

**BOARD OF COMMISSIONERS**

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**COUNTY MANAGER**  
**BRYANT MOREHEAD**

**COUNTY ATTORNEY**  
**FRANK G. QUEEN**

**HAYWOOD COUNTY**  
**BUDGET ORDINANCE**  
**FY 2021-2022**

BE IT ORDAINED by the Commissioners of Haywood County, North Carolina, THAT:

Section 1. There is hereby adopted a budget for the County of Haywood for the fiscal year beginning July 1, 2021 and ending June 30, 2022, a summary of which (by fund and function) is included as Exhibits I, II and III. The budget is hereby adopted by fund on a functional basis. The Budget Officer is directed to finalize the line-item detailed budget, at which time that document shall be incorporated herein as if fully set out verbatim and referred to hereinafter as the "2021-2022 Haywood County Budget."

Section 2. There is hereby levied a tax at the rate of 53.5 cents per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2021, for the purpose of raising the revenue listed as "Ad Valorem Taxes" in the General Fund. This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$9,112,497,160 and an estimated collection rate of 97.39%.

Section 3. The Budget Officer is hereby authorized to transfer appropriations within a fund, as contained herein, under the following conditions:

- A. He may transfer amounts between objects of expenditure within a department or functional area without a report being requested.
- B. He may not transfer amounts between functional areas of the same fund, except when personnel changes dictate, and must report these changes to the Board of County Commissioners at the next board meeting.
- C. He may accomplish interfund transfers established in the Budget Ordinance without additional approval of the Board of County Commissioners.
- D. He may not transfer any amounts from any contingency appropriation or from fund balance within any fund without approval of the Board of County Commissioners.

Section 4. The County Manager or his designee is hereby authorized to execute the necessary agreements within funds included in the Budget Ordinance, up to \$20,000 for the following purposes:

- A. Grant agreements with public and non-profit agencies;
- B. Leases of normal and routine business equipment;
- C. Consultant, professional, or maintenance service agreements and self-insured workers' compensation settlements;
- D. Insurance policies and contracts up to the budgeted amount;
- E. Purchase of apparatus, supplies, and materials;
- F. Construction or repair work;
- G. The County Manager is also authorized to set salaries of employees at time of hiring and/or promotion as long as amount does not exceed the budget appropriation within the functional area, and move employees from one department or functional area into another as deemed necessary in order to perform county functions.
- H. If given authority by the Chair of the Board of County Commissioners, after concurrence of the other members of the Board of County Commissioners, under a declared State of Emergency, as defined in the Haywood County Emergency Management Ordinance, may use contingency and emergency funds as necessary and appropriate to provide relief and assistance from the effects of the emergency, reallocate such other funds as may reasonably be available within the appropriations of the various departments when the severity and magnitude of such emergency so requires and when the contingency and emergency funds are insufficient or inappropriate.

Additionally, The County Manager or his designee is hereby authorized to execute the necessary agreements within funds included in the Budget Ordinance for existing or the renewal of contracts.

Section 5. There is hereby levied the following tax rates per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2021, within the following Special Tax Districts:

West Canton Fire District	\$.100
North Canton Fire District	.070
Center Pigeon Fire District	.085
Lake Junaluska Fire District	.075
Crabtree-Ironduff Fire District	.075
Cruso Fire District	.100
Saunook Fire District	.050
Maggie Valley Fire District	.060
Clyde Fire District	.090
Jonathan Creek Fire District	.070
Fines Creek Fire District	.090
Lake Logan-Cecil Fire District	.100
Waynesville Rural Fire District #1	.060
Eagles Nest	.060

Howell Mill	.060
East Canton	.100
Ivy Hill	.060
Waynesville Rural Fire District #2	.060
Waynesville Rural Fire District #3	.060
Waynesville Rural Fire District #4	.060
Waynesville Rural Fire District #5	.060
Waynesville Rural Fire District #6	.060

There is appropriated to these Fire Districts revenues generated from the proceeds of this tax and any other revenues otherwise accruing to these Fire Districts for use in such manner and for such expenditures as is permitted by law.

Section 6. There is appropriated to the Junaluska Sanitary District revenues generated from the proceeds of the \$0.06 tax rate per one hundred dollars (\$100) levied by the Sanitary District and any other revenues otherwise accruing to the Sanitary District for use in such manner and for such expenditures as is permitted by law.

Section 7. There is hereby levied the following tax rates per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2021, within the following Special Tax Districts:

Maggie Valley Country Club Road Service District	\$.150
Forest Park Road Service District	.100
Oak Park Road Service District	.080
Wildcat Run Road Service District	.150
Walker in the Hills Road Service District	.095
Upper Chestnut Grove Road Service District	.200
Norman Road Service District	.200
Tuscola Park Road Service District	.100
Fox Run Road Service District	.150
Sugar Valley Springs Road Service District	.125

There is appropriated to these Road Service Districts revenues generated from the proceeds of this tax and any other revenues otherwise accruing to these Road Service Districts for use in such manner and for such expenditures as is permitted by law.

Section 8. The following fee schedule is established for the Solid Waste Management Fund for its operations and activities for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

**Household Fees**

Household Fee .....	\$159.00 per household
Hotels, Motels, Cottages, Inns, Bed & Breakfast & Retreat Centers...	\$26.00 per unit
Campers – Permanent.....	\$119.00 per unit
Campers – Temporary.....	\$26.00 per unit
Hospitals, Nursing Homes & Rehabilitation Centers.....	\$26.00 per room

**Materials Recovery Facility**

Residential Household Garbage (Trash, Furniture, etc.) .....	No Charge
Commercial .....	\$55.00 per ton
Industrial .....	\$55.00 per ton
Household Recyclable Carpet.....	Call for rate
Commercial Recyclable Carpet.....	\$55.00 per ton
Appliances .....	No Charge
Tires off Rim .....	No Charge
Tires on the Rim .....	No Charge
Split Rim Tires .....	\$10.00 per tire
Scrap Metal .....	No Charge

Section 9. Copies of the Budget Ordinance shall be furnished to the Budget Officer, the Finance Director, and the Tax Assessor for direction in the carrying out of their duties.

Haywood County Board of Commissioners

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Kevin Ensley, Board Chair

ATTEST:

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Bryant Morehead, County Manager

**Exhibit One**

Classification	General Fund	Law Enforcement	Emergency	Solid Waste	Road District	Fire District Fund	Sanitary District	Haywood County	Haywood	Total
		Separation Allowance Fund	Telephone System Fund	Management Fund	Fund		Fund	Schools Debt Service Fund	Community College Debt Service Fund	
General Government	\$ 8,255,752									\$ 8,255,752
Central Services	\$ 5,512,323									\$ 5,512,323
Public Safety	\$ 23,157,361	\$ 65,000	\$ 465,802			\$ 4,859,713				\$ 28,547,876
Solid Waste				\$ 6,103,249						\$ 6,103,249
Economic & Physical Development	\$ 3,557,330				\$ 248,364		\$ 320,519			\$ 4,126,213
Health & Human Services	\$ 21,798,663									\$ 21,798,663
Cultural & Recreation	\$ 1,835,620									\$ 1,835,620
Transportation	\$ 585,750									\$ 585,750
Education	\$ 19,674,879							\$ 3,876,527	\$ 2,846,068	\$ 26,397,474
Nondepartmental	\$ 3,966,000									\$ 3,966,000
Debt Service	\$ 1,866,500									\$ 1,866,500
Transfers to/from Other Accounts	\$ 65,000									\$ 65,000
<b>Grand Total</b>	<b>\$ 90,275,178</b>	<b>\$ 65,000</b>	<b>\$ 465,802</b>	<b>\$ 6,103,249</b>	<b>\$ 248,364</b>	<b>\$ 4,859,713</b>	<b>\$ 320,519</b>	<b>\$ 3,876,527</b>	<b>\$ 2,846,068</b>	<b>\$ 109,060,420</b>
Total Budget	\$ 109,060,420									
Less Interfund Transfers	\$ (65,000)									
Net Budget	\$ 108,995,420									

**Exhibit Two**

Classification	General Fund	Law Enforcement	Emergency	Solid Waste	Road District	Fire District	Sanitary	Haywood County	Haywood	Grand Total
		Separation Allowance Fund	Telephone System Fund	Management Fund	Fund	Fund	District Fund	Schools Debt Service Fund	Community College Debt Service Fund	
Ad Valorem Taxes	\$ 44,895,124	\$ -	\$ -	\$ -	\$ 248,364	\$ 4,859,713	\$ 320,519	\$ -	\$ -	\$ 50,323,720
Availability and Use Fees	\$ -	\$ -	\$ -	\$ 5,576,249	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,576,249
Fund Balance Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ 37,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,000
Haywood County & Dependent Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Haywood County Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SW Disposal Taxes	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Transfer from General Fund	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000
Sales Tax	\$ 12,516,984	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,876,527	\$ 2,434,218	\$ 18,827,729
Restricted Intergovernmental	\$ 13,173,668	\$ -	\$ 465,802	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 411,850	\$ 14,051,320
Property Taxes - Vehicles	\$ 3,609,999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,609,999
Other Taxes & Licenses	\$ 3,856,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,856,120
PILT	\$ 396,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 396,000
Beer & Wine	\$ 196,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 196,000
Permits & Fees	\$ 424,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 424,000
Miscellaneous	\$ 132,638	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,638
Sales & Services	\$ 4,898,062	\$ -	\$ -	\$ 410,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,308,062
Investment Earnings	\$ 260,091	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,091
Other Financing Sources	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Fund Balance	\$ 5,913,992	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,913,992
<b>Grand Total</b>	<b>\$ 90,275,178</b>	<b>\$ 65,000</b>	<b>\$ 465,802</b>	<b>\$ 6,103,249</b>	<b>\$ 248,364</b>	<b>\$ 4,859,713</b>	<b>\$ 320,519</b>	<b>\$ 3,876,527</b>	<b>\$ 2,846,068</b>	<b>\$ 109,060,420</b>
Total Budget	\$ 109,060,420									
Less Interfund Transfers	\$ (65,000)									
Net Budget	\$ 108,995,420									

**Exhibit Three - Balanced Financial Plans**

Health Self Insurance Intragovernmental Service Fund	
<b>Sources of Funds:</b>	
Haywood County and Dependent Revenue	\$ 11,746,435
<b>Appropriations</b>	
Health Self Insurance Fund	\$ 11,746,435
	\$ -
Workers' Compensation Self Insurance Fund	
<b>Sources of Funds:</b>	
Haywood County Revenue	\$ 706,200
<b>Appropriations</b>	
Health Self Insurance Fund	\$ 706,200
	\$ -