

Haywood County Manager Recommended Budget

Presented May 17, 2021

Revenue-Neutral

- In year in which reappraisal is conducted budget officer required to include in the budget for comparison purposes a statement of revenue-neutral rate. (159-11(e))

Revenue-Neutral Tax Rate Calculation

Fiscal Year	Total Valuation (CAFR)	% Change Over Prior Year	Total Valuation (Tax Office)	% Change Over Prior Year
2022	\$ 9,112,497,160	17.04%	\$ 9,112,497,160	17.04%
2021	\$ 7,785,570,581	1.85%	\$ 7,785,570,581	0.99%
2020	\$ 7,644,208,204	0.83%	\$ 7,709,194,820	2.14%
2019	\$ 7,581,279,500	1.60%	\$ 7,547,933,532	1.64%
2018	\$ 7,461,711,209 --		\$ 7,426,225,559 --	
	Average % Change	1.43%		1.59%

Revenue-Neutral Tax Rate Calculation

Total Valuation 2020	\$	7,785,570,581
Divided by 100	\$	77,855,706
Property Taxes @ 100% Collection @ 58.5 Cents Tax Rate	\$	45,545,588

Revenue-Neutral Tax Rate Calculation

Property Taxes @100% Collection @ 58.5 Cent Tax Rate	\$ 45,545,588
Property Taxes @100% Collection @ 58.5 Cent Tax Rate (Natural Growth of 1.59%)	\$ 46,269,763
Property Taxes @100% Collection @ 58.5 Cent Tax Rate (Natural Growth of 1.43%)	\$ 46,195,257

Revenue-Neutral Tax Rate Calculation – 1.59%

- Property Tax = (Total Valuation/100) x Tax Rate
- 46,269,763 = (9,112,497,160/100) x Tax Rate
- Tax Rate = (46,269,763 x 100)/9,112,497,160
- Revenue Neutral Tax Rate = **50.78 Cents**

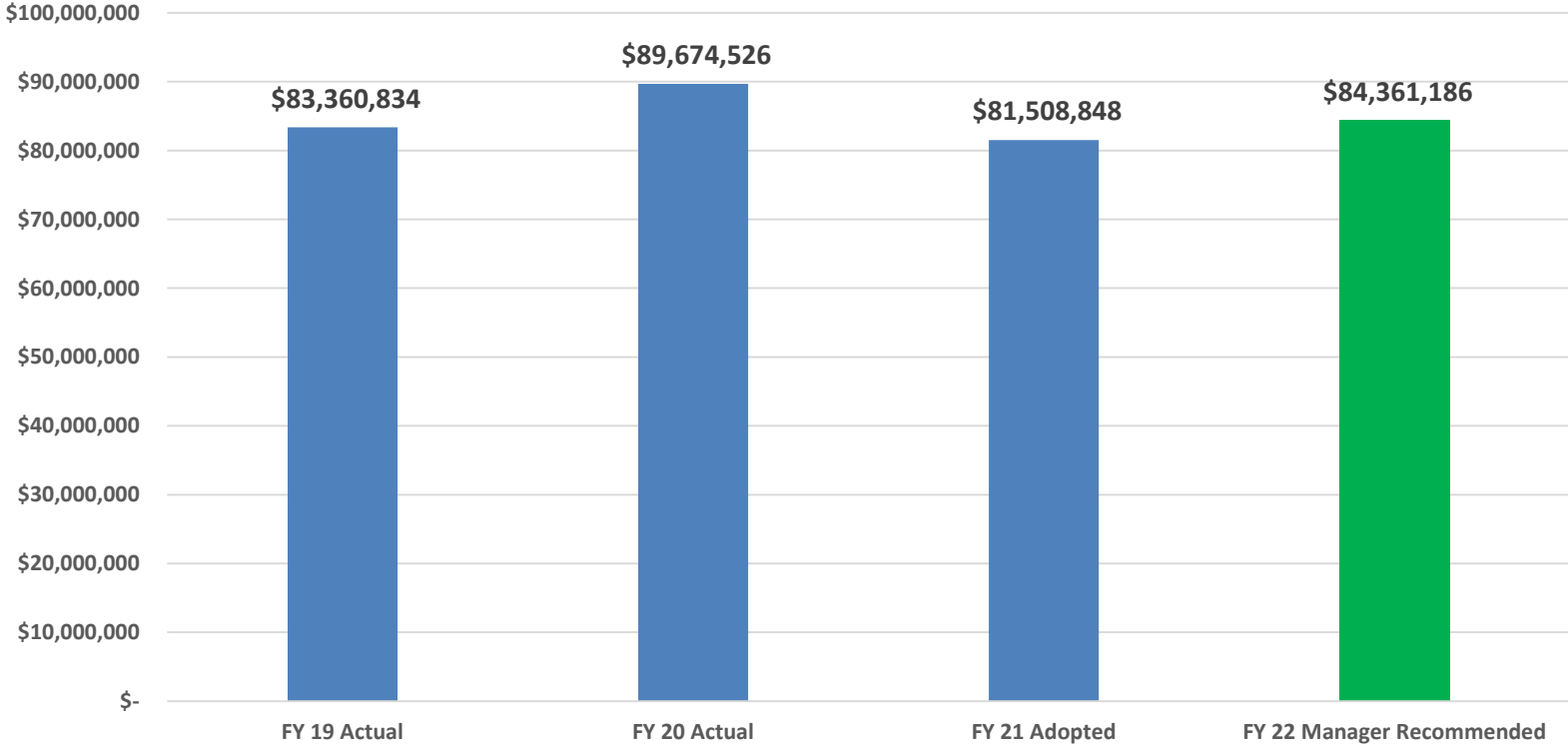
Revenue-Neutral Tax Rate Calculation – 1.43%

- Property Tax = (Total Valuation/100) x Tax Rate
- $46,195,257 = (9,112,497,160/100) \times \text{Tax Rate}$
- $\text{Tax Rate} = (46,195,257 \times 100)/9,112,497,160$
- Revenue Neutral Tax Rate = **50.69 Cents**

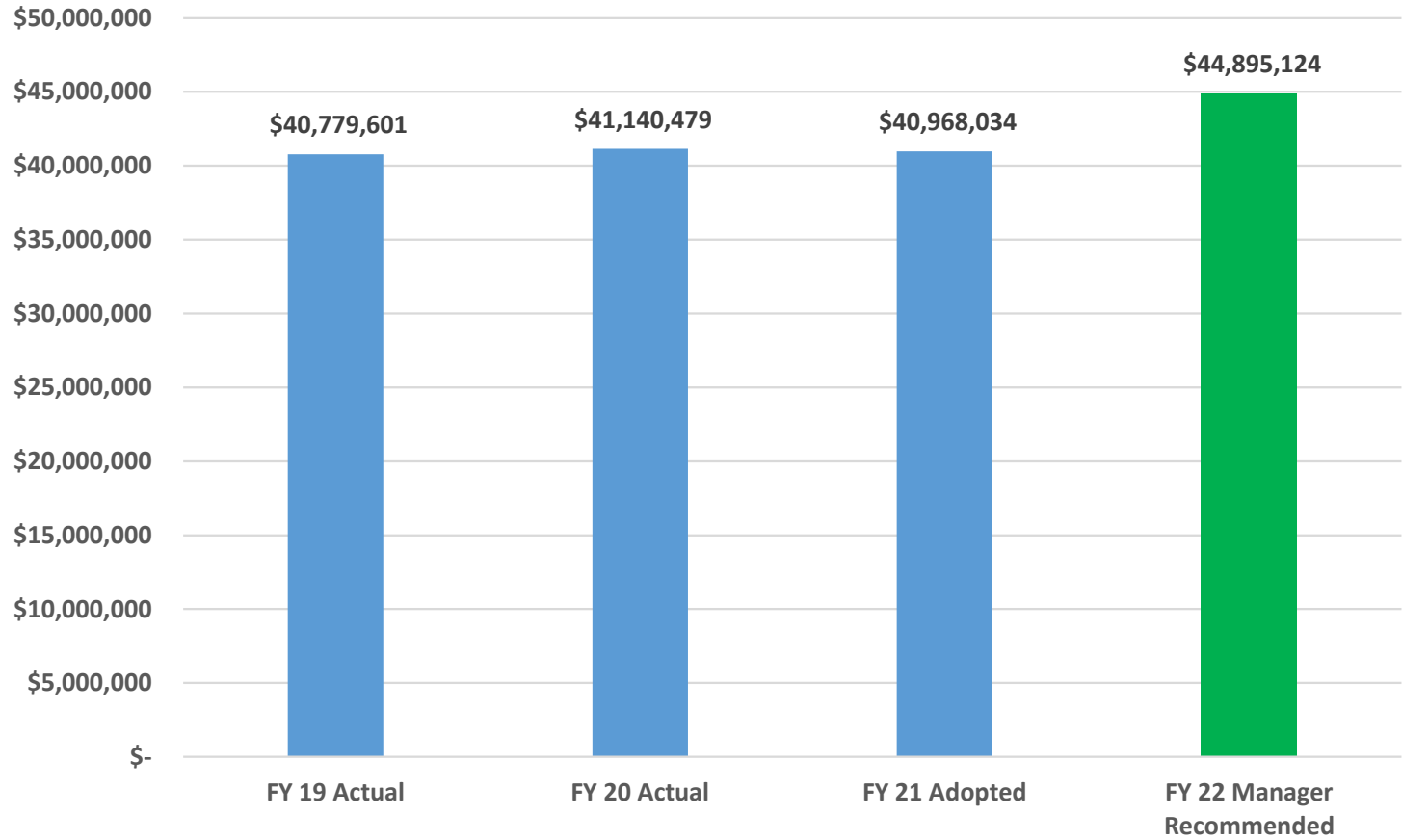
Revenue-Neutral

1.59% Revenue Neutral Tax Rate	0.5078
1.43% Revenue Neutral Tax Rate	0.5069
Variance Between Calculations	0.0009

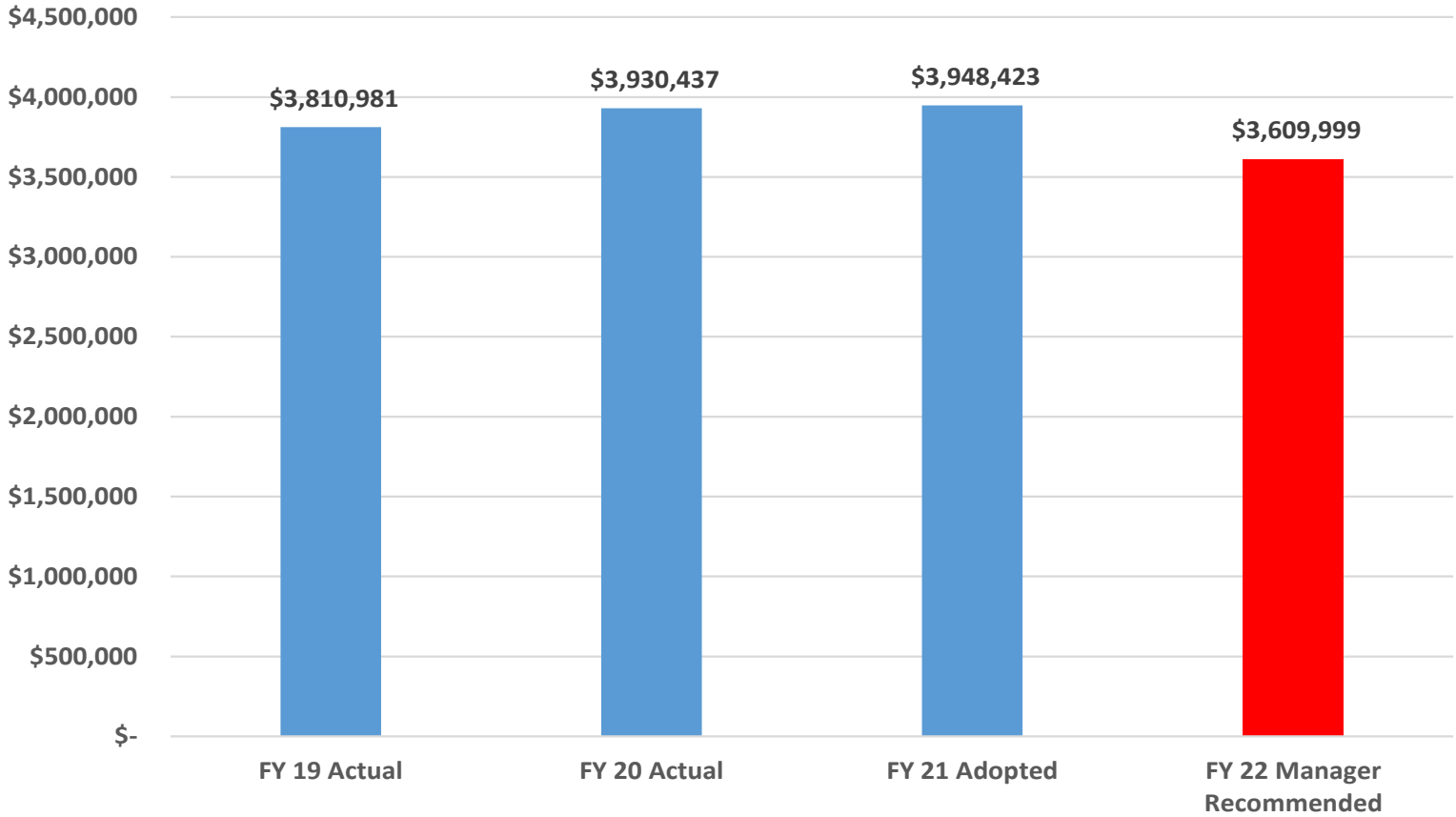
General Fund Revenue



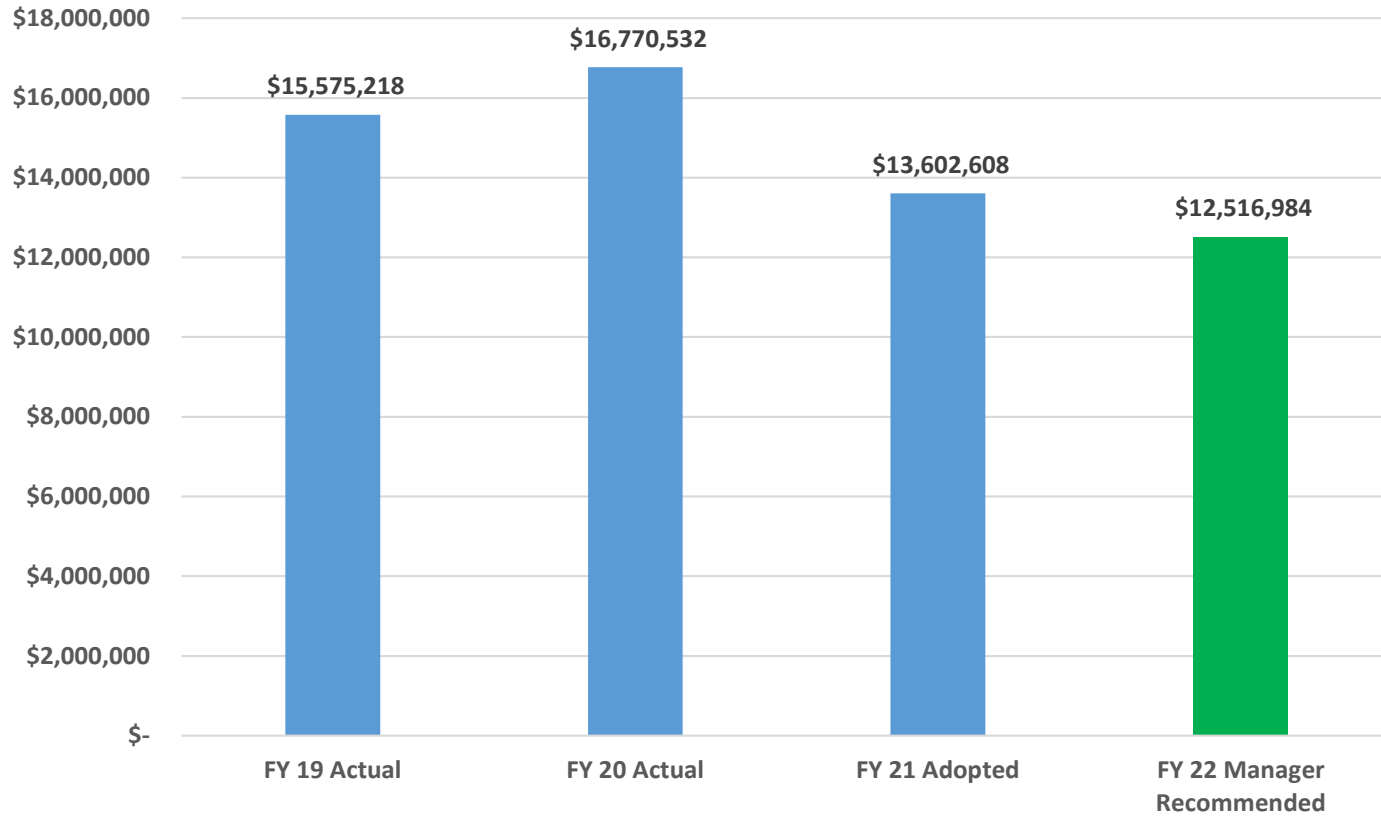
Property Taxes



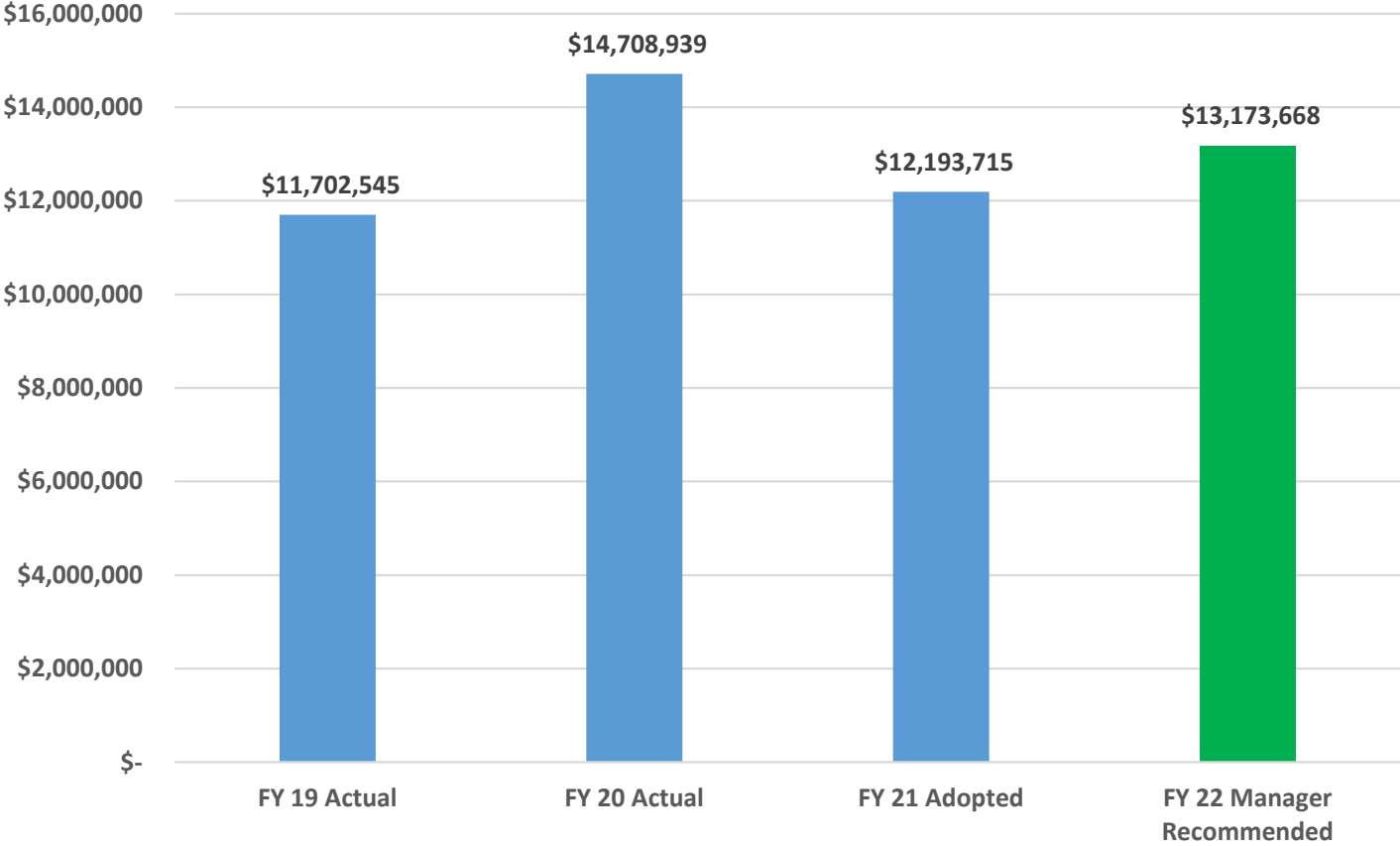
Motor Vehicle Tax



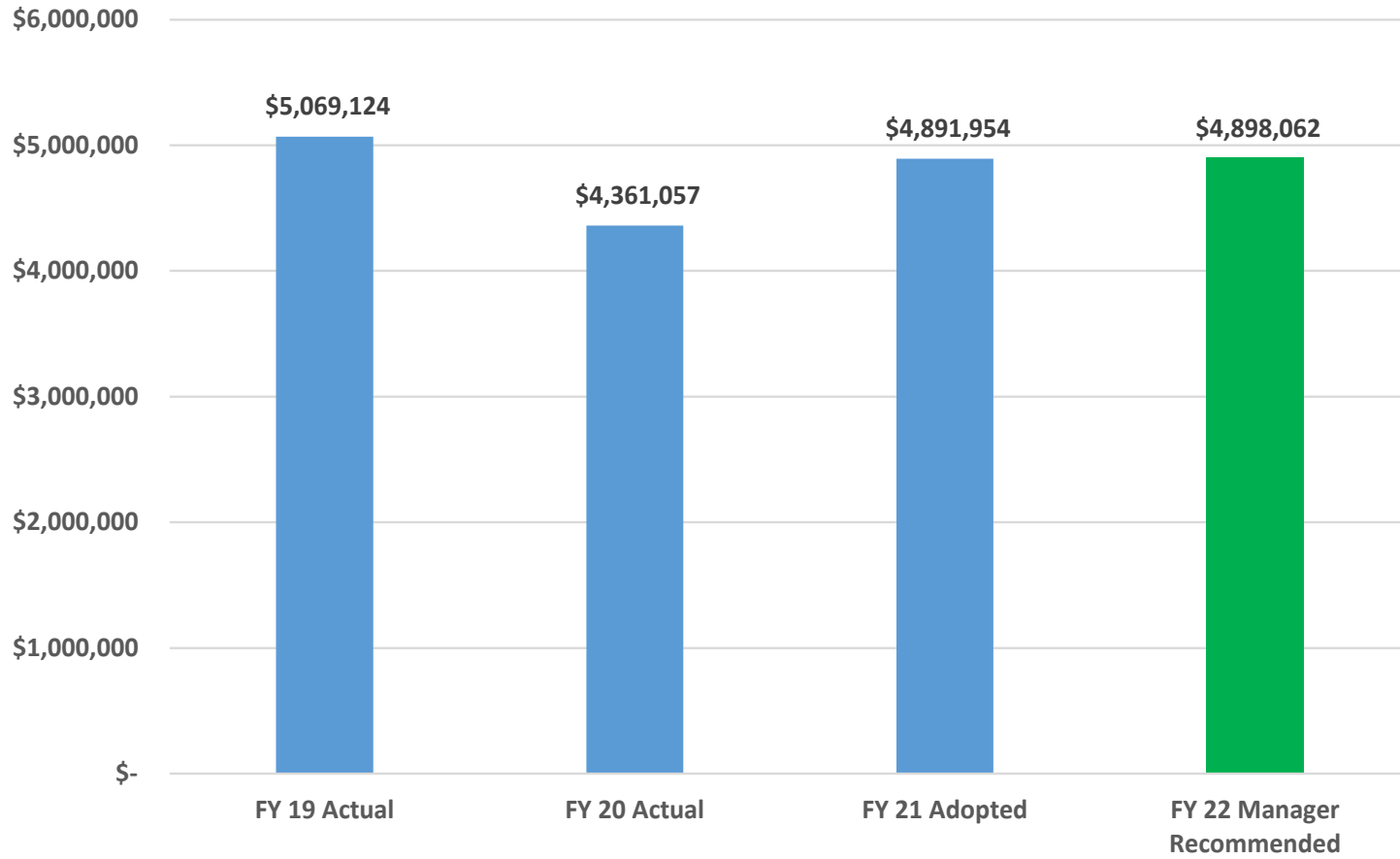
County Portion of Sales Tax



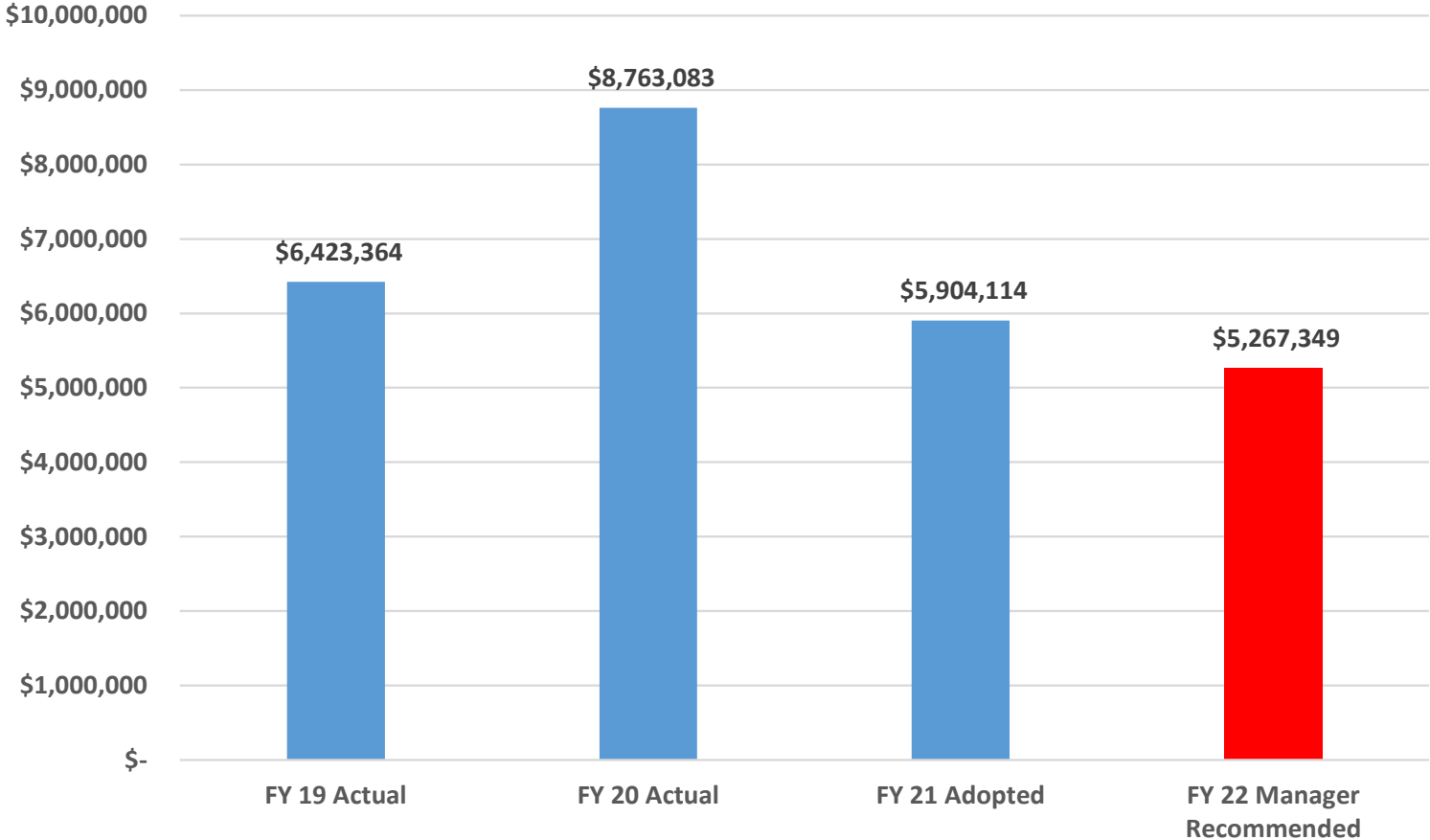
Restricted Intergovernmental



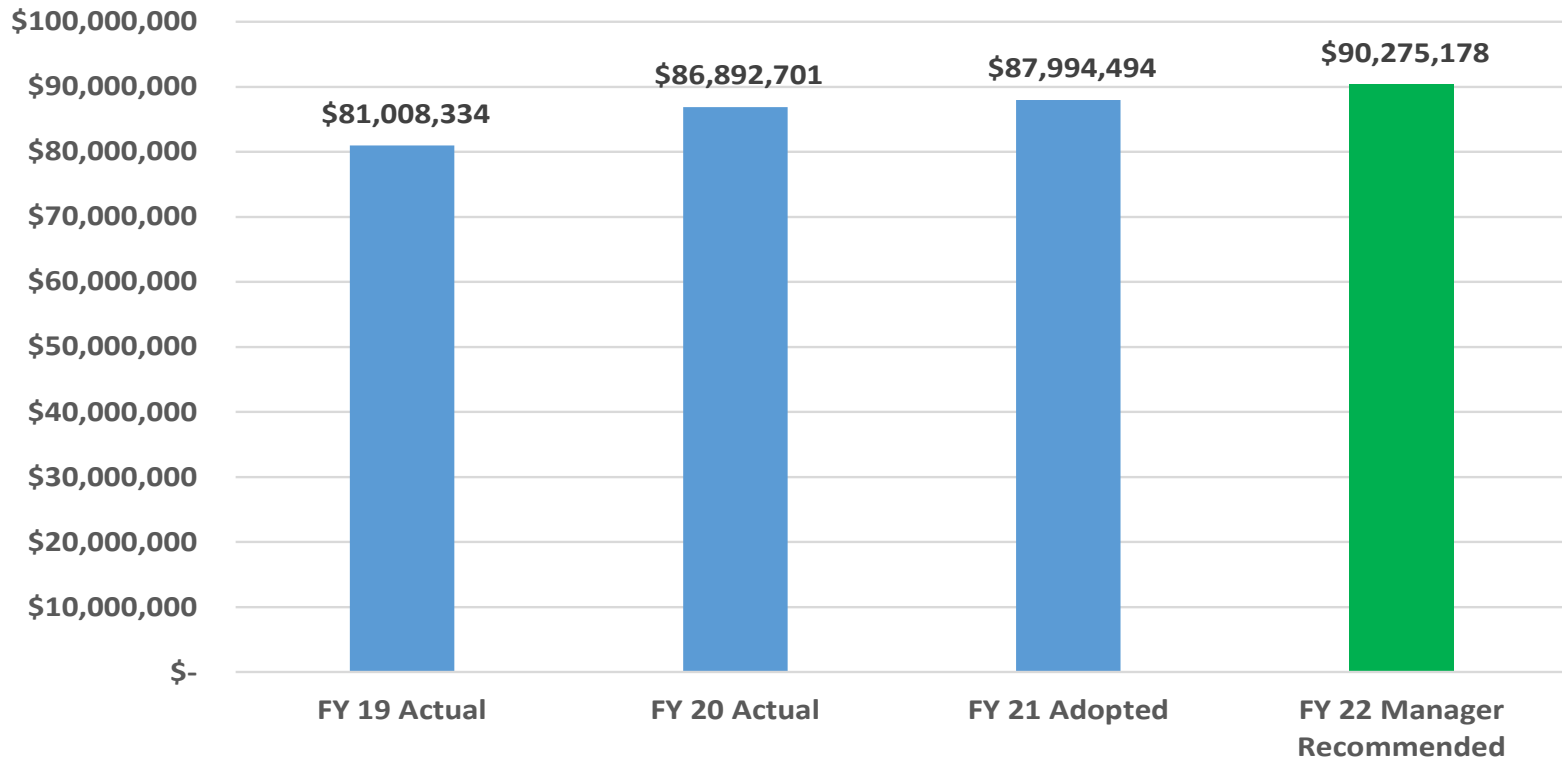
Sales & Services



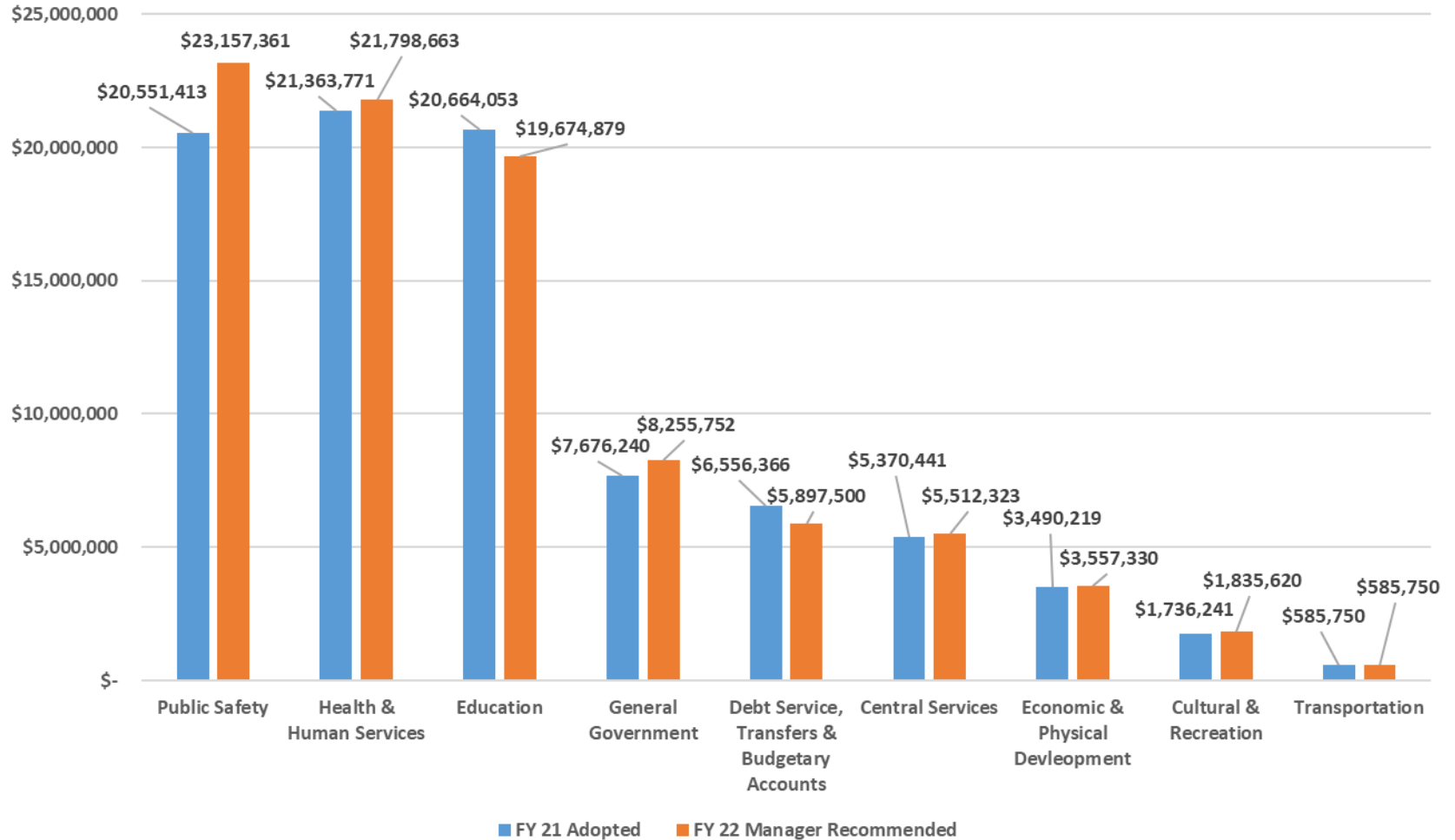
All Other Revenues



General Fund Expenditures Increase of \$2,280,684



Changes in General Fund by Classification



New Positions By Department

Department	Number of Positions Requested	Number of Positions Recommended to Approve
Tax Assessor	3	0
Sheriff	10	6
EMS	1	0
HHSA	7	4
Total	21	10

Employee Compensation

- Funding Compensation Study: \$2,337,585
- Merit and COLA of 2% Each: \$872,415
- Christmas Bonus: \$175,000
- Continues Funding of Longevity
- Continues Funding of 401K
- Medical Insurance Increase: \$16,200 to \$17,500

Health Insurance

- Active Employees Cost:
 - FY21 Adopted: \$8,523,640
 - FY22 Manager Recommended: \$9,523,000
- Retired Employee Cost:
 - FY21 Adopted: \$1,021,012
 - FY22 Manager Recommended: \$1,110,000

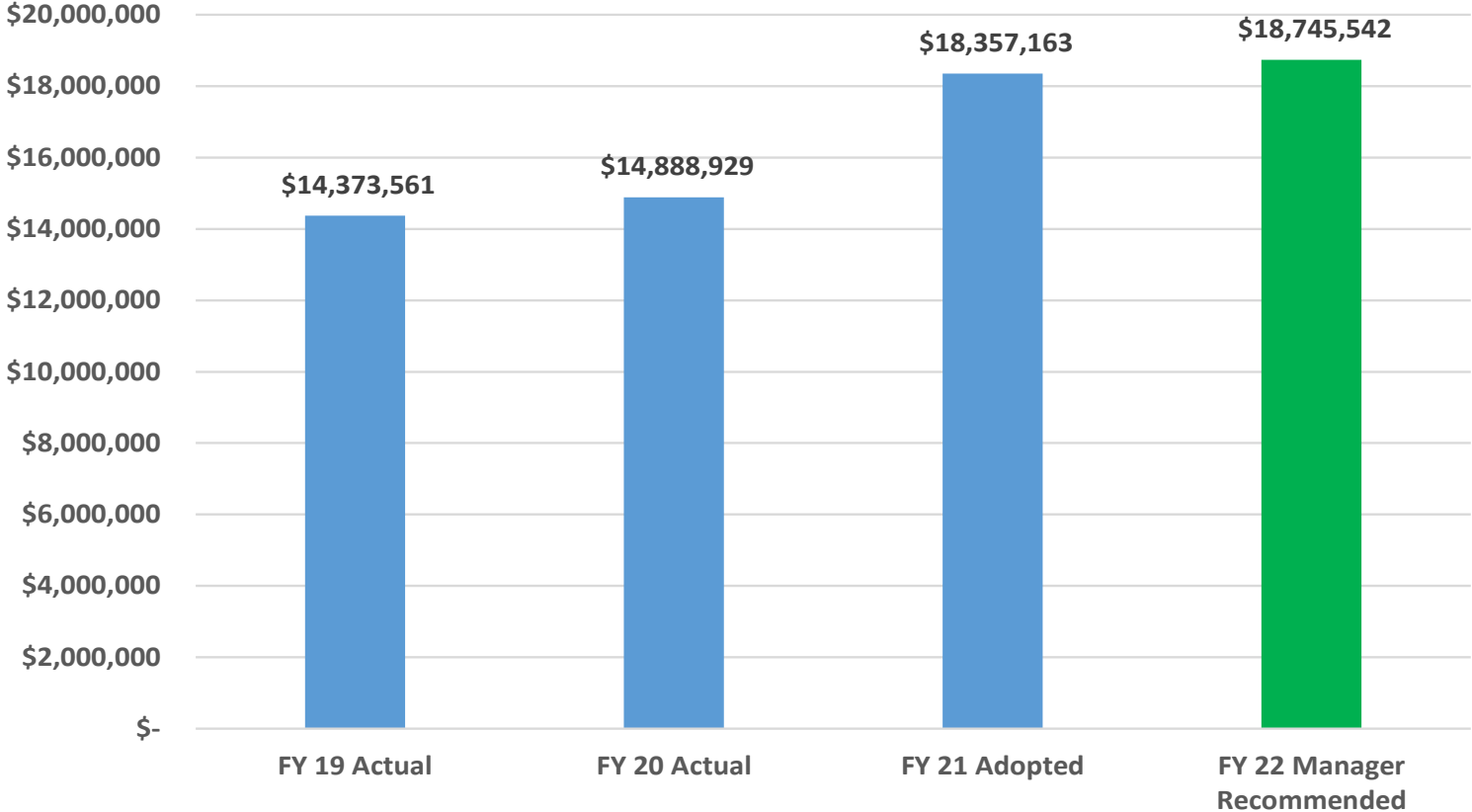
Haywood County Schools

Operating	\$	16,675,848
Capital	\$	950,000
Debt	\$	2,123,919
Total	\$	19,749,767

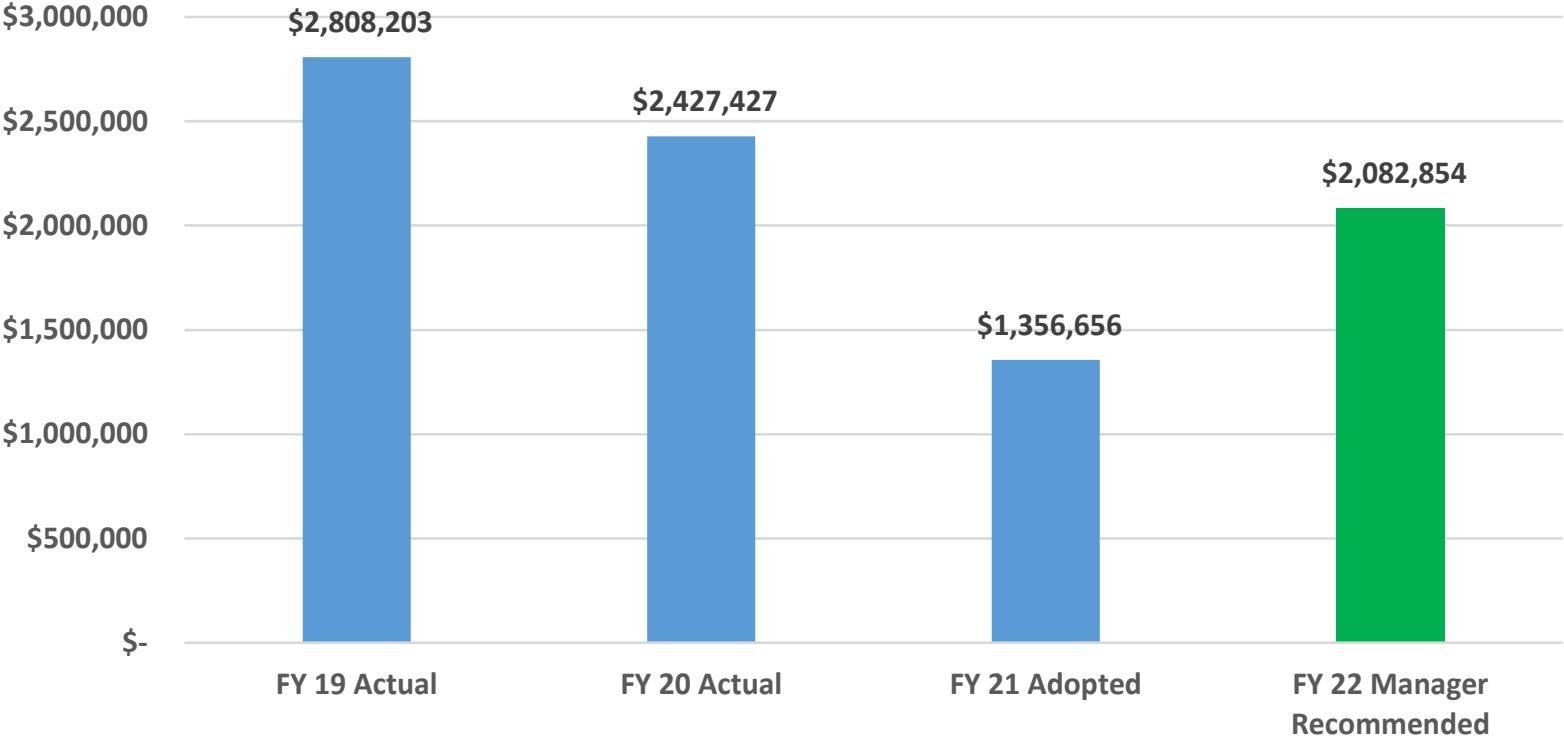
Haywood Community College

Operating	\$	3,107,205
Capital	\$	350,000
Debt	\$	1,687,393
Total	\$	5,144,598

County Operating (Excludes Schools and College)



County Capital & Capital Outlay (Excludes Schools and College)



Vehicles

- FY 21: 15 Vehicles
 - Total: \$700,275
- FY 22: 24 Vehicles
 - Total: \$1,396,469
 - EMS: \$579,529
 - 2 Ambulances
 - Sheriff: \$617,920
- Overall Increase: \$696,194

Department	New	Transfers
Sheriff	13	0
Detention	2	1
Emergency Services	3	0
Animal Services	1	0
Environmental Health	0	2
HHSA - DSS	4	0
Meals on Wheels	0	1
Inspections	1	0
Facilities/Maintenance	0	1
Total	24	5

Major Capital Items

Department	Capital Item	Budgeted Amount	
Courthouse & Justice Center	Repair/Maintenance	\$	50,000
Courthouse/Annex 1	Paving Repair	\$	15,000
Law Enforcement Center	Replace Carpet	\$	20,000
Law Enforcement Center	Replace Roof Top HVAC Units (2)	\$	100,000
Canton Library	ADA Upgrades	\$	15,000
Health & Human Services	Bathroom/Laundry Upgrades	\$	20,000
Emergency Medical Services	Painting/Maintenance	\$	40,000
Parking Deck	Cleaning/Maintenance	\$	15,000
Armory	Roof Replacement	\$	70,000
Moving Fiber Optic Cable - Required		\$	79,007
		\$	424,007

Shortfall

- Currently we need to appropriate over \$5.9 million in fund balance to balance the budget.
- Comparatively we used about \$6.48 million this year in the adopted budget.

Other Funds

- ISF – Health Fund \$11,746,435
- ISF – Workers’ Comp Fund - \$706,200
- E911 Fund - \$465,802
- Solid Waste - \$6,103,249
- Separation Allowance Fund - \$65,000
- Road District Fund - \$248,364
- Junaluska Sanitary District - \$320,519

Fire District Fund

District	Fiscal Year 2020-21			Fiscal Year 2022			Change from FY21 to FY 22	
	FY 21 Valuation	Estimated Net Tax Levy	FY 21 Tax Rate	FY 22 Valuation	Requested Net Tax Levy	Tax Rate	Change in Valuation	Change in Tax Rate
F01 West Canton	\$ 72,753,858	\$ 71,015	0.100	\$ 98,523,134	\$ 96,168	0.100	\$ 25,769,276	0.000
F02 North Canton	\$ 463,249,915	\$ 316,525	0.070	\$ 529,477,047	\$ 361,776	0.070	\$ 66,227,132	0.000
F03 Center Pigeon	\$ 535,036,480	\$ 443,912	0.085	\$ 629,929,081	\$ 522,643	0.085	\$ 94,892,601	0.000
F04 Junaluska	\$ 567,492,890	\$ 415,447	0.075	\$ 667,587,494	\$ 488,724	0.075	\$ 100,094,604	0.000
F05 Crabtree/Ironduff	\$ 412,054,878	\$ 301,655	0.075	\$ 482,415,069	\$ 353,164	0.075	\$ 70,360,191	0.000
F06 Cruso	\$ 174,795,841	\$ 170,618	0.100	\$ 207,119,967	\$ 202,170	0.100	\$ 32,324,126	0.000
F08 Saunook	\$ 404,705,952	\$ 197,517	0.050	\$ 489,866,192	\$ 239,079	0.050	\$ 85,160,240	0.000
F09 Maggie Valley	\$ 1,150,847,246	\$ 674,005	0.060	\$ 1,350,665,273	\$ 791,031	0.060	\$ 199,818,027	0.000
F10 Clyde/Central Haywood	\$ 465,643,448	\$ 409,063	0.090	\$ 554,016,425	\$ 486,698	0.090	\$ 88,372,977	0.000
F11 Jonathan Creek	\$ 623,664,294	\$ 426,131	0.070	\$ 721,909,553	\$ 493,259	0.070	\$ 98,245,259	0.000
F14 Fines Creek	\$ 202,043,552	\$ 177,493	0.090	\$ 228,313,802	\$ 200,571	0.090	\$ 26,270,250	0.000
F15 Lake Logan/Cecil	\$ 145,632,559	\$ 142,152	0.100	\$ 170,069,052	\$ 166,004	0.100	\$ 24,436,493	0.000
F16 Waynesville Rural	\$ 340,562,662	\$ 199,454	0.060	\$ 415,894,032	\$ 243,572	0.060	\$ 75,331,370	0.000
F17 Eagles Nest	\$ 20,839,758	\$ 12,205	0.060	\$ 25,526,945	\$ 14,950	0.060	\$ 4,687,187	0.000
F18 Howell Mill	\$ 6,931,822	\$ 4,060	0.060	\$ 8,747,897	\$ 5,123	0.060	\$ 1,816,075	0.000
F19 East Canton	\$ 9,670,952	\$ 9,440	0.100	\$ 19,661,730	\$ 19,192	0.100	\$ 9,990,778	0.000
F20 Ivy Hill	\$ 9,744,839	\$ 5,707	0.060	\$ 11,212,061	\$ 6,566	0.060	\$ 1,467,222	0.000
F21 Waynesville Rural #2	\$ 238,383,639	\$ 139,612	0.060	\$ 283,470,905	\$ 166,018	0.060	\$ 45,087,266	0.000
F22 Waynesville Rural #3	\$ 1,423,969	\$ 834	0.060	\$ 1,612,050	\$ 944	0.060	\$ 188,081	0.000
F23 Waynesville Rural #4	\$ 237,210	\$ 139	0.060	\$ 321,312	\$ 188	0.060	\$ 84,102	0.000
F24 Waynesville Rural #5	\$ 1,760,146	\$ 1,031	0.060	\$ 2,187,482	\$ 1,281	0.060	\$ 427,336	0.000
F25 Waynesville Rural #6	\$ 893,749	\$ 523	0.060	\$ 1,007,820	\$ 590	0.060	\$ 114,071	0.000

Public Inspection

- Available in the Office of the Clerk
 - 215 North Main Street, Waynesville NC
- Available at the Main Library
 - 678 South Haywood Street, Waynesville NC
- County Website
 - www.haywoodcountync.gov

Next Steps

- June 1st - 5:30 pm, Public Hearing – Court House
- June 7th – Consider Budget Adoption (Morning Meeting)
- June 21st – Consider Budget Adoption if not Adopted on June 7th