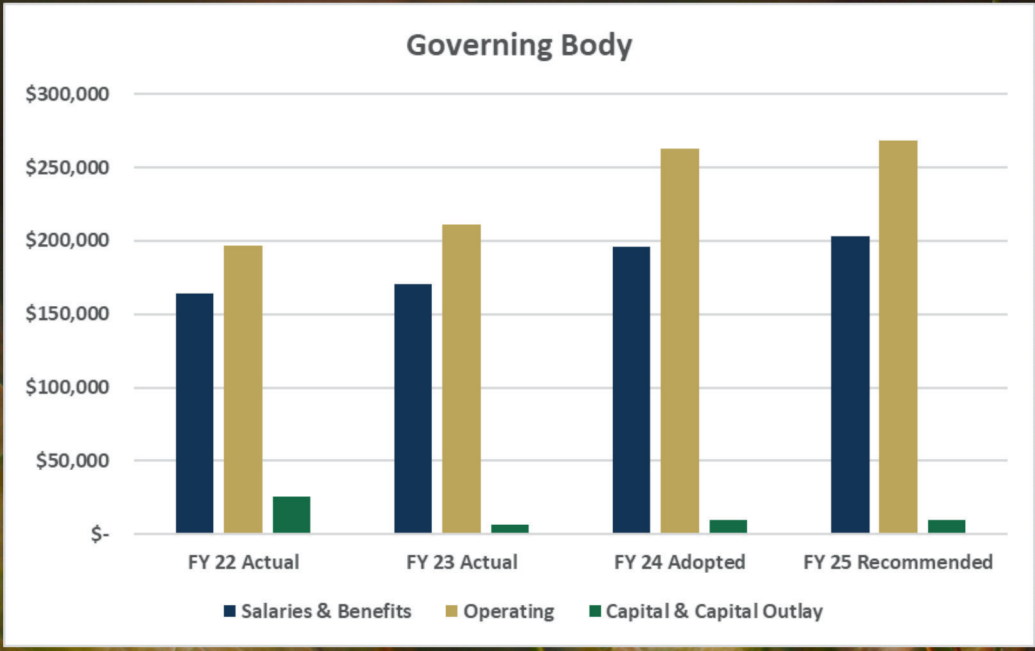


ALL DEPARTMENTS SUMMARY

Department	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Manager Recommended	Manager Recommended Over/(Under) Adopted FY25	Change %
Governing Body	$ 386,122	$ 388,207	$ 468,668	$ 481,478	$ 12,810	2.73%
Administration	$ 661,800	$ 693,282	$ 803,281	$ 894,637	$ 91,356	11.37%
Finance	$ 785,970	$ 927,026	$ 969,955	$ 1,037,033	$ 67,078	6.92%
Human Resources	$ 1,692,168	$ 1,542,322	$ 1,867,398	$ 1,854,969	$ (12,429)	-0.67%
Wellness Clinic	$ 323,972	$ 314,039	$ 335,568	$ 381,501	$ 45,933	13.69%
Tax Collections	$ 619,550	$ 633,024	$ 718,385	$ 830,143	$ 111,758	15.56%
Tax Assessments	$ 1,048,947	$ 1,136,950	$ 1,300,654	$ 1,490,033	$ 189,379	14.56%
Land Records/GIS	$ 254,447	$ 490,798	$ 527,579	$ 542,347	$ 14,768	2.80%
Legal	$ 146,462	$ 194,616	$ 198,391	$ 205,773	$ 7,382	3.72%
Elections	$ 591,208	$ 593,708	$ 831,445	$ 857,548	$ 26,103	3.14%
Register of Deeds	$ 1,279,152	$ 1,295,937	$ 1,453,257	$ 1,461,546	$ 8,289	0.57%
Technology Services	$ 1,758,883	$ 1,866,015	$ 2,222,274	$ 3,449,620	$ 1,227,346	55.23%
Garage	$ 198,106	$ 213,664	$ 387,059	$ 391,248	$ 4,189	1.08%
Facilities & Maintenance	$ 2,608,898	$ 3,030,761	$ 3,491,103	$ 3,473,344	$ (17,759)	-0.51%
Sheriff	$ 7,721,775	$ 8,626,196	$ 8,757,863	$ 8,801,871	$ 44,008	0.50%
911 Communications Center	$ 1,675,109	$ 1,945,509	$ 2,190,024	$ 2,373,807	$ 183,783	8.39%
Sheriff- SRO Officers	$ 373,498	$ 353,386	$ 1,864,834	$ 2,017,363	$ 152,529	8.18%
Sheriff - Dentention Center	$ 4,783,605	$ 4,791,965	$ 5,426,295	$ 6,079,100	$ 652,805	12.03%
Court Facilities	$ 89,941	$ 170,092	$ 332,300	$ 132,300	$ (200,000)	-60.19%
NC Forest Service	$ 98,445	$ 95,826	$ 90,099	$ 93,797	$ 3,698	4.10%
Building Inspections	$ 574,707	$ 623,687	$ 691,142	$ 728,241	$ 37,099	5.37%
Medical Examiner	$ 61,950	$ 68,795	$ 125,000	$ 125,000	$ -	0.00%
Emergency Medical Services	$ 7,566,578	$ 7,784,361	$ 8,096,446	$ 8,715,683	$ 619,237	7.65%
Emergency Management	$ 491,780	$ 561,258	$ 398,845	$ 417,920	$ 19,075	4.78%
Emergency Efforts - Pandemic	$ 597,079	$ 31,038	$ -	$ -	$ -	..
Rescue Squad	$ 27,000	$ 27,000	$ 27,000	$ -	$ (27,000)	-100.00%
Sheriff - Public Safety Grant	$ 6,701	$ -	$ -	$ -	$ -	..
Animal Services	$ 1,095,532	$ 1,170,277	$ 1,379,953	$ 1,424,986	$ 45,033	3.26%
Mass Transit	$ 478,396	$ 620,442	$ 585,750	$ 660,750	$ 75,000	12.80%
Development Services	$ 542,727	$ 632,863	$ 739,859	$ 815,141	$ 75,282	10.18%
Economic Development	$ 337,743	$ 324,262	$ 375,215	$ 380,006	$ 4,791	1.28%
Broadband Grant	$ -	$ 256,742	$ -	$ -	$ -	..
Community Development	$ 21,000	$ 23,000	$ 21,000	$ 23,000	$ 2,000	9.52%
Special Employment Programs	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -	0.00%
Cooperative Extension	$ 351,112	$ 271,782	$ 338,700	$ 323,700	$ (15,000)	-4.43%
Soil & Water Convservation	$ 367,356	$ 428,110	$ 502,221	$ 516,817	$ 14,596	2.91%
Tourism Development	$ 2,895,231	$ 3,003,063	$ -	$ -	$ -	..
Health	$ 3,991,177	$ 3,781,934	$ 4,564,549	$ 4,640,673	$ 76,124	1.67%
Environmental Health	$ 1,158,114	$ 1,082,958	$ 1,213,449	$ 1,282,806	$ 69,357	5.72%
Mental Health	$ 105,803	$ 108,018	$ 105,000	$ 105,000	$ -	0.00%
Social Services	$ 15,176,997	$ 15,347,802	$ 18,387,354	$ 19,207,107	$ 819,753	4.46%
Veterans Service Office	$ 181,406	$ 199,627	$ 216,604	$ 228,246	$ 11,642	5.37%
Youth Services	$ 305,444	$ 306,250	$ 374,742	$ 374,742	$ -	0.00%
Public Schools	$ 18,253,338	$ 17,645,701	$ 17,404,586	$ 17,960,559	$ 555,973	3.19%
Community College	$ 3,107,205	$ 3,200,422	$ 3,312,437	$ 3,428,373	$ 115,936	3.50%
Library	$ 1,603,824	$ 1,719,236	$ 1,769,598	$ 1,845,311	$ 75,713	4.28%
Recreation	$ 259,816	$ 264,711	$ 314,190	$ 369,031	$ 54,841	17.45%
Nondepartmental	$ -	$ -	$ 2,847,366	$ 2,458,156	$ (389,210)	-13.67%
Debt Service	$ 2,721,443	$ 2,008,930	$ 1,724,841	$ 2,827,546	$ 1,102,705	63.93%
Transfers	$ 11,997,132	$ 5,606,909	$ 65,000	$ 65,000	$ -	0.00%
Nondepartmental	$ -	$ -	$ 300,000	$ 300,000	$ -	0.00%
Grand Total	**$ 101,384,653**	**$ 96,412,500**	**$ 100,127,279**	**$ 106,083,252**	**$ 5,955,973**	**5.95%**

GOVERNING BODY

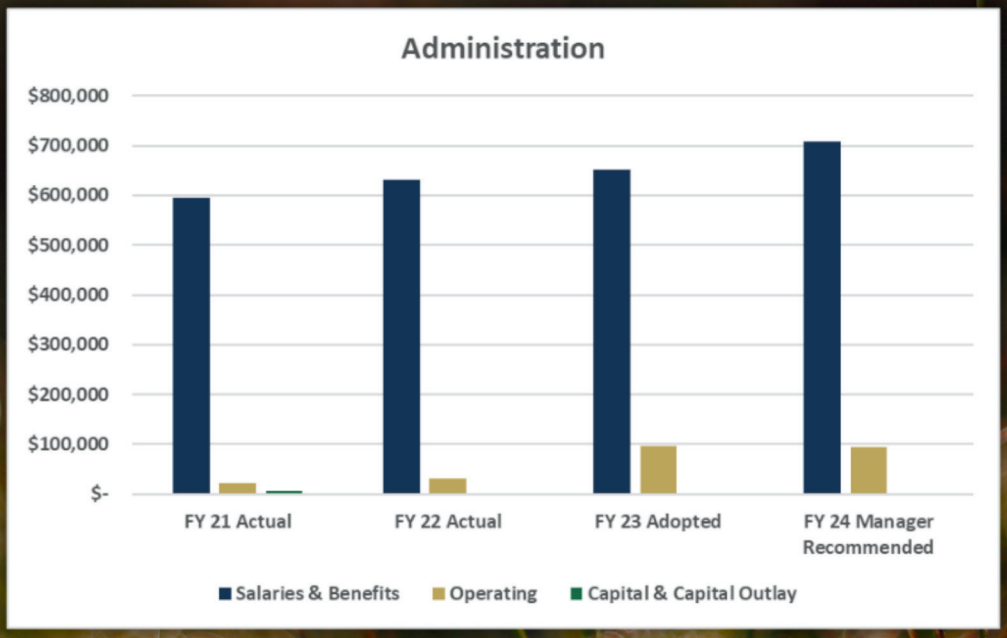
The five-member Board of Commissioners is elected at large for four-year staggered terms. They hold two business meetings per month on the first and third Mondays. The Board is charged with providing policy direction for the administration of County government and the efficient operation of government services.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Adopted	Adopted FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$ 163,924	$ 170,181	$ 195,818	$ 203,133	$ 7,315	3.74%
Operating	$ 196,506	$ 211,370	$ 262,850	$ 268,345	$ 5,495	2.09%
Capital & Capital Outlay	$ 25,692	$ 6,655	$ 10,000	$ 10,000	$ -	0.00%
Total	**$ 386,122**	**$ 388,207**	**$ 468,668**	**$ 481,478**	**$ 12,810**	**2.73%**

ADMINISTRATION

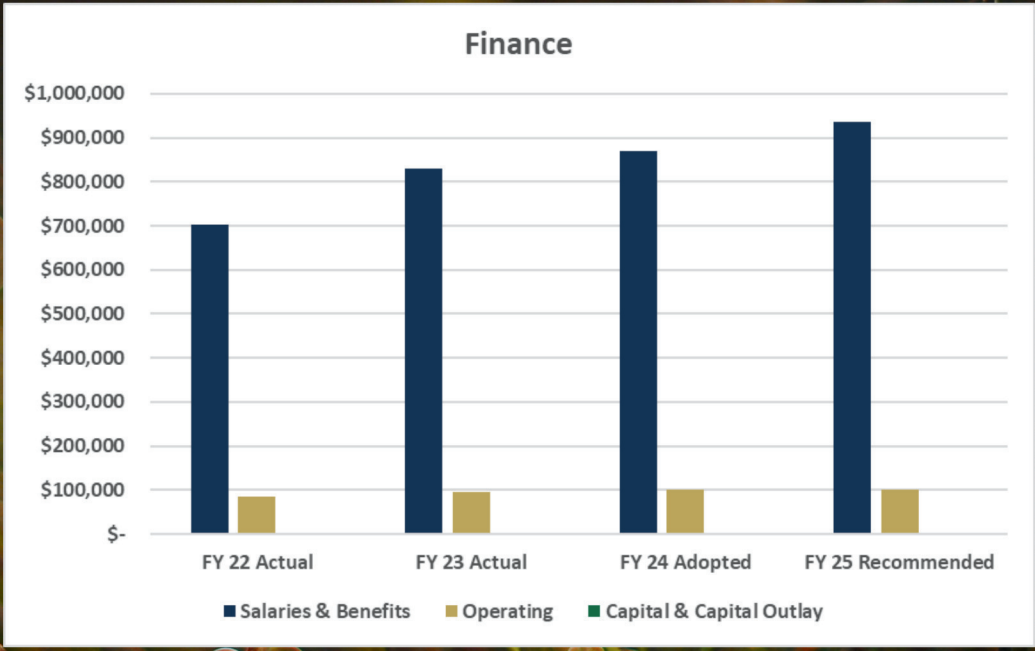
Haywood County Administration houses the leadership of the organization, including the Haywood County Manager. The County Manager is the chief administrator of County government. The County Manager is responsible to the Board of Commissioners for the administration of all departments of County government.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$ 632,005	$ 671,883	$ 708,597	$ 797,814	$ 89,217	12.59%
Operating	$ 29,795	$ 21,398	$ 94,684	$ 96,823	$ 2,139	2.26%
Capital & Capital Outlay	$ -	$ -	$ -	$ -	$ -	0.00%
Total	**$ 661,800**	**$ 693,282**	**$ 803,281**	**$ 894,637**	**$ 91,356**	**11.37%**

FINANCE

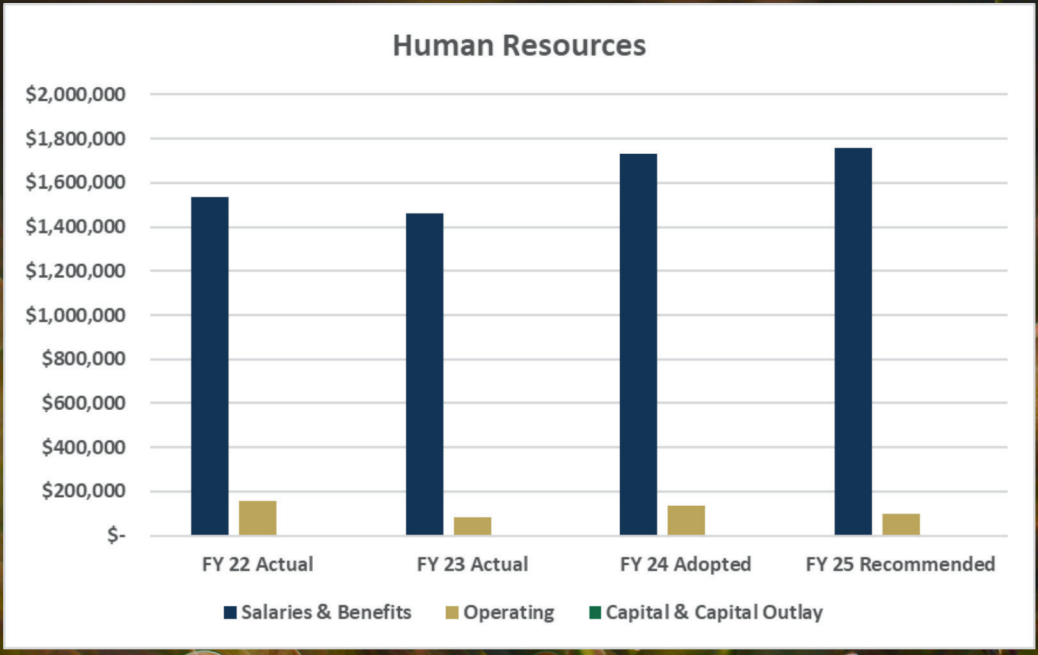
The Finance Department provides fiscal management of County activities in accordance with the North Carolina Local Government Budget and Fiscal Control Act (NC G.S. 159). The Finance Department is responsible for managing the General Fund, Special Revenue Funds, Internal Service Funds, and Capital Project Funds totaling over eighty million dollars, as well as intergovernmental component unit accounting and reporting. It is also responsible for maintaining and reporting accurate financial information and ensuring compliance with County policies and internal controls. The integrity of the County's financial reporting is assured through a system of internal controls, internal audits, and an annual audit by an independent certified public accounting firm.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$ 702,021	$ 830,894	$ 869,655	$ 935,383	$ 65,728	7.56%
Operating	$ 83,950	$ 96,132	$ 100,300	$ 101,650	$ 1,350	1.35%
Capital & Capital Outlay	$ -	$ -	$ -	$ -	$ -	0.00%
Total	**$ 785,970**	**$ 927,026**	**$ 969,955**	**$ 1,037,033**	**$ 67,078**	**6.92%**

HUMAN RESOURCES

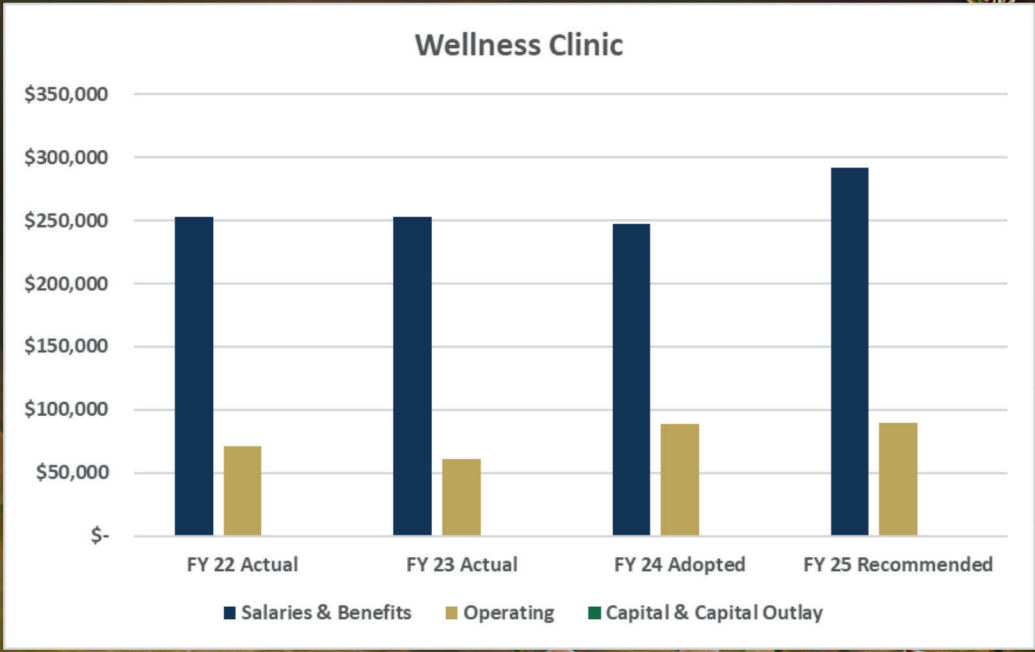
The Human Resources Department guides and aids employees throughout all aspects of the employee life cycle. These milestones include recruiting, onboarding, communicating, aiding employees in promotions/transfers and reviewing programs and benefits to create the best workplace possible. We enhance the employee experience by fostering a positive work environment and maintain employee-employer relations.Human Resources develops and promotes /enforces personnel policies. We guide employees through retirement and other benefit processes



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$ 1,533,232	$ 1,459,581	$ 1,732,648	$ 1,756,559	$ 23,911	1.38%
Operating	$ 158,937	$ 82,741	$ 134,750	$ 98,410	$ (36,340)	-26.97%
Capital & Capital Outlay	$ -	$ -	$ -	$ -	$ -	0.00%
Total	**$ 1,692,168**	**$ 1,542,322**	**$ 1,867,398**	**$ 1,854,969**	**$ (12,429)**	**-0.67%**

WELLNESS CLINIC

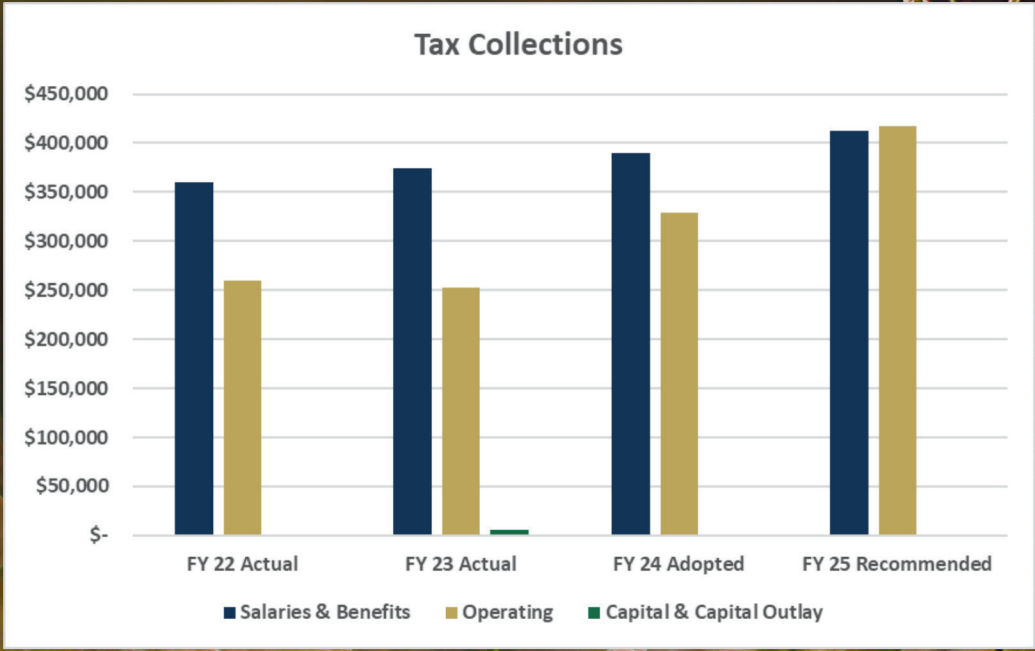
The Haywood County Wellness Clinic is available at no cost for eligible County employees (both full and part-time) and their dependents if covered by the Haywood County Health Insurance Plan. All personal medical services are confidential and maintained following HIPAA guidelines.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$ 253,319	$ 252,768	$ 247,306	$ 291,663	$ 44,357	17.94%
Operating	$ 70,653	$ 61,271	$ 88,262	$ 89,838	$ 1,576	1.79%
Capital & Capital Outlay	$ -	$ -	$ -	$ -	$ -	0.00%
Total	**$ 323,972**	**$ 314,039**	**$ 335,568**	**$ 381,501**	**$ 45,933**	**13.69%**

TAX COLLECTIONS

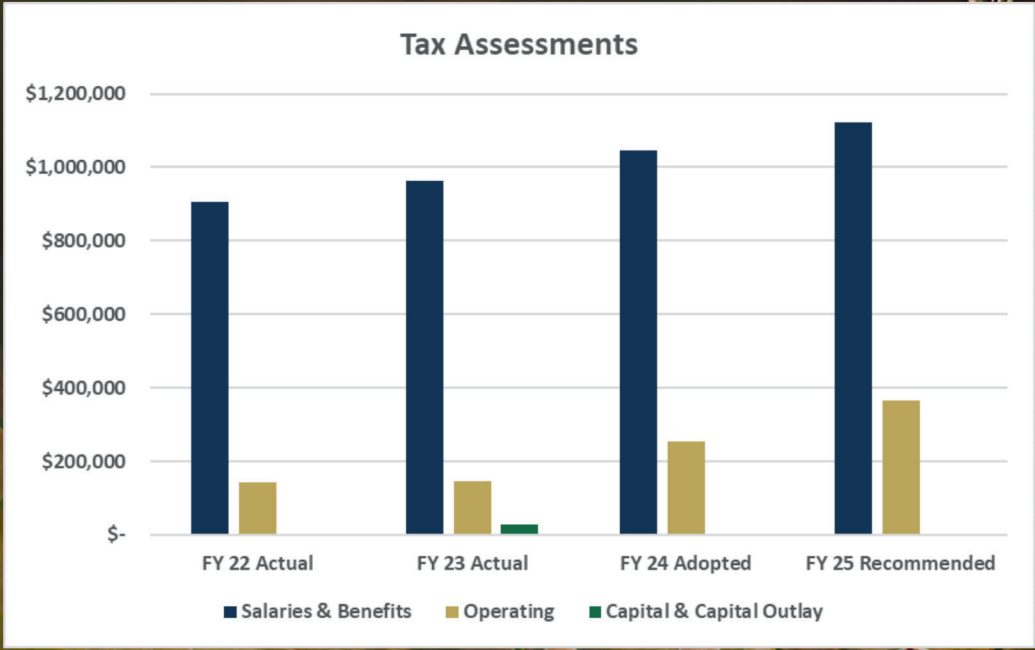
The Tax Collections Department is responsible for collecting all real and personal property taxes assessed within the county.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$ 359,840	$ 374,533	$ 389,780	$ 412,718	$ 22,938	5.88%
Operating	$ 259,710	$ 252,616	$ 328,605	$ 417,425	$ 88,820	27.03%
Capital & Capital Outlay	$ -	$ 5,875	$ -	$ -	$ -	0.00%
Total	**$ 619,550**	**$ 633,024**	**$ 718,385**	**$ 830,143**	**$ 111,758**	**15.56%**

TAX ASSESSMENTS

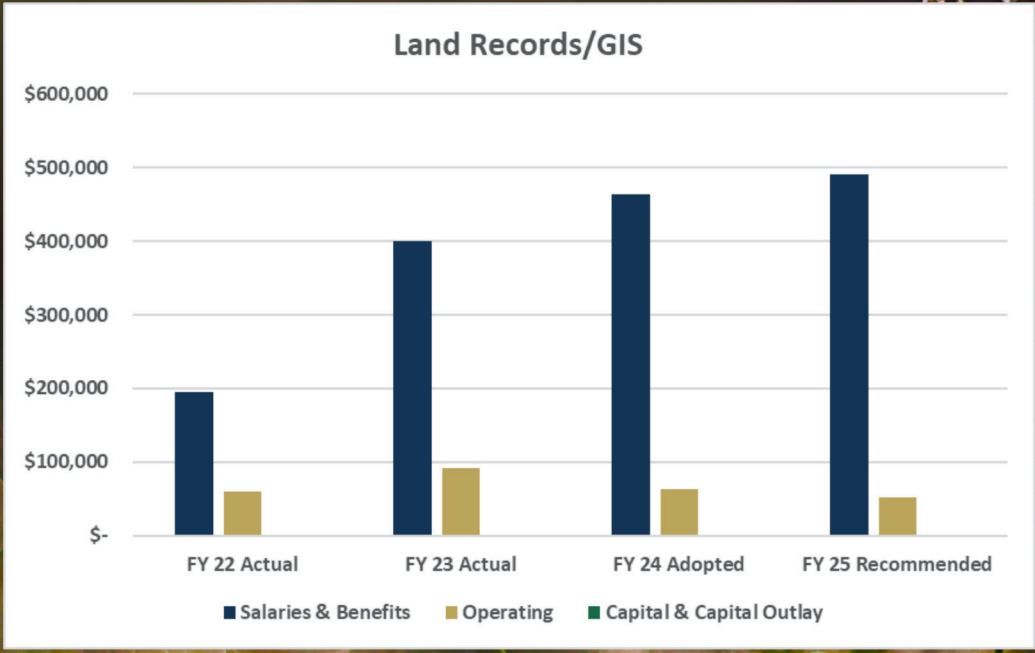
The Tax Assessment Department is responsible for maintaining records of real and personal property ownership to determine ad valorem taxation. This information is collected and used each year. The listing period begins in January. Real property is permanently listed and does not require the owner to re-list every year.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$ 905,469	$ 961,801	$ 1,047,304	$ 1,123,693	$ 76,389	7.29%
Operating	$ 143,478	$ 145,695	$ 253,350	$ 366,340	$ 112,990	44.60%
Capital & Capital Outlay	$ -	$ 29,454	$ -	$ -	$ -	..
Total	**$ 1,048,947**	**$ 1,136,950**	**$ 1,300,654**	**$ 1,490,033**	**$ 189,379**	**14.56%**

LAND RECORDS/GIS

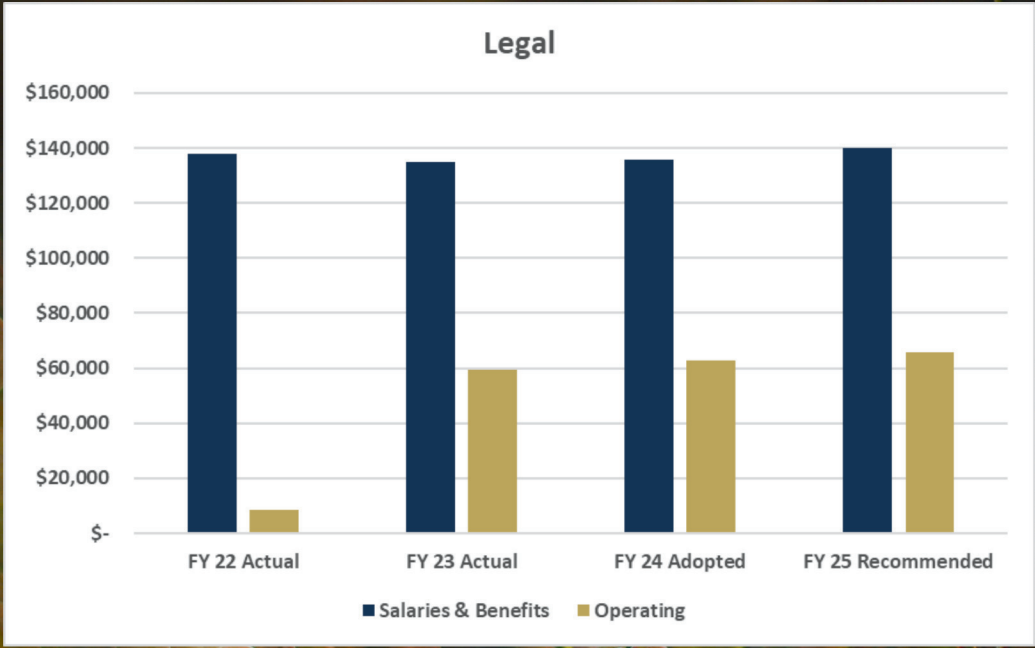
The Land Records / Geographic Information Services (GIS) Department is a function of the Tax Administration Office and is responsible for the development, maintenance, and dissemination of the County's digital geographic data.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$ 194,373	$ 399,368	$ 464,309	$ 490,470	$ 26,161	5.63%
Operating	$ 60,075	$ 91,430	$ 63,270	$ 51,877	$ (11,393)	-18.01%
Capital & Capital Outlay	$ -	$ -	$ -	$ -	$ -	0.00%
Total	**$ 254,447**	**$ 490,798**	**$ 527,579**	**$ 542,347**	**$ 14,768**	**2.80%**

LEGAL

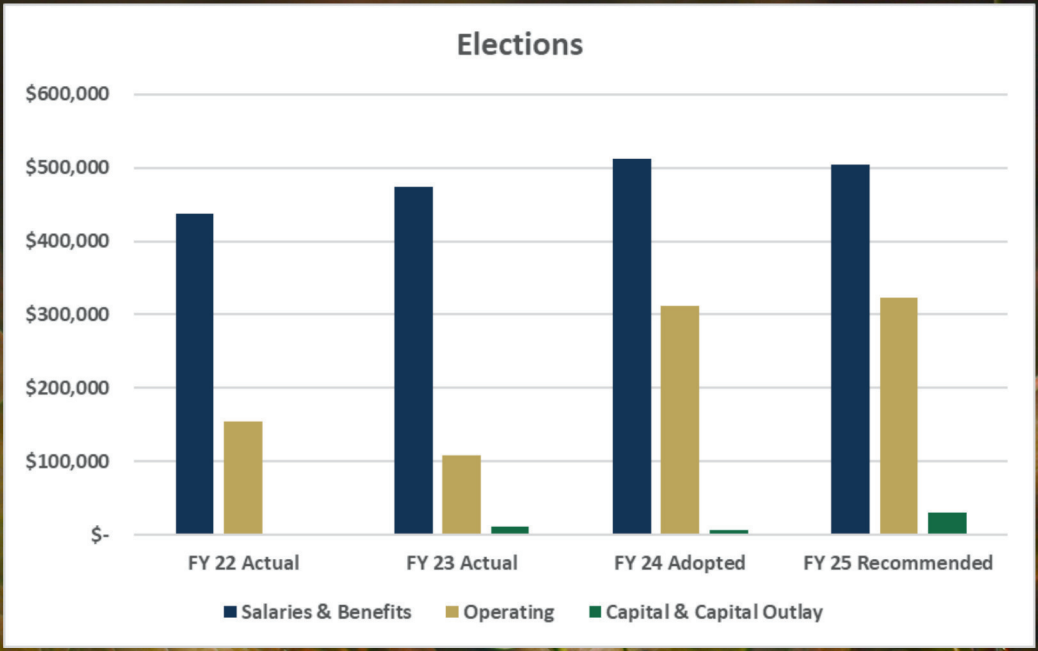
The County Attorney and staff provides legal counsel to Haywood County's elected and appointed officials, and to all agencies and departments of Haywood County. The County Attorney drafts and reviews contracts and documents and drafts and amends ordinances, resolutions, procedures, and regulations for Haywood County. The County Attorney is also responsible for tracking legislation before the NC General Assembly and processes property damage and personal injury claims against the County.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$ 137,816	$ 135,069	$ 135,741	$ 139,923	$ 4,182	3.08%
Operating	$ 8,646	$ 59,547	$ 62,650	$ 65,850	$ 3,200	5.11%
Total	**$ 146,462**	**$ 194,616**	**$ 198,391**	**$ 205,773**	**$ 7,382**	**3.72%**

ELECTIONS

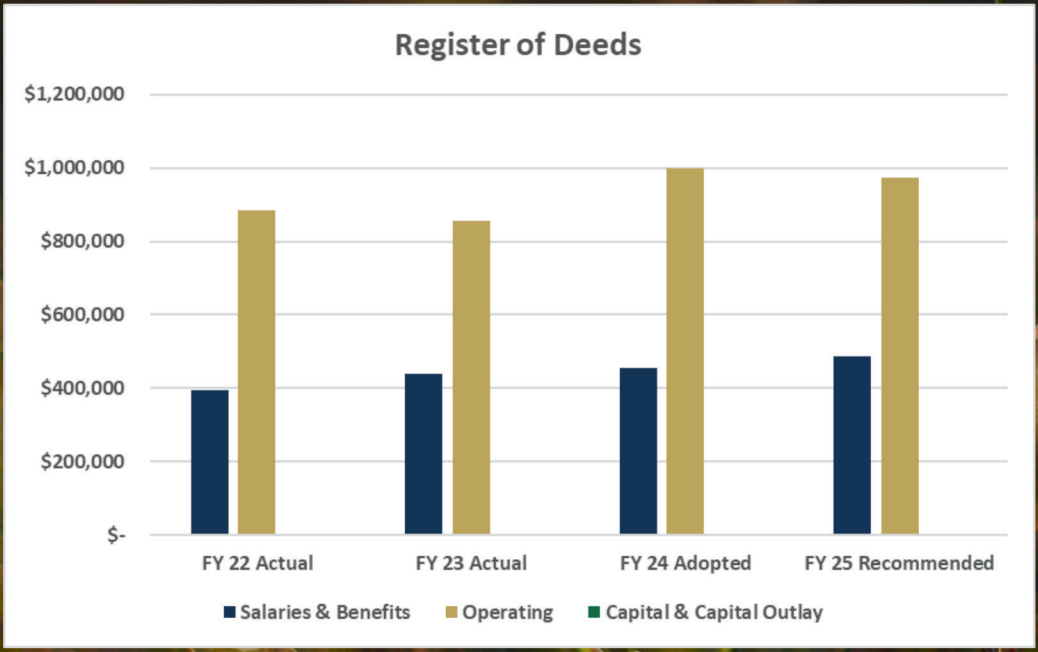
The Haywood County Board of Elections conducts all Federal, State, County, Municipal and Special elections within its jurisdictional boundaries in accordance with Federal and State elections laws and State Board of Elections policy, to ensure elections are conducted lawfully and fairly. They also operate voting sites, maintain voter registration lists, and handle all other aspects of elections administration.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$ 437,088	$ 473,459	$ 512,705	$ 503,802	$ (8,903)	-1.74%
Operating	$ 154,121	$ 108,935	$ 311,740	$ 323,746	$ 12,006	3.85%
Capital & Capital Outlay	$ -	$ 11,314	$ 7,000	$ 30,000	$ 23,000	328.57%
Total	**$ 591,208**	**$ 593,708**	**$ 831,445**	**$ 857,548**	**$ 26,103**	**3.14%**

REGISTER OF DEEDS

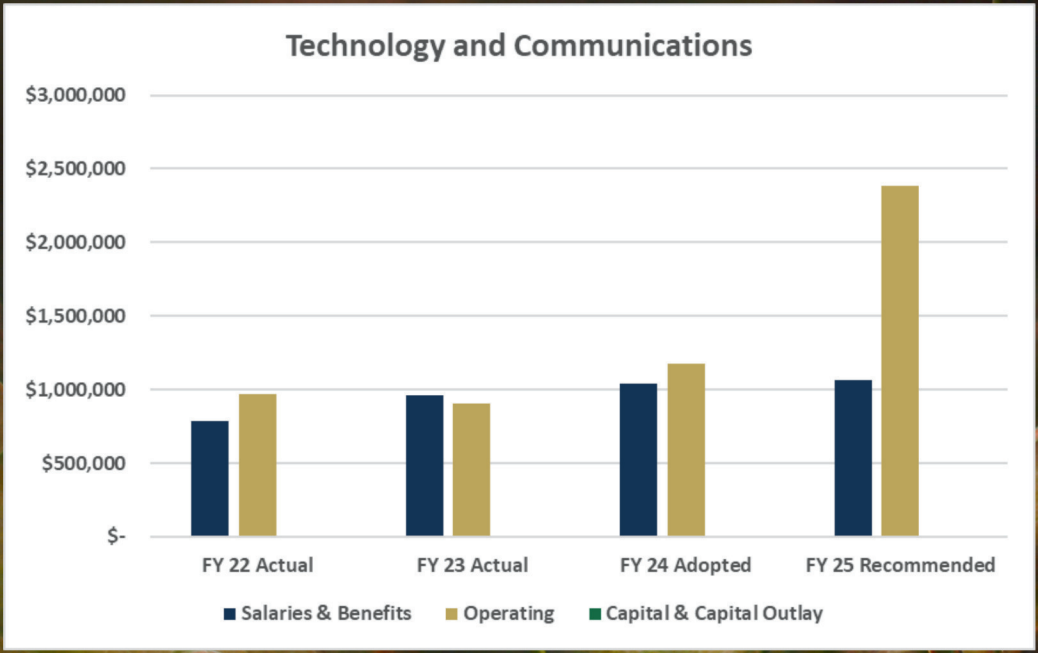
The Haywood County Register of Deeds serves as the primary custodian of permanent records for the county. This office records and maintains a variety of real property records including deeds, deeds of trusts, plats, and powers of attorney among other instruments. The Vital Records Division is responsible for Birth, Death and Marriage certificates as well as military discharges. In addition, Haywood County Notary Public oaths are administered and maintained in this office. The General Statutes of North Carolina gives the Register of deeds the responsibility of protecting the integrity of these public records.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$ 394,873	$ 439,305	$ 455,176	$ 488,175	$ 32,999	7.25%
Operating	$ 884,279	$ 856,632	$ 998,081	$ 973,371	$ (24,710)	-2.48%
Capital & Capital Outlay	$ -	$ -	$ -	$ -	$ -	0.00%
Total	**$ 1,279,152**	**$ 1,295,937**	**$ 1,453,257**	**$ 1,461,546**	**$ 8,289**	**0.57%**

TECHNOLOGY & COMMUNICATIONS

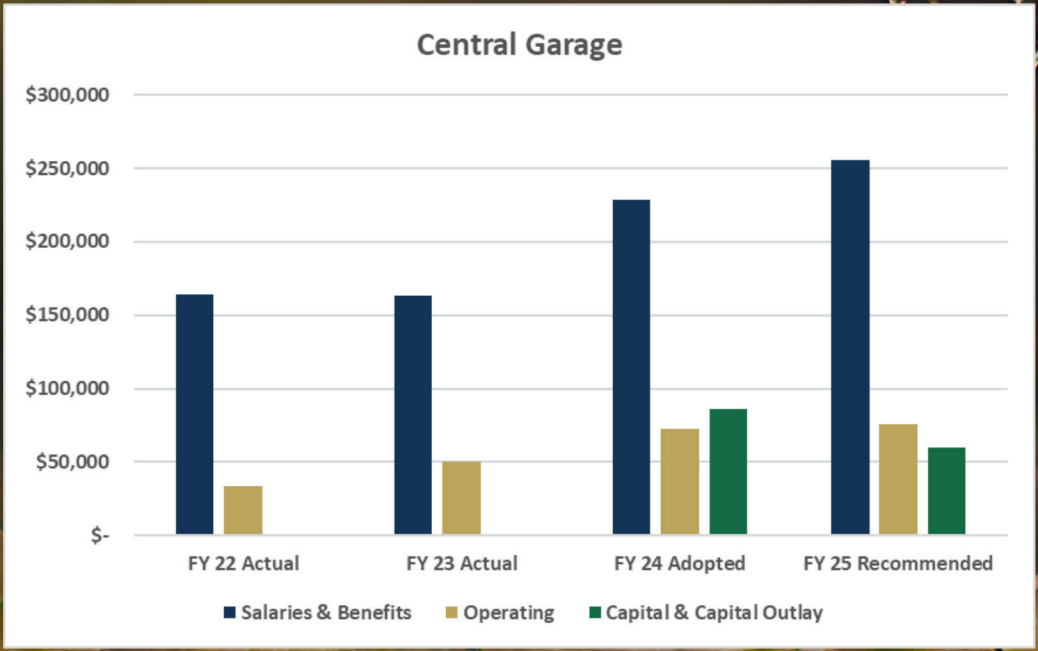
The Haywood County Technology and Communications Department provides technology infrastructure and automation services to all Haywood County departments. The Haywood County Technology and Communications Department endeavors to provide these services responsively, in a cost-effective way, utilizing technology in an appropriate manner.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$ 785,952	$ 959,045	$ 1,037,855	$ 1,066,728	$ 28,873	2.78%
Operating	$ 965,566	$ 906,969	$ 1,177,919	$ 2,382,892	$ 1,204,973	102.30%
Capital & Capital Outlay	$ 7,365	$ -	$ 6,500	$ -	$ (6,500)	0.00%
Total	**$ 1,758,883**	**$ 1,866,015**	**$ 2,222,274**	**$ 3,449,620**	**$ 1,227,346**	**55.23%**

CENTRAL GARAGE

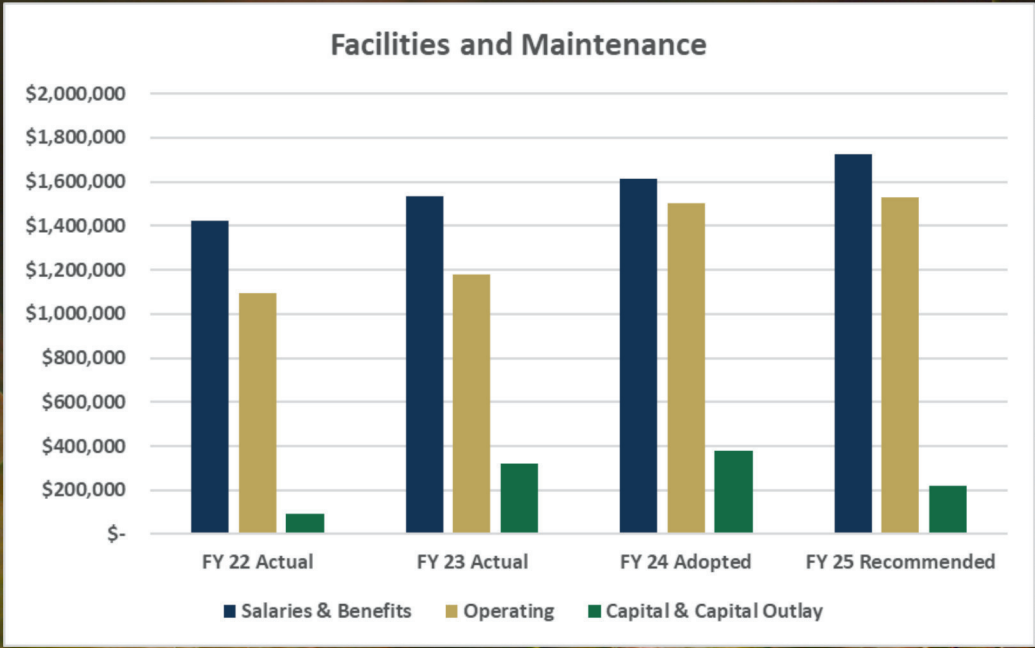
The Central Garage repairs and maintains all County vehicles.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$ 164,218	$ 162,988	$ 228,277	$ 255,524	$ 27,247	11.94%
Operating	$ 33,888	$ 50,675	$ 72,250	$ 75,450	$ 3,200	4.43%
Capital & Capital Outlay	$ -	$ -	$ 86,532	$ 60,274	$ (26,258)	0.00%
Total	**$ 198,106**	**$ 213,664**	**$ 387,059**	**$ 391,248**	**$ 4,189**	**1.08%**

FACILITIES & MAINTENANCE

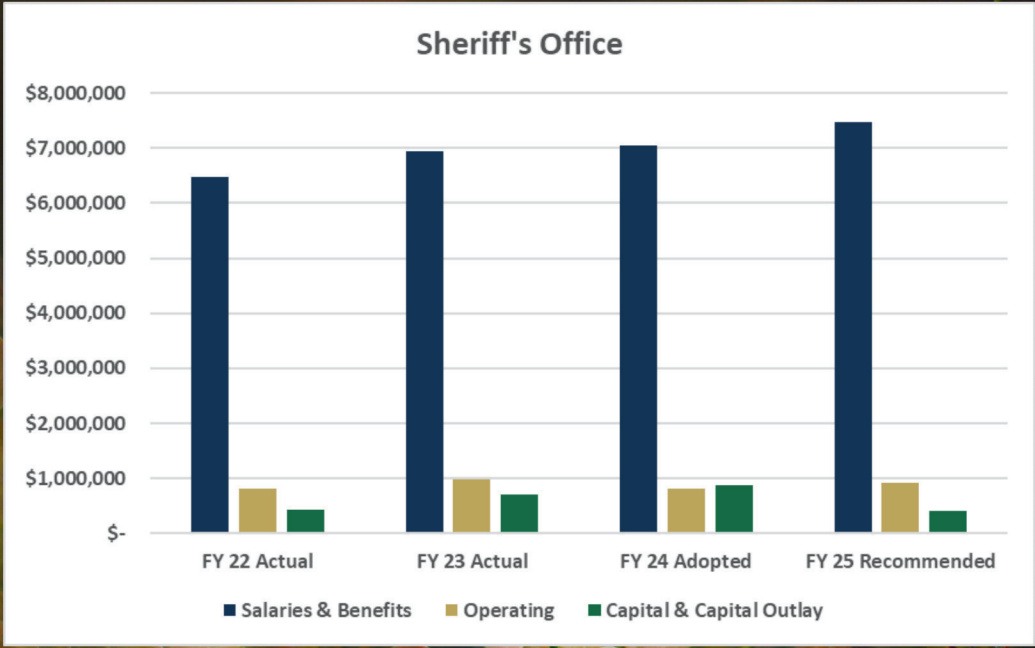
The Facilities and Maintenance provides safe, clean, and well-maintained facilities that fulfill the needs of customers, citizens, and outside agencies. As well as balancing the needs of different departments, while maintaining all facilities presentable and accomplishing preventive maintenance.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$ 1,420,656	$ 1,532,339	$ 1,613,065	$ 1,725,651	$ 112,586	6.98%
Operating	$ 1,095,530	$ 1,178,172	$ 1,501,038	$ 1,526,693	$ 25,655	1.71%
Capital & Capital Outlay	$ 92,712	$ 320,251	$ 377,000	$ 221,000	$ (156,000)	-41.38%
Total	**$ 2,608,898**	**$ 3,030,761**	**$ 3,491,103**	**$ 3,473,344**	**$ (17,759)**	**-0.51%**

SHERIFF'S OFFICE

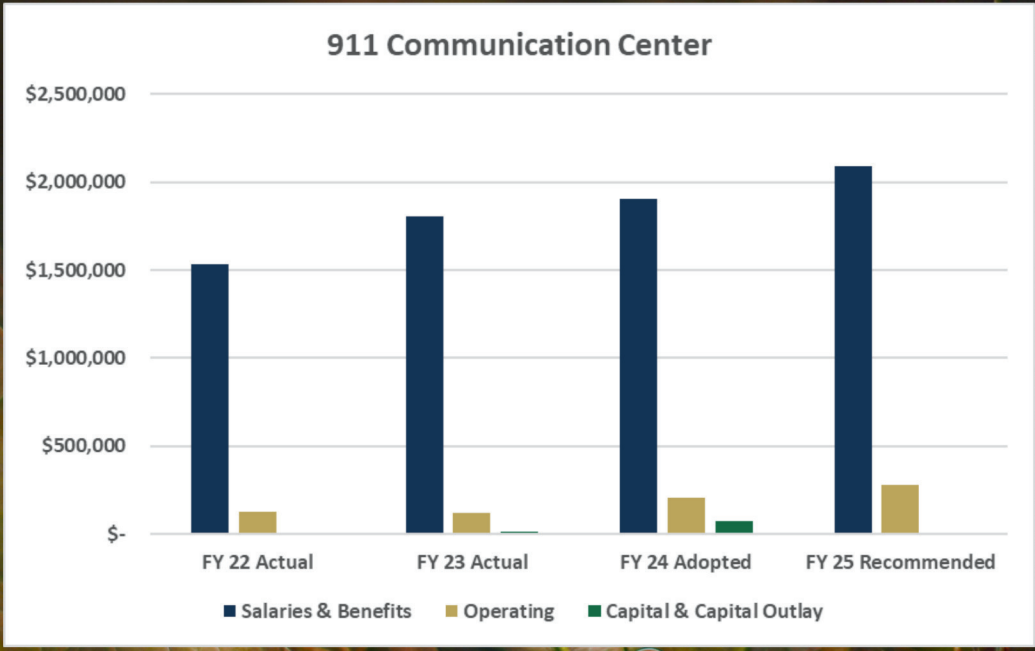
The Haywood County Office of the Sheriff protects the safety of the citizens of Haywood County and enforces the laws of North Carolina. There are several departments and specialty units within the Sheriff's Office and these include: 911 Communications, Detention, School Resource Officers, K9 Teams, Criminal Suppression Unit, Investigations, Sheriff's Response Team, Civil Process, Patrol, Court Security, and the Domestic Violence Task Force.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$ 6,466,845	$ 6,943,453	$ 7,056,955	$ 7,472,970	$ 416,015	5.90%
Operating	$ 813,512	$ 984,390	$ 817,790	$ 911,792	$ 94,002	11.49%
Capital & Capital Outlay	$ 441,419	$ 698,352	$ 883,118	$ 417,109	$ (466,009)	-52.77%
Total	**$ 7,721,775**	**$ 8,626,196**	**$ 8,757,863**	**$ 8,801,871**	**$ 44,008**	**0.50%**

911 COMMUNICATION CENTER

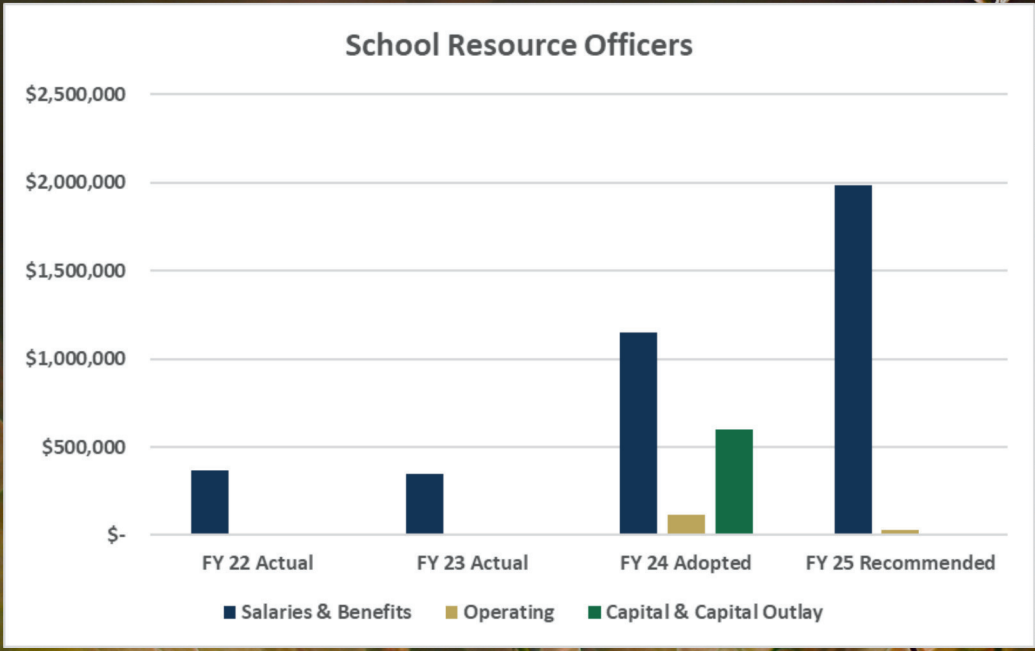
The Haywood County 9-1-1 Communications Center, also known as Haywood Communications, answers emergency and non-emergency calls for service 24 hours a day, 365 days a year and dispatches the appropriate help. The professional staff provides quality service not only to our citizens but also to the first responders that we serve. Emergency communications in the mind of both citizens and public safety professionals are synonymous with "911"; the number dialed in an emergency.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$ 1,536,730	$ 1,806,797	$ 1,905,303	$ 2,089,713	$ 184,410	9.68%
Operating	$ 128,879	$ 123,718	$ 209,721	$ 284,094	$ 74,373	35.46%
Capital & Capital Outlay	$ 9,500	$ 14,995	$ 75,000	$ -	$ (75,000)	-100.00%
Total	**$ 1,675,109**	**$ 1,945,509**	**$ 2,190,024**	**$ 2,373,807**	**$ 183,783**	**8.39%**

SCHOOL RESOURCE OFFICERS

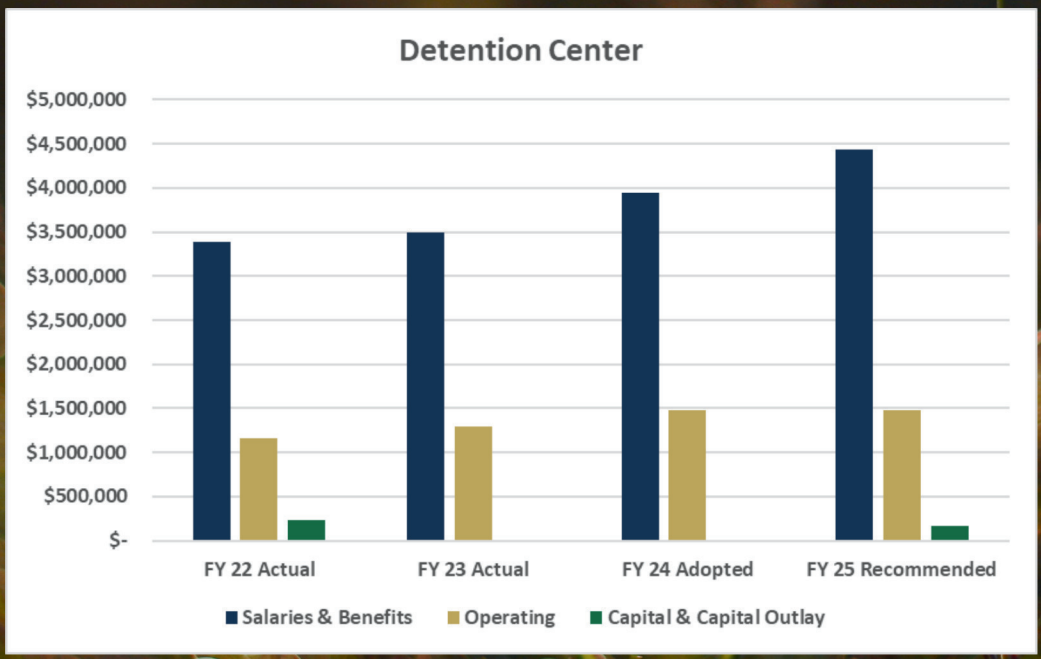
There are four Haywood County deputies serving as School Resource Officers (SROs) at local schools – one assigned to Tuscola High School, one assigned to Central Haywood High School and a third at Bethel Middle school. Their division is overseen by a lieutenant, who also works with Haywood Community College's safety.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$ 369,490	$ 349,595	$ 1,149,924	$ 1,985,902	$ 835,978	72.70%
Operating	$ 4,008	$ 3,791	$ 114,910	$ 31,461	$ (83,449)	-72.62%
Capital & Capital Outlay	$ -	$ -	$ 600,000	$ -	$ (600,000)	0.00%
Total	**$ 373,498**	**$ 353,386**	**$ 1,864,834**	**$ 2,017,363**	**$ 152,529**	**8.18%**

DETENTION CENTER

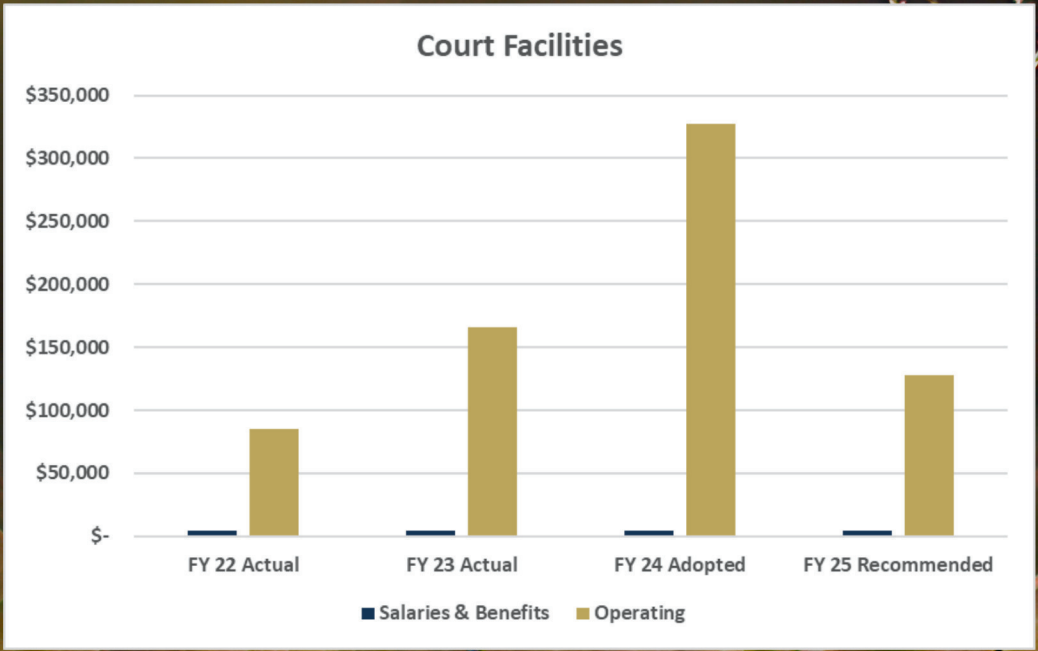
The 150-bed facility provides secure housing for males and females who have been committed to the custody of the Haywood County Sheriff. There may be as many as 110 inmates housed in the main facility and up to an additional 40 work-release and minimum custody inmates housed in the Annex. The Detention Center utilizes an indirect supervision style of inmate management and is comprised of a total of six different housing units with a booking area and central control. There are several inmate and facility services to include a medical unit, visitation lobby, laundry services and facility maintenance as well as a kitchen area.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$ 3,383,070	$ 3,492,403	$ 3,948,363	$ 4,437,906	$ 489,543	12.40%
Operating	$ 1,162,511	$ 1,294,375	$ 1,476,682	$ 1,476,162	$ (520)	-0.04%
Capital & Capital Outlay	$ 238,024	$ 5,187	$ 1,250	$ 165,032	$ 163,782	0.00%
Total	**$ 4,783,605**	**$ 4,791,965**	**$ 5,426,295**	**$ 6,079,100**	**$ 652,805**	**12.03%**

COURT FACILITIES

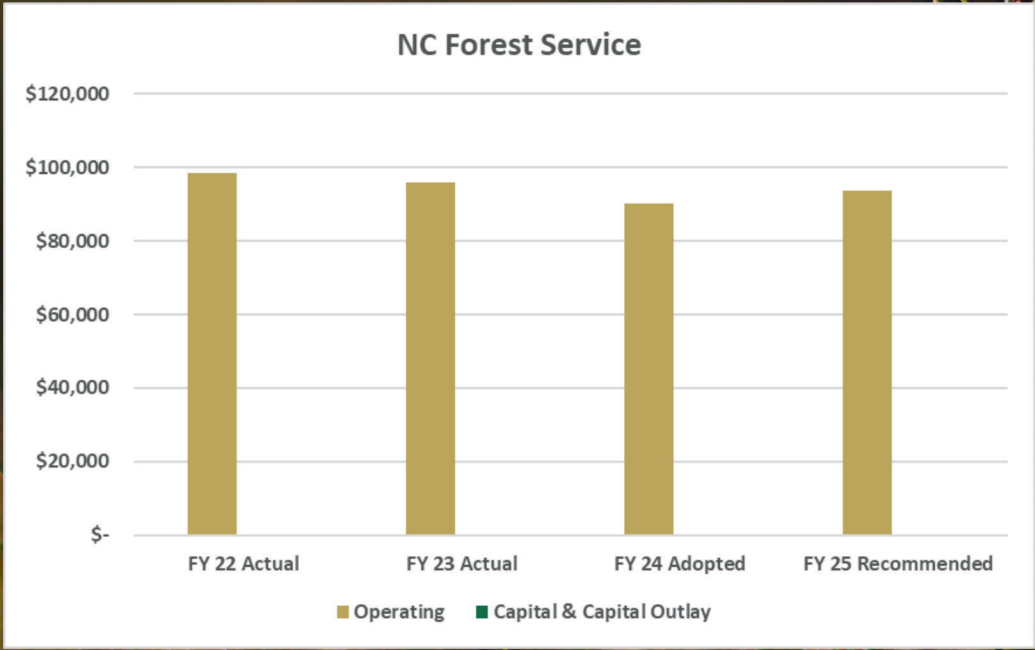
The Court Facilities funds are used to support the operations of the Justice Center.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$ 4,688	$ 4,100	$ 4,500	$ 4,500	$ -	0.00%
Operating	$ 85,254	$ 165,992	$ 327,800	$ 127,800	$ (200,000)	-61.01%
Total	**$ 89,941**	**$ 170,092**	**$ 332,300**	**$ 132,300**	**$ (200,000)**	**-60.19%**

NC FOREST SERVICE

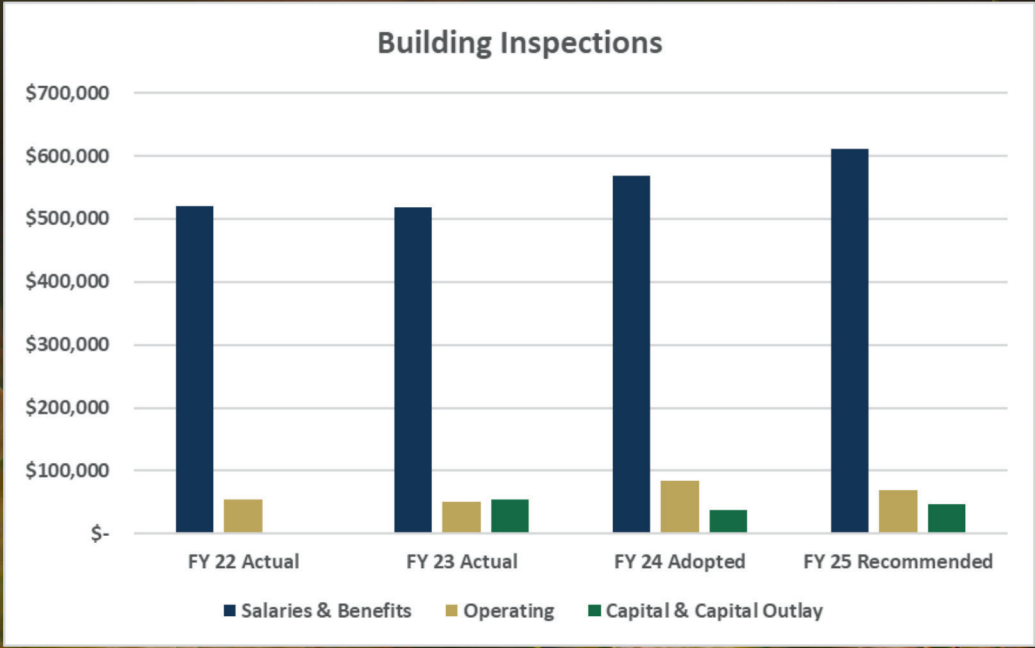
The NC Forest Service provides funds to support the County Ranger who is stationed in Haywood County.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Operating	$ 98,445	$ 95,826	$ 90,099	$ 93,797	$ 3,698	4.10%
Capital & Capital Outlay	$ -	$ -	$ -	$ -	$ -	0.00%
Total	**$ 98,445**	**$ 95,826**	**$ 90,099**	**$ 93,797**	**$ 3,698**	**4.10%**

BUILDING INSPECTIONS

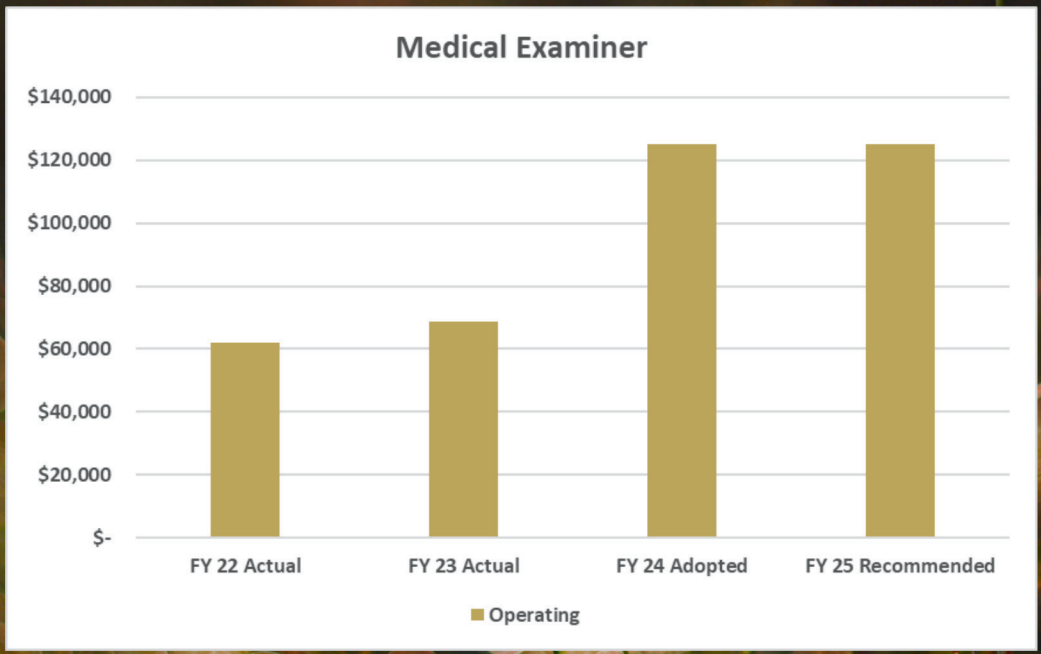
Each Inspector with the Haywood County Inspection Department is certified by the State of North Carolina to inspect building, electrical, plumbing and mechanical trades in both residential and commercial applications. As well, each inspector enforces NC state building codes and ordinances within County and State regulations.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$ 520,793	$ 518,364	$ 569,227	$ 611,910	$ 42,683	7.50%
Operating	$ 53,915	$ 51,292	$ 84,829	$ 69,357	$ (15,472)	-18.24%
Capital & Capital Outlay	$ -	$ 54,031	$ 37,086	$ 46,974	$ 9,888	0.00%
Total	**$ 574,707**	**$ 623,687**	**$ 691,142**	**$ 728,241**	**$ 37,099**	**5.37%**

MEDICAL EXAMINER

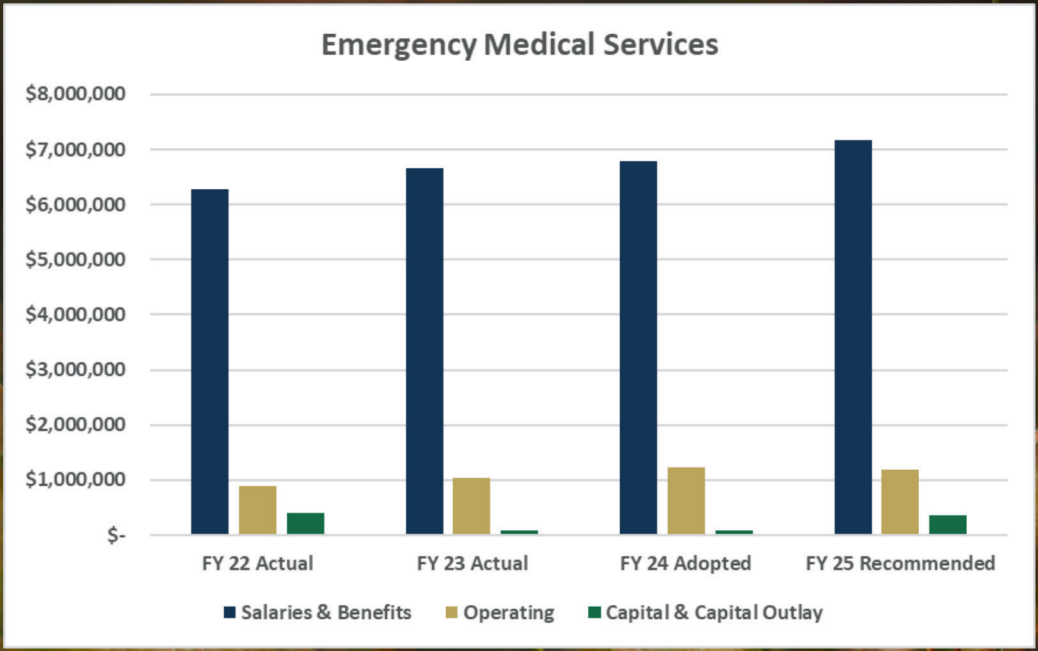
The Medical Examiner (ME) determines how, when, and by what means a person met his or her death. The ME is in charge of the investigation of criminal deaths or questionable deaths in the interest of the public. It is the primary duty of the ME to state whether a death resulted from a criminal act or fault on the part of another person. The ME can close a case if it is decided that the death was not the result of a criminal act.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Operating	$ 61,950	$ 68,795	$ 125,000	$ 125,000	$ -	0.00%
Total	**$ 61,950**	**$ 68,795**	**$ 125,000**	**$ 125,000**	**$ -**	**0.00%**

EMERGENCY MEDICAL SERVICES

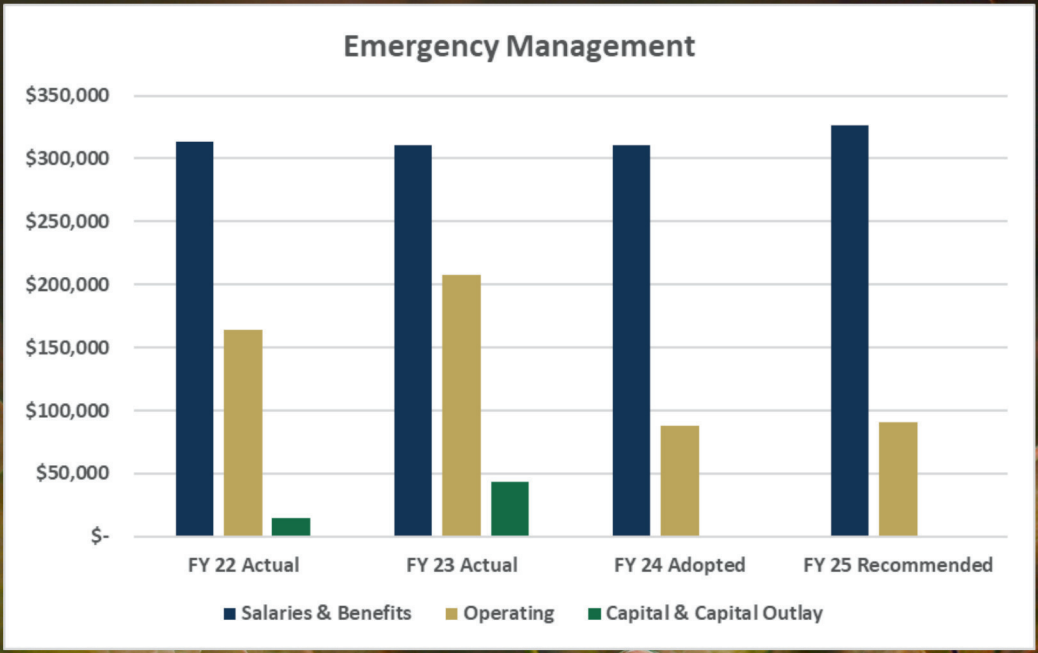
The Haywood County Emergency Medical Services (EMS) provides quality emergency care to the citizens and visitors of Haywood County. This department operates five Advanced Life Support Units at Paramedic level. The units are stationed in Canton, Waynesville, Clyde, and Maggie Valley.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$ 6,273,001	$ 6,658,473	$ 6,791,448	$ 7,162,008	$ 370,560	5.46%
Operating	$ 884,690	$ 1,038,187	$ 1,222,998	$ 1,198,108	$ (24,890)	-2.04%
Capital & Capital Outlay	$ 408,887	$ 87,701	$ 82,000	$ 355,567	$ 273,567	333.62%
Total	**$ 7,566,578**	**$ 7,784,361**	**$ 8,096,446**	**$ 8,715,683**	**$ 619,237**	**7.65%**

EMERGENCY MANAGEMENT

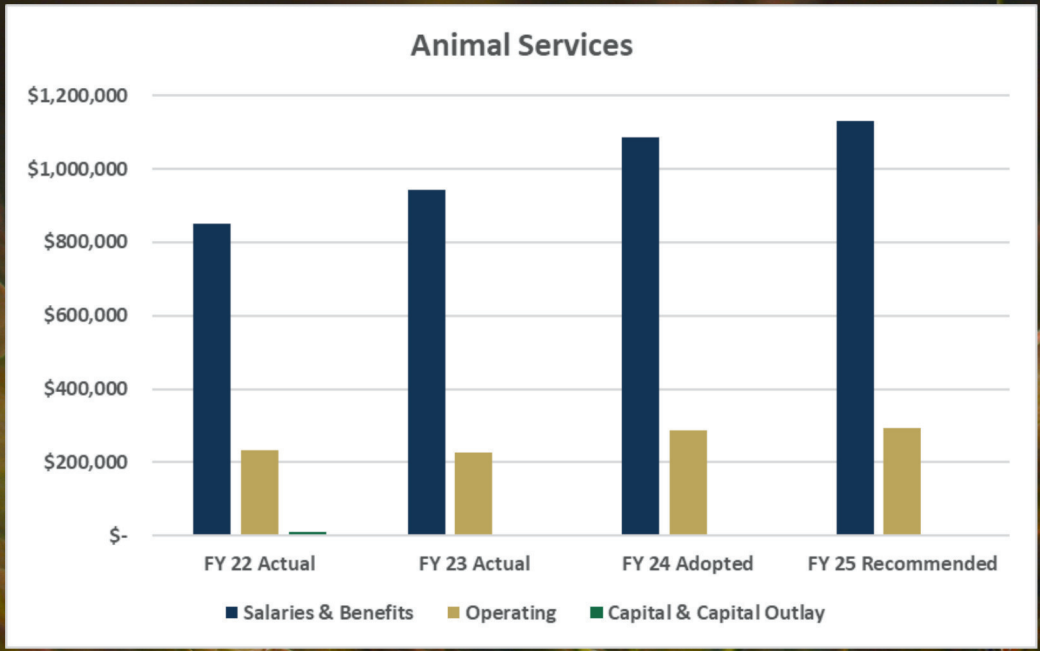
Haywood County Emergency Management is the County's point of contact with North Carolina Emergency Management for to disaster planning, preparation, response and recovery. This department coordinates all resources before, during, and after a disaster.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$ 313,691	$ 310,549	$ 310,718	$ 326,873	$ 16,155	5.20%
Operating	$ 163,860	$ 207,511	$ 88,127	$ 91,047	$ 2,920	3.31%
Capital & Capital Outlay	$ 14,229	$ 43,197	$ -	$ -	$ -	0.00%
Total	**$ 491,780**	**$ 561,258**	**$ 398,845**	**$ 417,920**	**$ 19,075**	**4.78%**

ANIMAL SERVICES

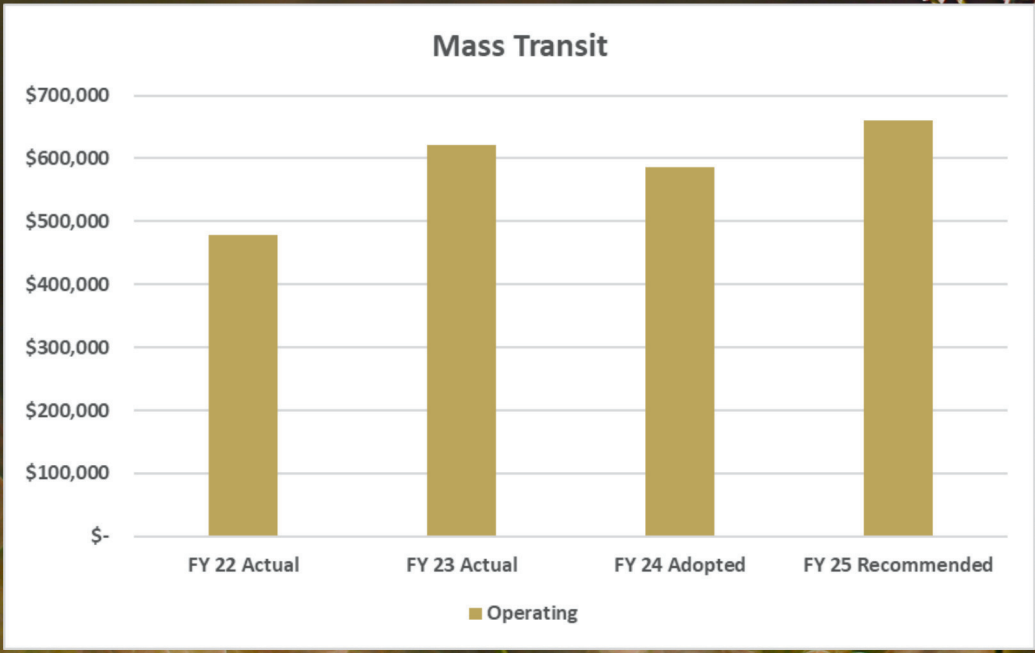
Haywood County Animal Services provides a variety of animal care and animal enforcement services to the residents of Haywood County. The animal shelter staff assist with adoptions, animal surrenders, lost and found animal reporting, and spay/neuter education. Shelter staff provide daily care for animals at the shelter including socialization and enrichment activities. Animal Enforcement Officers educate citizens and enforce state and county laws relating to humane treatment of animals within Haywood County. Officers are also responsible for investigating animal cruelty, animal nuisance complaints, and animal bites.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$ 851,461	$ 943,039	$ 1,087,046	$ 1,131,736	$ 44,690	4.11%
Operating	$ 234,702	$ 227,239	$ 287,907	$ 293,250	$ 5,343	1.86%
Capital & Capital Outlay	$ 9,370	$ -	$ 5,000	$ -	$ (5,000)	-100.00%
Total	**$ 1,095,532**	**$ 1,170,277**	**$ 1,379,953**	**$ 1,424,986**	**$ 45,033**	**3.26%**

MASS TRANSIT

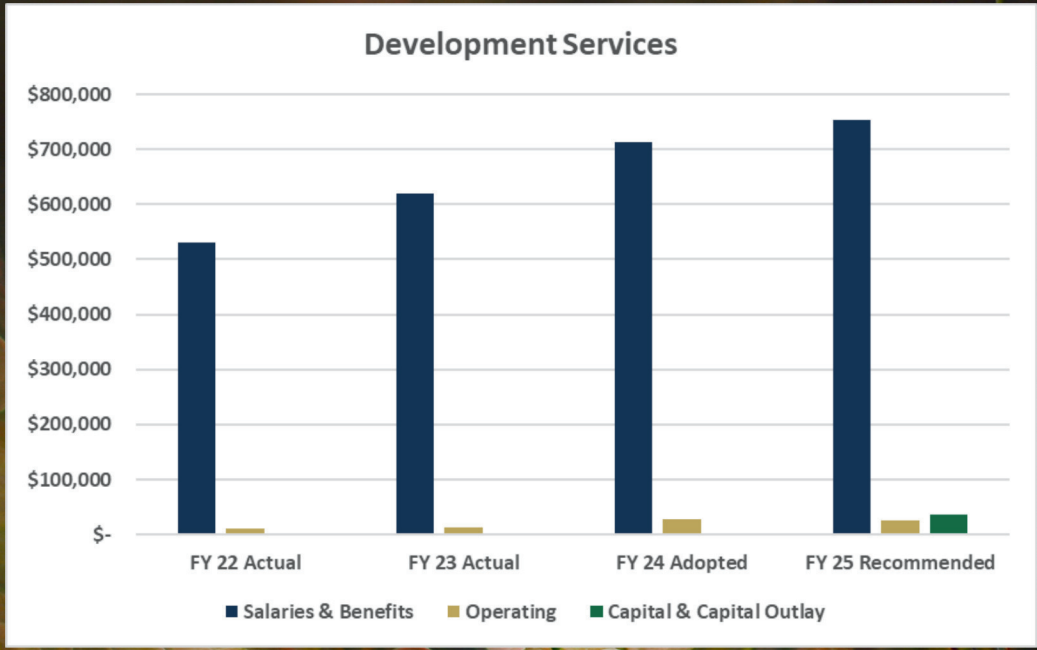
Mass Transit funds are used to provide Haywood County citizens with access to public transportation through contracts with Mountain Projects.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Operating	$ 478,396	$ 620,442	$ 585,750	$ 660,750	$ 75,000	0.00%
Total	**$ 478,396**	**$ 620,442**	**$ 585,750**	**$ 660,750**	**$ 75,000**	**0.00%**

DEVELOPMENT SERVICES

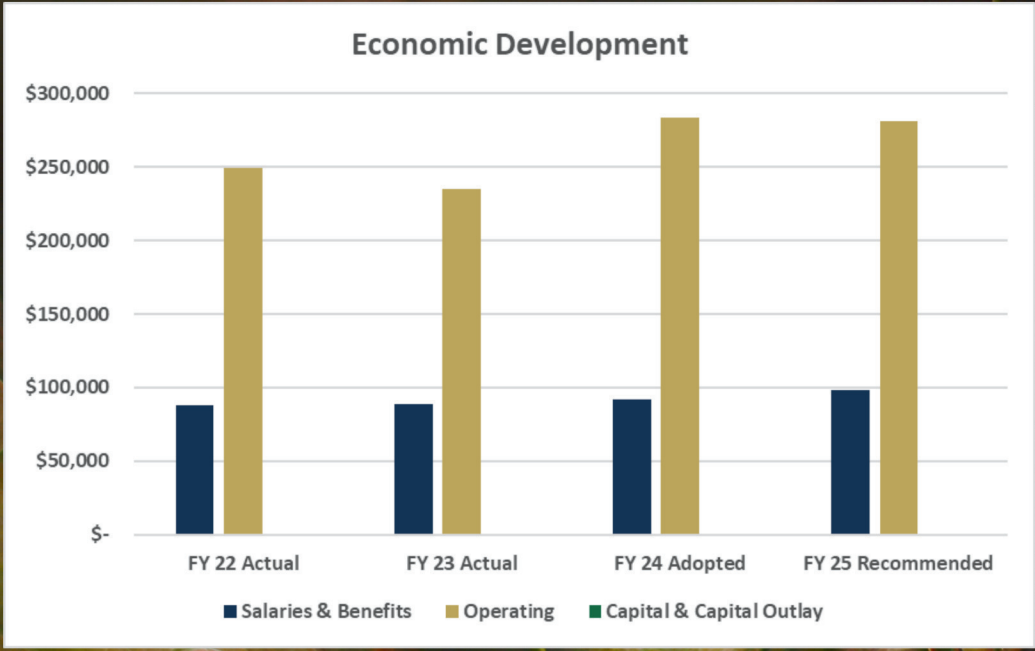
Development Services is the consolidation of Building Inspections, Erosion Control and the Planning Departments. The permitting specialists assist the public with permitting for both Development Services and Environmental Health. The departments work closely with each other for a comprehensive approach to governing growth to promote the public health, safety and general welfare of our citizens.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$ 531,022	$ 618,783	$ 712,009	$ 753,891	$ 41,882	5.88%
Operating	$ 11,705	$ 14,080	$ 27,850	$ 25,400	$ (2,450)	-8.80%
Capital & Capital Outlay	$ -	$ -	$ -	$ 35,850	$ 35,850	0.00%
Total	**$ 542,727**	**$ 632,863**	**$ 739,859**	**$ 815,141**	**$ 75,282**	**10.18%**

ECONOMIC DEVELOPMENT

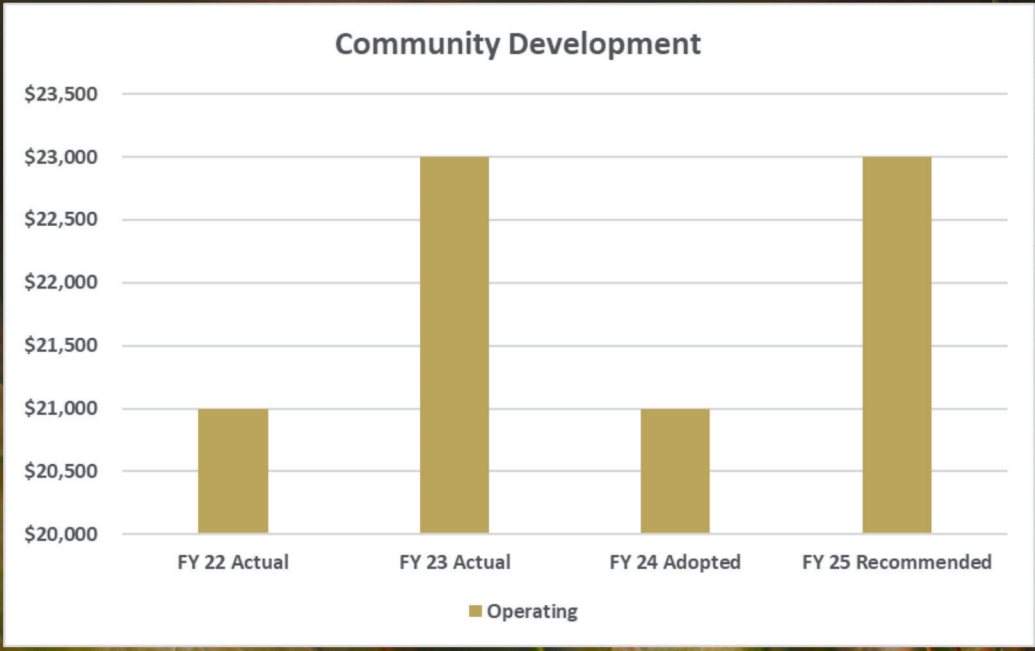
Haywood County Economic Development funds go toward economic development projects and partnerships that attract, retain, and building business stimulate economic growth. Partners include the Economic Development Council, Haywood County Chamber of Commerce, and Asheville/Buncombe Chamber of Commerce.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$ 88,204	$ 89,068	$ 91,715	$ 98,506	$ 6,791	7.40%
Operating	$ 249,539	$ 235,194	$ 283,500	$ 281,500	$ (2,000)	-0.71%
Capital & Capital Outlay	$ -	$ -	$ -	$ -	$ -	0.00%
Total	**$ 337,743**	**$ 324,262**	**$ 375,215**	**$ 380,006**	**$ 4,791**	**1.28%**

COMMUNITY DEVELOPMENT

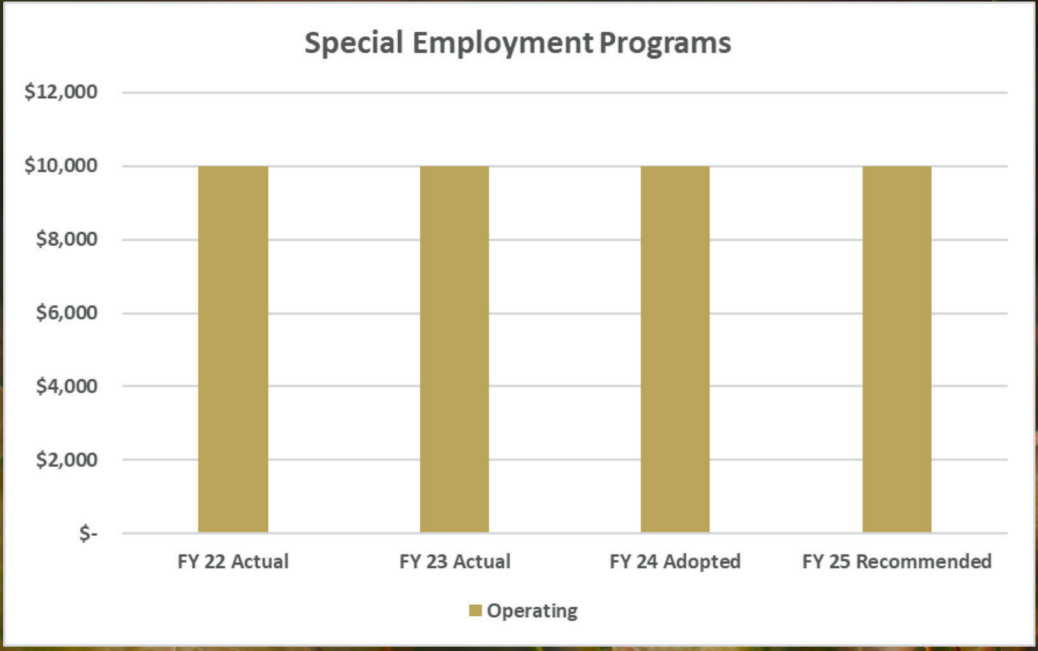
The Community Development funds support community development projects in Haywood County. Funds go to the following Community Centers: Fines Creek, Cruso, Bethel, North Hominy, Beaverdam, Pigeon, and Haywood County Development Council. Funds also go to WNC Communities to support rural community development, agriculture, and forestry.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Operating	$ 21,000	$ 23,000	$ 21,000	$ 23,000	$ 2,000	9.52%
Total	**$ 21,000**	**$ 23,000**	**$ 21,000**	**$ 23,000**	**$ 2,000**	**9.52%**

SPECIAL EMPLOYMENT PROGRAMS

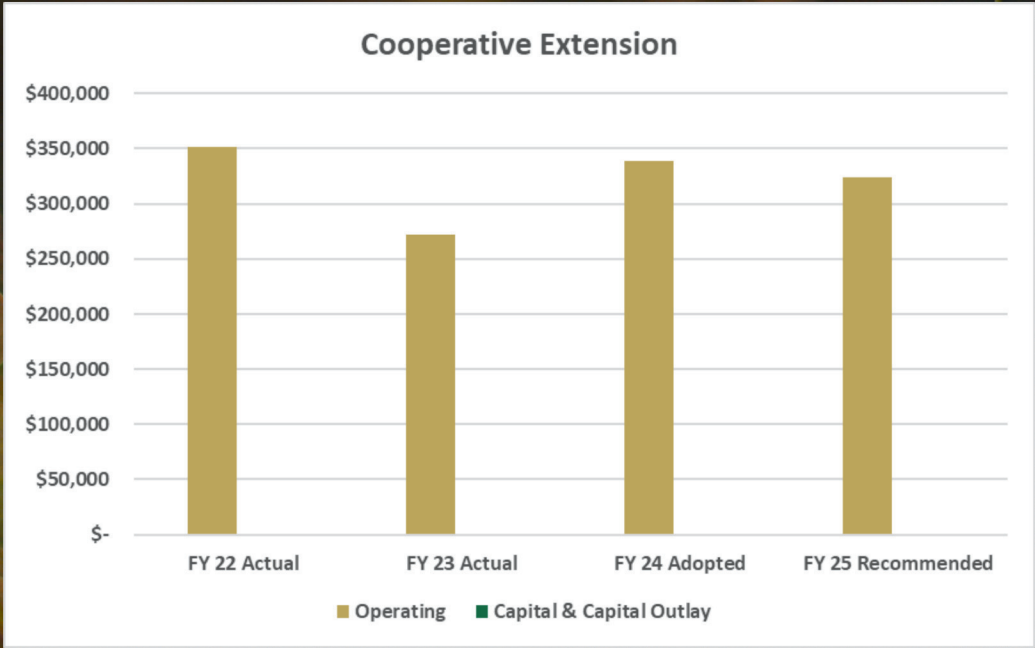
The Special Employment Programs is a partnership between Haywood County and the State of Franklin to support special employment programs. This partnership supports senior employment programs within Mountain Projects, Waynesville Senior Center, Canton Senior Center, Maggie Valley Senior Center, Haywood Christian Ministries and more.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Operating	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -	0.00%
Total	**$ 10,000**	**$ 10,000**	**$ 10,000**	**$ 10,000**	**$ -**	**0.00%**

COOPERATIVE EXTENSION

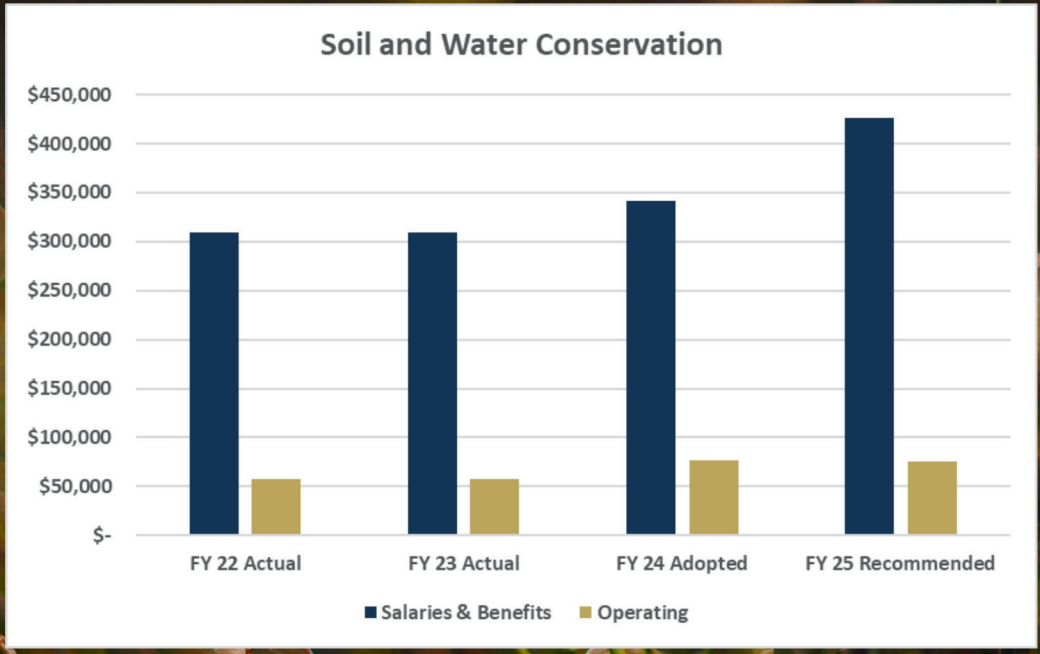
The Haywood County office of North Carolina Cooperative Extension is an educational partnership between North Carolina State University, North Carolina A&T State University, the U.S. Department of Agriculture and Haywood County. Cooperative Extension provides community-based programs in five program areas: Building Quality Communities, Conserving and Improving the Environment and Natural Resources, Developing Responsible Youth, Enhancing Agriculture, Forest, and Food Systems, and Strengthening and Sustaining Families.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Operating	$ 351,112	$ 271,782	$ 338,700	$ 323,700	$ (15,000)	-4.43%
Capital & Capital Outlay	$ -	$ -	$ -	$ -	$ -	0.00%
Total	**$ 351,112**	**$ 271,782**	**$ 338,700**	**$ 323,700**	**$ (15,000)**	**-4.43%**

SOIL & WATER CONSERVATION

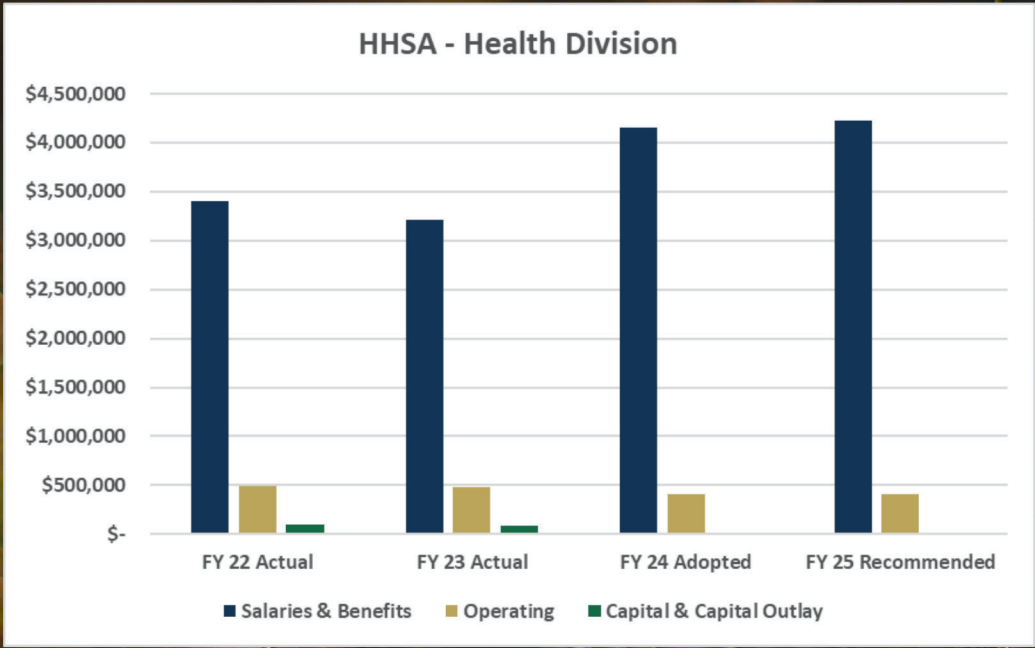
Soil and water conservation districts were established so that citizens could get assistance on the local level with conserving and managing important natural resources. The District is a non-regulatory agency that offers help on a voluntary basis. We have technicians who can advise you about erosion problems or tell you about the North Carolina Agriculture Cost Share Program. A United States Department of Agriculture (USDA) employee also works out of our office, offering several federal programs such as the Environmental Quality Incentive Program (EQIP). The District also has a year-round education program that includes field days, contests, teacher workshops and many other activities designed to complement and enrich student understanding about the environment.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$ 309,878	$ 309,878	$ 341,246	$ 426,342	$ 85,096	**24.94%**
Operating	$ 57,478	$ 57,478	$ 76,961	$ 75,879	$ (1,082)	**-1.41%**
Total	**$ 367,356**	**$ 367,356**	**$ 418,207**	**$ 502,221**	**$ 84,014**	**20.09%**

HHSA - HEALTH DIVISION

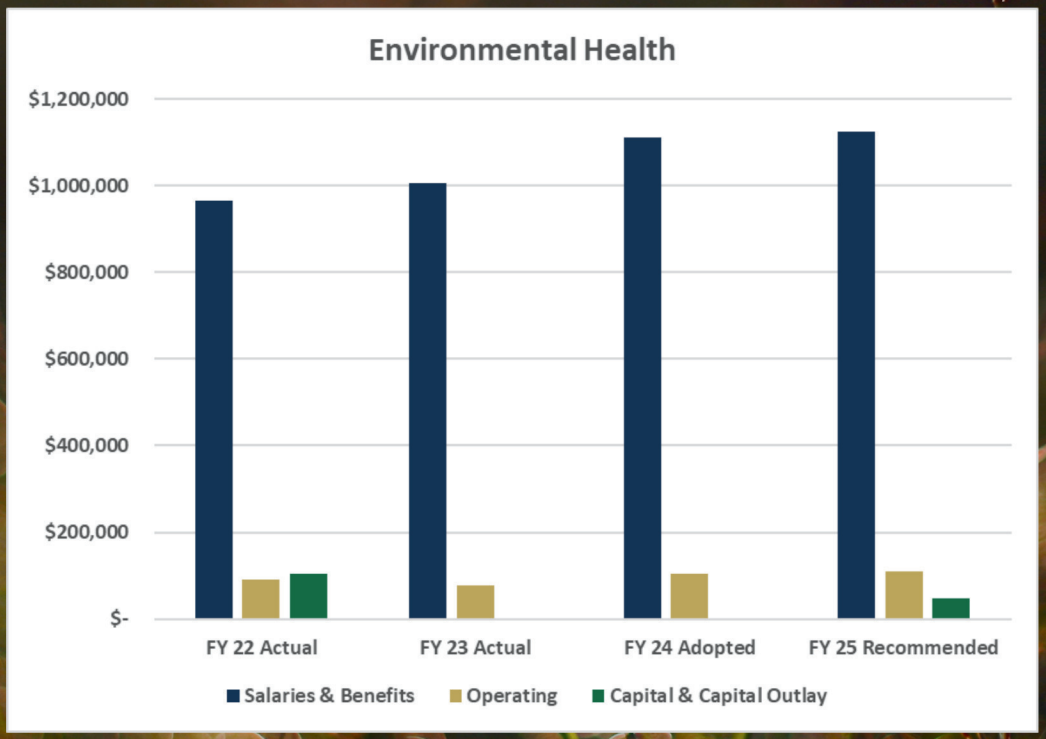
Public Health Services (formerly the Haywood County Health Department), is responsible for assessing the health needs of the community, establishing health policies, identifying community resources to meet health needs, identifying threats to health, and providing health services. Public Health Services has staff consists of the Health Director, nurse practitioner, physician assistant, public health nurses, environmental health specialists, nutritionists, health educators, lab technicians, social workers, dentist, dental hygienist, dental assistants, and medical office assistants.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$ 3,400,376	$ 3,215,038	$ 4,153,869	$ 4,230,791	$ 76,922	1.85%
Operating	$ 491,481	$ 474,934	$ 410,680	$ 409,882	$ (798)	-0.19%
Capital & Capital Outlay	$ 99,321	$ 91,962	$ -	$ -	$ -	0.00%
Total	**$ 3,991,177**	**$ 3,781,934**	**$ 4,564,549**	**$ 4,640,673**	**$ 76,124**	**1.67%**

ENVIRONMENTAL HEALTH

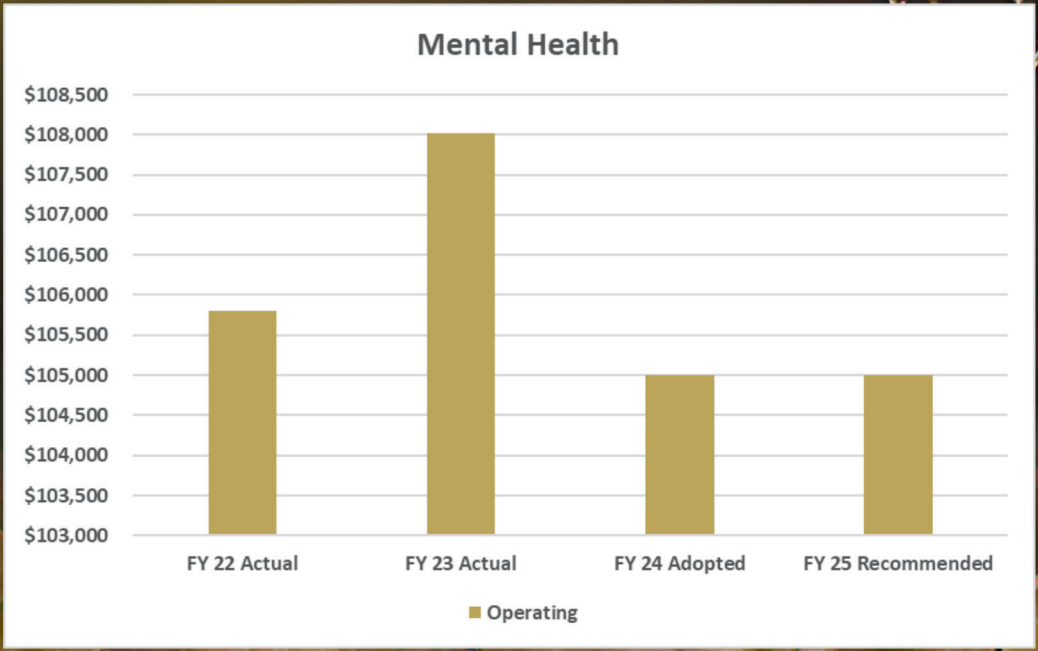
Environmental Health protects the public through inspections and permitting of water supplies, wells, and septic systems. Environmental Health also provides inspections and permitting for restaurants, food carts, lodging, schools, day care facilities, nursing homes and more.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$ 964,908	$ 1,005,363	$ 1,110,194	$ 1,125,567	$ 15,373	1.38%
Operating	$ 90,155	$ 77,595	$ 103,255	$ 110,265	$ 7,010	6.79%
Capital & Capital Outlay	$ 103,051	$ -	$ -	$ 46,974	$ 46,974	0.00%
Total	**$ 1,158,114**	**$ 1,082,958**	**$ 1,213,449**	**$ 1,282,806**	**$ 69,357**	**5.72%**

MENTAL HEALTH

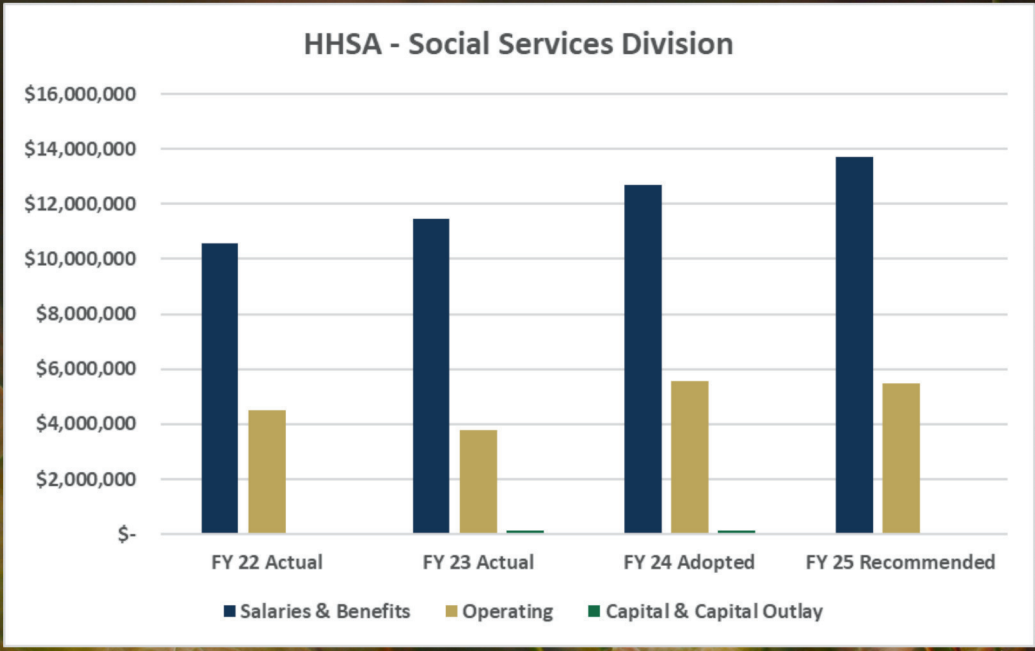
The Mental Health funds are used in a partnership with VAYA Health.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Operating	$ 105,803	$ 108,018	$ 105,000	$ 105,000	$ -	0.00%
Total	**$ 105,803**	**$ 108,018**	**$ 105,000**	**$ 105,000**	**$ -**	**0.00%**

HHSA - SOCIAL SERVICES DIVISION

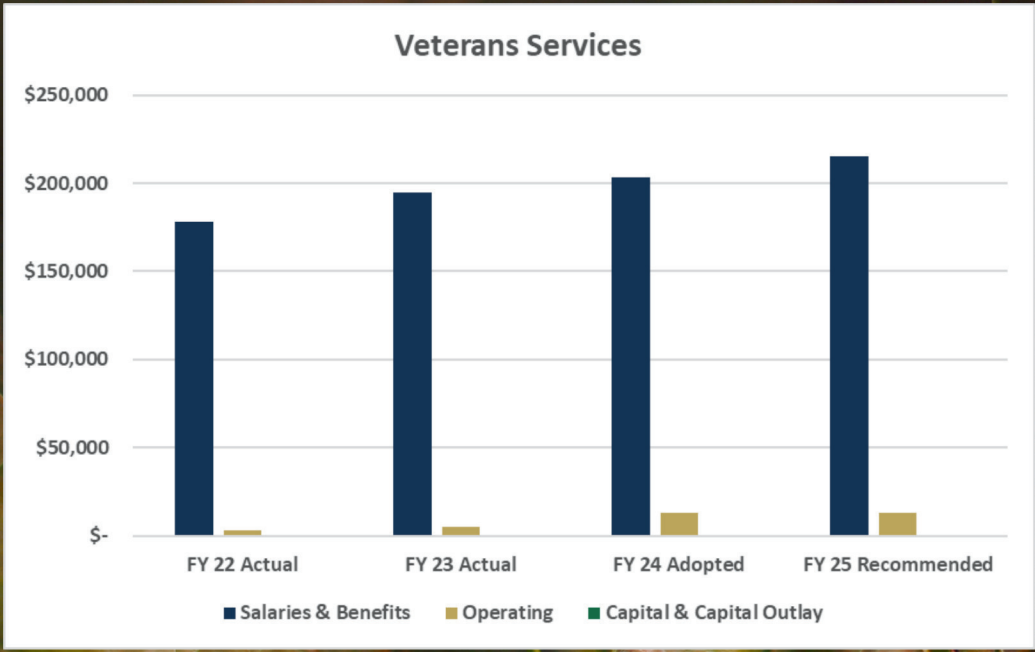
The Social Work Division administers 40 different programs for the benefit of the citizens of Haywood County. The department has several programmatic teams that operate specifically under Federal and State legal authority to provide Aging and Adult Services and Family and Children's Services.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$10,588,693	$11,446,237	$ 12,708,198	$ 13,690,339	$ 982,141	7.73%
Operating	$ 4,518,548	$ 3,765,806	$ 5,549,700	$ 5,467,322	$ (82,378)	-1.48%
Capital & Capital Outlay	$ 69,756	$ 135,760	$ 129,456	$ 49,446	$ (80,010)	0.00%
Total	**$15,176,997**	**$15,347,802**	**$ 18,387,354**	**$ 19,207,107**	**$ 819,753**	**4.46%**

VETERANS SERVICES

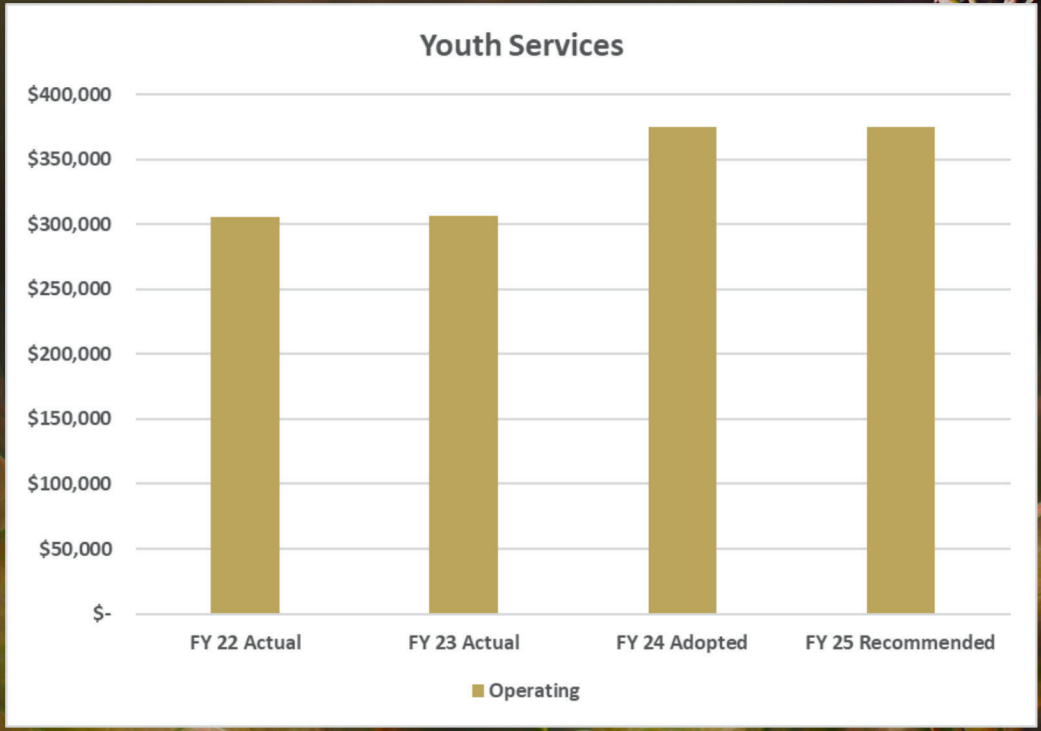
The Haywood County Veterans Officer assists veterans and their dependents in applying for VA benefits such as: Burial benefits, Discharge upgrades, Educational and scholarship benefits, Hospitalization and medical care, Service-connected compensation, Total disability pension, and VA low interest home and business loans.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$ 178,011	$ 194,543	$ 203,552	$ 215,089	$ 11,537	5.67%
Operating	$ 3,395	$ 5,084	$ 13,052	$ 13,157	$ 105	0.80%
Capital & Capital Outlay	$ -	$ -	$ -	$ -	$ -	0.00%
Total	**$ 181,406**	**$ 199,627**	**$ 216,604**	**$ 228,246**	**$ 11,642**	**5.37%**

YOUTH SERVICES

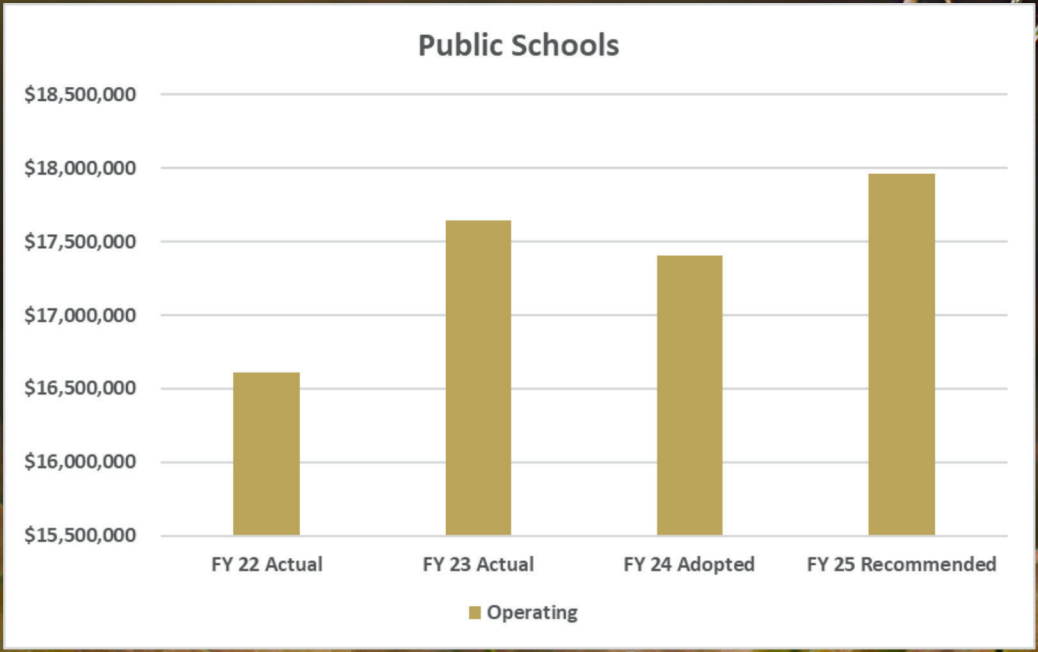
Youth Services are funds set aside for county programs and services that positively impact the youth of Haywood County. This funding helps support the Juvenille Crime Prevention Council (JCPC).



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Operating	$ 305,444	$ 306,250	$ 374,742	$ 374,742	$ -	0.00%
Total	**$ 305,444**	**$ 306,250**	**$ 374,742**	**$ 374,742**	**$ -**	**0.00%**

PUBLIC SCHOOLS

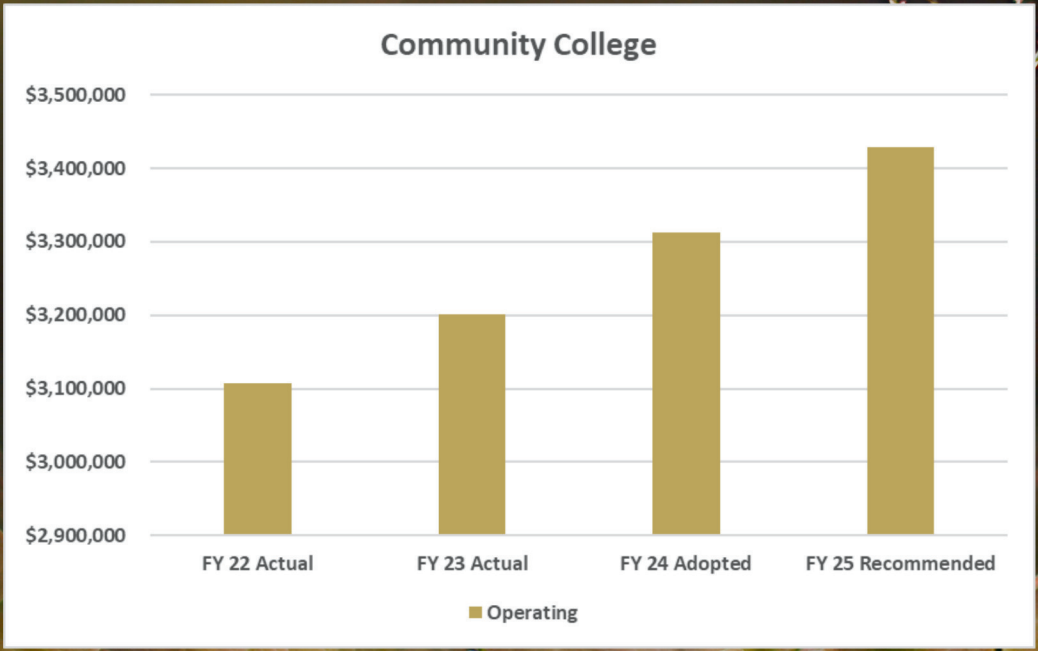
Funds to operate the Haywood County Public School System are provided by the County.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Operating	$16,609,619	$17,645,701	$ 17,404,586	$ 17,960,559	$ 555,973	3.19%
Total	**$16,609,619**	**$17,645,701**	**$ 17,404,586**	**$ 17,960,559**	**$ 555,973**	**3.19%**

COMMUNITY COLLEGE

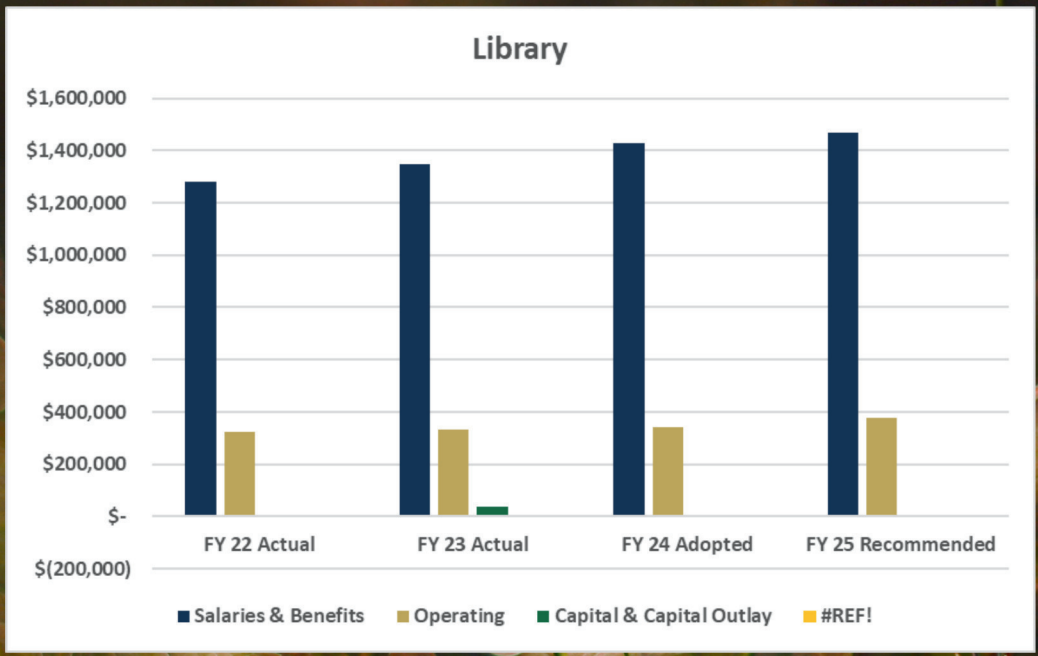
Funds to operate the Haywood County Public School System are provided by the County.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Operating	$ 3,107,205	$ 3,200,422	$ 3,312,437	$ 3,428,373	$ 115,936	3.50%
Total	**$ 3,107,205**	**$ 3,200,422**	**$ 3,312,437**	**$ 3,428,373**	**$ 115,936**	**3.50%**

LIBRARY

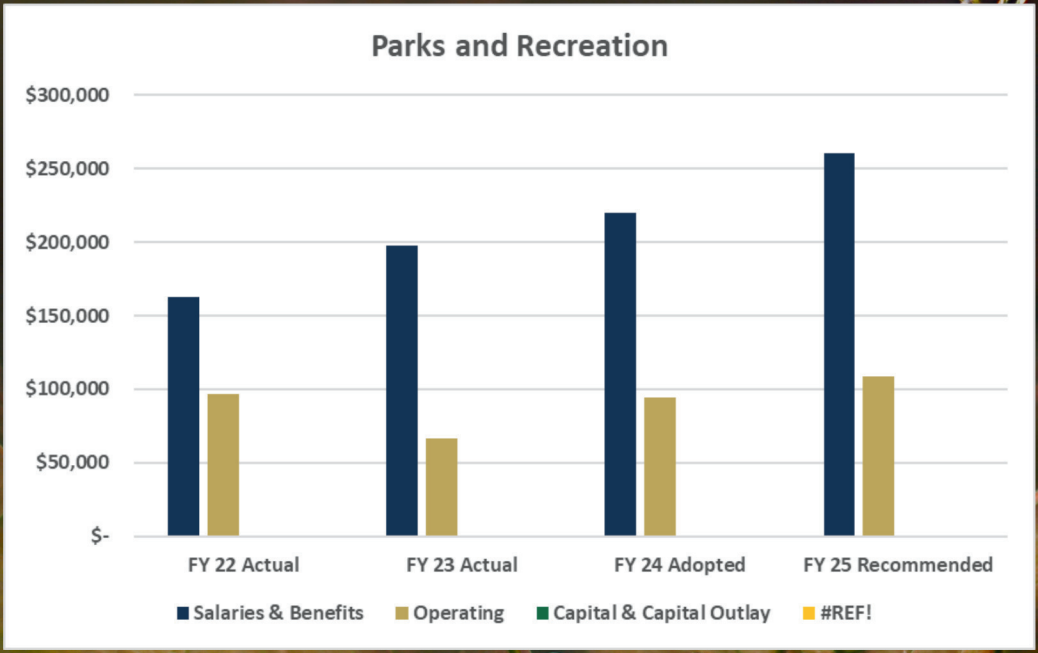
The Haywood County Public Library serves the community's needs for information, learning and education, self-development and growth, connection with others, and leisure time activities through the provision of books and other materials for checkout, programs designed for all ages, outreach to community groups and learning institutions, access to technology and Internet service, and reference services by fulfilling basic and in-depth information requests.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$ 1,279,533	$ 1,349,119	$ 1,426,585	$ 1,466,942	$ 40,357	2.83%
Operating	$ 325,112	$ 331,905	$ 343,013	$ 378,369	$ 35,356	10.31%
Capital & Capital Outlay	$ (821)	$ 38,212	$ -	$ -	$ -	0.00%
Total	**$ 1,603,824**	**$ 1,719,236**	**$ 1,769,598**	**$ 1,845,311**	**$ 75,713**	**4.28%**

PARKS & RECREATION

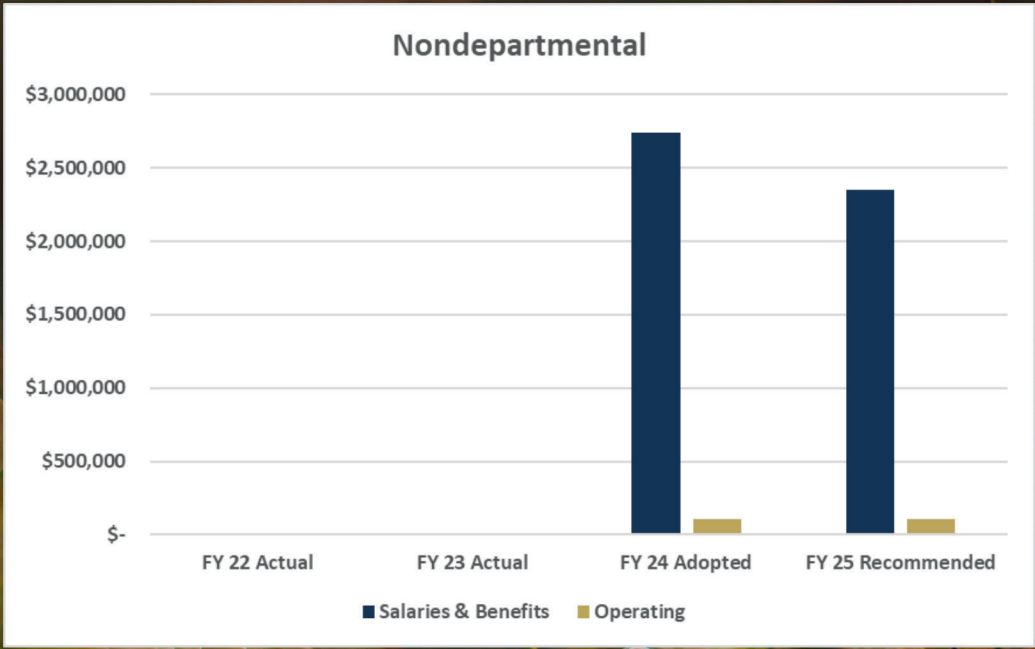
The Haywood County Recreation and Parks Department provides outdoor adventure programming and traditional recreation experiences to the citizens of Haywood County, maintains or assists various local parks, and facilitates recreational partnerships between multiple entities in Haywood County.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$ 162,801	$ 197,952	$ 220,175	$ 260,692	$ 40,517	18.40%
Operating	$ 97,015	$ 66,759	$ 94,015	$ 108,339	$ 14,324	15.24%
Capital & Capital Outlay	$ -	$ -	$ -	$ -	$ -	0.00%
Total	**$ 259,816**	**$ 264,711**	**$ 314,190**	**$ 369,031**	**$ 54,841**	**17.45%**

NONDEPARTMENTAL

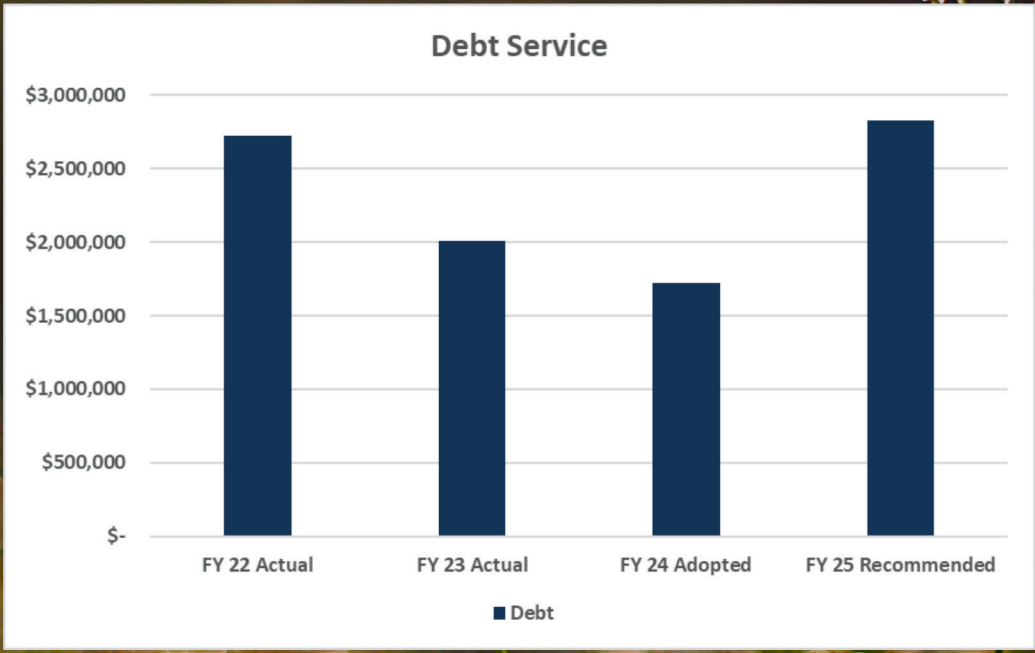
Nondepartmental refers to funds not budgeted within a specific General Fund department. This is primarily used to hold Salary & Benefit related items, such as the funds used for COLA and Merit raises and the annual Christmas Bonus. In this budget, it also holds the funds needed to implement the Pay/Classification Study.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Salaries & Benefits	$ -	$ -	$ 2,737,366	$ 2,348,156	$ (389,210)	-14.22%
Operating	$ -	$ -	$ 110,000	$ 110,000	$ -	0.00%
Total	**$ -**	**$ -**	**$ 2,847,366**	**$ 2,458,156**	**$ (389,210)**	**0.00%**

DEBT SERVICE

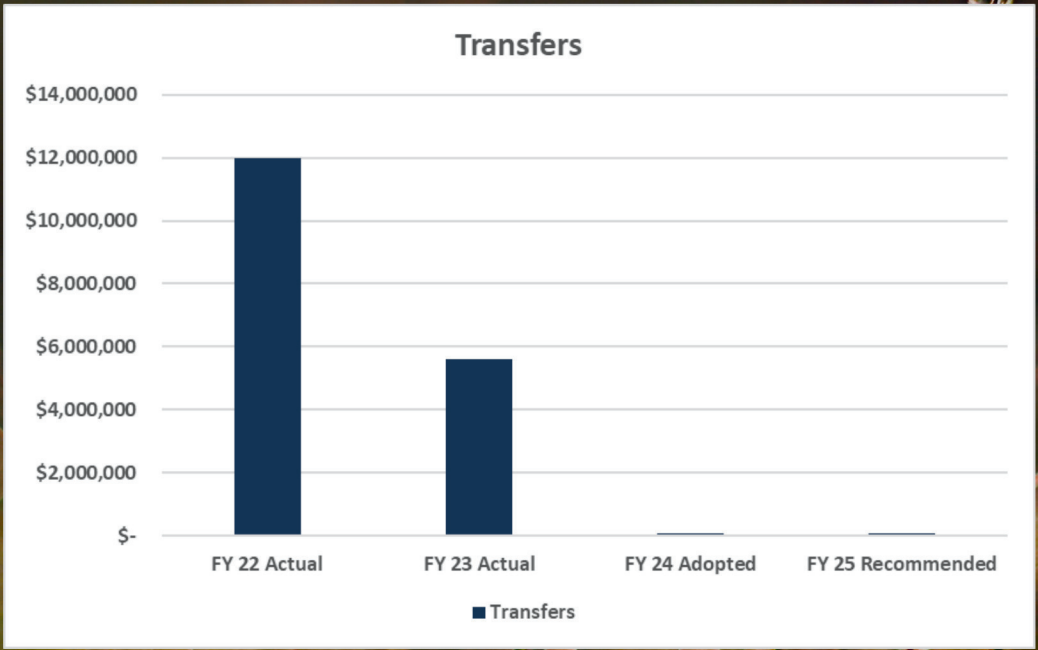
Debt Service is the principal and interest paid on the County's outstanding debt. The amount shown excludes the school and community college debt funds, located in their respective Debt Service Funds.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Debt	$ 2,721,443	$ 2,008,930	$ 1,724,841	$ 2,827,546	$ 1,102,705	63.93%
Total	**$ 2,721,443**	**$ 2,008,930**	**$ 1,724,841**	**$ 2,827,546**	**$ 1,102,705**	**63.93%**

TRANSFERS

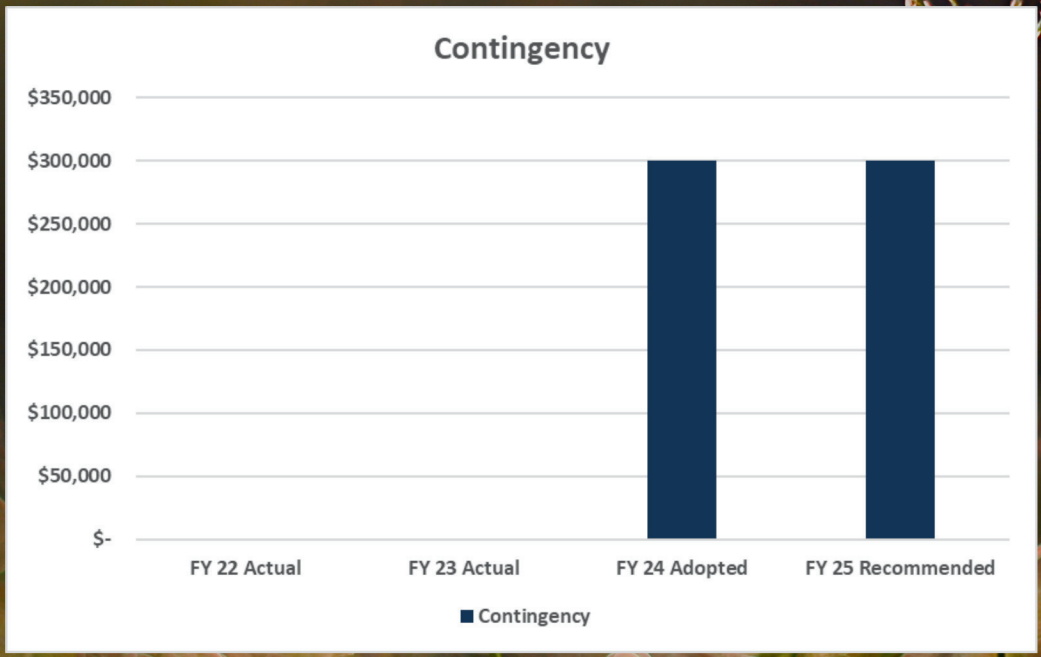
Transfers are the funds that are transferred between the General Fund and any other County fund. The $65,000 proposed is the count's estimate to fund the separation allowance for retired law enforcement officers.



Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Transfers	$ 11,997,132	$ 5,606,909	$ 65,000	$ 65,000	$ -	0.00%
Total	**$ 11,997,132**	**$ 5,606,909**	**$ 65,000**	**$ 65,000**	**$ -**	**0.00%**

CONTINGENCY

Contingency refers to the funds set aside within the budget in case there is an emergency that requires unallocated funds.

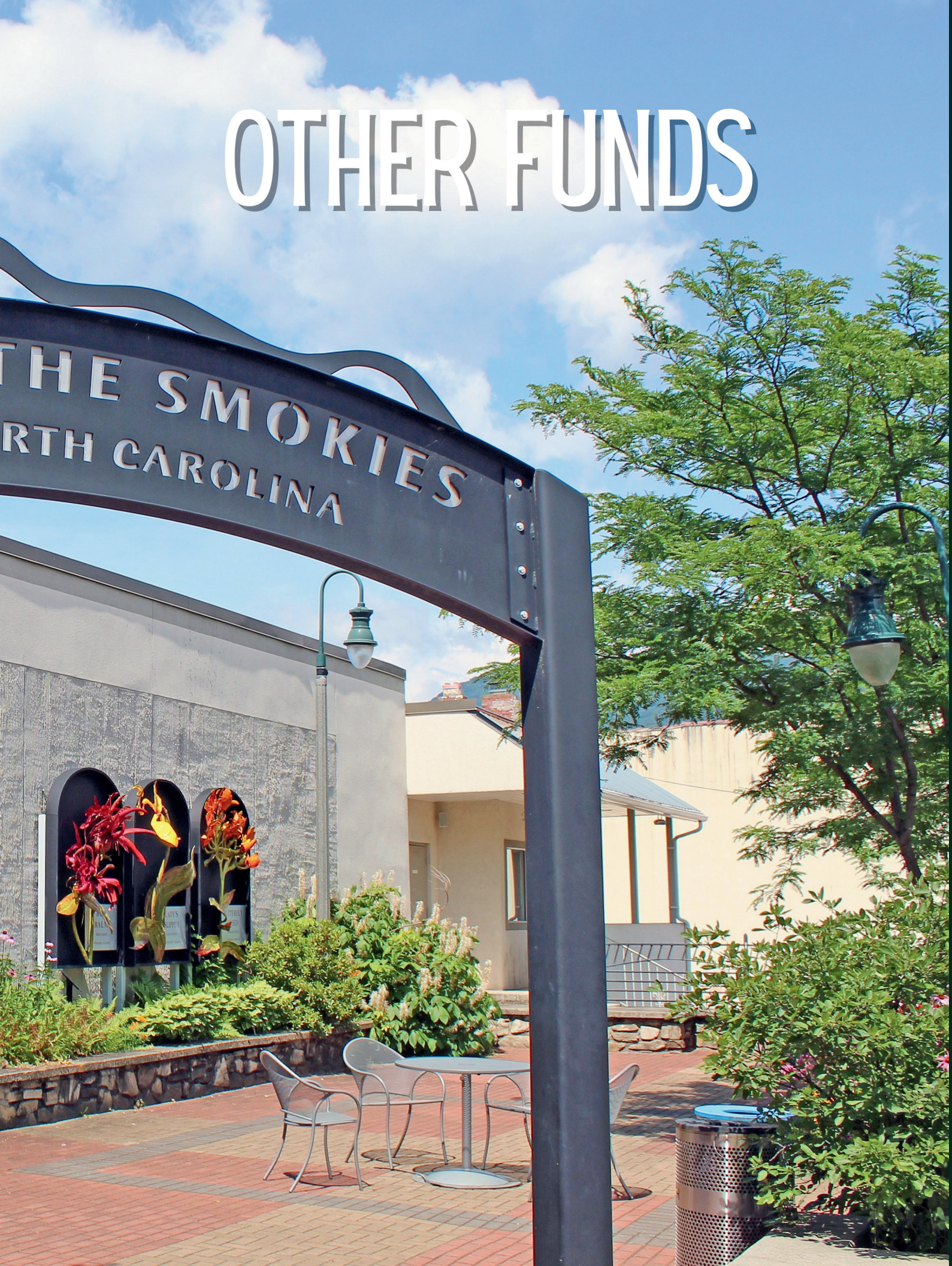


Classification	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended	Recommended FY 25 Over/(Under) Adopted FY 24	% Change
Contingency	$ -	$ -	$ 300,000	$ 300,000	$ -	0.00%
Total	**$ -**	**$ -**	**$ 300,000**	**$ 300,000**	**$ -**	**0.00%**




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OTHER FUNDS



INTERNAL SERVICE FUNDS

The Health Insurance Service Fund holds the money used to pay health insurance claims.

Health Self Insurance Intragovernmental Service Fund	
Sources of Funds:	
Haywood County and Dependent Revenue	$ 14,107,809
Appropriations	
Health Self Insurance Fund	$ 14,107,809
	$ -

The Workers' Compensation Self Insurance Fund holds the money used to pay worker's compensation claims.

Workers' Compensation Self Insurance Fund	
Sources of Funds:	
Haywood County Revenue	$ 516,486
Appropriations	
Worker's Compensation Self Insurance Fund	$ 516,486
	$ -

SPECIAL REVENUE FUNDS

The Emergency Telephone System Special Revenue Fund is used to collect and distribute money used for the 911 Communication Center.

Emergency Telephone System		
Sources of Funds:		
E911 Charges	$	498,000
Appropriations		
Public Safety	$	498,000
	$	-

The Solid Waste Management Fund is used to operate the Solid Waste Department.

Solid Waste Management Fund		
Sources of Funds:		
Availability and Use Fees	$	6,054,720
Permits & Fees	$	60,000
Restricted Intergovernmental	$	67,000
Solid Waste Disposal Taxes	$	80,000
Sales & Services	$	63,000
Appropriations		
Solid Waste Management	$	6,324,720
	$	-

SPECIAL REVENUE FUNDS

The Road Maintenance Special Revenue Fund holds property tax collected by the County and these funds are distributed to the individual districts.

Special Revenue Fund - Road Maintenance		
Sources of Funds:		
Ad Valorem Taxes	$	320,507
Appropriations		
Taxes and interest paid to district	$	320,507
	$	-

The Fire Districts Special Revenue Fund holds property tax collected by the County and these funds are distributed to the individual districts.

Special Revenue Fund - Fire Districts		
Sources of Funds:		
Ad Valorem Taxes	$	6,515,451
Appropriations		
Taxes and interest paid to district	$	6,515,451
	$	-

SPECIAL REVENUE FUNDS

The Junaluska Sanitary District Special Revenue Fund holds property tax collected by the County and these funds are distributed to the Sanitary District.

Special Revenue Fund - Junaluska Sanitary District		
Sources of Funds:		
Ad Valorem Taxes	$	556,954
Appropriations		
Taxes and interest paid to district	$	556,954
	$	-

The Register of Deeds Recording Fees Fund holds revenue collected by the County and these funds are distributed to the State.

Register of Deeds Recording Fees Fund		
Sources of Funds:		
Other Taxes & Licenses	$	61,000
Appropriations		
General Government	$	61,000
	$	-

SPECIAL REVENUE FUNDS

The Fines and Forfeitures Fund holds revenue collected by the County and these funds are distributed to Haywood County Schools.

Fines and Forfeitures Fund		
Sources of Funds:		
Restricted Intergovernmental	$	350,000
Appropriations		
Education	$	350,000
	$	-

The Representative Payee Fund holds revenues collected by the County and these funds are maintained and reconciled by the HHSA - Social Services department.

Representative Payee Fund		
Sources of Funds:		
Restricted Intergovernmental	$	900,000
Investment Earnings	$	10,000
Appropriations		
Health & Human Services	$	910,000
	$	-

SPECIAL REVENUE FUNDS

The Occupancy Tax Fund holds occupancy tax revenues and acts as a pass through to the Tourism Development Authority.

Occupancy Tax Fund	
Sources of Funds:	
Other Taxes & Licenses	$ 3,512,000
Appropriations	
Economic & Physical Development	$ 3,512,000
	$ -

DEBT SERVICE FUNDS

The Haywood Community College Debt Service Fund holds earmarked Article 46 Sales Tax collected by the County and these funds are distributed to the Community College.

Haywood Community College Debt Service Fund	
Sources of Funds:	
Sales Tax	$ 3,285,807
Restricted Intergovernmental	$ 398,520
Appropriations	
Education	$ 3,684,327
	$ -

The Haywood County Schools Debt Service Fund holds earmarked Article 40 and 42 Sales Tax collected by the County and these funds are distributed to Haywood County Schools.

Haywood County Schools Debt Service Fund	
Sources of Funds:	
Sales Tax	$ 5,105,995
Appropriations	
Education	$ 5,105,995
	$ -

CONSOLIDATING FUND

The Law Enforcement Officer Separation Fund is used to fund the separation allowance for retired law enforcement officers.

Law Enforcement Officer Separation Fund		
Sources of Funds:		
Transfer from General Fund	$	65,000
Appropriations		
LEO Retirement Payments	$	65,000
	$	-


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