

April 20, 2010

Haywood County Board of Commissioners
Budget Work Session
April 19th, 2010

A budget workshop was held at 81 Elmwood at 9:00 am on Monday, April 19th. It was not televised but it was recorded. All commissioners attended, plus various support people from the county, local newspapers and others. A handout for the commissioners was prepared by Julie Davis, Finance Department Director and Marty Stamey, Assistant County Manager.

This hand out is a **work in progress** and is being used as a step in finalizing the 2010 budget.

There is currently a spread of \$738,812 between revenue and expenses. There will be another budget workshop in two (2) weeks or so to bring this number to zero.

The last page provided by David Francis, Tax Collector for Revaluation discussion.

The following are some notes relating to information on the following pages.

Monroe A. Miller Jr.

Notes:

Page # Comment

- 1-3 Preliminary Recommended Revenue
- 4-7 Preliminary Recommended Expenses and final balance.
- 8 Graphs of Expenditures and Revenue sources.
- 9 Historical perspective of Selected Revenues
- 10 Graph of 10 year Debt Service w/Projections
- 11 Total Consolidated Debt Service General Fund
- 12 **Debt Service Schedule** (This shows history and current debt structure).
- 13 Graph of General Obligation Debt (www.nctreasurer.com)
- 14 Analysis of Debt
- 15 Analysis of Debt
- 16 Period of time showing latest tax rate changes
- 17 n/a
- 18 Full Time Employees (FTE) by year
- 19 1009 Revaluation Sales Report [re: David Francis]

0105 # I 99A

HAYWOOD COUNTY GENERAL FUND

APR 19 2010

ACCOUNT NUMBER	DEPARTMENT	FY 2008-2009 REVISED BUDG	FY 2009-2010 REVISED BUDG as of 4/13/10	FY 2010-2011 DEPARTMENT REQUEST	FY 2010-2011 PRELIMINARY Recommended	Percent change from CY
<u>REVENUES</u>						
<u>Ad Valorem Taxes</u>						
11-0010-4100	Taxes-Ad Valorem-00	2,748	255	247	247	
11-0010-4101	Taxes-Ad Valorem-01	3,683	2,583	2,393	2,393	
11-0010-4102	Taxes-Ad Valorem-02	5,356	3,011	2,211	2,211	
11-0010-4103	Taxes-Ad Valorem-03	14,948	8,616	9,067	9,067	
11-0010-4104	Taxes-Ad Valorem-04	19,055	10,090	11,566	11,566	
11-0010-4105	Taxes-Ad Valorem-05	51,337	19,683	12,220	12,220	
11-0010-4106	Taxes-Ad Valorem-06	115,757	31,333	18,140	18,140	
110010-4107	Taxes-Ad Valorem-07	562,798	52,161	32,967	32,967	
110010-4108	Taxes-Ad Valorem-08	33,882,594	779,257	51,622	51,622	
110010-4109	Taxes-Ad Valorem-09	-	35,487,323	872,470	872,470	
110010-4110	Taxes-Ad Valorem-10	-	-	35,309,497	35,309,497	
11-0010	Taxes-Penalties and Interest	57,518	54,827	57,276	81,276	
		34,715,794	36,447,139	36,379,676	36,403,676	0%
<u>Local Option Sales Taxes</u>						
11-0020-423100	1% Local Option Sales Tax	5,030,288	4,923,966	4,923,966	4,517,548	-8%
11-0020-423200	1/2% Local Option Sales Tax	2,527,243	2,439,025	2,439,025	2,380,994	-2%
11-0020-423300	1/2% Local Option Sales Tax	2,502,782	2,412,989	2,412,989	2,353,489	-2%
11-0020-423400	1/2% Local Option Sales Tax	1,211,094	-	-	-	
11-0020-423500	0.25% Local Option Sales Tax	-	1,462,754	1,500,000	1,529,282	5%
		11,271,407	11,238,734	11,275,980	10,781,313	
<u>Other Taxes & Licenses</u>						
11-0030-421100	Taxes-Rental Vehicle Tax-County	30,000	24,000	21,000	21,000	-13%
11-0030-424000	Taxes-Real Property Transfer Tax	550,000	400,000	400,000	400,000	0%
11-0030-426100	Cable TV Franchise Tax	10,000	-	-	-	
11-0030-426101	Telecomm.-Video Tax	255,000	300,000	300,000	300,000	0%
11-0030-42701	Occupancy Tax	1,006,000	850,000	995,000	995,000	17%
11-0030-434400	Reg of Deeds-Excluding Excise	535,000	349,420	449,500	449,500	29%
		2,386,000	1,923,420	2,165,500	2,165,500	13%
<u>Unrestricted Intergovernmental</u>						
11-0040-431210	Payments in Lieu of Taxes	190,000	185,000	200,000	200,000	
		190,000	185,000	200,000	200,000	8%

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APR 19 2010

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<u>Restricted Intergovernmental</u>						
11-0050-441	General Government	275,557	198,087	198,964	198,964	0%
11-0050-443	Public Safety	1,096,228	941,503	490,478	490,478	-48%
11-0050-445	Mass Transit	216,000	105,053	174,105	174,105	88%
11-0050-449	Economic & Physical Development	140,500	104,500	81,000	111,605	7%
11-0050-451	Health	2,628,058	2,780,367	2,464,781	2,464,781	-11%
11-0050-453	Social Services	6,493,206	6,162,451	5,863,072	5,863,072	-5%
11-0050-454402	08CAP DSS Medicaid Cap Reimbur	350,000	362,500	395,000	395,000	9%
11-0050-455	HCCBG/Meals on Wheels	430,246	452,404	437,768	437,768	-3%
11-0050-458	Other Human Services	189,676	222,176	155,676	155,676	-30%
11-0050-459	Public Schools	50,000	384,156	403,240	403,240	5%
11-0050-461	Cultural & Recreational	189,400	131,940	117,500	117,500	-11%
11-0050-471	Maggie Valley	-	12,549	12,133	12,133	-3%
11-0050-483	ABC Distributions	56,000	67,000	43,000	43,000	-36%
		12,114,871	11,904,686	10,836,717	10,867,322	-9%
<u>Permits & Fees</u>						
11-0060-4343	Building Permit & Inspection Fees	326,242	250,000	230,000	230,000	-8%
11-0060-4345	Impact Fees - Towns	6,000	2,000	4,000	4,000	100%
11-0060-443	Sheriff Exec. Admin. Fees	1,500	2,000	3,000	3,000	50%
11-0060-4734	Plan Review Fees - Erosion Cntrl	115,000	60,000	25,000	25,000	-69%
11-0060-491	Plan Review Fees - Planning	70,000	60,000	35,000	35,000	-42%
		618,742	394,000	297,000	297,000	-25%
<u>Sales & Services</u>						
11-0070-441	General Government	54,000	26,600	32,200	32,200	21%
11-0070-442	Central Services	50,000	49,000	50,000	50,000	2%
11-0070-443	Public Safety	2,562,971	2,364,750	2,595,800	2,595,800	10%
11-0070-449	Planning/EDC/Ext.	57,950	12,000	12,000	12,000	0%
11-0070-45	Health & Human Services	1,018,894	774,485	615,650	615,685	-21%
11-0070-461	Culture and Recreation	25,100	33,050	41,075	41,075	24%
11-0070-48	Miscellaneous/Rents	82,058	71,600	70,500	70,500	-2%
		3,850,973	3,331,685	3,417,225	3,417,260	3%

APR 19 2010

HAYWOOD COUNTY GENERAL FUND

APR 19 2010

ACCOUNT NUMBER	DEPARTMENT	FY 2008-2009 REVISED BUDG	FY 2009-2010 REVISED BUDG as of 4/13/10	FY 2010-2011 DEPARTMENT REQUEST	FY 2010-2011 PRELIMINARY Recommended	Percent change from CY
Investment Earnings						
11-0090-483491	Investment Earnings	256,000	225,000	200,000	200,000	
		256,000	225,000	200,000	200,000	-11%
Miscellaneous						
11-0100	Miscellaneous/Contributions	435,015	205,719	189,150	189,150	
		435,015	205,719	189,150	189,150	-8%
Other Financing Sources						
11-0110-483820	Sale of Capital Assets	5,000	25,000	25,000	25,000	
11-0110-498213	Tfrs From ADM	12,281	-	-	-	
11-0110-49822	Tfrs From S/R Funds	122,621	-	-	-	
11-0110-49844	Tfrs From C/P Funds	1,324,775	3,380	-	-	
11-0110-499991	Fund Balance Appropriated	1,624,356	1,646,896	-	-	
		3,089,033	1,675,276	25,000	25,000	-99%
	TOTAL	68,827,835	67,530,659	64,986,248	64,546,221	-4%

APR 19 2010

HAYWOOD COUNTY GENERAL FUND

APR 19 2010

ACCOUNT NUMBER	DEPARTMENT	FY 2008-2009 REVISED BUDG	FY 2009-2010 REVISED BUDG as of 4/13/10	FY 2010-2011 DEPARTMENT REQUEST	FY 2010-2011 PRELIMINARY Recommended	Percent change from CY
<u>EXPENDITURES</u>						
<u>General Government</u>						
11-4110	Governing Body	596,391	566,371	546,399	541,048	-4%
11-4120	Administration	477,495	450,045	454,971	444,221	-1%
11-4130	Finance	409,953	416,233	426,545	416,045	0%
11-4135	Human Resources	412,842	346,152	366,379	338,446	-2%
11-4137	Wellness Clinic	136,988	149,496	149,496	149,496	0%
11-4140	Tax Collections	403,887	372,069	411,047	359,753	-3%
11-4141	Tax Assessments	526,645	483,969	545,650	525,050	8%
11-4142	Land Records/GIS	270,944	171,635	165,964	162,899	-5%
11-4145	Revaluation (Real Prop. Appraisal)	384,222	445,528	363,610	358,318	-20%
11-4150	Legal	465,000	225,000	262,023	159,223	-29%
11-4155	Engineering	104,365	-	-	-	
11-4160	Court Facilities	160,000	172,556	120,000	120,000	-30%
11-4161	CJPP-Technical Assistance	74,318	92,474	92,814	79,000	-15%
11-4162	Mountain Mediation	1,875	-	3,000	-	
11-4170	Elections	432,089	380,713	408,030	381,020	0%
11-4180	Register of Deeds	668,522	547,775	592,394	583,359	6%
		5,525,336	4,820,016	4,908,322	4,617,878	-4%
<u>Central Services</u>						
11-4200	Technology Services	566,914	554,817	919,590	503,590	-9%
11-4250	Garage	131,934	126,195	132,662	129,567	3%
11-4260	Public Bldgs & Grnds Maintenance	1,810,145	1,795,699	2,083,011	1,740,172	-3%
		2,508,993	2,476,711	3,135,263	2,373,329	-4%
<u>Public Safety</u>						
11-4310	Sheriff	4,256,374	4,043,928	4,693,854	4,110,279	2%
11-4311	911 Communications Center	662,755	506,213	2,779,407	493,450	-3%
11-4315	Sheriff-SRO Officers	220,557	233,730	160,125	160,125	-31%
11-4316	Safe Haven Grant - OJP	400,000	401,818	-	-	-100%
11-4320	Detention Center	2,197,729	2,045,329	2,221,377	2,093,021	2%
11-4340	Fire Control	163,959	-	-	-	
11-4341	NC Forest Service	86,995	105,944	100,660	100,660	-5%
11-4350	Inspections	407,852	493,959	513,211	479,450	-3%
11-4360	Medical Examiner	33,100	25,000	30,000	32,000	28%
11-4370	Emergency Medical Service	3,530,189	3,578,345	4,582,008	3,630,783	7%
11-4371	Rescue Squad	74,936	75,000	25,000	75,000	0%
11-4375	Emergency Management	210,658	125,109	134,559	121,914	-3%
11-4380	Animal Control	395,276	371,788	390,081	374,191	1%
		12,640,380	12,006,163	15,630,282	11,870,873	-1%

0105 P I 99A

HAYWOOD COUNTY GENERAL FUND

APR 19 2010

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<u>Transportation and Environmental Protection</u>						
11-4520	Mass Transit	288,009	227,670	308,265	288,265	27%
11-4730	Erosion Control	202,637	184,388	190,803	187,703	2%
		490,646	412,058	499,068	475,968	16%
<u>Economic and Physical Development</u>						
11-4910	Planning	225,817	316,385	274,084	269,464	-15%
11-4920	Economic Development	249,436	217,167	221,839	219,935	1%
11-4922	Haywood Co. Agri. & Activities Brd.	50,000	-	40,000	40,000	
11-4923	Tourism Development	985,940	831,500	975,050	975,050	17%
11-4930	Community Development	19,000	-	44,000	-	
11-4940	Special Employment Program	3,000	-	-	-	
11-4950	Extension	339,303	286,986	292,033	236,983	-17%
11-4960	Soil & Water Conservation	194,742	189,917	218,033	193,317	2%
11-4961	Soil & Water Conserv-Ag Engineer	74,408	71,970	74,105	74,105	3%
11-4963	Soil & Water Conserv-Ag Tech	86,675	87,394	89,062	89,062	2%
		2,208,321	1,981,319	2,208,206	2,077,936	5%
<u>Human Services</u>						
11-5110	Health	2,826,930	2,557,628	2,293,328	2,294,503	-10%
11-5111	Medicaid	712,523	607,350	538,745	538,745	-11%
11-5112	Immunization Action	500	7,500	300	300	-96%
11-5113	Dental Clinic	558,979	505,312	505,702	505,702	0%
11-5120	Child Health	7,475	26,044	4,517	4,517	-83%
11-5130	Family Planning	69,825	29,259	37,000	37,000	26%
11-5151	Adult Health Services	37,232	24,277	20,800	20,800	-14%
11-5153	Health Check	-	16,964	40,135	40,135	137%
11-5158	Breast & Cervical Cancer Control	9,600	9,640	9,400	9,400	-2%
11-5159	Amer Cancer Soc-Proj Assist	365,117	321,923	369,123	369,123	15%
11-5170	WIC	11,708	27,184	64,090	53,964	99%
11-5175	KBR Public School Health Prog	10,000	17,334	-	-	-100%
11-5176	Smart & Healthy Start	7,175	6,175	6,175	6,175	0%
11-5180	Maternal Health	104,459	89,527	89,527	89,527	0%
11-5181	Environmental Health	1,158,069	969,651	1,027,122	1,017,446	5%
11-5185	T-B Control	3,228	3,228	3,226	3,226	0%
11-5200	Mental Health	177,756	167,000	241,814	116,000	-31%
11-5290	Pgm For Family & Abused	25,000	-	-	-	
11-5310	Social Services	7,339,470	7,108,922	7,362,760	7,257,260	2%

APR 19 2010

HAYWOOD COUNTY GENERAL FUND

APR 19 2010

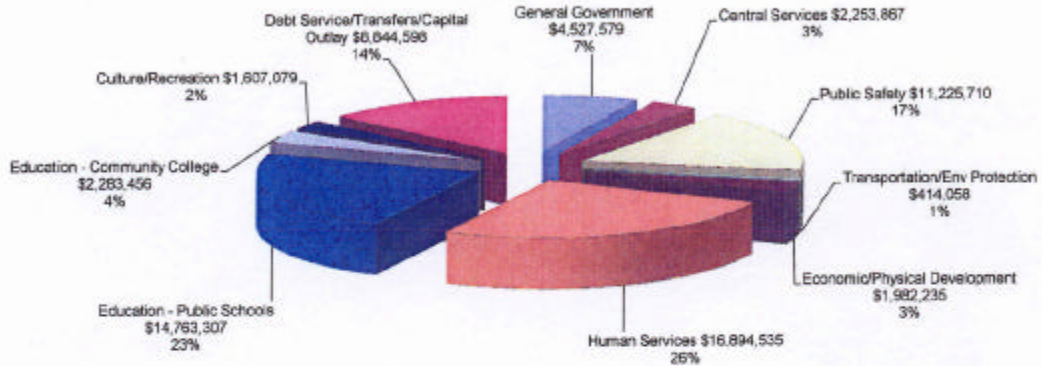
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11-5312	Work First/Employee Trans	7,544	12,359	12,500	12,500	1%
11-5340	Public Assistance	4,903,986	2,655,231	2,496,676	2,496,676	-8%
11-5350	Meals on Wheels	344,646	313,723	310,244	310,244	-1%
11-5351	Meals on Wheels-Bequest	-	47,750	-	-	-100%
11-5372	Work First	396,142	304,247	353,988	297,988	-2%
11-5389	Food Asst-Employment & Training	8,575	8,500	5,000	5,000	-41%
11-5392	Adoption Awareness	167,000	150,000	66,213	66,213	-56%
11-5401	Adult Day Care - DSS	200,376	176,866	180,385	180,385	2%
11-5402	C.A.P Community Alternatives	464,238	444,553	438,255	438,255	-1%
11-5403	Community Connections	36,250	36,250	65,000	65,000	79%
11-5412	Community Crisis Management	12,000	9,000	9,000	9,000	0%
11-5471	Adoption Payments	152,000	171,207	216,682	171,207	0%
11-5550	Title III Grants	366,439	366,505	376,980	376,980	3%
11-5551	Action/Foster Grandparents	16,000	-	16,000	-	
11-5552	Mountain Projects Cong. Meals	-	16,499	-	-	-100%
11-5582	All County Pgm/Volunteer Recog	500	-	500	-	
11-5583	Good Samaritan Clinic	8,750	-	17,500	-	
11-5820	Veterans Service Office	97,437	104,668	114,039	105,539	1%
11-5830	Youth Services	193,843	225,571	225,571	225,571	0%
11-5832	Haywood Mountain Home	106,782	-	-	-	
		20,707,554	17,537,847	17,518,297	17,124,381	-2%
<u>Education</u>						
11-5911	Public Schools-Current Operations	13,445,520	14,428,307	15,098,156	14,416,807	0%
11-5912	Public Schools-Capital Outlay	687,108	335,000	735,000	335,000	0%
11-5921	Comm College-Current Operations	2,015,255	2,118,466	2,190,032	2,118,456	0%
11-5922	Comm College-Capital Outlay	400,000	2,765,000	500,000	165,000	-94%
		16,547,883	19,646,763	18,523,188	17,035,263	-13%
<u>Cultural and Recreation</u>						
11-6110	Library	1,500,780	1,411,454	1,474,116	1,398,328	-1%
11-6111	LSCA Title VI Literacy Council	3,599	-	-	-	
11-6120	Recreation	232,635	224,183	228,800	215,776	-4%
11-6121	Recreation-Towns	82,500	-	460,000	-	
11-6170	Arts	27,500	-	-	-	
		1,847,214	1,635,637	2,160,916	1,614,104	-1%

HAYWOOD COUNTY GENERAL FUND

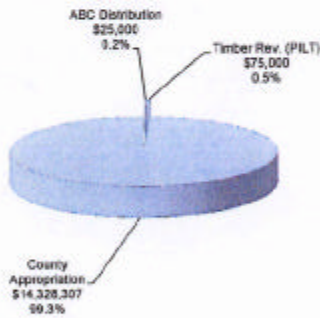
APR 19 2010

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<i>Transfers and Budgetary Accounts</i>						
11-8000	Nondepartmental	-	327,288	976,546	254,956	-22%
11-9100	Debt Service	3,850,152	3,856,199	5,895,717	4,532,289	18%
11-9820	Transfers to S/R Funds	22,168	5,000	5,000	5,000	0%
11-9830	Transfers to D/S Funds	2,422,188	2,508,883	3,143,523	3,103,056	24%
11-9840	Transfers to C/P Funds	57,000	300,000	-	-	-100%
11-9910	Contingency	-	16,777	500,000	200,000	1092%
		<u>6,351,508</u>	<u>7,014,145</u>	<u>10,320,786</u>	<u>8,095,301</u>	15%
	TOTAL	<u>68,827,835</u>	<u>67,530,659</u>	<u>74,904,328</u>	<u>65,285,033</u>	-3%
	Revenues	68,827,835	67,530,659	64,986,248	64,546,221	
	Expenditures	68,827,835	67,530,659	74,904,328	65,285,033	
		<u>-</u>	<u>-</u>	<u>(9,918,080)</u>	<u>(738,812)</u>	

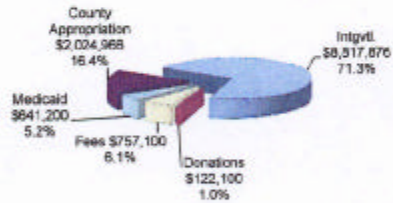
**HAYWOOD COUNTY
FY2009-2010 BUDGET
EXPENDITURES**



**COUNTY REVENUE SOURCES
FOR PUBLIC SCHOOLS
CURRENT OPERATING EXP.
\$14,428,307**



**COUNTY REVENUE SOURCES
FOR HUMAN SERVICES
\$16,894,535**

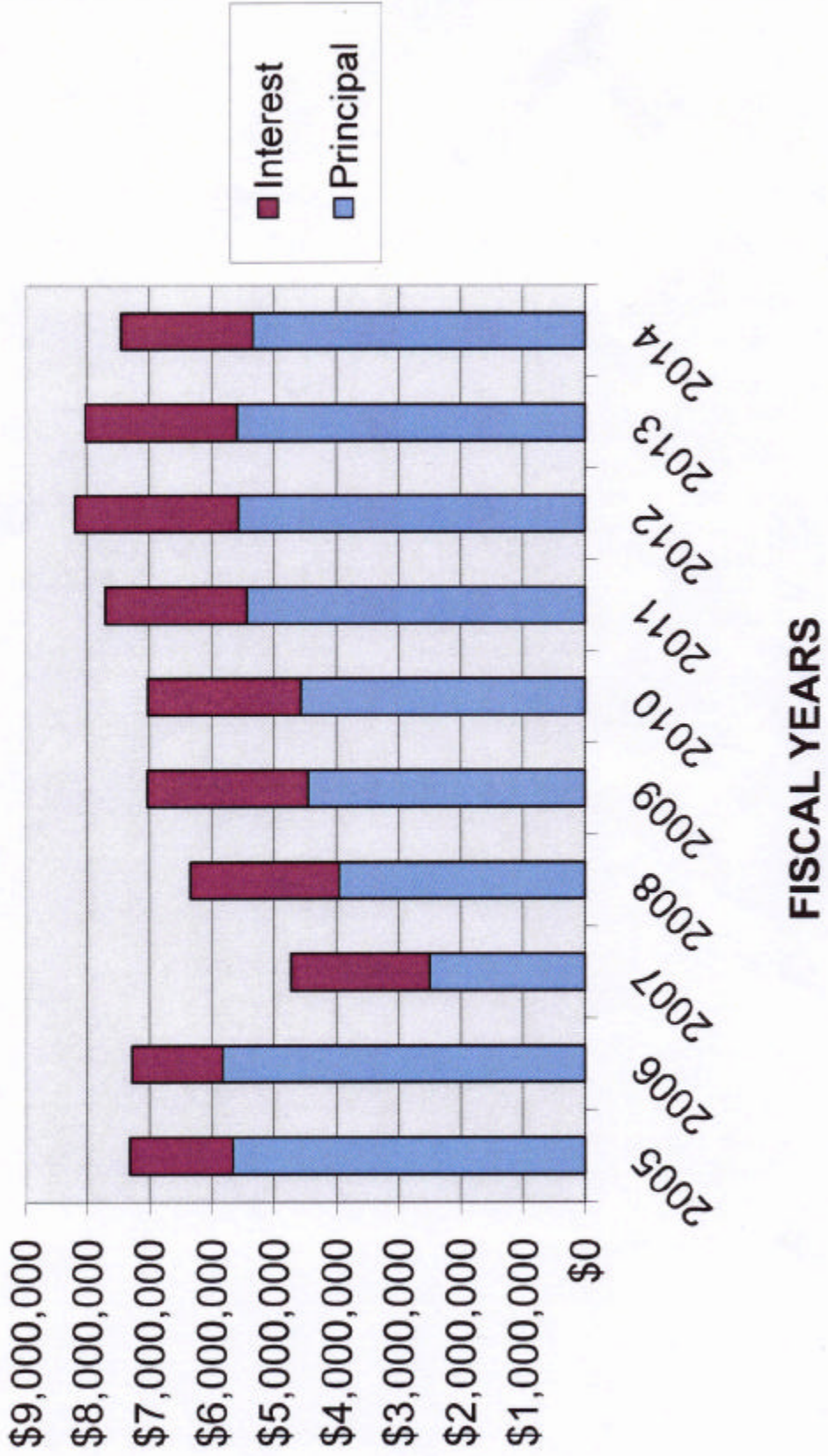


APR 19 2010

HAYWOOD COUNTY
SELECTED REVENUES
FOR BUDGET PREPARATION

	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010 (annualized)
110010 AD VALOREM TAXES									
Total current & prior year's taxes	20,557,417	27,746,409	28,799,842	29,380,608	30,669,145	32,646,018	33,970,513	34,714,350	35,442,971
110020 SALES TAXES									
Total all taxes	8,395,679	9,316,613	11,714,322	11,678,097	12,597,709	13,332,882	13,862,533	12,125,586	11,117,690
110030 OTHER TAXES									
Rental vehicle tax	19,357	20,347	20,727	19,841	25,337	26,702	24,696	21,370	13,788
Real Prop. Transfer tax	443,688	485,565	584,514	801,351	1,123,444	1,031,258	687,520	386,668	344,631
Occupancy tax	652,229	638,005	660,425	662,090	694,689	754,776	903,083	963,464	614,047
Reg. of Deeds, excluding tmstr tax	359,020	550,539	554,085	523,104	555,583	548,626	439,488	408,413	321,875
Other taxes	353,803	370,222	363,487	367,293	386,781	325,245	520,087	412,423	421,806
TOTALS	1,907,097	2,065,078	2,183,238	2,373,679	2,785,834	2,686,607	2,574,884	2,192,338	1,716,148
110040 UNRESTRICTED INTERGOVERNMENTAL									
PILT -	307,262	183,149	187,441	191,725	194,812	188,063	186,409	420,508	198,000
Intang./Sr. Citizens/Inv. Tax reimb	843,531								
TOTALS	1,150,793	183,149	187,441	191,725	194,812	188,063	186,409	420,508	198,000
110050 RESTRICTED INTERGOVERNMENTAL									
TOTALS	8,807,670	8,627,297	9,079,531	9,814,336	10,285,977	9,782,943	9,832,982	11,527,403	9,005,245
110060 PERMITS/FEES									
Building permits	329,806	350,838	360,390	312,899	361,660	427,747	341,836	229,581	182,305
Erosion Control plan review fees	42,225	28,936	28,226	27,835	55,197	211,343	96,574	54,207	16,059
Plan Review Fees - Planning	-	-	-	-	-	86,271	57,250	76,050	23,900
Other fees/penalties	55,855	26,742	21,984	10,720	54,158	30,808	25,285	14,402	9,183
TOTALS	427,886	406,516	410,600	351,454	471,015	796,169	522,945	374,240	231,448
110070 SALES & SERVICES									
Ambulance charges	803,371	1,397,543	911,339	1,857,795	1,584,165	1,491,326	1,470,369	1,917,225	1,851,216
Animal control fees	34,150	33,621	39,662	42,627	50,761	52,408	65,539	40,325	55,303
Env. Health inspection fees	-	178,526	194,397	263,310	416,326	390,119	342,674	248,769	161,745
Other sales/services	742,640.00	938,351.00	921,536.00	938,431.00	932,970.00	1,099,011.00	1,515,104.00	1,133,268.00	702,848.23
TOTALS	1,580,161	2,548,041	2,066,934	3,102,163	2,984,222	3,032,864	3,393,686	3,339,587	2,771,112

10 YEAR DEBT SERVICE W/PROJECTIONS



APR 19 2010

TOTAL CONSOLIDATED DEBT SERVICE GENERAL FUND
(Includes G/F amounts and those accounted for in Debt Service Fund)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Principal	5,660,959	5,824,825	2,503,127	3,955,964	4,457,487	4,569,460	4,429,203	4,566,629	4,587,810	4,334,250
Interest	1,651,984	1,454,371	2,222,189	2,384,555	2,567,745	2,446,957	2,108,223	2,502,481	2,351,980	2,070,313
	7,312,943	7,279,196	4,725,316	6,340,519	7,025,232	7,016,417	6,537,426	7,069,110	6,939,790	6,404,563
				(478,991)				531,684	(129,320)	(535,227)
Special Revenue Fund S/W Debt Service										
Principal				1,000,000			1,000,000	1,000,000	1,000,000	1,000,000
Interest				163,428			125,775	87,075	87,075	48,375
				1,163,428			1,125,775	1,087,075	1,087,075	1,048,375

New D/S for landfill cell \$4.5 million
New D/S for HCC \$12 million
New D/S for DSS/Health/Central permit. \$12.5million
New D/S for Ag. & Act. Arena \$700,000

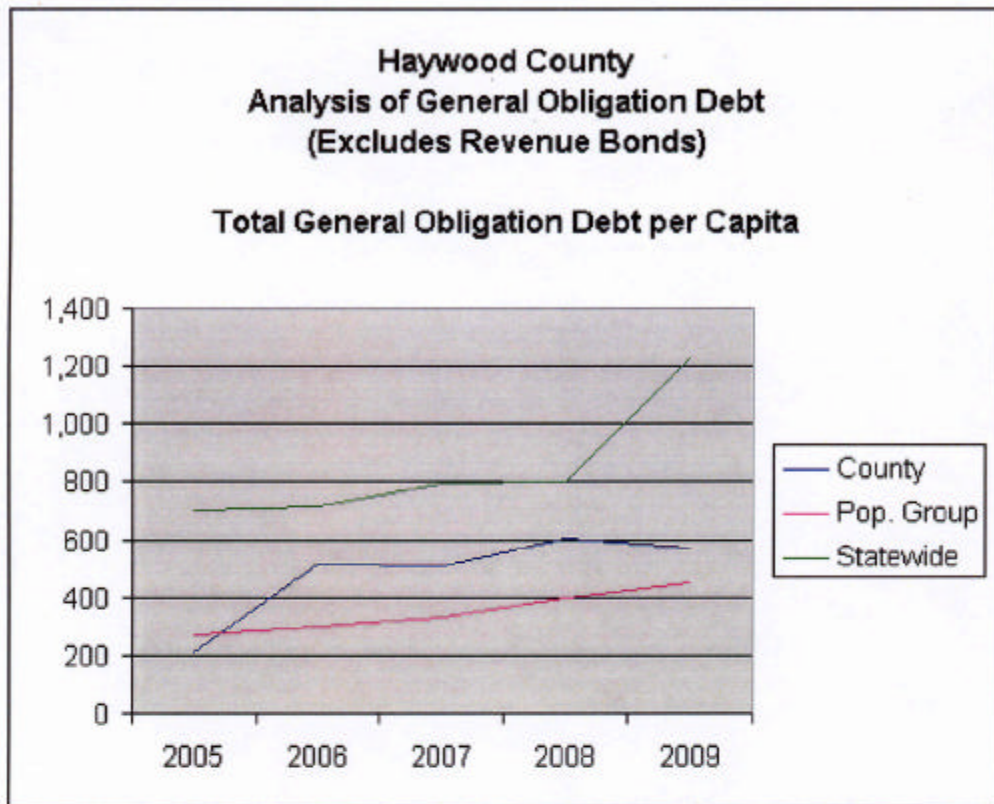
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Principal	5,660,959	5,824,825	2,503,127	3,955,964	4,457,487	4,569,460	5,429,203	5,566,629	5,587,810	5,334,250
Interest	1,651,984	1,454,371	2,222,189	2,384,555	2,567,745	2,446,957	2,271,651	2,628,256	2,439,055	2,118,688
	7,312,943	7,279,196	4,725,316	6,340,519	7,025,232	7,016,417	7,700,854	8,194,885	8,026,865	7,452,938

- 11 -

Haywood County
Debt Services Schedule
Fiscal year 2009-2010
Finance Department, Haywood County

Percent of debt	Loan purpose	Original Amount	Interest Rate	Orig. Issue Date	Maturity Date	Payment Amount	Payment Frequency	Average Annual Payment	Source of payment
Installment loans: Assumption of USDA loans for MARC property: Loan #1 assumption 1,186,545 Loan #2 assumption 154,905 Loan #3 equity 159,018 \$ 1,500,468									
	Courthouse renovation/HCC CDC	\$ 9,900,000	3.67%	1/8/2007	1/8/2022	\$ 680,000 plus interest	annual	68,298	County funds including property tax revenues
	Public Schools - AstroTurf projects	1,400,000	3.32%	4/7/2008	10/1/2012	\$ 280,000 plus interest	annual	8,480	Plan is that the reduction in the annual amount previously contributed to the C.O.A. (\$82,000) with the increase in revenue from taking over some of the programs will generate enough to cover this annual debt service.
	Recreation - J Creek property purchase	\$ 1,123,000	4.17%	8/12/2009	8/15/2024	\$37,433 plus interest	semi annual	8,489	Article 44 sales tax revenue designated for debt service/ transferred to article 39 in FY09 and going forward
24%	Solid Waste Mgt.-Landfill expansion - cell 3 Taxable loan #1 Tax-exempt loan #2	524,000 3,876,000 \$ 4,500,000	3.59% 3.87%	7/1/2009 7/1/2009	1/1/2011 1/1/2015	\$500,000 \$450,000 plus interest	semi annual	303,317	Annual NC Lottery proceeds designated for school capital outlay
29%	Justice Center & parking deck: construction project refinance agric. center issuance costs less premium at sale	22,000,000 1,250,468 411,020 (959,485) \$ 22,705,000	TTL Yield 3.78% varies 2% - 5%	1/29/2003	10/1/2017	var. principal \$ 1,490,000 \$ 1,795,000 plus interest	annual semi annual int. pymts	324,313 874,680	County funds including property tax or availability fee revenues County funds including property tax or availability fee revenues
Certificates of Participation (COPs):									
General Obligation Bonds:									
	Jail/few enforcement center	\$ 12,000,000	ave. rate 4.09% varies 3.5% - 4.8%	5/1/2004	5/1/2025	\$ 800,000 plus interest	annual semi annual int. pymts	86,938	County funds including property tax revenues
	Bethel Elementary School and other school projects	\$ 18,000,000	ave. rate 4.11% varies 3.75% - 5.00%	2/15/2006	5/1/2026	var. principal \$ 800,000 \$ 1,300,000 plus interest	annual semi annual int. pymts	1,358,278	Article 40 sales tax revenue restricted for school capital
47%	Phase 2 Haywood County Schools' projects	\$ 7,000,000	ave. rate 3.87% varies 3.00% - 4.13%	3/4/2008	3/1/2027	var. principal \$ 350,000 \$ 650,000 plus interest	annual semi annual int. pymts	490,879	Article 40/42 sales tax revenue restricted for school capital outlay
100%		76,126,468							

APR 19 2010



APR 19 2010

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ANALYSIS OF DEBT OF
NORTH CAROLINA COUNTIES AT 6-30-2009
DEPARTMENT OF STATE TREASURER
DIVISION OF STATE AND LOCAL GOVERNMENT FINANCE

Counties (Population)	Number of Units with Outstanding General Obligation Debt (Excluding Enterprise Debt)	Number of Units with Authorized and Unissued General Obligation Debt (Excluding Enterprise Debt)	Number of Units with Outstanding Installment Purchase Debt (Excluding Enterprise Debt)	Appraised Property Valuation (%)		Per Capita (\$)	
				Low	High	Low	High
250,000 and Over	6	6	6	1.439	2.431	765	2,607
100,000 to 249,999	19	6	19	0.045	1.365	19	1,384
50,000 to 99,999	20	6	26	0.228	1.038	146	896
25,000 to 49,999	13	6	22	0.312	0.805	217	984
10,000 to 24,999	10	1	20	0.082	0.385	61	413
Under 10,000	1	1	4	0.117	0.609	170	704
All Counties	69	26	87	0.045	1.585	19	1,626

HAYWOOD CO.

819

1,009

- 14 -

APR 19 2010

APR 19 2010

ANALYSIS OF DEBT OF NORTH CAROLINA COUNTIES 6-30-2009 DEPARTMENT OF STATE TREASURER DIVISION OF STATE AND LOCAL GOVERNMENT FINANCE

Revised: 03/10/2010

Table with columns: Counties, Rating, Maturity, S.L.P., Population, Assessed Property Valuation, General Obligation Bonded Debt and Notes, Installment Purchase Debt, Other, Total, Percent of Total, G.O.B. Debt, G.O.B. Debt as % of Debt, Property Values, Percent of Total, G.O.B. Debt, G.O.B. Debt as % of Debt, Revenue and State Bonds, and Revenue Bonds. Includes sub-totals for Residential, Commercial, and Education.

-15-

APR 19 2010

APR 19 2010

HAYWOOD COUNTY
 Information for budget
 Period of time showing latest tax rate changes
 updated March 2010

Fiscal Year Ended June 30	Total Assessed Values	Percent Increase	County Tax Rate	Total Tax Levy	Total Debt Service	Sales Tax not yet avail	Sales Tax Contribution to Debt Serv.	General Fund Expenditures & Transfers out	General Fund Unreserved Fund Balances
2010	\$ 7,174,171,946	* 1.91%	0.514	\$ 36,875,244	\$ 6,967,910	not yet avail	\$ 4,270,165	not yet avail	not yet avail
2009	7,089,518,034	3.96%	0.497	34,886,405	7,025,232	\$ 12,125,586	4,041,484	\$ 66,775,042	\$ 7,785,626
2008	6,771,497,642	4.19%	0.497	33,773,929	6,493,604	13,862,533	4,723,039	71,740,688	6,661,542
2007	** 6,499,330,181	30.43%	0.497	32,438,583	4,726,316	13,332,862	4,341,289	66,336,304	7,883,754
2006	4,982,857,214	4.73%	0.61	30,554,021	7,456,658	12,597,709	4,806,154	65,830,414	7,774,943
2005	4,757,852,141	2.69%	0.61	29,119,470	7,315,523	11,678,087	4,911,343	60,293,146	9,143,256
2004	4,633,461,443	1.81%	0.61	28,303,373	5,233,128	11,714,322	2,076,000	54,774,940	9,549,209
2003	** 4,551,110,887	35.43%	0.61	27,803,680	4,670,072	9,316,613	3,095,850	50,981,607	7,173,438
2002	3,360,679,298	4.15%	0.61	20,540,411	4,167,496	8,395,679	2,183,633	46,786,836	5,534,767
2001	3,226,692,951	2.06%	0.61	19,816,783	3,814,379	8,390,623	2,233,025	43,686,743	8,053,310
2000	3,161,607,049	4.64%	0.61	19,296,785	5,299,228	8,113,518	2,175,611	43,856,538	8,608,459
1999	3,021,445,047	4.37%	0.61	18,631,521	4,271,850	7,708,802	2,076,200	39,925,961	8,589,875
1998	2,894,852,787	4.50%	0.61	17,982,777	3,883,106	7,175,624	1,937,896	38,225,449	7,760,411
1997	** 2,770,255,433	26.75%	0.61	16,898,553	3,629,446	6,826,715	1,801,678	36,328,770	7,179,130
1996	2,185,572,495		0.74	16,173,236	3,164,666	6,526,748	1,713,950	35,763,885	5,926,584

* Estimates
 ** Reval fiscal years

aa 4,500,000 new loan for landfill expansion cell 3
 a 1,400,000 new loan for Publ. Sch. Artificial turf
 b 7,000,000 new GO Bonds for School bldg projects
 c 18,000,000 new GO Bonds for Bethel Elem. School
 d 1,500,000 new USDA loan assumptions - County bldg.
 final Clyde Elem./Hazelwood Elem. payment this year
 e 12,000,000 new GO Bond for jail/LEC
 f 22,000,000 new COPS for Justice Center/P Deck
 g 499,000 new loan for new Bethel School land acc.
 h 320,000 new loan for land for parking deck
 i 5,000,000 new loan for landfill project
 j 16,000,000 new loan for Publ. Sch. Projs - Clyde & Hazelwood Elems.
 k 127,000 new loan for additional land at Industrial Park
 l 5,148,000 new loan for Ag. Center construction
 m 6,300,000 new loan for Publ. Sch. Projs - Riverbend Elem. And land for Clyde Elem.
 prior loans for projects included in d/s:
 1995 \$924,000 loan for E911 system
 1993 \$673,000 loan for land at Industr. Prk
 1988 \$400,000 loan for Annex II bldg./land
 1977 \$12.5 million Bonds for new hospital paid by the hospital

-16-

Haywood County						
Total FTE By Year						
DEPT #	DEPT/LOCATION	FY06 TOTAL	FY07 TOTAL	FY08 TOTAL	FY09 TOTAL	FY10 TOTAL
4110	Governing Body	5.00	5.00	5.00	5.00	5.00
4120	Administration	5.00	4.00	4.00	4.00	4.00
4130	Finance	6.00	6.00	6.00	6.00	6.00
4135	Personnel/HR	2.00	2.00	2.00	3.00	3.34
4140	Tax Collections	6.00	6.00	6.00	6.00	6.00
4141	Tax Assessor	9.00	9.00	9.00	10.00	9.00
4142	Land Records	5.00	5.00	5.00	5.00	3.00
4145	Revaluation	7.00	7.00	7.00	7.00	6.00
4155	Engineering	-	-	1.00	1.00	-
4161	CJPP	1.00	1.00	1.00	1.00	1.00
4170	Elections	3.00	3.00	4.00	4.00	4.00
4180	Register of Deeds	5.00	5.00	5.00	5.00	4.00
4200	Tech Services	3.00	3.00	3.00	6.75	4.60
4250	Garage	2.00	2.00	2.00	2.00	2.00
4260	Facilities & Maint.	17.50	18.50	19.50	20.00	18.00
4310	Sheriff	62.00	60.00	60.00	59.40	58.40
4311	EOC/Dispatching	9.00	9.00	9.00	9.00	9.00
4315	SRO Officers	3.00	3.00	3.00	5.00	5.00
4320	Detention	25.00	30.00	30.00	31.00	30.00
4340	Fire Control	2.00	2.00	2.00	2.00	-
4350	Inspections	5.00	7.00	7.00	7.00	7.00
4370	Ambulance/EMS	40.00	46.00	46.00	48.00	48.00
4375	Emergency Mgmt	2.00	2.00	2.00	1.00	1.00
4380	Animal Control	7.00	6.00	6.00	6.00	6.00
4730	Erosion Control	2.50	2.50	3.50	3.50	3.50
4910	Planning	2.50	2.50	3.50	3.50	4.50
4920	Economic Development	2.00	2.00	2.00	2.00	2.00
4960/61/63	Soil Conservation	5.00	5.00	5.00	5.00	5.00
5110/11/13/59	Health	58.00	58.00	58.00	58.00	55.00
5181	Environmental Health	13.00	15.00	15.00	17.00	16.00
5310/50/5401/02	Social Services	140.00	143.00	142.00	144.75	139.75
5820	Veterans Service	-	1.00	2.00	2.00	2.00
6110	Library	21.00	21.00	21.00	19.70	17.70
6120	Recreation	3.00	3.00	3.00	2.50	2.50
TOTAL GENERAL FUND		478.50	494.50	499.50	512.10	488.29
4311	Fund 23-911Fund	3.50	3.50	3.50	1.25	1.40
4710	Fund 24-Solid Waste	46.00	46.00	45.00	43.75	44.75
GRAND TOTAL		528.00	544.00	548.00	557.10	534.44
Increase/(Decrease) in Positions			16.00	4.00	9.10	(22.66)

2009 Revaluation Sales Report

APR 19 2010

2009	2010				1st Quarter Avg.	2nd Quarter Avg.	3rd Quarter Avg.	4th Quarter Avg.
	January	February	March	April				
Number of Valid Sales	50	41	44	45	45	44	45	45
Sales Price	\$ 8,040,417	\$ 6,400,015	\$ 6,610,409	\$ 7,016,947	\$ 6,500,400	\$ 6,944,311	\$ 6,944,311	\$ 6,944,311
Market Value	\$ 6,934,430	\$ 6,034,700	\$ 6,425,500	\$ 6,454,876	\$ 6,561,440	\$ 6,697,456	\$ 6,697,456	\$ 6,697,456
Sales Price vs Market Value	86.24%	94.29%	97.20%	92.13%	100.02%	96.45%	96.45%	96.45%
Avg Sales Price	\$160,808	\$156,088	\$150,237	\$155,932	\$172,642	\$154,318	\$154,318	\$154,318
April								
Number of Valid Sales	40	56	37	44				
Sales Price	\$ 5,743,794	\$ 11,704,739	\$ 6,991,300	\$ 8,146,611				
Market Value	\$ 4,651,160	\$ 9,908,510	\$ 6,197,700	\$ 6,919,123				
Sales Price vs Market Value	80.98%	84.65%	88.65%	84.93%				
Avg Sales Price	\$143,595	\$209,013	\$183,954	\$183,758				
May								
Number of Valid Sales	93	78	67	79				
Sales Price	\$ 16,982,300	\$ 12,214,500	\$ 11,031,200	\$ 13,409,333				
Market Value	\$ 13,066,800	\$ 11,549,460	\$ 10,155,730	\$ 11,590,663				
Sales Price vs Market Value	75.94%	94.56%	92.06%	86.44%				
Avg Sales Price	\$182,605	\$156,596	\$164,645	\$169,025				
June								
Number of Valid Sales	86	72	65	74				
Sales Price	\$ 14,429,785	\$ 10,225,597	\$ 9,294,500	\$ 11,316,627				
Market Value	\$ 13,017,590	\$ 9,053,820	\$ 8,379,440	\$ 10,150,283				
Sales Price vs Market Value	90.21%	83.54%	90.15%	89.69%				
Avg Sales Price	\$167,788	\$142,022	\$142,992	\$152,242				
July								
2009 Totals								
Number of Valid Sales	729							
Sales Price	\$ 119,668,556							
Market Value	\$ 105,374,840							
Sales Price vs Market Value	88.06%							
Avg Sales Price	\$163,779							

14 Sales

-19-

