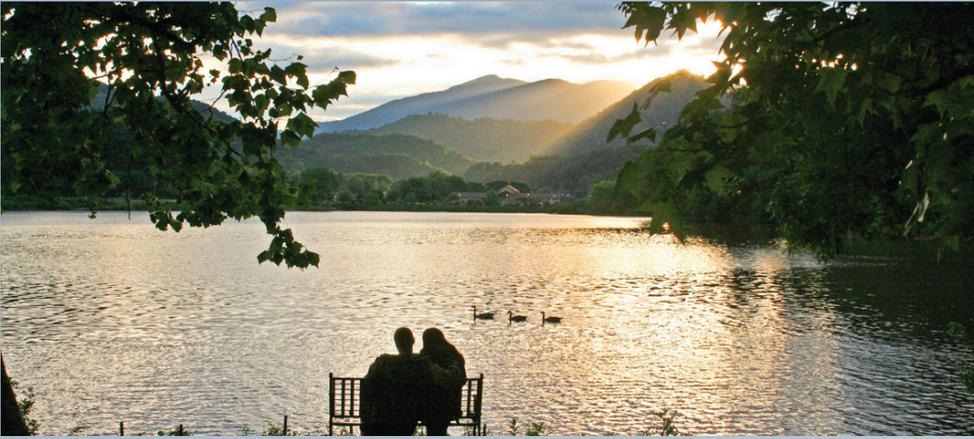


HAYWOOD

NORTH CAROLINA

ADOPTED BUDGET
FISCAL YEAR 2025-26



1

MANAGER'S MESSAGE

A message from the County Manager to the Board of County Commissioners giving a broad overview of the thought process behind budgeting decisions made in the Manager's Recommended Fiscal Year 2025-26 Budget.

10

EXECUTIVE SUMMARY

Overview of the General Fund with added context.

33

STRATEGIC PLAN

Overview of the strategic priorities guiding the budget development.

39

DEPARTMENTS

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

89

OTHER FUNDS

Brief overview of county funds outside of the General Fund.

99

GLOSSARY

Definitions of budgeting terms.

MADE IN THE MOUNTAINS

BOARD OF COUNTY COMMISSIONERS



KEVIN ENSLEY
CHAIRMAN



BRANDON C. ROGERS
VICE CHAIRMAN



TOMMY LONG
COMMISSIONER



JENNIFER M. BEST
COMMISSIONER



TERRY RAMEY
COMMISSIONER

MANAGER'S MESSAGE



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

Pursuant to the North Carolina General Statutes, I am honored to present for your review the Recommended Budget for Fiscal Year 2025-2026. This document has been developed in accordance with the North Carolina Local Government Budget and Fiscal Control Act and remains balanced as required by law.

The FY 2025-26 proposal reflects a balancing act between the strategic priorities of the Board while safeguarding the County's financial standing. It is built upon an unchanged property tax rate of 55.0 cents per \$100 of assessed valuation, based on a total valuation of \$10,283,742,411 and a projected collection rate of 98.18%.

The Valuation of \$10,283,742,411 represents an increase of \$21,267,553 from the previous fiscal year. With the closure of the Pactiv Evergreen papermill the County has lost \$191,365,001 in valuation and additionally Tropical Storm Helene has caused loses of \$39,348,900. We have also a reduced collection rate compared to the previous collection rate of 98.29%. If not for the loss of the papermill and the collection rate property tax revenue would have increased \$1,247,228.

MANAGER'S MESSAGE

County staff has worked diligently to prepare this plan, analyzing local, state, and national economic indicators. The resulting budget reflects disciplined adherence to our financial policies and supports our continued AA+ bond rating—an affirmation of the County's reputation for sound fiscal management.

While resource allocation is always challenging, particularly with \$117.4 million in departmental requests, this spending plan carefully prioritizes the most critical needs. Approximately \$5.56 million in requests were trimmed in the budget presented to you.

Over the past several years, Haywood County has faced a series of profound challenges. The COVID-19 pandemic disrupted public health systems and government operations on an unprecedented scale. Shortly thereafter, Tropical Storm Fred devastated parts of our community, causing loss of life, damaging infrastructure, displacing families, and requiring a coordinated long-term recovery effort. The closure of the Pactiv Evergreen paper mill, a longstanding cornerstone of our local economy, brought with it deep uncertainty and a significant loss to both employment and our tax base. Most recently, Tropical Storm Helene delivered another blow to our region—bringing additional loss of life, destruction of homes, and the heartbreaking loss of lifelong memories for many of our neighbors. In addition to these human impacts, Helene also damaged key regional transportation routes, including Interstate 40 and the Blue Ridge Parkway, with ripple effects on commerce, tourism, and daily life.

Despite these challenges, Haywood County has responded with consistency and fiscal restraint. A conservative approach to financial management has enabled the County to steadily grow its available fund balance from 36.7% in FY 2019 to 53.9% today. This growth has not occurred by accident but is the result of deliberate, responsible leadership by the Board of Commissioners and diligent work by County staff. These reserves have been carefully built and maintained to ensure we can respond effectively to emergencies and take advantage of opportunities that benefit our residents.

It is important to reflect on what might have occurred had we faced these same challenges with the 9.3% fund balance level we held in 2008. If that had been our reality in recent years, our ability to respond to COVID-19, multiple major storms, and the closure of a foundational employer would have been severely constrained. Our operations, community support, and emergency response capabilities would likely have been compromised.



MANAGER'S MESSAGE

However, this upcoming fiscal year presents increasing financial pressure. Operating costs continue to rise, driven by inflation and escalating service demands. We must invest in our workforce through competitive compensation, continue maintenance of our facilities, and replace critical vehicles used daily in serving the public. Most significantly, FY 2025-26 marks the first full year of principal and interest payments on the jail expansion project, a long-term investment in public safety that is expected to be completed in the spring of 2026.

While our fund balance provides needed flexibility, reliance on it to support recurring costs diminishes our capacity to respond to future needs. These reserves are not just a safety net—they're a strategic tool that allows us to operate without disruption and to leverage funding opportunities. Building fund balance during strong economic times gives us the ability to sustain essential operations when challenges arise, and revenue growth slows. It also ensures that we have the resources necessary to maintain continuity of services and respond to community needs without resorting to sudden cuts or delays.

Many of the projects and grants awarded to the County over the past several years are reimbursable, meaning we must front the costs before receiving funds. Without strong cash flow and adequate reserves, we would not be able to act as quickly or decisively on behalf of our citizens.

This recommended budget continues our balanced approach: maintaining the County's financial footing while responding to the real, growing demands of our community.

Revenue

As we approach FY 2025-26, our revenue forecasts remain cautious given both national economic trends and local developments, particularly the closure of the Pactiv Evergreen Paper Mill—the closure of the papermill is the equivalent of over one cent on the tax rate. This shift will place added pressure on future property tax revenues.

For FY 2025-26, property tax collections are budgeted at \$56,584,608, representing an increase of .11% (\$60,161) over the prior year.

MANAGER'S MESSAGE

Sales Tax revenue is projected to remain flat in FY26. In FY25, sale tax revenue was budgeted at a conservative 3% increase over the FY24 budget. This equated to an additional \$461,423. Year to date, the county has only averaged a 2.74% increase. With Sales Tax falling behind projections, it would be unwise to increase Sales Tax revenues in the FY26 budget when current trends indicate the FY25 target may not be achieved.

Investment earnings remain robust due to prevailing high interest rates, and we have budgeted \$2,760,091 in earnings the same amount as the previous fiscal year. This revenue is directly tied to rates set by the Federal Reserve and some economists say that rates may be lowered before the end of the 2026 fiscal year.

General Fund

The proposed budget increases the General Fund by almost \$5.8 million. Salaries and Benefits total just over \$3.12 million or an increase of 5.2%, Operating costs are expected to rise an additional \$1.18 million or 2.85%, Capital funding is budgeted to increase of \$871,543 and Debt Service payments will rise an additional \$624,532.

Salaries and Benefits

Haywood County's population has continued to grow, the population according to the NC Office of State Budget and Management reached 63,949 as of July 1, 2023. This continued growth places additional service demands on our employees.

To recognize their dedication and remain competitive in retaining and attracting talented staff, the proposed budget includes a 3% cost-of-living adjustment effective on the first full pay period in July and up to a 2% merit increase on employee anniversary date.

Although departments requested funding for the 22.5 new positions, financial constraints prevent inclusion of these positions this year. Their combined cost would exceed an additional \$1.74 million annually.



MANAGER'S MESSAGE

Health insurance costs are projected to remain flat for the upcoming fiscal year. This is compared to an increase of 2.56% for the previous year, bringing the County's contribution to approximately \$13.25 million, while employee premiums will remain unchanged. Employer contributions to the Local Government Retirement System (LGRS) will also increase by 0.75% to 1%, totaling roughly \$4.63 million or an increase of \$436,779.

Operating Expenditures

Operating costs continue to rise, driven by inflationary pressures and escalating contractual obligations. Despite rigorous cost-containment measures, certain increases are unavoidable.

Notably, Insurance and Bonding expenses have increased by 38.04% (\$271,998), now totaling \$987,106. This is a direct result of adding the jail addition and Russ Avenue EMS base to the insurance plan, and general increases in cost.

Additionally Foster Care rose by \$1,036,535 and is a state mandated expenditure. Some of this cost is offset by State and Federal Funds, but the County is only responsible for almost \$175,000 of the increase with local tax funds.

Strategic investments in technology, infrastructure upkeep, and staff training are essential to sustain effective operations and comply with evolving service standards. We will continue seeking efficiencies to reduce impacts on taxpayers while preserving service quality.

Capital Improvements

Investing in our physical assets remains a high priority.

The budget allocates \$1,430,784 to replace 18 vehicles up from \$1,146,901 to replace 16 vehicles last year. Departments receiving replacement vehicles are the Sheriff's Office, EMS, Social Services, Facilities, Environmental Health, Building Inspections, Recovery and Resiliency and Information Technology.

MANAGER'S MESSAGE

Additionally, \$858,354 is allocated for capital improvements, all is related to replacing or maintaining equipment. This budget includes \$427,000 for HVAC equipment, \$95,000 for roofing projects, \$55,000 for asphalt repair, and \$25,000 for carpet replacement for the libraries in Waynesville and Canton. The budget includes the replacement of chest compression devices for EMS at \$165,655, replacement of kitchen equipment at the jail totaling \$44,200, the replacement of a forklift that was pushed to the end of its life during recovery work related to Tropical Storm Helene for \$32,500, and the replacement of a storage building for Parks and Recreation at \$14,000.

General facility maintenance is emphasized to extend the life of County buildings and avoid costly deferred repairs. These proactive investments reflect our stewardship of public assets and our commitment to maintaining safe, functional spaces for residents and employees alike.

Debt

Haywood County's debt payments are increasing for FY 26 by \$624,532, all of which is related to the debt for the jail expansion that should be completed by the end of spring of 2026. The principal debt associated with the jail expansion project accounts for a \$1,230,000 increase, but prior debt payments have decreased to minimize the impact of the new debt.

Education

Supporting education remains a central priority.

Haywood County Schools will receive \$18,405,134 up from \$17,960,559 based on the new funding formula adopted last year - a 2.48% (\$444,575) increase.

MANAGER'S MESSAGE

The budget also provides:

- \$1,250,000 in capital funding for school facilities
- \$2,306,188 increase from \$1,766,357 last year, related to a balloon payment toward school system debt service, a total difference of \$539,831.

For Haywood Community College, the County's operating allocation of \$3,531,225 represents an increase of \$102,852 or 3.0%. The budget also includes \$750,000 for capital projects and \$753,839 for debt service support.

Conclusion

In crafting the FY 2025-26 Recommended Budget, we have faced the realities of rising costs, a tightening economy, and major changes in our local tax base and the drastic impacts of Tropical Storm Helene.

Even as growth pressures intensify, we remain committed to delivering high-quality services, maintaining fiscal discipline, and planning for future resilience. This budget reflects strategic investment in our workforce, infrastructure, and community priorities, while holding firm to our principles of thoughtful fiscal management that has us in a great position to serve the public. We remain adaptable and ready to adjust as circumstances evolve.

MANAGER'S MESSAGE

I respectfully propose scheduling the public hearing on this recommended budget for Monday, May 19, 2025, at 5:30 p.m. at the Haywood County Historic Courthouse.

Additionally, the Board of County Commissioners may consider budget adoption during their meeting on Monday, June 2, 2025, at 9:00 a.m. at the same location.

Copies of the proposed FY 2025-26 budget will be made available for public inspection in the Office of the Clerk to the Board, the Haywood County Library, and online at www.haywoodcountync.gov.

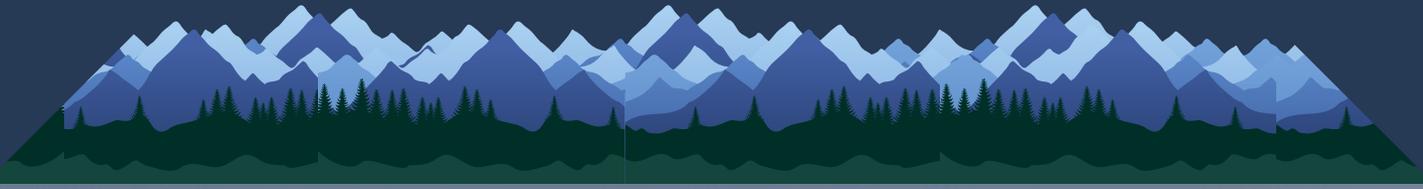
We welcome public comment and input on this budget and the future direction of Haywood County.

Respectfully submitted,



Bryant E. Morehead
County Manager





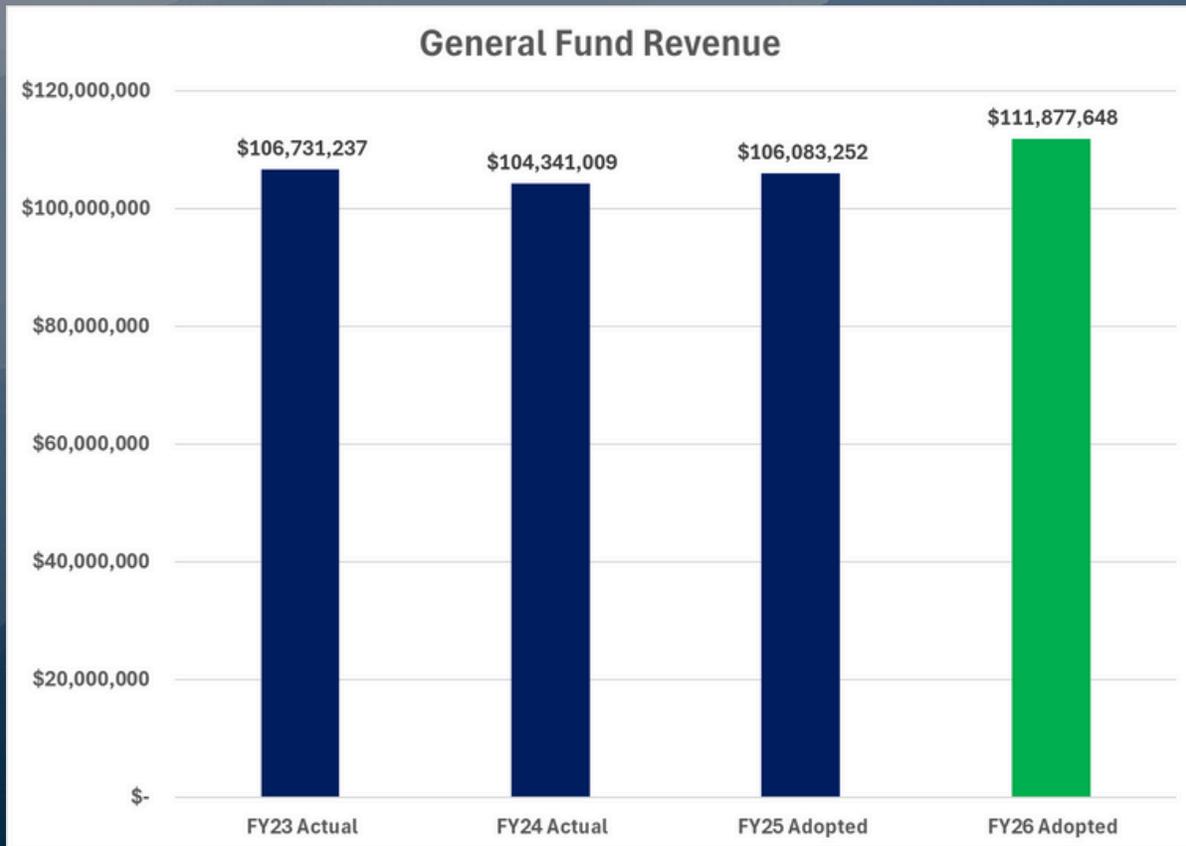


EXECUTIVE SUMMARY



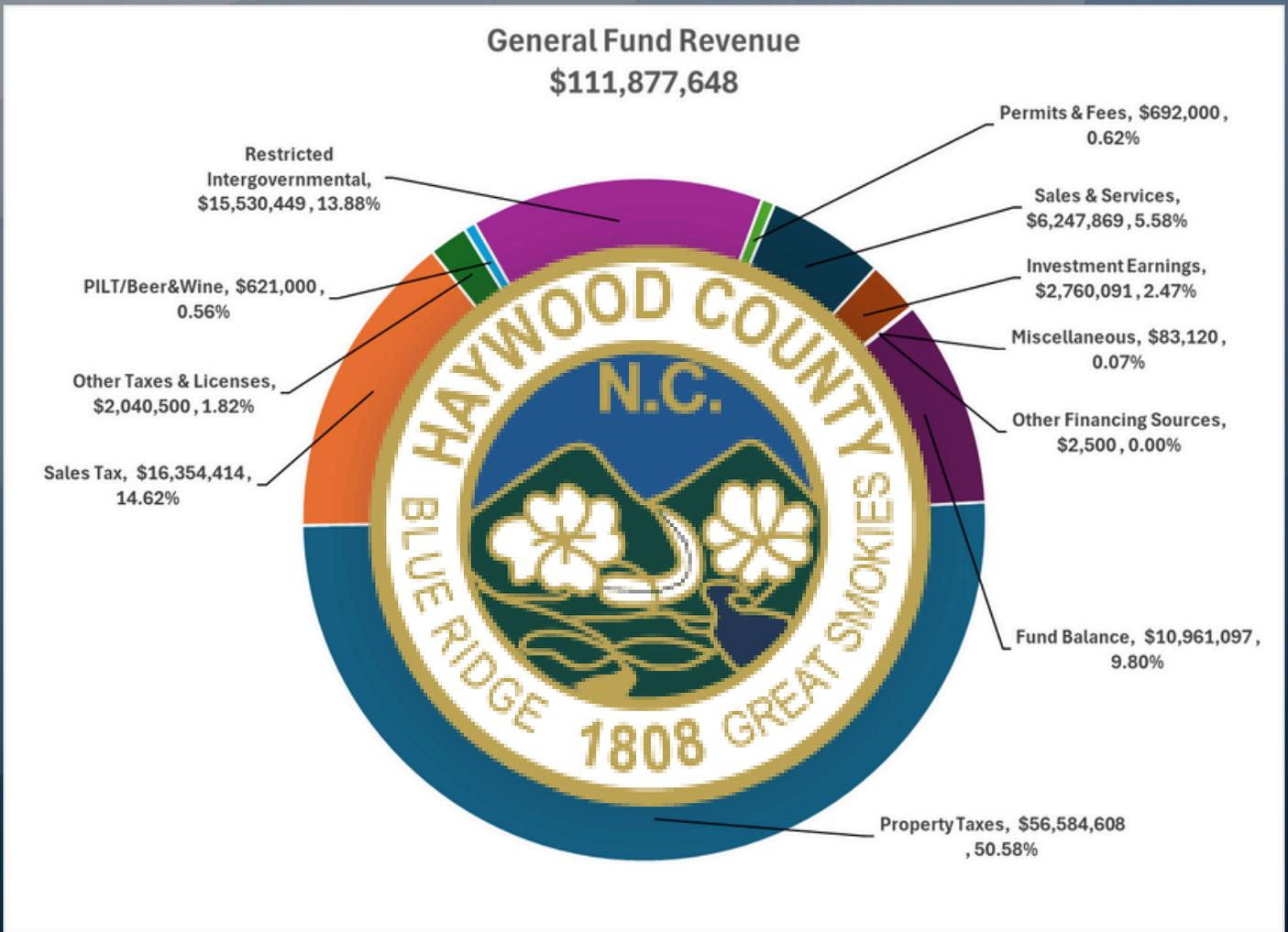
GENERAL FUND REVENUE

The Fiscal Year 2025-26 (FY 26) General Fund Revenues have grown from \$106,083,252 in Fiscal Year 2024-25 (FY 25) to a total of \$111,877,648 in FY 26. These revenue amounts include appropriated fund balance needed to balance revenues and expenditures. In FY 25, \$6,801,415 was appropriated from fund balance in the budget. In the FY 26 budget, the amount of fund balance allocated to balance the budget totaled \$10,961,097. Overall, the County is showing an increase of \$5,794,682 in revenues from FY 25 to FY 26. This budget maintains a tax rate of 55 cents.



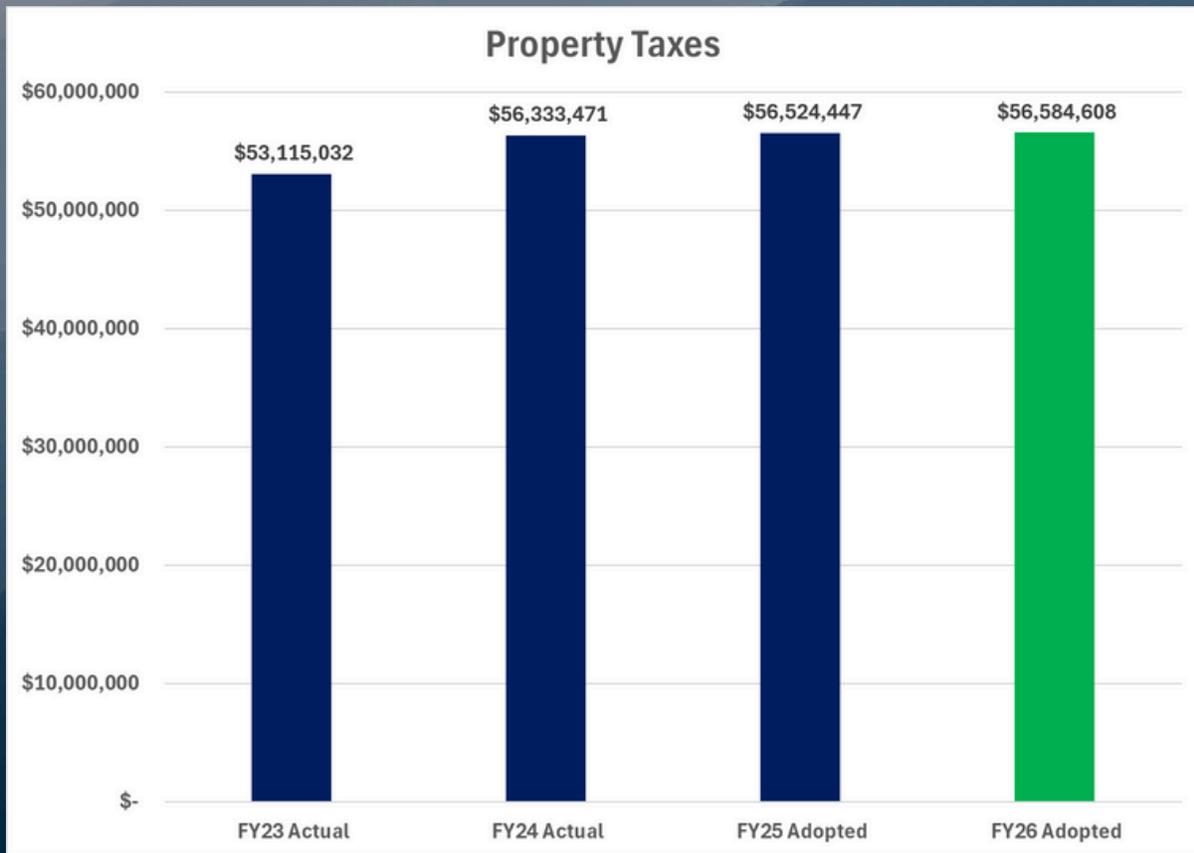
REVENUE BREAKDOWN

“General Fund Revenue” breaks down the major revenue drivers for the County. The three largest are Property Taxes, Restricted Intergovernmental, and Sales Tax. In sum, they represent roughly 79.08% of the County’s revenue. Individually, Property Tax is the largest at 50.58%, Sales Tax is second at 14.62%, and Restricted Governmental is third at 13.88%. All other revenues amount to 20.92%.



PROPERTY TAXES

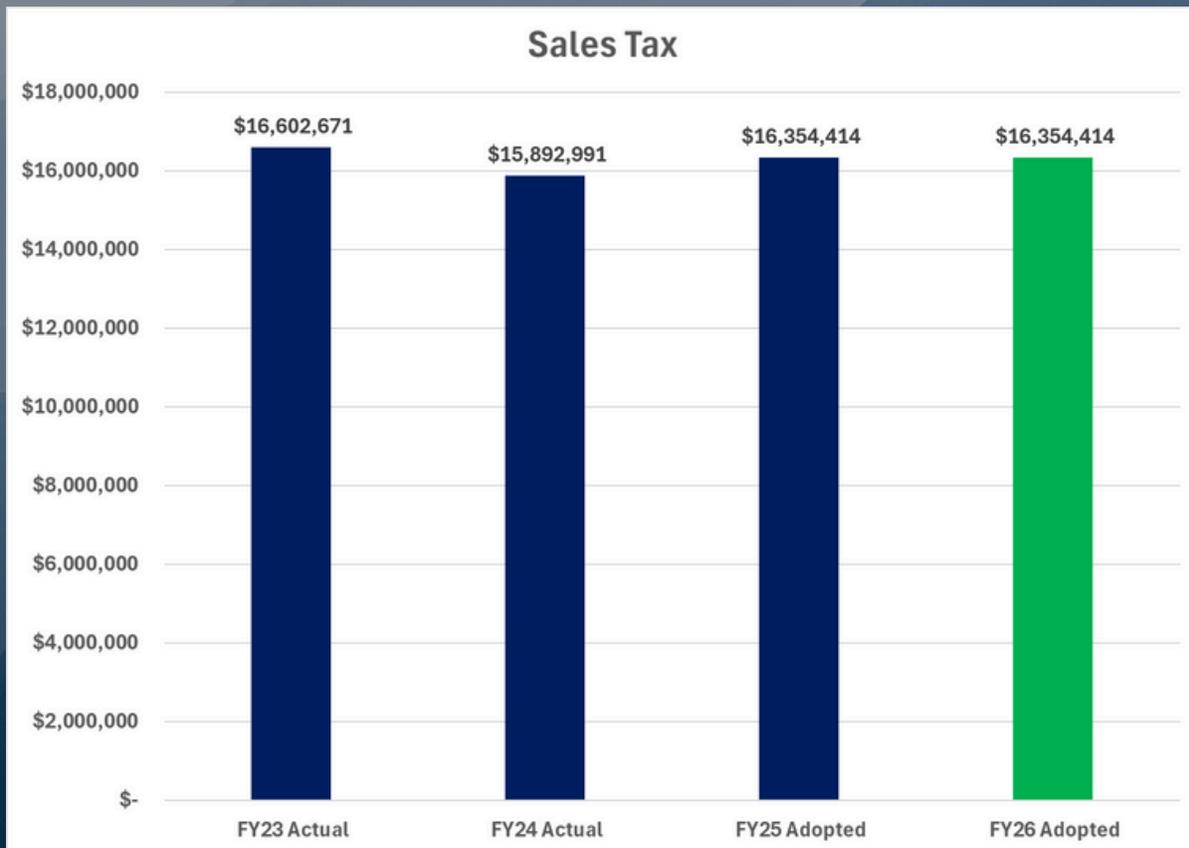
The majority of tax revenue received by the County is derived from real estate, personal property, motor vehicle and utility taxes. The Property Tax slice represents these different sources in the pie graph. The Recommended Budget includes an additional \$60,161 or an increase of 0.11% over FY 25. We have accounted for some natural growth in the tax base and this budget uses a collection rate of 98.18%. This collection rate is .11 of a percentage points lower than the FY 25 budgeted collection rate of 98.29%. In addition, the lost value of Pactiv Evergreen and properties impacted by Tropical Storm Helene have impacted the total valuation for the County.



SALES TAX

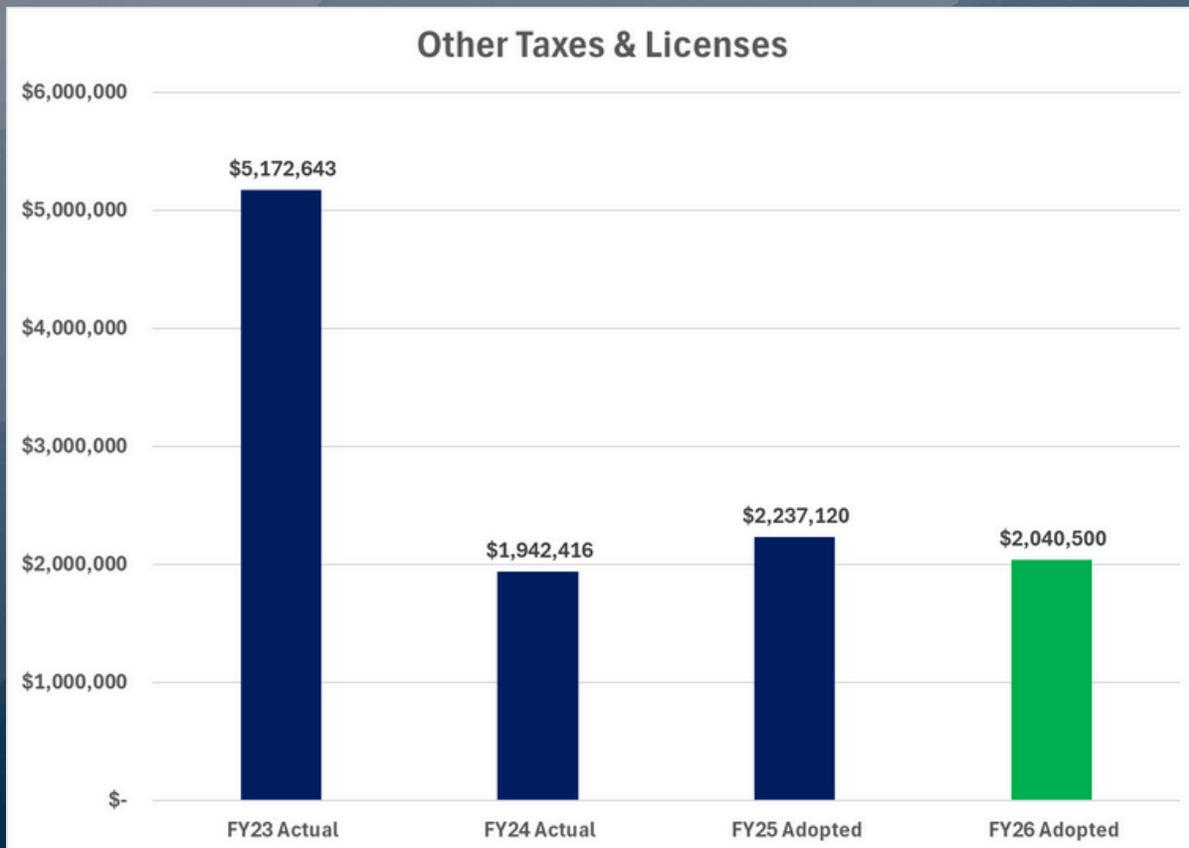
The Recommended Budget includes \$16,354,414 of sales tax in the General Fund for next year. This amount has not changed from the current year (FY 25). Sales Tax revenue was calculated based on projected actuals through the end of FY 25 and into FY26.

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



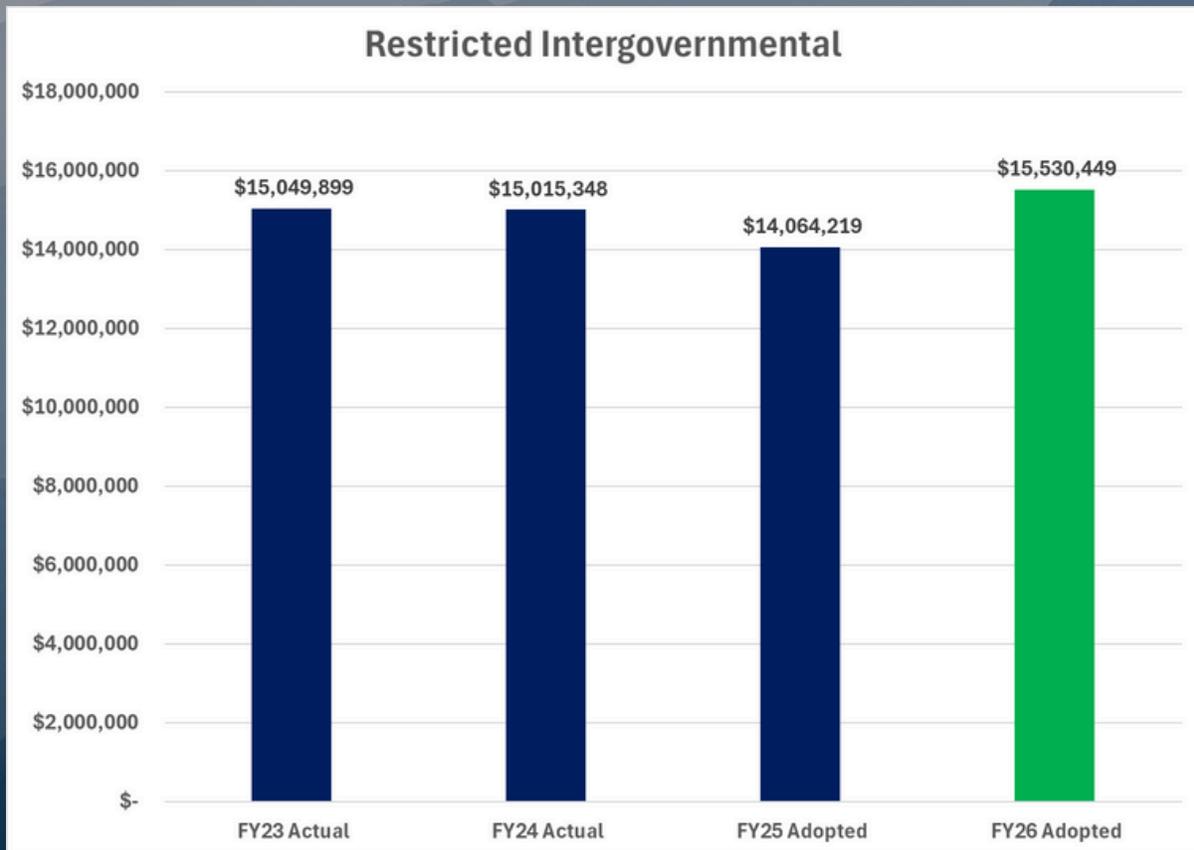
OTHER TAXES & LICENSES

The Other Taxes and Licenses revenue line item has been reduced by \$196,620 for the Recommended budget, totaling \$2,040,500. This was decreased based on actual revenue from previous fiscal years and current trends. Like the last few fiscal years, there looks to be a major reduction since FY23. This is directly attributed to the creation of a new Occupancy Tax Fund. Occupancy Tax revenues were accounted for in this revenue type in previous fiscal years, but they are now located in the new fund.



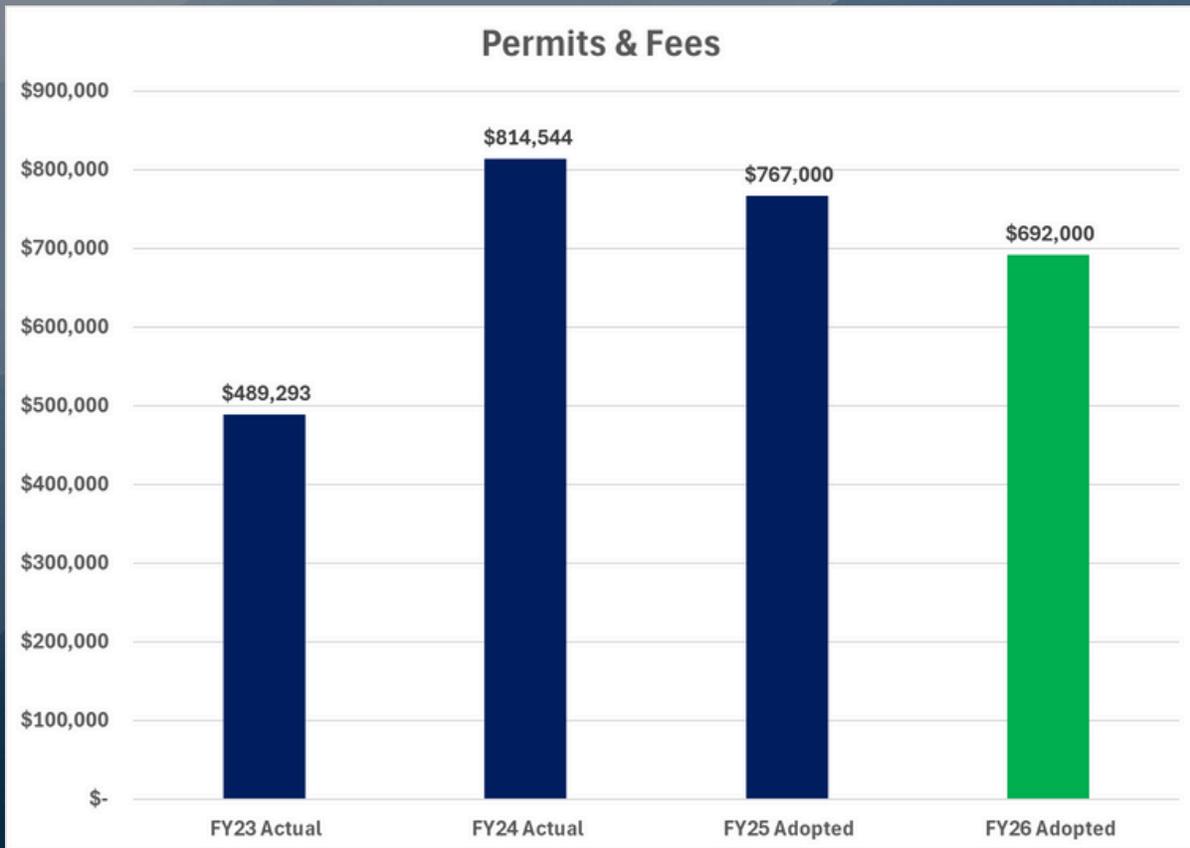
RESTRICTED INTERGOVERNMENTAL

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 reimbursements for HHSA and payments from the Town of Clyde to the County for the services provided by the Sheriff's Office. In FY 26, this category has increased \$1,466,230 or 10.43%.



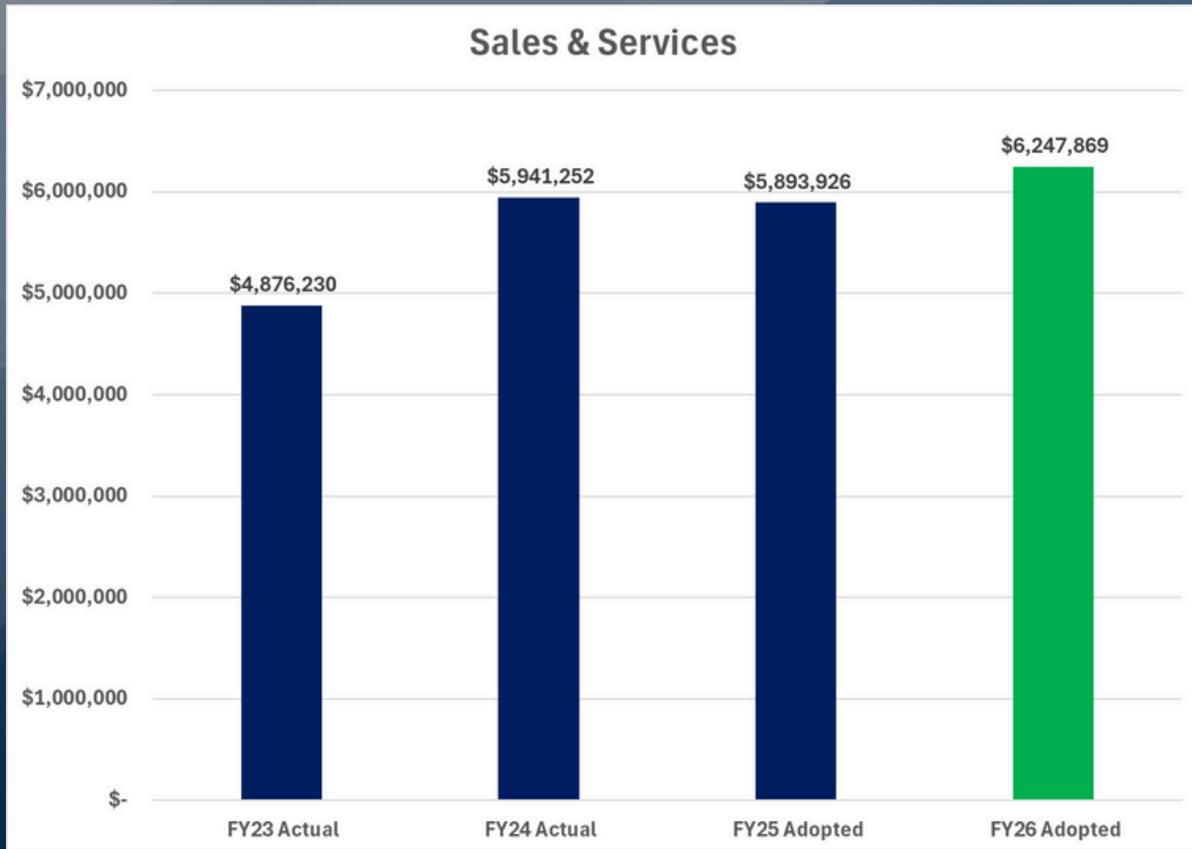
PERMITS & FEES

The Permits & Fees revenue type decreased by \$75,000 from FY25 to FY26. The County centralized all relevant department fees into a County Fee Schedule during the FY24 budget process. During the process of consolidating the fee schedule, departments were asked to compare their fees to surrounding counties and bring them into alignment with what the market dictated. Some Development Service fees had not been updated since the 2000s and were much lower than surrounding counties. The FY26 revenue in this category is based on projected actuals based on the actual collections of the updated fee schedule in FY24 and FY25.



SALES & SERVICES

Revenue derived from the Sales and Services category captures most of the collections received from providing services, with the majority of revenue coming from ambulance service charges. The addition of two new convalescent vehicles and the continued expansion of 911 calls is expected to increase the revenue in this line item for the foreseeable future. A few other revenue streams from sales and services include library and recreation program fees, vaccinations, well and septic inspection fees, and the sale of maps through the GIS department. Overall, Sales and Services are expected to increase by \$353,943 in FY 26.



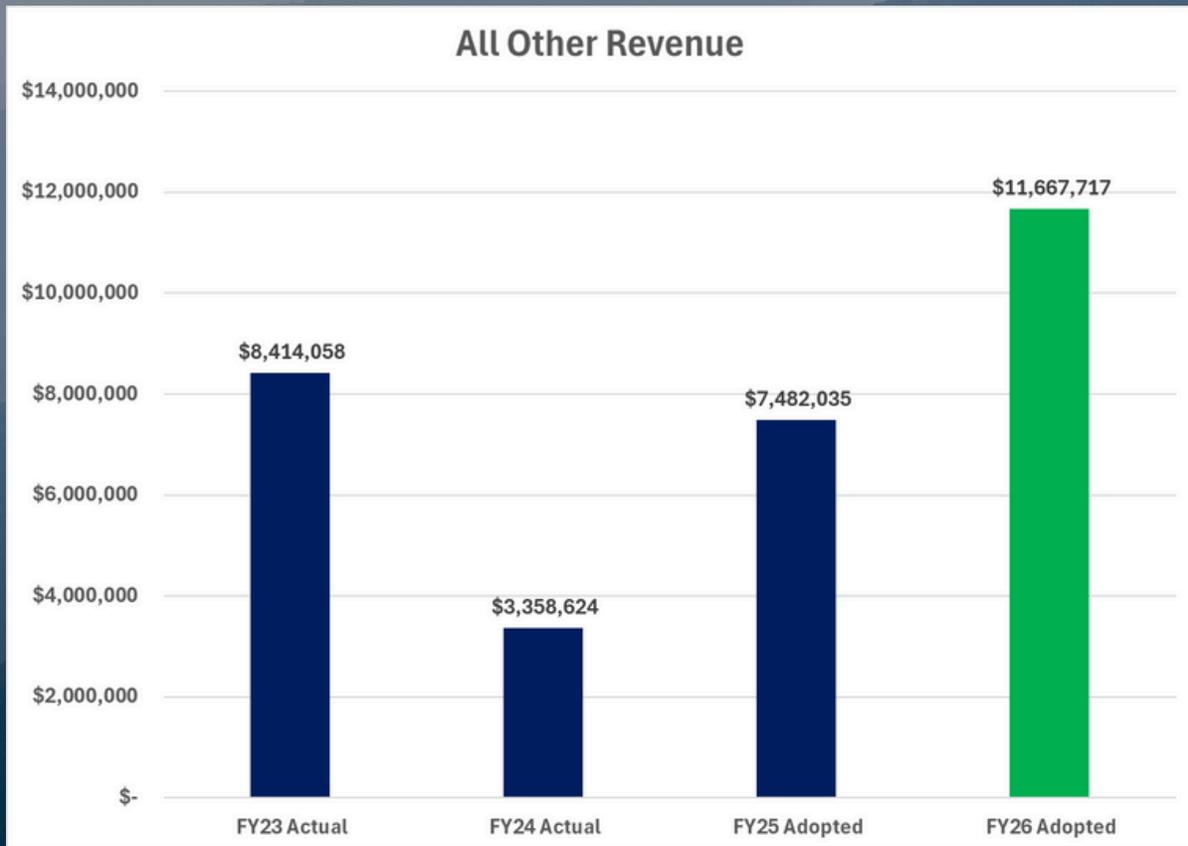
INVESTMENT EARNINGS

Investment earnings is interest earned on the County's deposits and investment of idle funds. This budget projects Investment Earnings to stay flat in the FY 26 budget compared to FY 25. Uncertainty surrounding the US Treasury's potential to lower rates during FY26 encourages a conservative approach.



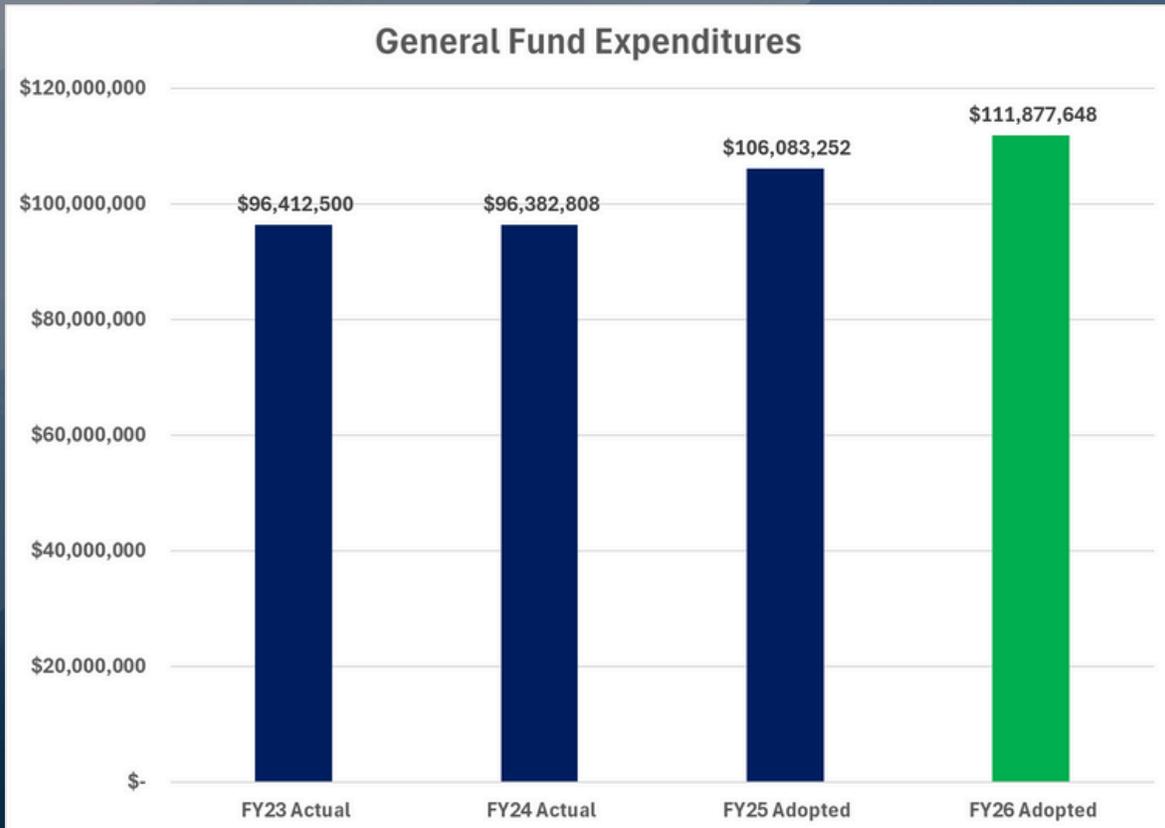
ALL OTHER REVENUE

For presentation purposes, all of the other general fund revenue has been combined into an All Other Revenue category. Beer and wine tax, PILT funds, donations, fund balance, etc. This revenue category is projected to increase \$4,185,682 or 55.94%. This is tied to the rise in Fund Balance from \$6,801,415 to \$10,961,097. Excluding fund balance, all other revenues in this category are increasing by \$26,000. This is attributed to an expected increase in PILT and Beer/Wine Tax revenue.



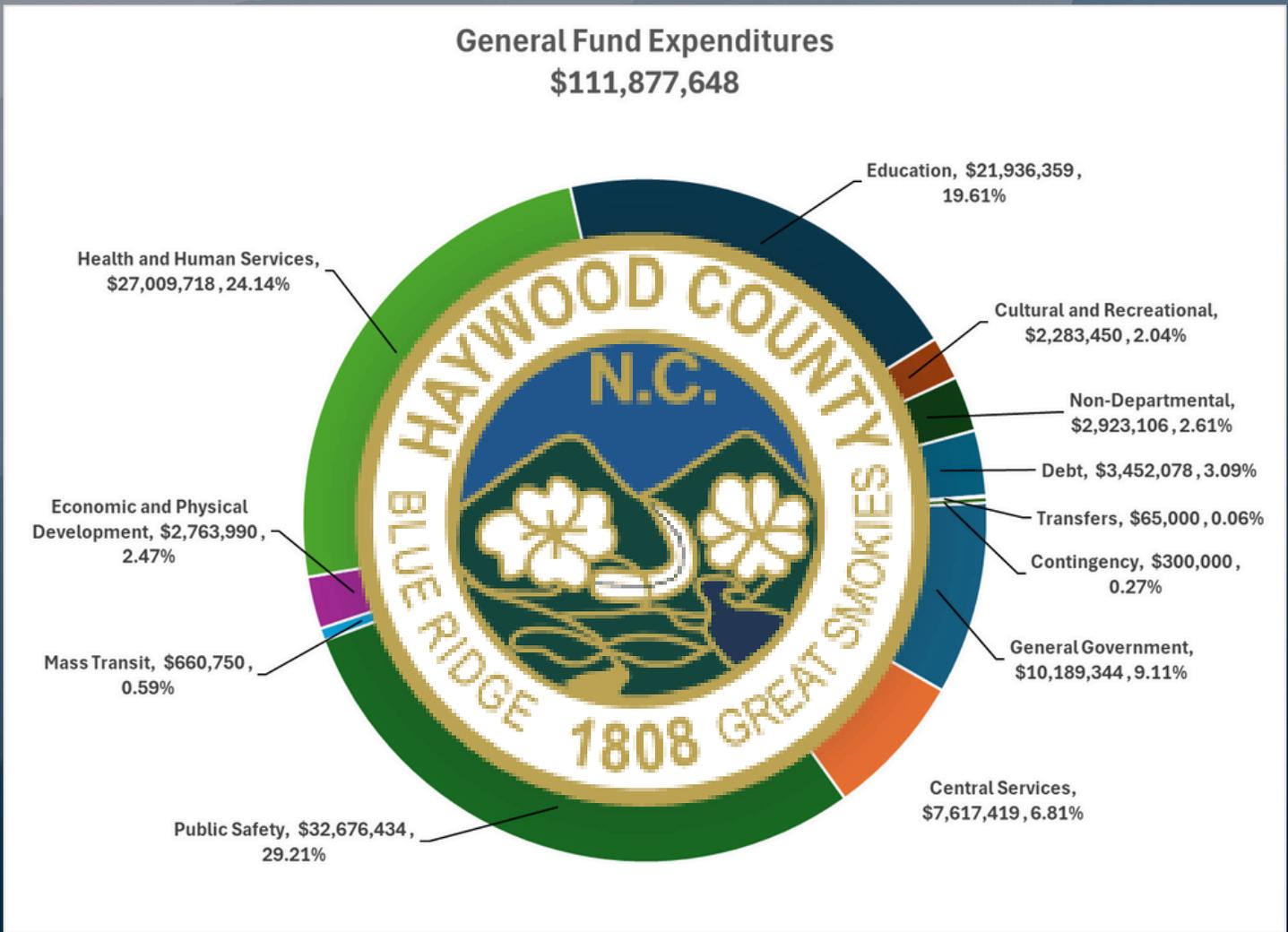
EXPENDITURES

General Fund Expenditures for the FY 26 Manager's Recommended Budget are proposed to increase to \$111,899,648. Expenditures in this budget have risen 5.95% which totals to \$5,794,396 more than FY 25. The primary drivers in this budget are threefold. First, the addition of debt from the jail expansion project. Second, personnel costs tied to maintaining competitive salaries, health insurance, retirement contributions continue to increase. The final major driver is operating allocations tied to Haywood County Schools, Haywood Community College, and Foster Care.



EXPENDITURES

The graph below shows the Functional Divisions that are driving the expenditures in this budget. Public Safety and Health and Human Services account for 53.35% of General Fund expenditures. Public Safety's portion of the budget is \$1,766,366 higher than last fiscal year. Health and Human Services is \$1,171,144 higher than last fiscal year.



EXPENDITURES

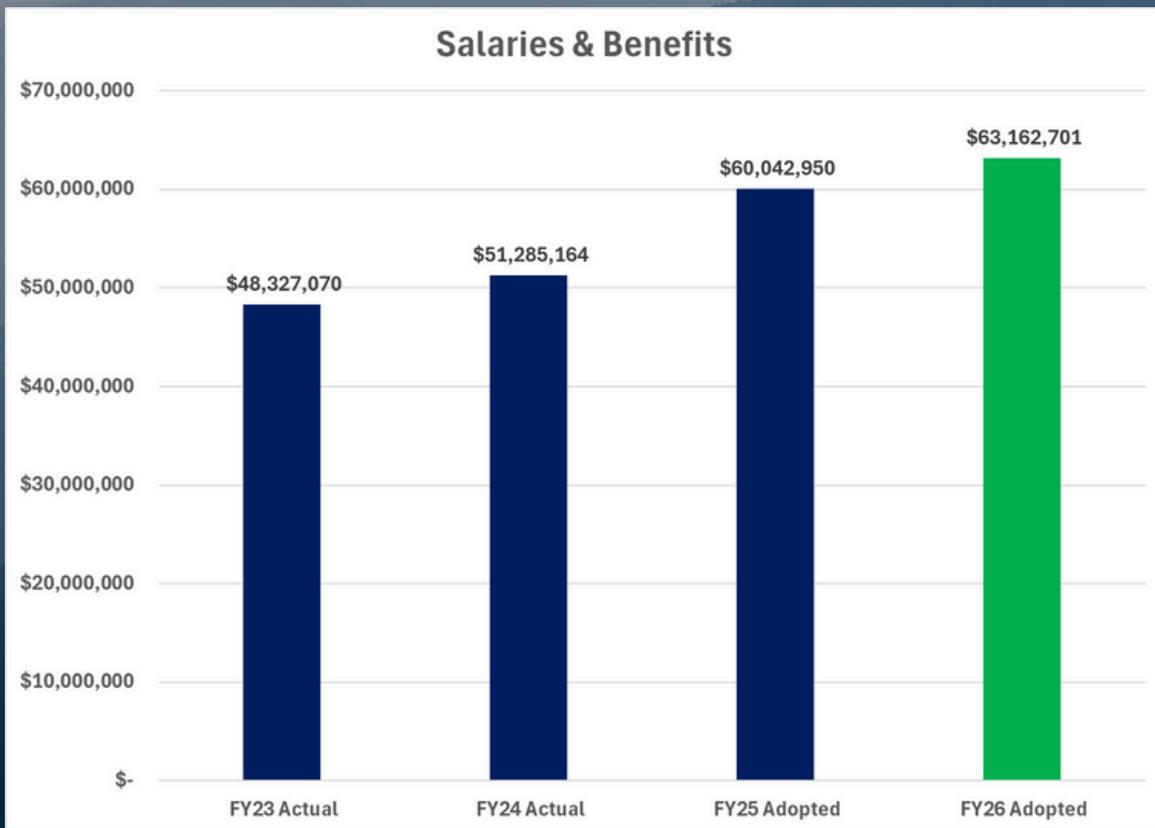
The Economic and Physical Development function has the largest increase by percentage, totaling 33.61% in FY26. This is primarily due to adding a new Recovery and Resiliency department. Public Safety also added the Recovery Court program to the budget. In past years, it was funded by a state allocation. Debt also increased by \$624,532, or 22.09% in FY26. This is attributed to the addition of the jail expansion principal debt to the County's debt service. The Non-Departmental function increased by \$464,950, or 18.91%, as a result of employee salary and benefit increases and insurance funds.

Function	FY 23 Actual	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	FY 26 Adopted Over/(Under)	
					FY 25 Adopted	Change %
Public Safety	\$ 26,249,391	\$ 30,842,163	\$ 30,910,068	\$ 32,676,434	\$ 1,766,366	5.71%
Health and Human Services	\$ 20,826,590	\$ 21,846,254	\$ 25,838,574	\$ 27,009,718	\$ 1,171,144	4.53%
Education	\$ 20,846,123	\$ 21,287,322	\$ 21,388,932	\$ 21,936,359	\$ 547,427	2.56%
General Government	\$ 8,209,908	\$ 8,777,968	\$ 10,037,008	\$ 10,189,344	\$ 152,336	1.52%
Central Services	\$ 5,110,440	\$ 5,835,248	\$ 7,314,212	\$ 7,617,419	\$ 303,207	4.15%
Debt	\$ 2,008,930	\$ 1,833,007	\$ 2,827,546	\$ 3,452,078	\$ 624,532	22.09%
Non-Departmental	\$ -	\$ -	\$ 2,458,156	\$ 2,923,106	\$ 464,950	18.91%
Cultural and Recreational	\$ 1,983,947	\$ 2,044,600	\$ 2,214,342	\$ 2,283,450	\$ 69,108	3.12%
Economic and Physical Development	\$ 4,949,822	\$ 2,171,174	\$ 2,068,664	\$ 2,763,990	\$ 695,326	33.61%
Mass Transit	\$ 620,442	\$ 659,435	\$ 660,750	\$ 660,750	\$ -	0.00%
Contingency	\$ -	\$ (23,944)	\$ 300,000	\$ 300,000	\$ -	0.00%
Transfers	\$ 5,606,909	\$ 1,109,580	\$ 65,000	\$ 65,000	\$ -	0.00%
General Fund Expenditures	\$ 96,412,500	\$ 96,382,808	\$ 106,083,252	\$ 111,877,648	\$ 5,794,396	5.46%

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

COUNTY SALARIES & BENEFITS

Salaries and Benefits for this year are proposed to increase by \$3,119,751. This year's budget incorporates a 3% COLA, 2% Merit increase, and the Christmas bonus. The County wants to continue attracting and retaining the highest caliber employees in a very competitive job market. The 5% combined COLA and Merit is intended to keep salaries competitive with surrounding counties, offset the cost of inflation, and provide a mechanism for high-quality employees to be rewarded. The Local Government Employee Retirement System also required the Local Government contribution to increase from 13.60% to 14.60% for general employees and 15.10% to 16.10% for Law Enforcement Officers, costing the County an additional \$436,799.



COUNTY SALARIES & BENEFITS

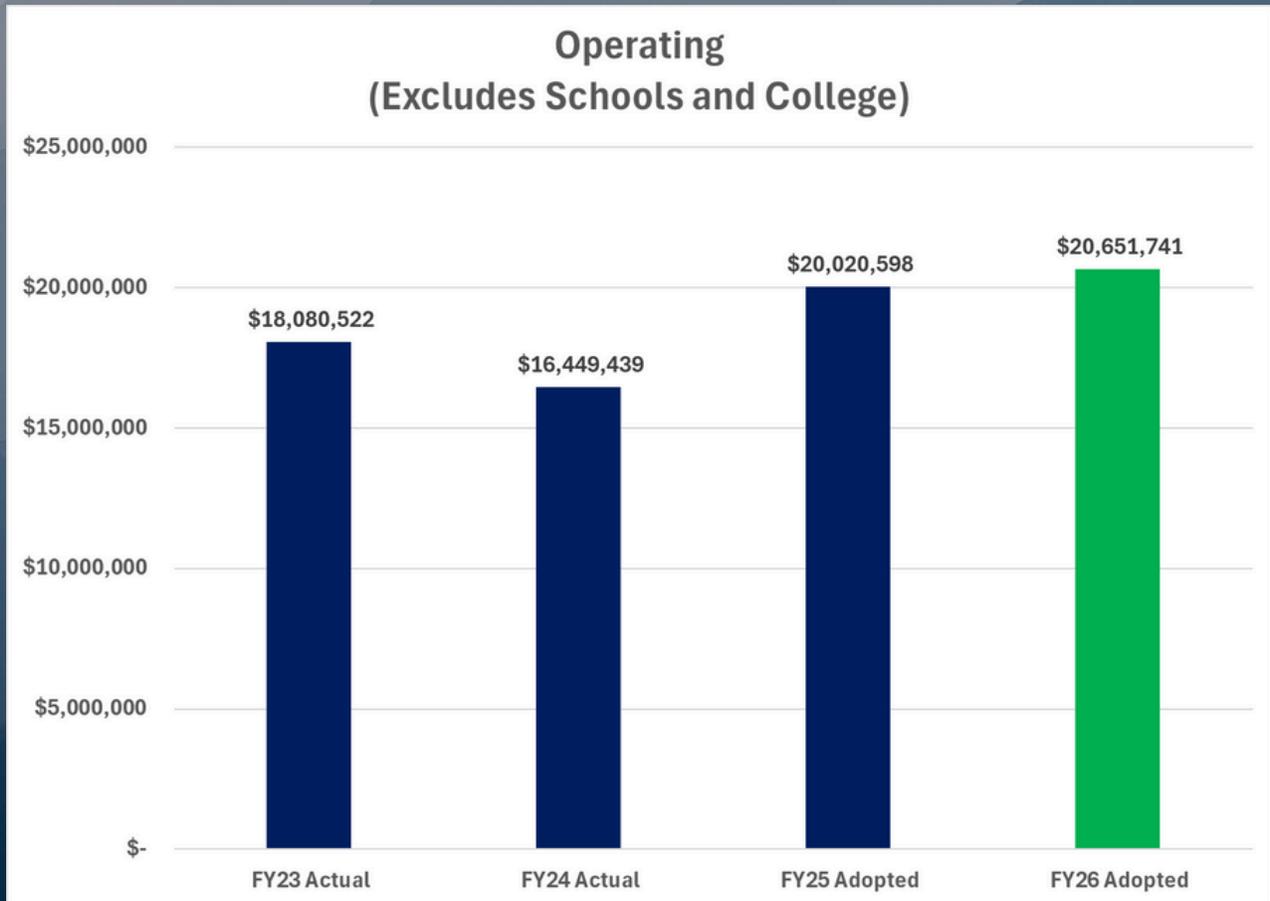
We changed our insurance provider to Aetna in January 2020 and overall the transition continues to be smooth, and most employees and retirees are very happy with the change. The County's health plan has been performing very well, allowing the County's portion of health insurance to remain \$20,000 per person for FY26. The total cost to approve all 22.5 positions would have been \$2,052,040.

Department	Amount	Approved
Tax Assessor	3	0
Facilities	1	0
Sheriff - Patrol	5	0
911 EOC	1	0
Detention	1	0
EMS	2	0
Emergency Management	2	0
Dental	0.5	0
Social Services	6	0
Library	1	0
Total	22.5	0

The proposed budget includes zero new positions of the 22.5 requested by departments. Each of these positions has merit, but the cost of salaries and benefits for existing employees makes increasing headcount difficult. These positions may be reevaluated next fiscal year if need dictates.

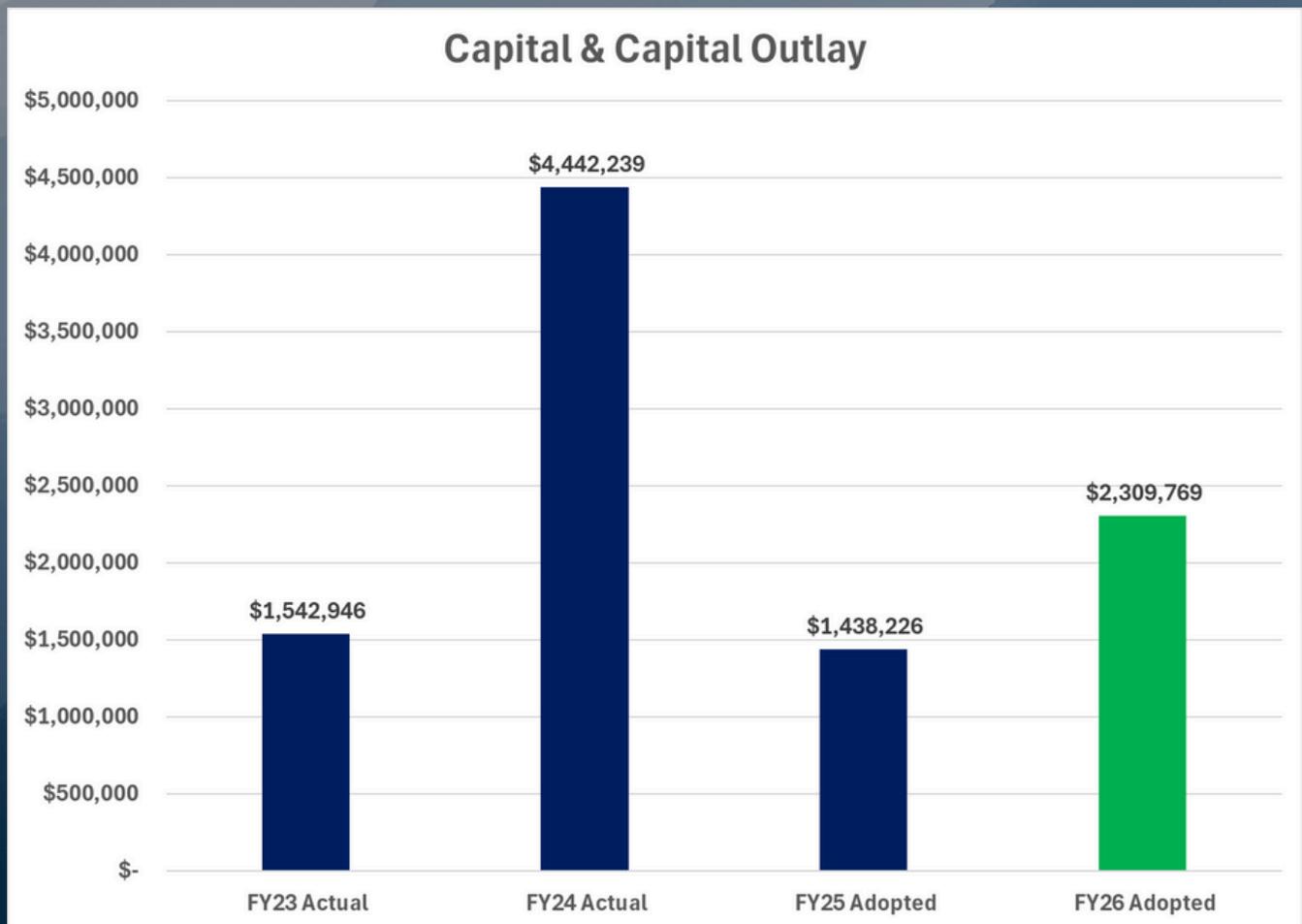
COUNTY OPERATING

When controlling for Education funding, County Operating has increased by \$631,143 or 3.15%. The increase is primarily driven by Foster Care and Insurance payments, totaling \$1,036,535 and \$271,988, respectively. This budget streamlines operating expenses to only what is necessary, including only replacing equipment that has reached end-of-useful-life and tied to the continued cost of inflation on supplies.



COUNTY CAPITAL

County capital outlay is budgeted at \$2,309,769. This represents an increase of \$871,542 or 60.60% from FY 25. The primary expenditures in this function can be broken into two categories: Buildings/Grounds and Equipment. Buildings/Grounds expenditures includes HVAC replacement/repair, roofing replacement, asphalt repair, and library carpeting. Equipment expenditures include replacing a forklift, replacement chest compression devices, jail appliance replacement, and a shed replacement.



COUNTY VEHICLES

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

Department	Amount	Cost
Sheriff	9	\$ 765,842
EMS	2	\$ 325,000
Social Services	2	\$ 100,437
Facilities	1	\$ 64,381
Environmental Health	1	\$ 43,781
Inspections	1	\$ 43,781
Recovery and Resiliency	1	\$ 43,781
Information Technology	1	\$ 43,781
Total	18	\$ 1,430,784

During this process, all County vehicles were inspected and checked for mileage, and Fleet Services identified the need for 18 new vehicles, for a total expected cost of \$1,430,784. Twelve of the 16 vehicles are in the Public Safety function area.

EDUCATION

The County will continue funding operating expenditures for the Haywood County Schools and the Haywood Community College out of the General Fund. The revised Funding Formula increased the funds allocated per pupil for the Haywood County Schools again this fiscal year, but the drop in student population continued to limit the growth of school funding. The total operating allocation to the schools increased from \$17,960,559 to \$18,405,134, a total of \$444,575. Haywood Community College operating funds are recommended to increase \$102,852 to a total of \$3,531,225.

Haywood County Schools		
Operating	\$	18,405,134
Capital	\$	1,250,000
Debt	\$	2,306,188
Total	\$	21,961,322

Haywood Community College		
Operating	\$	3,531,225
Capital	\$	750,000
Debt	\$	753,839
Total	\$	5,035,064

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



OTHER FUNDS SUMMARY

In addition to the General Fund, the County manages several additional funds. The County has two Internal Service Funds. One for the health plan totaling \$14,107,809. The other is a Worker's Compensation Fund totaling \$517,282.

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

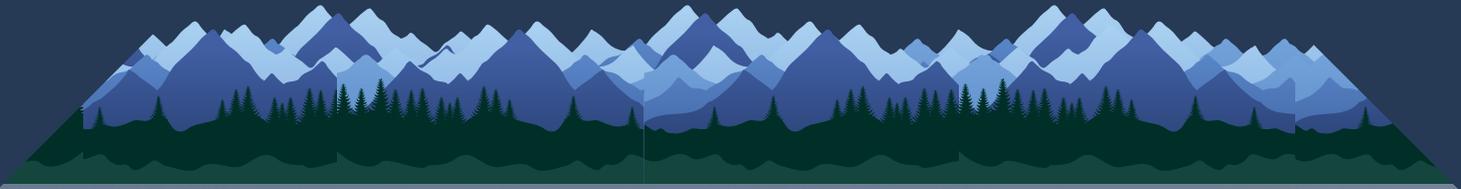
OTHER FUNDS SUMMARY

An Emergency 911 Fund is also budgeted, which totals \$578,000. The largest fund outside of the General Fund is the Solid Waste Fund which totals \$6,284,377.

The Road District Fund totals \$314,073 the Fire District Fund totals \$7,146,438 and the Junaluska Sanitary District Fund totals \$565,866. Multiple Fire Districts are asking for a tax increase. Center Pigeon is increasing from 9.5 to 10 cents. Crabtree/Ironduff is increasing from 7.5 to 10 cents. Cruso is increasing from 9 to 10 cents. Maggie Valley is increasing from 8 to 10 cents. Clyde is increasing from 9 to 10 cents. Jonathan Creek is increasing from 7 to 10 cents. Sugar Valley Springs is the only road district changing their tax rate. It is decreasing from 12.5 to 12 cents.

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

A new fund was created for the FY24 Budget to collect Occupancy Tax and distribute it to the Tourism Development agency. FY26 collections are expected to be \$3,012,000.



ORGANIZATIONAL STRATEGY



VISION & MISSION STATEMENTS

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

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



ORGANIZATIONAL OUTCOMES

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

Community Outcomes



Governance Outcomes



COMMUNITY OUTCOMES

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

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

Safe and Secure



Economic Hub



Healthy Living



Sense of Place



GOVERNANCE OUTCOMES

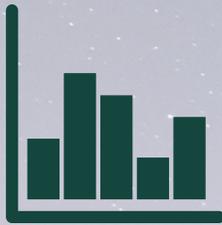
Top Tier Workforce



Partnerships



Data Driven



Accountability



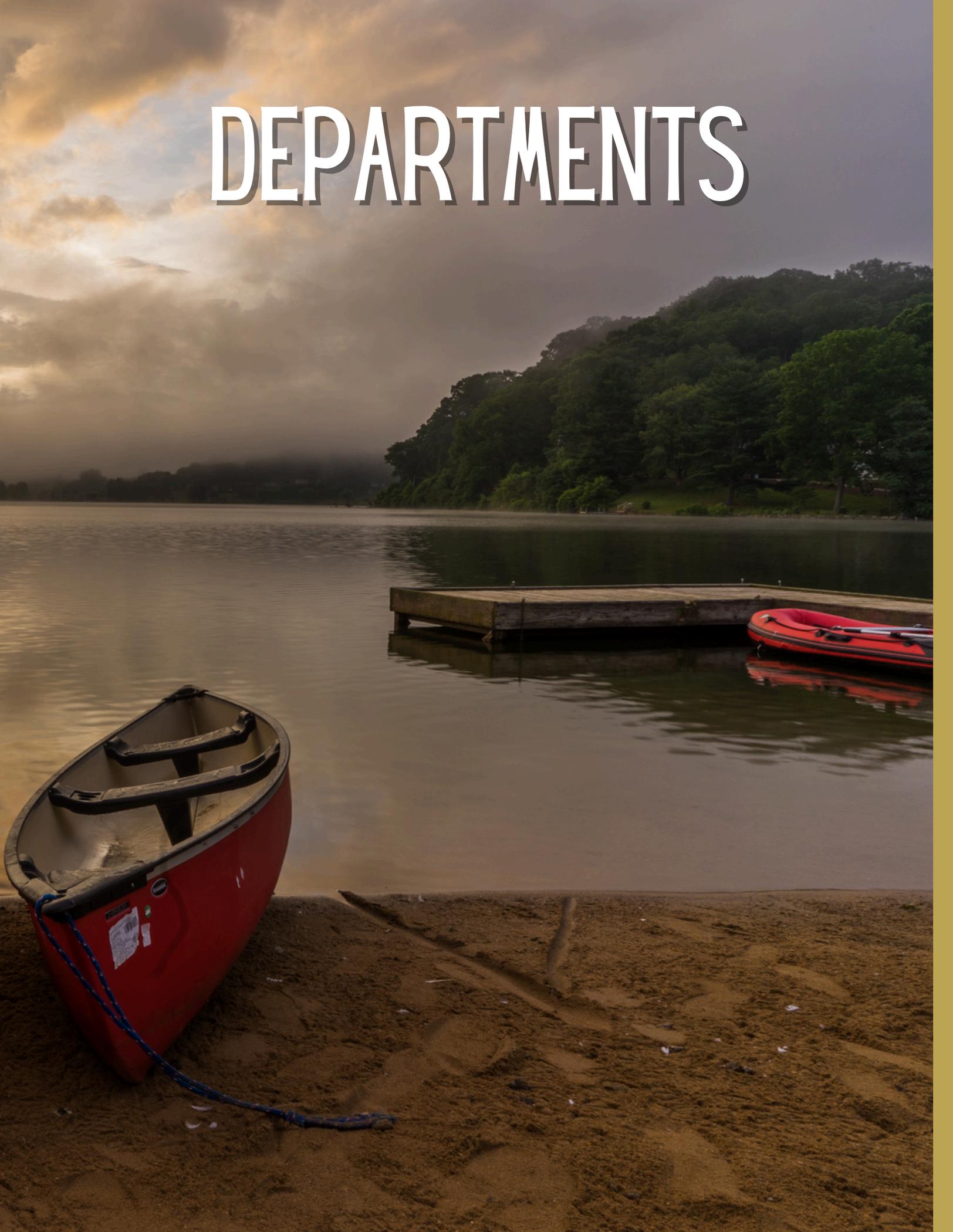
Governance outcomes drive the decision-making process internally at Haywood County. Best practices across the County have informed these outcomes. They are defined as the following:

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





DEPARTMENTS

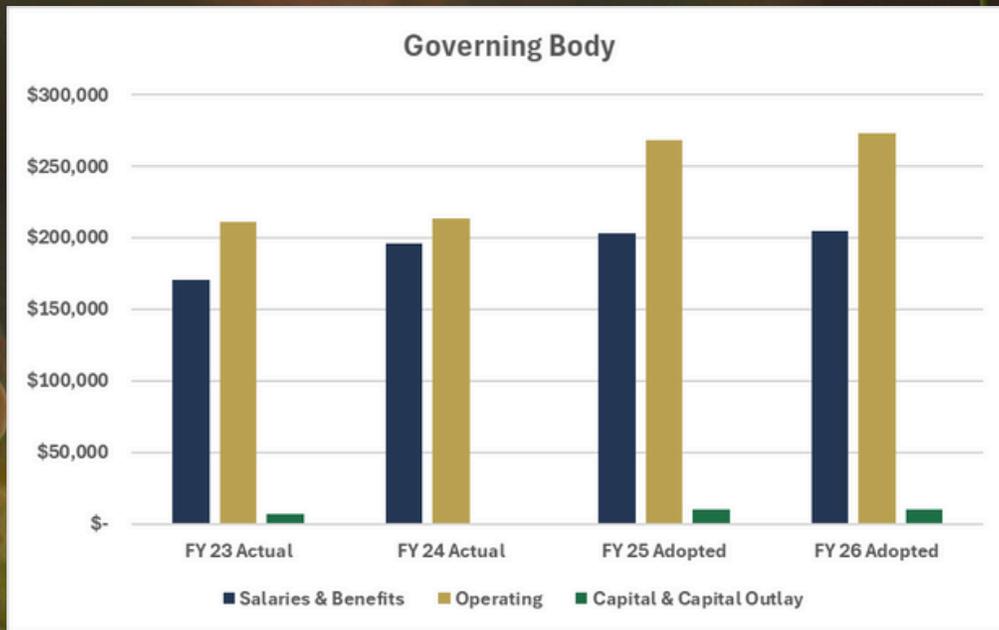


ALL DEPARTMENTS SUMMARY

Department	FY 23 Actual	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	FY 26 Adopted Over/(Under) FY 25 Adopted	Change %
Governing Body	\$ 388,207	\$ 409,824	\$ 481,478	\$ 487,389	\$ 5,911	1.23%
Administration	\$ 693,282	\$ 755,887	\$ 894,637	\$ 897,384	\$ 2,747	0.31%
Finance	\$ 927,026	\$ 1,028,822	\$ 1,037,033	\$ 1,221,325	\$ 184,292	17.77%
Human Resources	\$ 1,542,322	\$ 1,696,727	\$ 1,854,969	\$ 1,880,249	\$ 25,280	1.36%
Wellness Clinic	\$ 314,039	\$ 318,686	\$ 381,501	\$ 395,640	\$ 14,139	3.71%
Tax Collections	\$ 633,024	\$ 761,879	\$ 830,143	\$ 847,296	\$ 17,153	2.07%
Tax Assessments	\$ 1,136,950	\$ 1,212,796	\$ 1,490,033	\$ 1,385,992	\$ (104,041)	-6.98%
Land Records/GIS	\$ 490,798	\$ 499,984	\$ 542,347	\$ 561,796	\$ 19,449	3.59%
Legal	\$ 194,616	\$ 160,192	\$ 205,773	\$ 232,199	\$ 26,426	12.84%
Elections	\$ 593,708	\$ 682,597	\$ 857,548	\$ 890,447	\$ 32,899	3.84%
Register of Deeds	\$ 1,295,937	\$ 1,250,573	\$ 1,461,546	\$ 1,389,627	\$ (71,919)	-4.92%
Technology Services	\$ 1,866,015	\$ 2,159,491	\$ 3,449,620	\$ 3,090,628	\$ (358,992)	-10.41%
Garage	\$ 213,664	\$ 359,386	\$ 391,248	\$ 347,436	\$ (43,812)	-11.20%
Facilities & Maintenance	\$ 3,030,761	\$ 3,316,371	\$ 3,473,344	\$ 4,179,355	\$ 706,011	20.33%
Sheriff	\$ 8,626,196	\$ 9,490,566	\$ 8,801,871	\$ 9,242,063	\$ 440,192	5.00%
911 Communications Center	\$ 1,945,509	\$ 2,079,897	\$ 2,373,807	\$ 2,422,088	\$ 48,281	2.03%
Sheriff- SRO Officers	\$ 353,386	\$ 1,104,304	\$ 2,017,363	\$ 2,017,885	\$ 522	0.03%
Sheriff - Detention Center	\$ 4,791,965	\$ 4,840,885	\$ 6,079,100	\$ 6,126,094	\$ 46,994	0.77%
Court Facilities	\$ 170,092	\$ 227,159	\$ 132,300	\$ 132,300	\$ -	0.00%
Recovery Court	\$ -	\$ -	\$ -	\$ 140,152	\$ 140,152	.
NC Forest Service	\$ 95,826	\$ 59,512	\$ 93,797	\$ 97,000	\$ 3,203	3.41%
Building Inspections	\$ 623,687	\$ 648,769	\$ 728,241	\$ 893,858	\$ 165,617	22.74%
Medical Examiner	\$ 68,795	\$ 96,055	\$ 125,000	\$ 125,000	\$ -	0.00%
Emergency Medical Services	\$ 7,784,361	\$ 10,091,864	\$ 8,715,683	\$ 9,557,114	\$ 841,431	9.65%
Emergency Management	\$ 561,258	\$ 841,730	\$ 417,920	\$ 441,961	\$ 24,041	5.75%
Animal Services	\$ 1,170,277	\$ 1,341,915	\$ 1,424,986	\$ 1,480,919	\$ 55,933	3.93%
Mass Transit	\$ 620,442	\$ 659,435	\$ 660,750	\$ 660,750	\$ -	0.00%
Development Services	\$ 632,863	\$ 755,467	\$ 815,141	\$ 709,030	\$ (106,111)	-13.02%
Resiliency and Recovery	\$ -	\$ -	\$ -	\$ 735,488	\$ 735,488	.
Economic Development	\$ 324,262	\$ 583,062	\$ 380,006	\$ 385,839	\$ 5,833	1.53%
Community Development	\$ 23,000	\$ 23,000	\$ 23,000	\$ 24,000	\$ 1,000	4.35%
Special Employment Programs	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
Cooperative Extension	\$ 271,782	\$ 318,914	\$ 323,700	\$ 356,700	\$ 33,000	10.19%
Soil & Water Conservation	\$ 428,110	\$ 480,730	\$ 516,817	\$ 542,933	\$ 26,116	5.05%
Health	\$ 3,781,934	\$ 3,799,549	\$ 4,640,673	\$ 4,777,670	\$ 136,997	2.95%
Environmental Health	\$ 1,082,958	\$ 1,139,167	\$ 1,282,806	\$ 1,328,544	\$ 45,738	3.57%
Mental Health	\$ 108,018	\$ 108,042	\$ 105,000	\$ 105,000	\$ -	0.00%
Social Services	\$ 15,347,802	\$ 16,280,580	\$ 19,207,107	\$ 20,184,314	\$ 977,207	5.09%
Veterans Service Office	\$ 199,627	\$ 212,666	\$ 228,246	\$ 239,448	\$ 11,202	4.91%
Youth Services	\$ 306,250	\$ 306,250	\$ 374,742	\$ 374,742	\$ -	0.00%
Public Schools	\$ 17,645,701	\$ 17,474,885	\$ 17,960,559	\$ 18,405,134	\$ 444,575	2.48%
Community College	\$ 3,200,422	\$ 3,812,437	\$ 3,428,373	\$ 3,531,225	\$ 102,852	3.00%
Library	\$ 1,719,236	\$ 1,739,082	\$ 1,845,311	\$ 1,860,503	\$ 15,192	0.82%
Recreation	\$ 264,711	\$ 305,517	\$ 369,031	\$ 422,947	\$ 53,916	14.61%
Nondepartmental	\$ -	\$ -	\$ 2,458,156	\$ 2,923,106	\$ 464,950	18.91%
Debt Service	\$ 2,008,930	\$ 1,833,007	\$ 2,827,546	\$ 3,452,078	\$ 624,532	22.09%
Transfers	\$ 5,606,909	\$ 1,109,580	\$ 65,000	\$ 65,000	\$ -	0.00%
Contingency	\$ -	\$ (23,944)	\$ 300,000	\$ 300,000	\$ -	0.00%
Other - Combined	\$ 3,317,842	\$ 19,506	\$ -	\$ -	\$ -	0.00%
Grand Total	\$ 96,412,500	\$ 96,382,808	\$ 106,083,252	\$ 111,877,648	\$ 5,794,396	5.46%

GOVERNING BODY

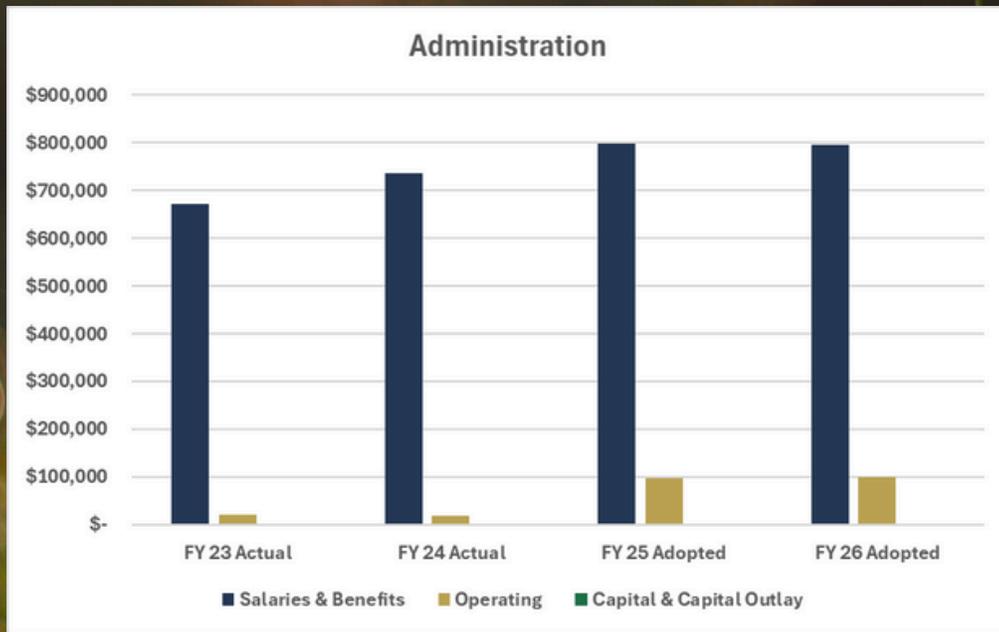
The five-member Board of Commissioners is elected at large for four-year staggered terms. They hold two business meetings per month on the first and third Mondays. The Board is charged with providing policy direction for the administration of County government and the efficient operation of government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



Classification	FY 23 Actual	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	Adopted FY 26 Over/(Under) Adopted FY 25	% Change
Salaries & Benefits	\$ 170,181	\$ 195,991	\$ 203,133	\$ 204,456	\$ 1,323	0.65%
Operating	\$ 211,370	\$ 213,833	\$ 268,345	\$ 272,933	\$ 4,588	1.71%
Capital & Capital Outlay	\$ 6,655	\$ -	\$ 10,000	\$ 10,000	\$ -	0.00%
Total	\$ 388,207	\$ 409,824	\$ 481,478	\$ 487,389	\$ 5,911	1.23%

ADMINISTRATION

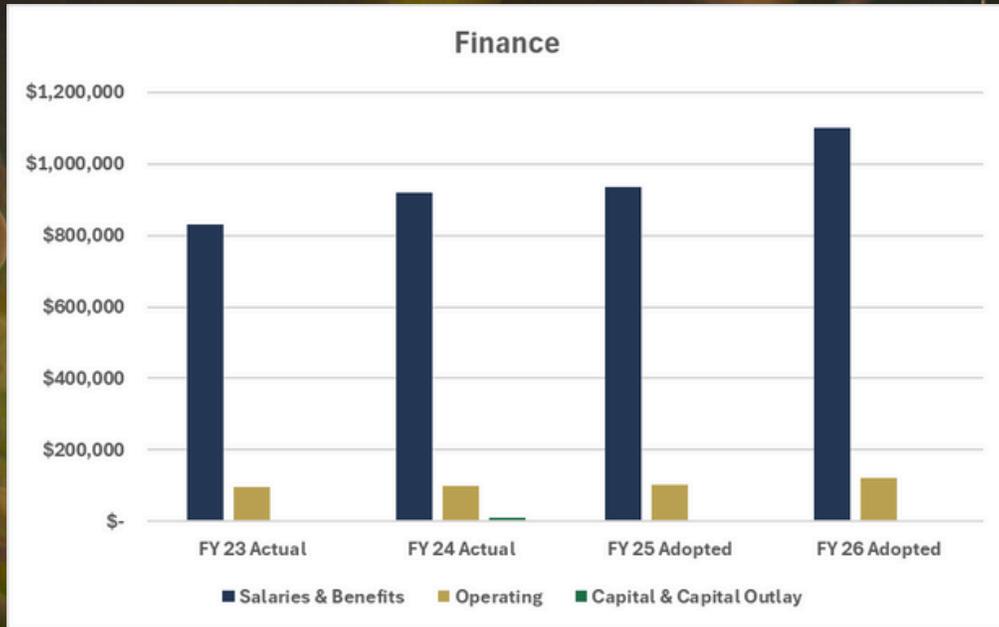
Haywood County Administration houses the leadership of the organization, including the Haywood County Manager. The County Manager is the chief administrator of County government. The County Manager is responsible to the Board of Commissioners for the administration of all departments of County government.



Classification	FY 23 Actual	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	Adopted FY 26 Over/(Under) Adopted FY 25	% Change
Salaries & Benefits	\$ 671,883	\$ 736,890	\$ 797,814	\$ 796,706	\$ (1,108)	-0.14%
Operating	\$ 21,398	\$ 18,998	\$ 96,823	\$ 100,678	\$ 3,855	3.98%
Capital & Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$ 693,282	\$ 755,887	\$ 894,637	\$ 897,384	\$ 2,747	0.31%

FINANCE

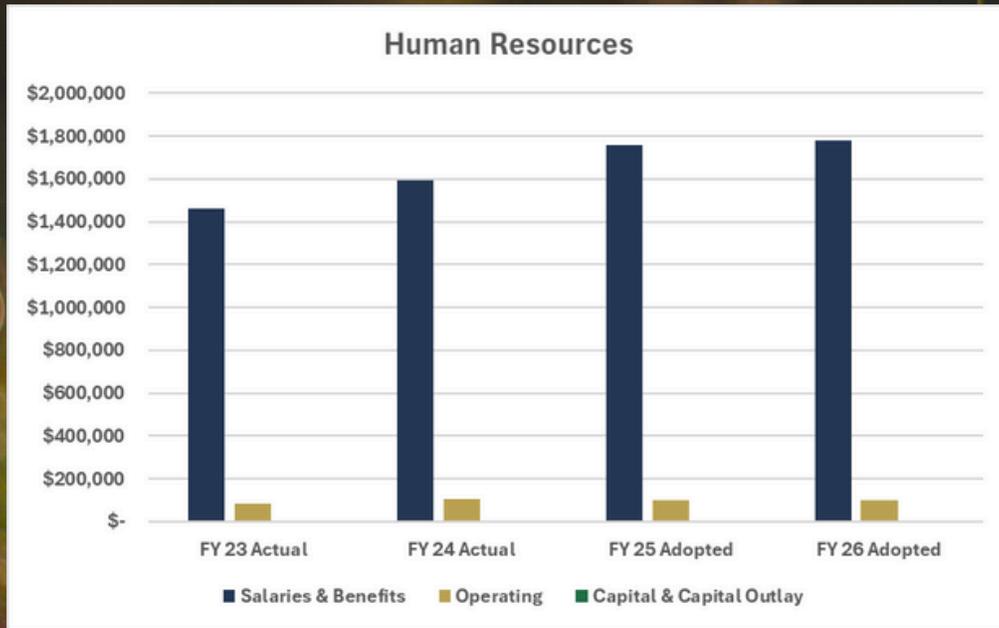
The Finance Department provides fiscal management of County activities in accordance with the North Carolina Local Government Budget and Fiscal Control Act (NC G.S. 159). The Finance Department is responsible for managing the General Fund, Special Revenue Funds, Internal Service Funds, and Capital Project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



Classification	FY 23 Actual	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	Adopted FY 26	
					Over/(Under)	% Change
Salaries & Benefits	\$ 830,894	\$ 919,438	\$ 935,383	\$ 1,101,232	\$ 165,849	17.73%
Operating	\$ 96,132	\$ 98,271	\$ 101,650	\$ 120,093	\$ 18,443	18.14%
Capital & Capital Outlay	\$ -	\$ 11,113	\$ -	\$ -	\$ -	0.00%
Total	\$ 927,026	\$ 1,028,822	\$ 1,037,033	\$ 1,221,325	\$ 184,292	17.77%

HUMAN RESOURCES

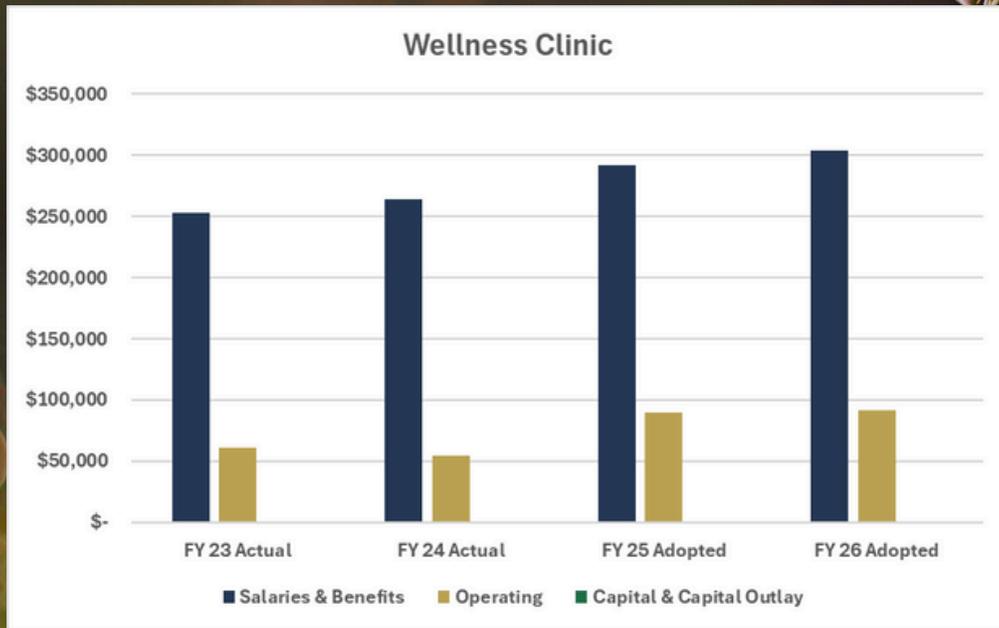
The Human Resources Department guides and aids employees throughout all aspects of the employee life cycle. These milestones include recruiting, onboarding, communicating, aiding employees in promotions/transfers and reviewing programs and benefits to create the best workplace possible. We enhance the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



Classification	FY 23 Actual	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	Adopted FY 26	
					Over/(Under) Adopted FY 25	% Change
Salaries & Benefits	\$ 1,459,581	\$ 1,591,391	\$ 1,756,559	\$ 1,780,370	\$ 23,811	1.36%
Operating	\$ 82,741	\$ 105,336	\$ 98,410	\$ 99,879	\$ 1,469	1.49%
Capital & Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$ 1,542,322	\$ 1,696,727	\$ 1,854,969	\$ 1,880,249	\$ 25,280	1.36%

WELLNESS CLINIC

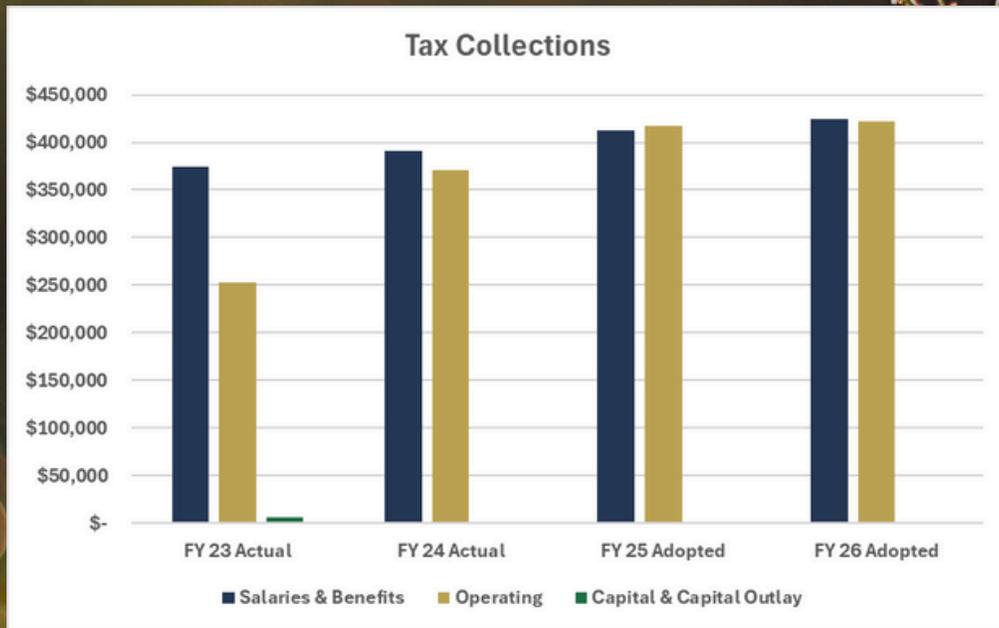
The Haywood County Wellness Clinic is available at no cost for eligible County employees (both full and part-time) and their dependents if covered by the Haywood County Health Insurance Plan. All personal medical services are confidential and maintained following HIPAA guidelines.



Classification	FY 23 Actual	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	Adopted FY 26	
					Over/(Under) Adopted FY 25	% Change
Salaries & Benefits	\$ 252,768	\$ 264,411	\$ 291,663	\$ 303,802	\$ 12,139	4.16%
Operating	\$ 61,271	\$ 54,275	\$ 89,838	\$ 91,838	\$ 2,000	2.23%
Capital & Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$ 314,039	\$ 318,686	\$ 381,501	\$ 395,640	\$ 14,139	3.71%

TAX COLLECTIONS

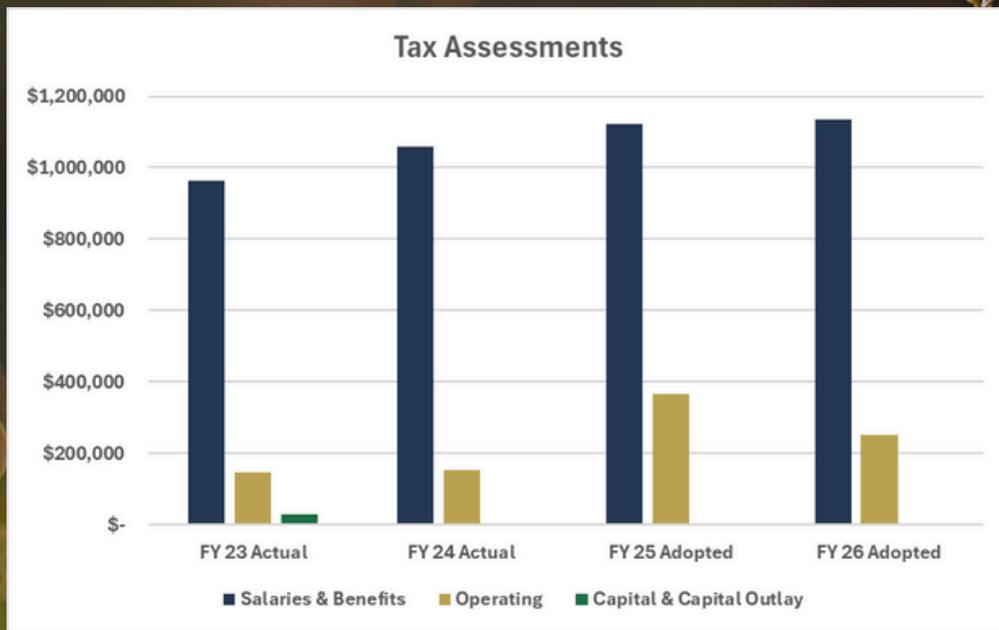
The Tax Collections Department is responsible for collecting all real and personal property taxes assessed within the county.



Classification	FY 23 Actual	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	Adopted FY 26		% Change
					Over/(Under)	Adopted FY 25	
Salaries & Benefits	\$ 374,533	\$ 391,224	\$ 412,718	\$ 424,871	\$ 12,153		2.94%
Operating	\$ 252,616	\$ 370,655	\$ 417,425	\$ 422,425	\$ 5,000		1.20%
Capital & Capital Outlay	\$ 5,875	\$ -	\$ -	\$ -	\$ -		0.00%
Total	\$ 633,024	\$ 761,879	\$ 830,143	\$ 847,296	\$ 17,153		2.07%

TAX ASSESSMENTS

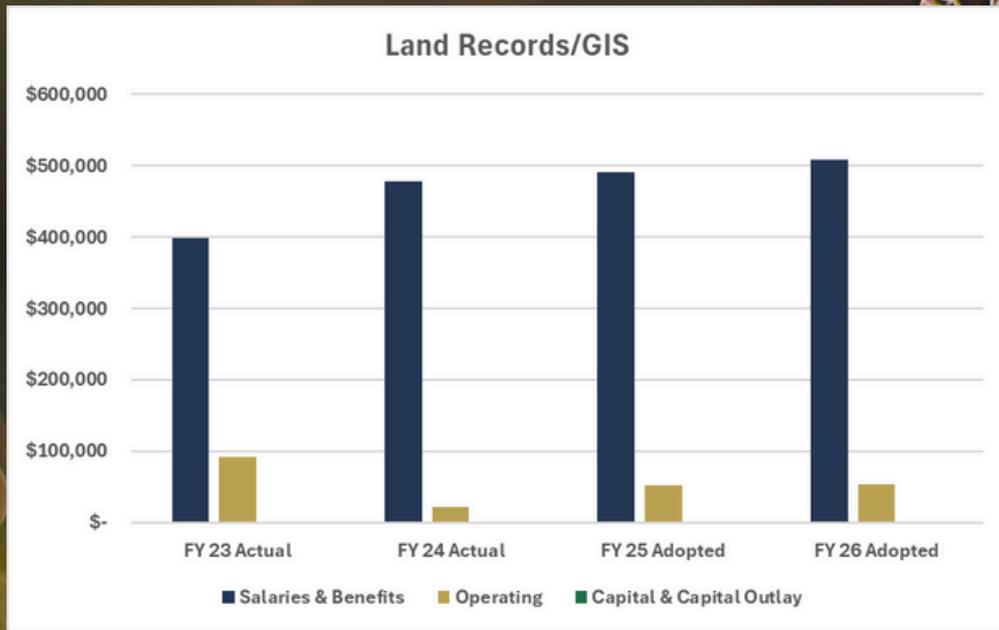
The Tax Assessment Department is responsible for maintaining records of real and personal property ownership to determine ad valorem taxation. This information is collected and used each year. The listing period begins in January. Real property is permanently listed and does not require the owner to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



Classification	FY 23 Actual	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	Adopted FY 26	
					Over/(Under) Adopted FY 25	% Change
Salaries & Benefits	\$ 961,801	\$ 1,060,341	\$ 1,123,693	\$ 1,135,417	\$ 11,724	1.04%
Operating	\$ 145,695	\$ 152,455	\$ 366,340	\$ 250,575	\$ (115,765)	-31.60%
Capital & Capital Outlay	\$ 29,454	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$ 1,136,950	\$ 1,212,796	\$ 1,490,033	\$ 1,385,992	\$ (104,041)	-6.98%

LAND RECORDS/GIS

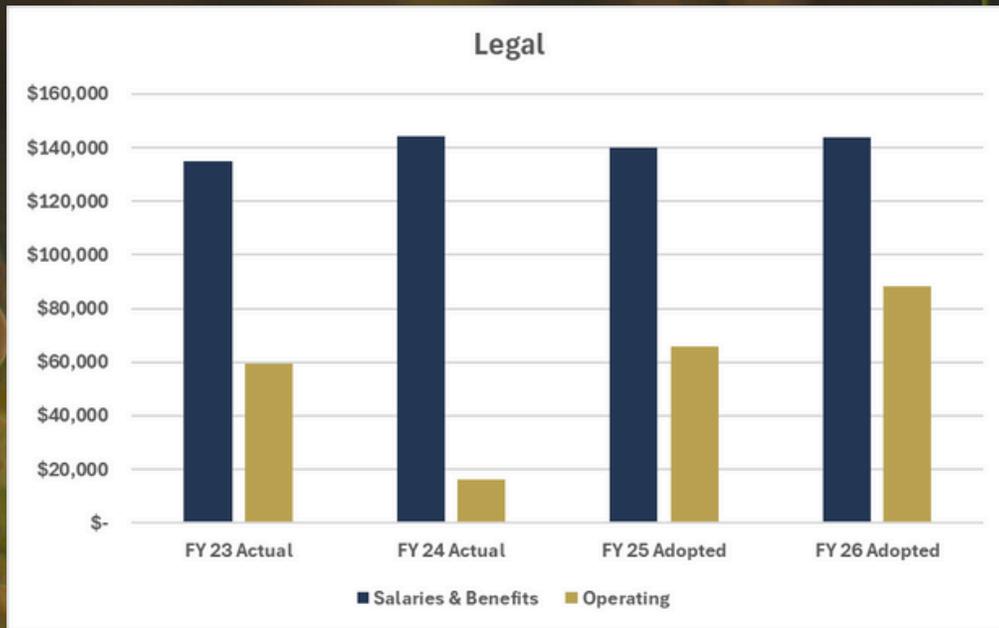
The Land Records / Geographic Information Services (GIS) Department is a function of the Tax Administration Office and is responsible for the development, maintenance, and dissemination of the County's digital geographic data.



Classification	FY 23 Actual	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	Adopted FY 26	
					Over/(Under) Adopted FY 25	% Change
Salaries & Benefits	\$ 399,368	\$ 478,480	\$ 490,470	\$ 508,727	\$ 18,257	3.72%
Operating	\$ 91,430	\$ 21,504	\$ 51,877	\$ 53,069	\$ 1,192	2.30%
Capital & Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$ 490,798	\$ 499,984	\$ 542,347	\$ 561,796	\$ 19,449	3.59%

LEGAL

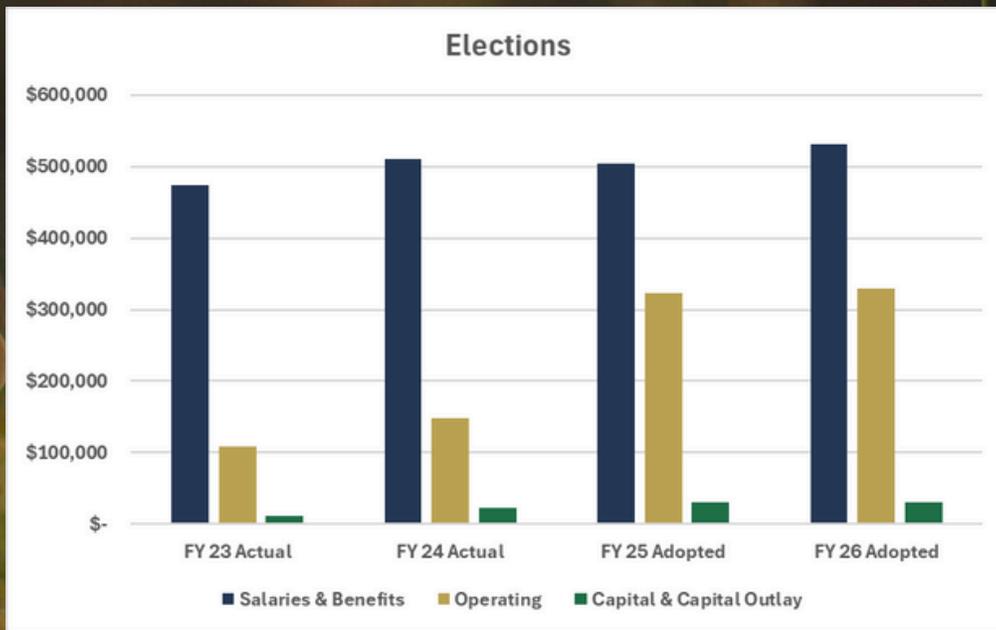
The County Attorney and staff provides legal counsel to Haywood County’s elected and appointed officials, and to all agencies and departments of Haywood County. The County Attorney drafts and reviews contracts and documents and drafts and amends ordinances, resolutions, procedures, and regulations for 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 23 Actual	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	Adopted FY 26	
					Over/(Under) Adopted FY 25	% Change
Salaries & Benefits	\$ 135,069	\$ 144,073	\$ 139,923	\$ 143,909	\$ 3,986	2.85%
Operating	\$ 59,547	\$ 16,119	\$ 65,850	\$ 88,290	\$ 22,440	34.08%
Total	\$ 194,616	\$ 160,192	\$ 205,773	\$ 232,199	\$ 26,426	12.84%

ELECTIONS

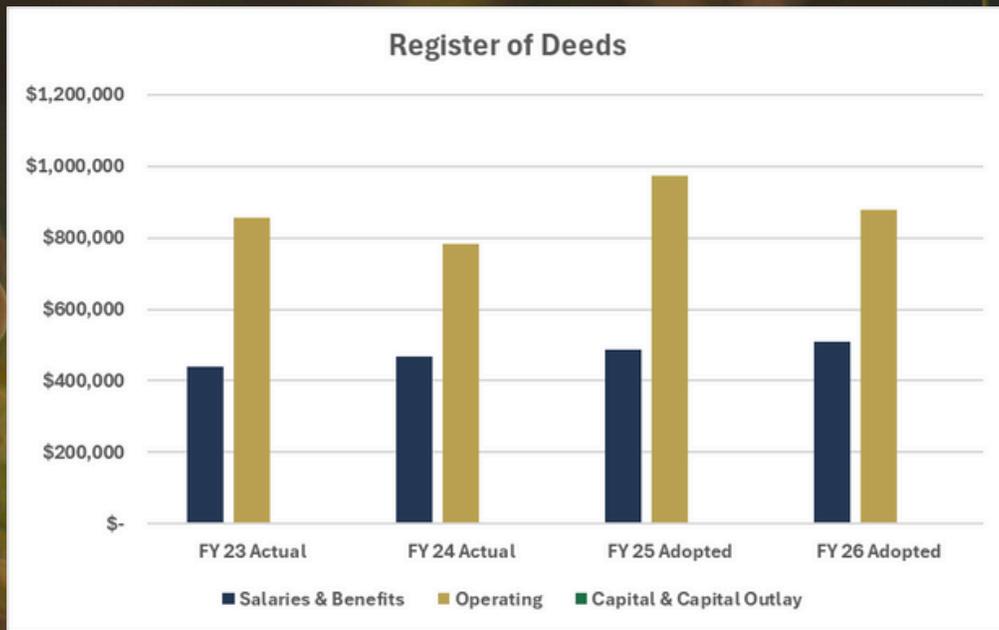
The Haywood County Board of Elections conducts all Federal, State, County, Municipal and Special elections within its jurisdictional boundaries in accordance with Federal and State elections laws and State Board of Elections policy, to ensure elections are conducted lawfully and fairly. They also operate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



Classification	FY 23 Actual	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	Adopted FY 26 Over/(Under) Adopted FY 25	% Change
Salaries & Benefits	\$ 473,459	\$ 510,895	\$ 503,802	\$ 531,701	\$ 27,899	5.54%
Operating	\$ 108,935	\$ 148,752	\$ 323,746	\$ 328,746	\$ 5,000	1.54%
Capital & Capital Outlay	\$ 11,314	\$ 22,950	\$ 30,000	\$ 30,000	\$ -	0.00%
Total	\$ 593,708	\$ 682,597	\$ 857,548	\$ 890,447	\$ 32,899	3.84%

REGISTER OF DEEDS

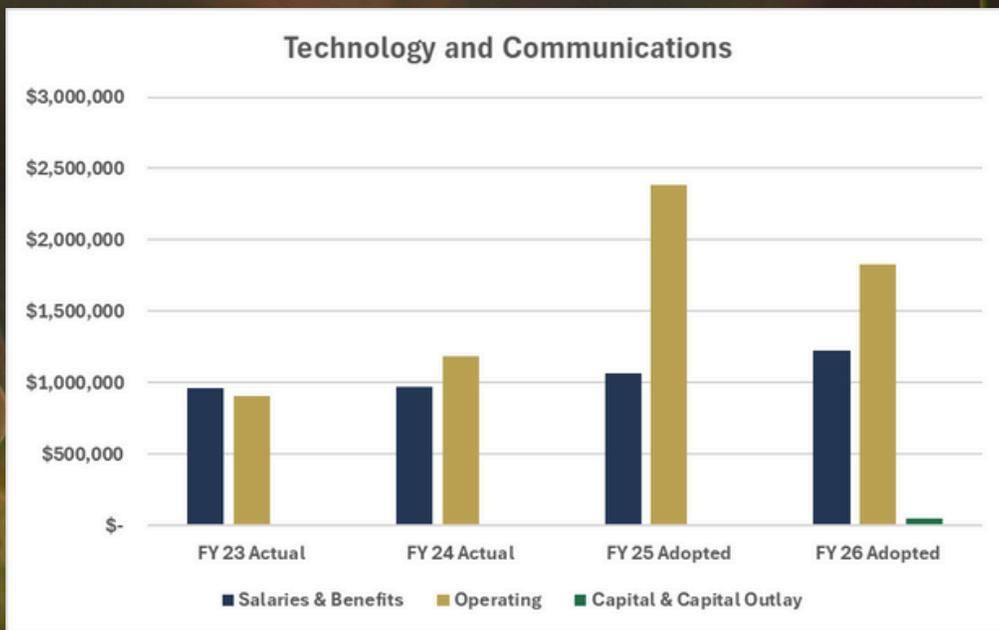
The Haywood County Register of Deeds serves as the primary custodian of permanent records for the county. This office records and maintains a variety of real property records including deeds, deeds of trusts, plats, and powers of attorney among other instruments. The Vital Records Division is responsible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



Classification	FY 23 Actual	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	Adopted FY 26	
					Over/(Under) Adopted FY 25	% Change
Salaries & Benefits	\$ 439,305	\$ 468,818	\$ 488,175	\$ 509,882	\$ 21,707	4.45%
Operating	\$ 856,632	\$ 781,755	\$ 973,371	\$ 879,745	\$ (93,626)	-9.62%
Capital & Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$ 1,295,937	\$ 1,250,573	\$ 1,461,546	\$ 1,389,627	\$ (71,919)	-4.92%

TECHNOLOGY & COMMUNICATIONS

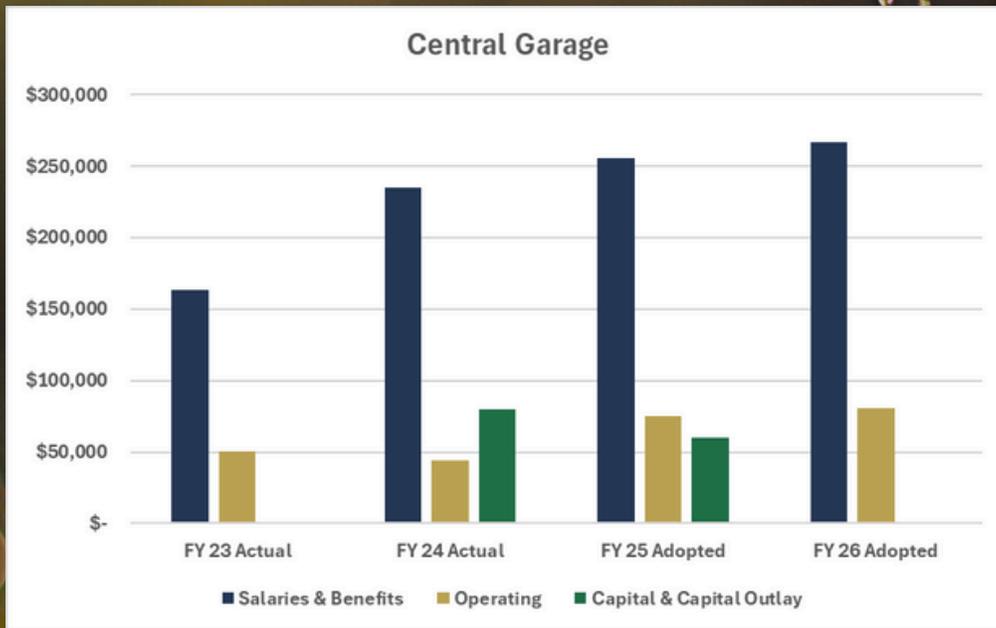
The Haywood County Technology and Communications Department provides technology infrastructure and automation services to all Haywood County departments. The Haywood County Technology and Communications Department endeavors to provide these services responsively, in a cost-effective way, utilizing technology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



Classification	FY 23 Actual	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	Adopted FY 26 Over/(Under)	
					Adopted FY 25	% Change
Salaries & Benefits	\$ 959,045	\$ 969,811	\$ 1,066,728	\$ 1,222,261	\$ 155,533	14.58%
Operating	\$ 906,969	\$ 1,184,230	\$ 2,382,892	\$ 1,824,586	\$ (558,306)	-23.43%
Capital & Capital Outlay	\$ -	\$ 5,450	\$ -	\$ 43,781	\$ 43,781	0.00%
Total	\$ 1,866,015	\$ 2,159,491	\$ 3,449,620	\$ 3,090,628	\$ (358,992)	-10.41%

CENTRAL GARAGE

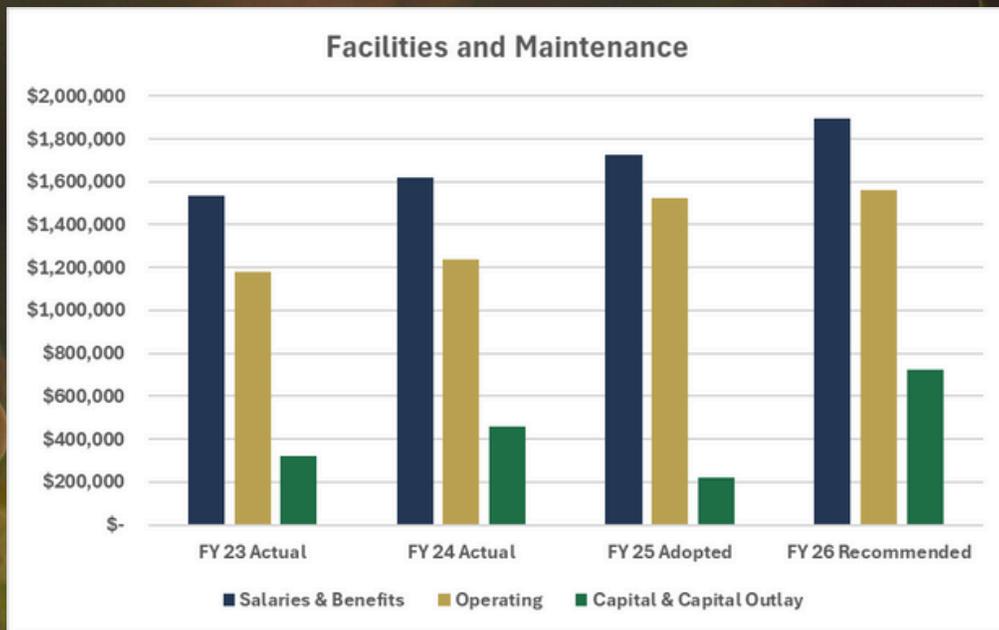
The Central Garage repairs and maintains all County vehicles.



Classification	FY 23 Actual	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	Adopted FY 26	
					Over/(Under) Adopted FY 25	% Change
Salaries & Benefits	\$ 162,988	\$ 235,211	\$ 255,524	\$ 266,846	\$ 11,322	4.43%
Operating	\$ 50,675	\$ 44,072	\$ 75,450	\$ 80,590	\$ 5,140	6.81%
Capital & Capital Outlay	\$ -	\$ 80,103	\$ 60,274	\$ -	\$ (60,274)	-100.00%
Total	\$ 213,664	\$ 359,386	\$ 391,248	\$ 347,436	\$ (43,812)	-11.20%

FACILITIES & MAINTENANCE

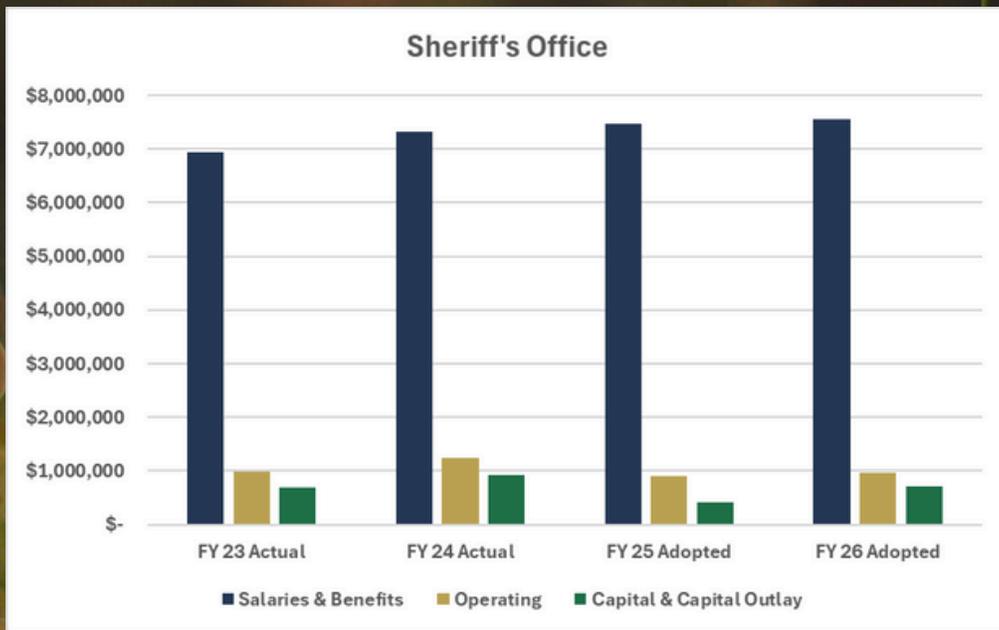
The Facilities and Maintenance department provides safe, clean, and well-maintained facilities that fulfill the needs of customers, citizens, and outside agencies. As well as balancing the needs of different departments, while maintaining all facilities presentable and accomplishing preventive maintenance.



Classification	FY 23 Actual	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	Recommended FY 26 Over/(Under)	
					Adopted FY 25	% Change
Salaries & Benefits	\$ 1,532,339	\$ 1,617,548	\$ 1,725,651	\$ 1,893,771	\$ 168,120	9.74%
Operating	\$ 1,178,172	\$ 1,237,535	\$ 1,526,693	\$ 1,560,703	\$ 34,010	2.23%
Capital & Capital Outlay	\$ 320,251	\$ 461,288	\$ 221,000	\$ 724,881	\$ 503,881	228.00%
Total	\$ 3,030,761	\$ 3,316,371	\$ 3,473,344	\$ 4,179,355	\$ 706,011	20.33%

SHERIFF'S OFFICE

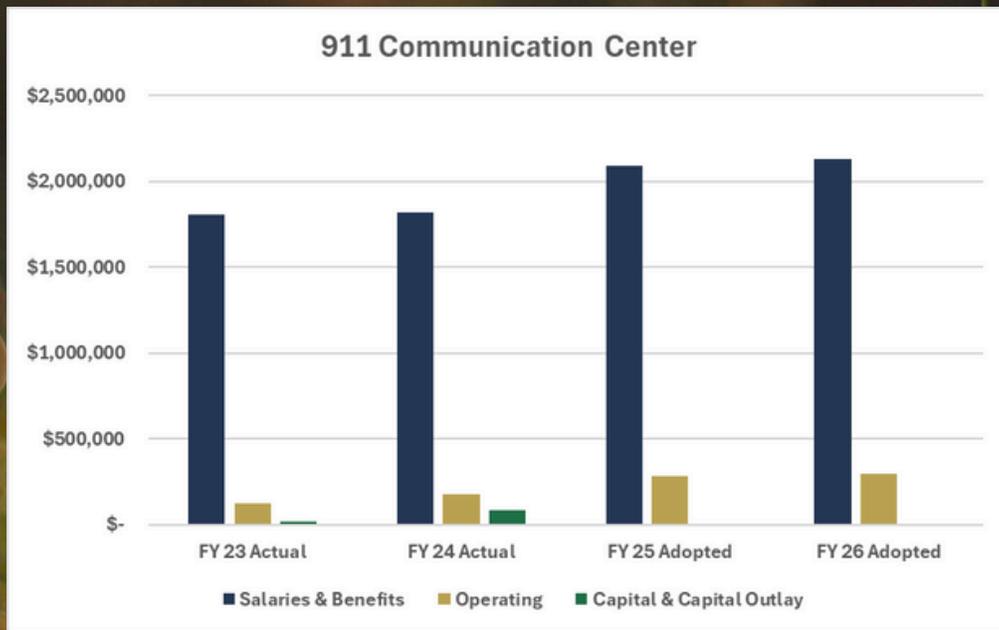
The Haywood County Office of the Sheriff protects the safety of the citizens of Haywood County and enforces the laws of North Carolina. There are several departments and specialty units within the Sheriff's Office and these include: 911 Communications, Detention, School Resource Officers, K9 Teams, Criminal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



Classification	FY 23 Actual	FY 24 Actual	FY 25		Adopted FY 26		% Change
			Adopted	FY 26 Adopted	Adopted FY 25	Over/(Under)	
Salaries & Benefits	\$ 6,943,453	\$ 7,330,402	\$ 7,472,970	\$ 7,558,738	\$ 85,768	1.15%	
Operating	\$ 984,390	\$ 1,237,093	\$ 911,792	\$ 972,852	\$ 61,060	6.70%	
Capital & Capital Outlay	\$ 698,352	\$ 923,071	\$ 417,109	\$ 710,473	\$ 293,364	70.33%	
Total	\$ 8,626,196	\$ 9,490,566	\$ 8,801,871	\$ 9,242,063	\$ 440,192	5.00%	

911 COMMUNICATION CENTER

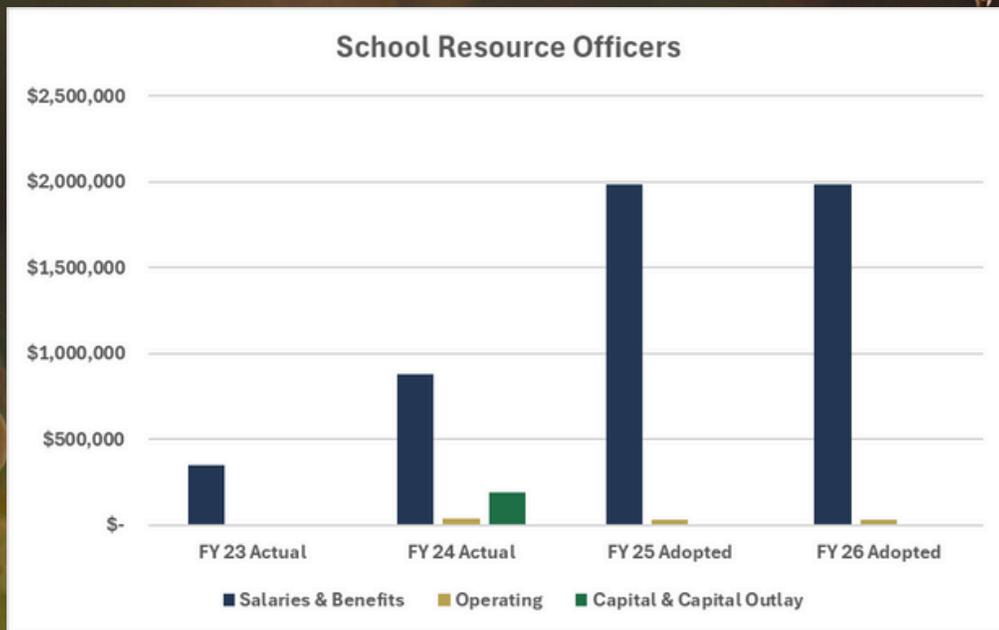
The Haywood County 9-1-1 Communications Center, also known as Haywood Communications, answers emergency and non-emergency calls for service 24 hours a day, 365 days a year and dispatches the appropriate help. The professional staff provides quality service not only to our citizens but also to the first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



Classification	FY 23 Actual	FY 24 Actual	FY 25		Adopted FY 26		% Change
			Adopted	FY 26 Adopted	Adopted FY 25	Over/(Under)	
Salaries & Benefits	\$ 1,806,797	\$ 1,820,930	\$ 2,089,713	\$ 2,128,977	\$ 39,264	1.88%	
Operating	\$ 123,718	\$ 179,086	\$ 284,094	\$ 293,111	\$ 9,017	3.17%	
Capital & Capital Outlay	\$ 14,995	\$ 79,881	\$ -	\$ -	\$ -	0.00%	
Total	\$ 1,945,509	\$ 2,079,897	\$ 2,373,807	\$ 2,422,088	\$ 48,281	2.03%	

SCHOOL RESOURCE OFFICERS

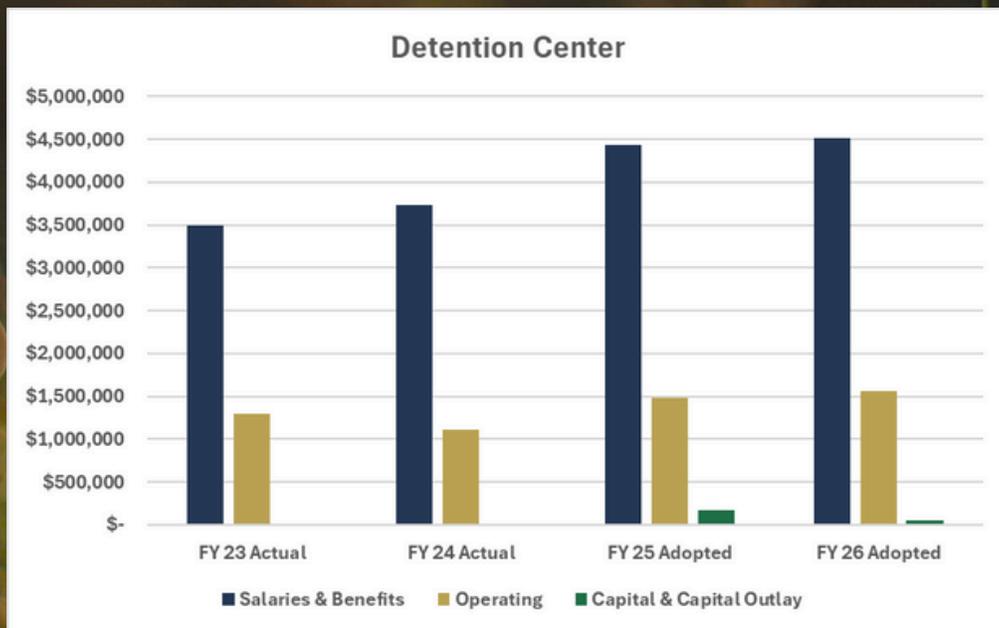
There are four Haywood County deputies serving as School Resource Officers (SROs) at local schools - one assigned to Tuscola High School, one assigned to Central Haywood High School and a third at Bethel Middle school. Their division is overseen by a lieutenant, who also works with Haywood Community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



Classification	FY 23 Actual	FY 24 Actual	FY 25		Adopted FY 26	
			Adopted	FY 26 Adopted	Over/(Under) Adopted FY 25	% Change
Salaries & Benefits	\$ 349,595	\$ 877,904	\$ 1,985,902	\$ 1,985,902	\$ -	0.00%
Operating	\$ 3,791	\$ 38,389	\$ 31,461	\$ 31,983	\$ 522	1.66%
Capital & Capital Outlay	\$ -	\$ 188,011	\$ -	\$ -	\$ -	0.00%
Total	\$ 353,386	\$ 1,104,304	\$ 2,017,363	\$ 2,017,885	\$ 522	0.03%

DETENTION CENTER

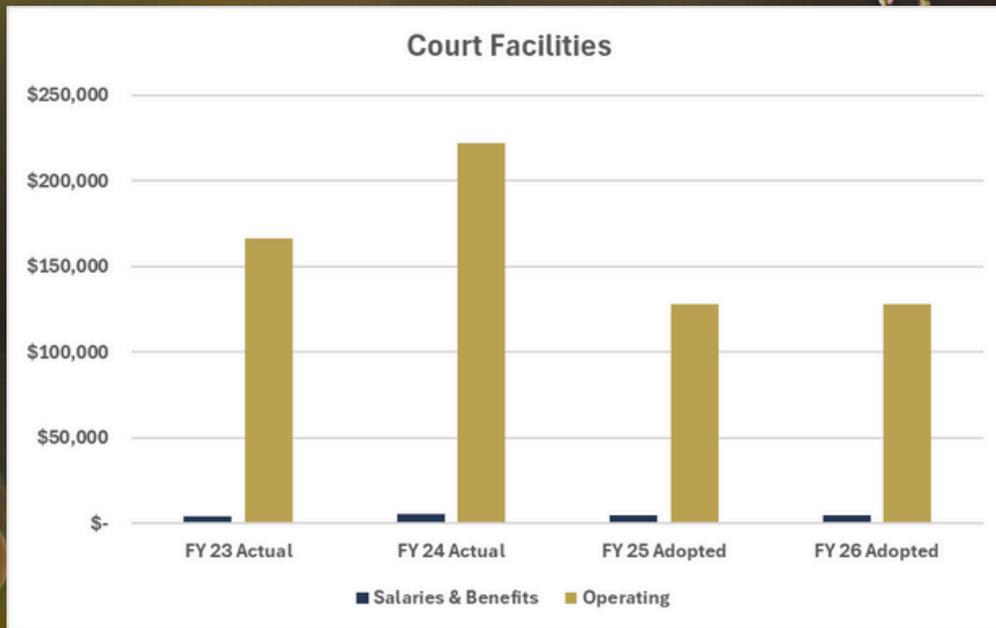
The 150-bed facility provides secure housing for males and females who have been committed to the custody of the Haywood County Sheriff. There may be as many as 110 inmates housed in the main facility. The Detention Center utilizes an indirect supervision style of inmate management and is comprised of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



Classification	FY 23 Actual	FY 24 Actual	FY 25		Adopted FY 26	
			Adopted	FY 26 Adopted	Over/(Under) Adopted FY 25	% Change
Salaries & Benefits	\$ 3,492,403	\$ 3,737,497	\$ 4,437,906	\$ 4,519,900	\$ 81,994	1.85%
Operating	\$ 1,294,375	\$ 1,103,387	\$ 1,476,162	\$ 1,561,994	\$ 85,832	5.81%
Capital & Capital Outlay	\$ 5,187	\$ -	\$ 165,032	\$ 44,200	\$ (120,832)	-73.22%
Total	\$ 4,791,965	\$ 4,840,885	\$ 6,079,100	\$ 6,126,094	\$ 46,994	0.77%

COURT FACILITIES

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



Classification	FY 23 Actual	FY 24 Actual	FY 25		Adopted FY 26		% Change
			Adopted	FY 26 Adopted	Adopted FY 25	Over/(Under)	
Salaries & Benefits	\$ 4,100	\$ 5,453	\$ 4,500	\$ 4,500	\$ -	0.00%	
Operating	\$ 165,992	\$ 221,706	\$ 127,800	\$ 127,800	\$ -	0.00%	
Total	\$ 170,092	\$ 227,159	\$ 132,300	\$ 132,300	\$ -	0.00%	

RECOVERY COURT

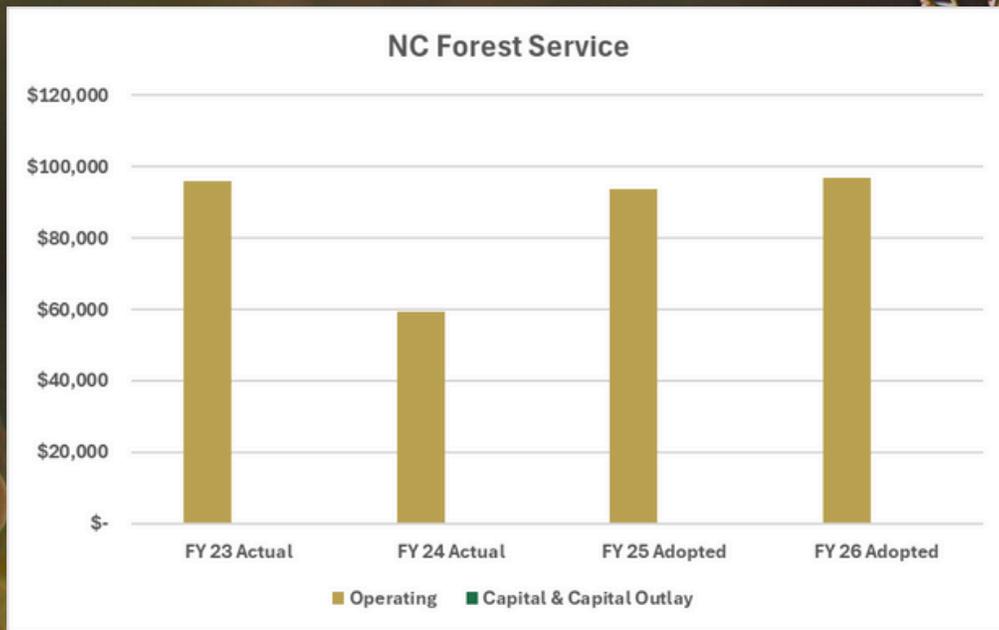
The Haywood County Recovery Court (AARC) Program is a voluntary, post-plea, individualized 24-month program that supports sobriety, mental and physical health, and overall well-being through structured treatment, education, employment, and family support.



Classification	FY 23 Actual	FY 24 Actual	FY 25		Adopted FY 26		% Change
			Adopted	FY 26 Adopted	Adopted FY 25	Over/(Under)	
Salaries & Benefits	\$ -	\$ -	\$ -	\$ 107,882	\$ 107,882	\$ 107,882	0.00%
Operating	\$ -	\$ -	\$ -	\$ 32,270	\$ 32,270	\$ 32,270	0.00%
Total	\$ -	\$ -	\$ -	\$ 140,152	\$ 140,152	\$ 140,152	0.00%

NC FOREST SERVICE

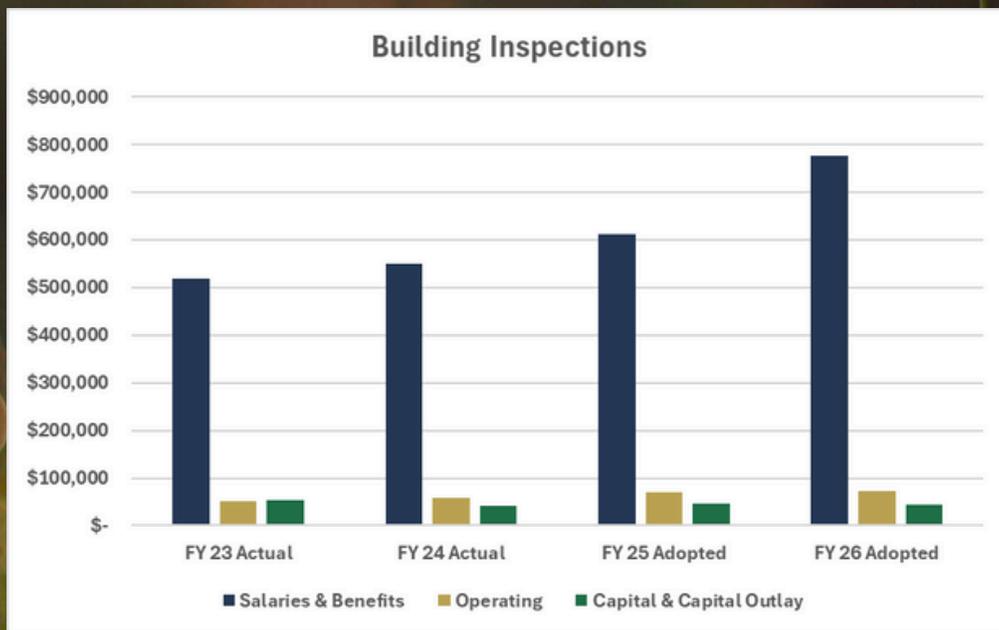
The NC Forest Service provides funds to support the County Ranger who is stationed in Haywood County.



Classification	FY 23 Actual	FY 24 Actual	FY 25		Adopted FY 26		% Change
			Adopted	FY 26 Adopted	Adopted FY 25	Over/(Under)	
Operating	\$ 95,826	\$ 59,512	\$ 93,797	\$ 97,000	\$ 3,203	3.41%	
Capital & Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
Total	\$ 95,826	\$ 59,512	\$ 93,797	\$ 97,000	\$ 3,203	3.41%	

BUILDING INSPECTIONS

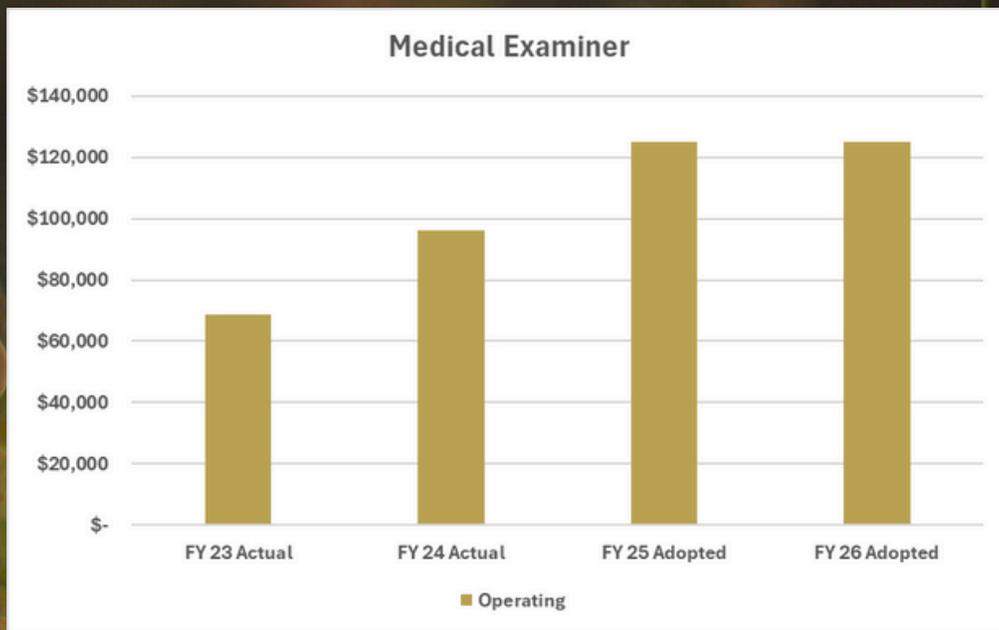
Each Inspector with the Haywood County Inspection Department is certified by the State of North Carolina to inspect building, electrical, plumbing and mechanical trades in both residential and commercial applications. As well, each inspector enforces NC state building codes and ordinances within County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



Classification	FY 23 Actual	FY 24 Actual	FY 25		Adopted FY 26		% Change
			Adopted	FY 26 Adopted	Adopted FY 25	Over/(Under)	
Salaries & Benefits	\$ 518,364	\$ 549,752	\$ 611,910	\$ 777,260	\$ 165,350	27.02%	
Operating	\$ 51,292	\$ 57,841	\$ 69,357	\$ 72,817	\$ 3,460	4.99%	
Capital & Capital Outlay	\$ 54,031	\$ 41,176	\$ 46,974	\$ 43,781	\$ (3,193)	-6.80%	
Total	\$ 623,687	\$ 648,769	\$ 728,241	\$ 893,858	\$ 165,617	22.74%	

MEDICAL EXAMINER

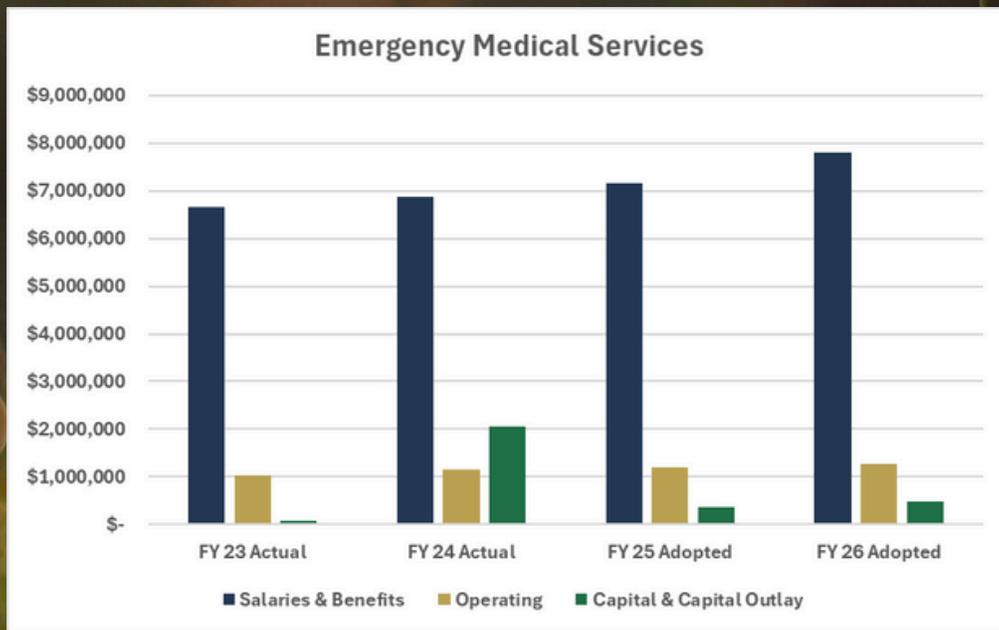
The Medical Examiner (ME) determines how, when, and by what means a person met his or her death. The ME is in charge of the investigation of criminal deaths or questionable deaths in the interest of the public. It is the primary duty of the ME to state whether a death resulted from a criminal act or 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 23 Actual	FY 24 Actual	FY 25		Adopted FY 26		% Change
			Adopted	FY 26 Adopted	Adopted FY 25	Over/(Under)	
Operating	\$ 68,795	\$ 96,055	\$ 125,000	\$ 125,000	\$ -	-	0.00%
Total	\$ 68,795	\$ 96,055	\$ 125,000	\$ 125,000	\$ -	-	0.00%

EMERGENCY MEDICAL SERVICES

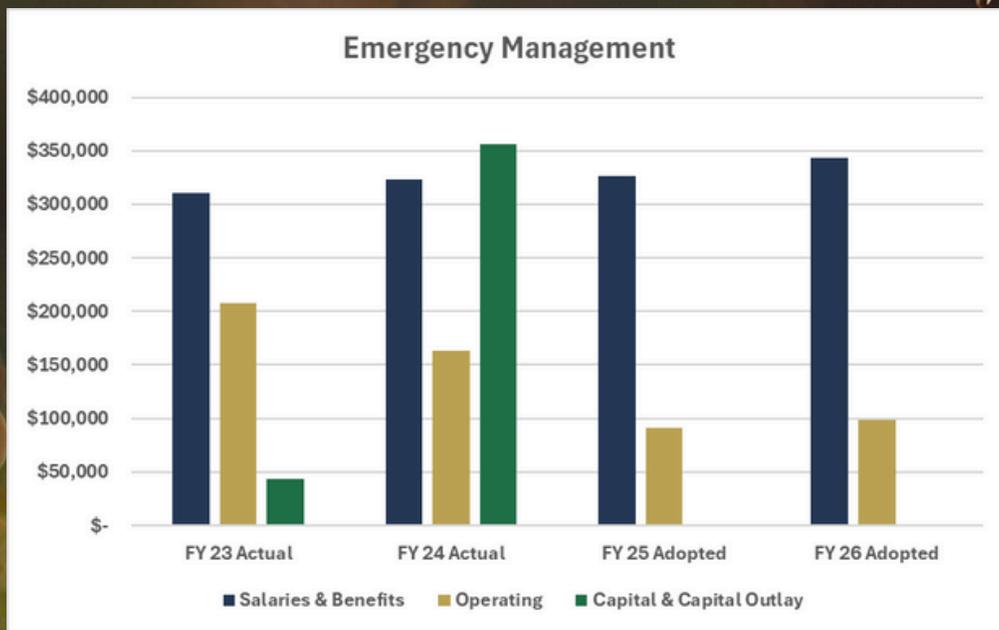
The Haywood County Emergency Medical Services (EMS) provides quality emergency care to the citizens and visitors of Haywood County. This department operates five Advanced Life Support Units at Paramedic level. The units are stationed in Canton, Waynesville, Clyde, and Maggie Valley.



Classification	FY 23 Actual	FY 24 Actual	FY 25		Adopted FY 26		% Change
			Adopted	FY 26 Adopted	Adopted FY 25	Over/(Under)	
Salaries & Benefits	\$ 6,658,473	\$ 6,880,130	\$ 7,162,008	\$ 7,805,613	\$ 643,605	8.99%	
Operating	\$ 1,038,187	\$ 1,150,661	\$ 1,198,108	\$ 1,260,847	\$ 62,739	5.24%	
Capital & Capital Outlay	\$ 87,701	\$ 2,061,073	\$ 355,567	\$ 490,654	\$ 135,087	37.99%	
Total	\$ 7,784,361	\$ 10,091,864	\$ 8,715,683	\$ 9,557,114	\$ 841,431	9.65%	

EMERGENCY MANAGEMENT

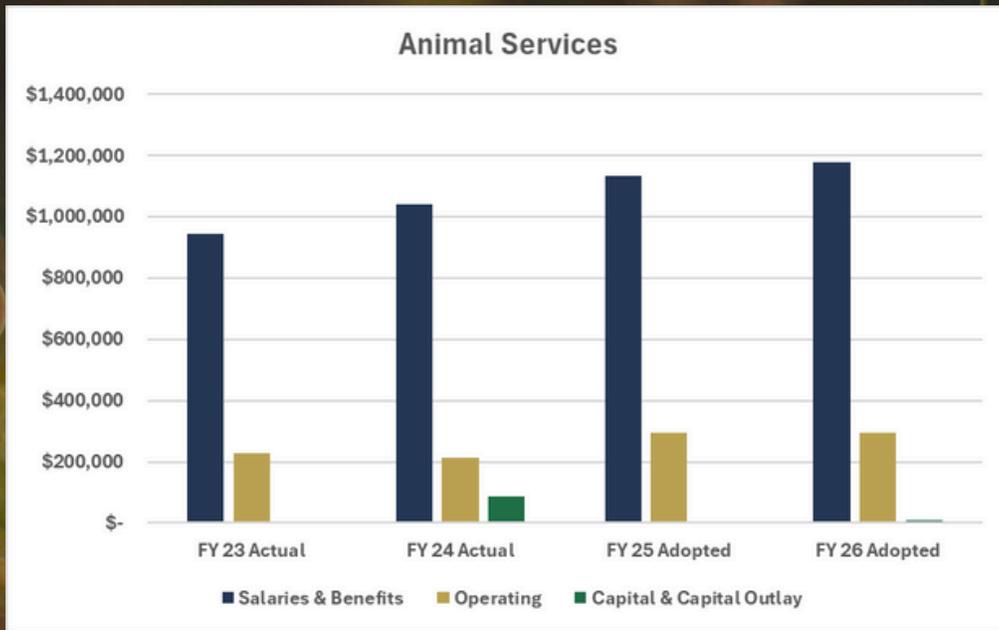
Haywood County Emergency Management is the County's point of contact with North Carolina Emergency Management for to disaster planning, preparation, response and recovery. This department coordinates all resources before, during, and after a disaster.



Classification	FY 23 Actual	FY 24 Actual	FY 25		Adopted FY 26		% Change
			Adopted	FY 26 Adopted	Adopted FY 25	Over/(Under)	
Salaries & Benefits	\$ 310,549	\$ 323,097	\$ 326,873	\$ 343,210	\$ 16,337	5.00%	
Operating	\$ 207,511	\$ 162,694	\$ 91,047	\$ 98,751	\$ 7,704	8.46%	
Capital & Capital Outlay	\$ 43,197	\$ 355,939	\$ -	\$ -	\$ -	0.00%	
Total	\$ 561,258	\$ 841,730	\$ 417,920	\$ 441,961	\$ 24,041	5.75%	

ANIMAL SERVICES

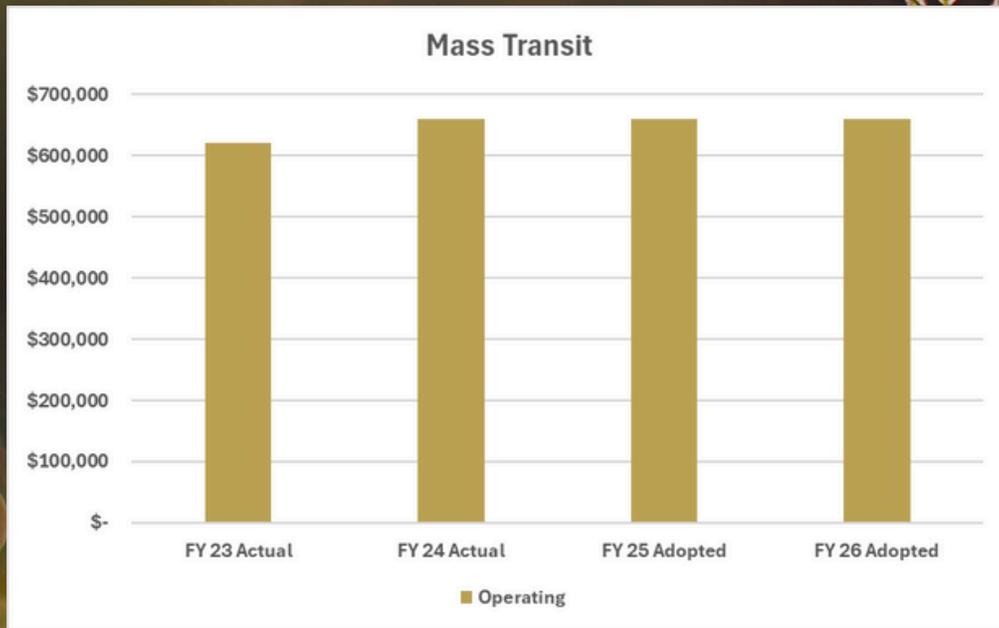
Haywood County Animal Services provides a variety of animal care and animal enforcement services to the residents of Haywood County. The animal shelter staff assist with adoptions, animal surrenders, lost and found animal reporting, and spay/neuter education. Shelter staff provide daily care for animals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



Classification	FY 23 Actual	FY 24 Actual	FY 25		Adopted FY 26		% Change
			Adopted	FY 26 Adopted	Adopted FY 25	Over/(Under)	
Salaries & Benefits	\$ 943,039	\$ 1,040,057	\$ 1,131,736	\$ 1,176,117	\$ 44,381	3.92%	
Operating	\$ 227,239	\$ 214,218	\$ 293,250	\$ 294,802	\$ 1,552	0.53%	
Capital & Capital Outlay	\$ -	\$ 87,640	\$ -	\$ 10,000	\$ 10,000	0.00%	
Total	\$ 1,170,277	\$ 1,341,915	\$ 1,424,986	\$ 1,480,919	\$ 55,933	3.93%	

MASS TRANSIT

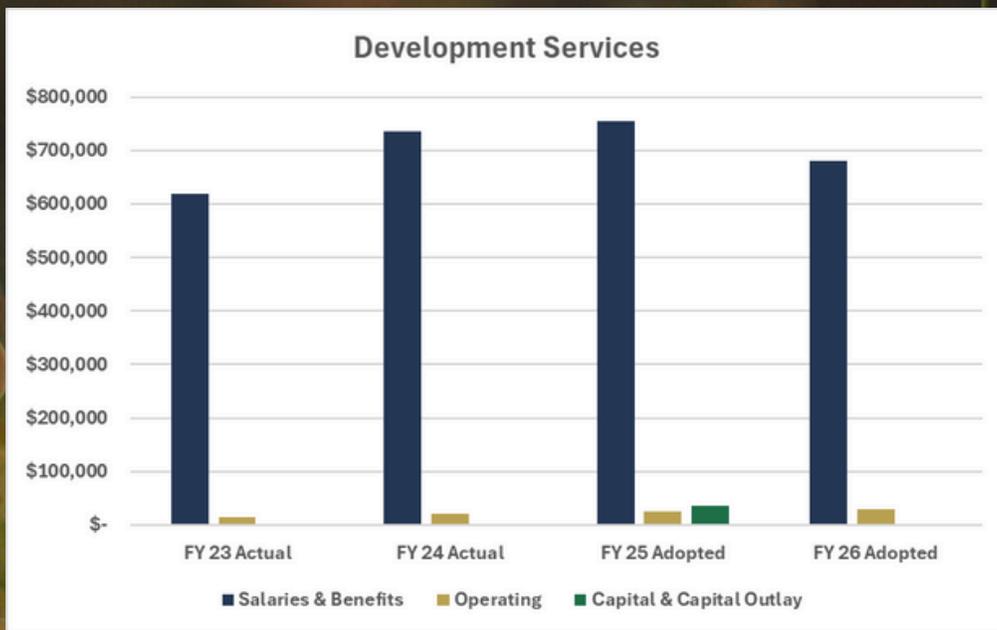
Mass Transit funds are used to provide Haywood County citizens with access to public transportation through contracts with Mountain Projects.



Classification	FY 23 Actual	FY 24 Actual	FY 25		Adopted FY 26		% Change
			Adopted	FY 26 Adopted	Over/(Under)	Adopted FY 25	
Operating	\$ 620,442	\$ 659,435	\$ 660,750	\$ 660,750	\$ -	-	0.00%
Total	\$ 620,442	\$ 659,435	\$ 660,750	\$ 660,750	\$ -	-	0.00%

DEVELOPMENT SERVICES

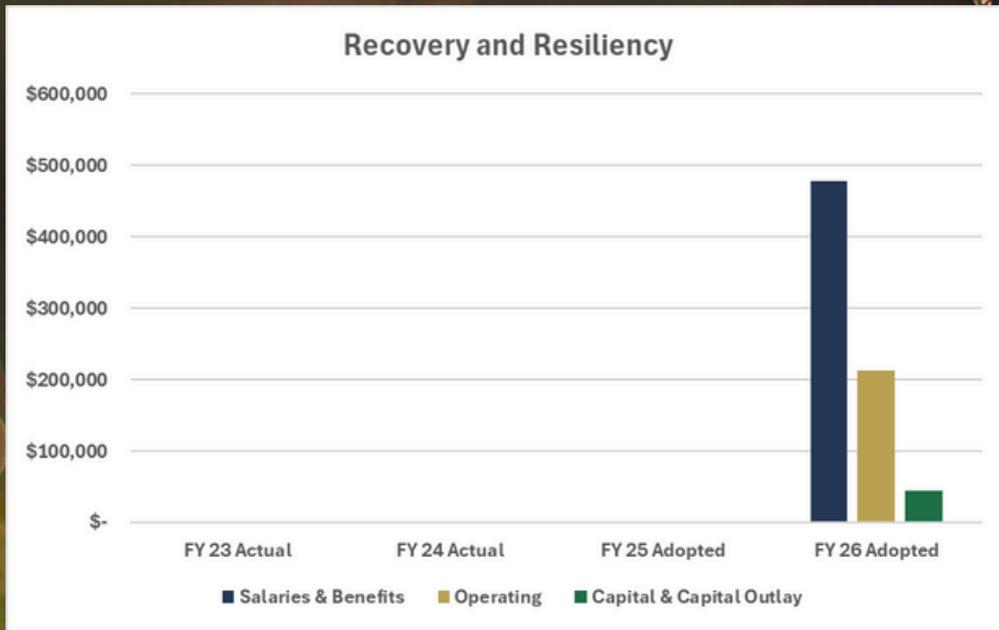
Development Services is the consolidation of Building Inspections, Erosion Control and the Planning Departments. The permitting specialists assist the public with permitting for both Development Services and Environmental Health. The departments work closely with each other for a comprehensive approach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



Classification	FY 23 Actual	FY 24 Actual	FY 25		Adopted FY 26		% Change
			Adopted	FY 26 Adopted	Adopted FY 25	Over/(Under)	
Salaries & Benefits	\$ 618,783	\$ 734,964	\$ 753,891	\$ 679,772	\$ (74,119)	-9.83%	
Operating	\$ 14,080	\$ 20,503	\$ 25,400	\$ 29,258	\$ 3,858	15.19%	
Capital & Capital Outlay	\$ -	\$ -	\$ 35,850	\$ -	\$ (35,850)	-100.00%	
Total	\$ 632,863	\$ 755,467	\$ 815,141	\$ 709,030	\$ (106,111)	-13.02%	

RESILIENCY AND RECOVERY

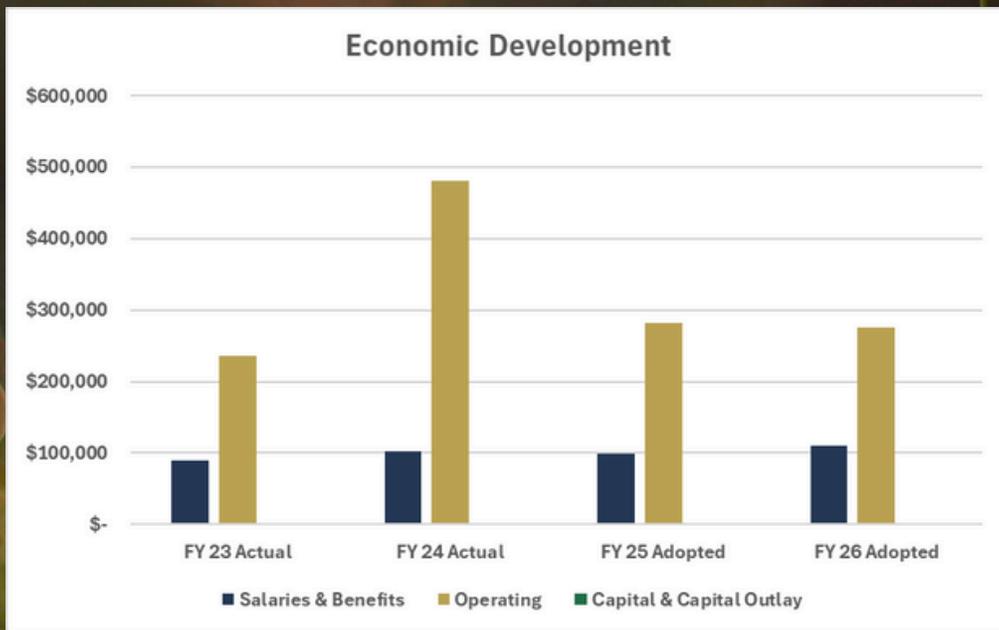
Recovery and Resiliency was developed in response to Tropical Storm Helene, the second tropical storm to hit Haywood County in roughly three years. This department works with local, state, and federal stakeholders to guide long-term recovery efforts in the County.



Classification	FY 23 Actual	FY 24 Actual	FY 25		Adopted FY 26		% Change
			Adopted	FY 26 Adopted	Adopted FY 25	Over/(Under)	
Salaries & Benefits	\$ -	\$ -	\$ -	\$ 478,707	\$ 478,707	\$ 478,707	0.00%
Operating	\$ -	\$ -	\$ -	\$ 213,000	\$ 213,000	\$ 213,000	0.00%
Capital & Capital Outlay	\$ -	\$ -	\$ -	\$ 43,781	\$ 43,781	\$ 43,781	0.00%
Total	\$ -	\$ -	\$ -	\$ 735,488	\$ 735,488	\$ 735,488	0.00%

ECONOMIC DEVELOPMENT

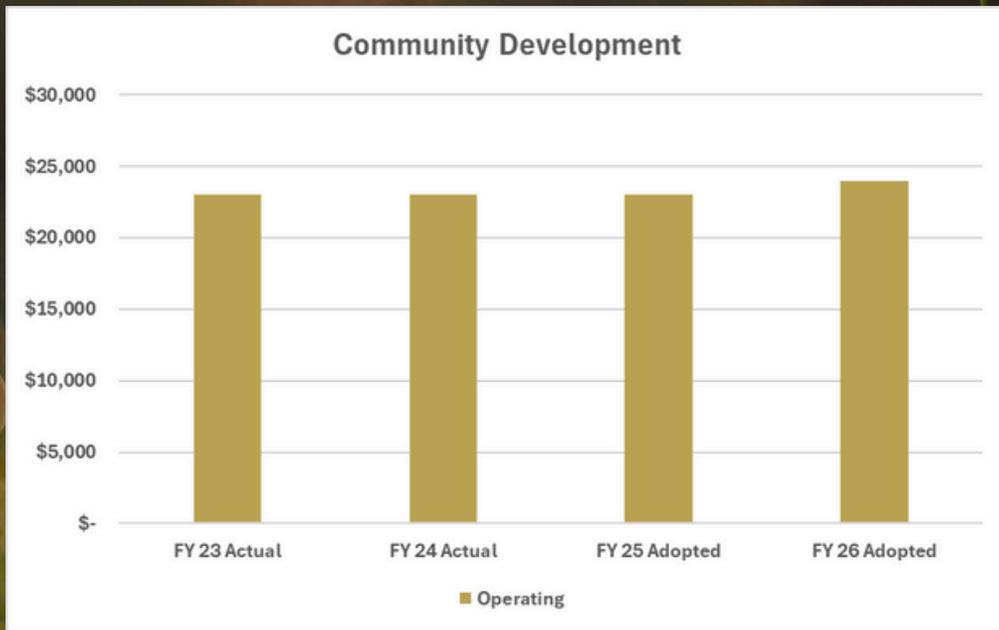
Haywood County Economic Development funds go toward economic development projects and partnerships that attract, retain, and building business stimulate economic growth. Partners include the Economic Development Council, Haywood County Chamber of Commerce, and Asheville/Buncombe Chamber of Commerce.



Classification	FY 23 Actual	FY 24 Actual	FY 25		Adopted FY 26		% Change
			Adopted	FY 26 Adopted	Adopted FY 25	Over/(Under)	
Salaries & Benefits	\$ 89,068	\$ 102,286	\$ 98,506	\$ 109,639	\$ 11,133	11.30%	
Operating	\$ 235,194	\$ 480,776	\$ 281,500	\$ 276,200	\$ (5,300)	-1.88%	
Capital & Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
Total	\$ 324,262	\$ 583,062	\$ 380,006	\$ 385,839	\$ 5,833	1.53%	

COMMUNITY DEVELOPMENT

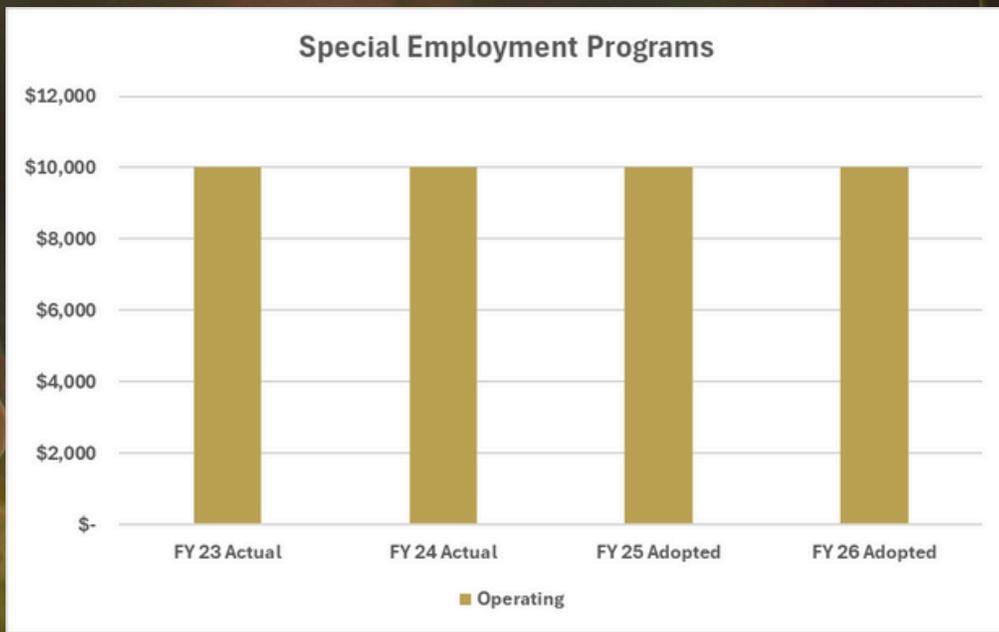
The Community Development funds support community development projects in Haywood County. Funds go to the following Community Centers: Fines Creek, Cruso, Bethel, North Hominy, Beaverdam, Pigeon, and Haywood County Development Council. Funds also go to WNC Communities to support rural community development,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



Classification	FY 23 Actual	FY 24 Actual	FY 25		Adopted FY 26		% Change
			Adopted	FY 26 Adopted	Adopted FY 25	Over/(Under)	
Operating	\$ 23,000	\$ 23,000	\$ 23,000	\$ 24,000	\$ 1,000		4.35%
Total	\$ 23,000	\$ 23,000	\$ 23,000	\$ 24,000	\$ 1,000		4.35%

SPECIAL EMPLOYMENT PROGRAMS

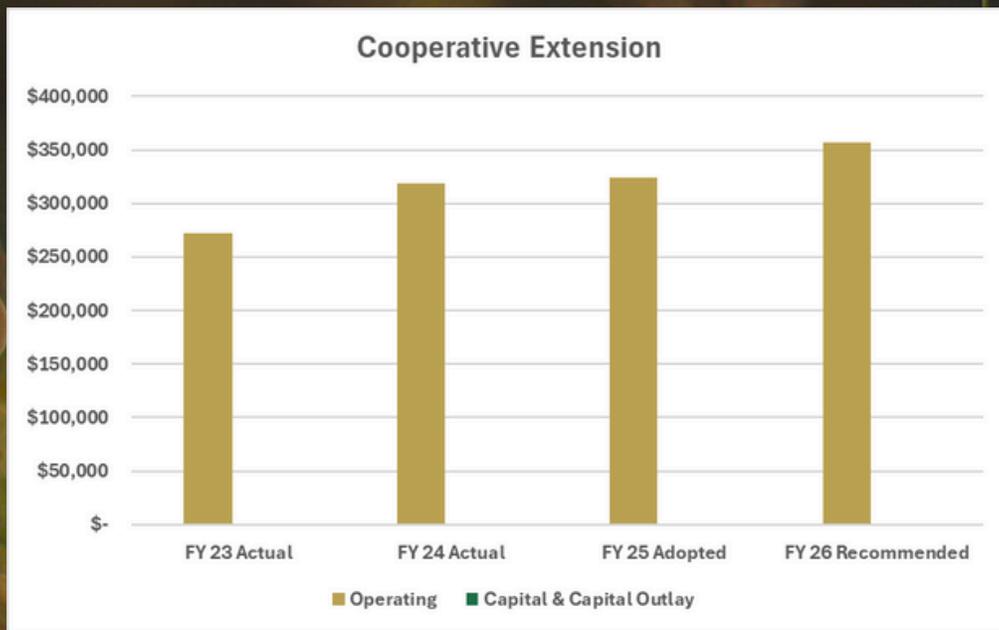
The Special Employment Programs is a partnership between Haywood County and the State of Franklin to support special employment programs. This partnership supports senior employment programs within Mountain Projects, Waynesville Senior Center, Canton Senior Center, Maggie Valley Senior Center, Haywood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



Classification	FY 23 Actual	FY 24 Actual	FY 25		Adopted FY 26		% Change
			Adopted	FY 26 Adopted	Over/(Under) Adopted FY 25		
Operating	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%	
Total	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%	

COOPERATIVE EXTENSION

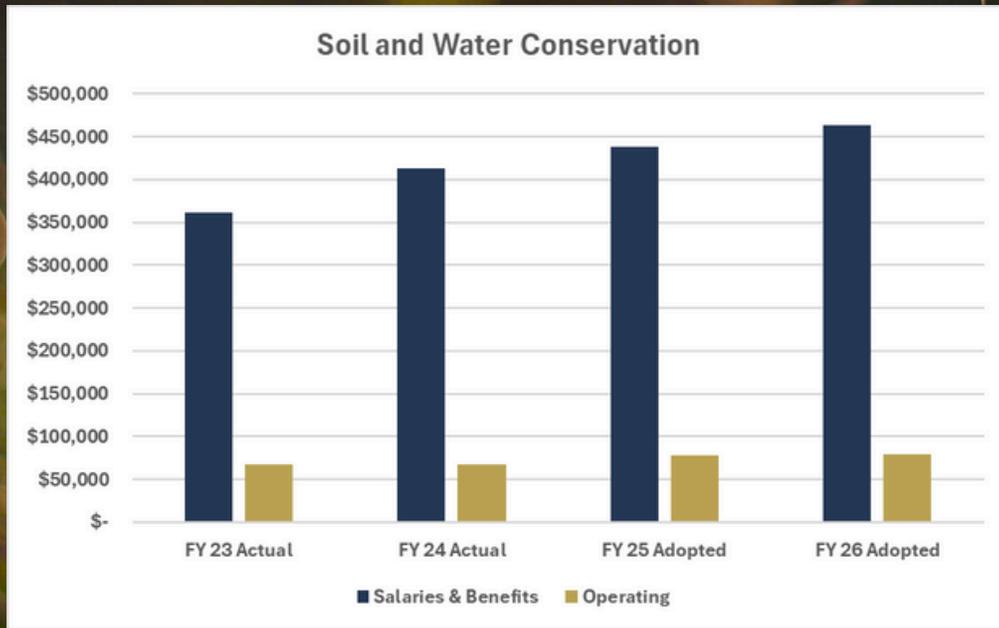
The Haywood County office of North Carolina Cooperative Extension is an educational partnership between North Carolina State University, North Carolina A&T State University, the U.S. Department of Agriculture and Haywood County. Cooperative Extension provides community-based programs in five program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



Classification	FY 23 Actual	FY 24 Actual	FY 25		Adopted FY 26		% Change
			Adopted	FY 26 Adopted	Adopted FY 25	Over/(Under)	
Operating	\$ 271,782	\$ 318,914	\$ 323,700	\$ 356,700	\$ 33,000	10.19%	
Capital & Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
Total	\$ 271,782	\$ 318,914	\$ 323,700	\$ 356,700	\$ 33,000	10.19%	

SOIL & WATER CONSERVATION

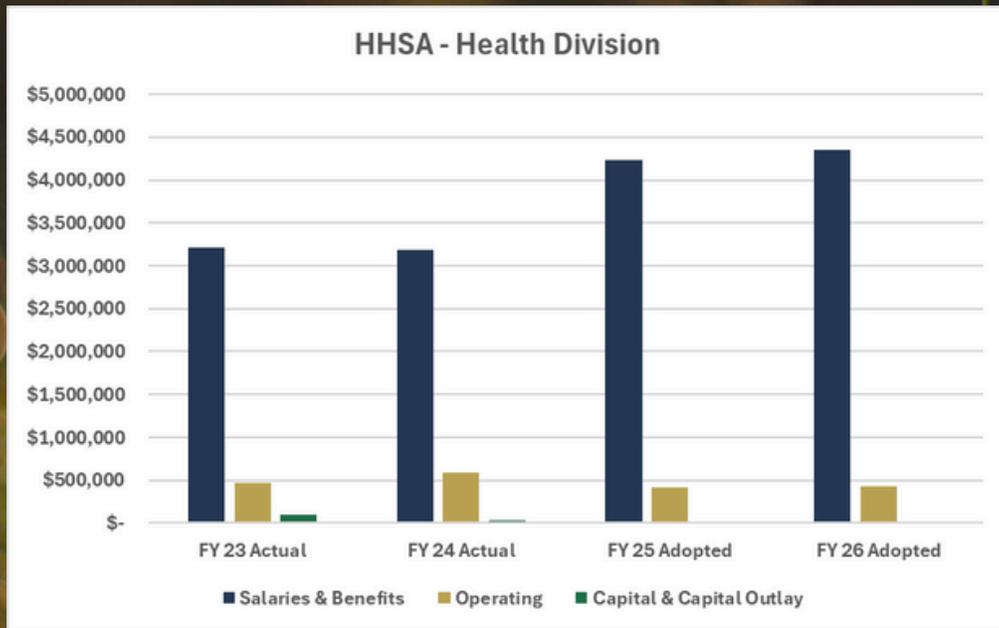
Soil and water conservation districts were established so that citizens could get assistance on the local level with conserving and managing important natural resources. The District is a non-regulatory agency that offers help on a voluntary basis. We have technicians who can advise you about erosion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



Classification	FY 23 Actual	FY 24 Actual	FY 25		Adopted FY 26		% Change
			Adopted	FY 26 Adopted	Adopted FY 25	Over/(Under)	
Salaries & Benefits	\$ 360,980	\$ 413,337	\$ 438,223	\$ 463,726	\$ 25,503		5.82%
Operating	\$ 67,130	\$ 67,393	\$ 78,594	\$ 79,207	\$ 613		0.78%
Total	\$ 428,110	\$ 480,730	\$ 516,817	\$ 542,933	\$ 26,116		5.05%

HHSA - HEALTH DIVISION

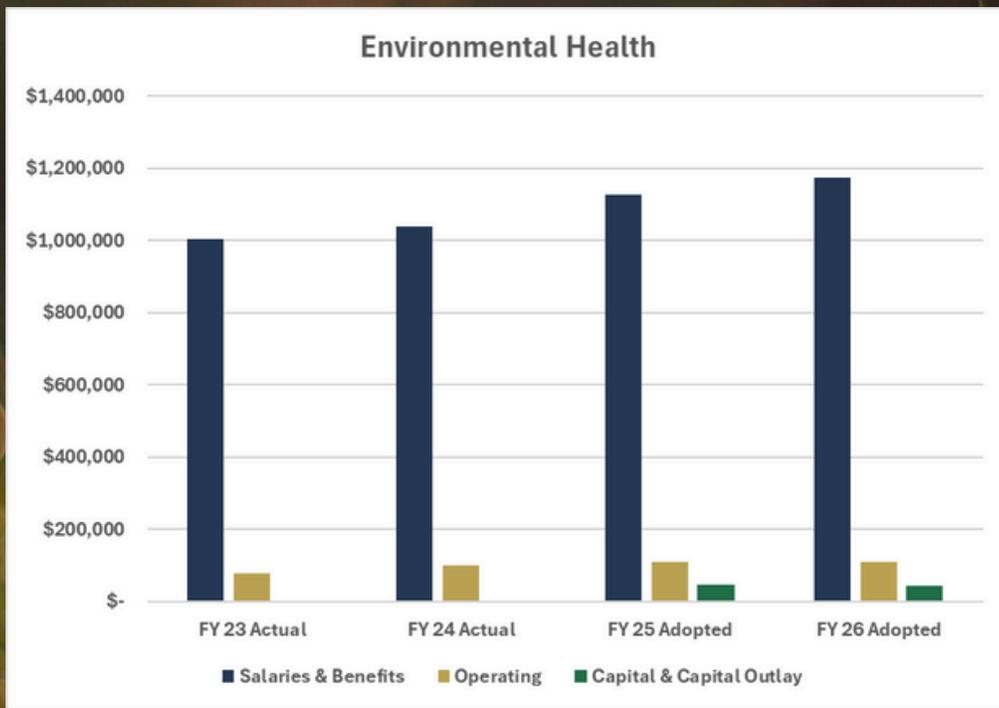
Public Health Services (formerly the Haywood County Health Department), is responsible for assessing the health needs of the community, establishing health policies, identifying community resources to meet health needs, identifying threats to health, and providing health services. Public Health Services 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 23 Actual	FY 24 Actual	FY 25		Adopted FY 26		% Change
			Adopted	FY 26 Adopted	Adopted FY 25	Over/(Under)	
Salaries & Benefits	\$ 3,215,038	\$ 3,181,389	\$ 4,230,791	\$ 4,353,314	\$ 122,523	2.90%	
Operating	\$ 474,934	\$ 591,039	\$ 409,882	\$ 424,356	\$ 14,474	3.53%	
Capital & Capital Outlay	\$ 91,962	\$ 27,120	\$ -	\$ -	\$ -	0.00%	
Total	\$ 3,781,934	\$ 3,799,549	\$ 4,640,673	\$ 4,777,670	\$ 136,997	2.95%	

ENVIRONMENTAL HEALTH

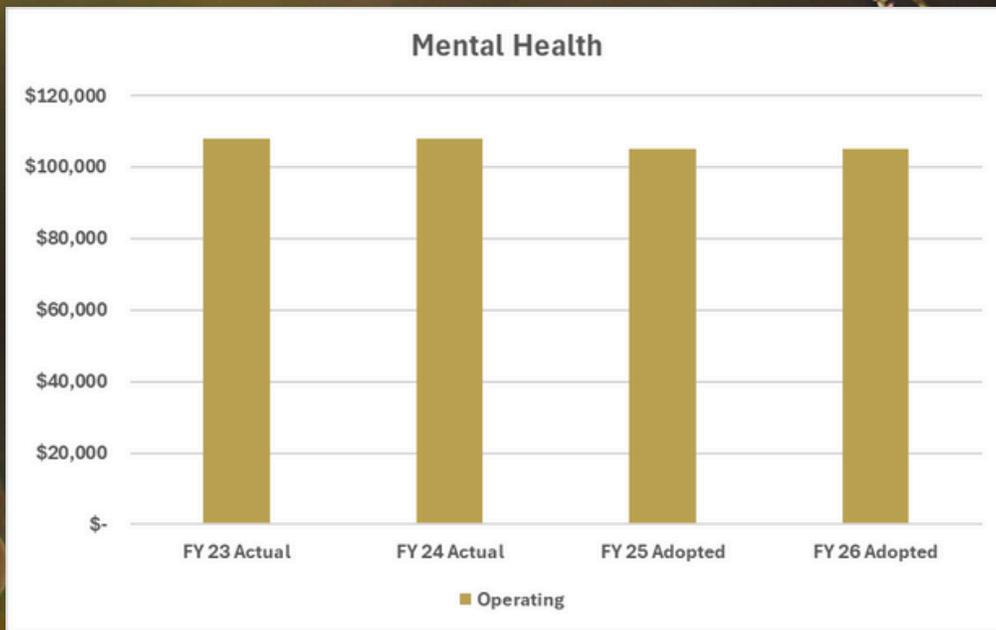
Environmental Health protects the public through inspections and permitting of water supplies, wells, and septic systems. Environmental Health also provides inspections and permitting for restaurants, food carts, lodging, schools, day care facilities, nursing homes and more.



Classification	FY 23 Actual	FY 24 Actual	FY 25		Adopted FY 26	
			Adopted	FY 26 Adopted	Over/(Under) Adopted FY 25	% Change
Salaries & Benefits	\$ 1,005,363	\$ 1,038,802	\$ 1,125,567	\$ 1,174,400	\$ 48,833	4.34%
Operating	\$ 77,595	\$ 100,365	\$ 110,265	\$ 110,363	\$ 98	0.09%
Capital & Capital Outlay	\$ -	\$ -	\$ 46,974	\$ 43,781	\$ (3,193)	-6.80%
Total	\$ 1,082,958	\$ 1,139,167	\$ 1,282,806	\$ 1,328,544	\$ 45,738	3.57%

MENTAL HEALTH

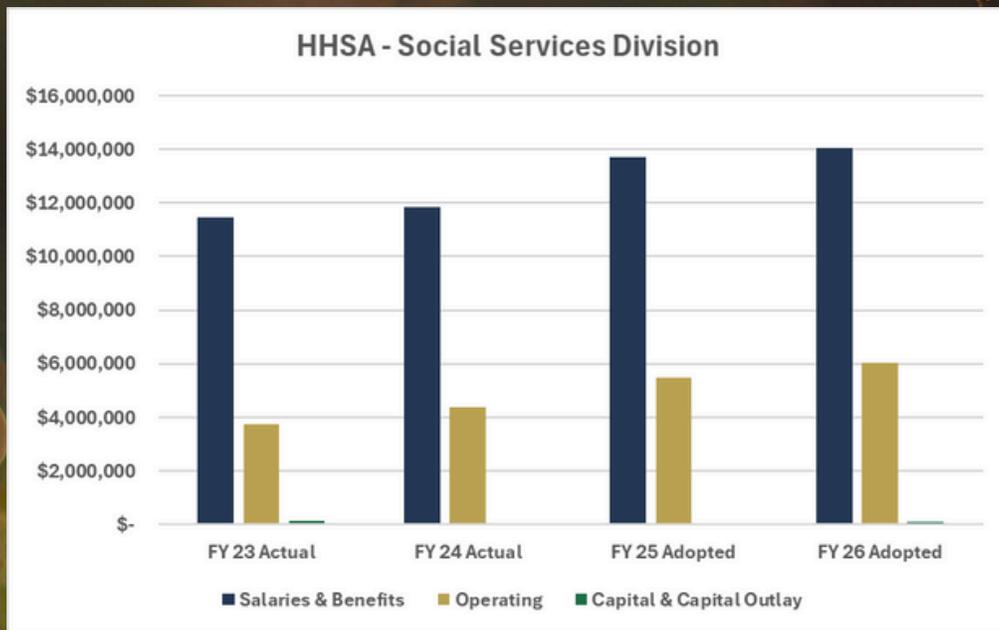
The Mental Health funds are used in a partnership with VAYA Health.



Classification	FY 23 Actual	FY 24 Actual	FY 25		Adopted FY 26		% Change
			Adopted	FY 26 Adopted	Over/(Under) Adopted FY 25		
Operating	\$ 108,018	\$ 108,042	\$ 105,000	\$ 105,000	\$ -	0.00%	
Total	\$ 108,018	\$ 108,042	\$ 105,000	\$ 105,000	\$ -	0.00%	

HHSA - SOCIAL SERVICES DIVISION

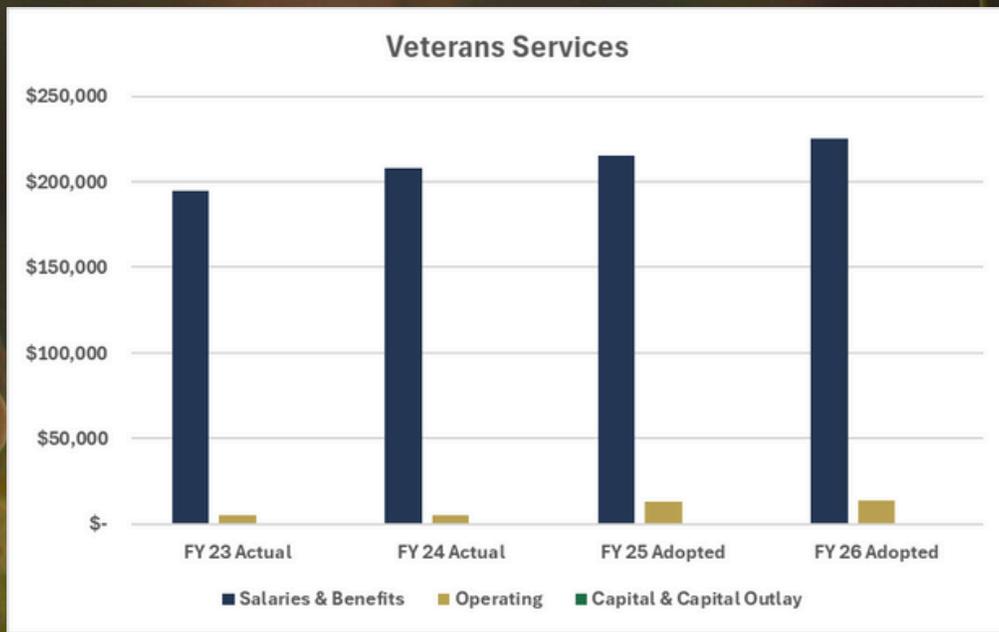
The Social Work Division administers 40 different programs for the benefit of the citizens of Haywood County. The department has several programmatic teams that operate specifically under Federal and State legal authority to provide Aging and Adult Services and Family and Children's Services.



Classification	FY 23 Actual	FY 24 Actual	FY 25		Adopted FY 26	
			Adopted	FY 26 Adopted	Over/(Under) Adopted FY 25	% Change
Salaries & Benefits	\$ 11,446,237	\$ 11,827,897	\$ 13,690,339	\$ 14,035,011	\$ 344,672	2.52%
Operating	\$ 3,765,806	\$ 4,379,532	\$ 5,467,322	\$ 6,048,866	\$ 581,544	10.64%
Capital & Capital Outlay	\$ 135,760	\$ 73,150	\$ 49,446	\$ 100,437	\$ 50,991	103.12%
Total	\$ 15,347,802	\$ 16,280,580	\$ 19,207,107	\$ 20,184,314	\$ 977,207	5.09%

VETERANS SERVICES

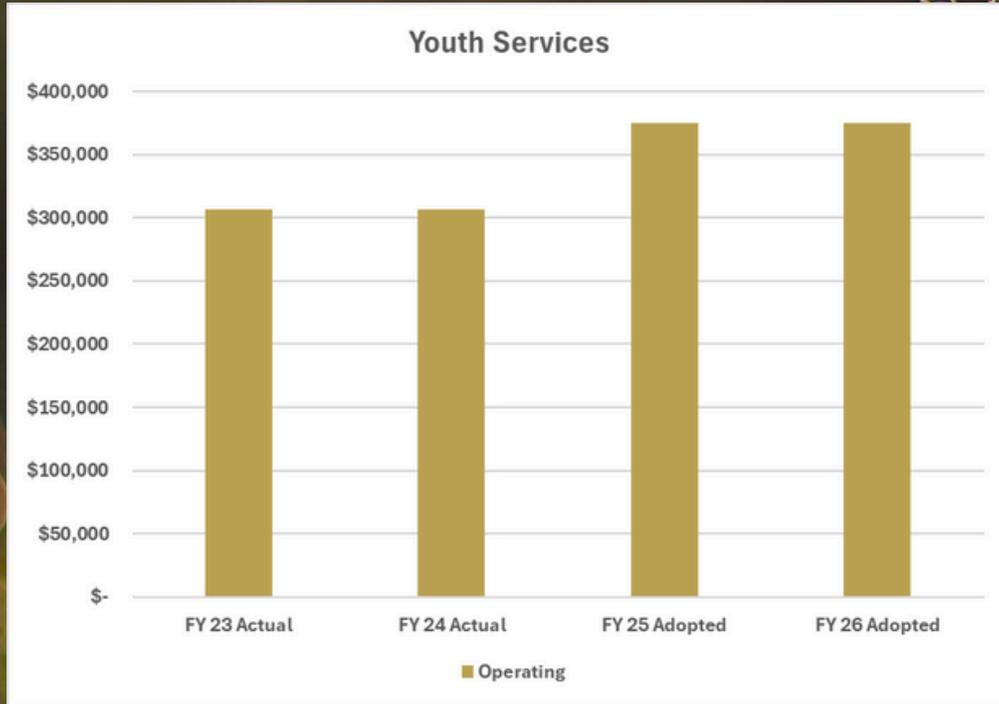
The Haywood County Veterans Officer assists veterans and their dependents in applying for VA benefits such as: Burial benefits, Discharge upgrades, Educational and scholarship benefits, Hospitalization and medical care, Service-connected compensation, Total disability pension, and VA low interest home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



Classification	FY 23 Actual	FY 24 Actual	FY 25		Adopted FY 26		% Change
			Adopted	FY 26 Adopted	Adopted FY 25	Over/(Under)	
Salaries & Benefits	\$ 194,543	\$ 207,652	\$ 215,089	\$ 225,456	\$ 10,367	4.82%	
Operating	\$ 5,084	\$ 5,014	\$ 13,157	\$ 13,992	\$ 835	6.35%	
Capital & Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
Total	\$ 199,627	\$ 212,666	\$ 228,246	\$ 239,448	\$ 11,202	4.91%	

YOUTH SERVICES

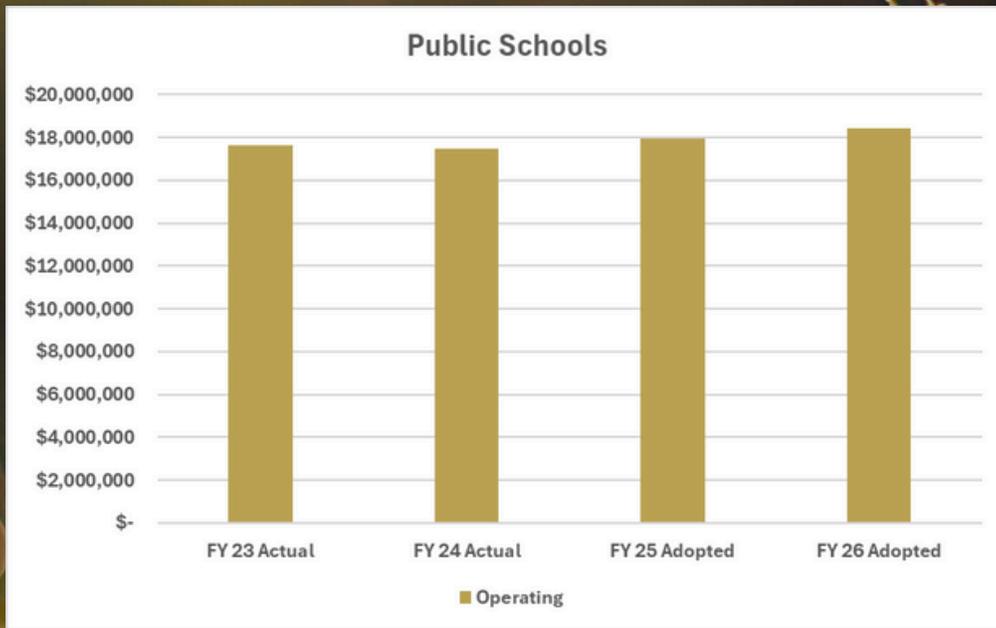
Youth Services are funds set aside for county programs and services that positively impact the youth of Haywood County. This funding helps support the Juvenile Crime Prevention Council (JCPC).



Classification	FY 23 Actual	FY 24 Actual	FY 25		Adopted FY 26		% Change
			Adopted	FY 26 Adopted	Over/(Under)	Adopted FY 25	
Operating	\$ 306,250	\$ 306,250	\$ 374,742	\$ 374,742	\$ -	-	0.00%
Total	\$ 306,250	\$ 306,250	\$ 374,742	\$ 374,742	\$ -	-	0.00%

PUBLIC SCHOOLS

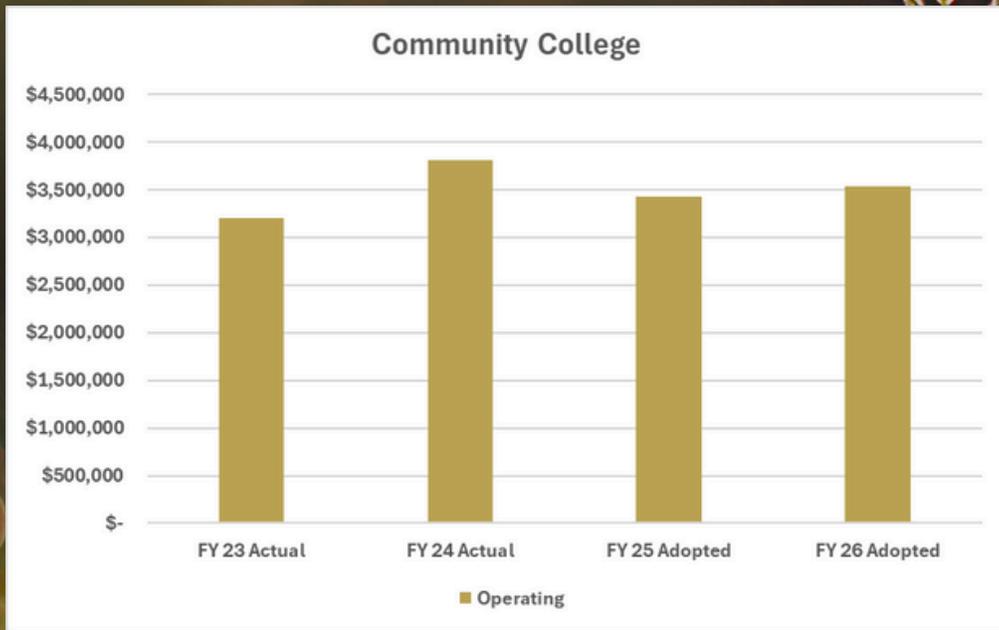
Funds to operate the Haywood County Public School System are provided by the County.



Classification	FY 23 Actual	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	Adopted FY 26	
					Over/(Under) Adopted FY 25	% Change
Operating	\$17,645,701	\$17,474,885	\$17,960,559	\$18,405,134	\$444,575	2.48%
Total	\$17,645,701	\$17,474,885	\$17,960,559	\$18,405,134	\$444,575	2.48%

COMMUNITY COLLEGE

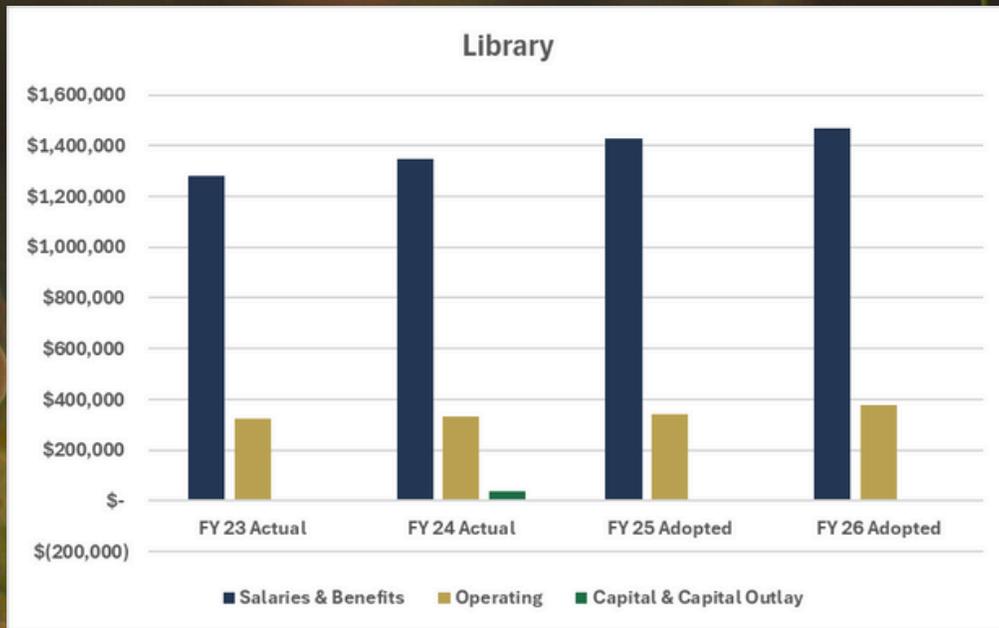
Funds to operate the Haywood Community College System are provided by the County.



Classification	FY 23 Actual	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	Adopted FY 26 Over/(Under) Adopted FY 25	% Change
Operating	\$ 3,200,422	\$ 3,812,437	\$ 3,428,373	\$ 3,531,225	\$ 102,852	3.00%
Total	\$ 3,200,422	\$ 3,812,437	\$ 3,428,373	\$ 3,531,225	\$ 102,852	3.00%

LIBRARY

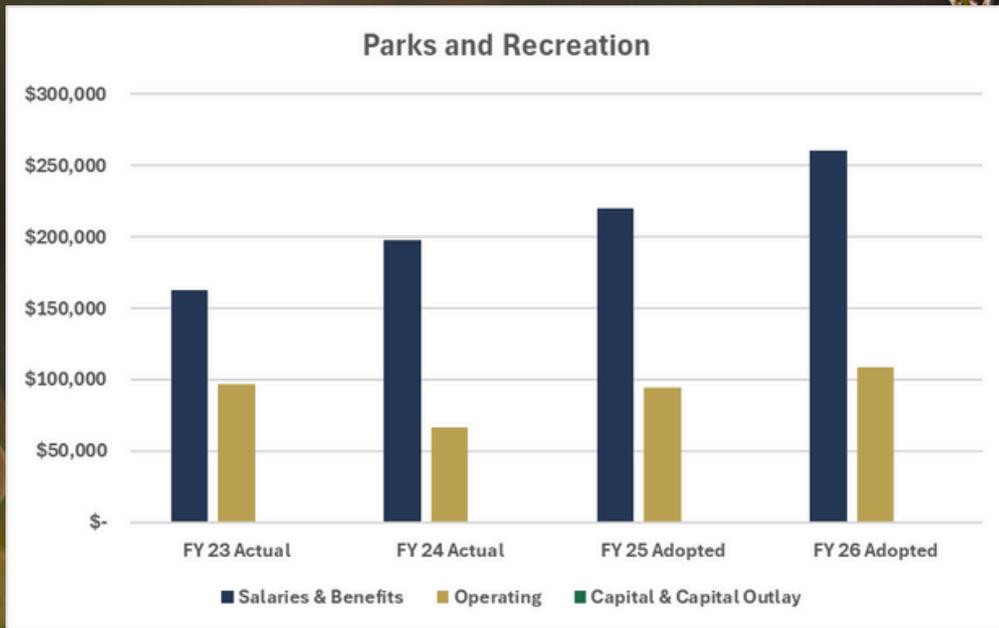
The Haywood County Public Library serves the community’s needs for information, learning and education, self-development and growth, connection with others, and leisure time activities through the provision of books and other materials for checkout, programs designed for all ages, outreach to community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



Classification	FY 23 Actual	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	Adopted FY 26	
					Over/(Under) Adopted FY 25	% Change
Salaries & Benefits	\$ 1,279,533	\$ 1,349,119	\$ 1,426,585	\$ 1,466,942	\$ 31,269	2.19%
Operating	\$ 325,112	\$ 331,905	\$ 343,013	\$ 378,369	\$ (16,077)	-4.69%
Capital & Capital Outlay	\$ (821)	\$ 38,212	\$ -	\$ -	\$ -	0.00%
Total	\$ 1,719,236	\$ 1,739,082	\$ 1,845,311	\$ 1,860,503	\$ 15,192	0.82%

PARKS & RECREATION

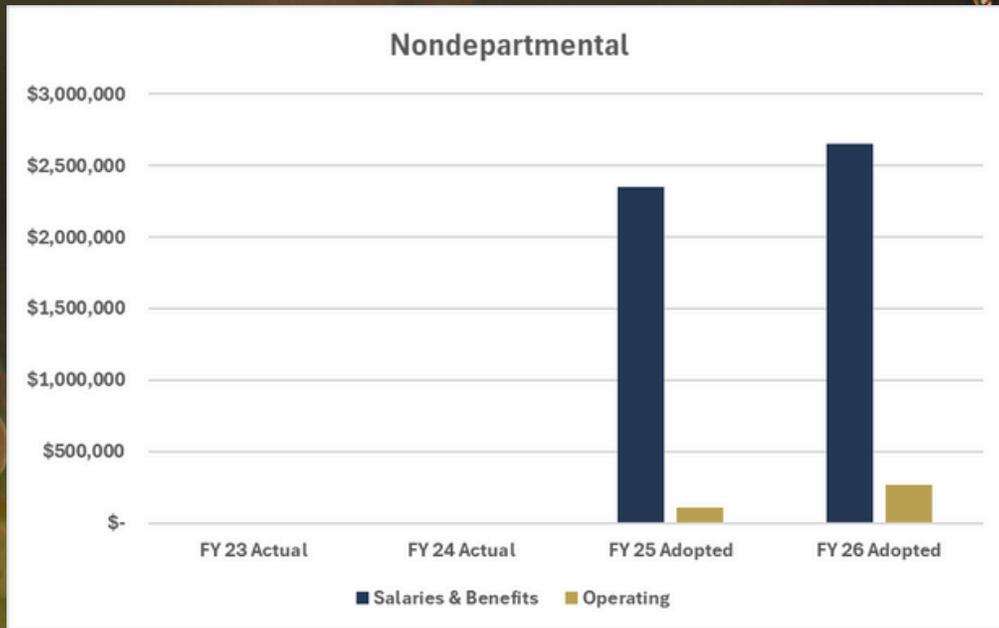
The Haywood County Recreation and Parks Department provides outdoor adventure programming and traditional recreation experiences to the citizens of Haywood County, maintains or assists various local parks, and facilitates recreational partnerships between multiple entities in Haywood County.



Classification	FY 23 Actual	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	Adopted FY 26	
					Over/(Under) Adopted FY 25	% Change
Salaries & Benefits	\$ 162,801	\$ 197,952	\$ 220,175	\$ 260,692	\$ (3,333)	-1.51%
Operating	\$ 97,015	\$ 66,759	\$ 94,015	\$ 108,339	\$ 43,249	46.00%
Capital & Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 14,000	0.00%
Total	\$ 264,711	\$ 305,517	\$ 369,031	\$ 422,947	\$ 53,916	14.61%

NONDEPARTMENTAL

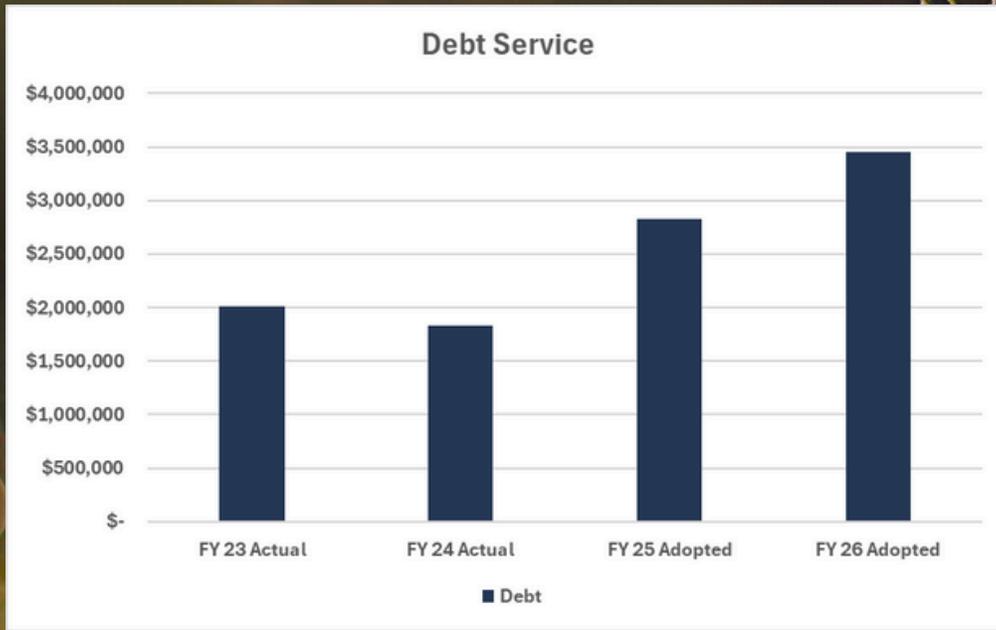
Nondepartmental refers to funds not budgeted within a specific General Fund department. This is primarily used to hold Salary & Benefit related items, such as the funds used for COLA and Merit raises and the annual Christmas Bonus. In this budget, it also holds the funds needed to implement the Pay/Classification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



Classification	FY 23 Actual	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	Adopted FY 26	
					Over/(Under)	% Change
Salaries & Benefits	\$ -	\$ -	\$ 2,348,156	\$ 2,655,056	\$ 306,900	13.07%
Operating	\$ -	\$ -	\$ 110,000	\$ 268,050	\$ 158,050	143.68%
Total	\$ -	\$ -	\$ 2,458,156	\$ 2,923,106	\$ 464,950	18.91%

DEBT SERVICE

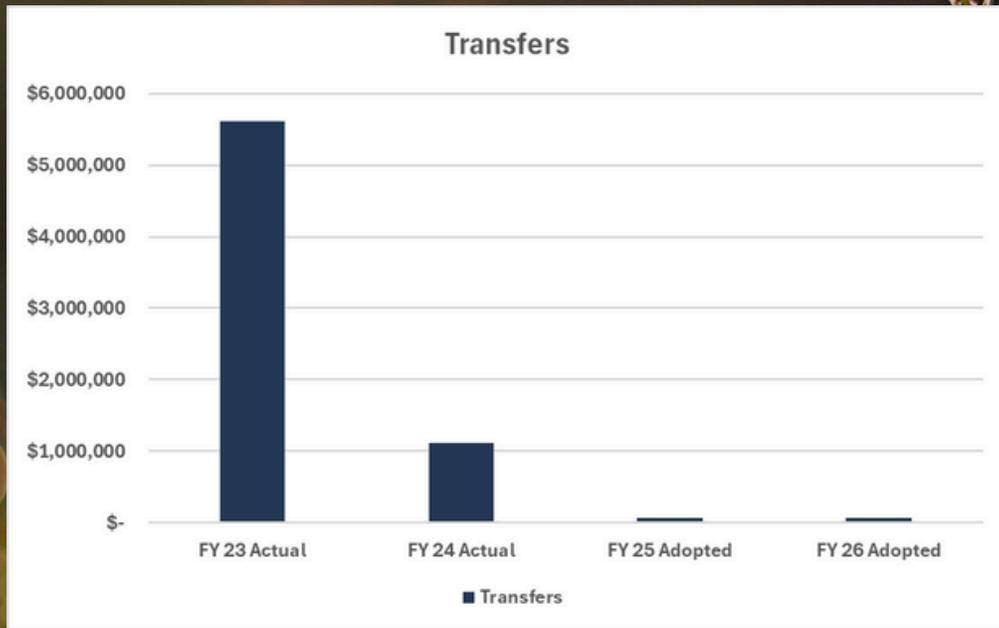
Debt Service is the principal and interest paid on the County’s outstanding debt. The amount shown excludes the school and community college debt funds, located in their respective Debt Service Funds.



Classification	FY 23 Actual	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	Adopted FY 26	
					Over/(Under) Adopted FY 25	% Change
Debt	\$ 2,008,930	\$ 1,833,007	\$ 2,827,546	\$ 3,452,078	\$ 624,532	22.09%
Total	\$ 2,008,930	\$ 1,833,007	\$ 2,827,546	\$ 3,452,078	\$ 624,532	22.09%

TRANSFERS

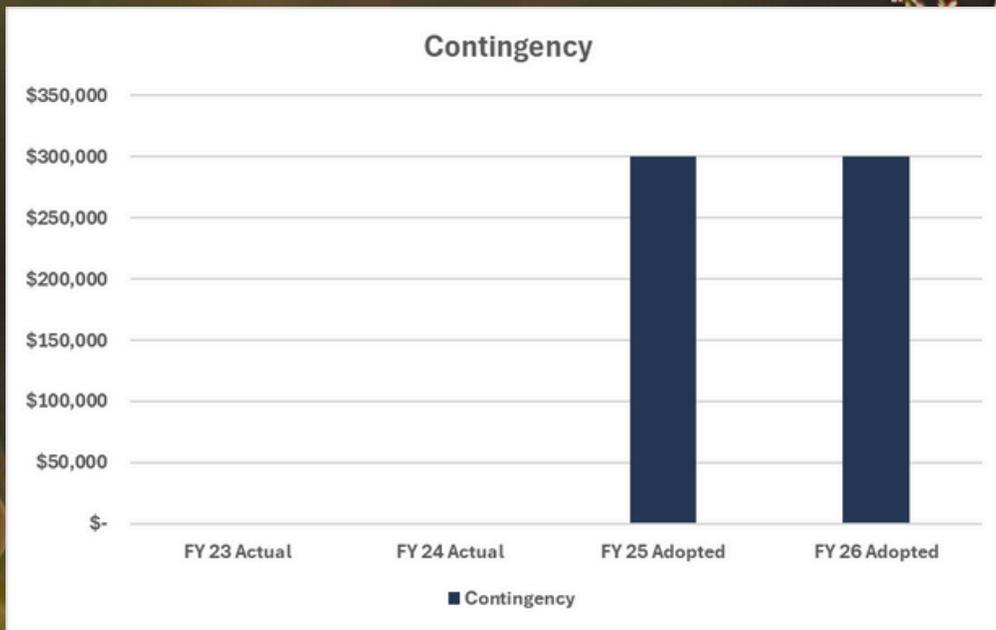
Transfers are the funds that are transferred between the General Fund and any other County fund. The \$65,000 proposed is the count's estimate to fund the separation allowance for retired law enforcement officers.



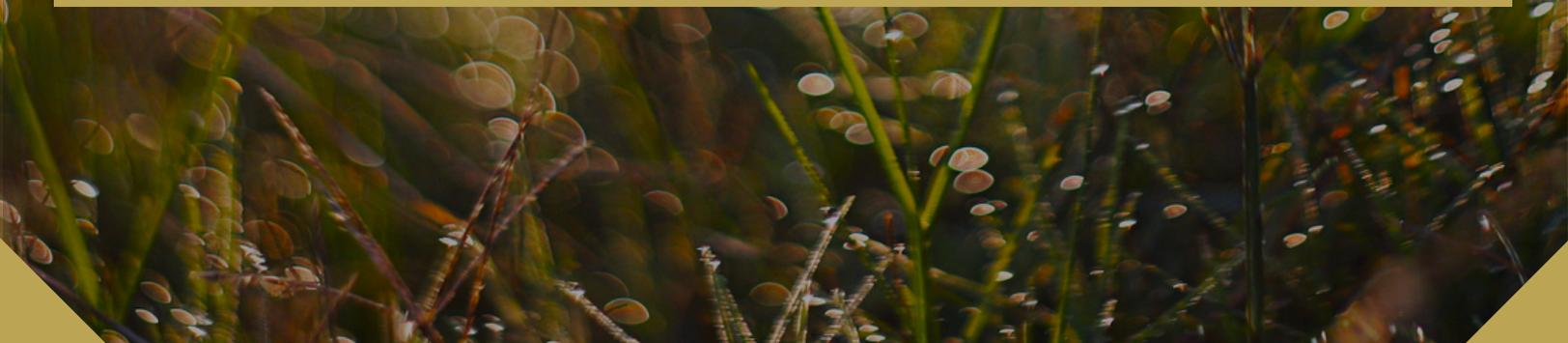
Classification	FY 23 Actual	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	Adopted FY 26	
					Over/(Under)	% Change
Transfers	\$ 5,606,909	\$ 1,109,580	\$ 65,000	\$ 65,000	\$ -	0.00%
Total	\$ 5,606,909	\$ 1,109,580	\$ 65,000	\$ 65,000	\$ -	0.00%

CONTINGENCY

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



Classification	FY 23 Actual	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	Adopted FY 26		% Change
					Over/(Under)	Adopted FY 25	
Contingency	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ -	-	0.00%
Total	\$ -	\$ (23,944)	\$ 300,000	\$ 300,000	\$ -	-	0.00%





PELICAN 15.5

PELICAN 15.5

OTHER FUNDS



INTERNAL SERVICE FUNDS

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

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

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

Workers' Compensation Self Insurance Fund	
Sources of Funds:	
Haywood County Revenue	\$ 517,282
Appropriations	
Worker's Compensation Self Insurance Fund	\$ 517,282
	\$ -

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	\$ 578,000
Appropriations	
Public Safety	\$ 578,000
	<u>\$ -</u>

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

Solid Waste Management Fund	
Sources of Funds:	
Availability and Use Fees	\$ 6,077,377
Permits & Fees	\$ 60,000
Restricted Intergovernmental	\$ 7,000
Solid Waste Disposal Taxes	\$ 80,000
Sales & Services	\$ 60,000
Appropriations	
Solid Waste Management	\$ 6,284,377
	<u>\$ -</u>

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	\$ 314,073
Appropriations	
Taxes and interest paid to district	\$ 314,073
	\$ -

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	\$ 7,146,438
Appropriations	
Taxes and interest paid to district	\$ 7,146,438
	\$ -

SPECIAL REVENUE FUNDS

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

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

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
	<u>\$ -</u>

SPECIAL REVENUE FUNDS

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

Occupancy Tax Fund	
Sources of Funds:	
Other Taxes & Licenses	\$ 3,012,000
Appropriations	
Economic & Physical Development	\$ 3,012,000
	\$ -

DEBT SERVICE FUNDS

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

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

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

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

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
	<u>\$ -</u>

GATEWAY TO T
WAYNESVILLE NO



APPENDIX A: GLOSSARY



GLOSSARY

Adopted Budget

The budget approved by the County Commissioners and enacted, on or before June 30 of each year.

Ad Valorem Taxes

Commonly referred to as property taxes, ad valorem taxes are levied on the value of real, certain personal, and public utility property according to the property's valuation and tax rate.

Allocate

To distribute (resources or duties) for a particular purpose.

Annual Budget

A budget that covers a single fiscal year

Assessment

The process for determining values of real estate and personal property for taxation purposes.

Balanced Budget

A budget in which the sum of estimated net revenues and appropriated fund balance is equal to appropriations.

Budget

An annual financial plan that identifies revenues, specifies the type and level of services to be provided, and establishes the amount of money which may be spent within a certain time period.

Budget Document

A formal document presented to the Board of Commissioners containing the county's financial plan for a fiscal year.

Capital

A budget allocating money for the acquisition or maintenance of fixed assets such as land, buildings, and equipment.

Capital Outlay

Expenditures for the acquisition cost of capital assets, such as equipment, or expenditures to make improvements to capital assets that materially increase their value or useful life.



GLOSSARY

Debt Service

Payment of interest and principal on an obligation resulting from the issuance of bonds.

EMS

Emergency Medical Services.

Expenditures

The measurement focus of governmental fund accounting. Financial resources expended during a period for operations, capital outlay, and long-term principal retirement and interest on debt. Expenditures reflect the cost incurred to acquire goods or services

Fiscal Year (FY)

The year in which the budget is adopted starts on July 1st and ends on June 30th of the next year.

Fund

An annual compilation of the projected revenues and expenditures for a government fund.

General Fund

The general operating fund of the county used to account for all financial resources except those required to be accounted for in another fund

Geographic Information System (GIS)

A computer-based technology that captures, stores, analyzes and displays information about places on the earth's surface: what's on it; what's under it; what the land is worth; where the natural resources, people and utilities are located.

Manager's Message

A written overview of the proposed budget from the county manager to the Board of Commissioners which discusses the major budget items and the county's present and future financial condition.

Mission Statement

Fundamental purpose; a statement of what a department really wants to accomplish. The statement should refer to the impact on the County and its people.



GLOSSARY

Operating Expenditures

The cost for personnel, materials and equipment required for a department to function.

Project Fund

This is a fund that includes on-going revenues and expenditures that “roll” from one year to the next, such as Tropical Storm Fred's recovery.

Recommended Budget

The budget presented to the County Commissioners with the endorsement of the County Budget Officer/County Manager.

Revenue

Income (excluding transfers and proceeds from the sale of bonds or notes) for the fiscal year. The major categories of revenue include local taxes, state shared revenues, fees and charges, interest on investments, federal revenue sharing, and fines and forfeitures.

Special Revenue Funds

Account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments, or for major capital projects) that are restricted or committed to expenditures for specified purposes.

Strategic Plan

This is a long-range plan that guides the direction of the County departments in how to conduct day-to-day business to reach longer term goals.

Tax Rate

The amount of tax levied for each \$100 of assessed valuations.

Transfers (In/Out)

Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

