

May 5, 2010

**Public Comment Input  
Haywood County Preliminary Budget Work Session  
May 5, 2010**

**[Editors Note:** This analysis again presents a different perspective to the information presented at the Budget Work Session held on May 5<sup>th</sup>. There are different ‘right’ ways to offer comparisons, depending on the intent of the presenter. Julie Davis and Marty Stamey presented the material, now posted on [www.haywoodtp.net](http://www.haywoodtp.net) for the commissioners consideration. It drew a comparison between the FY 2009-2010 REVISED BUDGET as of 4/13/2010 to the FY 2010-2011 PRELIMINARY Recommended workshop Budget Proposal. Since the budget is dynamic and changes throughout the year, I thought it interesting to compare ‘apples to apples’, and compare last years actual Proposed Budget with this years FY 2010-2011 PRELIMINARY Recommended workshop Budget Proposal as a sanity check. A variance is shown, which by definition is slightly different that the variance presented by Julie Davis and Marty Stamey. Both are right, but by definition, Julie Davis’ is ‘more right’ because she is the head of the Finance Department. Under any circumstances, Both Julie Davis and Marty Stamey and all the departments they worked with to develop this proposal are again to be commended for their fine work.]

This spreadsheet is compiled from various published on-line budgets from [www.haywoodnc.net](http://www.haywoodnc.net) and also from different work session handout materials. This **is not** official data. It has been compiled, as carefully as possible, in this manner because there is no other published data in this form. Always refer to the Haywood County Website for official data. The purpose of this spreadsheet is to compare “apples to apples”, i.e. the budget that was submitted last year to the budget that is (will be) submitted this year. The most current data is, of course, work-in-process from the May 5<sup>th</sup> Budget Work Session.

During the year, various snapshots of the budget show an expansion due to the receipt of various grant funding and other sources of revenue, balanced by expenses associated with the grants and other adjustments.

There are eight columns of data in this spread sheet.

Column 1	Account number
Column 2	Account
Column 3	Budget Request, 2009 - 2010
Column 4	Approved Budget, 2009 - 2010
Column 5	Interim Budget, 4/13/2010
Column 6	Preliminary Budget 2010 - 2011 (worksheets from the 4/19/2010 Budget Workshop, <b>work-in-process</b> ).
Column 7	Preliminary Budget 2010 - 2011 (worksheets from the 5/05/2010 Budget Workshop, <b>work-in-process</b> ).
Column 8	Percent change from Budget Request 2009 - 2010 and Preliminary Budget 2010 - 2011 (apples to apples). (i.e. Column 7 vs. Column 3).

Note that the percent change from CY (Current Year) in this spreadsheet are different than those in the 5/05/2010 Budget Workshop Preliminary Budget, only because they have been compared to two different things.

The most notable difference is in the overall budget. The Budget workshop numbers indicate a reduction in the overall budget of -2.5%. That is because the Preliminary Budget was compared with the FY 2009-2010 REVISED Budget. This spread sheet shows an increase in the overall Budget of 2.7% because the Preliminary Budget was compared with the original Budget Request for 2009-2010. The budget is now balanced.

Monroe A. Miller Jr.  
Haywood County Taxpayer

Haywood County Budget (2009-2010) 2010 - 2011  
 Spreadsheet / Worksheet  
 REVENUES

Account	Budget FY 09-10 Request	Budget FY 09-10 Approved 6/12/2009	Budget FY 09-10 4/13/10	Budget PRELIM 4/19/10	Budget PRELIM DRAFT 5/5/10	% change from 09 Request	
<b>Ad Valorem Taxes</b>							
11-0010-4100	Taxes-Ad Valorem-00	255	255	247	247	-3.1%	
11-0010-4101	Taxes-Ad Valorem-01	2,583	2,583	2,393	863	-66.6%	
11-0010-4102	Taxes-Ad Valorem-02	3,011	3,011	2,211	2,211	-26.6%	
11-0010-4103	Taxes-Ad Valorem-03	6,616	6,616	9,067	9,067	37.0%	
11-0010-4104	Taxes-Ad Valorem-04	10,090	10,090	11,566	11,566	14.6%	
11-0010-4105	Taxes-Ad Valorem-05	19,683	19,683	12,220	12,220	-37.9%	
11-0010-4106	Taxes-Ad Valorem-06	31,333	31,333	18,140	18,140	-42.1%	
11-0010-4107	Taxes-Ad Valorem-07	52,161	52,161	32,967	32,967	-36.8%	
11-0010-4108	Taxes-Ad Valorem-08	479,257	779,257	51,622	71,622	-85.1%	
11-0010-4109	Taxes-Ad Valorem-09	35,487,323	35,487,323	872,470	872,470		
11-0010-4110	Taxes-Ad Valorem-10			35,309,497	35,359,077		
11-0010-4199	Taxes-Ad Valorem-99						
11-0010	Taxes-Penalties and Interest	54,827	54,827	81,276	62,806	14.6%	
		<b>36,147,139</b>	<b>36,447,139</b>	<b>36,447,139</b>	<b>36,403,676</b>	<b>36,453,256</b>	<b>0.8%</b>
<b>Local Option Sales Tax</b>							
11-0020-423100	1% Local Option Sales Tax	4,923,966	4,923,966	4,517,548	4,517,548	-8.3%	
11-0020-423200	1/2% Local Option Sales Tax	2,439,025	2,439,025	2,380,994	2,380,994	-2.4%	
11-0020-423300	1/2% Local Option Sales Tax	2,412,989	2,412,989	2,353,489	2,353,489	-2.5%	
11-0020-423400	1/2% Local Option Sales Tax						
11-0020-423500	0.25% Local Option Sales Tax	1,462,754	1,462,754	1,529,282	1,529,282	4.5%	
		<b>11,238,734</b>	<b>11,238,734</b>	<b>11,238,734</b>	<b>10,781,313</b>	<b>10,781,313</b>	<b>-4.1%</b>
<b>Other Taxes &amp; Licenses</b>							
11-0030-421100	Taxes-Rental Vehicle Tax County	24,000	24,000	21,000	21,000	-12.5%	
11-0030-424000	Taxes Real Property Transfer Tax	400,000	400,000	400,000	410,000	2.5%	
11-0030-426100	Cable TV/Franchise Tax						
11-0030-426101	Telecomm - Video Tax	300,000	300,000	300,000	300,000	0.0%	
11-0030-42701	Occupancy Tax	850,000	850,000	995,000	995,000	17.1%	
11-0030-427500	Scrap Tire Disposal Tax						
11-0030-434400	Ref of Deeds-Excluding Excise	327,920	349,420	449,500	449,500	37.1%	
11-0030-447340	White Goods Tax						
		<b>1,901,920</b>	<b>1,901,920</b>	<b>1,923,420</b>	<b>2,165,500</b>	<b>2,175,500</b>	<b>14.4%</b>
<b>Unrestricted Intergovernmental</b>							
11-0040-431210	Payments in Lieu of Taxes	185,000	185,000	200,000	200,000		
		<b>185,000</b>	<b>185,000</b>	<b>185,000</b>	<b>200,000</b>	<b>200,000</b>	<b>8.1%</b>
<b>Restricted Intergovernmental</b>							
11-0050-441	General Government	193,267	198,087	198,964	198,887	2.9%	
11-0050-443	Public Safety	221,000	941,503	490,478	501,478	126.9%	
11-0050-445	Mass Transit	105,053	105,053	174,105	174,105	65.7%	
11-0050-449	Economic & Physical Development	104,500	104,500	111,605	111,605	6.8%	
11-0050-451	Health	2,435,384	2,760,367	2,464,781	2,498,514	2.6%	
11-0050-453	Social Services	6,011,026	6,162,451	5,863,072	5,995,649	-0.3%	
11-0050-454402	DSS Medicaid Cap Reimbur	362,500	362,500	395,000	395,000	9.0%	
11-0050-455	Meals on Wheels	430,246	452,404	467,768	437,768	1.7%	
11-0050-458	Other Human Services	171,200	222,176	155,676	155,676	-9.1%	
11-0050-459	Public Schools	387,536	384,156	403,240	403,240	4.1%	
11-0050-460	Literacy Council						
11-0050-461	Culture & Recreation	125,000	131,940	117,500	117,500	-6.0%	
11-0050-471	Maggie Valley	12,549	12,549	12,133	12,133	-3.3%	
11-0050-483	ABC Distributions	67,000	67,000	43,000	43,000	-35.8%	
		<b>10,626,261</b>	<b>10,894,981</b>	<b>11,904,686</b>	<b>10,897,322</b>	<b>11,044,555</b>	<b>3.9%</b>
<b>Permits &amp; Fees</b>							
11-0060-4343	Building Permit & Inspection Fee	250,000	250,000	230,000	230,000	-8.0%	
11-0060-4346	Impact Fees-Towns	2,000	2,000	4,000	4,000	100.0%	
11-0060-443	Sheriff Exec. Admin. Fees	2,000	2,000	3,000	3,000	50.0%	
11-0060-4734	Plan Review Fees-Erosion Control	80,000	80,000	25,000	25,000	-68.8%	
11-0060-491	Plan Review Fees - Planning	60,000	60,000	35,000	35,000	-41.7%	
		<b>394,000</b>	<b>394,000</b>	<b>394,000</b>	<b>297,000</b>	<b>297,000</b>	<b>-24.6%</b>

Haywood County Budget (2009-2010) 2010 - 2011 Spreadsheet / Worksheet							
Account	REVENUES	Budget FY 09-10 Request	Budget FY 09-10 Approved 6/12/2009	Budget FY 09-10 4/13/10	Budget PRELIM 4/19/10	Budget PRELIM DRAFT 5/5/10	% change from 09 Request
	Sales & Services						
11-0070-441	General Government	26,600		26,600	32,200	32,200	21.1%
11-0070-442	Central Services	49,000		49,000	50,000	50,000	2.0%
11-0070-443	Public Safety	2,364,750		2,364,750	2,595,800	2,595,800	9.8%
11-0070-447	Solid Waste						
11-0070-449	Planning/EDC/Ext.	12,000		12,000	12,000	12,000	0.0%
11-0070-45	Health & Human Services	757,100		774,485	615,685	615,685	-18.7%
11-0070-461	Culture & Recreation	33,050		33,050	41,075	41,075	24.3%
11-0070-48	Misc/Rents	71,800		71,800	70,500	70,500	-1.8%
		3,314,300	3,314,300	3,331,685	3,417,260	3,417,260	3.1%
	Investment Earnings						
11-0090-483491	Investment Earnings	225,000	225,000	225,000	200,000	200,000	-11.1%
	Misc.						
11-0100	Misc./Contributions	170,350	170,350	205,719	189,150	189,150	11.0%
	Other Financial Sources						
11-0110-483820	Sale Cap. Ass., Fund Appro.	25,000	25,000	1,675,276	25,000	25,000	0.0%
11-0110-499991	Fund Balance Appropriated					1,151,528	
	TOTAL REVENUES	64,227,704	64,796,424	67,530,659	64,576,221	65,934,562	2.7%

EXPENDITURES	Budget FY 2009-10 Request	Budget FY 2009-10 Approved 6/12/2009	Budget FY 09-10 4/13/10	Budget PRELIM 4/19/10	Budget PRELIM DRAFT 5/5/10	% change from 09 Request	
<b>General Government</b>							
11-4110	Governing Body	563,072	556,371	566,371	541,048	560,048	-0.5%
11-4120	Administration	453,598	450,045	450,045	444,211	445,073	-1.9%
11-4130	Finance	416,230	416,233	416,233	416,045	415,515	-0.2%
11-4135	Human Resources	346,014	344,601	346,152	338,446	337,996	-2.3%
11-4137	Wellness Clinic	149,496	149,496	149,496	149,496	149,496	0.0%
11-4140	Tax Collections	372,069	372,069	372,069	359,753	359,753	-3.3%
11-4141	Tax Assessments	525,453	481,382	483,969	525,050	525,050	-0.1%
11-4142	Land Records/GIS	212,655	161,901	171,635	162,899	162,833	-23.4%
11-4145	Revaluation	394,984	394,984	445,528	358,318	537,233	36.0%
11-4150	Legal	100,000	100,000	225,000	159,223	159,223	59.2%
11-4155	Engineering						
11-4160	Court Facilities	120,000	120,000	172,556	120,000	120,000	0.0%
11-4161	CJPP-Technical Assistance	79,471	79,471	92,474	79,000	92,177	16.0%
11-4162	Mountain Mediation						
11-4170	Elections	380,713	380,713	380,713	381,020	367,030	-3.6%
11-4180	Register of Deeds	559,862	520,310	547,775	583,359	584,558	4.4%
		4,673,617	4,527,576	4,820,016	4,617,868	4,815,985	3.0%
<b>Central Services</b>							
11-4200	Technology Services	496,323	450,432	554,817	503,590	528,334	6.4%
11-4250	Garage	126,484	126,484	126,195	129,567	129,567	2.4%
11-4260	Public Building/Grounds Maint.	1,708,327	1,676,951	1,795,699	1,740,172	1,746,172	2.2%
		2,331,134	2,253,867	2,476,711	2,373,329	2,404,073	3.1%
<b>Public Safety</b>							
11-4310	Sheriff	3,900,109	3,851,256	4,043,928	4,110,279	4,112,998	5.5%
11-4311	911 Comm Center	510,272	506,213	506,213	493,450	494,934	-3.0%
11-4315	Sheriff SRO Officers	233,733	233,730	233,730	160,125	160,125	-31.5%
11-4316	Safe Haven Grant			401,818			
11-4320	Detention Center	2,092,821	2,026,879	2,045,329	2,093,021	2,037,504	-2.6%
11-4340	Fire Control						
11-4341	NC Forest Service	98,744	98,744	105,944	100,660	100,660	1.9%
11-4350	Inspections	472,758	468,909	493,959	479,450	476,910	0.9%
11-4360	Medical Examiner	25,000	25,000	25,000	32,000	32,000	28.0%
11-4370	Emergency Medical Service	3,524,984	3,450,243	3,578,345	3,830,783	3,808,819	8.1%
11-4371	Rescue Squad	75,000	75,000	75,000	75,000	75,000	0.0%
11-4375	Emergency Management	120,459	120,459	125,109	121,914	121,914	1.2%
11-4376	Hurricane Recovery						
11-4380	Animal Control	369,277	369,277	371,788	374,191	370,238	0.3%
		11,423,157	11,225,710	12,006,163	11,870,873	11,791,102	3.2%
<b>Transportation &amp; Environ Protection</b>							
11-4520	Mass Transit	227,670	227,670	227,670	288,265	308,265	35.4%
11-4710	Solid Waste Mgt.						
11-4730	Erosion Control	195,927	186,388	184,388	187,703	187,703	-4.2%
		423,597	414,058	412,058	475,968	495,968	17.1%
<b>Economic and Physical Development</b>							
11-4910	Planning	323,123	317,301	316,385	269,484	194,340	-39.9%
11-4920	Economic Development	217,167	217,167	217,167	219,935	219,935	1.3%
11-4922	Haywood Co. Agri. & Activities Brd.				40,000	40,000	
11-4923	Tourism Development	831,500	831,500	831,500	975,050	975,050	17.3%
11-4930	Community Development						
11-4940	Special Employment Program						
11-4950	Extension Office	329,850	286,986	286,986	236,983	234,483	-28.9%
11-4960	Soil & Water Conservation	189,917	189,917	189,917	193,317	193,557	1.9%
11-4961	Soil & Water Conserv-AG Engineer	71,970	71,970	71,970	74,105	74,105	3.0%
11-4963	Soil & Water Conserv-AG Tech	67,394	67,394	67,394	69,062	69,062	2.5%
		2,030,921	1,982,235	1,981,319	2,077,936	2,000,532	-1.5%

EXPENDITURES	Budget FY 2009-10 Request	Budget FY 2009-10 Approved 6/12/2009	Budget FY 09-10 4/13/10	Budget PRELIM 4/19/10	Budget % PRELIM DRAFT 5/5/10	% change from 09 Request
<b>Human Services</b>						
11-5110 Health	2,344,531	2,314,535	2,557,628	2,294,503	2,265,838	-3.4%
11-5111 Medicaid	729,938	591,380	607,350	538,745	538,745	-26.2%
11-5112 Immunization Action	500	500	7,500	300	300	-40.0%
11-5113 Dental Clinic	505,312	505,312	505,312	505,702	505,702	0.1%
11-5120 Child Health	5,475	5,475	26,044	4,517	4,517	-17.5%
11-5130 Family Planning	25,565	25,565	29,259	37,000	37,000	44.7%
11-5151 Adult Health Services	17,500	17,500	24,277	20,800	20,800	18.9%
11-5153 Health Check			16,964	40,135	40,135	
11-5158 Breast & Cervical Cancer Control	9,600	9,600	9,640	9,400	9,400	-2.1%
11-5159 Amer Cancer Soc Proj Assistant	319,856	319,856	321,923	369,123	369,123	15.4%
11-5170 WIC	3,100	3,100	27,184	53,964	53,964	1640.8%
11-5175 KBR Public School Health Prog	10,000	10,000	17,334			-100.0%
11-5176 Smart & Healthy Start	6,175	6,175	6,175	6,175	6,175	0.0%
11-5180 Maternal Health	89,527	89,527	89,527	89,527	4,709	-94.7%
11-5181 Environmental Health	1,088,956	960,998	969,651	1,017,446	964,404	-11.4%
11-5185 T-B Control	3,228	3,228	3,228	3,226	3,226	-0.1%
11-5200 Mental Health	167,000	167,000	167,000	116,000	116,000	-30.5%
11-5290 Pgm For Family & Abused						
11-5310 Social Services	7,214,846	7,069,491	7,108,922	7,257,260	7,216,856	0.0%
11-5312 Work First/Employee Trans	7,500	7,500	12,359	12,500	12,500	66.7%
11-5340 Public Assistance	2,528,072	2,528,072	2,655,231	2,496,676	2,542,253	0.6%
11-5350 Meals on Wheels	306,484	305,923	313,723	310,244	310,244	1.2%
11-5351 Meals on Wheels-Bequest			47,750			
11-5372 Work First	285,530	305,530	304,247	297,988	297,988	4.4%
11-5389 Food Asst-Employment & Training	8,500	8,500	8,500	5,000	5,000	-41.2%
11-5392 Adoption Awareness	150,000	150,000	150,000	66,213	66,213	-55.9%
11-5400 Council on Aging						
11-5401 Adult Day Care - DSS	177,388	177,164	176,866	180,385	180,385	1.7%
11-5402 C.A.P. Community Alternatives	445,760	444,553	444,553	438,255	436,545	-2.1%
11-5403 Community Connections	36,250	36,250	36,250	65,000	65,000	79.3%
11-5412 Community Crisis Management	9,000	9,000	9,000	9,000	9,000	0.0%
11-5471 Adoption Payments	171,207	171,207	171,207	171,207	171,207	0.0%
11-5550 Title III Grants	366,505	366,505	366,505	376,980	376,980	2.9%
11-5551 Action/Foster Grandparents						
11-5552 Mountain Projects Cong. Meals			16,499			
11-5582 All County Prgm/Volunteer Recog						
11-5583 Good Samaritan Clinic						
11-5700 Hospitals						
11-5820 Veterans Service Office	94,487	101,018	104,668	105,539	102,841	8.8%
11-5830 Youth Services	184,071	184,071	225,571	225,571	225,571	22.5%
11-5832 Haywood Mountain Home						
	17,311,863	16,894,535	17,537,847	17,124,381	16,958,621	-2.0%
<b>Education</b>						
11-5911 Public Schools-Current Operation	14,428,307	14,428,307	14,428,307	14,416,807	14,403,307	-0.2%
11-5911 Public Schools-ABC Revenue					13500	
11-5912 Public Schools-Capital Outlay	335,000	335,000	355,000	335,000	335,000	0.0%
11-5921 Comm College-Current Operation	2,118,456	2,118,456	2,118,456	2,118,456	2,118,456	0.0%
11-5922 Comm College-Capital Outlay	165,000	165,000	2,765,000	165,000	165,000	0.0%
	17,046,763	17,046,763	19,666,763	17,035,263	17,035,263	-0.1%
<b>Culture and Recreation</b>						
11-6110 Library	1,426,874	1,385,880	1,411,454	1,398,328	1,359,166	-4.7%
11-6111 LSCA Title VI Library Council						
11-612 Recreation	224,102	221,199	224,183	215,776	215,470	-3.9%
11-6170 Arts						
	1,650,976	1,607,079	1,635,637	1,614,104	1,574,636	-4.6%
<b>Transfers &amp; Budgetary Accounts</b>						
11-8000 Nondepartmental	(1,163,805)	893,662	327,286	254,956	254,956	-121.9%
11-9100 Debt Service	3,869,744	3,856,199	3,856,199	4,532,289	4,532,289	17.1%
11-9813 Transfers to ADM Funds						
11-9820 Transfers to S/R Funds	5,000	5,000	5,000	5,000	5,000	0.0%
11-9830 Transfers to D/S Funds	3,924,737	3,924,737	2,508,883	3,103,056	3,821,137	-2.6%
11-9840 Transfers to C/P Funds			300,000			
11-9910 Contingency/Cap Outlay Conting	700,000	165,000	16,777	200,000	245,000	-65.0%
	7,335,676	8,844,598	7,014,145	8,095,301	8,858,382	20.8%
<b>TOTAL EXPENSES</b>	<b>64,227,704</b>	<b>64,796,421</b>	<b>67,550,659</b>	<b>65,285,023</b>	<b>65,934,562</b>	<b>2.7%</b>