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 (<u>www.nctreasurer.com</u>)
- 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]

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HAYWOOD COUNTY GENERAL FUND

ACCOUNT	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 C
REVENUES						
Ad Valorem Ta	xes					
11-0010-4100	Taxes-Ad Valorem-00	2,748	255	247	247	
11-0010-4101	Taxes-Ad Valorem-D1	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	6,616	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	33,862,594	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	1000	-	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
Local Option Sa	iles Taxes					
1-0020-423100	1% Local Option Sales Tax	5,030,288	4,923,966	4,923,965	4,517,548	-8'
1-0020-423200	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	-21
1-0020-423400	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
	and a second	11,271,407	11,238,734	11,275,980	10,781,313	
Other Taxes & L	icenses	11,211,401	11,230,134	11,273,300	10,761,515	
	Taxes-Rental Vehicle Tax-County	30,000	24.000	21 000	21.000	
	Taxes-Real Property Transfer Tax	550,000	24,000	21,000	21,000	-139
			400,000	400,000	400,000	09
1-0030-426100	Cable TV Franchise Tax	10,000	-			7,540
1-0030-426101	TelecommVideo Tax	255,000	300,000	300,000	300,000	09
1-0030-42701	Occupancy Tax	1,006,000	850,000	995,000	995,000	179
1-0030-434400	Reg of Deeds-Excluding Excise	535,000	349,420	449,500	449,500	299
		2,386,000	1,923,420	2,165,500	2,165,500	139
Inrestricted Inte						
1-0040-431210	Payments in Lieu of Taxes	190,000	185,000	200,000	200,000	
		190,000	185,000	200,000	200,000	8%

HAYWOOD COUNTY GENERAL FUND

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	ACCOUNT	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	1
	Restricted inter		iti -					
	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	66%	
	11-0050-449	Economic & Physical Development	140,500	104,500	81,000	111,605	7%	
	11-0050-451	Health	2,628,058	2,760,367	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	06CAP 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%	
1	Permits & Fees							
	11-0060-4343	Building Permit & Inspection Fees	326,242	250,000	230,000	230,000	-8%	-
Ĩ	11-0060-4345	Impact Fees - Towns	6,000	2,000	4,000	4,000	100%	
3	11-0060-443	Sheriff Exec. Admin. Fees	1,500	2,000	3,000	3,000	50%	
1	11-0060-4734	Plan Review Fees - Erosion Cntrl	115,000	80,000	25,000	25,000	-69%	
3	11-0060-491	Plan Review Fees - Planning	70,000	60,000	35,000	35,000	-42%	
			518,742	394,000	297,000	297,000	-25%	
-	Sales & Services	where we are						
1	11-0070-441	General Government	54,000	26,600	32,200	32,200	21%	
1	1-0070-442	Central Services	50,000	49,000	50,000	50,000	2%	
1	1-0070-443	Public Safety	2,562,971	2,364,750	2,595,800	2,595,800	10%	
4	1-0070-449	Planning/EDC/Ext.	57,950	12,000	12,000	12,000	0%	
,	1-0070-45	Health & Human Services	1,018,894	774,485	615,650	615,685	-21%	
1	1-0070-461	Culture and Recreation	25,100	33,050	41,075	41,075	24%	
1	1-0070-48	Miscellaneous/Rents	82,058	71,600	70,500	70,500	-2%	
			3,850,973	3,331,685	3,417,225	3,417,260	3%	

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HAYWOOD COUNTY GENERAL FUND

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ACCOUNT	DEPARTM	ENT	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 Earr	lings						
11-0090-483491	Investment Earnings		256,000	225,000	200,000	200,000	
Miscellaneous			256,000	225,000	200,000	200,000	-115
11-0100	Miscellaneous/Contrib	utions	435.015	205,719	189,150	189, 150	
			435,015	205,719	189,150	189,160	-89
Other Financing	Sources						
1-0110-483820	Sale of Capital Assets		5,000	25,000	25,000	25,000	
1-0110-498213	Tfrs From ADM		12,281	(H)	and the second second	1996	
1-0110-49822	Tfrs From S/R Funds		122,621			-	
1-0110-49844	Tfrs From C/P Funds		1,324,775	3,380		1.4.1	
1-0110-499991	Fund Balance Appropr	iated	1,624,356	1,646,896			
		and less in the	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%

\cap				
			100.000	
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HAYWOOD COUNTY GENERAL FUND

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
EXPENDITUR	ES					
General Govern	The second second					
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%
1-4130	Finance	409,953	416,233	426,545	416.045	0%
and the second	Human Resources	VIL STORES	10000	and the second		- 69.8
1-4135		412,642	346,152	366,379	338,446	-2%
1-4137	Them the second	136,988	149,496	149,496	149,495	0%
1-4140	Tax Collections	403,887	372,069	411,047	359,753	-3%
1-4141	Tax Assessments	526,645	483,969	545.650	525.050	8%
1-4142	Land Records/GIS	270,944	171,635	165,954	162,899	-5%
1-4145	Revaluation (Real Prop. Appraisal)	384,222	445,528	363,610	358,318	-20%
1-4150	Legal	465,000	225,000	262,023	159,223	-29%
11-4155	Engineering	104,365	-	-		
1-4160	Court Facilities	160,000	172,556	120,000	120,000	-30%
1-4161	CJPP-Technical Assistance	74,318	92,474	92,814	79,000	-15%
1-4182	Mountain Mediation	1,875	-	3,000	-	
1-4170	Elections	432,089	380,713	408,030	381,020	0%
1-4180	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%
entral Services						
1-4200	Technology Services	566,914	554,817	919,590	503,590	-9%
1-4250	Garage	131,934	126,195	132,662	129,567	3%
1-4260	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%
ublic Safety						
1-4310	Sheriff	4,256,374	4,043,928	4,693,854	4,110,279	2%
1-4311	911 Communications Center	662,755	506,213	2,779,407	493,450	-3%
1-4315	Sheriff-SRO Officers	220,557	233,730	160,125	160,125	-31%
-4316	Safe Haven Grant - OJP	400,000	401,818			-100%
-4320	Detention Center	2,197,729	2,045,329	2,221,377	2,093,021	2%
-4340	Fire Control	163,959	÷.		201 ×	
-4341	NC Forest Service	86,995	105,944	100,660	100,660	-5%
-4350	Inspections	407,852	493,959	513,211	479,450	-3%
-4360	Medical Examiner	33,100	25,000	30,000	32,000	28%
-4370	Emergency Medical Service	3,530,189	3,578,345	4,582,008	3,830,783	7%
-4371	Rescue Squad	74,935	75,000	25,000	75,000	0%
-4375	Emergency Management	210,658	125,109	134,659	121,914	-3%
			371,788			1%
-4380	Animal Control	395,276		390,081	374,191	

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HAYWOOD COUNTY GENERAL FUND

NUMBER		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
Transportati	ion and Environmental Protection					
11-4520	Mass Transit	288,009	227,670	308,265	288,265	279
11-4730	Erosion Control	202,637	184,388	190,803	187,703	29
		490,646	412,058	499,068	475,968	169
Economic an	nd Physical Development					
1-4910	Planning	225,817	316,385	274,084	269,484	-15
1-4920	Economic Development	249,436	217, 167	221,839	219,935	1
1-4922	Haywood Co. Agri. & Activities Brd.	50,000	1	40,000	40,000	
1-4923	Tourism Development	985,940	831,500	975,050	975,050	17
1-4930	Community Development	19,000		44,000	-	
1-4940	Special Employment Program	3,000	100	n neo perend	Di Serie	
1-4950	Extension	339,303	286,986	292,033	236,983	-179
1-4960	Soil & Water Conservation	194,742	189,917	218,033	193,317	29
1-4961	Soil & Water Conserv-Ag Engineer	74,408	71,970	74,105	74,105	3
1-4963	Soil & Water Conserv-Ag Tech	66,675	67,394	69,062	69,062	25
		2,208,321	1,981,319	2,208,206	2,077,936	5
uman Servic	ces los los					
-5110	Health	2,626,930	2,557,628	2,293,328	2.294,503	-104
1-5111	Medicaid	712,523	607,350	538,745	538,745	-119
1-5112	Immunization Action	500	7,500	300	300	-969
-5113	Dental Clinic	558,979	505,312	505,702	505,702	09
-5120	Child Health	7,475	26,044	4,517	4,517	-839
-5130	Family Planning	69,825	29,259	37,000	37,000	269
-5151	Adult Health Services	37,232	24,277	20,800	20,800	-149
-5153	Health Check		16,964	40,135	40,135	1379
-5158	Breast & Cervical Cancer Control	9,600	9,640	9,400	9,400	-29
-5159	Amer Cancer Soc-Proj Assist	365,117	321,923	369,123	369,123	15%
-5170	WIC	11,708	27,184	64,090	53,964	999
-5175	KBR Public School Health Prog	10,000	17,334	12		-100%
-5176	Smart & Healthy Start	7,175	6,175	6,175	6,175	0%
-5180	Maternal Health	104,459	89,527	89,527	89,527	0%
-5181	Environmental Health	1,158,069	969,651	1,027,122	1,017,446	5%
-5185	T-B Control	3,228	3,228	3,226	3,226	0%
-5200	Mental Health	177,758	167,000	241,814	116,000	-31%
-5290	Pgm For Family & Abused	25.000	-	-	Sa seve times	1999
-5310	Social Services	7,339,470	7,108,922	7,362,760	7,257,260	2%

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HAYWOOD COUNTY GENERAL FUND

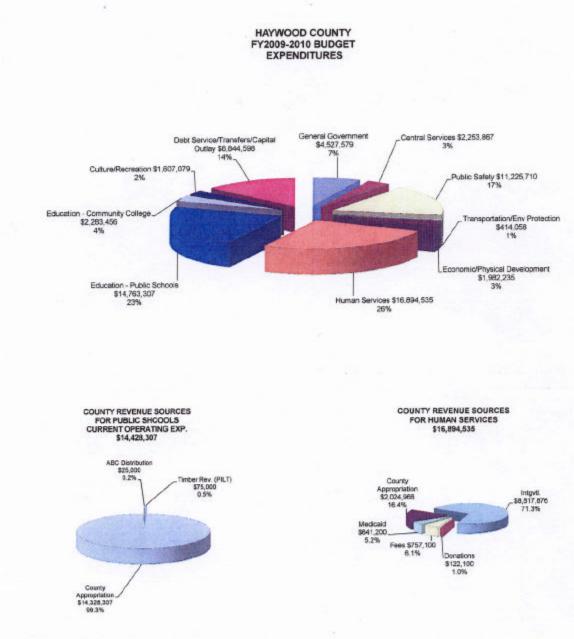
NUMBER	DEPARTMENT	FY 2008-2009 REVISED BUDG	FY 2009-2010 REVISED BUDG as of 4/13/10	FY 2010-2011 DEPARTMENT REQUEST	FY 2010-2011 PRELIMINARY Recommended	Percent change from CY	1
11-5312	Work First/Employee Trans	7,544	12,359	12,500	12,500	1%	
11-5340	Public Assistance	4,903,986	2,655,231	2,496,676	2,496,676	-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	15,000		16,000			
11-5552	Mountain Projects Cong. Meals	- 1 C	16,499	-		-100%	
11-5682	All County Pgm/Volunteer Recog	500		500			
11-5583	Good Samaritan Clinic	8,750	2	17,500			
11-5820	Veterans Service Office	97,437	104,668	114,039	105,539	156	1
11-5830	Youth Services	193,843	225,571	225,571	225.571	0%	
11-5832	Haywood Mountain Home	106,782		-	-		
	THE PARTY STATE						
Education		20,707,554	17,537,847	17,518,297	17,124,381	-2%	
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	2,118,456	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%	
Cultural and Reci	reation						
1-6110	Library	1,500,780	1,411,454	1,474,116	1,398,328	-196	
1-6111	LSCA Title VI Literacy Council	3,599	1.1	-			
1-6120	Recreation	232,835	224,183	226,800	215,776	-4%	
1-6121	Recreation-Towns	82,500	*	460,000		10052	
1-6170	Arts	27,500	2				
	There were	1,847,214	1,635,637	2,160,916	1,614,104	-1%	

HAYWOOD COUNTY GENERAL FUND

APR 1 9 2010

ACCOUNT	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
Transfers and	Budgetary Accounts					
11-8000	Nondepartmental	-	327,286	976,546	254,958	-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%
1-9830	Transfers to D/S Funds	2,422,188	2,508,883	3,143,523	3,103,056	24%
1-9840	Transfers to C/P Funds	57,000	300,000			-100%
1-9910	Contingency	<u> </u>	16,777	500,000	200,000	1092%
		6,351,508	7,014,145	10,320,786	8,095,301	15%
	TOTAL	68,827,835	67,530,659	74,904,328	65,285,033	-3%
		1				
	Revenues Expenditures	68,827,835 68,827,835	67,530,659 67,530,659	64,986,248 74,904,328	64,546,221 65,285,033	
			-	(9,918,080)	(738,812)	

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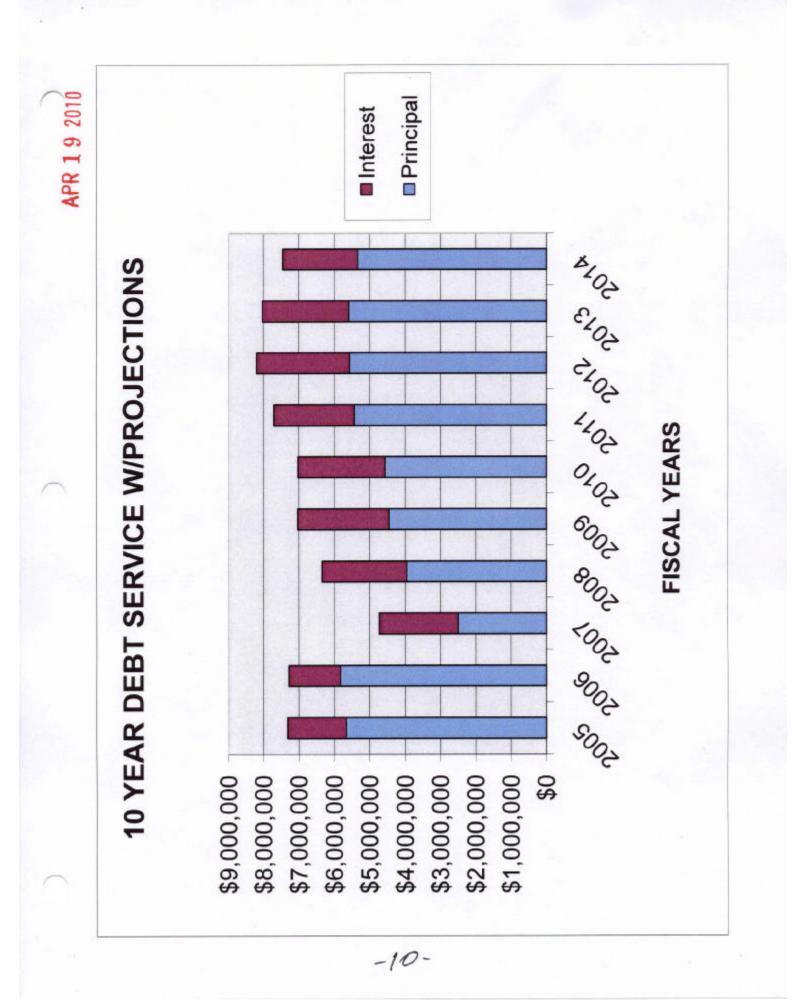


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HAYWOOD COUNTY SELECTED REVENUES FOR BUDGET PREPARATION

110010 AD VALOPEM TAVES	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
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	(annualized) 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	707.00	10 844	766 30				
Real Prop. Transfer tax	443,688	485.565	584 514	801 264	100,02	201,02	24,696	21,370	13,788
Occupancy tax	652.229	638,005	660.425	662 000	604 600	1,001,200	020, 520	386,668	344,631
Reg. of Deeds, excluding tracfit tax	398.020	150 030	REA DOR	000'200	800'680	9/1/901	903,083	963,464	614,047
Other taxes	353,803	370,222	363,487	367.293	386,781	548,626 325 245	439,498	408,413	321,875
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 - Intang/Sr. Citizens/Inv. Tax reimb	307,262 843,531	183,149	187,441	191,725	194,812	188,063	186,409	420,508	198,000
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
Dian Davian: Concur Dianing	42,225	28,936	28,226	27,835	55,197	211,343	98,574	54,207	16.059
Other face/ remailing					•	86,271	57,250	76,050	23,900
TOTALS	000/00	20,142	21,984	10,720	54,158	30,808	25,285	14,402	9,183
	000'174	410,016	410,600	351,454	471,015	756,169	522,945	374,240	231,448
110070 SALES & SERVICES Ambulance charges	803.371	1.397.543	911.330	1 867 705	1 E04 10E	000 909 9			
Animal control fees	34.150	33.621	39.662	709 CV	50 764	070'184'1	1,410,369	1,917,225	1,851,216
Env. Health inspection fees		178,526	194,397	263,310	416.326	390 110	850,00	40,325	55,303
es/services	742,640.00	938,351.00	921,536.00	938,431.00	932,970.00	1.099.011.00	1515 104 00	1 133 768 00	CP/'101
IUIALS	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

jhd 4/18/2010 SELECTED REVENUES



(includes G/F amounts and those accounted for in Debt Service Fund)										
Principal	2005 5,660,959 1 651,984	2006 5,824,825 1.454.371	2,503,127 2,503,127 2,222,189	2008 3,955,964 2 384 555	2009 4,457,487 2,567,745	2010 4,569,460 2,446,957	2011 4,429,203 2 108 223	2012 4,566,629 2,502,481	2013 4,587,810 2.351.080	2014 4,334,250 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
Special Reve	Special Revenue Fund S/W Debt Service	ebt Service					(478,991)	531,684	(129,320)	(535,227)
Principal							1,000,000	1,000,000	1,000,000	1,000,000
10010011							1,163,428	1,125,775	1,087,075	1,048,375
							New D/S for landfill cell \$4.5 million	New D/S for DSS/Health/ Central permit. \$12.5million		
							New D/S for HCC \$12 million	New D/S for Ag. & Act. Arena \$700,000		
Principal Interact	2005 5,660,959 4,654,084	2006 5,824,825 4 464 374	2007 2,503,127	2008 3,955,964 2,384,655	2009 4,457,487	2010 4,569,460	2011 5,429,203	2012 5,566,629	2013 5,587,810	2014 5,334,250
	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

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Haywood County Debt Sarvice Schedule Fiscal yeer 2009-2010 Finance Department, Haywood County

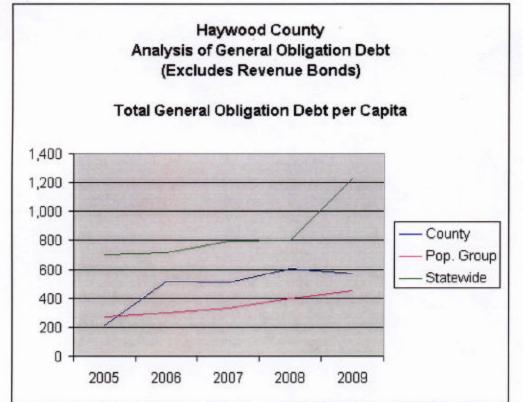
County funds including property tax or availability fee revenues County funds including property tax or availability fee revenues County funds including property tax revenues Plan is that the eduction in the amrual amount previously contributed to the C.O.A. (\$52.000) with the increase in revenue from taking over some of the programs will generate enough to cover this amrual debt service. Article 44 sales tax revenue designated for debt servicel transferred to article 39 in FYD9 and going forward Article 44 seles tax revenue designated for debt service transferred to article 39 in FY09 and going forward Article 40 sales tax revenue restricted for echool capital Article 40/42 sales tax revenue restricted for echool Annual NC Lottery proceeds designated for school County funds including property tax revenues County funds including property tax revenues Source of payment capital outlay capital outlay 68,298 8,480 8,489 324,313 890'06 annual \$ 2,187,516 semi annual int. pymrts \$ 896,938 \$ 1,359,278 490,879 303.317 Average Annual Payment semi annual int. pymrts annual \$ 49 semi annual int. pymnts annual semi annual int. pymnts semi annual int. pymrts Payment Frequency semi annual semi annual laurna annual anual anual anual annual \$500,000 \$450,000 plus interest 68,298 8,480 8,489 plus interest ver. principel \$ 1,490,000 1,796,000 plus interest var. principal 350,000 850,000 plus interest 800,000 660,000 280,000 plus imprest \$37,433 plus interest 600,000 Payment plus interest ver. principel plus interest 60 ... --BM/2025 1/16/2043 7/30/2043 11/6/2046 101/2017 5/1/2026 3112027 10/1/2012 1/1/2011 Marturity B/15/2024 1/18/2022 Orig. Issue Date 1/29/2003 11/6/2006 11/6/2006 11/6/2006 5/1/2004 2/15/2006 3/4/2008 6/12/2009 7/1/2009 1/8/2007 4/7/2008 TTL Yield 3.78% visites 2% - 5% 4.63% 4.25% 4.30% 3.67% 4.17% 3.59% 4.09% 00 3.87% varies 3.00% - 4.13% 3.32% 4.11% veries 3.5% - 4.8% varies 3.75% - 5.00% Rate \$ 16,000,000 ave. rate ans. rate eve. rate 22.000,000 1.250,465 411,020 (966,485) \$ 22,705,000 \$ 12,000,000 \$ 7,000,000 1,188,545 154,905 158,018 \$ 1,500,468 \$ 9,900,000 1,400,000 \$ 1,123,000 524,000 3.876,000 \$ 4,500,000 Original Amount Bethel Elementary School and other school projects Assumption of USDA loans for MARC property: Solid Weste Mgt -Landfill expansion - cell 3 Phase 2 Haywood County Schools' projects Recreation - J Creek property purchase Courthouse renovation/HCIC CDC Public Schools - AstroTurf projects Justice Center & pericing deck: Loen purpose Certificates of Participation (COPs): Jail/law enforcement center refinance agric. center Loan #1 assumption Loan #2 assumption Loan #3 equity issuance costs less premium at sele construction project Tax-exemt loan #2 General Obligation Bonds: Faxable loan #1 installment loans: 47% Percent of debt 24% 28%

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Jhd 4/14/2010 Inst Financing debt service summary

78,128,468

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Printed: 3/16/2010

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

Counties (Ponsiston)	Number of Units with Outstanding General Obligation Debt (Excluding	Number of Units with Authorized and Unitsued General Obligation Debt (Excluding	Number of Units with Outstanding Imstallment Purchase Debt (Excluding	Ratios d Unis Appraised	Ratios of Total Outstanding Ge Unissued General Obligati (Excluding , Appraised Property Valuation (%)	Ratios of Total Outstanding General Obligation Debt, Authorized and Unissued General Obligation Debt and installment Purchases (Excluding All Enterprise Debt) Per Canita (3)	Obligation D of and installi- terprise Debt	Debt, Authoriza Iment Purchaae () Per Canka (\$)	
TRANSING TO SALLING A		Entronae Lebra	Enterprise Debt)	Low	Average	High	Low	Average	High
250,000 and Over	6	9	Ø	1.439	2.431	3.284	765	2,607	3,665
100,000 to 249,998	19	9	19	0.045	1.365	3.426	19	1,384	3,268
50,000 to 99,999	20	9	26	0.228	1.038	2.999	148	896	2.616
25,000 to 49,999	13		22	0.312	0.805	1.963	217	984	5.540
10,000 to 24,999	10	1	20	0.062	0.385	1.414	61	413	1,193
Under 10,000	-	-		0.117	0.609	0.881	170	704	1.015
All Counties	89	28	97	0.045	1.585	3.426	19	1,626	5,540
HAYMOOD CO.					819			0 1	

Copy of Debt Analysis Report_GN2009v3.xls Countycover

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Page 1

ANALYSIS OF DEBT OF NORTH CARCUNA COUNTES = J0.20M DEPARTNENT OF STATE THEAKUREST DINSON OF STATE AND LOCKI, GOVENIMENT

and State riding GLOB, Debt, Revolving r 1 GAR DUSERATING Revised: COLISION INSTALLMENT PURCHASS DEBT FINANCE GENERAL GRUGATION SONDED DEBT AND NOTES ASSESSED PROPERTY VALUATION

	B	Refigs	-			tan rate				G.O. B. Debr					(Enclosing Enterprise)	(http://www.	Berds	-
Counties	Filch Moody's	No 38.P	Population	Value 2308-2009	Lefterst Flewar	valueten	Enterprise	Cher	Total	(Excluding Enforgerical)*	Enterprises.	Other	Total	(Beelading	Property P	_	- Mar Date -	Ferrers
Pandation 257,000 and Abot															4			
Cumberland	av		110,015	5 10,650,861,560		0.0000		82,285,000 \$	\$2,295,000 \$	37,500,000 8	38,945,864 \$	122,674,825 \$	101.500.700 5	242.469.625		716 4		
from the			124,042	ALL AND ADD ADD ADD		1902.0	4,802,239	250,442,765	255,335,000	297, 100,000	21,725,283	122,245,675	145,971,158	STU, TBR. SHI		2.238	17,600,000	
Guilland	AA+ Aa		400.344	AL AN STA STA		- 7474	AND NOT AN	AND BOAT DAY	DOUT BOAT DOW	148,400,000		10,435,000	70,455,000	639,790,000		1,861		
Underburg			877,967	07.583.445.420		6 AND	100 201 201	1 1000 611 1000	A DIT ATA THAT	1000 000 000 0 000 0		4,000,000	4591800	1, 190,459,638		2.542		
4	AAA Ass		864,420	118,720,556,630		0.5340		1,772,370,000	1,772,379,000	614,500,000	-	7,350,461	7,000,401	2,213,001,002	A Service	N 000	• •	
-			3.130.816	1 236.675.682.894		F	2 200 400 1	A 100 100 100 100	- 100 000 000 F 1 000 000 000 000 000 000		A DECEMBER OF A					-		
				Carlos and				ATTACANA ATTACANA	******	1.1443/1/D/00 1	1 100'910'01	1 447,000,116	B 013,460,994	1,140,701,425	3.431% 8	2,447 \$	17,440,046	-
stutetion 190,000	- 141.010																	
			145,295			0.5900 1		80,110,000 \$	69,110,000 5			14 100 405 4	- 1000 000		A 11000			
STUTEWICK	M. AN	*	102,857		•	0,3050	1,917,038	60, 102,962	91,020,000	55,500,000		50,253,000	50 211 000	COM PRO PER	C PROPERTY OF		COLUMN AND	
nembe	0		322,876		•	0.6250	306,906	67,500,000	67,999,000		14,712,816	81.772.586	OLD ACK 000	100 177 GAT	N ROMAN		ANUTRES'ILL	
unau a	W W		170,400		•	0.6500	546,962	116,866,008	110,035,000			228.484.104	AND 144 114	100 100 100	A TOTAL		22.410.000	
unvia .	2.		154,941		•	0.5250		25,766,000	237,785,000		6,771,363	117 A.117	906.045.470	123.020.021	C BOAK		of Real and	
Long	2.		158,866		•	0.5400	1,058,056	70,720,000	80,790,000		14,041,407	10,263,565	30,394,872	SHOT LAD BE	0.769%	1	14,210,000	
Local	2		10000		•	0.6350		152, 196,000	152, 195,000	175,000,000		23,860,063	20,000,002	111.055.083	2.4174	- 74		
			And and			0.7700					9,100,457	197,792,060	1+0,000,547	137,782,080	2 200%	1.267	44.678.910	
						0.4500		1,960,000	1,090,000		2,343,900	118,350,024	118,734,124	117,410,024	0.500%	1.131	11.535.800	
			and cat			0.4450		54,110,000	54,110,000		115,450	Z14,343,751	214,538,300	298,453,751	1.3474	1,742	4.168.807	
tion Manual			100 POR			0.1800		240,445,000	240,845,000	and a second second	3,576,467	50,207,864	132,878,551	390,942,684	3.420M	2.402	22.854.785	
and and			170 MOR	0107007310700 11		10000	2,007,700	112'LBC'022	299,425,000	181,500,000	30,467,461	p1.240,002	127,727,673	\$36,507,233	1,601%	2,791	334,770,000	
			120 200			Contraction of the local division of the loc	4 NOR ARK	100 100 100 100 1	CAD'SLO'SOL		20,450	00,127,109	44, 145, 554	198,942,199	1.621%	1.074	10.307.030	
	AA AN	-W-	156,570	11,302,200,543		0.0000	400.000	1.680.000	Contraction 1	non'non	14978201	122.00M.107	123, 117, 585	240,381,027	1.942%	1,400	•	
ndelsh			140,980	10,208,153,050		0.6950		1,736.000	1.736.000		1 444 1 444	COCCUPATION OF L	000'M07'871	555'0+6'121	1.127%	-		
-			130,316	5.411,585,699		0.8009	21,473,457	1,127,060	25,006,600	1200.000	-	Sectore .	And Barrings	280/000/201	ND421		\$10.20M	
-	***		138,812	11,057,077,701	•	0.5850		70,625,000	000/820/82		2,540,064	10.065.055	10.336.732	00.011.000	SPECIAL D	-	• •	
5			101,108	22,516,019,810		0.6650	4,545,617	467,778,383	472,425,000	45,000,000		111.570.000	111.470.000	THE AMO AND	and t		and and all	
	*		115,6260	5,460,037,420		0.7940	18,576	2,451,424	2,070,000	•	188,158	12,063,613	13,151,871	15,015,038	6.233%	-	C AND AND A	
tals			3.065.562	2005.002 5 315.708.716.700		F	34 767 566 1 6	A PALANA AND AND A	a tota and and a line and an and	ALL NOT AND ADD. T. O.	-				- AND			
			and the second second				a sublicity	- Internation	Contract Contractor		\$ 1120'LLOY'S	1740,779,623 8	1,836,410,844 8	4,241,942,434	S NSNC'I	1,144 1	630,818,800	_
publichen. 60.000 99.46																		
and a	2:	<.	80,209	8 G/028/014/010	•	0.5200 \$	5 0,158,000 à	1,755,000 \$	0,905,000 8	1 ····	1,421,460 1	60.716.540 \$	62.138.000 2	12.471.545	a units a			
Carolina Car			00000	3,514,721,852		0.0500	11/120	022,728,8	8,990,000		1,420,422	200,0000,023	36,006,545	45.317,150	0.822%			
Chathan			THE PART	Taylor and a second				00'120'000	00/050/000	8,710,000	1,600,000	Z1,862,673	23,782,973	87,822,973	0.458%	ant's	2.814.448	
a watered			87 836	A AGO SAT AND		N TOOL	104 141	TI, STOR, WALL	D00'000'11		14.078.924	67,060,161	82,420,678	70,566,151	1,071%	1,307	311.519	
Columbus			SA 755	THE REA 242 1		0.8150		ATRIACT AND	CONTRACTOR OF THE PARTY OF THE	•		12,320,000	12,320,660	15,293,786		-		
LIANE	×		27,757	9.982 hel 560		0.6100	796.050	19 774,000	AN AND AND AND		COLUMN T	10,007,401	16,384,75G	10,412,431		101	•	
Dupin	*		101/03	3, 154, 222, 452		0.7900	1,805,000	and a street	1.000 000		And the	7 APR 440	BL2'008'00	10,966,433		428		
appointe	*		51,800	2,485,122,810		0.5400		0.120.000	0 220.000		AND AND	P BARN WTA	Just ner's	1,420,055		-		
Tranklin	×		57,923	3,979,972,204		0.6226		21,230,000	31.730.000	51 000 000	14 DAY NO.	PHO HON CA	1,805,204	10,000,010		208	2,205,481	
avila	×		20,220	3,615,050,316	•	0.7500		42,515,000	42,515,000	21 500 000	3 040 378	3 MIS IN	Cont and a	N27'167'111		2,024	2,190,000	
	•		56,217	2,541,070,060	•	0.0800	14,395,000		14,585,060	10.000,000		28,176.520	20 170 550	N PAGE AND			•	
Distort a			21,108	7,035,520,100	•	0.4970		32,450,000	32,956,060			24,078,000	24.878.000	CON MEN TR				
	4		005'25	4,721,842,340		0.7500	905, 509	0,462,461	7,565,000		340,153	54,100.703	64 586 010	R1 170.004		1 100	•	
			1287.128	3,405,025,610		0.8400		71,400,000	21,400,000	(*)		1,450,100	1.460,160	72.850.100		-		
unos unos			14.500	C. STA, STA, SUC		0.500	LIB/WZZ'L	D4,436,489	00,090,000	74,600,000	1010,000	1201140,62	199'WD0'02	194,976,510		2,616	4.286.411	
			Han the	A DAM FOR TAK		and and a		51, BOQ.000	000'000'''	1411	2,547,382	0.955.0TG	0,602,456	94,455,076		1,150		
nter	×		21.853	4,718,801,000		Desta	CEUTER	FR ARTON	AN ANA AN	ATT LINE PART	2,794,908	13,400,558	10,005,250	13,890,368	0.220%	140	000/880/1	
toold phen	RA.	× .	198/18	8,027,528,713		0.7950	-	and and and		DOD DOS JU	A 10.4 101	000100	100,000	86,443,908		1,007		
						· · · · · · · · · · · · · · · · · · ·								The local division in		1000		

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HAYWOOD COUNTY

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

																																lyde Elem.				
General Fund	Unreserved Fund Balances		not yet avail	S 7,786,626	6,661.542	7,583,734	7.774.943	9,143,256	9,549,209	7,173,438	5,534,767	8,053,310	8,608,459	8,589,875	7,760,411	7,179,130	5,926,584						this work	inter year					vood Elems.	~		n. And land for C				\$400,000 loan for Annex II bldg./land
General Fund	Expenditures & Transfers out]	i	not yet avail	\$ 66,776,042	71,740,698	66,336,904	65,830,414	60,293,146	54,774,940	50,981,607	46,786,836	43,686,743	43,856,538	39,925,961	38,225,449	35,328,770	35,763,885	e lles sello		Aroncial turn	ou use projects	ntione - County blds	final Chide Flem (Hazelwood Flew, warmont Michael	EC.	enter/P Deck	el School land acq.	arking deck	oject	new loan for Publ. Sch. Projs - Clyde & Hazelwood Elems.	new loan for additional land at Industrial Park	r construction	new loan for Publ. Sch. Projs - Riverbend Elem. And land for Clyde Elem.	14	911 system	ind at Industr. Prk	nnex II bidg./land
Sales Tax	to Debt Serv.		\$ 4,270,165 *	4,641,484	4,723,039	4,341,289	4,806,154	4,911,343	2,075,000	3,095,860	2,183,633	2,233,025	2,175,611	2,076,200	1,937,896	1,801,678	1,718,950	o the for leadfill even and a	and for for full Cal	new Ioan for Public School bilds and the	new GO Bonds for Bethol Flom School	new USDA loan assumptions - County blde	nai Clyde Flem /Hazel	new GO Bond for jail/LEC	new COPS for Justice Center/P Deck	new loan for new Bethel School land acq.	new loan for land for parking deck	new loan for landfill project	ew loan for Publ. Sch.	ew loan for additional	new loan for Ag. Center construction	ew loan for Publ. Sch.	projects Included in d/s:	\$924,000 loan for E911 system	56/3,000 loan for land at Industr. Prk	\$400,000 loan for Annex II bldg./land
	Sales Tax	11100	not yet avail	\$ 12,125,586	13,862,533	13, 332, 862	12,597,709	11,678,097	11,714,322	9,316,613	8,395,679	8,390,623	8,113,518	7,708,802	7,175,624	6,826,715	6,526,748	4 500 000 1						12.000.000		499,000 n	320,000 n	5,000,000 n	16,000,000 n	127,000 n		6,300,000 n		1995	5661	1988
			33	8	q	c	p			80	ų	i	-	k		-	Ħ	00		عـ ہ		,	p	a	+	60	4	-	ī		×	-	ε			
Total P	Debt Service		\$ 6.967,910	7,025,232	6,493,604	4,725,316	7,456,658	7,315,523	5,233,128	4,670,072	4,157,496	3,814,379	5,299,228	4,271,856	3,883,106	3,629,446	3,164,666																			
Tatal	Å	1	\$ 36,875,244	34,986,405	33,773,929	32,438,583	30,554,021	29,119,470	28,303,373	27,803,680	20,540,411	19,816,783	19,296,785	18,631,521	17,982,777	16,898,553	16,173,236																			
Tour	Rate		0.514	0.497	0.497	0.497	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.74																			
Descent	Increase		1.91%	3.96%	4.19%	30.43%	4.73%	2.69%	1.81%	35.43%	4.15%	2.06%	4.64%	4.37%	4.50%	26.75%																				
Assessed	Values	10	7,174,171,946 *	7,039,518,034	6,771,497,642	6,499,330,181	4,982,857,214	4,757,892,141	4,633,481,443	4,551,110,887	3,360,579,293	3,226,692,951	3,161,607,049	3,021,445,047	2,894,852,787	2,770,255,433	2,185,572,495		13 tec	** Reval fiscal vears																
			60			:				:						:			* Estimates	** Reva																
FISCAL Van Fudad	June 30		2010	2009	2008		2006	2005	2004	2003 *	2002	2001	2000	1999	1998	1997	1996			· loce																

jhd finance - exp tax rate etc 10 year comparison 3/24/2010

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	rood County					
Total	FTE By Year					
ELEXI - HOR	A STATE CONTRACT	FYC6	FY07	FY08	FY09	<u>FY10</u>
DEPT +	DEPT/LOCATION	TOTAL	TOTAL	TOTAL	TOTAL	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	6.0
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
		2.00	2.00	2.00	1.00	1.00
4375	Emergency Mgmt Animal Control		6.00	6.00	6.00	6.00
4380		7.00				3.50
4730	Erosion Control	2.50	2.50	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
al state of the second	GRAND TOTAL	528.00	544.00	548,00	557.10	534.44

krc internal auditor 4/18/2010 HBUDGETS/Budget 2010-2011/Salaries FY2011/TOTAL FTE BY YEAR

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2009 Revaluation Sales Report

APR 1 9 2010

6,944,311 6,697,456 96.45% 154,318

44 55 38 \$6,816,400 \$ 7,456,135 \$6,560,400 \$ \$6,279,380 \$ 7,251,550 \$6,561,440 \$ 92,12% 97,26% 100.02% \$ 135,918 \$ 135,566 \$ 172,642 \$

14 Sales

45

March 1st Quarter Avg.

February

January

2009		January		February		March	1st (1st Quarter Avg.	2010
Number of Valid Sales		50		41		44		45	Number of Valid Sales
Sales Price	69	8,040,417	5	6,400,015	672	6,610,409	49	7,016,947	Sales Price
Market Value	69	6,934,430	5	6,034,700	\$	6,425,500	69	6,464,876	Market Value
Sales Price vs Market Value		86.24%		94.29%		97.20%		92.13%	Sales Price vs Market Value
Avg Sales Price		\$160,808		\$156,098		\$150,237		\$155,932	Avg Sales Price
		April		May		June	2nd	2nd Quarter Avg.	
Number of Valid Sales		40		56		37		44	
Sales Price	1/2	5,743,794	10	11,704,739	-	6,991,300	69	8,146,611	
Market Value	57	4,651,160	\$	9,908,510	69	6,197,700	69	6,919,123	
Sales Price vs Market Value Avg Sales Price		80.98% \$143,595		84.65% \$209,013		88.65% \$183,954		84.93% \$183,758	
		July		August	S	September	3rd	3rd Quarter Avg.	
Number of Valid Sales		93		78		67		79	
Sales Price	5	16,982,300	5	12,214,500	69	\$ 11,031,200	s	13,409,333	
Market Value	47	13,066,800	60	11,5	69	10,155,730	5	11,590,663	
Sales Price vs Market Value		76.94%		94.56%		92.06%		86,44%	
Avg Sales Price		\$182,605		\$156,595		S164,645		\$169,025	
		October		November	-	December	4th	4th Quarter Avg.	
Number of Valid Sales		86		72		65		74	
Sales Price	69	14,429,785	69	10,225,597	47	9,294,500	69	11,316,627	
Market Value	69	13,017,590	69	9,053,820	\$	8,379,440	69	10,150,283	
Avg Sales Price		\$167,788		\$142,022		\$142,992		\$152,242	
2009 Totals									
Number of Valid Sales		729							

729 \$ 119,668,556 \$ 105,374,840 88.06% \$163,779 Market Value Sales Price vs Market Value Avg Sales Price

Sales Price

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