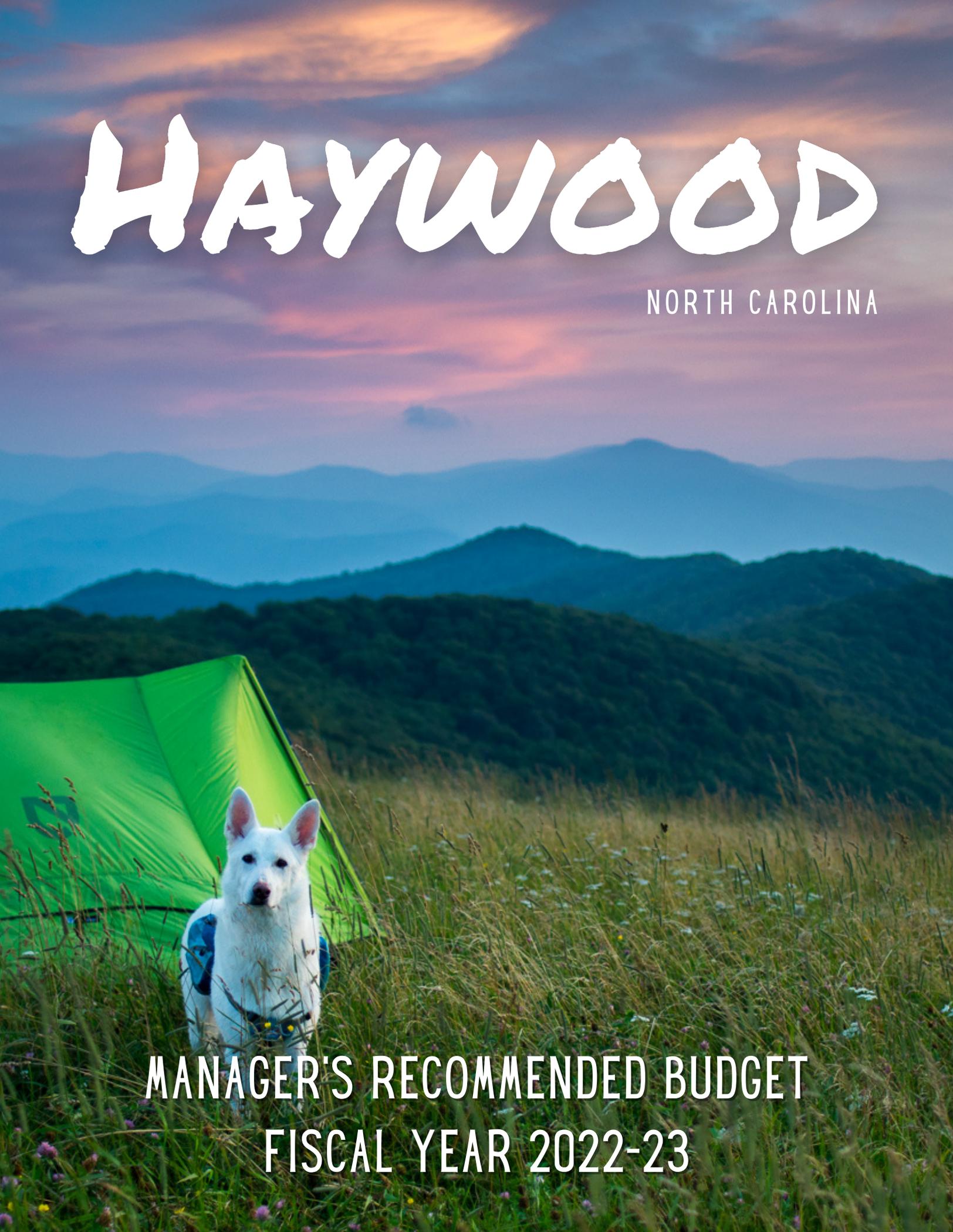
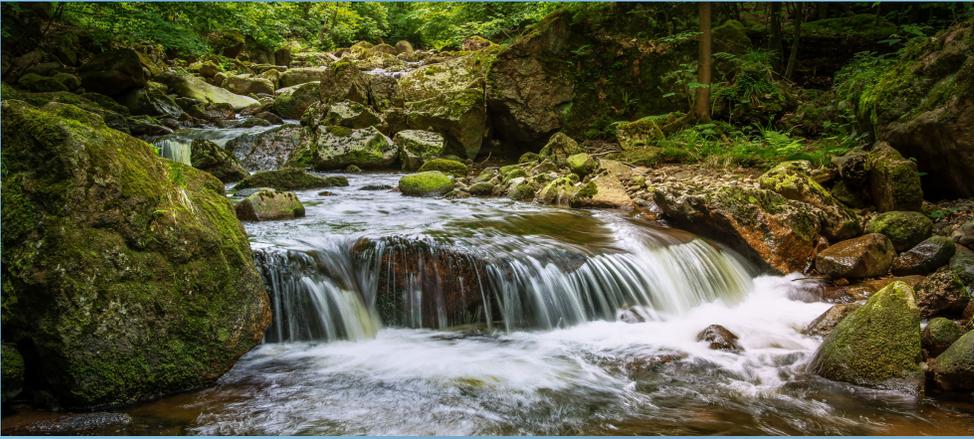


HAYWOOD

NORTH CAROLINA

A white dog with blue harness is sitting in a field of tall grass next to a green tent. The background shows rolling green mountains under a sunset sky with orange and purple hues.

MANAGER'S RECOMMENDED BUDGET
FISCAL YEAR 2022-23



01

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 2022-23 Budget.

05

EXECUTIVE SUMMARY

Overview of the General Fund with added context.

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STRATEGIC PLAN

Overview of the strategic priorities guiding the budget development.

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DEPARTMENTS

Breakdown of each department's budget, with past allocations for context.

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OTHER FUNDS

Brief overview of county funds outside of the General Fund.

BUDGETING MADE SIMPLE

BOARD OF COUNTY COMMISSIONERS



KEVIN ENSLEY

CHAIRMAN



BRANDON C. ROGERS

VICE CHAIRMAN



J.W. "KIRK" KIRKPATRICK III

COMMISSIONER



TOMMY LONG

COMMISSIONER



JENNIFER M. BEST

COMMISSIONER

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 2022-2023 Budget. The budget is balanced and prepared under the guidelines of the North Carolina Local Government Budget & Fiscal Control Act. This budget reflects the expressed 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 53.5 cents per \$100 of property value, using a total valuation of \$9,743,048,885.

The Manager's Recommended Fiscal Year 2022-23 (FY 23) Budget is a conservative budget. Although the county is still fiscally healthy, monies held in the Fund Balance and revenues earmarked for specific projects were mobilized to combat two major emergencies: COVID-19 and Tropical Storm Fred. With that in mind, this budget allocates funds to support critical functions of government without overextending the tax base. The following are some of the key drivers that influenced budgeting decisions for the upcoming fiscal year.

MANAGER'S MESSAGE

Employee Retention

The Haywood County Board of Commissioners were strong advocates for the implementation of a Compensation Study for county employees to ensure the fairness of wages within the labor market. The County Commissioner's foresight to implement the study alleviated the strain of underemployment faced by many other counties and municipalities. Without implementation, the county may not have been able to retain essential staff when the need for highly trained and motivated employees was at its peak. The FY 23 Budget funds an entire year of the Compensation Study.

Employee Well-Being

Haywood County continues to invest in the well-being of its workforce by allocating funds to expanding ongoing health and wellness initiatives. Responder Support Services, a support network provided to assist Public Safety employees, will be available more days per week and Aetna, the county's health insurance provider, will be launching a new healthy living program called Attain. These investments will support employees in their journey to better wellness.

Inflation

The Consumer Price Index (CPI) is 8.8% higher than it was in April 2021. To account for the increase in prices of everyday consumer goods and keep pace with the market, the FY 23 Budget also funds a 3% COLA and 2% Merit increase for employees.

Inflation also affects the operational costs of running the County. Rising gasoline prices are apparent to most, but other products, like medical supplies, are also exponentially more expensive than they were in previous years. As a result, it was necessary to allocate more funds into department operating accounts than in previous budgets. To accommodate these reallocations, this budget only satisfies department requests to replace equipment at end-of-life. Requests for additional equipment will be evaluated as true cost of operating expenditures becomes clearer later in the fiscal year.

Supply Chain Problems

Acquiring vehicles has been a challenge in the current fiscal year due to ongoing supply chain issues. Multiple vehicles budgeted in FY 22 were unavailable for purchase, and thus they have been moved to the FY 23 Budget. This budget allocates funds to keep the vehicle replacement schedule on track for the upcoming fiscal year. It also allocates additional funds for repair and maintenance, with the intent of keeping county vehicles on the road as long as possible in the event of limited availability.

MANAGER'S MESSAGE

Although conservative, the Fiscal Year 2022-23 Manager's Recommended Budget allocates available funds to support key functions and initiatives. Employees are critical to the success of the county, and this budget continues to invest in retaining and uplifting them. Economic uncertainty stemming from inflation and supply chain issues led to greater allocations in operating expenditures, but these investments will assure continued responsiveness to community needs.

The Commissioners may wish to schedule budget work sessions between now and May 31, 2022 to review all facets of this budget. I would like to schedule the public hearing on the FY 2023 budget on Tuesday, May 31, 2022 at 5:30 p.m. in the Haywood County Historic Courthouse.

In addition, the Haywood County Board of County Commissioners will hold its regularly scheduled meeting on June 6, 2022, at 9:00 am, in the Haywood County Historic Courthouse. At this meeting, the Board may consider the adoption of the FY 2023 budget.

A copy of the proposed FY 2022-23 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.

Public comment is greatly appreciated.

Respectfully submitted,

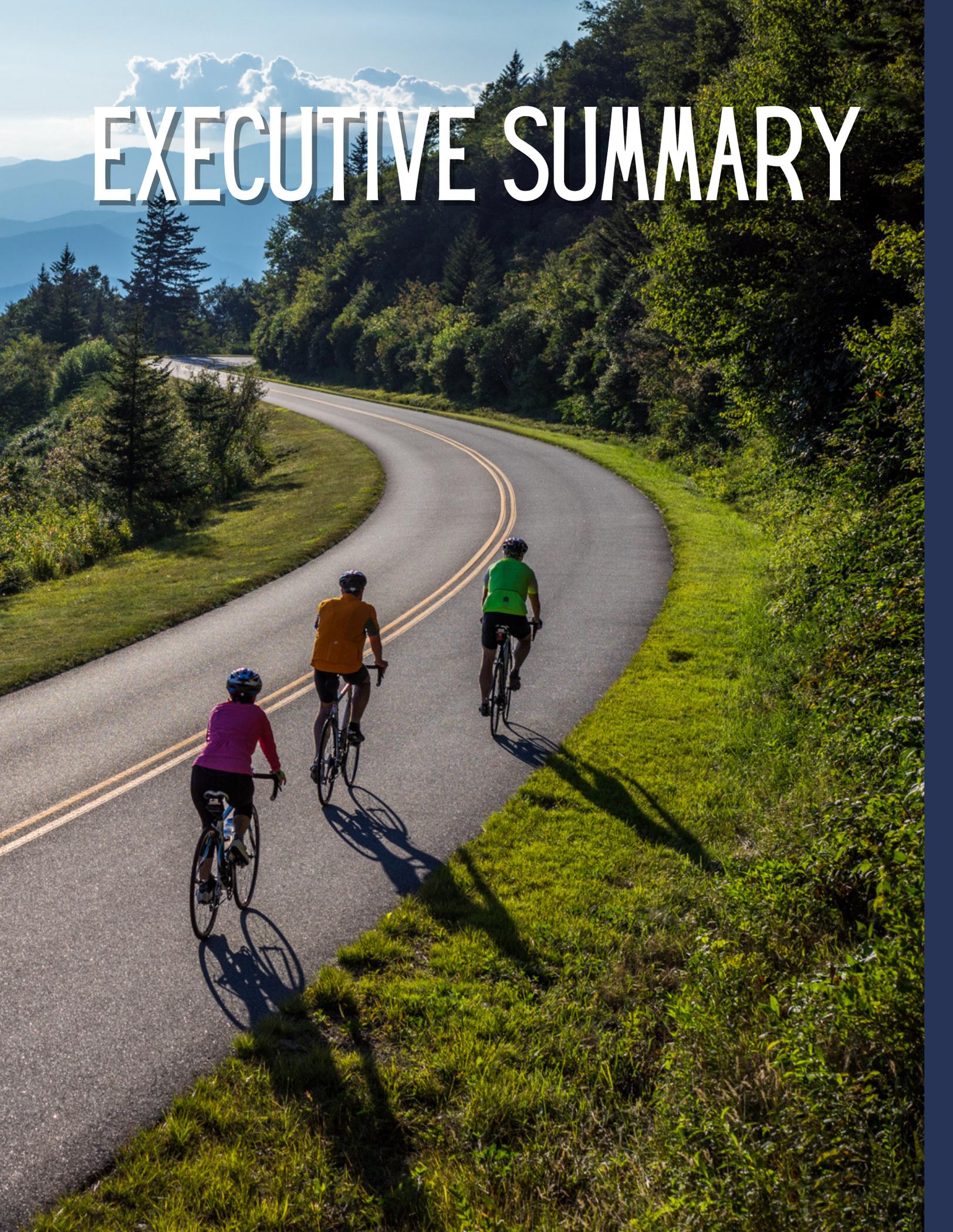


Bryant E. Morehead
County Manager



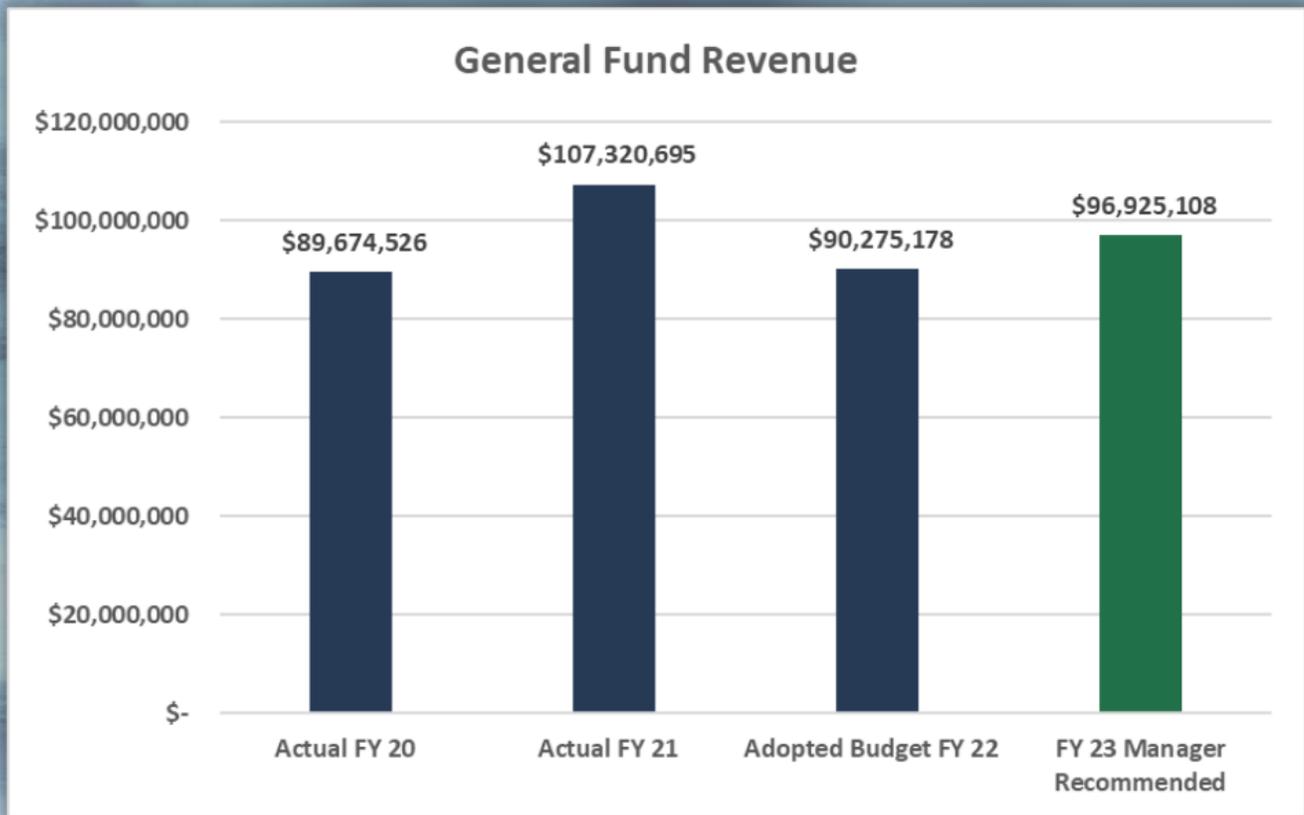


EXECUTIVE SUMMARY



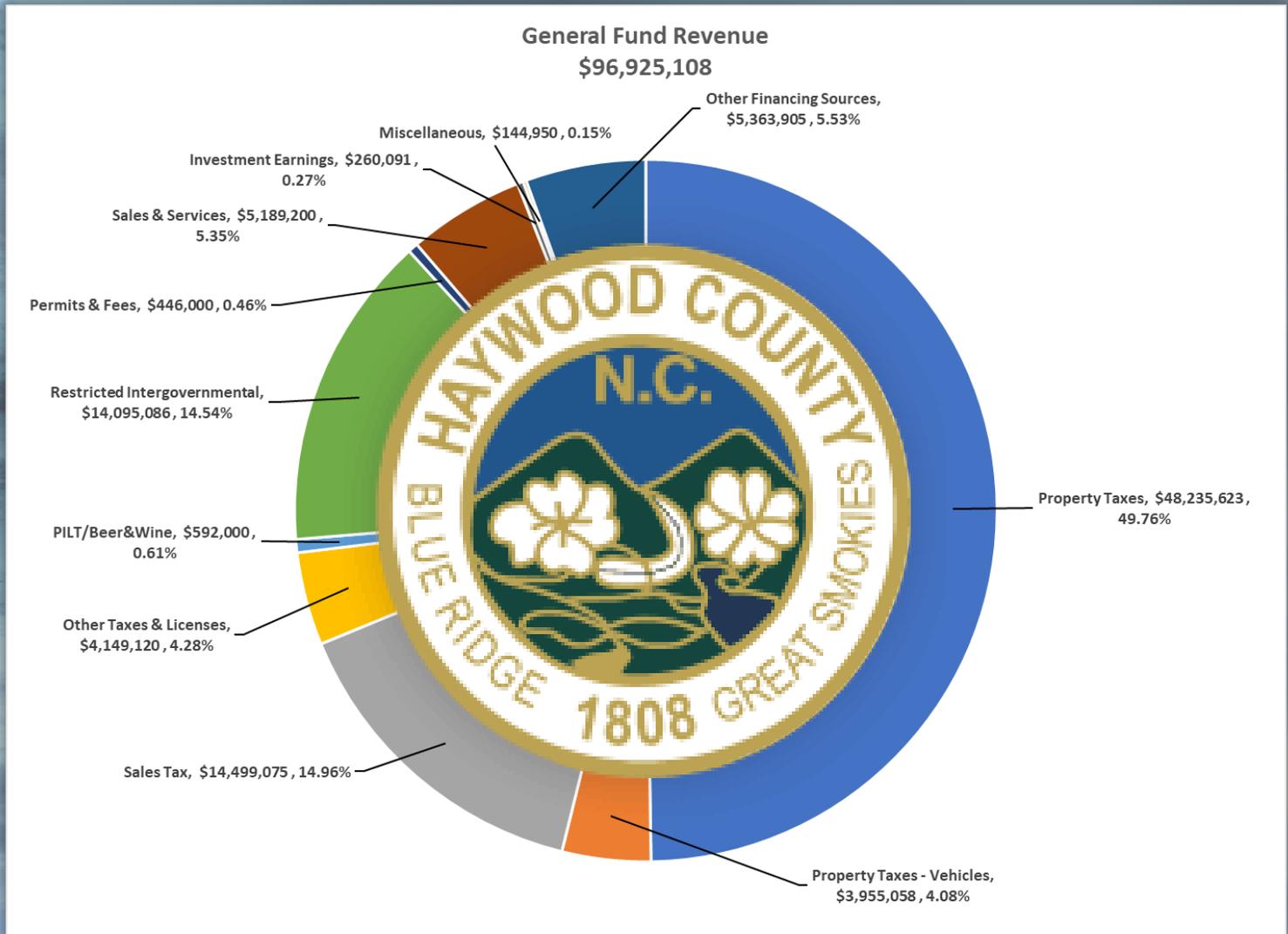
GENERAL FUND REVENUES

The Fiscal Year 2022-23 (FY 23) General Fund Revenues have grown from \$90,275,178 in Fiscal Year 2021-22 (FY 22) to a total of \$96,925,108 in FY 23. These revenue amounts include appropriated fund balance needed to balance revenues and expenditures. In FY 22, \$5,913,992 was appropriated from fund balance in the budget. In the FY 23 budget, the amount of fund balance allocated to balance the budget was reduced by \$557,587, to a total of \$5,356,405. Overall, if fund balance is excluded, the County is showing an increase of \$7,207,517 in revenues from FY 22 to FY 23.



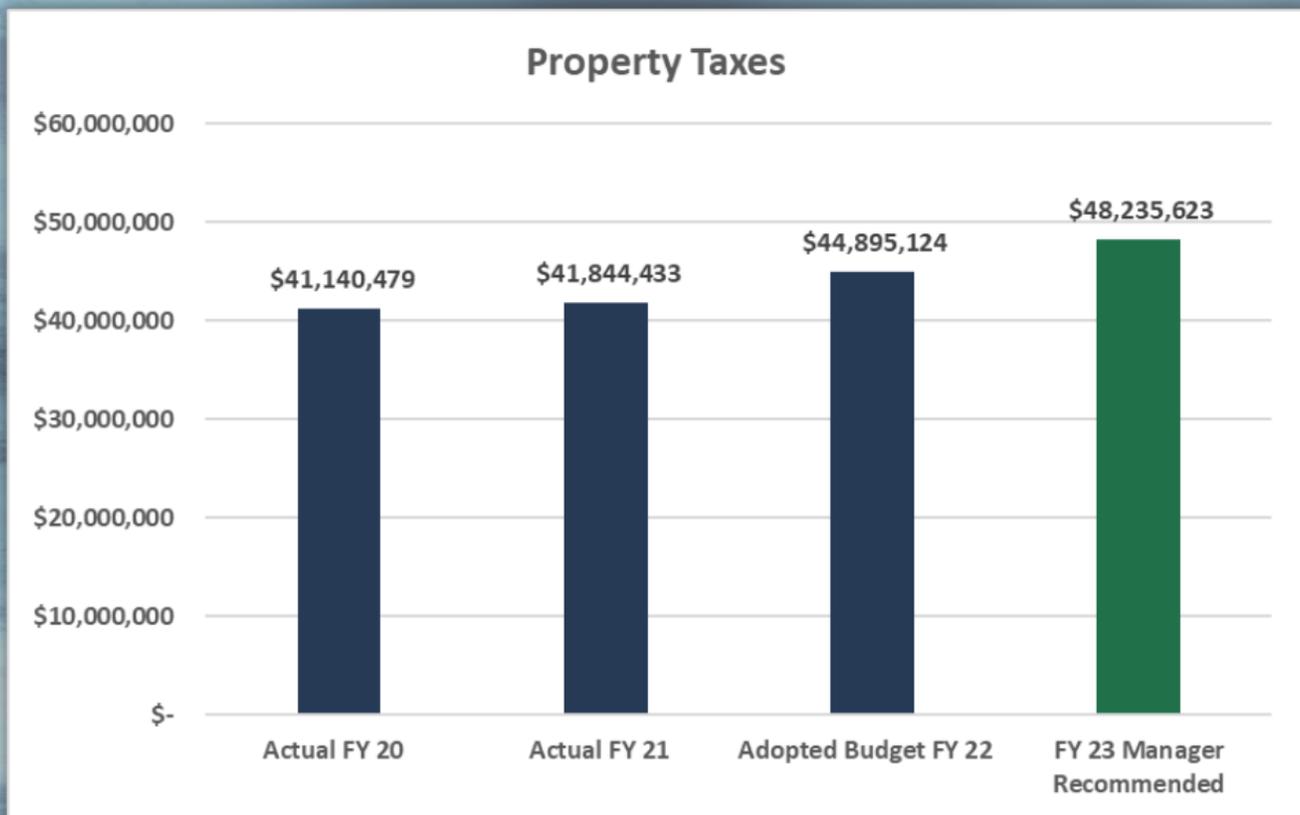
REVENUE BREAKDOWN

“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 79.26% of the County’s revenue. Individually, Property Tax is the largest at 49.76%, Sales Tax is second at 14.96%, and Restricted Governmental is third at 14.54%. All other revenues amount to 20.74%.



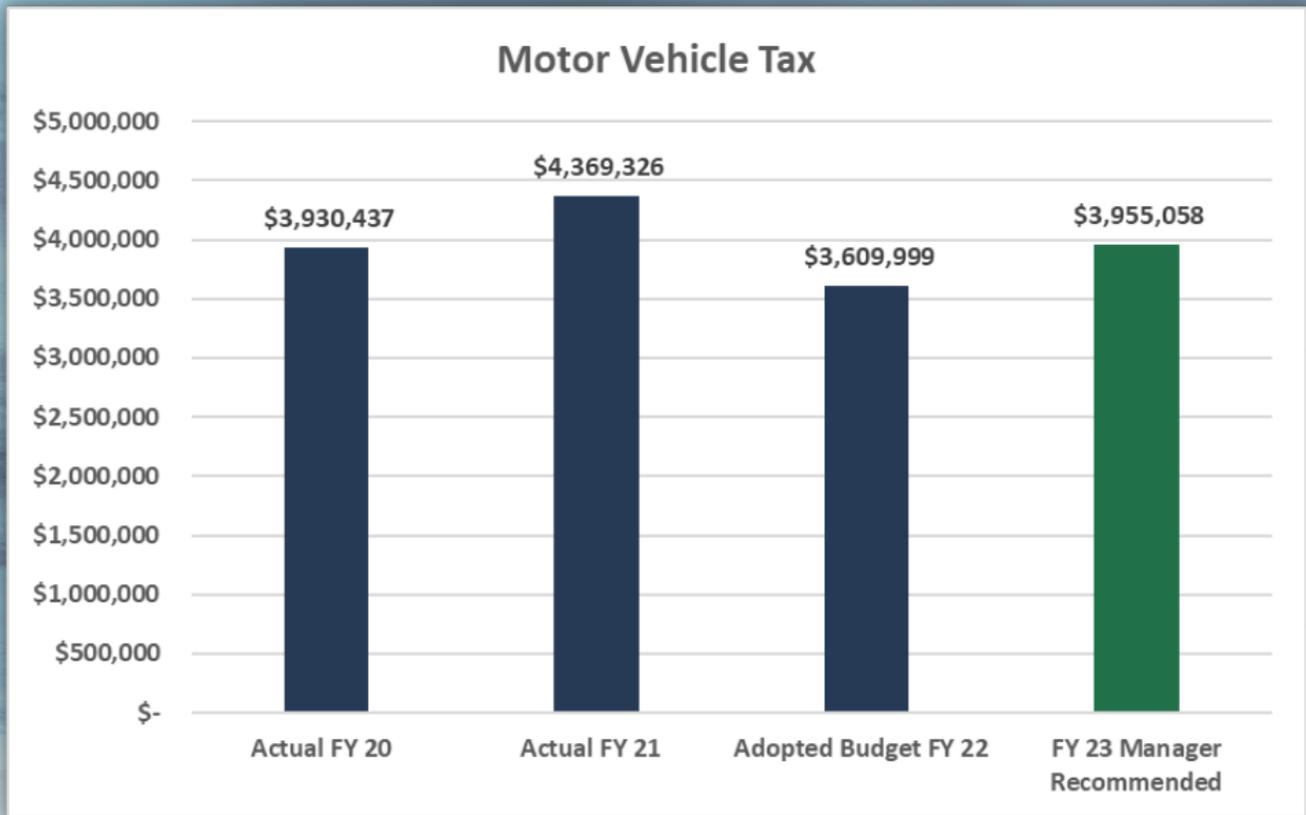
PROPERTY TAXES

The majority of tax revenue received by the County is derived from real estate, personal property, and utility taxes. The Property Tax slice represents these different sources in the pie graph. The Recommended Budget includes an additional \$3,340,499 or an increase of 7.44% over FY 23. We have accounted for some natural growth in the tax base and this budget uses a collection rate of 98.16%. This collection rate is about four-fifths of a percentage point higher than the FY 22 budgeted collection rate.



MOTOR VEHICLE TAX

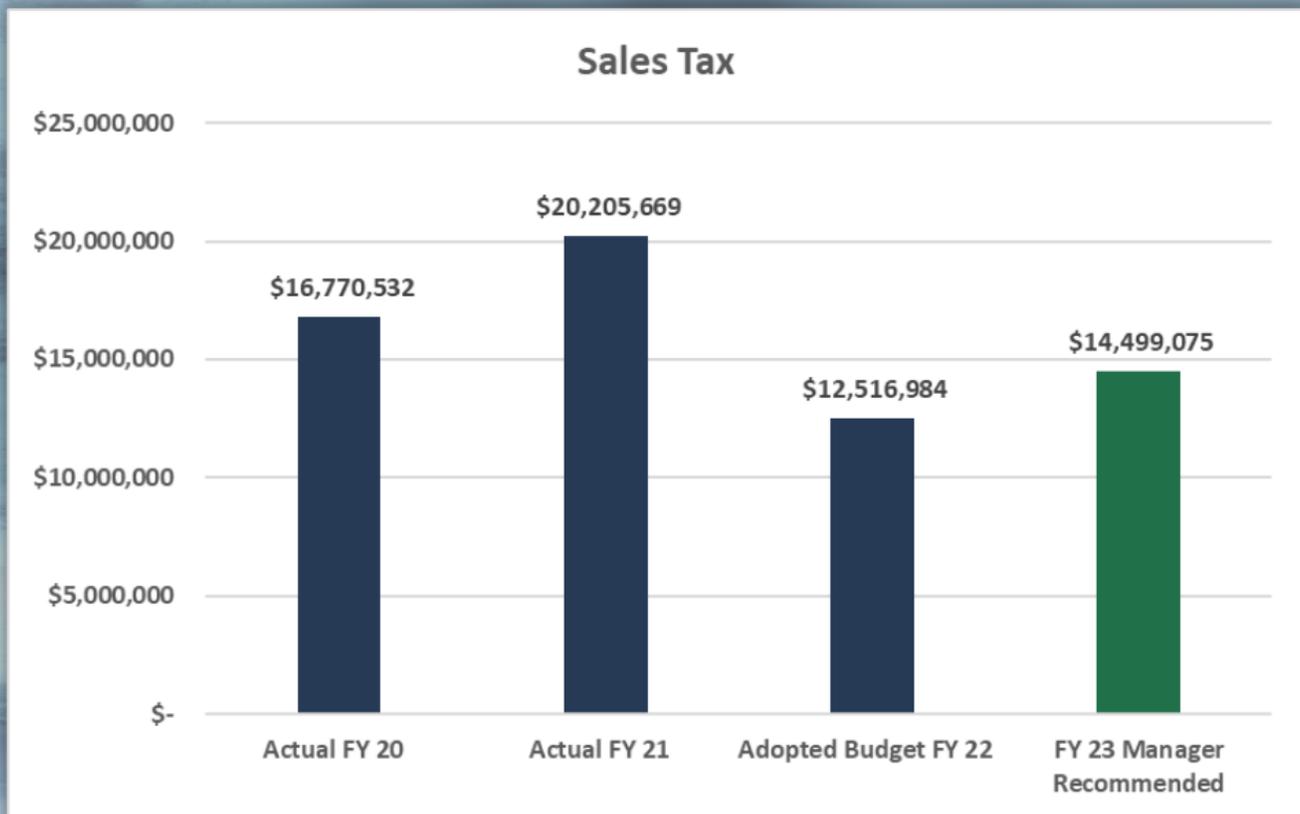
Another significant portion of the County's revenue comes from the tax on motor vehicles. The recommended budget includes \$3,955,058 of motor vehicle tax revenue, which is a increase of \$345,059. The increase in motor vehicle tax is largely due to the improved value of used cars.



SALES TAX

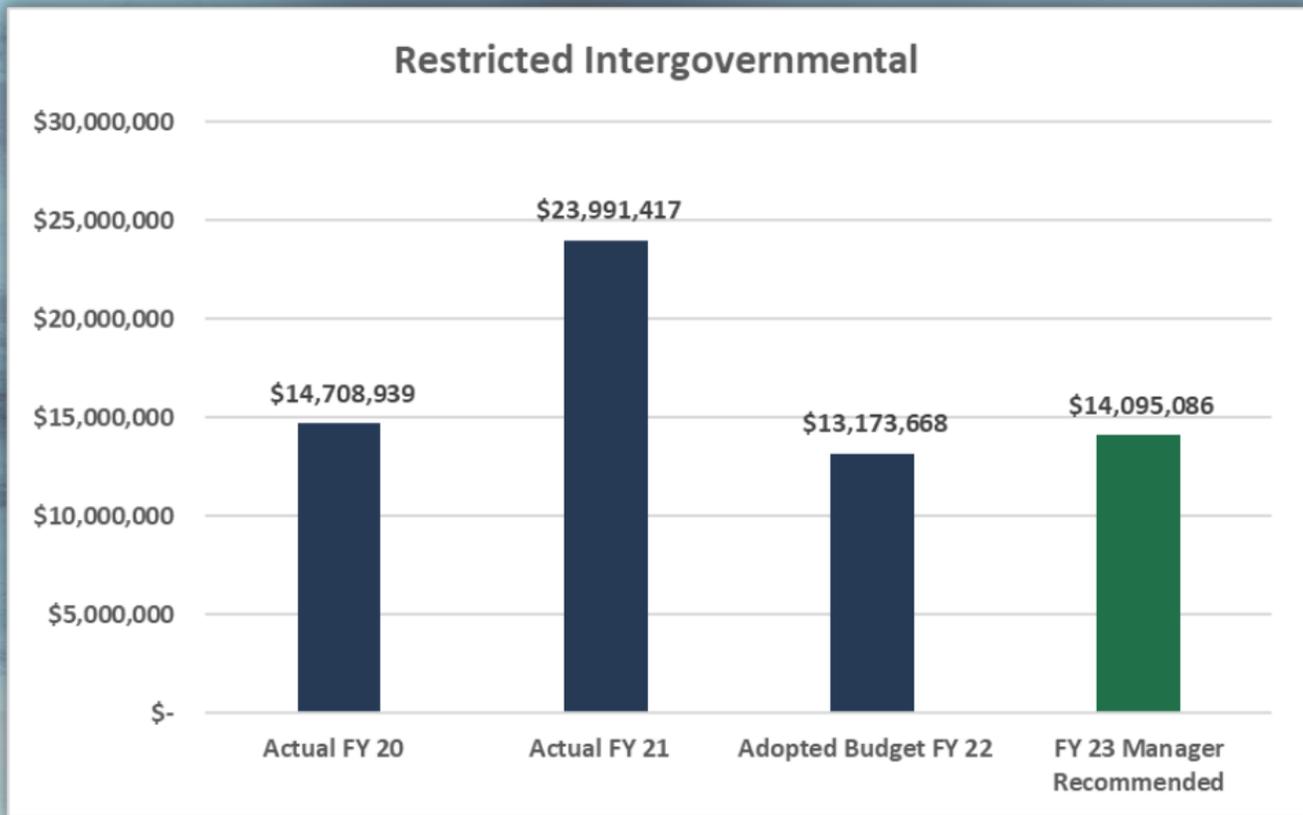
The recommended budget includes just over \$14.5 million in sales tax in the general fund for next year. This is equal to an increase of \$1,982,091 or 15.84% compared to the current year (FY 22). Sales Tax revenue was calculated based on projected actuals through the end of FY 22 and increased by 3.75%. The 3.75% increase from FY22 projected revenue was recommended by the NCLM.

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.



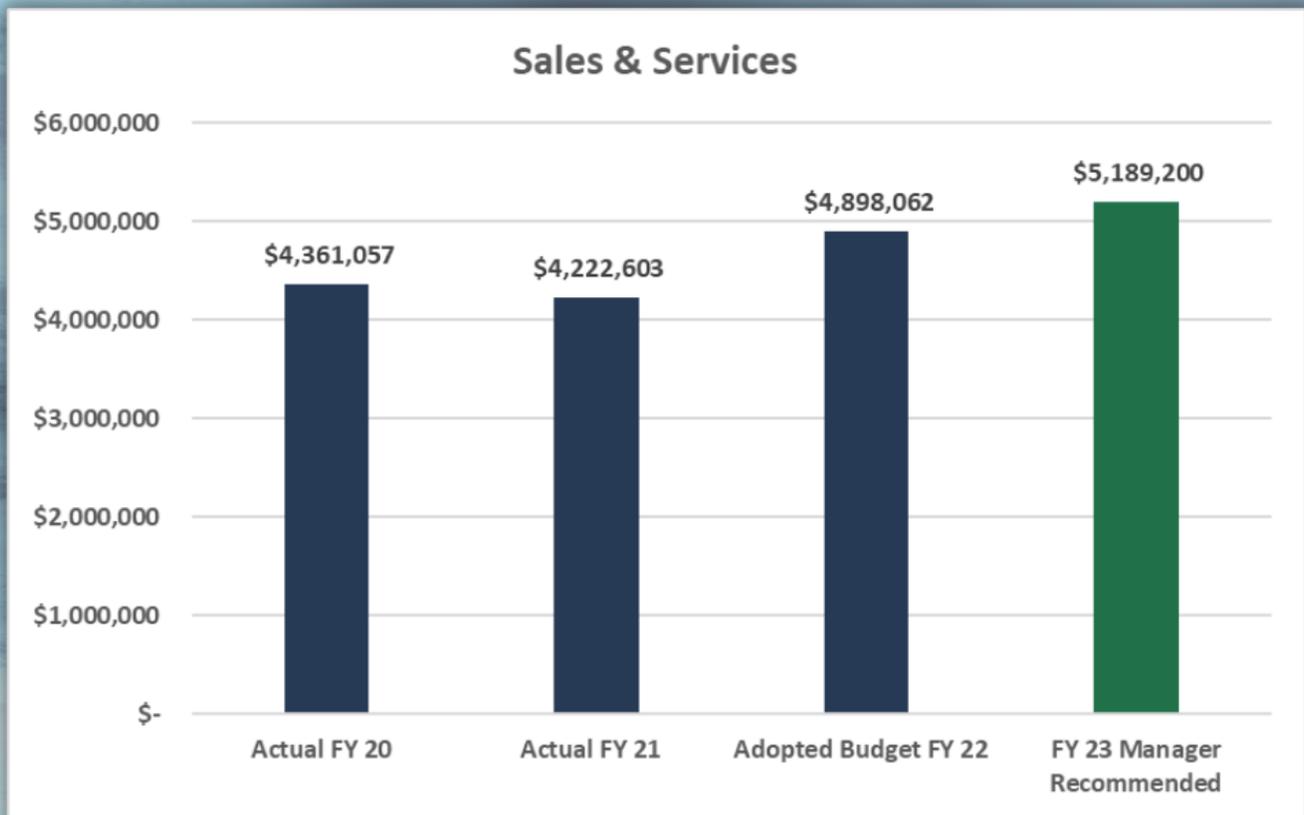
RESTRICTED INTERGOVERNMENTAL

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 23, this category increased \$921,418 or 6.99%.



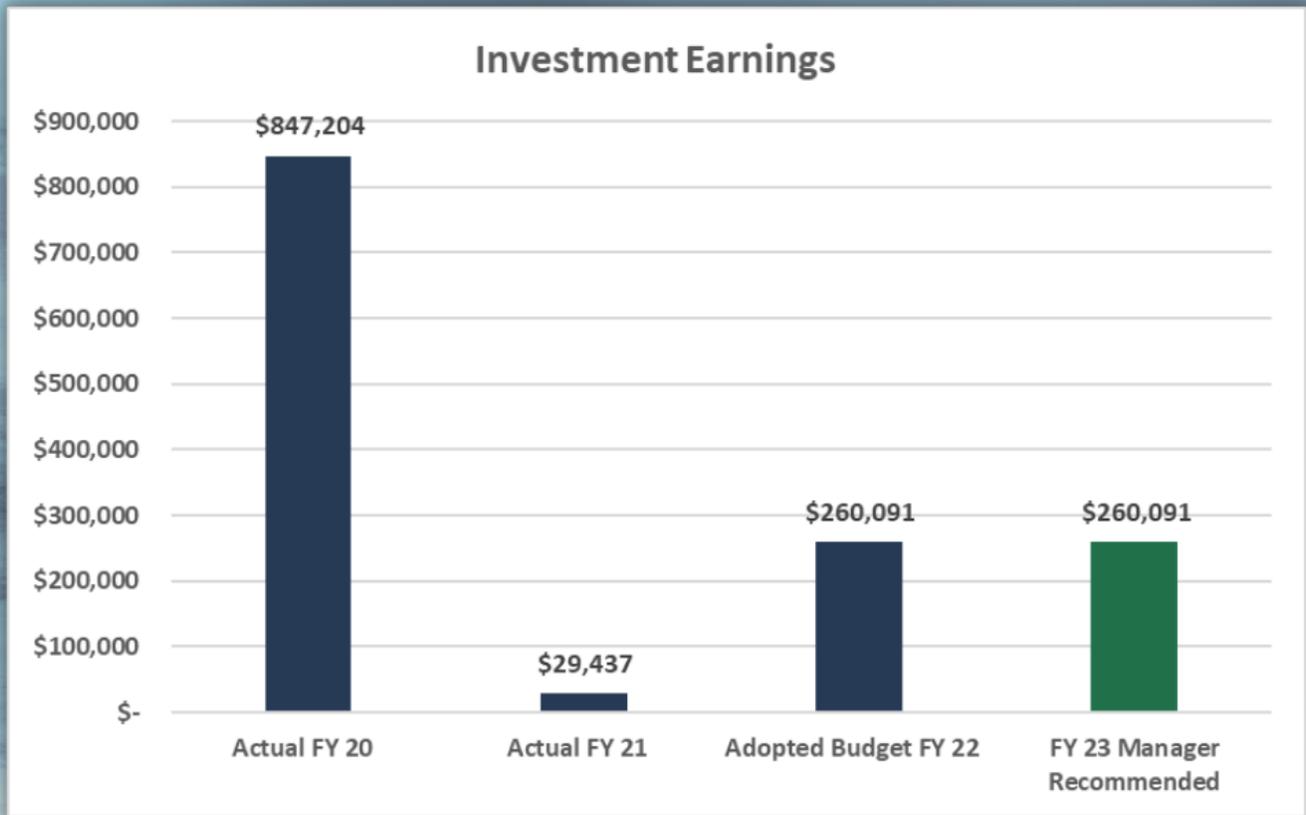
SALES & SERVICES

Revenue derived from sales and services total 5.35% 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. A few other income 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 \$291,138 in FY 23.



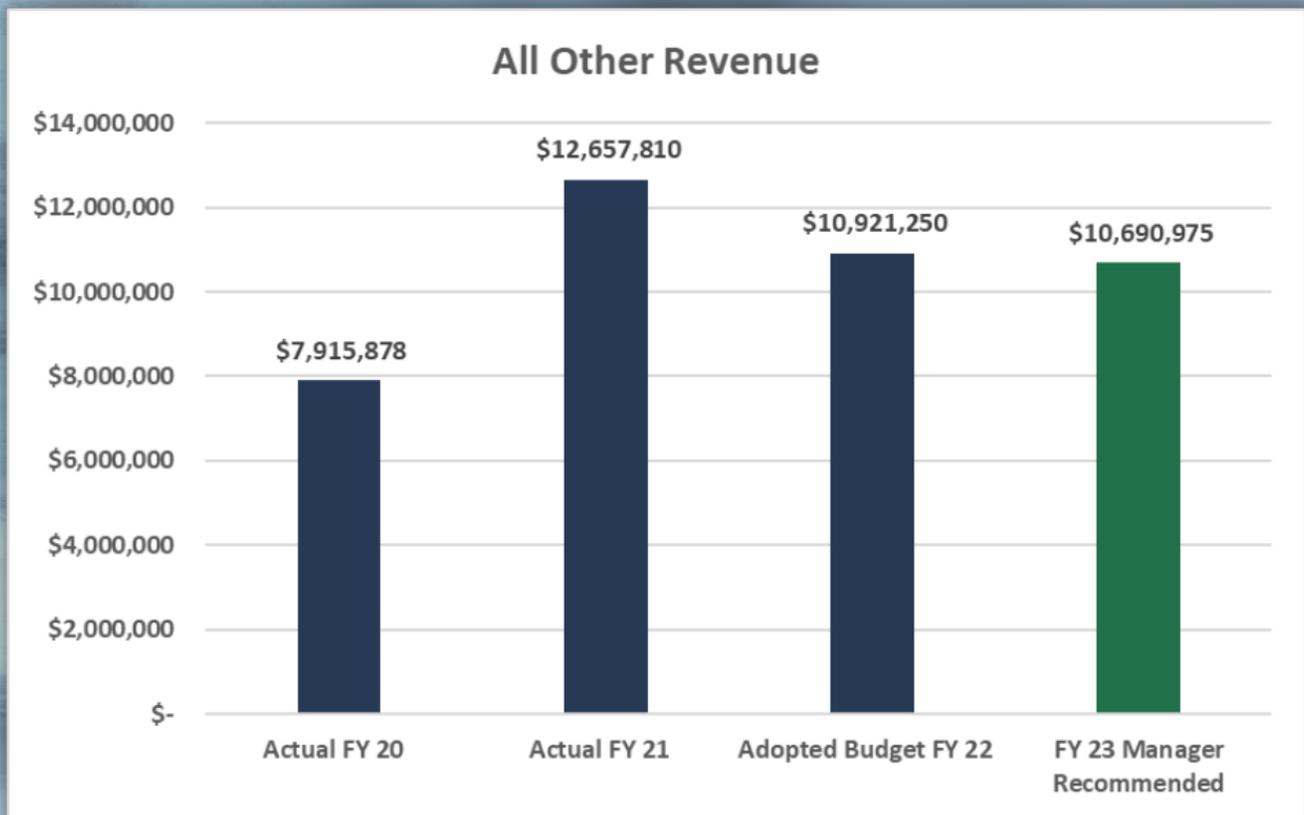
INVESTMENT EARNINGS

Investment earnings are basically interest earned on the County's deposit and investment of idle funds. Interest rates have remained very low over the past few years, but with uncertainty surrounding the Fed raising rates, this budget projects Investment Earnings to stay the same in the FY 23 budget compared to FY 22.



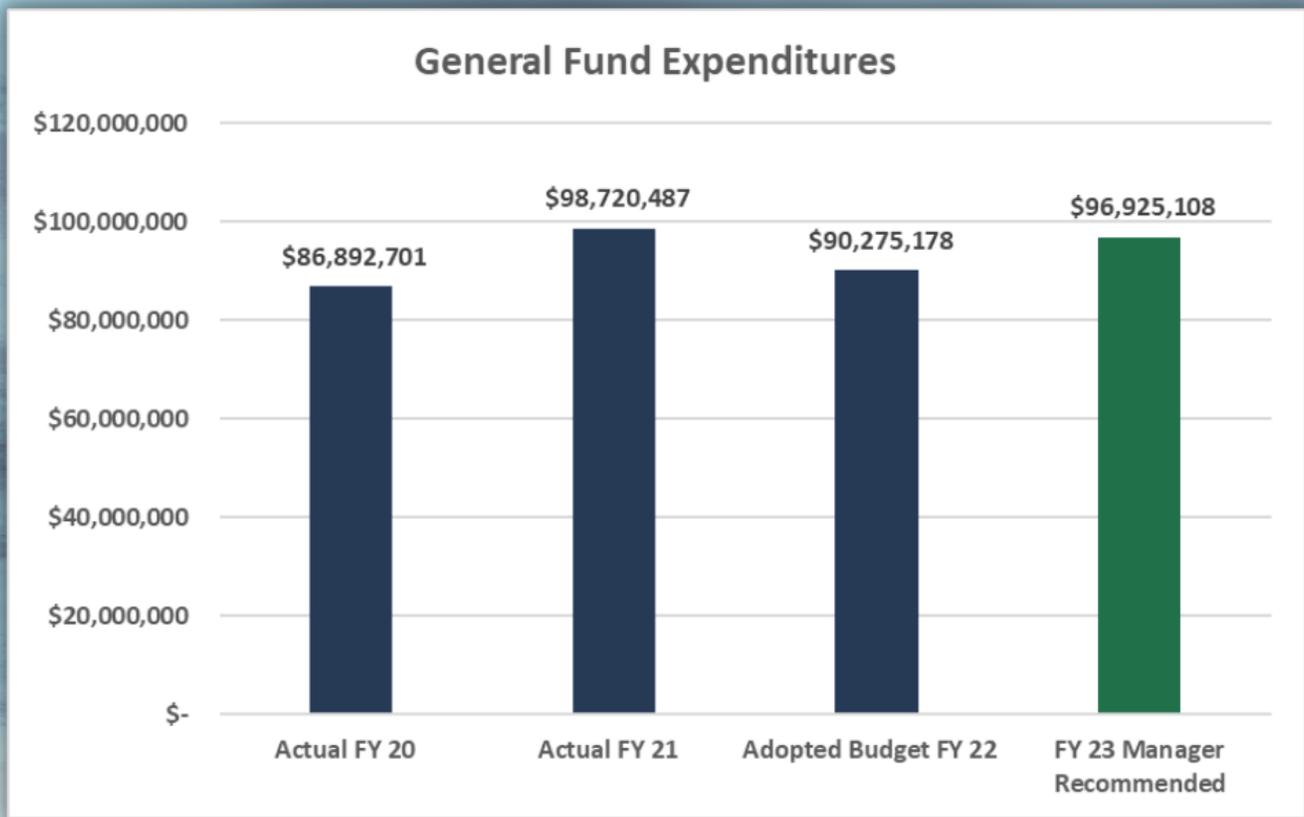
ALL OTHER REVENUE

For presentation purposes, all of the other general fund revenue has been combined into an All Other Revenue category. This category includes revenue generated from occupancy tax, beer and wine tax, PILT funds, land transfer taxes, concealed weapon permits, fund balance, etc. This revenue category is projected to have a decrease of \$230,275 or -2.11%. This is tied to the reduction in fund balance from \$5.9 million to \$5.3 million. Excluding fund balance, all other revenues in this category are increasing by \$327,312.



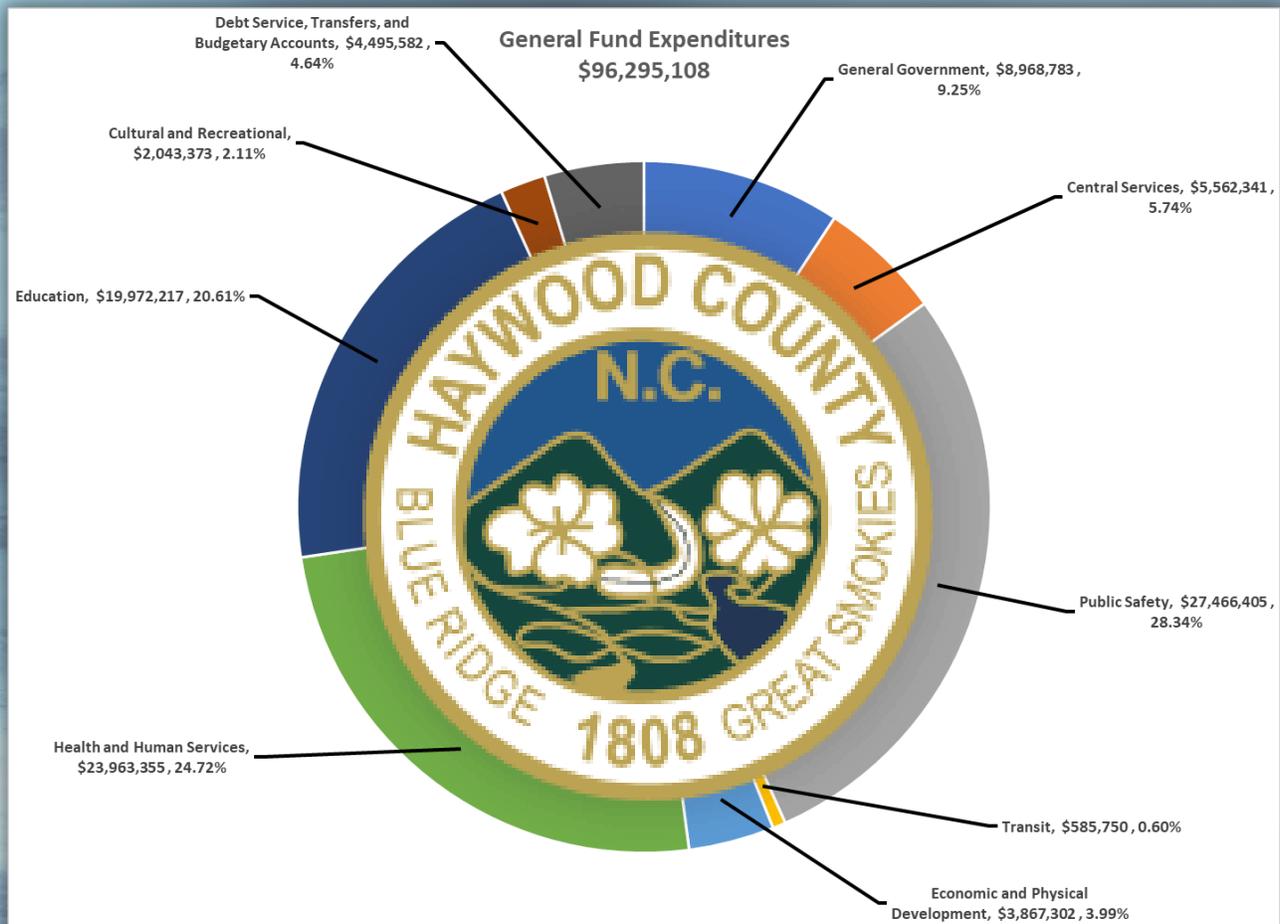
EXPENDITURES

General Fund Expenditures for the FY 23 Manager's Recommended Budget are proposed to increase to \$96,925,108. Expenditures in this budget have risen 7.37% which totals to \$6,649,930 more than FY 22. The primary drivers in this budget are personnel and operating costs tied to Public Safety and Health and Human Services.



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 over 50% of General Fund expenditures. Public Safety's portion of the budget is \$4,309,044 higher than last fiscal year. Health and Human Services is \$2,164,692 higher than last fiscal year. These two functions total \$6,473,736, or 97.35% of the change from FY 22.



EXPENDITURES

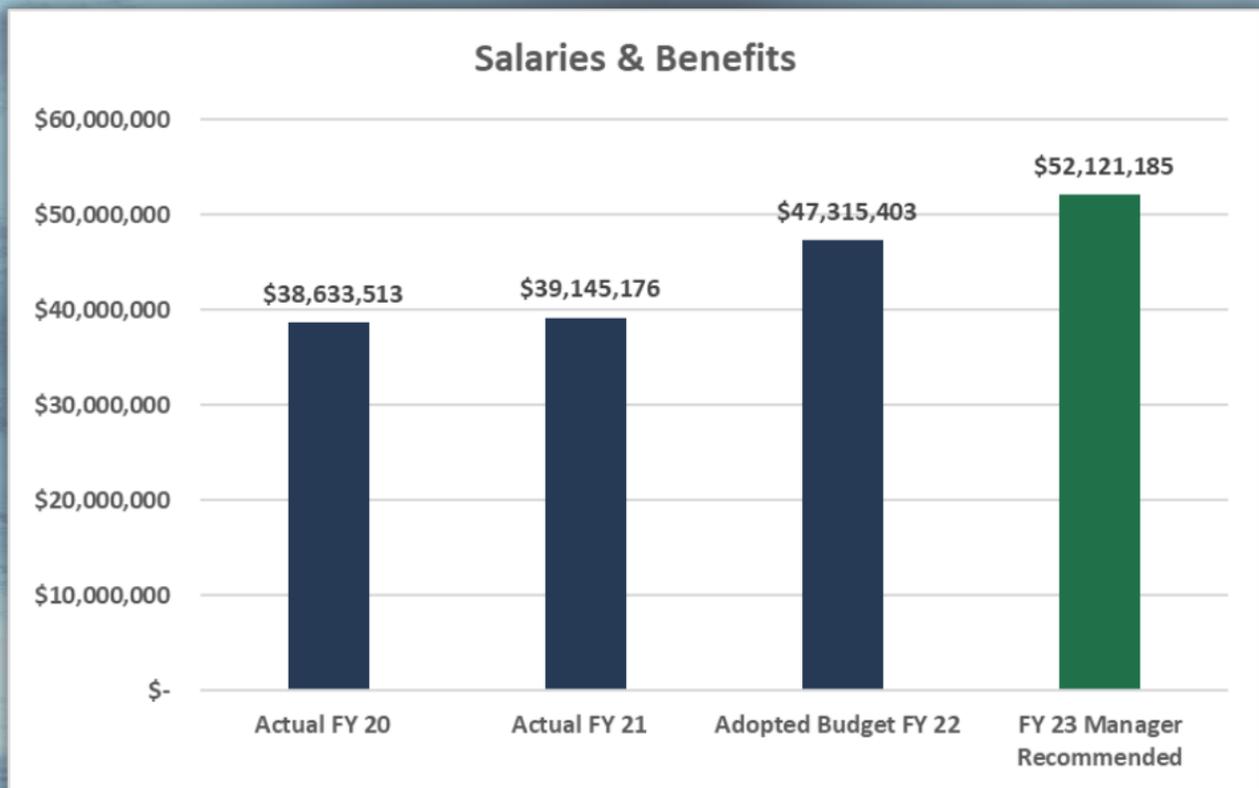
These increases are associated with the distributed cost of the Compensation Study. In FY 22, the funds needed to implement the Compensation Study were budgeted in a central, nondepartmental account and in the FY 23 Budget, the cost is accounted for within the department budgets. The \$1,401,918 reduction in Debt Service, Transfers and Budgetary Accounts reflects this change.

Function	Actual FY 20	Actual FY 21	Adopted Budget FY 22	FY 23 Manager Recommended	Manager Recommended Over/(Under) Adopted FY22	% Change
General Government	\$ 7,697,799	\$ 7,366,108	\$ 8,255,752	\$ 8,968,783	\$ 713,031	8.64%
Central Services	\$ 4,605,972	\$ 4,811,522	\$ 5,512,323	\$ 5,562,341	\$ 50,018	0.91%
Public Safety	\$ 20,067,713	\$ 21,127,601	\$ 23,157,361	\$ 27,466,405	\$ 4,309,044	18.61%
Transit	\$ 408,395	\$ 194,774	\$ 585,750	\$ 585,750	\$ -	0.00%
Economic and Physical Development	\$ 3,190,384	\$ 4,008,160	\$ 3,557,330	\$ 3,867,302	\$ 309,972	8.71%
Health and Human Services	\$ 18,401,462	\$ 29,353,224	\$ 21,798,663	\$ 23,963,355	\$ 2,164,692	9.93%
Education	\$ 20,704,349	\$ 21,071,300	\$ 19,674,879	\$ 19,972,217	\$ 297,338	1.51%
Cultural and Recreational	\$ 1,578,145	\$ 1,474,139	\$ 1,835,620	\$ 2,043,373	\$ 207,753	11.32%
Debt Service, Transfers, and Budgetary Accounts	\$ 10,238,482	\$ 9,313,659	\$ 5,897,500	\$ 4,495,582	\$ (1,401,918)	-23.77%
Grand Total	\$ 86,892,701	\$ 98,720,487	\$ 90,275,178	\$ 96,925,108	\$ 6,649,930	7.37%

The functional divisions of the budget are important to display because they help 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 been changed.

COUNTY SALARIES & BENEFITS

Salaries and Benefits for this year are proposed to increase by \$4,805,782. This year's budget incorporates the cost the cost of the compensation study for the entire fiscal year, a 3% COLA and 2% Merit, 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.



COUNTY SALARIES & BENEFITS

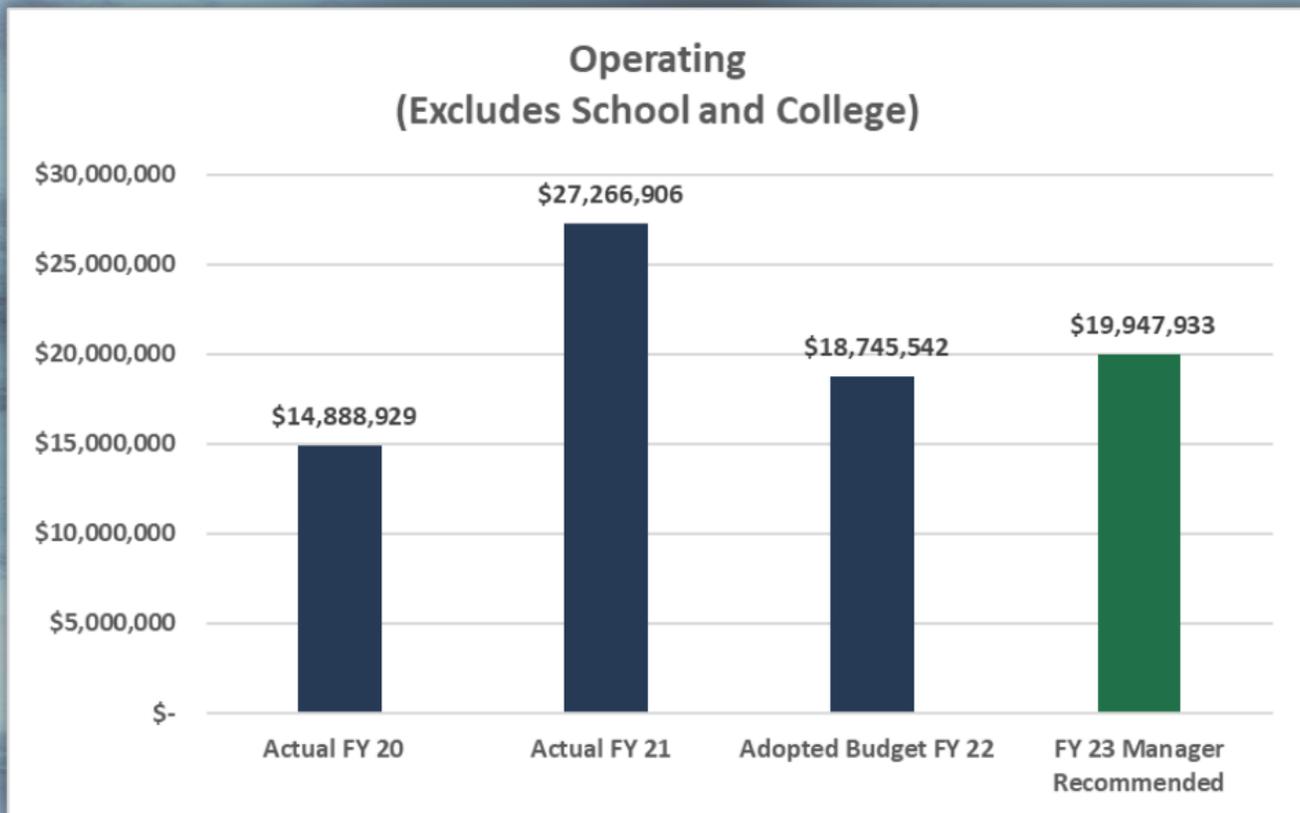
We changed our insurance provider to Aetna in January 2020 and overall the transition continues to be smooth, and most employees and retirees are very happy with the change. We will have to raise the County's portion of health insurance again this year. The increase will from \$17,500 per person to \$18,500 in order to keep up with the cost of healthcare industry-wide.

Department	Positons Requested	Positions Approved
Employee Wellness	1	0
Tax Assessor	3	0
Facilities	1	0
Sheriff's Office	4	0
Detention Center	1	0
EMS	4	0
Emergency Management	2	0
Agricultural Extension	1	0
Soil and Water	1	0
Health Department	3	0
Social Services	3	0
Library	1	0
Total:	25	0

The proposed budget includes zero new positions of the 25 requested by departments. Each of these positions has merit, but the cost of the Compensation Study and health insurance made adding new positions impractical. These positions may be reevaluated next fiscal year if need dictates.

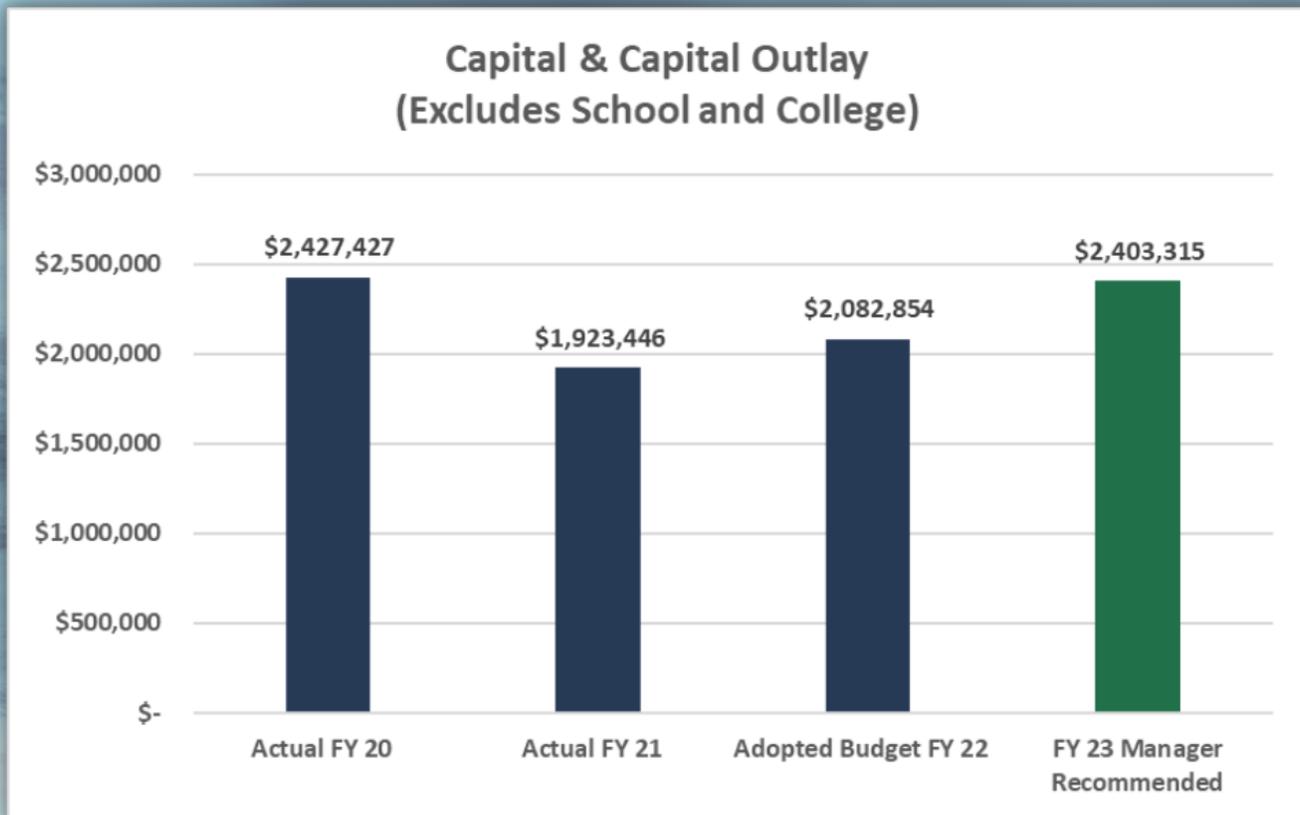
COUNTY OPERATING

When controlling for Education funding, County Operating is increasing by \$1,202,391 or 6.41%. Most of the increases in operating can be tied to inflation. The cost of fuel, medical supplies, vehicle parts, etc. are exponentially higher than they were in previous fiscal years. To be mindful of the added cost of inflation and offset some of the increased costs of supplies, this budget streamlines operating expenses to only what is necessary, including only replacing equipment that has reached end-of-useful-life.



COUNTY CAPITAL

County capital outlay is budgeted at \$2,403,315. This represents an increase of \$320,461 or 15.39% from FY 22. The primary driver of this type of expenditure is vehicles. The Board took action in FY 22 to meet many of the other capital needs originally requested by the departments in this budget.



COUNTY VEHICLES

The county implemented a more proactive fleet management system during FY 21. This system has been essential in minimizing the impact of 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	Hold Over Vehicles	New Vehicles
Sheriff	0	10
EMS	0	4
Animal Services	1	1
HHSa	2	2
Solid Waste	0	1
Tax Assessor	0	1
Development Services	0	1
Total	3	20

During this process, all County vehicles were inspected and checked for mileage, and Fleet Services identified the need for 23 new vehicles, for a total expected cost of \$2,161,089. Three of the 23 are holdover vehicles from FY 22. Four of these vehicles are ambulances for EMS, and they are \$1,318,424 combined. The Sheriff's office also has 10 replacement vehicles budgeted in FY 23.

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 \$16,567,674 to \$16,771,795, a total of \$204,121. Haywood Community College operating funds are recommended to increase \$93,217 to a total of \$3,200,422..

Haywood County Schools	
Operating	\$16,771,795.00
Capital	\$ 900,000.00
Debt	\$ 2,062,928.00
Total	\$19,734,723.00

Haywood Community College	
Operating	\$ 3,200,422.00
Capital	\$ 750,000.00
Debt	\$ 1,651,289.00
Total	\$ 5,601,711.00

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 \$12,670,209. The other is a Worker's Compensation Fund totaling \$606,185. Our health plan continues to project significant cost increases over the previous fiscal year, so these increases are commensurate with our current trend estimates.

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 \$4,490,087 and the College Debt Service Fund totals \$3,340,152. This approach fully funds our debt obligations and capital allocations.

OTHER FUNDS SUMMARY

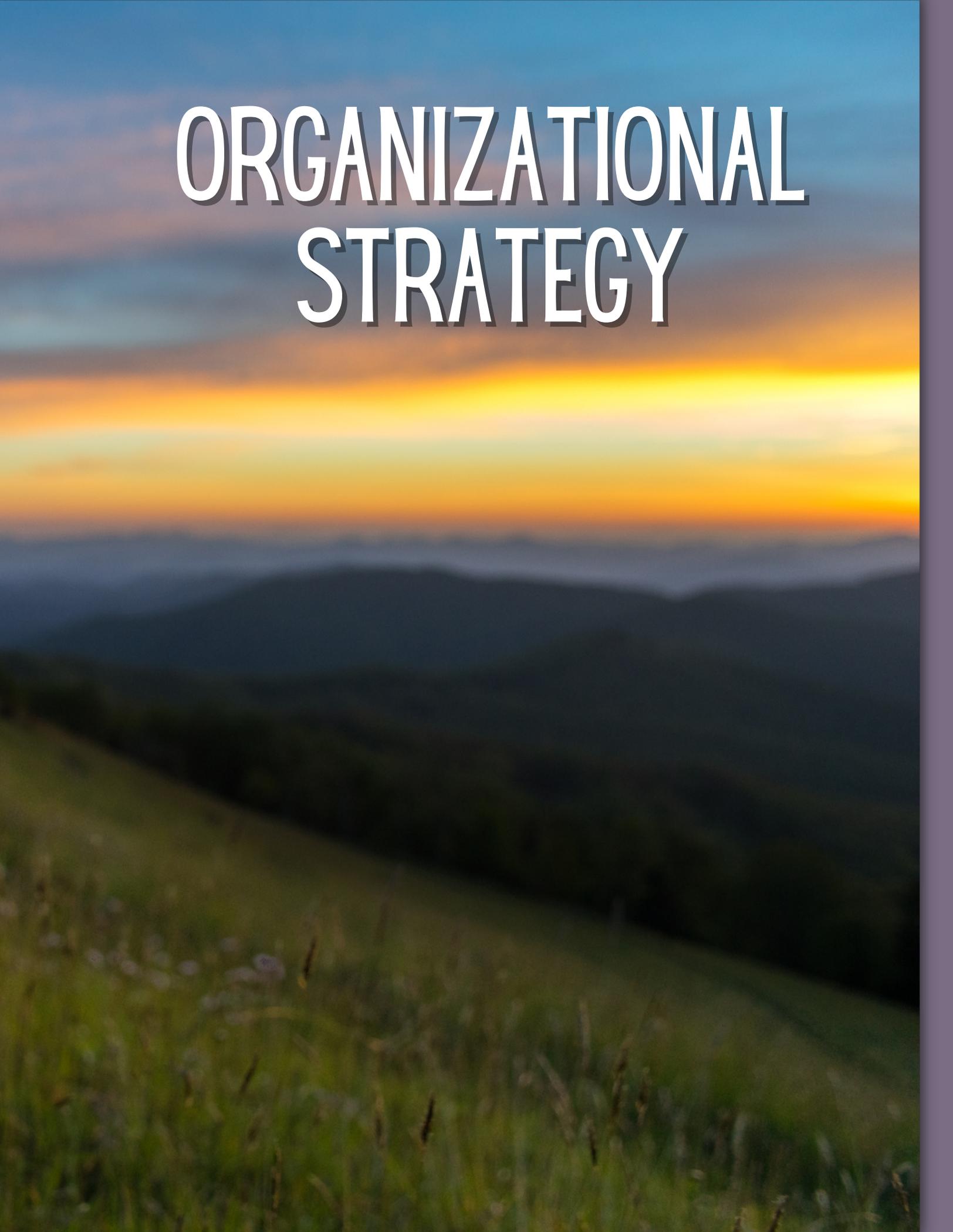
An Emergency 911 Fund is also budgeted, which totals \$416,775, a decrease of \$49,027 from FY 22. The largest fund outside of the General Fund is the Solid Waste Fund which totals \$5,765,785, a decrease of \$337,464 from FY 22.

The Road District Fund totals \$252,864, an increase of \$4,500 from the previous year. The Fire District Fund totals \$5,207,025, which is an increase of \$347,312. Lastly, the Junaluska Sanitary District totals \$317,402, a decrease of \$3,117.

Three new 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, \$350,00, and \$910,000, respectively.



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

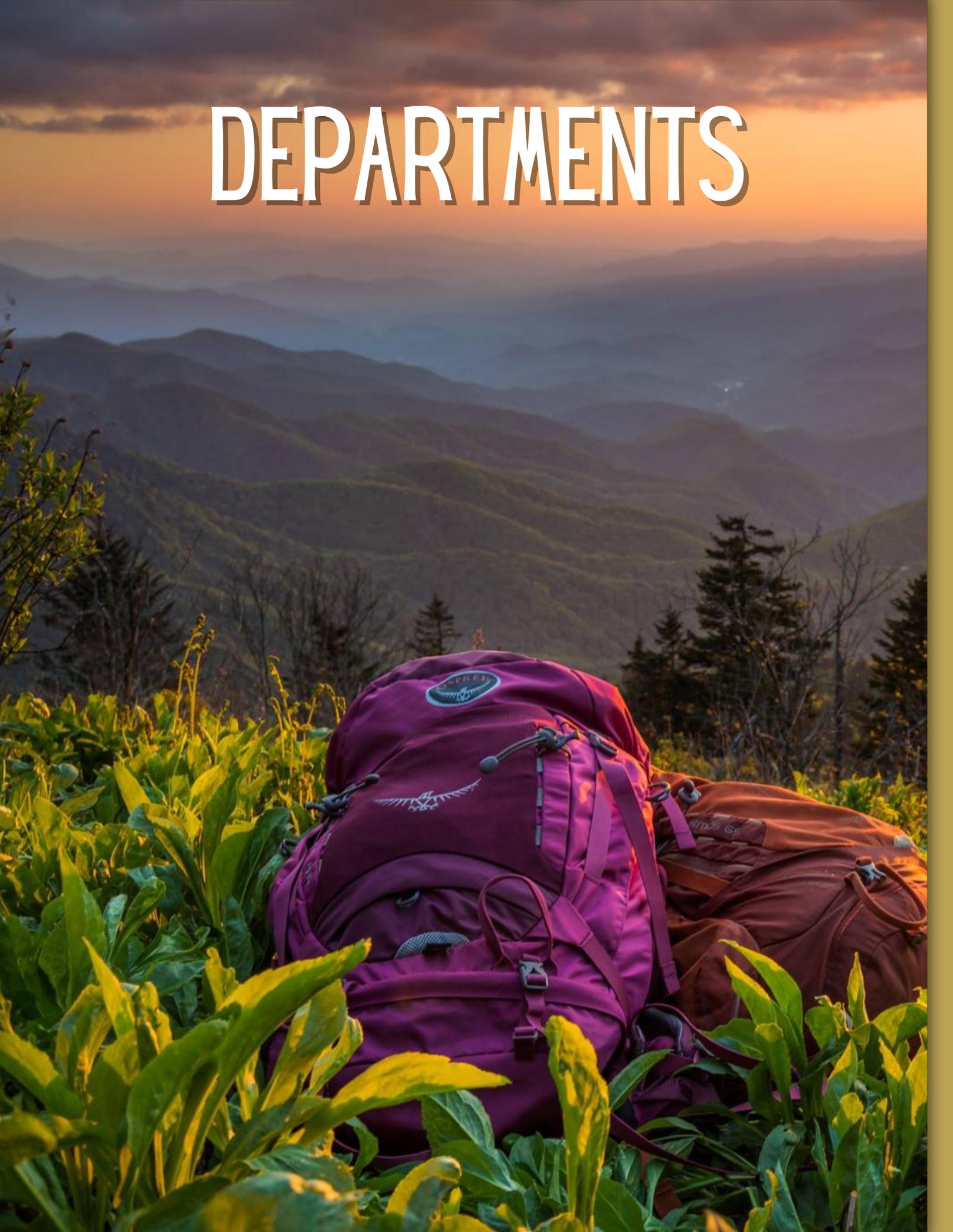


Governance outcomes drive the decision-making process internally at Haywood County. Best practices across the County have informed these outcomes. They are defined as the following:

- **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

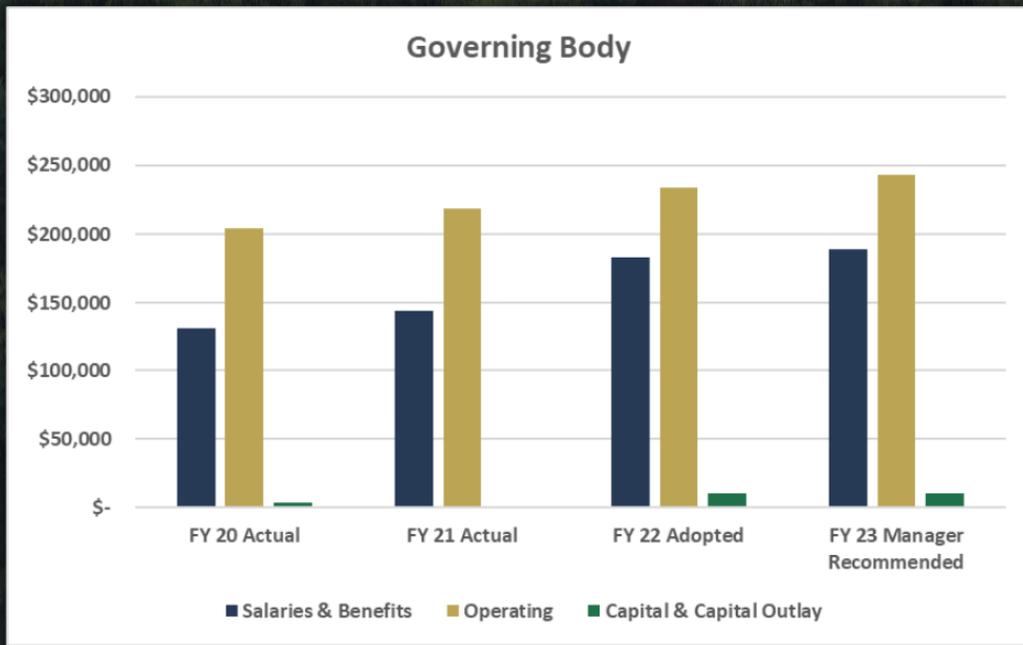


ALL DEPARTMENTS SUMMARY

Department	Actual FY 20	Actual FY 21	Adopted Budget FY 22	FY 23 Manager Recommended	Manager	% Change
					Recommended Over/(Under) Adopted FY22	
Governing Body	\$ 337,846	\$ 362,430	\$ 427,444	\$ 442,130	\$ 14,686	3.44%
Administration	\$ 537,909	\$ 623,812	\$ 654,283	\$ 748,847	\$ 94,564	14.45%
Finance	\$ 711,363	\$ 712,987	\$ 824,440	\$ 845,978	\$ 21,538	2.61%
Human Resources	\$ 1,422,970	\$ 1,072,351	\$ 1,551,123	\$ 1,713,346	\$ 162,223	10.46%
Wellness Clinic	\$ 299,091	\$ 343,073	\$ 279,912	\$ 291,748	\$ 11,836	4.23%
Tax Collections	\$ 544,917	\$ 540,650	\$ 602,272	\$ 701,887	\$ 99,615	16.54%
Tax Assessments	\$ 1,157,852	\$ 1,178,849	\$ 1,350,729	\$ 1,282,594	\$ (68,135)	-5.04%
Land Records/GIS	\$ 381,051	\$ 433,445	\$ 514,380	\$ 548,912	\$ 34,532	6.71%
Legal	\$ 165,432	\$ 185,983	\$ 168,848	\$ 176,164	\$ 7,316	4.33%
Elections	\$ 1,138,197	\$ 594,237	\$ 742,617	\$ 798,202	\$ 55,585	7.48%
Register of Deeds	\$ 1,001,171	\$ 1,318,292	\$ 1,139,704	\$ 1,418,975	\$ 279,271	24.50%
Technology Services	\$ 1,589,517	\$ 1,880,487	\$ 1,966,883	\$ 2,118,473	\$ 151,590	7.71%
Garage	\$ 185,612	\$ 180,912	\$ 221,032	\$ 223,341	\$ 2,309	1.04%
Facilities & Maintenance	\$ 2,830,843	\$ 2,750,123	\$ 3,324,408	\$ 3,220,527	\$ (103,881)	-3.12%
Sheriff	\$ 6,213,086	\$ 6,644,863	\$ 7,054,069	\$ 7,924,097	\$ 870,028	12.33%
911 Communications Center	\$ 1,289,086	\$ 1,306,337	\$ 1,853,900	\$ 1,983,337	\$ 129,437	6.98%
Sheriff- SRO Officers	\$ 309,436	\$ 307,095	\$ 327,929	\$ 334,769	\$ 6,840	2.09%
Sheriff - Detention Center	\$ 3,608,695	\$ 3,839,236	\$ 4,372,726	\$ 5,296,418	\$ 923,692	21.12%
Court Facilities	\$ 83,929	\$ 90,087	\$ 92,000	\$ 102,300	\$ 10,300	11.20%
NC Forest Service	\$ 88,741	\$ 84,223	\$ 105,204	\$ 87,562	\$ (17,642)	-16.77%
Building Inspections	\$ 544,826	\$ 547,026	\$ 618,964	\$ 627,658	\$ 8,694	1.40%
Medical Examiner	\$ 60,300	\$ 84,150	\$ 125,000	\$ 125,000	\$ -	0.00%
Emergency Medical Services	\$ 6,265,373	\$ 6,386,359	\$ 7,023,645	\$ 9,167,501	\$ 2,143,856	30.52%
Rescue Squad	\$ -	\$ 22,552	\$ 27,000	\$ 27,000	\$ -	0.00%
Emergency Management	\$ 600,749	\$ 758,577	\$ 375,596	\$ 388,960	\$ 13,364	3.56%
Animal Services	\$ 836,811	\$ 910,436	\$ 1,181,328	\$ 1,401,803	\$ 220,475	18.66%
Mass Transit	\$ 408,395	\$ 194,774	\$ 585,750	\$ 585,750	\$ -	0.00%
Development Services	\$ 487,798	\$ 490,580	\$ 538,239	\$ 740,967	\$ 202,728	37.67%
Economic Development	\$ 520,284	\$ 287,651	\$ 374,773	\$ 368,428	\$ (6,345)	-1.69%
Tourism Development	\$ 1,521,176	\$ 2,524,990	\$ 1,850,000	\$ 1,950,000	\$ 100,000	5.41%
Community Development	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ -	0.00%
Special Employment Programs	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
Cooperative Extension	\$ 317,811	\$ 345,573	\$ 392,337	\$ 358,700	\$ (33,637)	-8.57%
Soil & Water Conservation	\$ 312,315	\$ 328,366	\$ 370,981	\$ 418,207	\$ 47,226	12.73%
Health	\$ 4,487,676	\$ 4,629,714	\$ 5,113,341	\$ 5,889,687	\$ 776,346	15.18%
Mental Health	\$ 103,919	\$ 10,907,322	\$ 105,000	\$ 105,000	\$ -	0.00%
Social Services	\$ 13,302,313	\$ 13,331,632	\$ 16,033,350	\$ 17,390,058	\$ 1,356,708	8.46%
Veterans Service Office	\$ 154,961	\$ 152,620	\$ 172,230	\$ 203,868	\$ 31,638	18.37%
Youth Services	\$ 352,594	\$ 331,936	\$ 374,742	\$ 374,742	\$ -	0.00%
Public Schools - Operating	\$ 16,458,509	\$ 16,718,314	\$ 16,567,674	\$ 16,771,795	\$ 204,121	1.23%
Community College - Operating	\$ 2,928,840	\$ 3,016,705	\$ 3,107,205	\$ 3,200,422	\$ 93,217	3.00%
Library	\$ 1,403,457	\$ 1,297,010	\$ 1,573,061	\$ 1,733,597	\$ 160,537	10.21%
Recreation	\$ 174,688	\$ 177,129	\$ 262,559	\$ 309,775	\$ 47,216	17.98%
Nondepartmental	\$ -	\$ -	\$ 3,441,000	\$ 2,015,124	\$ (1,425,876)	-41.44%
Debt Service	\$ 8,674,524	\$ 9,068,659	\$ 1,866,500	\$ 2,115,458	\$ 248,958	13.34%
Transfers to/from Other Accounts	\$ 1,563,959	\$ 245,000	\$ 65,000	\$ 65,000	\$ -	0.00%
Contingency	\$ -	\$ -	\$ 525,000	\$ 300,000	\$ (225,000)	-42.86%
Grand Total	\$ 86,892,701	\$ 98,720,487	\$ 90,275,178	\$ 96,995,108	\$ 6,719,930	7.44%

GOVERNING BODY

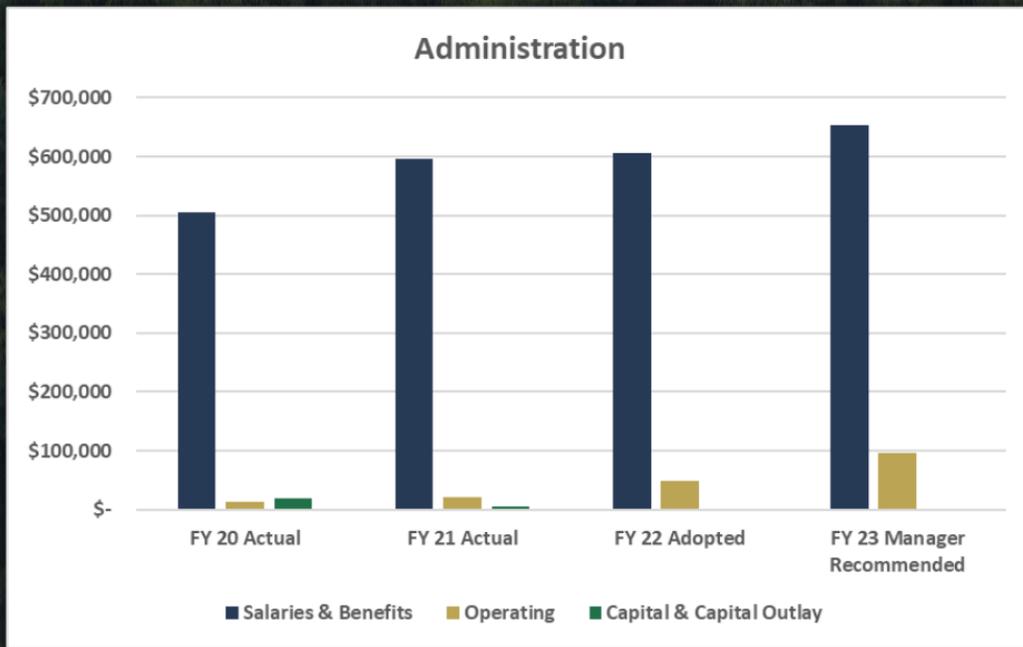
The five-member Board of Commissioners is elected at large for four-year staggered terms. They hold two business meetings per month on the first and third Mondays. The Board is charged with providing policy direction for the administration of County government and the efficient operation of government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



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 22	% Change
Salaries & Benefits	\$ 130,614	\$ 144,165	\$ 183,206	\$ 188,798	\$ 5,592	3.05%
Operating	\$ 204,003	\$ 218,265	\$ 234,238	\$ 243,332	\$ 9,094	3.88%
Capital & Capital Outlay	\$ 3,229	\$ -	\$ 10,000	\$ 10,000	\$ -	0.00%
Total	\$ 337,846	\$ 362,430	\$ 427,444	\$ 442,130	\$ 14,686	3.44%

ADMINISTRATION

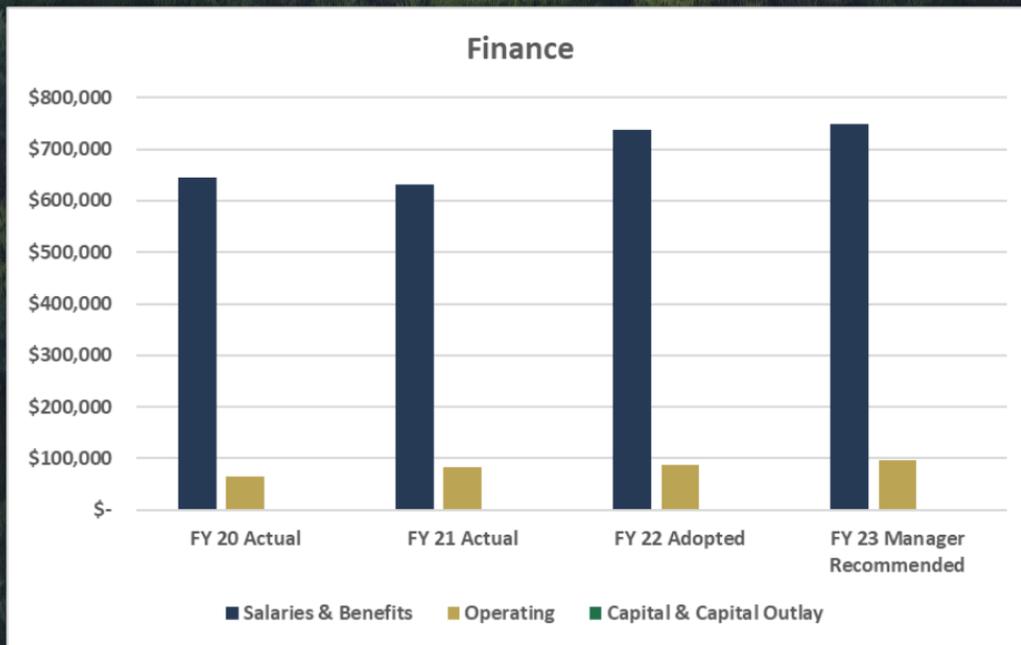
Haywood County Administration houses the leadership of the organization, including the Haywood County Manager. The County Manager is the chief administrator of County government. The County Manager is responsible to the Board of Commissioners for the administration of all departments of County government.



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended		% Change
					Over/(Under) Adopted FY 22		
Salaries & Benefits	\$ 504,506	\$ 596,288	\$ 605,795	\$ 652,316	\$ 46,521		7.68%
Operating	\$ 13,867	\$ 21,674	\$ 48,488	\$ 96,531	\$ 48,043		99.08%
Capital & Capital Outlay	\$ 19,536	\$ 5,850	\$ -	\$ -	\$ -	--	
Total	\$ 537,909	\$ 623,812	\$ 654,283	\$ 748,847	\$ 94,564		14.45%

FINANCE

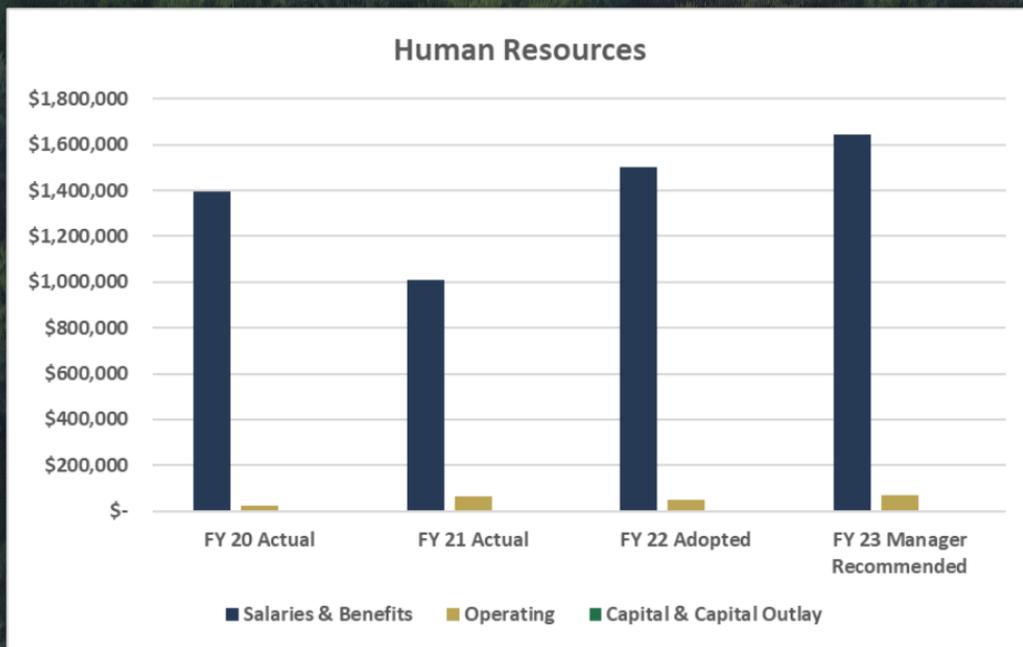
The Finance Department provides fiscal management of County activities in accordance with the North Carolina Local Government Budget and Fiscal Control Act (NC G.S. Sec 159). The Finance Department maintains County funds and accurately reports financial information, ensuring compliance with County policies 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 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended		% Change
					Over/(Under)	Adopted FY 22	
Salaries & Benefits	\$ 645,976	\$ 631,182	\$ 736,447	\$ 749,602	\$ 13,155		1.79%
Operating	\$ 65,386	\$ 81,805	\$ 87,993	\$ 96,376	\$ 8,383		9.53%
Capital & Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	--	--
Total	\$ 711,363	\$ 712,987	\$ 824,440	\$ 845,978	\$ 21,538		2.61%

HUMAN RESOURCES

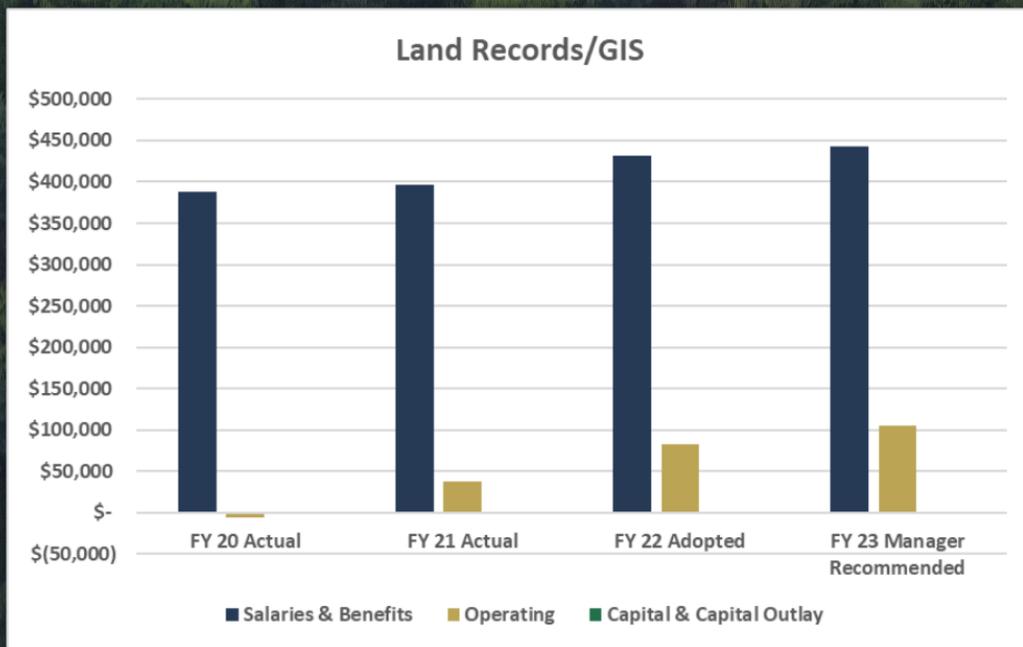
The Human Resources Department provides a broad range of benefits, services, and support in recruitment, workforce development, employee relations, and safety to ensure retention of an outstanding work force committed to excellence in public service for the citizens of Haywood County. This department also provides assistance to employees and applicants by reviewing programs and benefits and making recommendations to have the best workplace possible.



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 22	% Change
Salaries & Benefits	\$ 1,397,341	\$ 1,008,070	\$ 1,502,085	\$ 1,643,114	\$ 141,029	9.39%
Operating	\$ 25,630	\$ 64,281	\$ 49,038	\$ 70,232	\$ 21,194	43.22%
Capital & Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	--
Total	\$ 1,422,970	\$ 1,072,351	\$ 1,551,123	\$ 1,713,346	\$ 162,223	10.46%

WELLNESS CLINIC

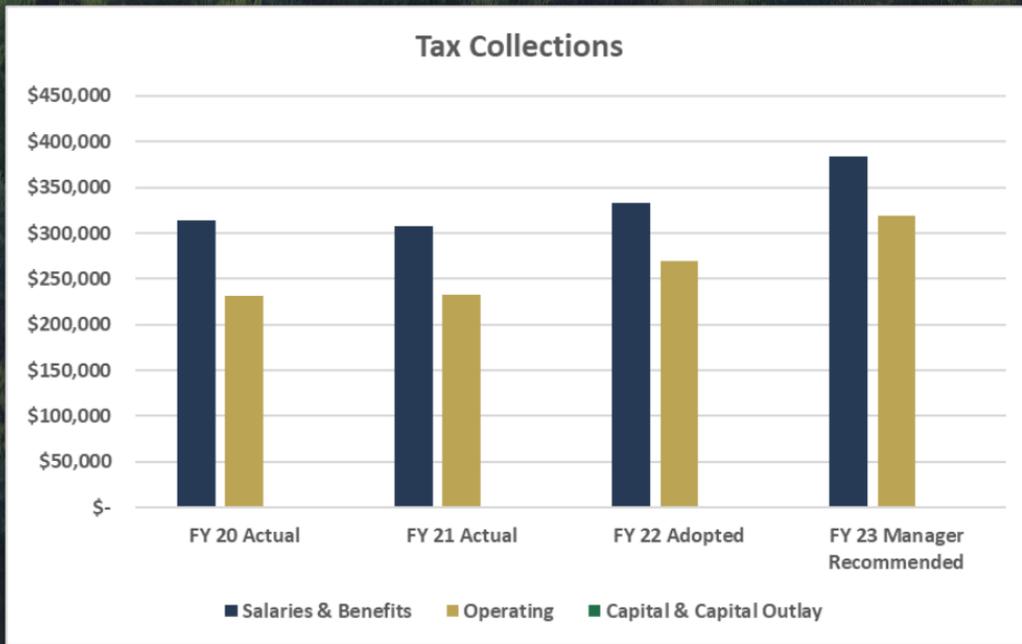
The Haywood County Wellness Clinic is available at no cost for eligible County employees (both full and part-time) and their dependents if covered by the Haywood County Health Insurance Plan. All personal medical services are confidential and maintained following HIPAA guidelines.



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 22		% Change
Salaries & Benefits	\$ 219,754	\$ 280,511	\$ 196,831	\$ 205,673	\$	8,842	4.49%
Operating	\$ 79,337	\$ 62,562	\$ 83,081	\$ 86,075	\$	2,994	3.60%
Capital & Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$	- --	
Total	\$ 299,091	\$ 343,073	\$ 279,912	\$ 291,748	\$	11,836	4.23%

TAX COLLECTIONS

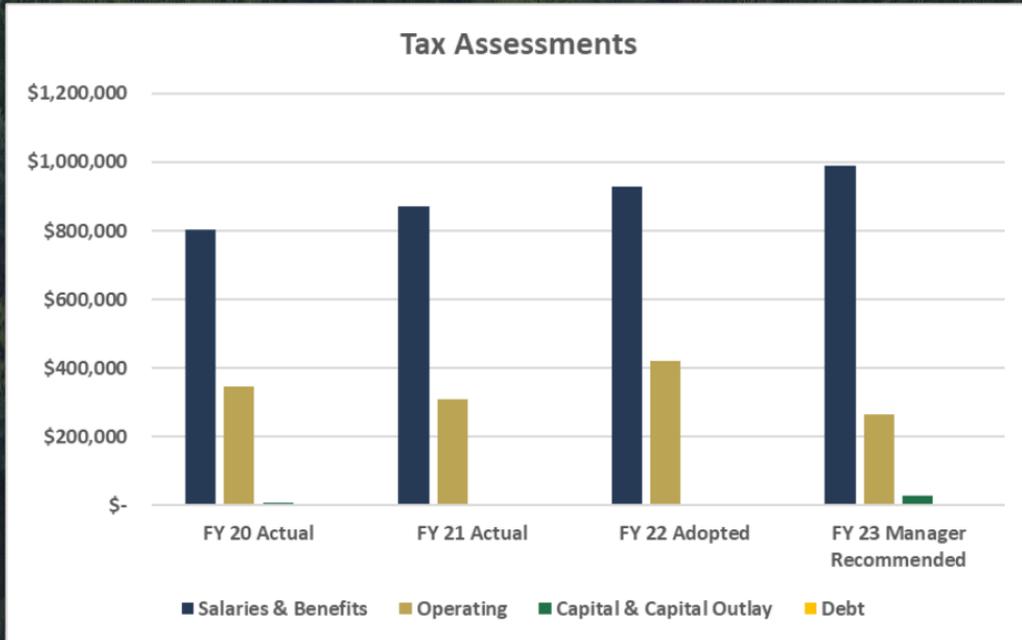
The Tax Collections Department is responsible for collecting all real and personal property taxes assessed within the county.



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 22	
					Adopted FY 22	% Change
Salaries & Benefits	\$ 314,137	\$ 308,022	\$ 332,434	\$ 383,447	\$ 51,013	15.35%
Operating	\$ 230,780	\$ 232,628	\$ 269,838	\$ 318,440	\$ 48,602	18.01%
Capital & Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	--
Total	\$ 544,917	\$ 540,650	\$ 602,272	\$ 701,887	\$ 99,615	16.54%

TAX ASSESSMENTS

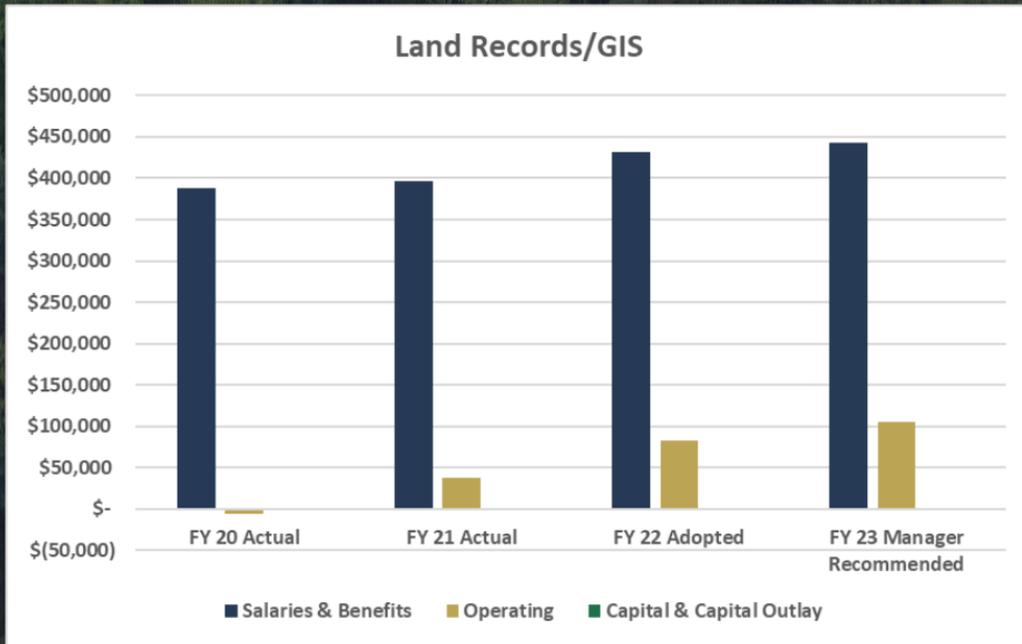
The Tax Assessment Department is responsible for maintaining records of real and personal property ownership to determine ad valorem taxation. This information is collected and used each year. The listing period begins in January. Real property is permanently listed and does not require the owner to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



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 22	% Change
Salaries & Benefits	\$ 803,467	\$ 870,085	\$ 929,197	\$ 990,690	\$ 61,493	6.62%
Operating	\$ 345,975	\$ 308,764	\$ 421,532	\$ 264,162	\$ (157,370)	-37.33%
Capital & Capital Outlay	\$ 8,410	\$ -	\$ -	\$ 27,742	\$ 27,742	--
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	--
Total	\$ 1,157,852	\$ 1,178,849	\$ 1,350,729	\$ 1,282,594	\$ (68,135)	-5.04%

LAND RECORDS/GIS

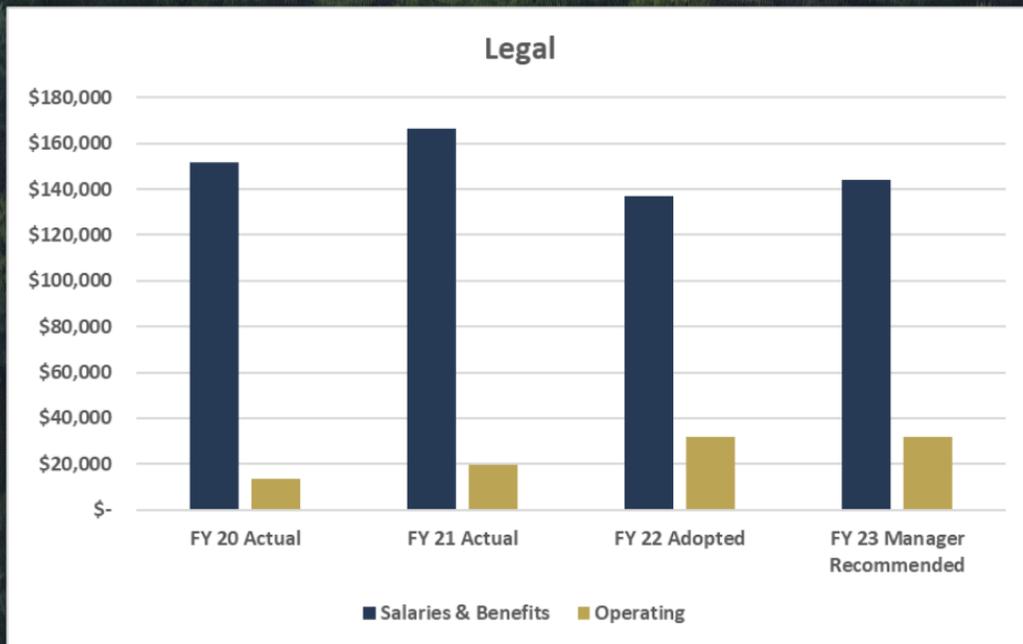
The Land Records / Geographic Information Services (GIS) Department is a function of the Tax Administration Office and is responsible for the development, maintenance, and dissemination of the County’s digital geographic data.



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended Over/(Under)		% Change
					Adopted FY 22	Adopted FY 22	
Salaries & Benefits	\$ 387,581	\$ 395,937	\$ 432,223	\$ 443,464	\$ 11,241		2.60%
Operating	\$ (6,530)	\$ 37,509	\$ 82,157	\$ 105,448	\$ 23,291		28.35%
Capital & Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -		--
Total	\$ 381,051	\$ 433,445	\$ 514,380	\$ 548,912	\$ 34,532		6.71%

LEGAL

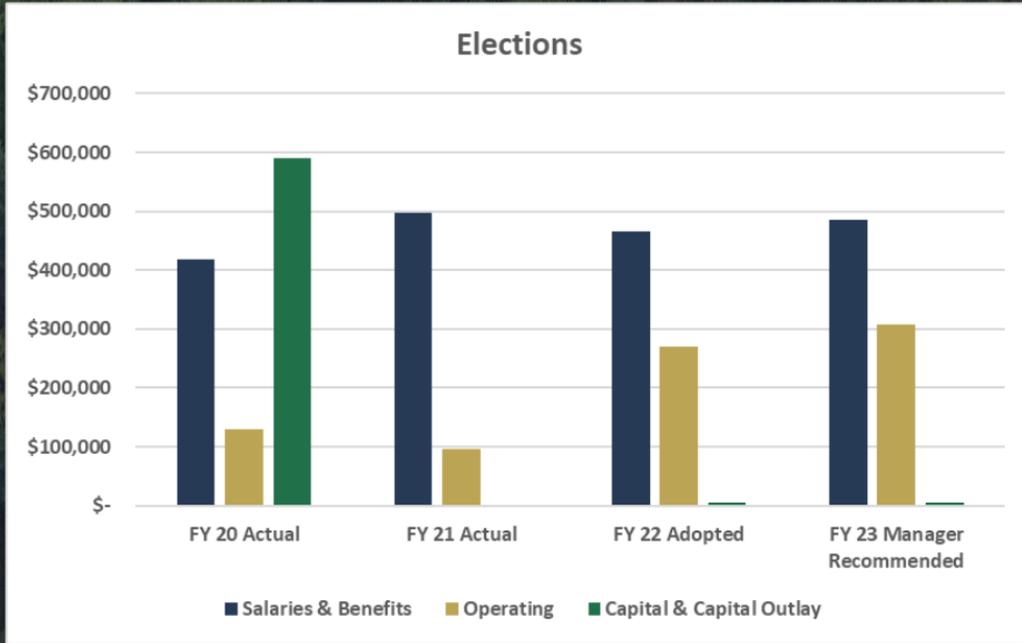
The County Attorney and staff provides legal counsel to Haywood County’s elected and appointed officials, and to all agencies and departments of Haywood County. The County Attorney drafts and reviews contracts and documents and drafts and amends ordinances, resolutions, procedures, and regulations for 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 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 22	% Change
Salaries & Benefits	\$ 151,820	\$ 166,564	\$ 137,113	\$ 144,106	\$ 6,993	5.10%
Operating	\$ 13,612	\$ 19,419	\$ 31,735	\$ 32,058	\$ 323	1.02%
Total	\$ 165,432	\$ 185,983	\$ 168,848	\$ 176,164	\$ 7,316	4.33%

ELECTIONS

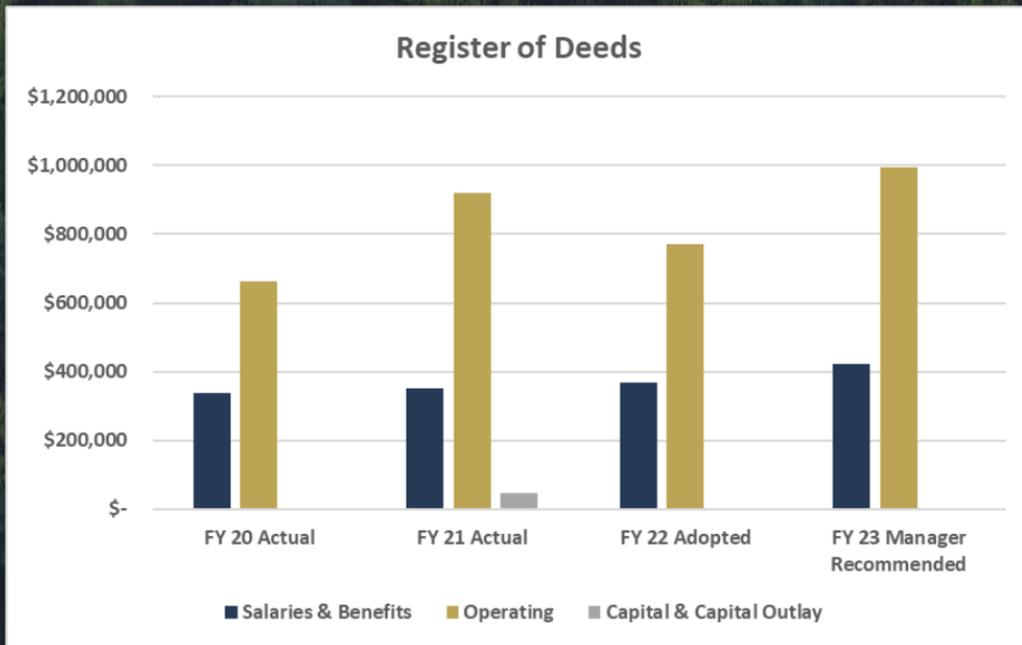
The Haywood County Board of Elections conducts all Federal, State, County, Municipal and Special elections in accordance to Federal and State law and State Board of Elections policies.



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 22		% Change
					FY 23 Manager Recommended	Over/(Under) Adopted FY 22	
Salaries & Benefits	\$ 418,091	\$ 497,189	\$ 465,679	\$ 485,270	\$ 19,591		4.21%
Operating	\$ 130,409	\$ 97,049	\$ 270,938	\$ 306,932	\$ 35,994		13.28%
Capital & Capital Outlay	\$ 589,697	\$ -	\$ 6,000	\$ 6,000	\$ -		0.00%
Total	\$ 1,138,197	\$ 594,237	\$ 742,617	\$ 798,202	\$ 55,585		7.48%

REGISTER OF DEEDS

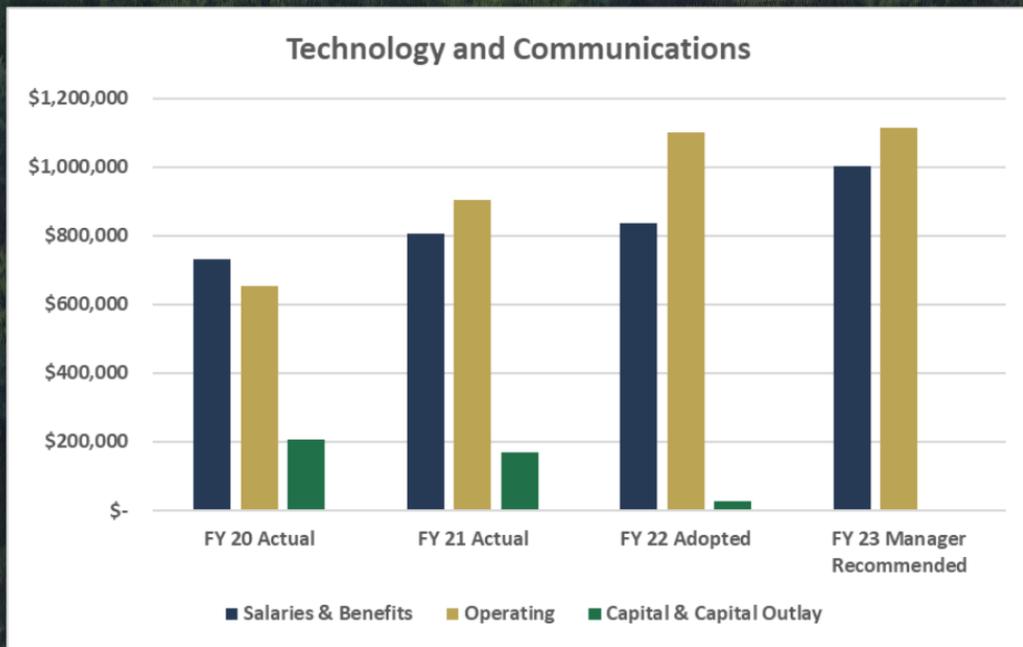
The Haywood County Register of Deeds serves as custodian of all records of real estate, vital records, military discharges and the certification of notaries public.



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended		% Change
					Over/(Under) Adopted FY 22		
Salaries & Benefits	\$ 338,698	\$ 351,891	\$ 367,382	\$ 423,434	\$ 56,052		15.26%
Operating	\$ 662,473	\$ 918,617	\$ 772,322	\$ 995,541	\$ 223,219		28.90%
Capital & Capital Outlay	\$ -	\$ 47,783	\$ -	\$ -	\$ -	--	
Total	\$ 1,001,171	\$ 1,318,292	\$ 1,139,704	\$ 1,418,975	\$ 279,271		24.50%

TECHNOLOGY & COMMUNICATIONS

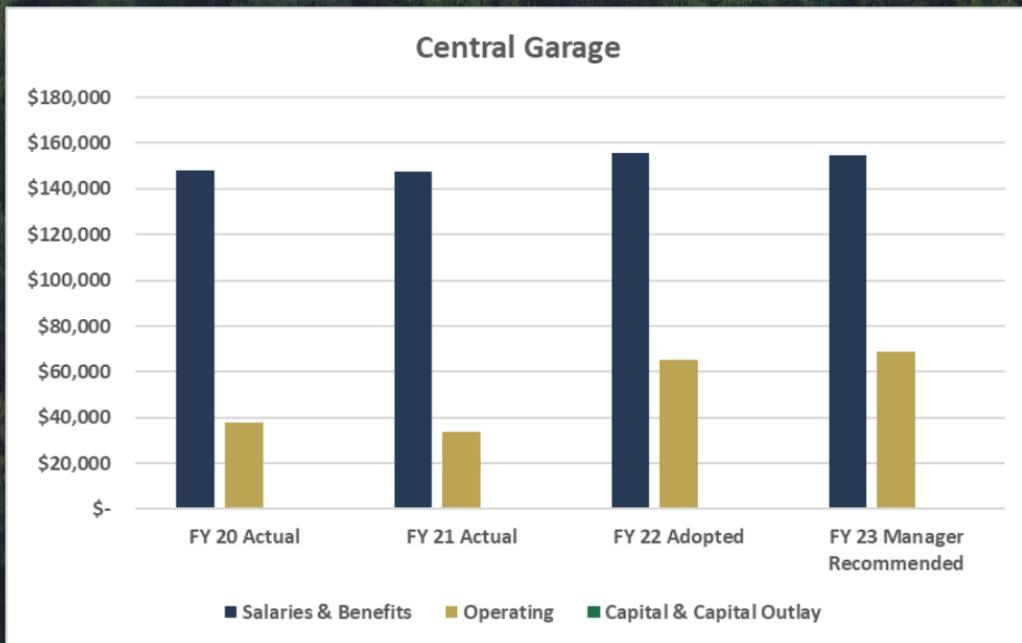
The Haywood County Technology and Communications Department provides technology infrastructure and automation services to all Haywood County departments. The Haywood County Technology and Communications Department endeavors to provide these services responsively, in a cost-effective way, utilizing technology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



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended Over/(Under)	
					Adopted FY 22	% Change
Salaries & Benefits	\$ 732,006	\$ 806,467	\$ 837,952	\$ 1,003,862	\$ 165,910	19.80%
Operating	\$ 652,216	\$ 903,976	\$ 1,101,071	\$ 1,114,610	\$ 13,539	1.23%
Capital & Capital Outlay	\$ 205,295	\$ 170,045	\$ 27,860	\$ -	\$ (27,860)	-100.00%
Total	\$ 1,589,517	\$ 1,880,487	\$ 1,966,883	\$ 2,118,473	\$ 151,590	7.71%

CENTRAL GARAGE

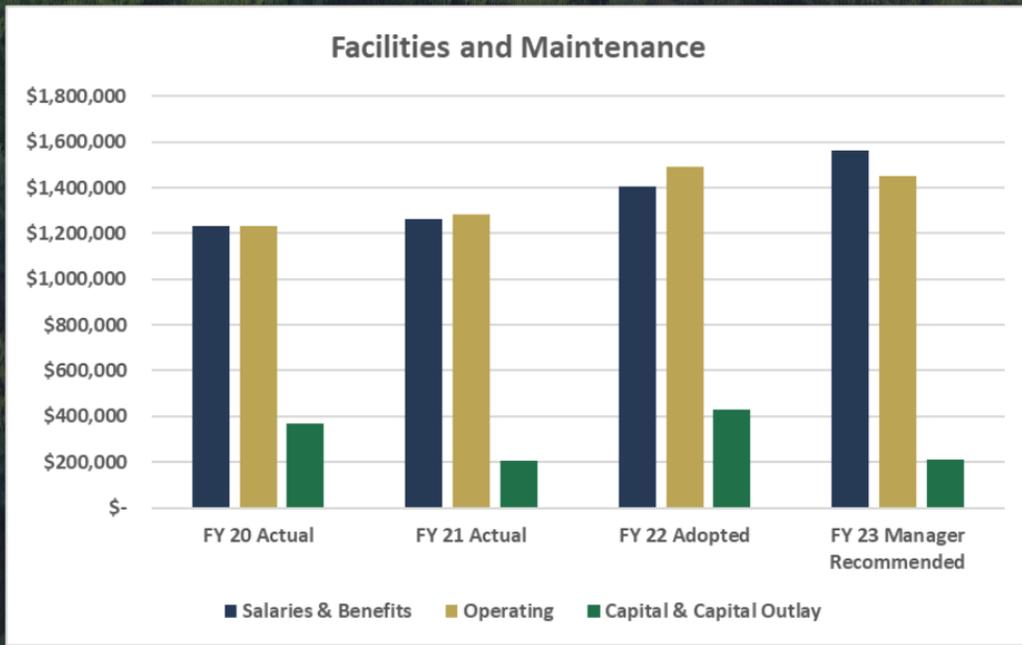
The Central Garage repairs and maintains all County vehicles.



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended		% Change
					Over/(Under) Adopted FY 22		
Salaries & Benefits	\$ 147,860	\$ 147,355	\$ 155,863	\$ 154,525	\$ (1,338)		-0.86%
Operating	\$ 37,752	\$ 33,557	\$ 65,169	\$ 68,816	\$ 3,647		5.60%
Capital & Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	--	
Total	\$ 185,612	\$ 180,912	\$ 221,032	\$ 223,341	\$ 2,309		1.04%

FACILITIES & MAINTENANCE

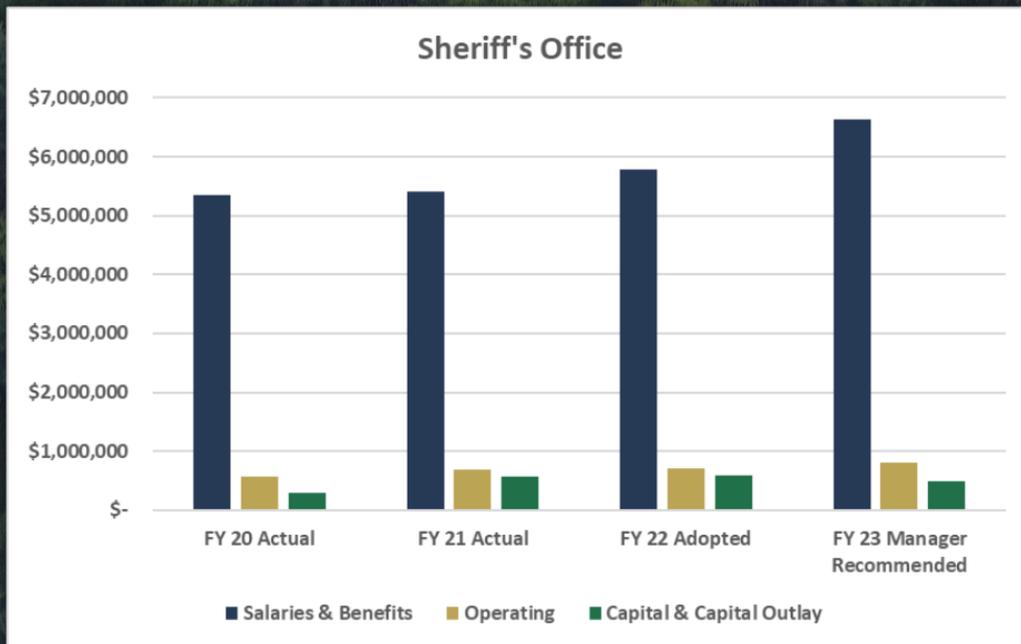
The Facilities and Maintenance department provides safe, clean, and well-maintained facilities that fulfill the needs of staff, customers, citizens, and outside agencies.



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	Manager Recommended		% Change
				FY 23 Manager Recommended	Over/(Under) Adopted FY 22	
Salaries & Benefits	\$ 1,233,332	\$ 1,263,905	\$ 1,403,131	\$ 1,560,185	\$ 157,054	11.19%
Operating	\$ 1,229,920	\$ 1,281,343	\$ 1,490,777	\$ 1,449,342	\$ (41,435)	-2.78%
Capital & Capital Outlay	\$ 367,590	\$ 204,875	\$ 430,500	\$ 211,000	\$ (219,500)	-50.99%
Total	\$ 2,830,843	\$ 2,750,123	\$ 3,324,408	\$ 3,220,527	\$ (103,881)	-3.12%

SHERIFF'S OFFICE

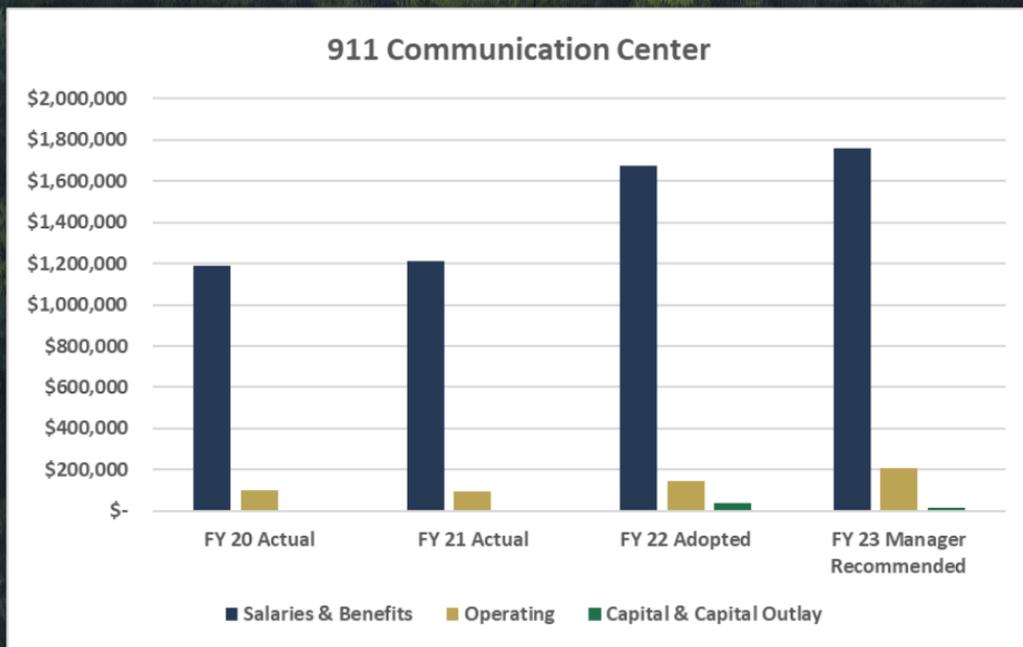
The Haywood County Office of the Sheriff protects the safety of the citizens of Haywood County and enforces the laws of North Carolina. There are several departments and specialty units within the Sheriff's Office, including 911 Communications, Detention, School Resource Officers, K9 Teams, Criminal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



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended	
					Over/(Under) Adopted FY 22	% Change
Salaries & Benefits	\$ 5,343,359	\$ 5,402,221	\$ 5,773,888	\$ 6,637,953	\$ 864,065	14.97%
Operating	\$ 576,086	\$ 678,653	\$ 698,582	\$ 795,944	\$ 97,362	13.94%
Capital & Capital Outlay	\$ 293,641	\$ 563,989	\$ 581,599	\$ 490,200	\$ (91,399)	-15.72%
Total	\$ 6,213,086	\$ 6,644,863	\$ 7,054,069	\$ 7,924,097	\$ 870,028	12.33%

911 COMMUNICATION CENTER

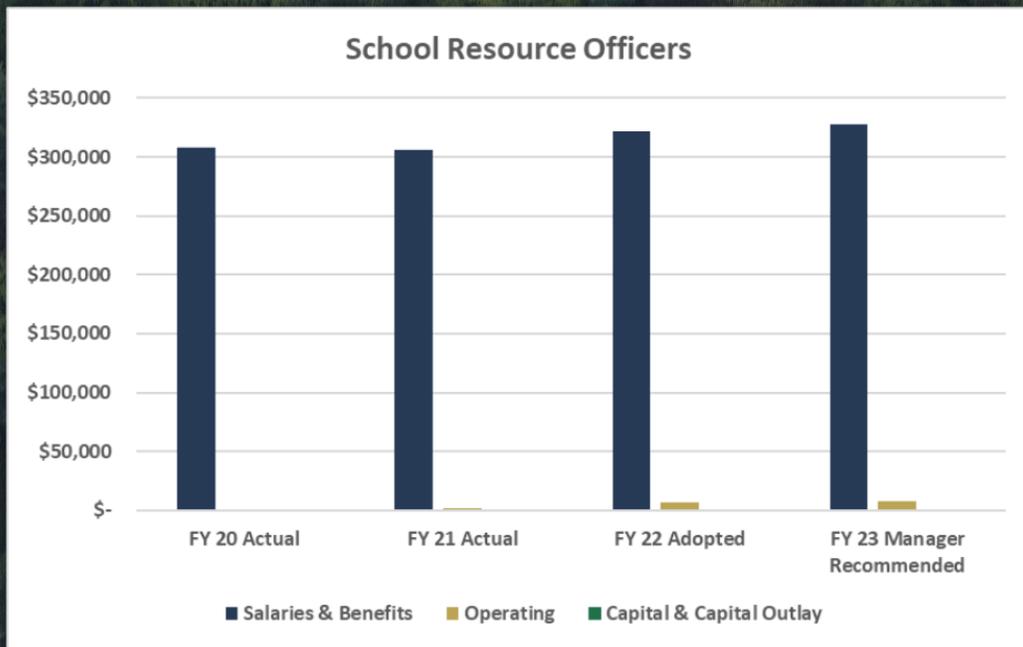
The Haywood County 9-1-1 Communications Center, also known as Haywood Communications, answers emergency and non-emergency calls for service 24 hours a day, 365 days a year and dispatches the appropriate help. The professional staff is dedicated to providing quality service not only to our citizens but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



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended	
					Over/(Under) Adopted FY 22	% Change
Salaries & Benefits	\$ 1,191,354	\$ 1,212,369	\$ 1,674,232	\$ 1,762,101	\$ 87,869	5.25%
Operating	\$ 97,732	\$ 93,968	\$ 143,268	\$ 206,237	\$ 62,969	43.95%
Capital & Capital Outlay	\$ -	\$ -	\$ 36,400	\$ 15,000	\$ (21,400)	-58.79%
Total	\$ 1,289,086	\$ 1,306,337	\$ 1,853,900	\$ 1,983,337	\$ 129,437	6.98%

SCHOOL RESOURCE OFFICERS

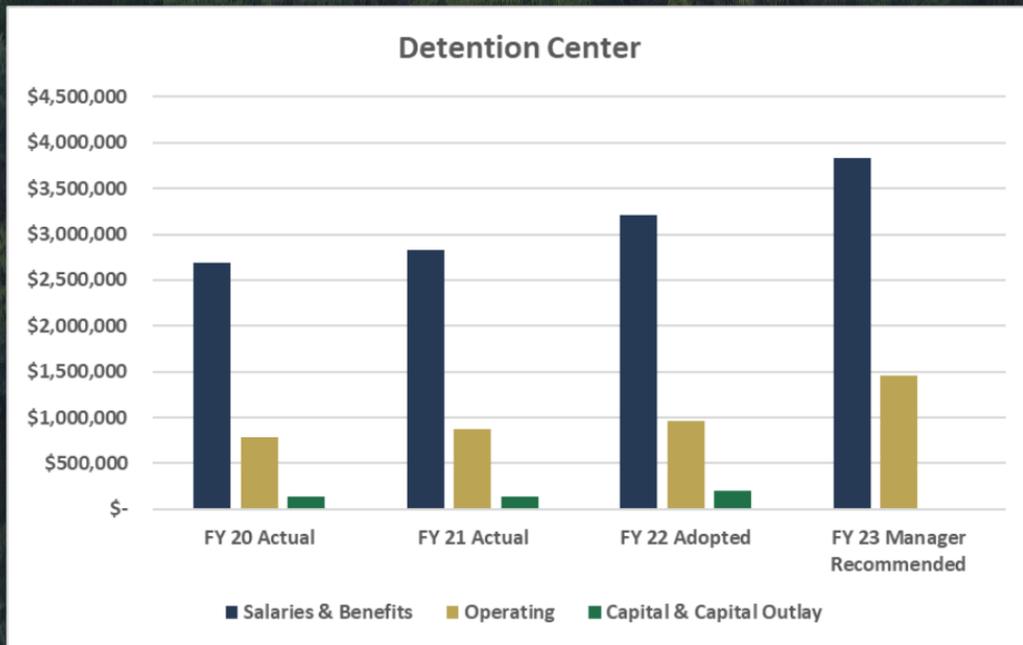
The Sheriff – School Resource Officers account funds four Haywood County Sheriff’s deputies serving as School Resource Officers (SROs) at local schools with one assigned to Tuscola High School, one to Central Haywood High School and one to Bethel Middle school. Their division is overseen by a lieutenant,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



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended		% Change
					Adopted FY 22	Over/(Under)	
Salaries & Benefits	\$ 308,236	\$ 305,847	\$ 321,458	\$ 327,402	\$ 5,944		1.85%
Operating	\$ 1,200	\$ 1,248	\$ 6,471	\$ 7,367	\$ 896		13.85%
Capital & Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	--	--
Total	\$ 309,436	\$ 307,095	\$ 327,929	\$ 334,769	\$ 6,840		2.09%

DETENTION CENTER

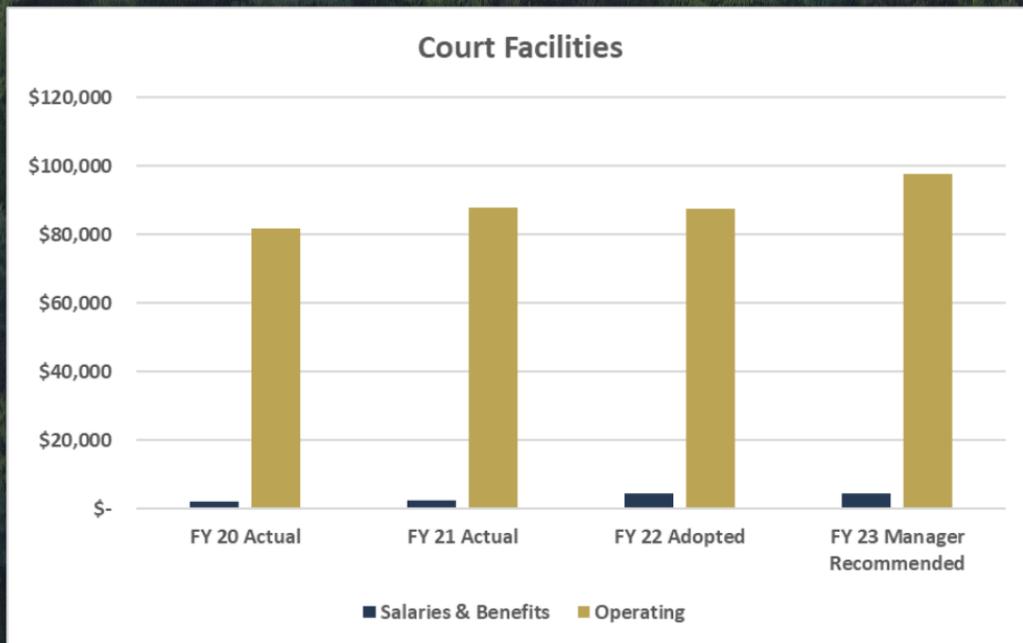
The Haywood County Detention Center provides secure housing for males and females who have been committed to the custody of the Haywood County Sheriff. There may be as many as 109 inmates housed in the main facility. The Detention Center is comprised of a total of six different housing units with a booking area and central control. There are several inmate and facility services including a medical unit, visitation lobby, laundry services, facility maintenance, and a kitchen.



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended	
					Over/(Under) Adopted FY 22	% Change
Salaries & Benefits	\$ 2,691,669	\$ 2,831,341	\$ 3,212,559	\$ 3,836,236	\$ 623,677	19.41%
Operating	\$ 781,024	\$ 875,445	\$ 958,221	\$ 1,460,182	\$ 501,961	52.38%
Capital & Capital Outlay	\$ 136,003	\$ 132,449	\$ 201,946	\$ -	\$ (201,946)	-100.00%
Total	\$ 3,608,695	\$ 3,839,236	\$ 4,372,726	\$ 5,296,418	\$ 923,692	21.12%

COURT FACILITIES

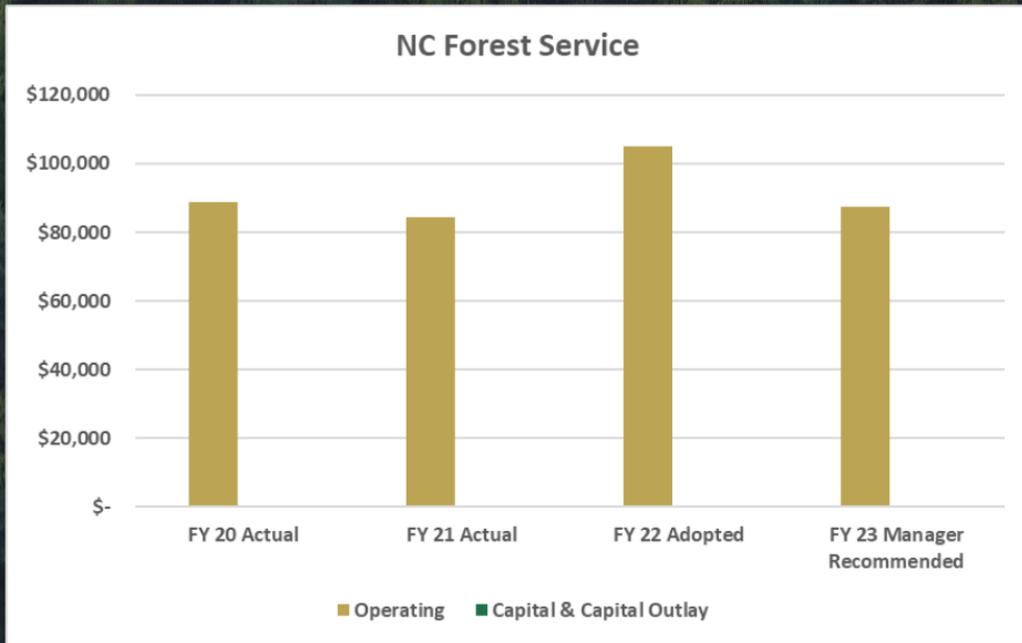
The Court Facilities funds are used to support the operations of the Justice Center.



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended Over/(Under)		% Change
					Adopted FY 22	Adopted FY 22	
Salaries & Benefits	\$ 2,299	\$ 2,355	\$ 4,500	\$ 4,500	\$ -		0.00%
Operating	\$ 81,630	\$ 87,732	\$ 87,500	\$ 97,800	\$ 10,300		11.77%
Total	\$ 83,929	\$ 90,087	\$ 92,000	\$ 102,300	\$ 10,300		11.20%

NC FOREST SERVICE

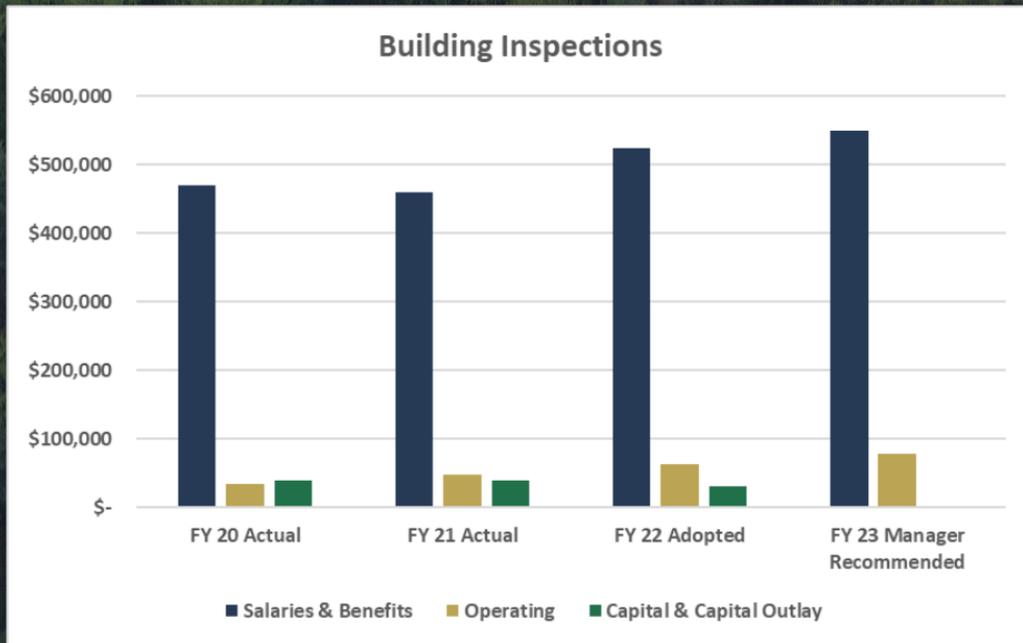
The NC Forest Service provides funds to support the County Ranger who is stationed in Haywood County.



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended	
					Over/(Under) Adopted FY 22	% Change
Operating	\$ 88,741	\$ 84,223	\$ 105,204	\$ 87,562	\$ (17,642)	-16.77%
Capital & Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	--
Total	\$ 88,741	\$ 84,223	\$ 105,204	\$ 87,562	\$ (17,642)	-16.77%

BUILDING INSPECTIONS

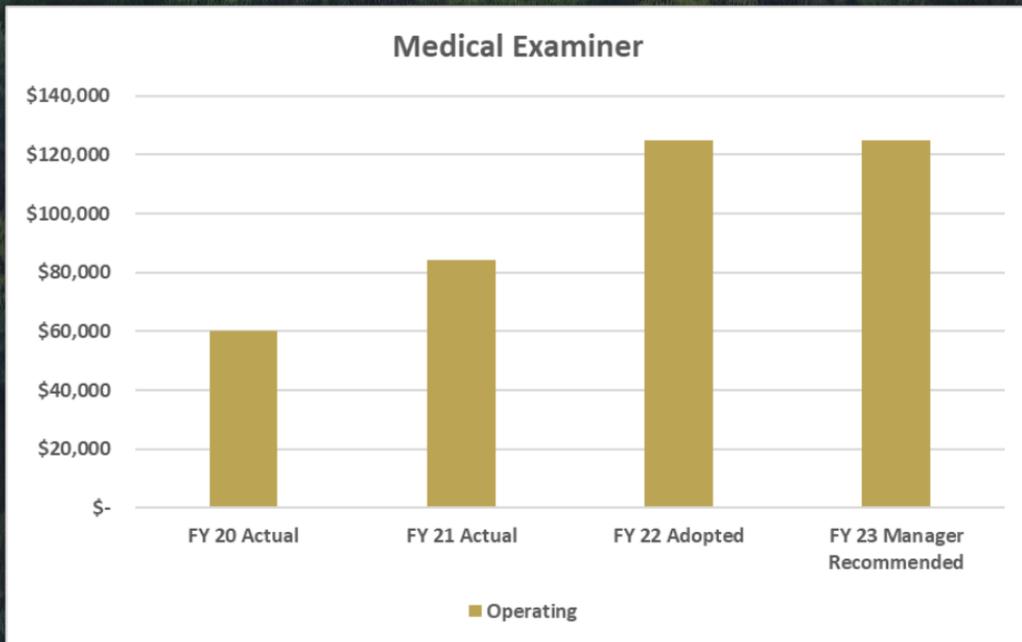
The Haywood County Building Inspection Department is certified by the State of North Carolina to inspect building, electrical, plumbing, and mechanical trades in both residential and commercial structures.



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended	
					Over/(Under) Adopted FY 22	% Change
Salaries & Benefits	\$ 470,443	\$ 459,179	\$ 523,924	\$ 549,181	\$ 25,257	4.82%
Operating	\$ 35,177	\$ 48,632	\$ 64,106	\$ 78,477	\$ 14,371	22.42%
Capital & Capital Outlay	\$ 39,206	\$ 39,214	\$ 30,934	\$ -	\$ (30,934)	-100.00%
Total	\$ 544,826	\$ 547,026	\$ 618,964	\$ 627,658	\$ 8,694	1.40%

MEDICAL EXAMINER

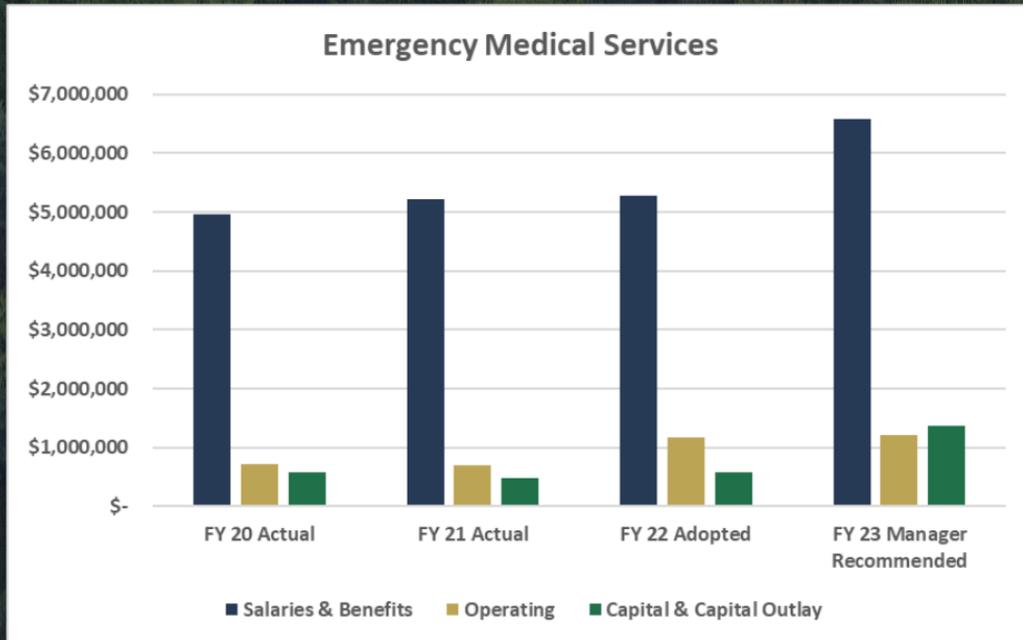
The Medical Examiner (ME) determines how, when, and by what means a person met his or her death. The ME is in charge of the investigation of criminal deaths or questionable deaths in the interest of the public. It is the primary duty of the ME to state whether a death resulted from a criminal act or 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 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended	
					Over/(Under) Adopted FY 22	% Change
Operating	\$ 60,300	\$ 84,150	\$ 125,000	\$ 125,000	\$ -	0.00%
Total	\$ 60,300	\$ 84,150	\$ 125,000	\$ 125,000	\$ -	0.00%

EMERGENCY MEDICAL SERVICES

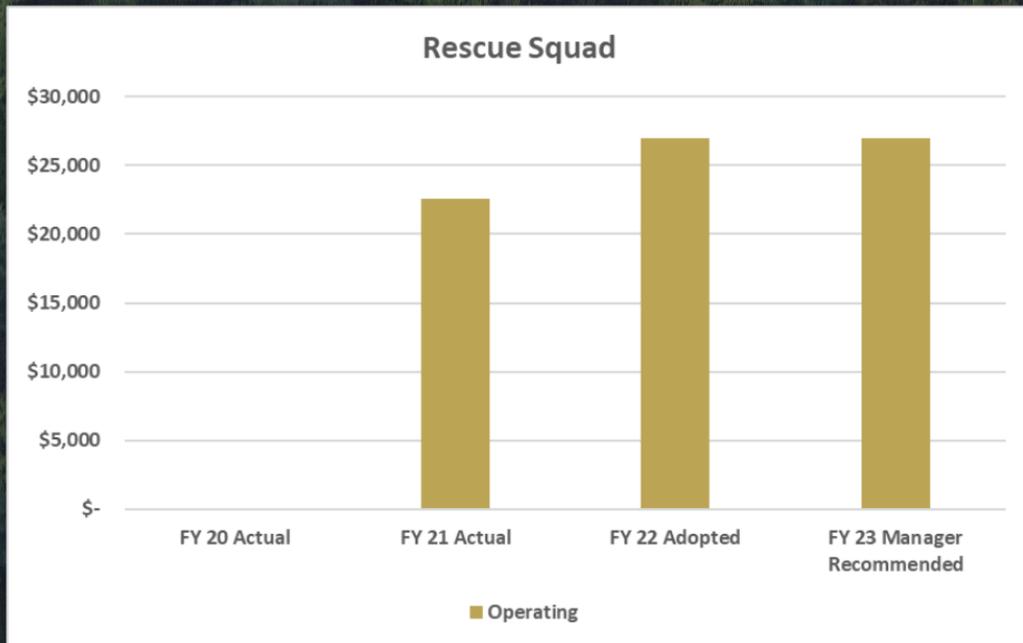
The Haywood County Emergency Medical Services (EMS) provides quality emergency care to the citizens and visitors of Haywood County. This department operates five Advanced Life Support Units at Paramedic level. The units are stationed in Canton, Waynesville, Clyde, and Maggie Valley.



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 22	% Change
Salaries & Benefits	\$ 4,966,947	\$ 5,212,489	\$ 5,281,766	\$ 6,586,759	\$ 1,304,993	24.71%
Operating	\$ 712,404	\$ 703,722	\$ 1,162,351	\$ 1,216,742	\$ 54,391	4.68%
Capital & Capital Outlay	\$ 586,023	\$ 470,148	\$ 579,528	\$ 1,364,000	\$ 784,472	135.36%
Total	\$ 6,265,373	\$ 6,386,359	\$ 7,023,645	\$ 9,167,501	\$ 2,143,856	30.52%

RESCUE SQUAD

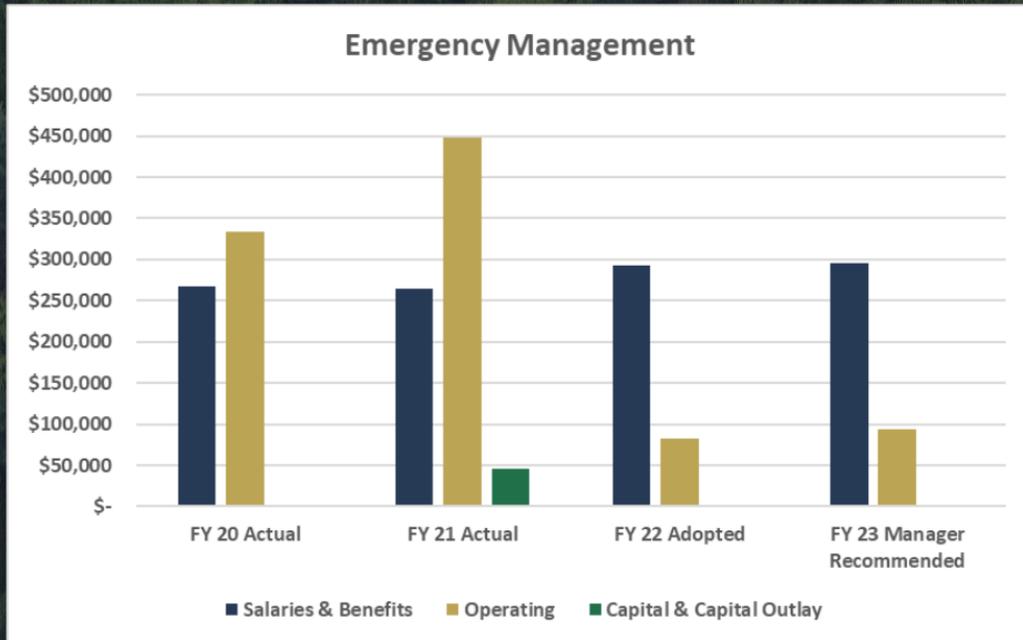
The Rescue Squad supplements the County’s emergency response capabilities by handling some of the Basic Life Support calls and transports.



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended		% Change
					Over/(Under) Adopted FY 22		
Operating	\$ -	\$ 22,552	\$ 27,000	\$ 27,000	\$ -		0.00%
Total	\$ -	\$ 22,552	\$ 27,000	\$ 27,000	\$ -		0.00%

EMERGENCY MANAGEMENT

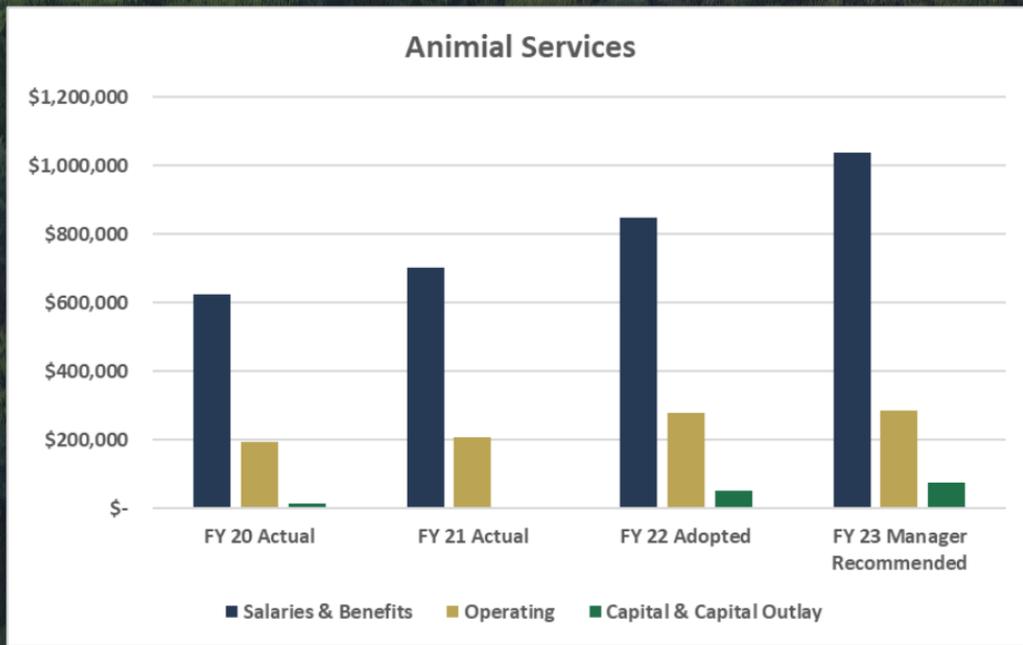
Haywood County Emergency Management is the County's point of contact with North Carolina Emergency Management for to disaster planning, preparation, response and recovery. This department coordinates all resources before, during, and after a disaster.



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended	
					Over/(Under) Adopted FY 22	% Change
Salaries & Benefits	\$ 267,575	\$ 264,516	\$ 293,277	\$ 295,667	\$ 2,390	0.81%
Operating	\$ 333,174	\$ 447,757	\$ 82,319	\$ 93,293	\$ 10,974	13.33%
Capital & Capital Outlay	\$ -	\$ 46,304	\$ -	\$ -	\$ -	--
Total	\$ 600,749	\$ 758,577	\$ 375,596	\$ 388,960	\$ 13,364	3.56%

ANIMAL SERVICES

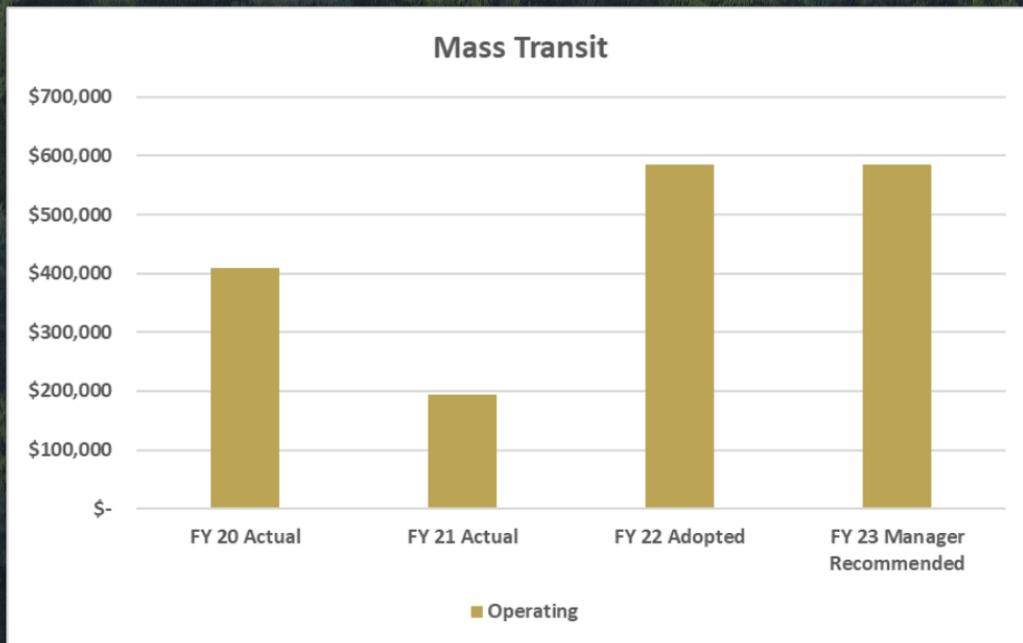
Animal Services is responsible for administering a comprehensive animal program throughout the County. Animal Services is divided internally into two sections: Enforcement (through Animal Control Officers) and the Animal Shelter.



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended	
					Over/(Under) Adopted FY 22	% Change
Salaries & Benefits	\$ 625,655	\$ 702,583	\$ 849,684	\$ 1,038,595	\$ 188,911	22.23%
Operating	\$ 194,554	\$ 207,852	\$ 278,710	\$ 287,529	\$ 8,819	3.16%
Capital & Capital Outlay	\$ 16,603	\$ -	\$ 52,934	\$ 75,679	\$ 22,745	42.97%
Total	\$ 836,811	\$ 910,436	\$ 1,181,328	\$ 1,401,803	\$ 220,475	18.66%

MASS TRANSIT

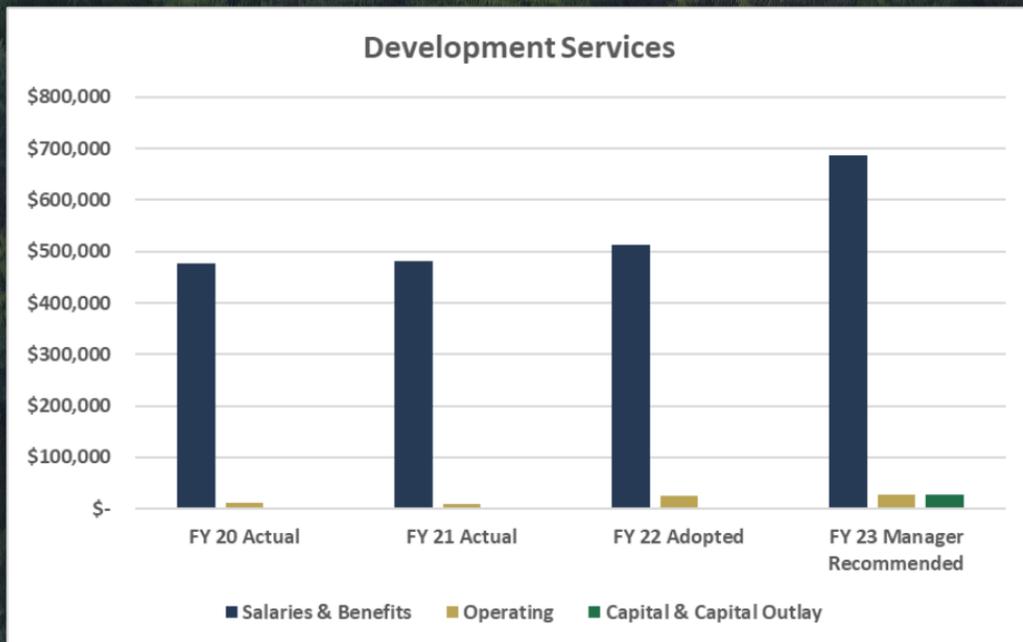
Mass Transit funds are used to provide Haywood County citizens with access to public transportation through contracts with Mountain Projects.



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended	
					Over/(Under) Adopted FY 22	% Change
Operating	\$ 408,395	\$ 194,774	\$ 585,750	\$ 585,750	\$ -	0.00%
Total	\$ 408,395	\$ 194,774	\$ 585,750	\$ 585,750	\$ -	0.00%

DEVELOPMENT SERVICES

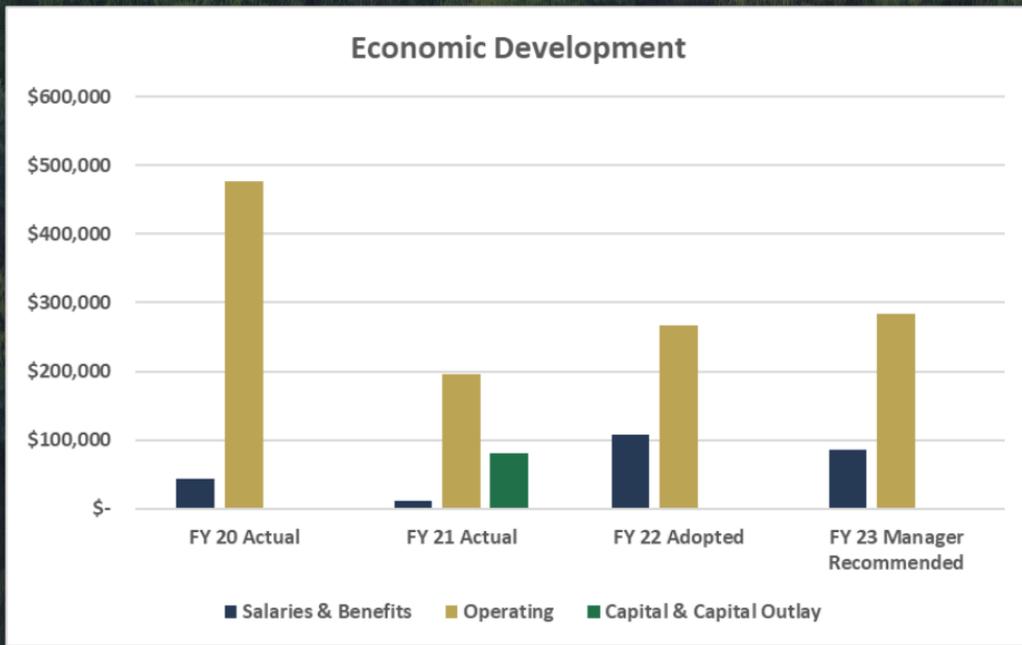
Development Services is the consolidation of Building Inspections, Erosion Control and the Planning Departments. The permitting specialists assist the public with permitting for both Development Services and Environmental Health. The departments work closely with each other for a comprehensive approach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



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended		% Change
					Over/(Under) Adopted FY 22		
Salaries & Benefits	\$ 476,262	\$ 481,191	\$ 512,964	\$ 685,961	\$ 172,997		33.72%
Operating	\$ 11,536	\$ 9,389	\$ 25,275	\$ 27,264	\$ 1,989		7.87%
Capital & Capital Outlay	\$ -	\$ -	\$ -	\$ 27,742	\$ 27,742	--	
Total	\$ 487,798	\$ 490,580	\$ 538,239	\$ 740,967	\$ 202,728		37.67%

ECONOMIC DEVELOPMENT

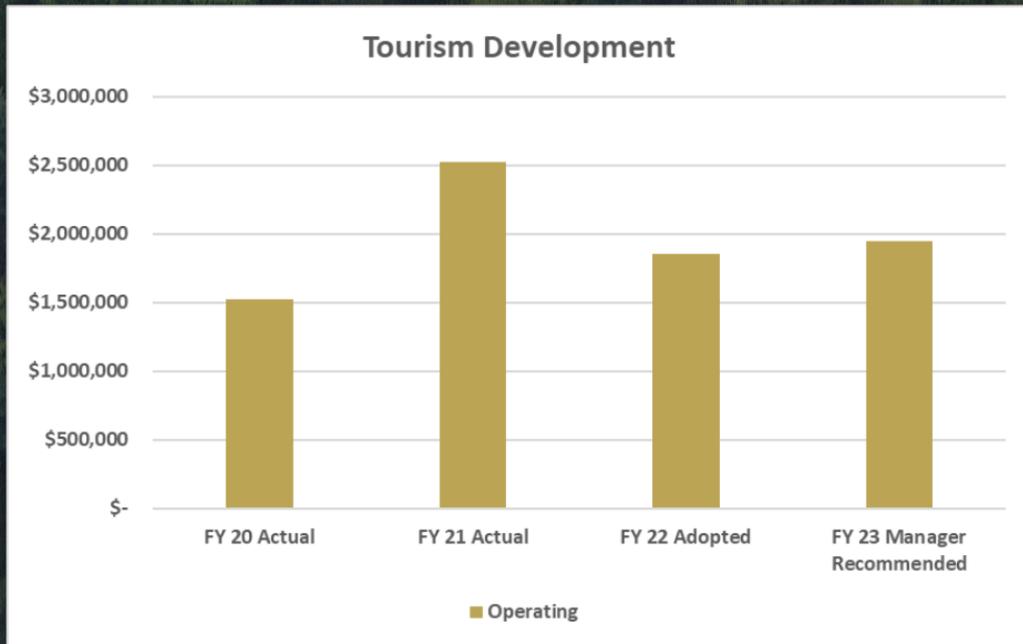
Haywood County Economic Development funds go toward economic development projects and partnerships that attract, retain, and building business stimulate economic growth. Partners include the Economic Development Council, Haywood County Chamber of Commerce, and Asheville/Buncombe Chamber of Commerce.



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended		% Change
					Adopted FY 22	Over/(Under)	
Salaries & Benefits	\$ 43,189	\$ 10,824	\$ 107,464	\$ 84,928	\$ (22,536)		-20.97%
Operating	\$ 477,095	\$ 196,199	\$ 267,309	\$ 283,500	\$ 16,191		6.06%
Capital & Capital Outlay	\$ -	\$ 80,628	\$ -	\$ -	\$ -	--	
Total	\$ 520,284	\$ 287,651	\$ 374,773	\$ 368,428	\$ (6,345)		-1.69%

TOURISM DEVELOPMENT

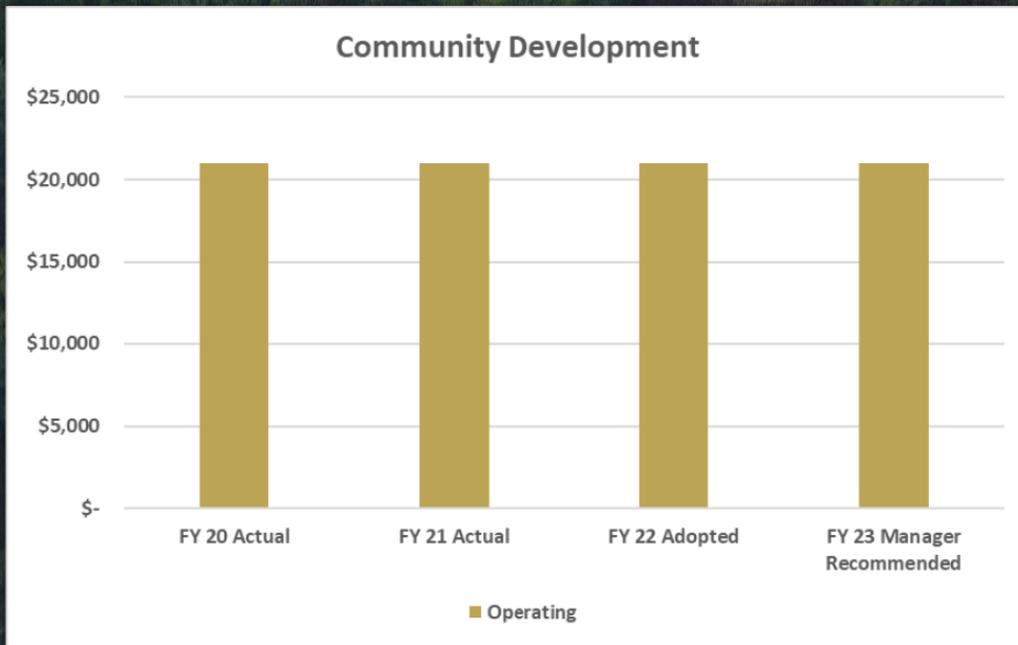
Tourism Development funds go to the Haywood County Tourism Development Agency (TDA). The TDA's purpose is to generate higher levels of visitation, visitor expenditures, and guest satisfaction by rigorously evaluating both the marketing approach and the visitor experience.



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended	% Change
					Over/(Under) Adopted FY 22	
Operating	\$ 1,521,176	\$ 2,524,990	\$ 1,850,000	\$ 1,950,000	\$ 100,000	5.41%
Total	\$ 1,521,176	\$ 2,524,990	\$ 1,850,000	\$ 1,950,000	\$ 100,000	5.41%

COMMUNITY DEVELOPMENT

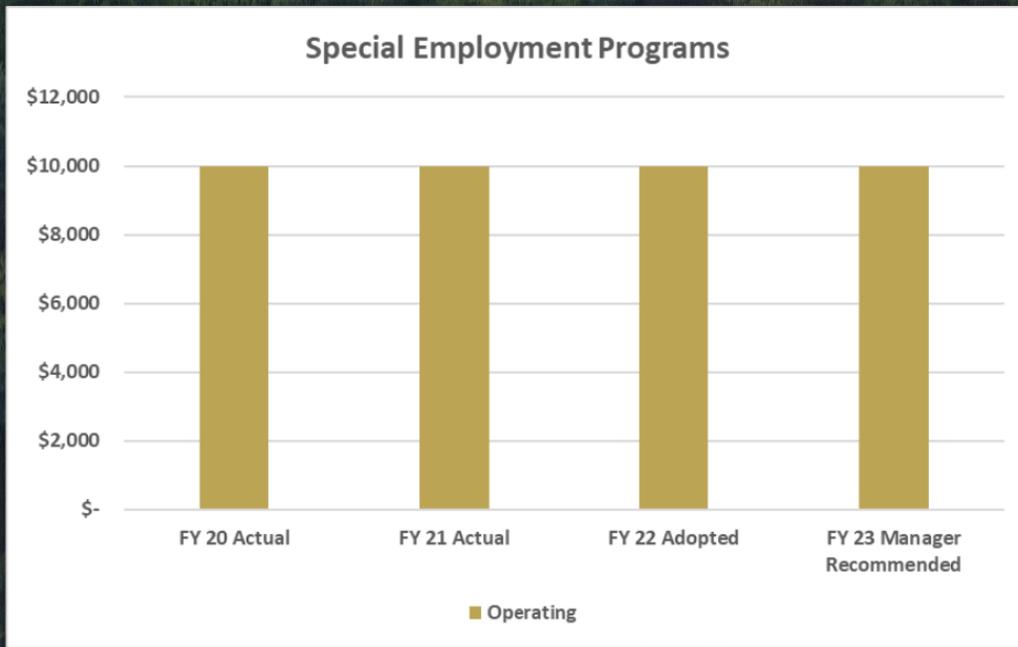
The Community Development funds support community development projects in Haywood County. Funds go to the following Community Centers: Fines Creek, Cruso, Bethel, North Hominy, Beaverdam, Pigeon, and Haywood County Development Council. Funds also go to WNC Communities to support rural community development,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



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended	
					Over/(Under) Adopted FY 22	% Change
Operating	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ -	0.00%
Total	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ -	0.00%

SPECIAL EMPLOYMENT PROGRAMS

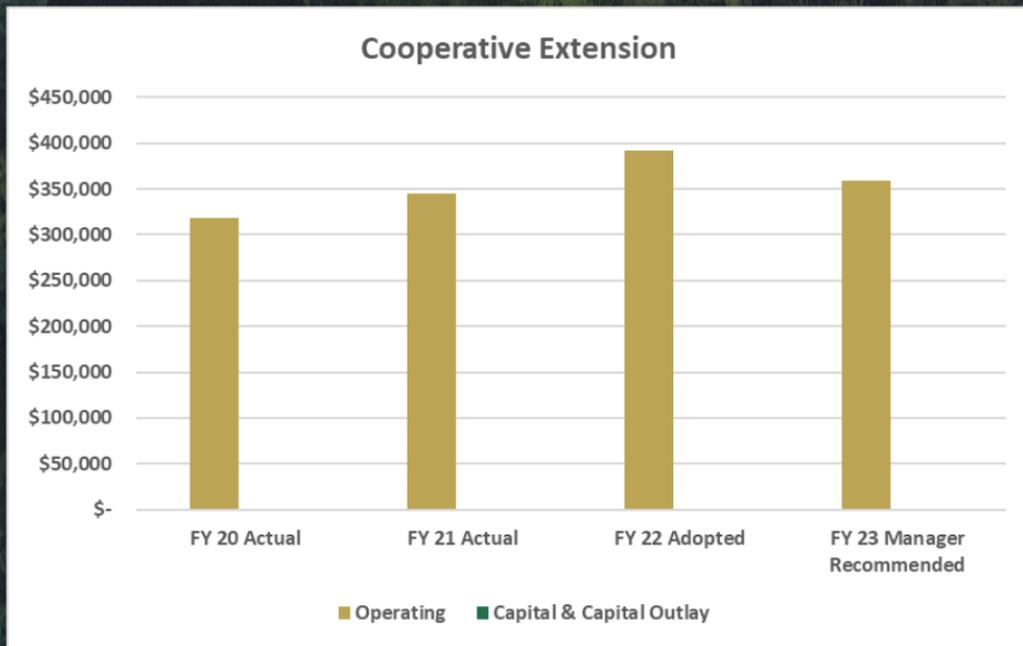
The Special Employment Programs is a partnership between Haywood County and the State of Franklin to support special employment programs. This partnership supports senior employment programs within Mountain Projects, Waynesville Senior Center, Canton Senior Center, Maggie Valley Senior Center, Haywood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



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended		% Change
					Over/(Under) Adopted FY 22		
Operating	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%	
Total	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%	

COOPERATIVE EXTENSION

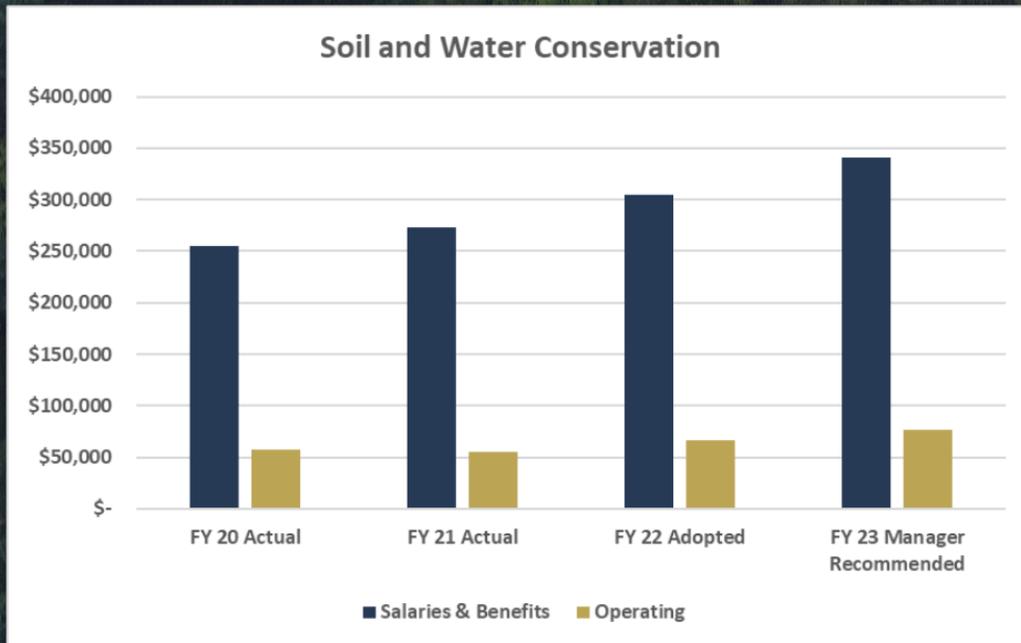
The Haywood County office of North Carolina Cooperative Extension is an educational partnership between North Carolina State University, North Carolina A&T State University, the U.S. Department of Agriculture and Haywood County. Cooperative Extension provides community-based programs in five program areas: 1) Building Quality Communities, 2) Conserving and Improving the Environment and Natural Resources, 3) Developing Responsible Youth, 4) Enhancing Agriculture, Forest and Food Systems, and 5) Strengthening and Sustaining Families.



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended		% Change
					Over/(Under) Adopted FY 22		
Operating	\$ 317,811	\$ 345,573	\$ 392,337	\$ 358,700	\$ (33,637)		-8.57%
Capital & Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	--	
Total	\$ 317,811	\$ 345,573	\$ 392,337	\$ 358,700	\$ (33,637)		-8.57%

SOIL & WATER CONSERVATION

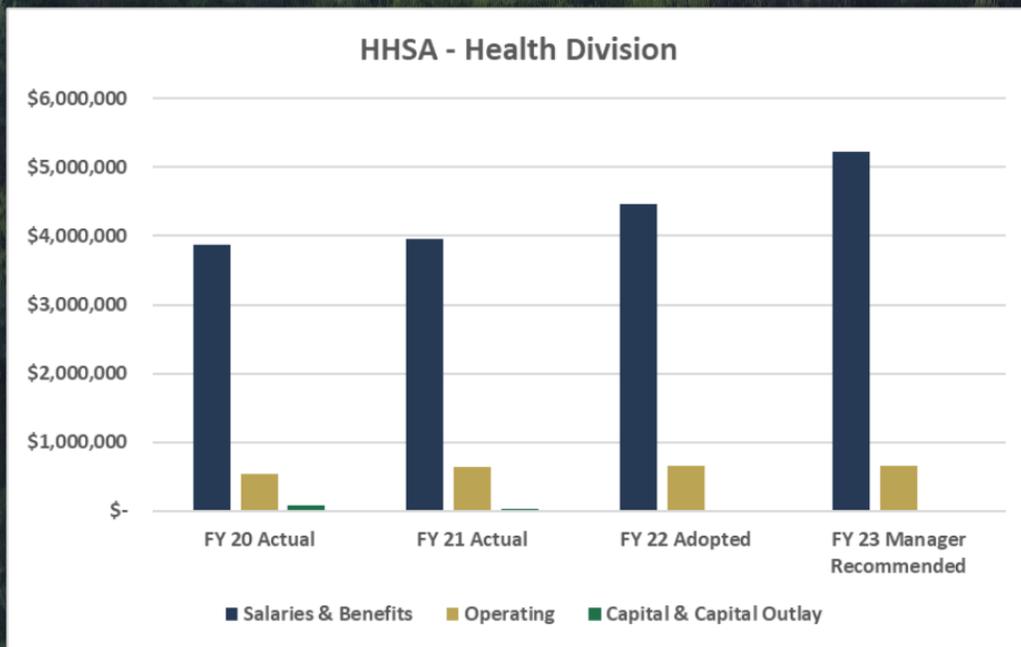
The Soil and Water Conservation department is a non-regulatory agency that offers citizens assistance, on the local level, to conserve and manage important natural resources. Department technicians advise citizens about erosion problems and a United States Department of Agriculture (USDA) employee also works out of the Soil and Water Conservation office, offering several federal programs. This department also has a year-round education program that includes field days, contests, teacher workshops, and other activities designed to complement and enrich student understanding about the environment.



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended		% Change
					Over/(Under)	Adopted FY 22	
Salaries & Benefits	\$ 255,133	\$ 272,772	\$ 304,514	\$ 341,246	\$ 36,732		12.06%
Operating	\$ 57,182	\$ 55,594	\$ 66,467	\$ 76,961	\$ 10,494		15.79%
Total	\$ 312,315	\$ 328,366	\$ 370,981	\$ 418,207	\$ 47,226		12.73%

HHSA - HEALTH DIVISION

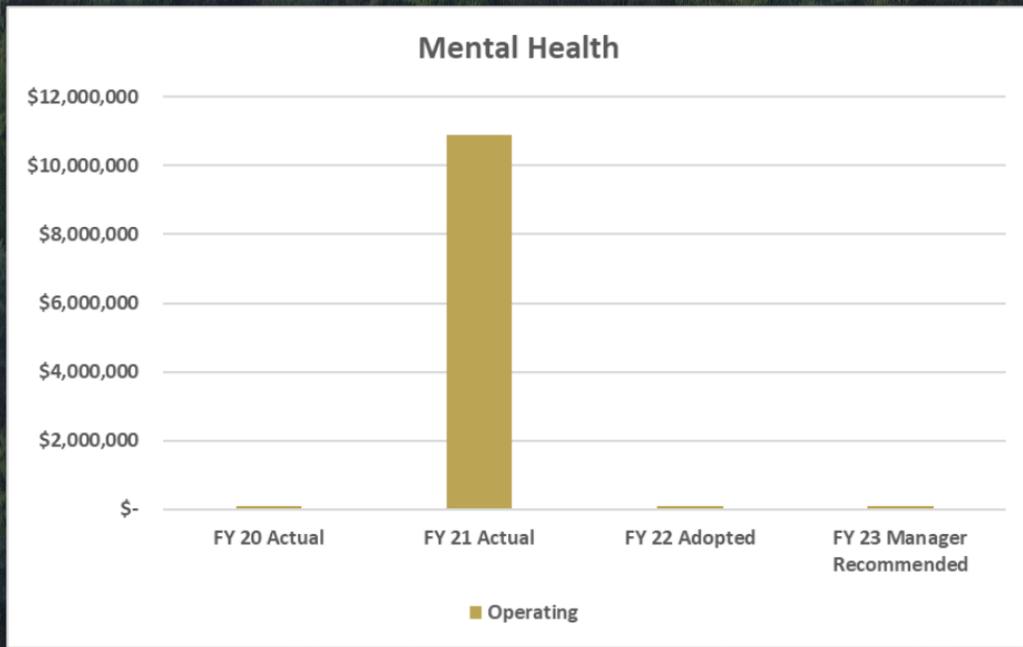
Public Health Services (formerly the Haywood County Health Department), is responsible for assessing the health needs of the community, establishing health policies, identifying community resources to meet health needs, identifying threats to health, and providing health services. Public Health Services 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 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended	
					Over/(Under) Adopted FY 22	% Change
Salaries & Benefits	\$ 3,867,038	\$ 3,951,752	\$ 4,457,012	\$ 5,234,831	\$ 777,819	17.45%
Operating	\$ 535,192	\$ 645,541	\$ 656,329	\$ 654,856	\$ (1,473)	-0.22%
Capital & Capital Outlay	\$ 85,446	\$ 32,421	\$ -	\$ -	\$ -	--
Total	\$ 4,487,676	\$ 4,629,714	\$ 5,113,341	\$ 5,889,687	\$ 776,346	15.18%

MENTAL HEALTH

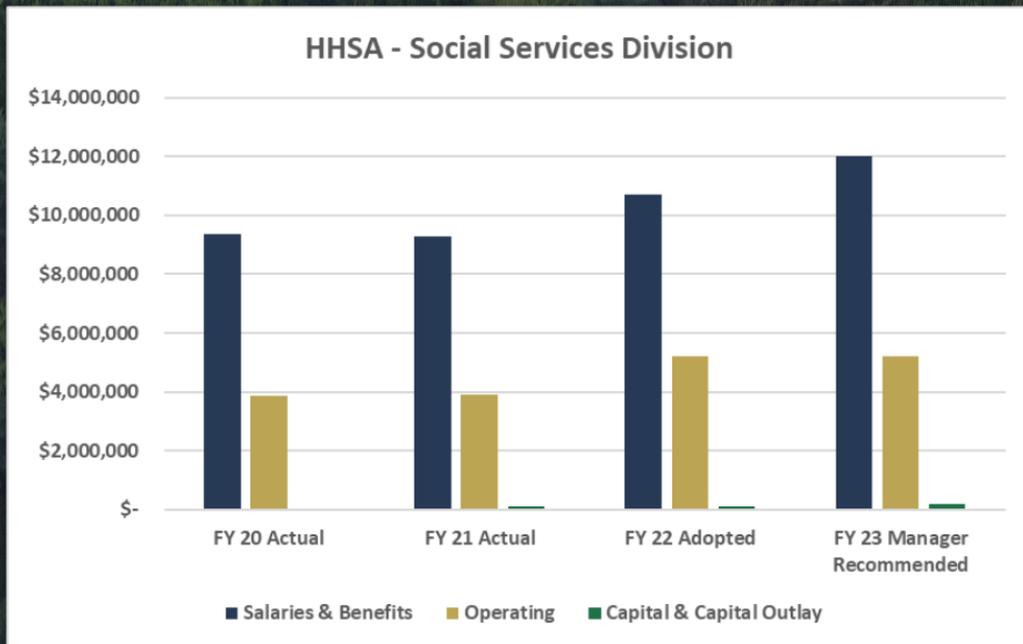
The Mental Health funds are used in a partnership with VAYA Health.



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended	
					Over/(Under) Adopted FY 22	% Change
Operating	\$ 103,919	\$10,907,322	\$ 105,000	\$ 105,000	\$ -	0.00%
Total	\$ 103,919	\$10,907,322	\$ 105,000	\$ 105,000	\$ -	0.00%

HHSA - SOCIAL SERVICES DIVISION

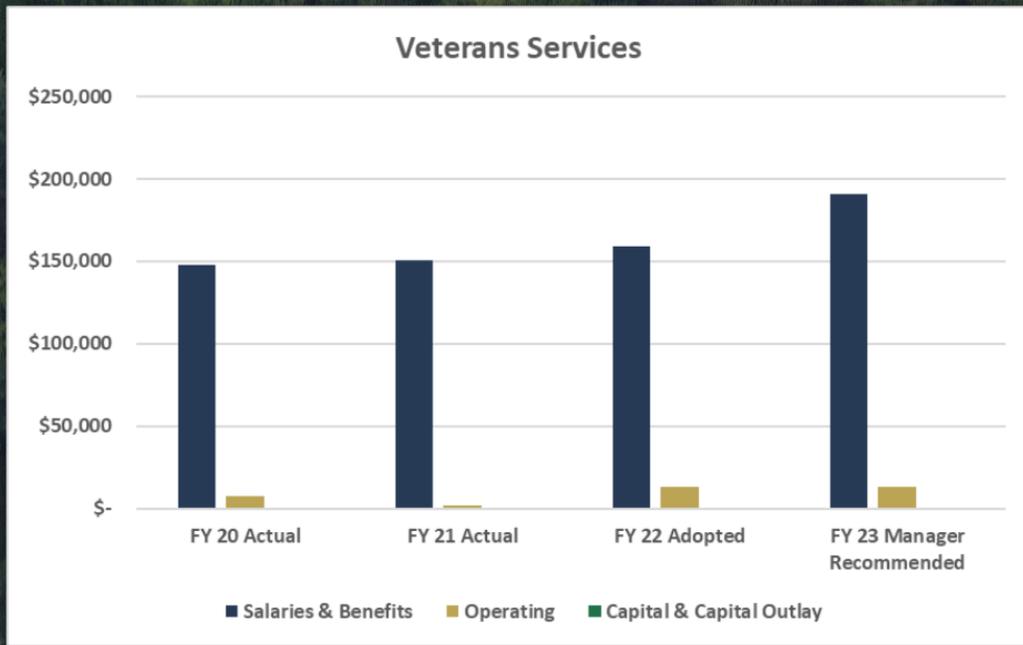
The Social Work Division administers 40 different programs for the benefit of the citizens of Haywood County. The department has several programmatic teams that operate specifically under Federal and State legal authority to provide Aging and Adult Services and Family and Children's Services.



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended	
					Over/(Under) Adopted FY 22	% Change
Salaries & Benefits	\$ 9,370,361	\$ 9,294,102	\$ 10,703,530	\$ 12,007,082	\$ 1,303,552	12.18%
Operating	\$ 3,888,785	\$ 3,907,791	\$ 5,204,667	\$ 5,207,024	\$ 2,357	0.05%
Capital & Capital Outlay	\$ 43,167	\$ 129,739	\$ 125,153	\$ 175,952	\$ 50,799	40.59%
Total	\$ 13,302,313	\$ 13,331,632	\$ 16,033,350	\$ 17,390,058	\$ 1,356,708	8.46%

VETERANS SERVICES

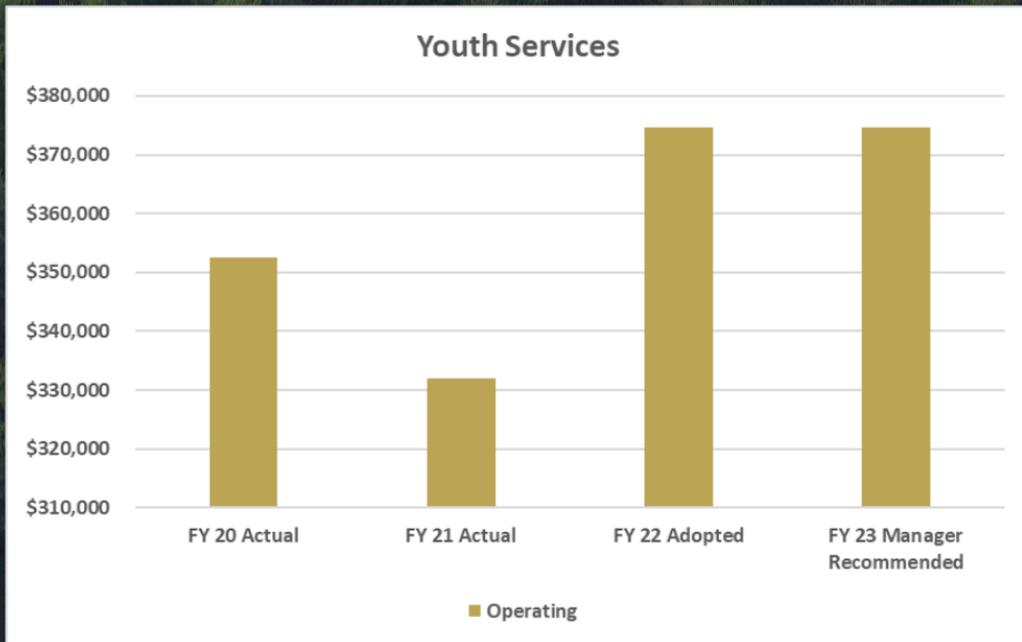
The Haywood County Veterans Officer assists veterans and their dependents in applying for VA benefits such as: burial benefits, discharge upgrades, educational and scholarship benefits, hospitalization and medical care, service-connected compensation, total disability pension, and VA low-interest home and business loans.



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended	
					Over/(Under) Adopted FY 22	% Change
Salaries & Benefits	\$ 147,473	\$ 150,880	\$ 159,259	\$ 190,650	\$ 31,391	19.71%
Operating	\$ 7,488	\$ 1,741	\$ 12,971	\$ 13,218	\$ 247	1.90%
Capital & Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	--
Total	\$ 154,961	\$ 152,620	\$ 172,230	\$ 203,868	\$ 31,638	18.37%

YOUTH SERVICES

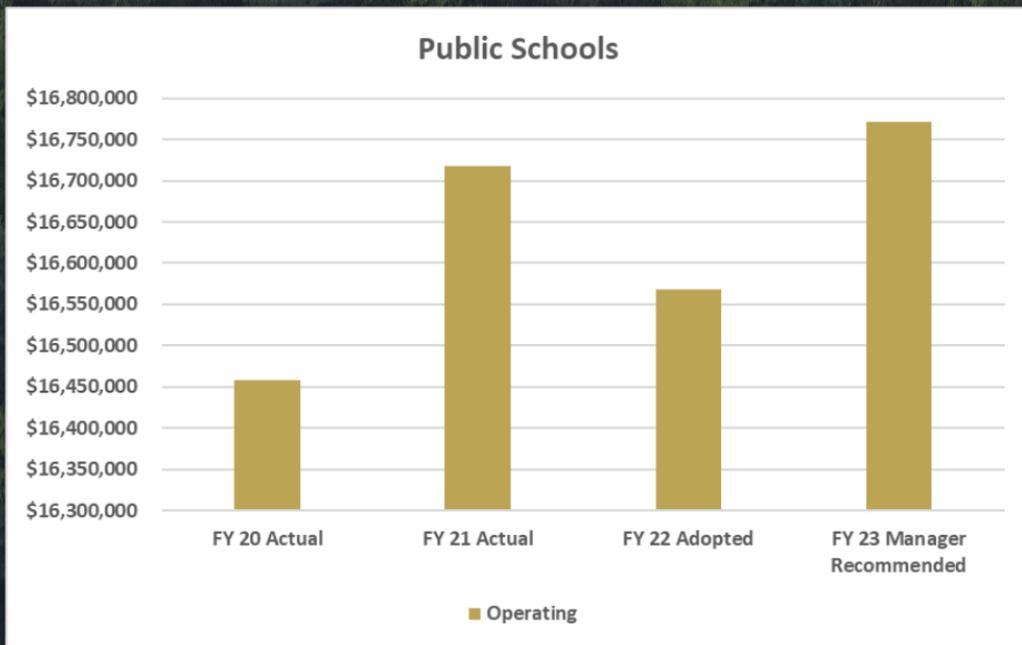
Youth Services are funds set aside for county programs and services that positively impact the youth of Haywood County. This funding helps support the Juvenile Crime Prevention Council (JCPC).



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended		% Change
					Over/(Under) Adopted FY 22		
Operating	\$ 352,594	\$ 331,936	\$ 374,742	\$ 374,742	\$ -	0.00%	
Total	\$ 352,594	\$ 331,936	\$ 374,742	\$ 374,742	\$ -	0.00%	

PUBLIC SCHOOLS

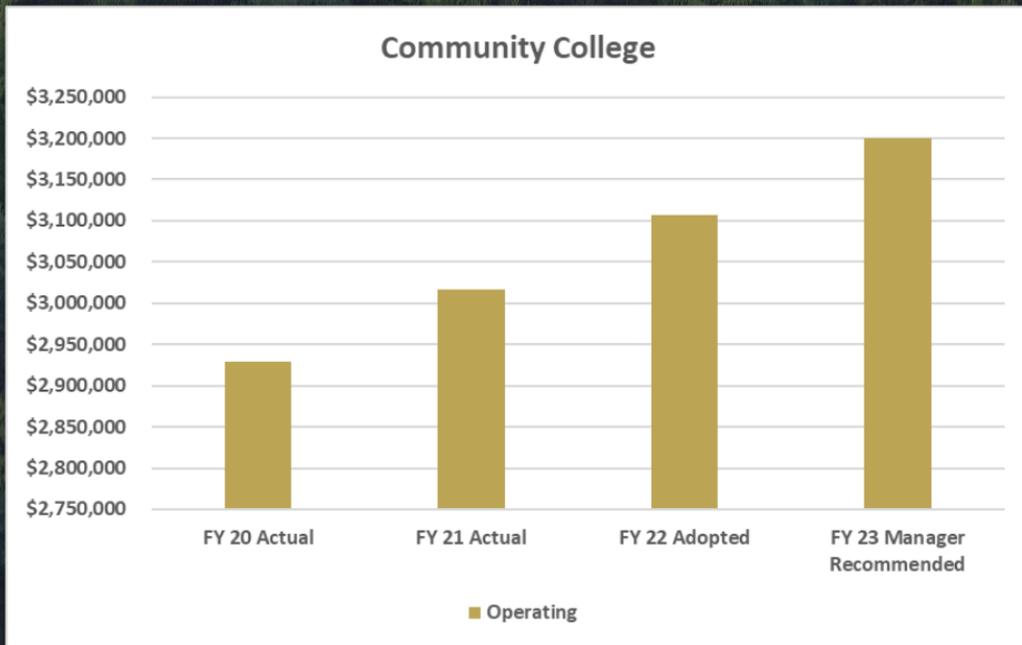
Funds to operate the Haywood County Public School System are provided by the County.



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 22	% Change
Operating	\$ 16,458,509	\$ 16,718,314	\$ 16,567,674	\$ 16,771,795	\$ 204,121	1.23%
Total	\$ 16,458,509	\$ 16,718,314	\$ 16,567,674	\$ 16,771,795	\$ 204,121	1.23%

COMMUNITY COLLEGE

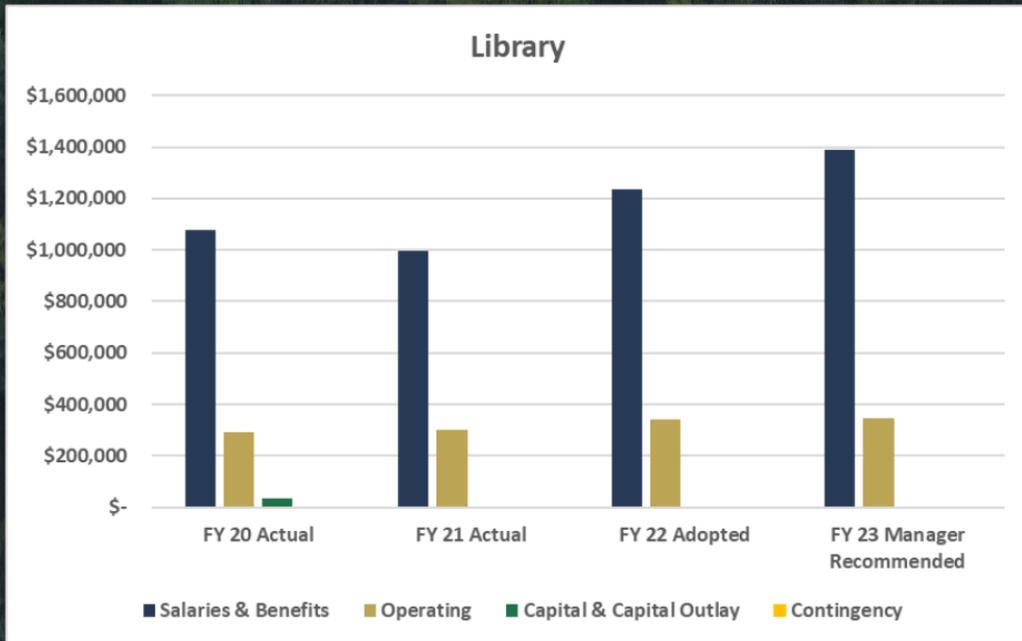
Funds to operate the Haywood County Public School System are provided by the County.



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended	% Change
					Over/(Under) Adopted FY 22	
Operating	\$ 2,928,840	\$ 3,016,705	\$ 3,107,205	\$ 3,200,422	\$ 93,217	3.00%
Total	\$ 2,928,840	\$ 3,016,705	\$ 3,107,205	\$ 3,200,422	\$ 93,217	3.00%

LIBRARY

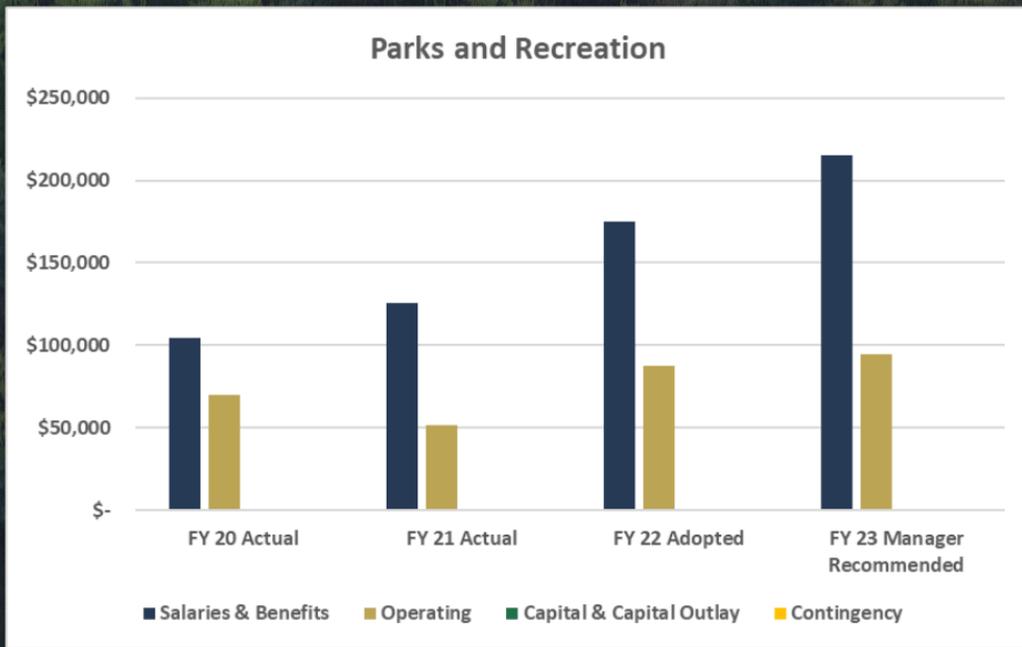
The Haywood County Library serves the community’s needs for information, learning and education, self-development and growth, connection with others, and leisure-time activities, it provides books and other materials for checkout, programs designed for all ages, outreach to community groups and learning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



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	Manager Recommended		% Change
				FY 23 Manager Recommended	Over/(Under) Adopted FY 22	
Salaries & Benefits	\$ 1,076,888	\$ 997,740	\$ 1,233,994	\$ 1,389,239	\$ 155,245	12.58%
Operating	\$ 292,988	\$ 299,270	\$ 339,067	\$ 344,359	\$ 5,292	1.56%
Capital & Capital Outlay	\$ 33,581	\$ -	\$ -	\$ -	\$ -	--
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	--
Total	\$ 1,403,457	\$ 1,297,010	\$ 1,573,061	\$ 1,733,598	\$ 160,537	10.21%

PARKS & RECREATION

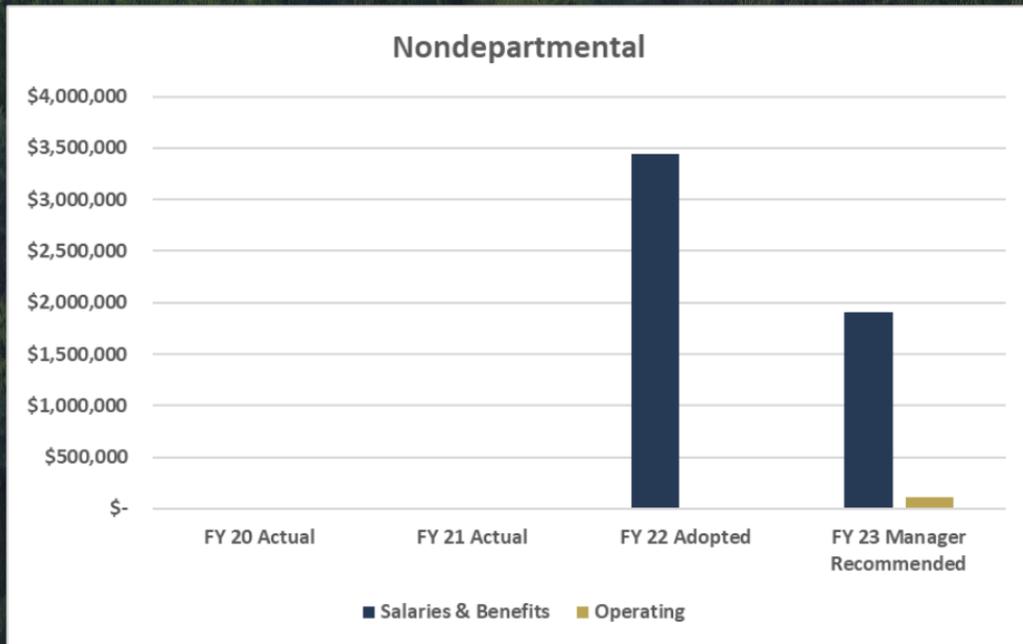
Haywood County Recreation provides recreational opportunities to citizens of all ages within Haywood County. Haywood County Recreation also maintains and operates Allen’s Creek Park.



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager		% Change
				Recommended	Over/(Under) Adopted FY 22	
Salaries & Benefits	\$ 104,448	\$ 125,385	\$ 175,040	\$ 215,244	\$ 40,204	22.97%
Operating	\$ 70,240	\$ 51,744	\$ 87,519	\$ 94,531	\$ 7,012	8.01%
Capital & Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	--
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	--
Total	\$ 174,688	\$ 177,129	\$ 262,559	\$ 309,775	\$ 47,216	17.98%

NONDEPARTMENTAL

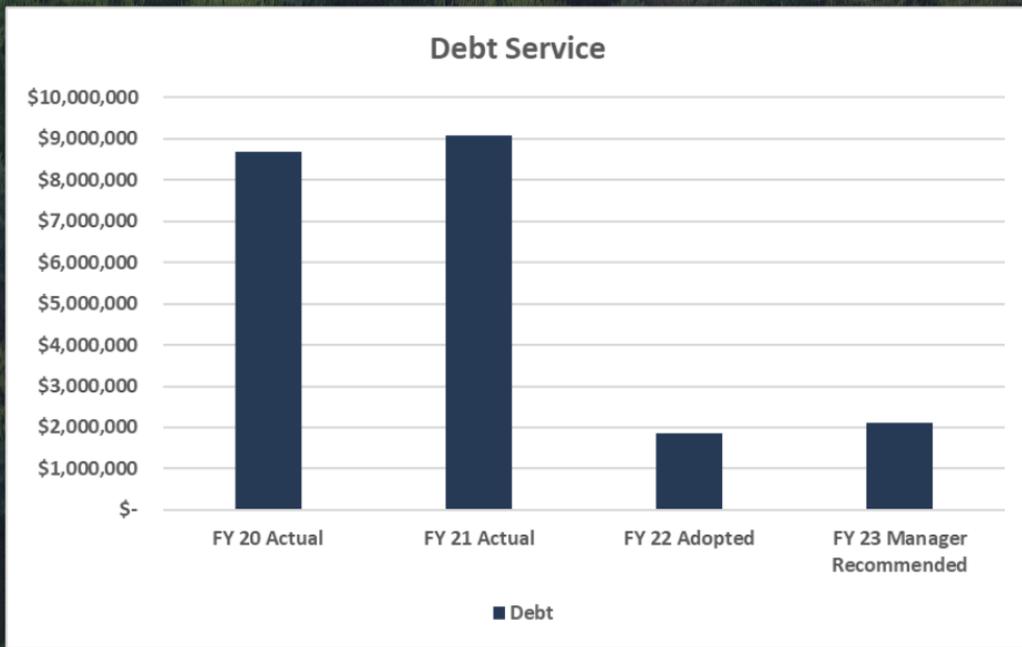
Nondepartmental refers to funds not budgeted within a specific General Fund department. This is primarily used to hold Salary & Benefit related items, such as the funds used for COLA and Merit raises and the annual Christmas Bonus. In this budget, it also holds the funds needed to implement the Pay/Classification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



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended		% Change
					Over/(Under) Adopted FY 22		
Salaries & Benefits	\$ -	\$ -	\$ 3,441,000	\$ 1,905,124	\$ (1,535,876)		-44.63%
Operating	\$ -	\$ -	\$ -	\$ 110,000	\$ 110,000		--
Total	\$ -	\$ -	\$ 3,441,000	\$ 2,015,124	\$ (1,425,876)		-41.44%

DEBT SERVICE

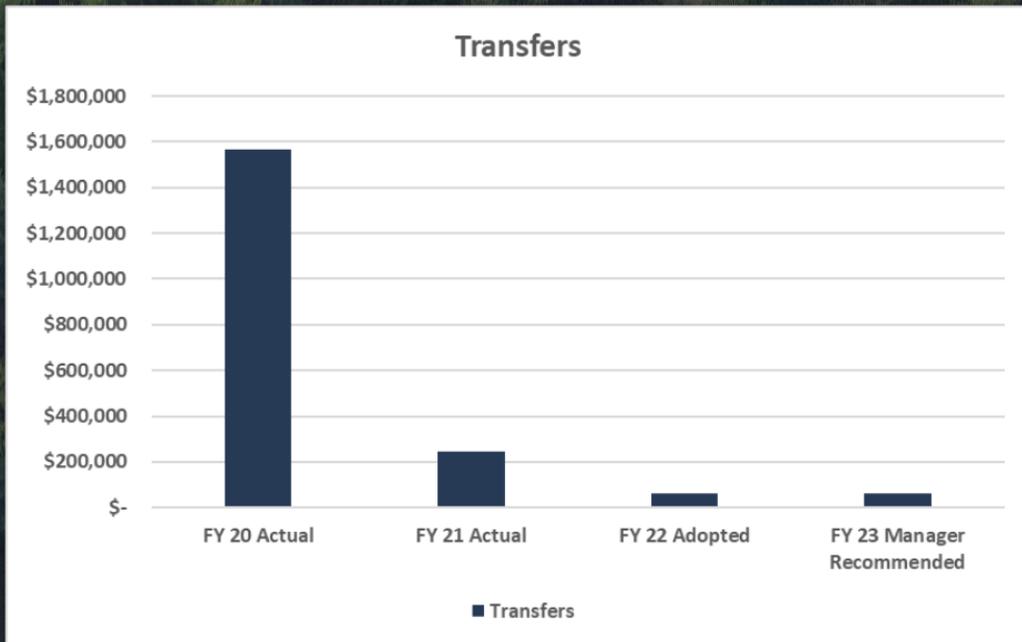
Debt Service is the principal and interest paid on the County’s outstanding debt. The amount shown excludes the school and community college debt funds, located in their respective Debt Service Funds.



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Manager Recommended	Manager Recommended Over/(Under) Adopted FY 22	
					Amount	% Change
Debt	\$ 8,674,524	\$ 9,068,659	\$ 1,866,500	\$ 2,115,458	\$ 248,958	13.34%
Total	\$ 8,674,524	\$ 9,068,659	\$ 1,866,500	\$ 2,115,458	\$ 248,958	13.34%

TRANSFERS

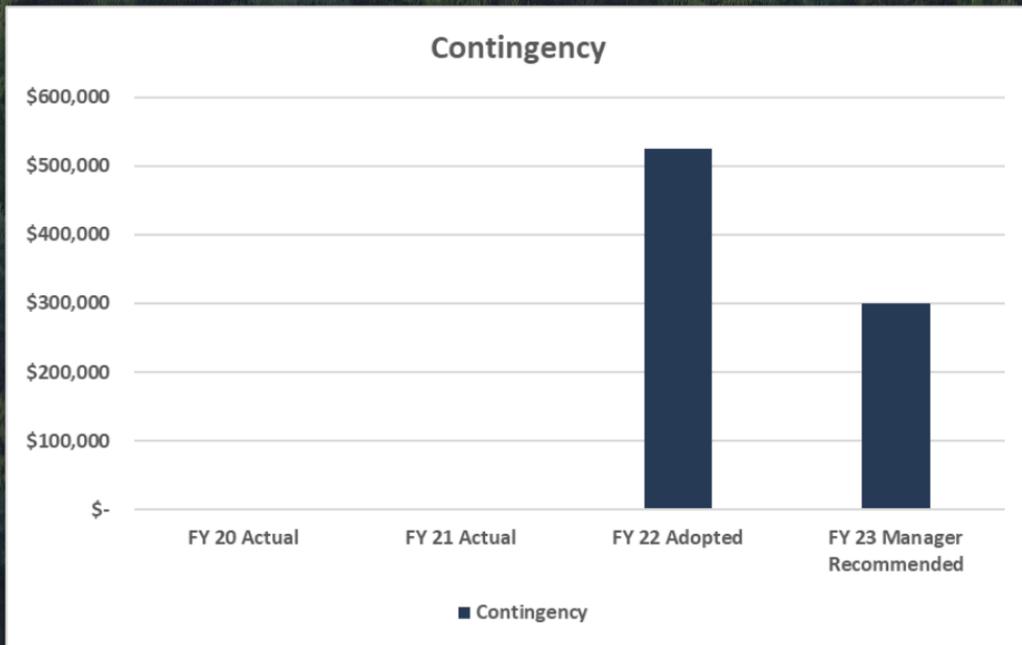
Transfers are the funds that are transferred between the General Fund and any other County fund. The \$65,000 proposed is the count's estimate to fund the separation allowance for retired law enforcement officers.



Classification	FY 20 Actual	FY 21 Actual	FY 22 Adopted	Manager Recommended		% Change
				FY 23 Manager Recommended	Over/(Under) Adopted FY 22	
Transfers	\$ 1,563,959	\$ 245,000	\$ 65,000	\$ 65,000	\$ -	0.00%
Total	\$ 1,563,959	\$ 245,000	\$ 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 20 Actual	FY 21 Actual	FY 22 Adopted	Manager Recommended			% Change
				FY 23 Manager Recommended	Over/(Under) Adopted FY 22		
Contingency	\$ -	\$ -	\$ 525,000	\$ 300,000	\$ (225,000)	-42.86%	
Total	\$ -	\$ -	\$ 525,000	\$ 300,000	\$ (225,000)	-42.86%	



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	\$ 12,670,209
Appropriations	
Health Self Insurance Fund	\$ 12,670,209
	\$ -

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	\$ 606,185
Appropriations	
Worker's Compensation Self Insurance Fund	\$ 606,185
	\$ -

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	\$ 416,775
Appropriations	
Public Safety	\$ 416,775
	\$ -

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

Solid Waste Management Fund	
Sources of Funds:	
Availability and Use Fees	\$ 5,568,785
Grants	\$ 7,000
Solid Waste Disposal Taxes	\$ 80,000
Sales & Services	\$ 110,000
Appropriations	
Solid Waste Management	\$ 5,765,785
	\$ -

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	\$ 252,864
Appropriations	
Taxes and interest paid to district	\$ 252,864
	<u>\$ -</u>

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	\$ 5,207,025
Appropriations	
Taxes and interest paid to district	\$ 5,207,025
	<u>\$ -</u>

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	\$ 317,402
Appropriations	
Taxes and interest paid to district	\$ 317,402
	<u>\$ -</u>

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
	<u>\$ -</u>

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
	\$ -

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	\$ 2,928,302
Restricted Intergovernmental	\$ 411,850
Appropriations	
Education	\$ 3,340,152
	\$ -

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	\$ 4,490,087
Appropriations	
Education	\$ 4,490,087
	\$ -

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
	\$ -

