

Manager Recommended Haywood County Budget



Fiscal Year 2020/21

Manager Recommended Budget



HAYWOOD COUNTY, NORTH CAROLINA

FISCAL YEAR 2020/21

Board of County Commissioners

Kevin Ensley, Board Chair
Brandon C. Rogers, Board Vice-Chair
J.W. "Kirk" Kirkpatrick III, Board Member
Tommy Long, Board Member
Mark Pless, Board Member

County Manager
Bryant Morehead

Finance Director
Julie Davis

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Board of County Commissioners



Kevin Ensley
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Brandon C. Rogers
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J.W. "Kirk" Kirkpatrick III
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Tommy Long
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Mark Pless
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Manager's Message



Board of Commissioners

L. Kevin Ensley, Chairman
Brandon C. Rogers, Vice Chairman
J.W. "Kirk" Kirkpatrick III
Tommy Long
Mark Pless



County Manager
Bryant Morehead

County Attorney
Frank Queen

Honorable Chairman Ensley and Members of the Board of County Commissioners:

In accordance with the General Statutes of North Carolina, I am pleased to submit for your consideration the Manager Recommended Fiscal Year 2021 Budget. The budget is balanced and prepared under the guidelines of the North Carolina Local Government Budget & Fiscal Control Act. It incorporates the priorities and policy direction communicated by the Board of County Commissioners. Additionally, the Recommended Budget maintains the current property tax rate of 58.5 cents per \$100 of property value, which is based on a total valuation of \$7,598,453,544.

On February 17th, 2020 I gave you a presentation that focused on outcomes to improve Haywood County. In the presentation, I laid out the framework to begin some major initiatives within the county. Those plans included:

- Implementing a classification study to move our employees' salaries closer to market
- Improving emergency response times by building an EMS base in the center of the County
- Adding telecommunicators to dispatch calls more quickly
- Modernizing our library system by doing a major renovation of the Waynesville facility

Little did we know, right around the corner was the beginning of a pandemic that has subsequently caused both a public health and economic crisis. The original course charted for the FY 21 budget profoundly changed as a result of COVID-19.

This August will mark my 20th year in local government. I've prepared an assortment of budgets, both large and small. I believed that working through the Great Recession of 2007-2009 prepared me for just about anything. Unfortunately, I was wrong.

Over the last few months, the county has faced uncertainty about the health of our citizens, our employees, and ourselves. The troubling economic conditions, the challenges of providing services to our citizens in the current environment, and, in many cases, learning new jobs has created anxiety for all of us. That said, county staff has served admirably. County employees have been asked to shoulder extra work or assume additional duties because of COVID-19 crisis, and this trend is likely to continue through the next fiscal year.

The County's response to COVID-19 has reinforced my belief that local government employees make a monumental difference in the daily lives of citizens. I sincerely hope that members of our community recognize the efforts that each of our employees put into improving the well-being of the citizens of our

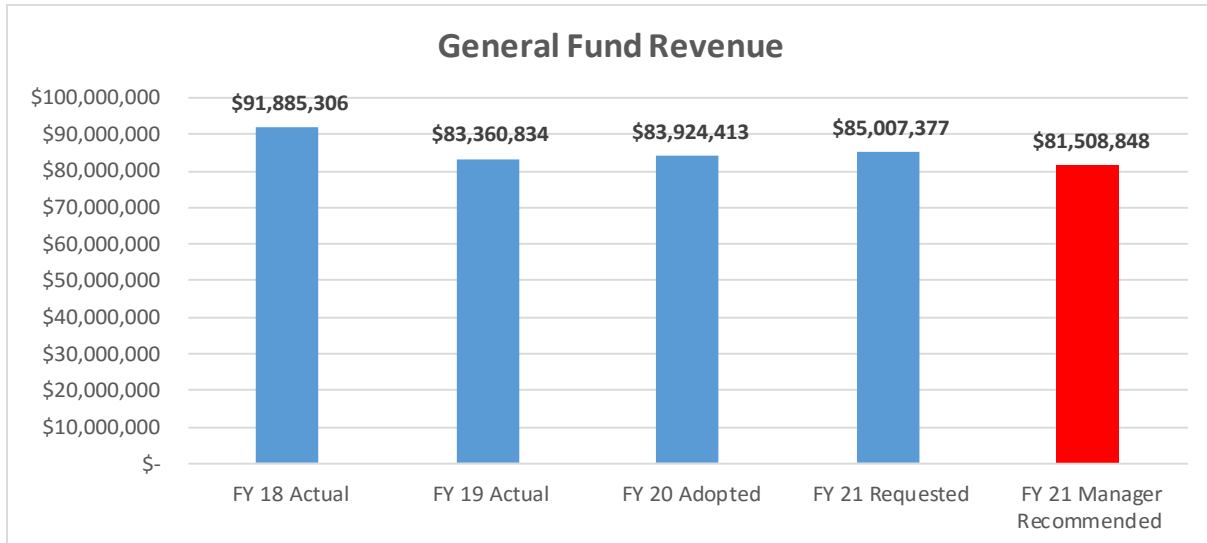
county. I am grateful to serve as county manager alongside such a hard-working and talented group of individuals.

Together, we've learned a great deal about the need to adapt in order to serve our community. Three months ago I would have not thought teleworking would be successful, attending virtual meetings would be the norm, and closing our facilities to the public could be done without a major disruption to service. We overcame and thrived in spite of these challenges and the lessons learned will stick with us for many years to come.

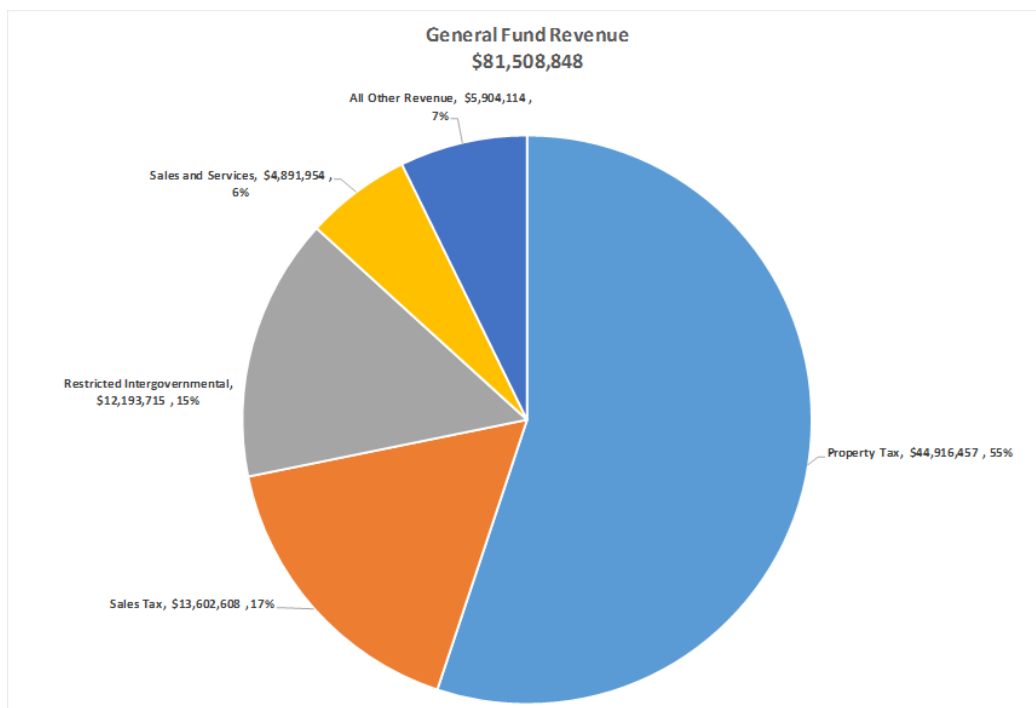
The manager's budget message is typically designed to provide the governing board with an overview of what is included and the expected improvements for the community. This budget is unique, and is a reflection of the times. We have held general fund expenditures virtually flat. Overall, the general fund as recommended only shows an increase over the FY 20 budget of \$300,138 or .34%. The reason behind the conservative allocation of funds lies in the significant loss of revenue as a result of COVID-19. Consequently, the budget is intentionally structured to meet our essential functions, however it doesn't provide much of an opportunity to move our organization forward.

Revenues

The budget recognizes a decrease in General Fund revenues by \$2,415,565, or 2.88%, as compared to the current year adopted budget. This decrease in revenue has a larger impact than just losing \$2.4 million of revenue. The tentative budget figures prior to COVID-19 had projected a revenue increase to a sum just over \$85 million. This growth in revenue was slated to pay for the items mentioned in the introduction.



Of the total general fund revenue of \$81.5 million, property tax is responsible for approximately 55%, sales tax 17%, restricted 15%, sales and services 6%, and all other revenues combine for 7%. These figures do not represent fund balance appropriated and are displayed in the pie graph titled “General Fund Revenue.”



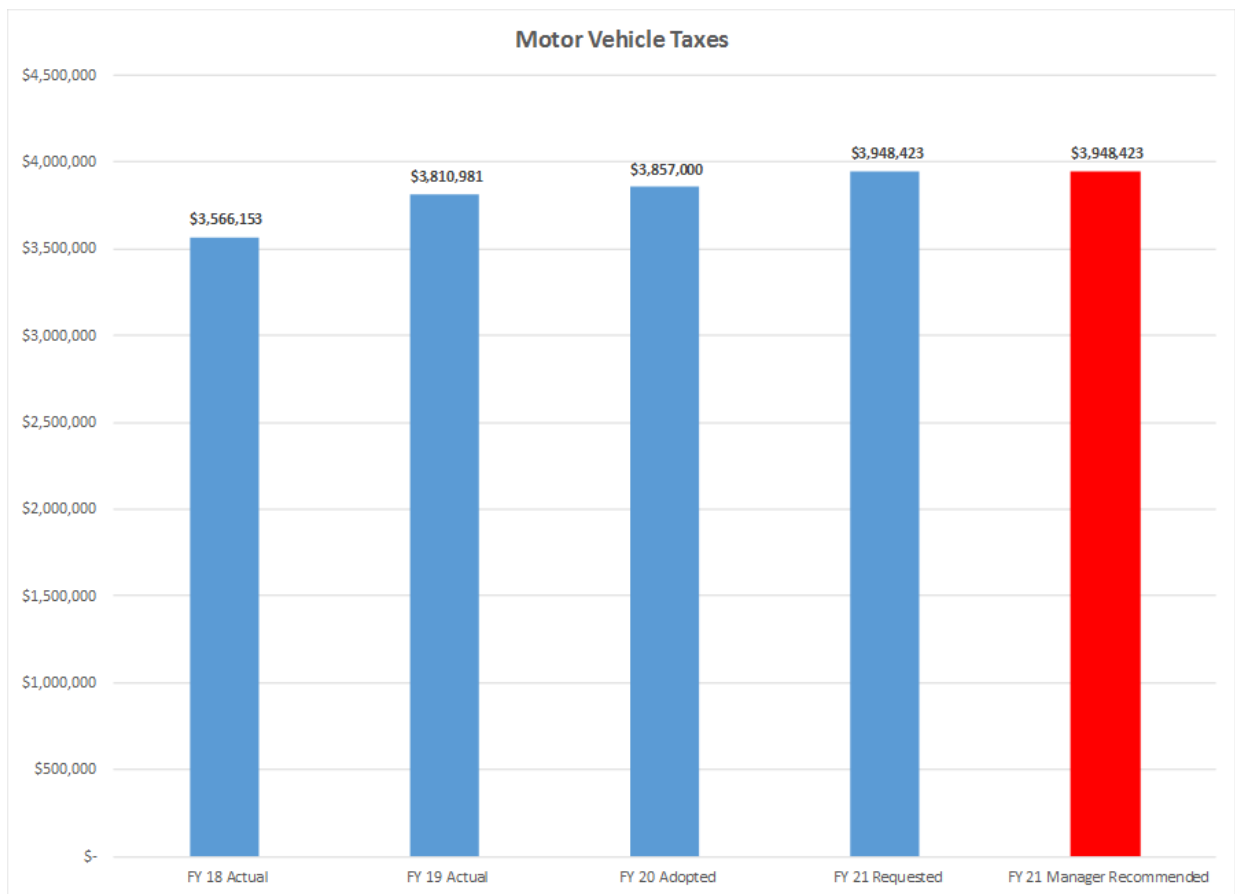
Real Estate, Personal Property & Utility Tax

The majority of tax revenue is derived from real estate, personal property and utility taxes, and this makes up the Property Tax slice of the pie graph. The recommended budget includes an additional \$157,863 or an increase of .39% from the previous fiscal year. To compare, FY 20 had an increase of \$822,575 from the previous fiscal year. While we have accounted for some natural growth in the tax base, this budget uses a collection rate of 96.35% out of an abundance of caution due to the economic downturn. This is the same collection rate as in 2009 during the recession, and is conservative compared to the current collection rate of 97.74%.



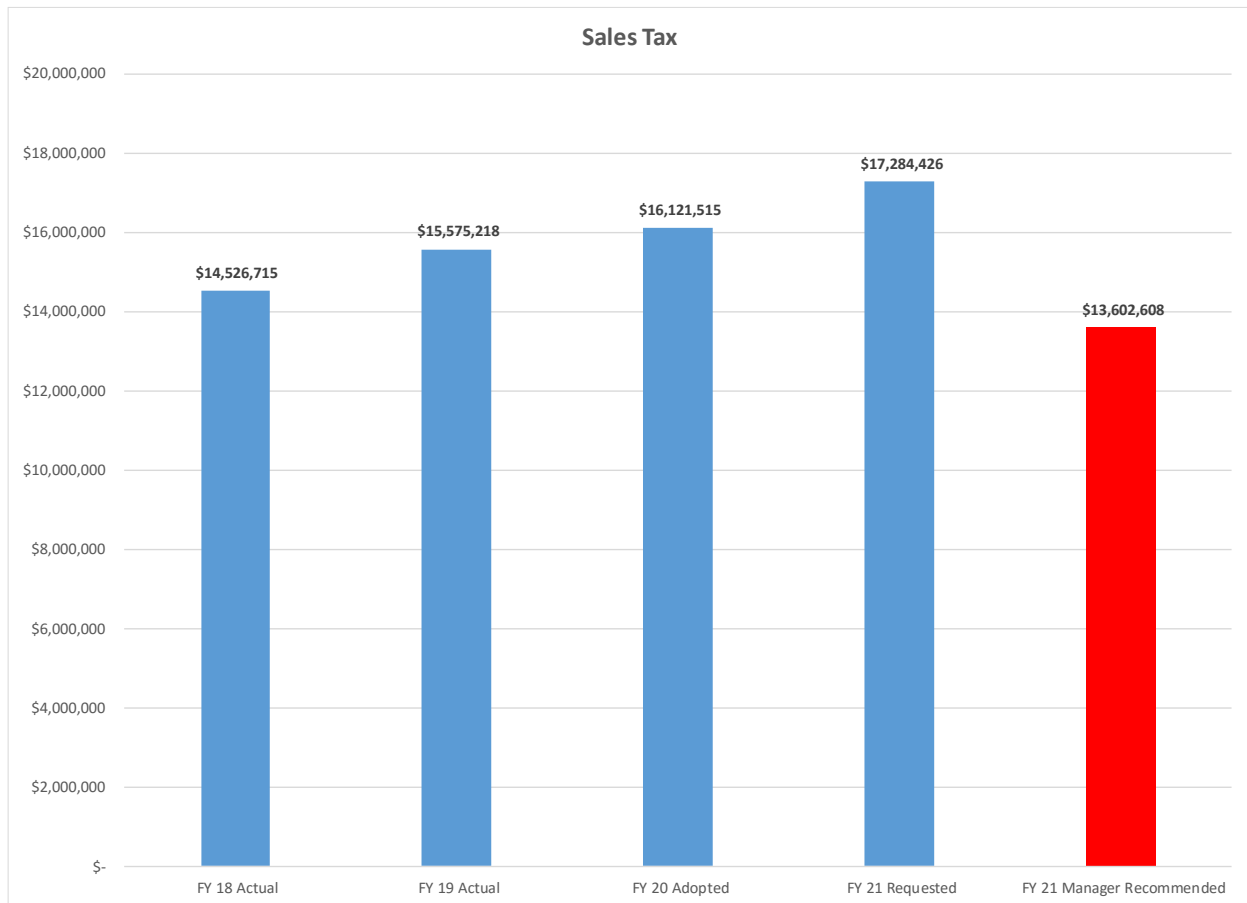
Motor Vehicle Tax

Another significant portion of the county's revenue comes from the tax on motor vehicles. The recommended budget includes \$3,948,423 of motor vehicle tax revenue, which is an increase of \$157,863. The value of motor vehicles has grown over the last year, but like the real estate, personal property, and utility tax, this year's estimate is conservative. To provide more context, this revenue grew by \$471,754 the prior year. The State collects this tax through the Tag & Tax program. The State recently extended the deadline to renew vehicle tags as a result of COVID-19 and this will push back the payment to counties of taxes collected from renewals in April, May, and June. This will reduce our current year revenue, and potentially shift that revenue into FY 21, but the amount and timing of the shift is unpredictable, hence our conservative assumptions for this budget.



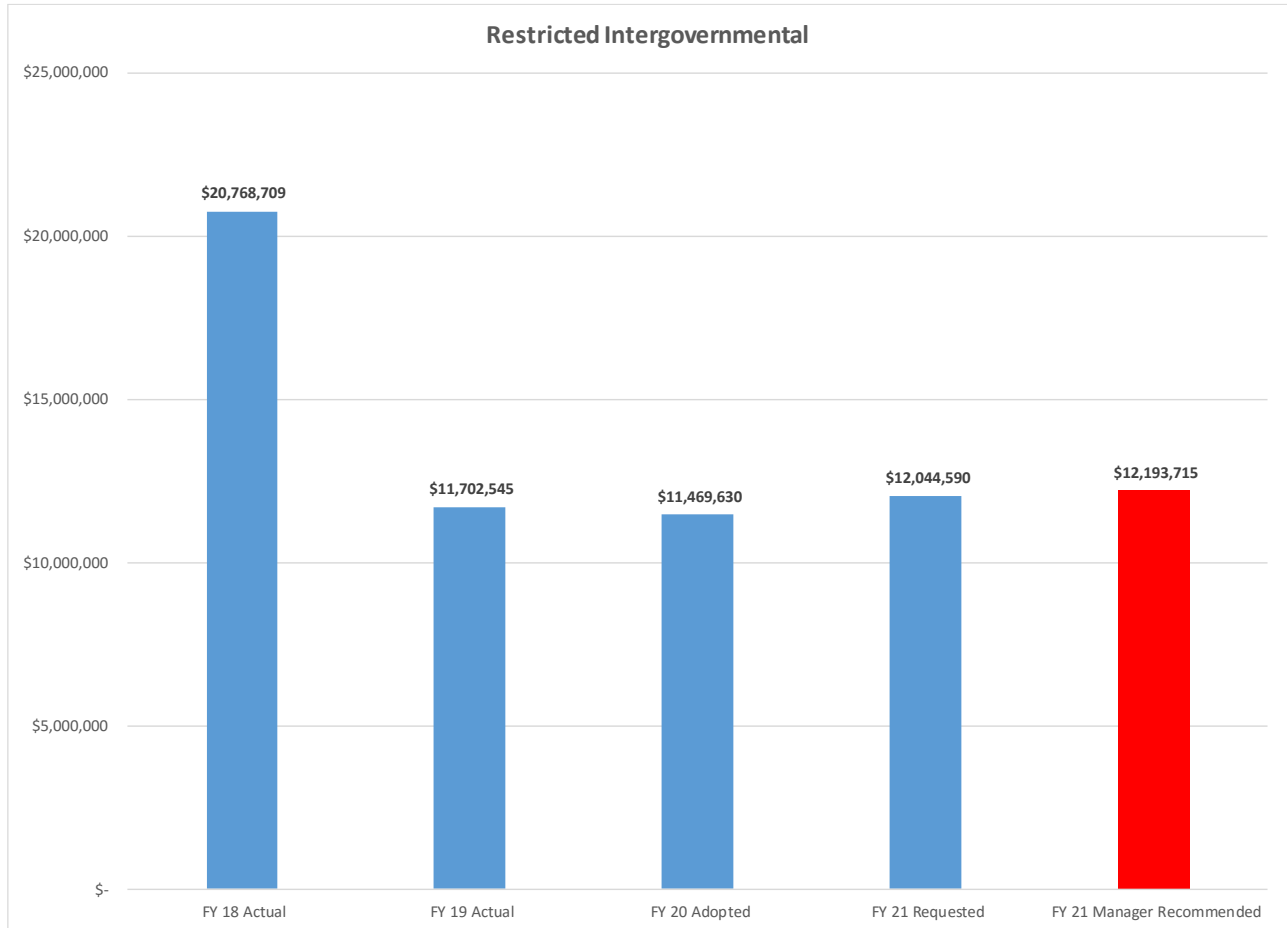
Sales Tax

The most severe impact on general fund revenue can be seen in sales tax. The recommended budget includes just over \$13.6 million in sales tax. This amount equates to a decrease of \$2,518,907 or 15.62% compared current year (FY 20). For the first portion of FY 20, sales tax averaged slightly over 10% ahead of the previous year. Without COVID-19, this budget would have expected sales taxes to be in the neighborhood of \$17.3 million. Mathematically, the reduction in sales tax alone has reduced revenue estimates by almost \$3.7 million for FY 21, a decrease not seen since the recession. Like the motor vehicle tax, this tax is initially collected by the State and the dollar amounts are harder to predict.



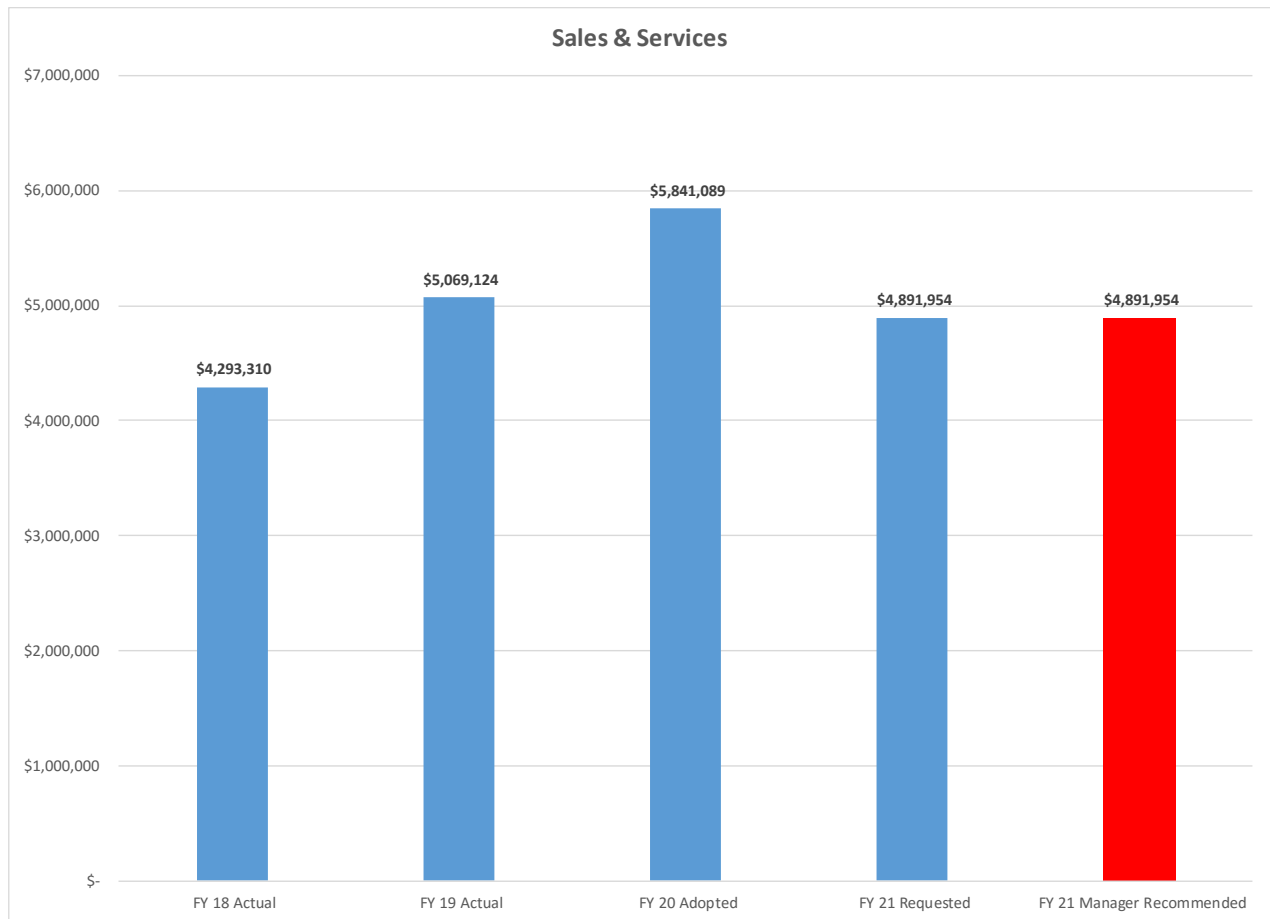
Restricted Intergovernmental

Restricted intergovernmental revenues are revenues that Haywood County receives from the State or Federal government but are restricted to specific purposes. The majority of these revenues are related to services that our Health and Human Services department provides. In FY 21, there is increase in this category of \$724,085 or 6.31%. The largest increases in this revenue are related to boarding home payments (\$416,354), payments to daycare facilities (\$139,060), and reimbursements from Medicaid (\$159,000).



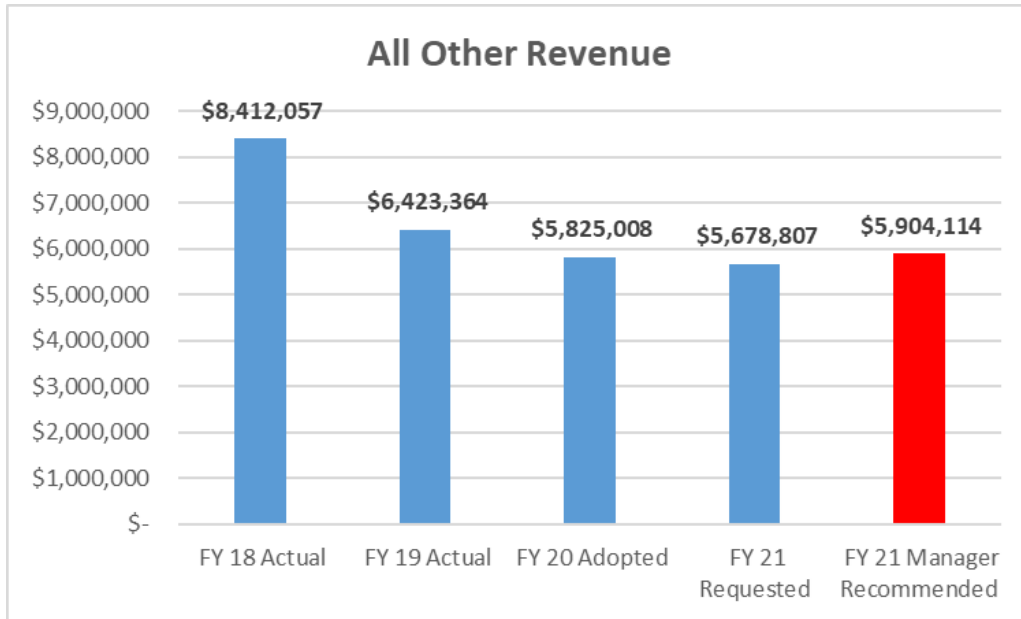
Sales and Services

The revenue derived from sales and services that county departments provide to the public total to 6% of the general fund revenue. Ambulance service charges are the major revenue source in this category. Other collections are from library and recreation programs, vaccinations, well and septic inspections, and the sale of maps through the GIS department, just to name a few. COVID-19 has had a very serious impact on this revenue stream as well. Like the other revenue categories, a conservative budgeting approach was used, as some aspects of this revenue stream have been hit harder than others. For example, calls for EMS service are down but it is unknown how long this will last. Overall, this category of revenue is planned to be down by just over 16% or \$949,135.



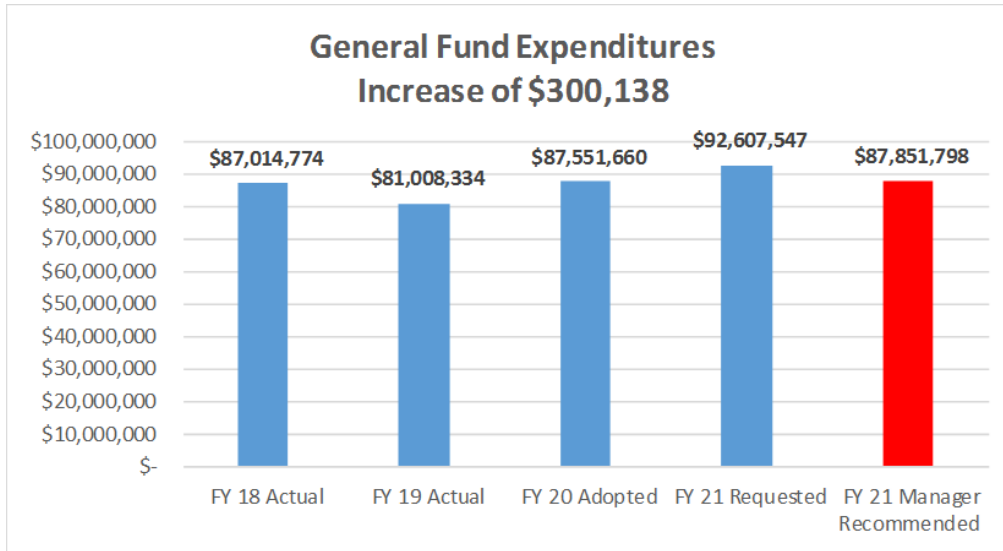
All Other Revenue

For presentation purposes, all of the other general fund revenue has been combined into an All Other Revenue category. This category includes revenue such as occupancy tax, beer and wine tax, Payments in Lieu of Taxes (PILT) funds received from the Federal government, land transfer taxes, concealed weapon permits, investment earnings, etc. This revenue category is projected to have a modest increase of \$79,106 or 1.36%.

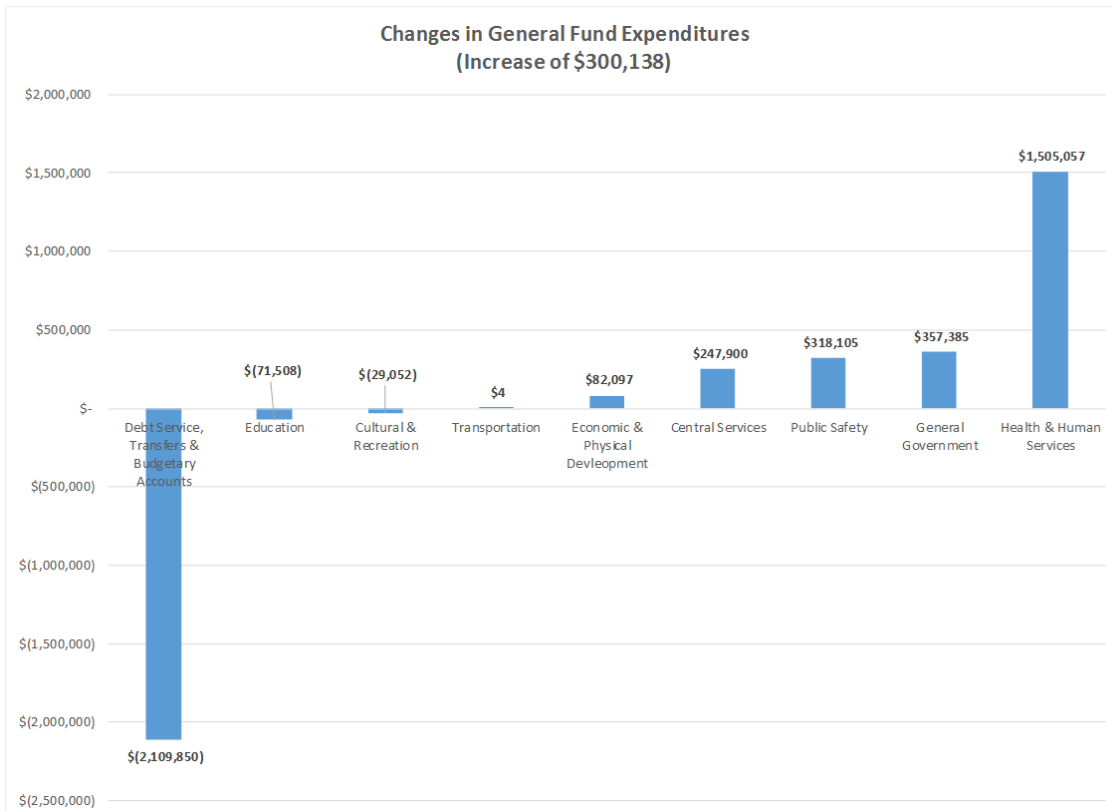


Expenditures

Overall, General Fund expenditures are proposed to increase by \$300,138 which represents an increase of .34%.



The three largest increases are in Health and Human Services (\$1,505,057), General Government (\$357,385), and Public Safety (\$318,105). Decreases can be found in Cultural and Recreational (\$29,052), Education (\$71,508), and Debt Service, Transfers and Budgetary Accounts (\$2,109,850), which was by far the largest reduction.



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

Category	FY 18 Actual	FY 19 Actual	FY 20 Adopted	FY 21 Requested	FY 21 Manager Recommended	FY 21 Recommended Over/(Under)	
						FY 20 Adopted	% Change
Salaries & Benefits	\$ 33,225,510	\$ 36,645,186	\$ 40,731,022	\$ 43,693,215	\$ 41,076,256	\$ 345,234	0.85%
Operating	\$ 40,384,873	\$ 33,140,438	\$ 36,483,733	\$ 38,939,533	\$ 38,391,216	\$ 1,907,483	5.23%
Capital & Capital Outlay	\$ 2,078,418	\$ 3,918,203	\$ 3,390,843	\$ 3,281,987	\$ 2,286,656	\$ (1,104,187)	-32.56%
Debt	\$ 10,895,799	\$ 5,962,055	\$ 5,978,717	\$ 5,677,812	\$ 5,903,119	\$ (75,598)	-1.26%
Transfers	\$ 430,174	\$ 1,342,453	\$ 967,345	\$ 1,015,000	\$ 194,551	\$ (772,794)	-79.89%
Grand Total	\$ 87,014,774	\$ 81,008,334	\$ 87,551,660	\$ 92,607,547	\$ 87,851,798	\$ 300,138	0.34%

Salaries & Benefits

Salaries and Benefits for this year are proposed to increase by \$345,234, an aggregate increase of about 0.85%. The FY 20 budget incorporated a 2% cost of living adjustment for employees in July, then they received either a 5%, 3%, or 1.5% increase in January. This was our attempt at getting our employees' compensation closer to market in order to attract and retain them.

Funds were also budgeted in FY 20 to conduct a classification and pay plan study. This study was slated to begin in March, but as plans were being made to have the initial meeting, COVID-19 changed everything. The contract has been signed and much of the initial work needed to begin the study has been completed, but the study has been paused until the overall economic situation becomes clearer. The budget doesn't include funds for a COLA adjustment, merit increases, or the funding of Christmas bonuses. Supervisors will continue to do evaluations even though this budget suspends merit increases for FY 2021.

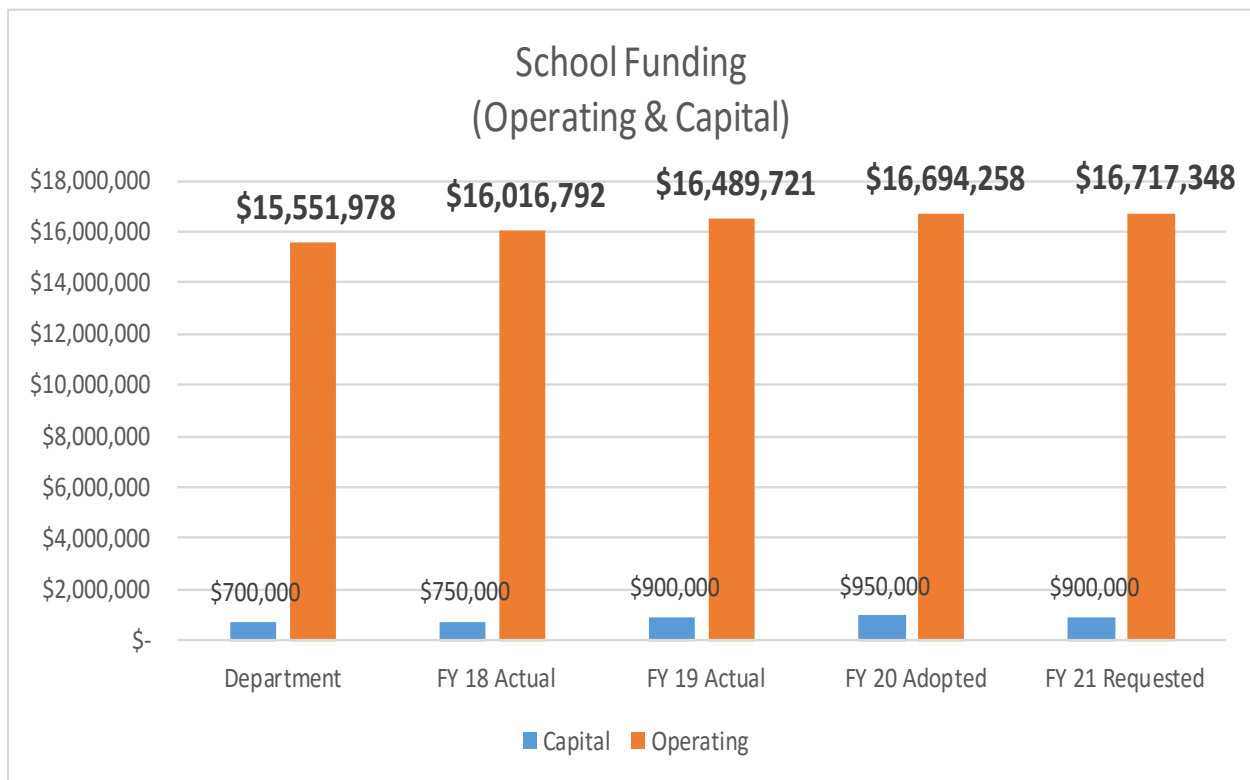
The health plan for current employees and retirees performed poorly over the last few years. The health plan was close to \$1.0 million out of balance in FY 18 and FY 19 was off \$1.3 million. The FY 20 budget included an increase of \$2,797,422 based on trends. In January 2020 we changed our insurance provider to Aetna. There were a few hiccups along the way but overall the transition was smooth, and most employees and retirees are very happy with the change. No change in health plan cost is necessary because of the performance of the plan for the first few months with Aetna.

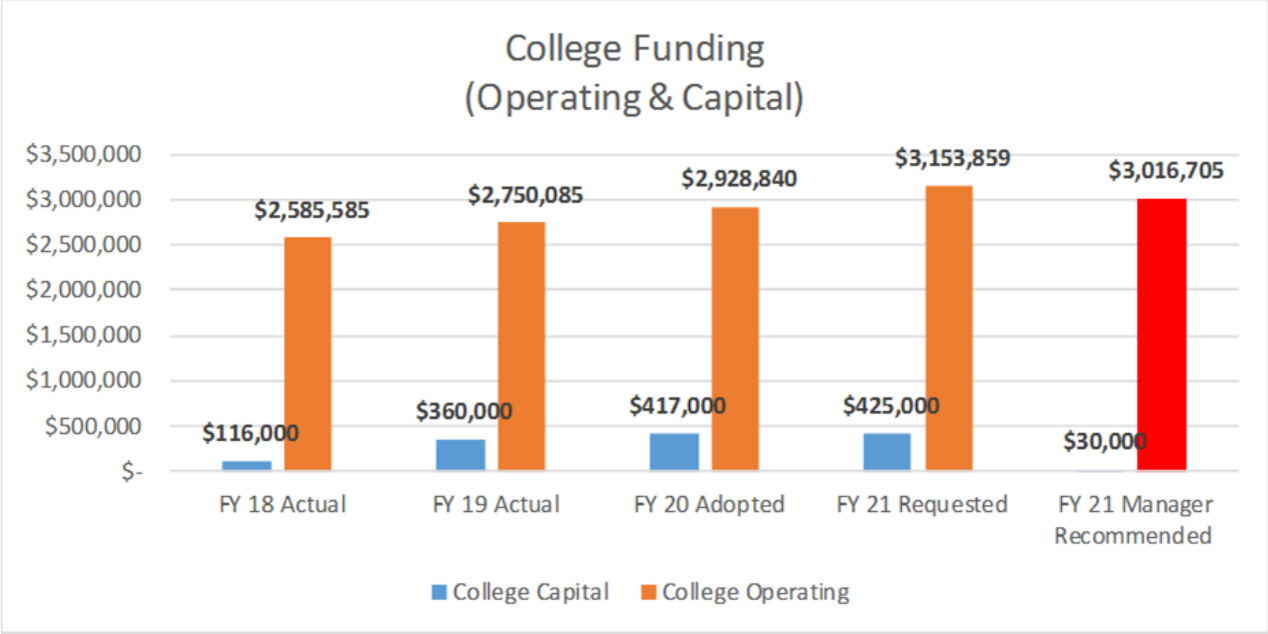
The proposed budget includes no additional positions, however 14 were requested by departments. Each of these positions has merit and a direct impact on service level. However, funding these positions, including equipment, would cost over \$900,000. With our loss of revenue, the present is not the right time to add these positions.

Department	Position	Number Requested
EMS	Community Paramedic	1
HHSA	Processing Office Assistant IV	1
HHSA	Public Health Nurse II	2
HHSA	Income Maintenance Caseworker III	2
Sheriff	Telecommunicator	8

Education

The Haywood County School’s operating funds is proposed to increase by \$227,627 and the capital allocation is remaining flat at \$900,000. Haywood Community College operating funds are recommended to increase by \$87,865 and capital funds will decrease by \$387,000. The College’s capital funding comes from local option sales tax that the Board of Commissioners has earmarked for the College. The funds not used this year will be stockpiled and the College’s capital request for next year is likely to return to a typical level, in line with previous fiscal years.

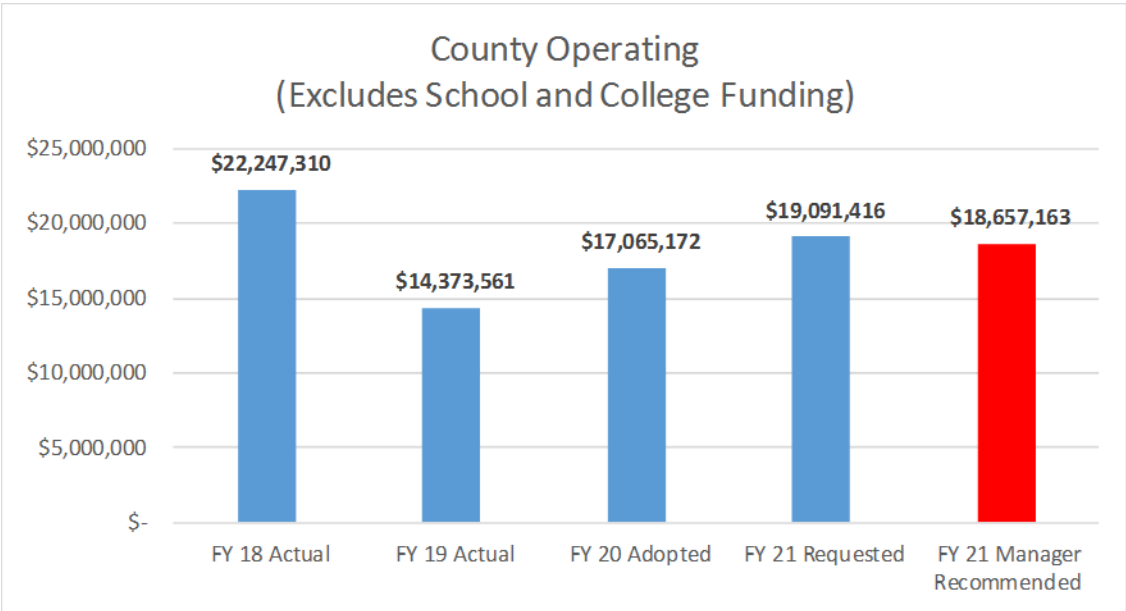




County Operating

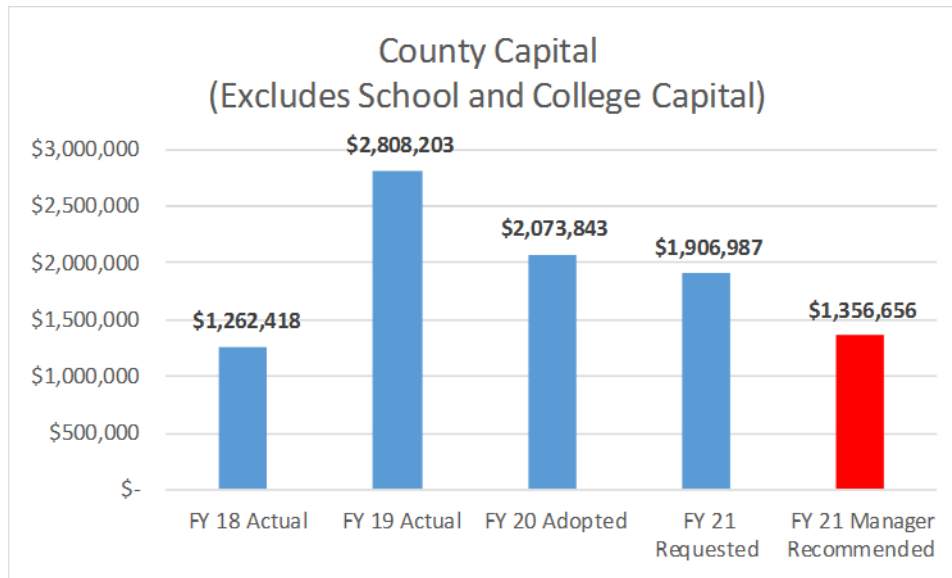
When controlling for Education funding, county operating funds overall is increasing by \$1,591,991 or 9.33%.

The budget includes an additional \$831,070 for state foster care charges, \$426,672 for network and data storage leases, and \$96,500 for the 2021 revaluation. Also budgeted is \$44,450 to pay the State’s share of excise deed taxes, as well as an additional \$26,620 for Travel and Tourism. Both are offset by an increase in revenue.



Capital

County capital can capital outlay is budgeted at \$1,356,656. This represents a decrease of \$717,187 or 34.58%.



One of the major components of this category is our yearly purchase of replacement vehicles. The proposed budget includes the purchase of 14 vehicles, spread among the Sheriff, EMS and other departments as shown below. In addition to the vehicle itself, we must also budget for specialized equipment like light bars, protective barriers, and electronics. The cost for vehicles and associated equipment is just over \$640,000.

Department - Vehicle Type	Recommended Vehicles
EM/EMS - Midsized SUV	1
Facilities - 3/4 Ton Extended Cab 4x4 Truck	1
Fire Marshal - 1/2 Ton Extended Cab 4x4 Truck	1
HHSA - Midsized SUV	1
Sheriff - Compact SUV	1
Sheriff - Sedan	8
Sheriff - Van	1

In addition to vehicles, a significant amount is budgeted to make renovations to existing facilities and replace equipment that is at the end of its useful life or is no longer being supported by the manufacturer. Some of the capital items are listed below.

Department	Major Capital Items	Budgeted Amounts
Administration	Courtroom Audio/Video Improvements	\$ 10,000
Animal Services	Floor Cleaning Machine	\$ 5,350
Animal Services	Radio Equipment	\$ 14,700
Facilities	Building Maintenance & Improvements	\$ 300,650
Multiple Departments	Security Equipment	\$ 88,000
Register of Deeds	View Scan Microfilm Machine	\$ 5,800
Sheriff's Office	Fingerprint Machine	\$ 20,875
Sheriff's Office	Dishwasher	\$ 42,889
Sheriff's Office	Water Flush Valve System	\$ 52,282

Summary

The proposed General Fund budget totals \$87,851,798, which is an increase of \$300,138 over the FY 20 budget. That said, it is \$4.7 million less than requested. Many of the requests are worthwhile, but the impact of the loss of revenue is too large to fund them in FY 2021.

In order to balance the proposed budget, an appropriation of Fund Balance totaling \$6,342,950 is required. This is \$2,713,203 more than was used to balance the FY 20 budget. It is important to keep in mind that there is a loss of \$2,518,907 in sales tax and \$949,135 in sales and services, totaling a loss of \$3,468,042 between the two. Although appropriating Fund Balance for recurring costs should be avoided in order to stay fiscally sustainable, Haywood County is in sound financial shape.

I believe that the revenue estimates are conservative. If the economy improves more quickly than expected, then we may have the opportunity to amend the budget and appropriate funds to some of the items cut out in this budget.

Other Funds

In addition to the General Fund, the County manages several additional funds. The County has two Internal Service Funds, where the County makes deposits for future claims. The health plan is the largest fund, totaling \$9,965,821 with no increase this year. The other is a Workers' Compensation Fund totaling \$356,000, which is a decrease of \$69,000 compared to FY 20.

An Emergency 911 Fund is also budgeted, totaling \$482,196 for FY 21, an increase of \$48,054 from FY 20. The Solid Waste Fund which totals \$6,399,703, which increased \$13,255 from FY 20. There is also a Law Enforcement Officer Separation Fund that totals \$65,000.

The Road District Fund totals \$241,248, an increase of \$106,634 from the previous year. The Fire District Fund totals \$4,210,189, which is a decrease of \$27,802. None of the Road Districts or the Fire Districts are requesting a change in their tax rate. Lastly, the Junaluska Sanitary District totals \$275,000, an increase of \$40,000.

Next Steps

The Commission may wish to schedule budget work sessions between now and June 1, 2020 to review all facets of this budget.

We have already scheduled the public hearing on the FY 21 budget on Tuesday, May 26, 2020 at 5:30 in the Historic Courtroom of the Haywood County Historic Courthouse. At the regularly scheduled meeting on June 1, 2020, at 9:00 am, in the Haywood County Historic Courthouse, the Board will consider the adoption of the FY 21 budget.

Typically, a copy of the proposed budget would be available for public inspection in the Office of the Clerk to the Board, the Finance Office and at the Main Library in Waynesville. Because of COVID-19, we are making the budget available only in the Office to the Clerk to the Board by appointment only, please call 828-452-6625 to schedule an appointment. We are urging people to view the document at www.haywoodcountync.gov.

Public comment is greatly appreciated.

Respectfully submitted,

Bryant E. Morehead

County Manager



Budget Highlights



Revenues

Haywood County has multiple revenue streams and are as follows:

Ad Valorem Property Tax

Collections of the current year and prior year tax levies, including NC DOR Motor Vehicle & Tag, interest on delinquent taxes, and late listing penalties.

Local Option Sales Tax

Collections of the one-percent local option sales tax (Article 39), the two one-half of one-percent local option sales taxes (Article 40, 42), the one-quarter of one-percent local option sales tax (Article 46) and the state 524 distribution of sales tax.

Other Taxes and Licenses

Collections of real property excise taxes, telecommunications/video tax, occupancy tax and other taxes.

Restricted Intergovernmental Funds

Federal, state, and local government payments for general government, public safety, mass transit, animal control, economic & physical development, health family services, social services, home and community care block grant & meals on wheels, other human services, public school's capital, cultural and recreational, and ABC distributions.

Permits & Fees

Building permits, inspection and plan review fees, concealed weapon and permit fees.

Sales and Services

Jail fees, rents, ambulance charges, library service revenues, other cultural and recreational service revenues, client and third party payments for health, mental health and social services.

Investment Earnings

NC Cash Management Trust, bank deposits, and short-term interest bearing accounts.

Miscellaneous

Private contributions and donations, sales tax refunds, and other misc. revenues.

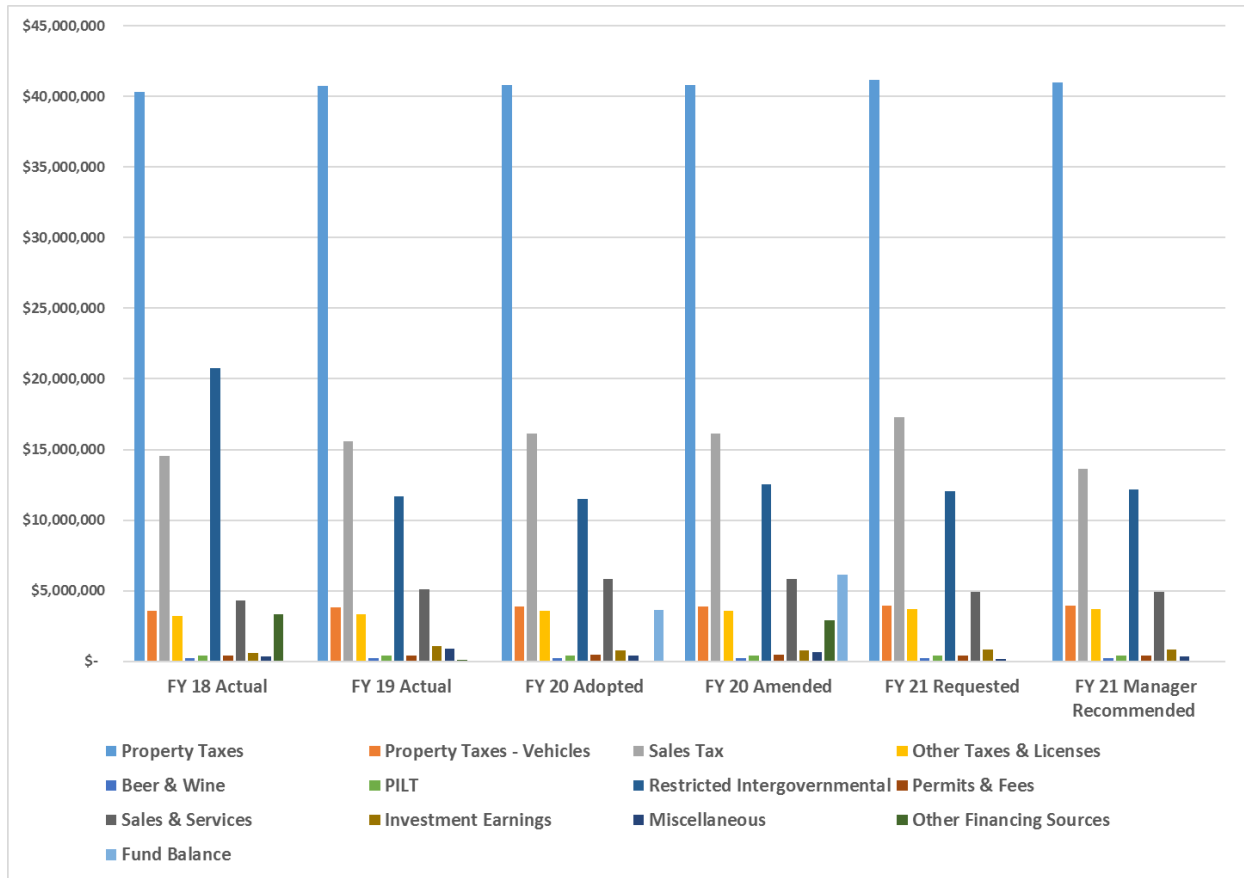
Other Finance Sources

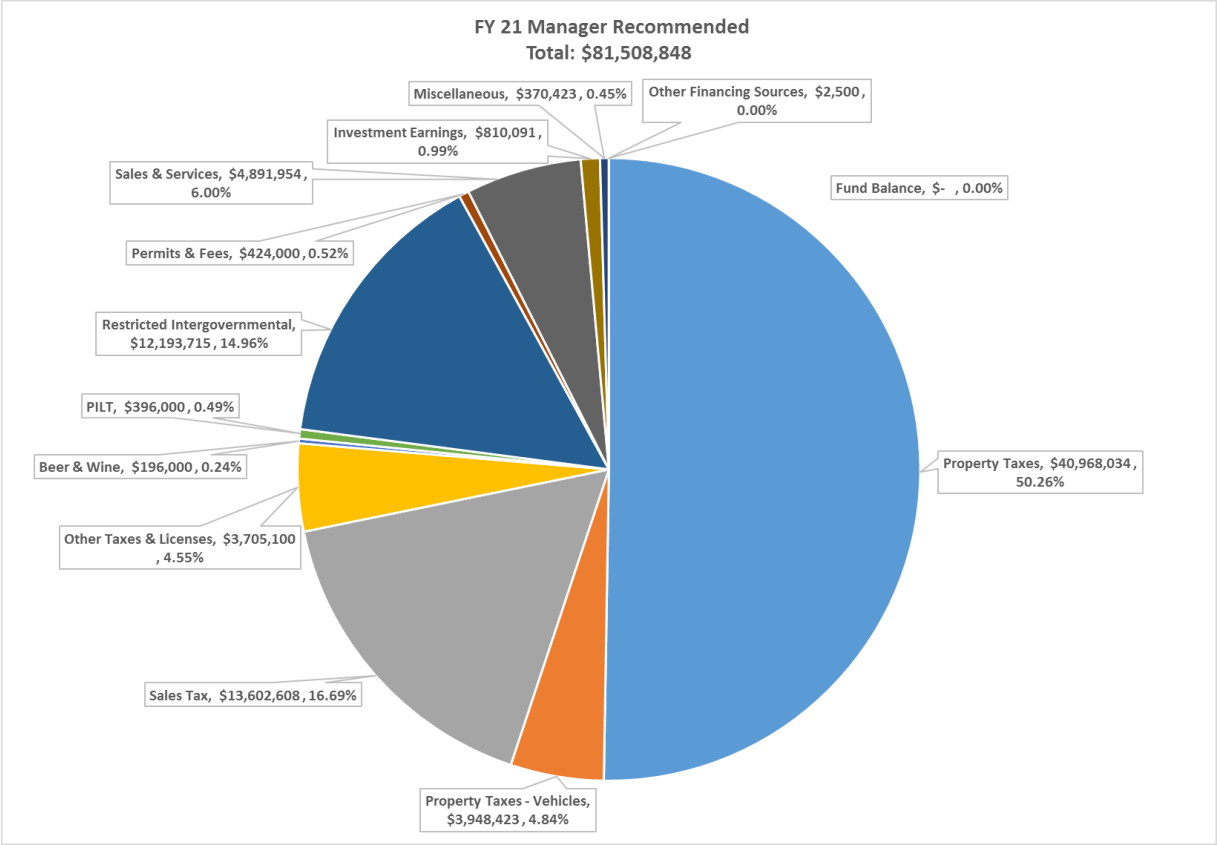
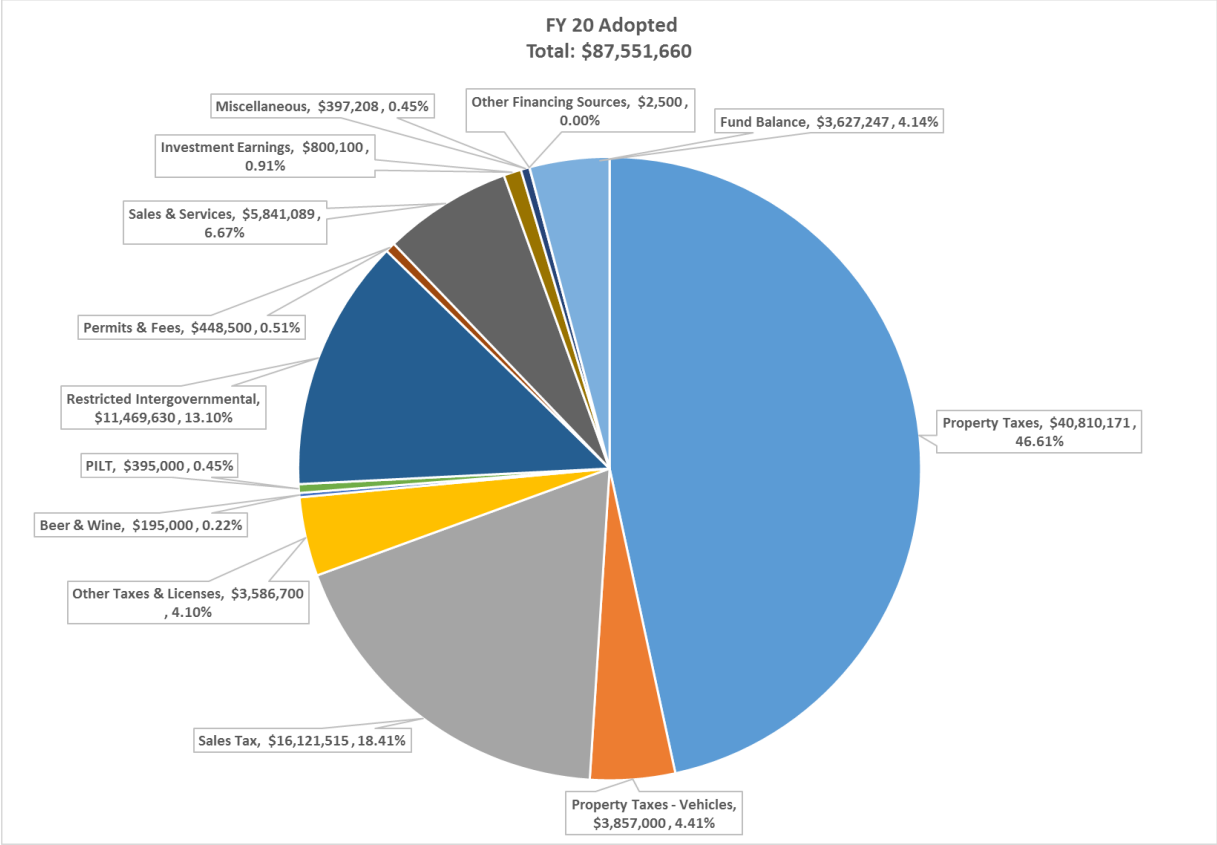
Proceeds of sale of bonds and notes, proceeds of lease-purchase agreements, proceeds of sales of capital assets, and fund balance appropriations.

Fund Balance

The cash and investments that are left at the end of a fiscal year that can be made available to finance expenditures in the next year's budget.

Revenues by Type





Revenue Summary

Department Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted	FY 20 Amended	FY 21 Requested	FY 21 Manager Recommended	FY 21		% Change
							Recommended	Over/(Under) FY 20 Adopted	
10 - Property Taxes	\$ 40,318,362	\$ 40,779,601	\$ 40,810,171	\$ 40,810,171	\$ 41,159,177	\$ 40,968,034	\$ 157,863	0.39%	
12 - Property Taxes - Vehicles	\$ 3,566,153	\$ 3,810,981	\$ 3,857,000	\$ 3,857,000	\$ 3,948,423	\$ 3,948,423	\$ 91,423	2.37%	
20 - Sales Tax	\$ 14,526,715	\$ 15,575,218	\$ 16,121,515	\$ 16,121,515	\$ 17,284,426	\$ 13,602,608	\$ (2,518,907)	-15.62%	
30 - Other Taxes & Licenses	\$ 3,192,922	\$ 3,327,858	\$ 3,586,700	\$ 3,586,700	\$ 3,705,100	\$ 3,705,100	\$ 118,400	3.30%	
40 - PILT	\$ 388,105	\$ 396,123	\$ 395,000	\$ 395,000	\$ 396,000	\$ 396,000	\$ 1,000	0.25%	
40 - Beer & Wine	\$ 193,007	\$ 194,655	\$ 195,000	\$ 195,000	\$ 196,000	\$ 196,000	\$ 1,000	0.51%	
50 - Restricted Intergovernmental	\$ 20,768,709	\$ 11,702,545	\$ 11,469,630	\$ 12,536,654	\$ 12,044,590	\$ 12,193,715	\$ 724,085	6.31%	
60 - Permits & Fees	\$ 391,312	\$ 410,060	\$ 448,500	\$ 448,500	\$ 424,000	\$ 424,000	\$ (24,500)	-5.46%	
70 - Sales & Services	\$ 4,293,310	\$ 5,069,124	\$ 5,841,089	\$ 5,853,388	\$ 4,891,954	\$ 4,891,954	\$ (949,135)	-16.25%	
90 - Investment Earnings	\$ 558,089	\$ 1,105,722	\$ 800,100	\$ 800,100	\$ 810,091	\$ 810,091	\$ 9,991	1.25%	
100 - Miscellaneous	\$ 328,425	\$ 893,069	\$ 397,208	\$ 645,667	\$ 145,116	\$ 370,423	\$ (26,785)	-6.74%	
110 - Fund Balance	\$ -	\$ -	\$ 3,627,247	\$ 6,144,925	\$ -	\$ -	\$ (3,627,247)	-100.00%	
110 - Other Financing Sources	\$ 3,360,197	\$ 95,878	\$ 2,500	\$ 2,876,140	\$ 2,500	\$ 2,500	\$ -	0.00%	
Subtotal Revenue	\$ 91,885,306	\$ 83,360,834	\$ 87,551,660	\$ 94,270,760	\$ 85,007,377	\$ 81,508,848	\$ (6,042,812)	-6.90%	

Expenditures

The following is the breakdown of expenditures by each function:

General Government

Expenditures for the governing body, administration, elections, finance, tax collections and revenue, legal services, wellness clinic, and register of deeds.

Central Services

Expenditures for construction and maintenance of public buildings not related to other functions, central garage, and technological systems.

Public Safety

Expenditures for the sheriff's department, jails, emergency communications, court facilities, building and fire inspections, emergency service activities including rescue and ambulance services, animal services, and medical examiners.

Transportation

Expenditures for mass transit service.

Economic and Physical Development

Expenditures for planning and development services, economic development, tourism development, community development, extension services, and soil and water conservation.

Health and Human Services

Expenditures for public health, mental health, and social services programs, veteran services officers, County's share of AFDC payments, Special assistance to Adults, county's share paid to a multi-county health district.

Education

Appropriations to school administrative units and to community college systems for current operations and capital outlay.

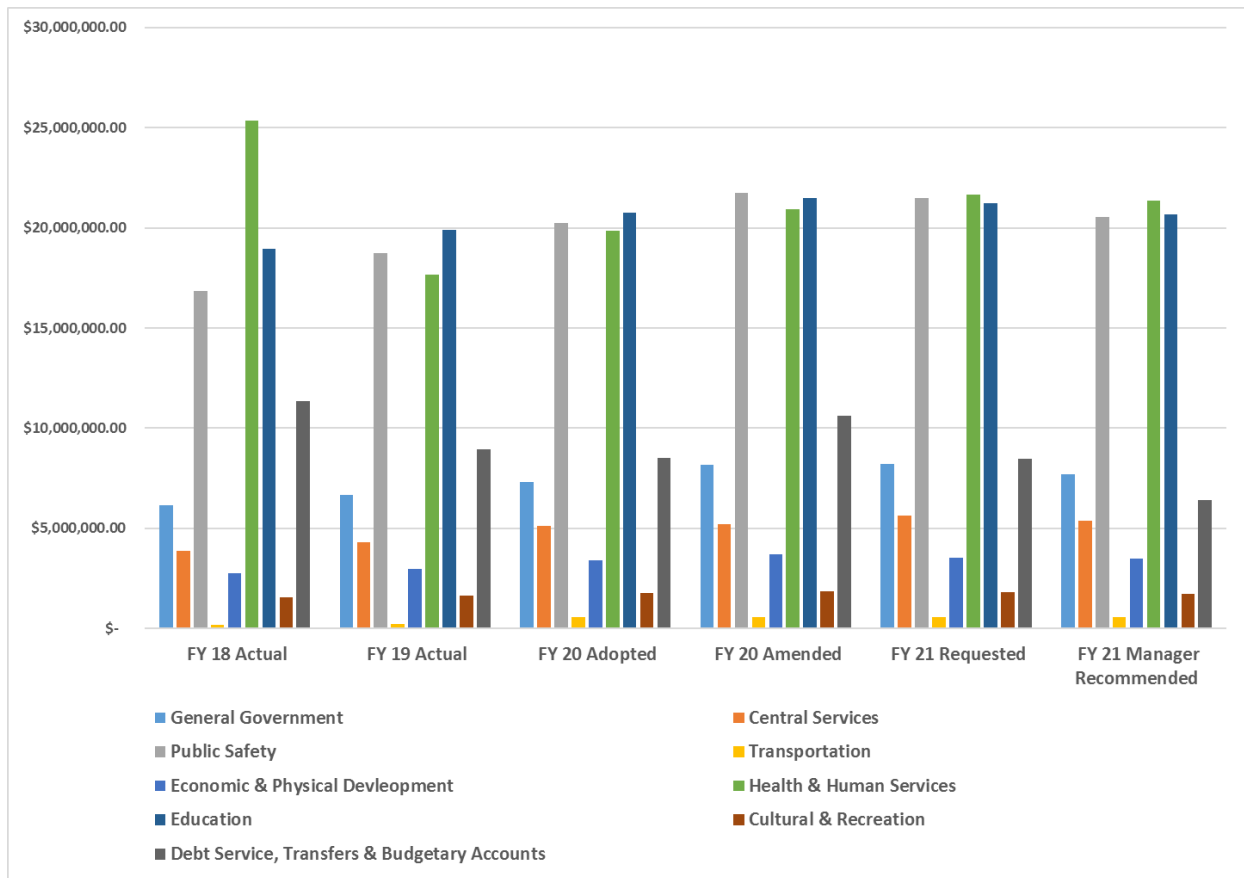
Cultural and Recreational

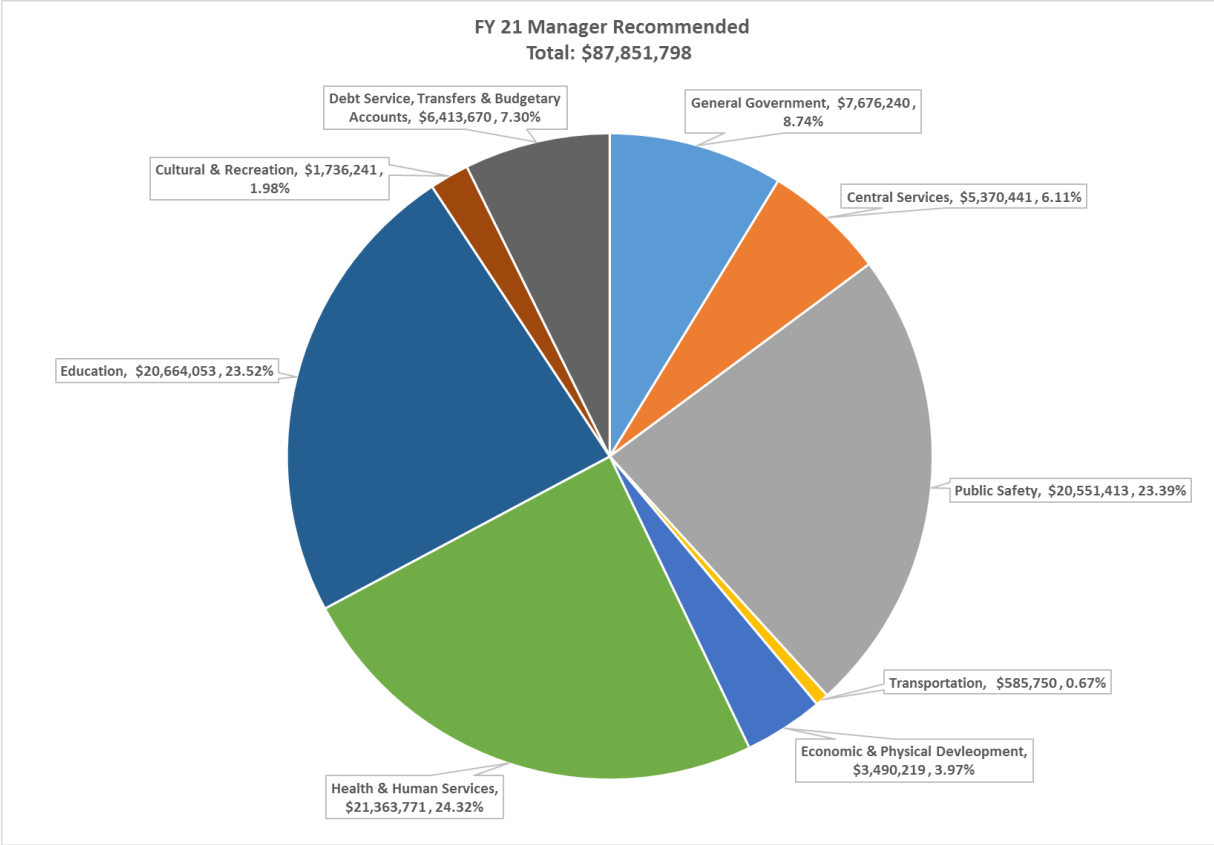
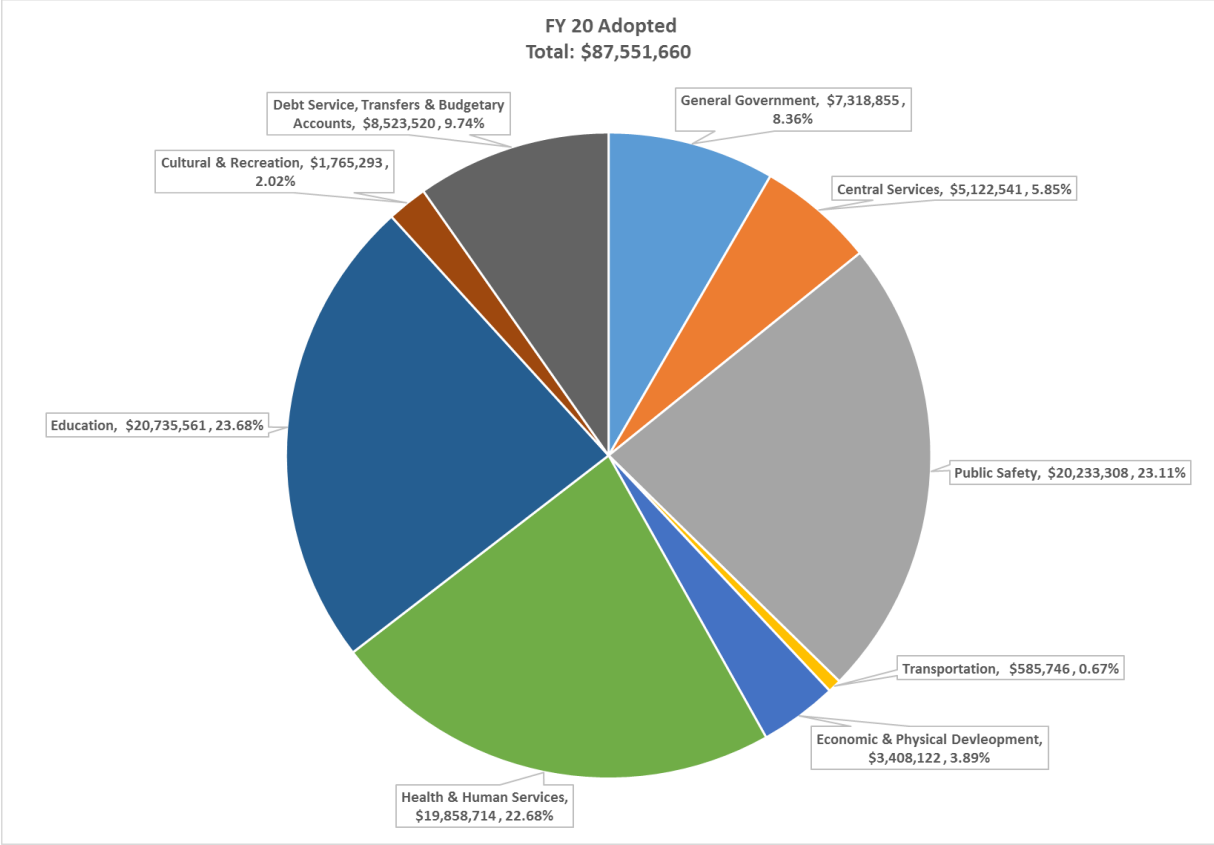
Expenditures for public library and recreation.

Transfers and Budgetary Accounts

Expenditures for principal, interest and fees paid or accrued on debt, transfers to other funds, unallocated fringe benefits and contingency.

Expenditures by Type





Expenditure Summary

Department Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted	FY 20 Amended	FY 21 Requested	FY 21 Manager Recommended	FY 21	
							Recommended Over/(Under) FY 20 Adopted	% Change
4110 - Governing Body	\$ 643,219	\$ 367,486	\$ 429,531	\$ 431,746	\$ 439,118	\$ 429,494	\$ (37)	-0.01%
4120 - Administration	\$ 407,337	\$ 401,693	\$ 551,200	\$ 565,990	\$ 555,090	\$ 543,924	\$ (7,276)	-1.32%
4130 - Finance	\$ 624,682	\$ 656,726	\$ 700,732	\$ 724,252	\$ 736,943	\$ 731,942	\$ 31,210	4.45%
4135 - Human Resources	\$ 913,377	\$ 1,112,361	\$ 1,383,048	\$ 1,393,519	\$ 1,598,510	\$ 1,358,923	\$ (24,125)	-1.74%
4137 - Wellness Clinic	\$ 226,248	\$ 248,649	\$ 276,005	\$ 304,553	\$ 307,747	\$ 301,856	\$ 25,851	9.37%
4140 - Tax Collections	\$ 506,471	\$ 478,313	\$ 574,175	\$ 586,331	\$ 591,526	\$ 586,193	\$ 12,018	2.09%
4141 - Tax Assessments	\$ 983,900	\$ 1,448,054	\$ 1,195,152	\$ 1,226,198	\$ 1,388,997	\$ 1,325,479	\$ 130,327	10.90%
4142 - Land Records/GIS	\$ 324,225	\$ 331,263	\$ 413,566	\$ 442,353	\$ 504,203	\$ 496,858	\$ 83,292	20.14%
4145 - Revaluation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
4150 - Legal	\$ 232,320	\$ 170,101	\$ 188,258	\$ 195,797	\$ 166,213	\$ 158,053	\$ (30,205)	-16.04%
4170 - Elections	\$ 411,684	\$ 461,702	\$ 621,404	\$ 1,284,254	\$ 772,021	\$ 680,071	\$ 58,667	9.44%
4180 - Register of Deeds	\$ 863,832	\$ 973,454	\$ 985,784	\$ 1,001,239	\$ 1,132,136	\$ 1,063,447	\$ 77,663	7.88%
4200 - Technology Services	\$ 1,361,329	\$ 1,551,167	\$ 1,738,127	\$ 1,768,026	\$ 1,955,412	\$ 1,945,806	\$ 207,679	11.95%
4250 - Garage	\$ 164,493	\$ 217,676	\$ 204,728	\$ 211,639	\$ 216,710	\$ 209,077	\$ 4,349	2.12%
4260 - Facilities & Maintenance	\$ 2,338,310	\$ 2,529,204	\$ 3,179,686	\$ 3,230,149	\$ 3,482,102	\$ 3,215,558	\$ 35,872	1.13%
4310 - Sheriff	\$ 5,487,571	\$ 5,829,152	\$ 6,322,042	\$ 6,720,215	\$ 7,191,693	\$ 6,723,634	\$ 401,592	6.35%
4311 - 911 Communications Center	\$ 1,118,687	\$ 1,171,622	\$ 1,307,956	\$ 1,355,157	\$ 1,486,590	\$ 1,436,594	\$ 128,638	9.84%
4315 - Sheriff - SRO Officers	\$ 334,091	\$ 382,141	\$ 356,899	\$ 369,156	\$ 305,500	\$ 316,737	\$ (40,162)	-11.25%
4316 - Sheriff - Public Safety Grant	\$ 83,869	\$ 126,648	\$ -	\$ 320,044	\$ -	\$ -	\$ -	0.00%
4320 - Sheriff - Dentention Center	\$ 3,276,561	\$ 3,552,090	\$ 3,823,582	\$ 4,076,452	\$ 3,914,933	\$ 3,817,192	\$ (6,390)	-0.17%
4330 - Court Facilities	\$ 75,670	\$ 98,807	\$ 91,050	\$ 91,050	\$ 95,000	\$ 92,000	\$ 950	1.04%
4341 - NC Forest Service	\$ 80,051	\$ 96,163	\$ 95,000	\$ 95,000	\$ 98,000	\$ 100,500	\$ 5,500	5.79%
4350 - Building Inspections	\$ 424,425	\$ 509,252	\$ 571,734	\$ 588,063	\$ 558,611	\$ 591,938	\$ 20,204	3.53%
4360 - Medical Examiner	\$ 100,780	\$ 84,250	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ -	0.00%
4370 - Emergency Medical Services	\$ 5,212,707	\$ 5,617,682	\$ 6,282,853	\$ 6,530,511	\$ 6,287,895	\$ 5,973,210	\$ (309,643)	-4.93%
4371 - Rescue Squad	\$ 30,000	\$ 5,646	\$ 30,000	\$ 30,000	\$ 27,000	\$ 27,000	\$ (3,000)	-10.00%
4375 - Emergency Management	\$ -	\$ 413,612	\$ 350,503	\$ 508,508	\$ 360,601	\$ 380,733	\$ 30,230	8.62%
4380 - Animal Services	\$ 622,835	\$ 853,823	\$ 876,689	\$ 914,816	\$ 1,047,634	\$ 966,875	\$ 90,186	10.29%
4520 - Mass Transit	\$ 198,385	\$ 232,979	\$ 585,746	\$ 585,746	\$ 585,750	\$ 585,750	\$ 4	0.00%
4910 - Development Services	\$ 410,922	\$ 456,018	\$ 520,593	\$ 539,342	\$ 523,237	\$ 508,166	\$ (12,427)	-2.39%
4920 - Economic Development	\$ 225,759	\$ 291,785	\$ 338,976	\$ 557,662	\$ 395,664	\$ 373,411	\$ 34,435	10.16%
4923 - Tourism Development	\$ 1,544,655	\$ 1,620,114	\$ 1,823,380	\$ 1,823,380	\$ 1,850,000	\$ 1,850,000	\$ 26,620	1.46%
4930 - Community Development	\$ 17,500	\$ 17,500	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ -	0.00%
4940 - Special Employment Programs	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
4950 - Cooperative Extension	\$ 240,582	\$ 261,074	\$ 350,337	\$ 384,336	\$ 382,494	\$ 382,094	\$ 31,757	9.06%
4960 - Soil & Water Conservation	\$ 234,141	\$ 228,368	\$ 247,097	\$ 256,467	\$ 248,825	\$ 246,395	\$ (702)	-0.28%
4963 - Soil & Water Conservation - Ag Tech	\$ 84,418	\$ 87,319	\$ 96,739	\$ 99,872	\$ 100,874	\$ 99,153	\$ 2,414	2.50%
5110 - Health	\$ 4,062,223	\$ 4,492,944	\$ 4,688,979	\$ 5,408,006	\$ 4,867,851	\$ 4,788,758	\$ 99,779	2.13%
5200 - Mental Health	\$ 8,111,050	\$ 102,520	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ -	0.00%
5310 - Social Services	\$ 12,712,464	\$ 12,573,588	\$ 14,580,682	\$ 14,919,708	\$ 16,151,673	\$ 15,934,622	\$ 1,353,940	9.29%
5820 - Veterans Service Office	\$ 124,649	\$ 137,933	\$ 156,872	\$ 162,473	\$ 164,011	\$ 160,649	\$ 3,777	2.41%
5830 - Youth Services	\$ 324,550	\$ 348,638	\$ 327,181	\$ 351,558	\$ 374,742	\$ 374,742	\$ 47,561	14.54%
5911 - Public Schools - Operating	\$ 15,551,978	\$ 16,016,792	\$ 16,489,721	\$ 16,489,721	\$ 16,694,258	\$ 16,717,348	\$ 227,627	1.38%
5912 - Public Schools - Capital	\$ 700,000	\$ 750,000	\$ 900,000	\$ 1,650,000	\$ 950,000	\$ 900,000	\$ -	0.00%
5921 - Community College - Operating	\$ 2,585,585	\$ 2,750,085	\$ 2,928,840	\$ 2,928,840	\$ 3,153,859	\$ 3,016,705	\$ 87,865	3.00%
5922 - Community College - Capital	\$ 116,000	\$ 360,000	\$ 417,000	\$ 417,000	\$ 425,000	\$ 30,000	\$ (387,000)	-92.81%
6110 - Library	\$ 1,326,230	\$ 1,418,514	\$ 1,516,090	\$ 1,596,140	\$ 1,538,986	\$ 1,516,064	\$ (26)	0.00%
6120 - Recreation	\$ 242,728	\$ 234,669	\$ 249,203	\$ 256,649	\$ 268,891	\$ 220,177	\$ (29,026)	-11.65%
8000 - Nondepartmental	\$ 26,310	\$ 1,624,250	\$ 1,277,458	\$ 5,408	\$ 1,457,435	\$ 16,000	\$ (1,261,458)	-98.75%
9100 - Debt Service	\$ 10,895,799	\$ 5,962,055	\$ 5,978,717	\$ 8,843,717	\$ 5,677,812	\$ 5,903,119	\$ (75,598)	-1.26%
9800 - Transfers to/from Other Accounts	\$ 430,174	\$ 1,342,453	\$ 967,345	\$ 1,752,217	\$ 1,015,000	\$ 194,551	\$ (772,794)	-79.89%
9910 - Contingency	\$ -	\$ -	\$ 300,000	\$ 16,500	\$ 300,000	\$ 300,000	\$ -	0.00%
Grand Total	\$87,014,774	\$81,008,334	\$ 87,551,660	\$ 94,270,760	\$ 92,607,547	\$ 87,851,798	\$ 300,138	0.34%



Personnel



Personnel Breakdown

DEPT/LOCATION	FY 17-18 Actual	FY18-19 Actual	FY 19-20 Actual	FY 20-21 Recommended
General Government				
Governing Body	5	5	5	5
Administration	3.4	4.4	4.4	4.4
Finance	7	7	7	7
Human Resources	2	3	3	3
Wellness Clinic	1.78	1.78	2.28	2.28
Tax Collections	5.5	5.5	5.5	5.5
Tax Assessments	14	14	14	14
Land Records/GIS	5	6	6	6
Legal	2	2	2	2
Elections	4	4	4	4
Register of Deeds	4.5	5	5	5
Sub-Total General Government	54.18	57.68	58.18	58.18

DEPT/LOCATION	FY 17-18 Actual	FY18-19 Actual	FY 19-20 Actual	FY 20-21 Recommended
Central Services				
Technology & Communications	9	9	10	10
Garage	2	2	2	2
Facilities & Maintenance	22	24	24	24
Sub-Total Central Services	33	35	36	36

DEPT/LOCATION	FY 17-18 Actual	FY18-19 Actual	FY 19-20 Actual	FY 20-21 Recommended
Public Safety				
Sheriff/SRO	69	69.75	71	71
911 Communications Center	17	17	17	17
Public Safety Grants	0	0	0	0
Detention	42	42	43	43
Inspections/Fire Control	6	6	6	6
Emergency Medical Service	50	54	54	54
Emergency Management	0	0	0	0
Animal Control	7	9	9	9
Sub-Total Public Safety	191	197.75	200	200

DEPT/LOCATION	FY 17-18 Actual	FY18-19 Actual	FY 19-20 Actual	FY 20-21 Recommended
Environmental Protection				
Solid Waste	2.15	2.15	2.15	2.15
Erosion Control	0	0	0	0
Sub-Total Environmental Protection	2.15	2.15	2.15	2.15

DEPT/LOCATION	FY 17-18 Actual	FY18-19 Actual	FY 19-20 Actual	FY 20-21 Recommended
Economic & Physical Development				
Planning	6.5	7.5	7.5	7.5
Economic Development	0	0	0	0
Soil and Water Conservation	4	4	4	4
Sub-Total Economic & Physical Development	10.5	11.5	11.5	11.5

DEPT/LOCATION	FY 17-18 Actual	FY18-19 Actual	FY 19-20 Actual	FY 20-21 Recommended
Human Services				
Health	54.285	55.285	56.285	56.285
Social Services	144.665	144.665	147.665	147.665
Veterans Service	2	2	2	2
Sub-Total Human Services	200.95	201.95	205.95	205.95

DEPT/LOCATION	FY 17-18 Actual	FY18-19 Actual	FY 19-20 Actual	FY 20-21 Recommended
Cultural & Recreation				
Library	17	17	17	17
Recreation	2.5	2.5	2.5	2.5
Sub-Total Cultural & Recreation	19.5	19.5	19.5	19.5

EMPLOYEE POSITION TOTAL **511.28** **525.53** **533.28** **533.28**



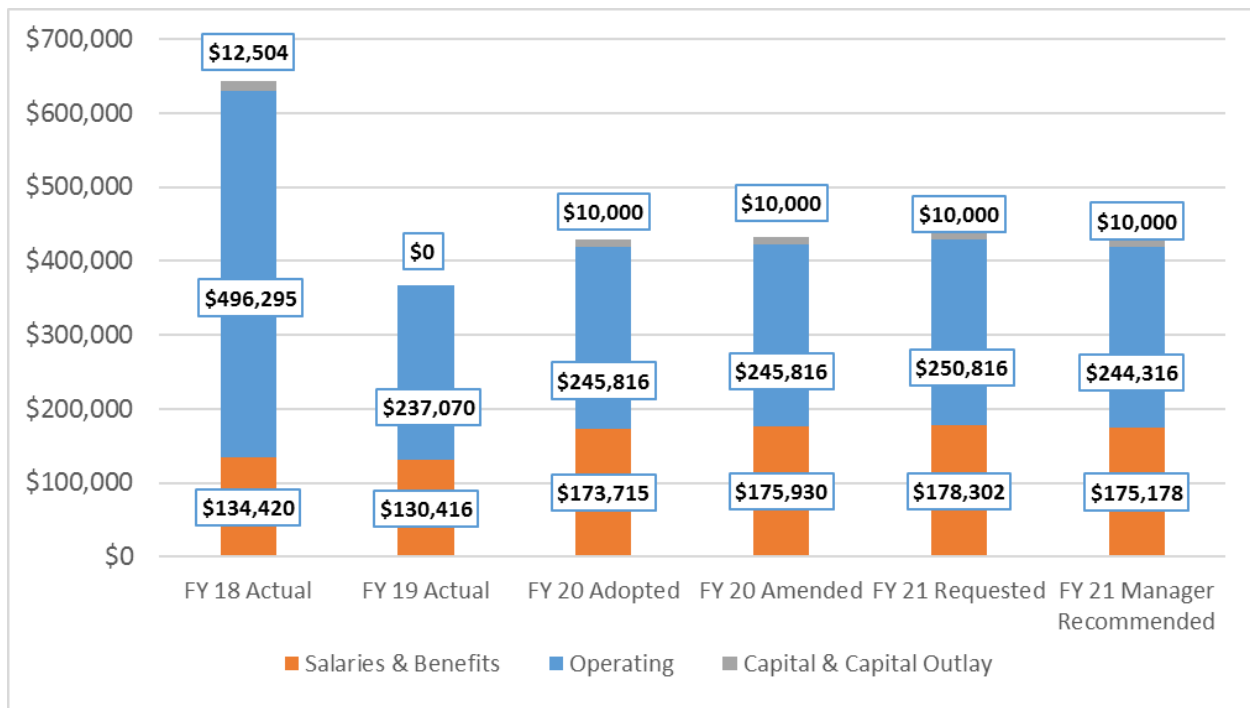
General Government



Governing Body

Budget Details

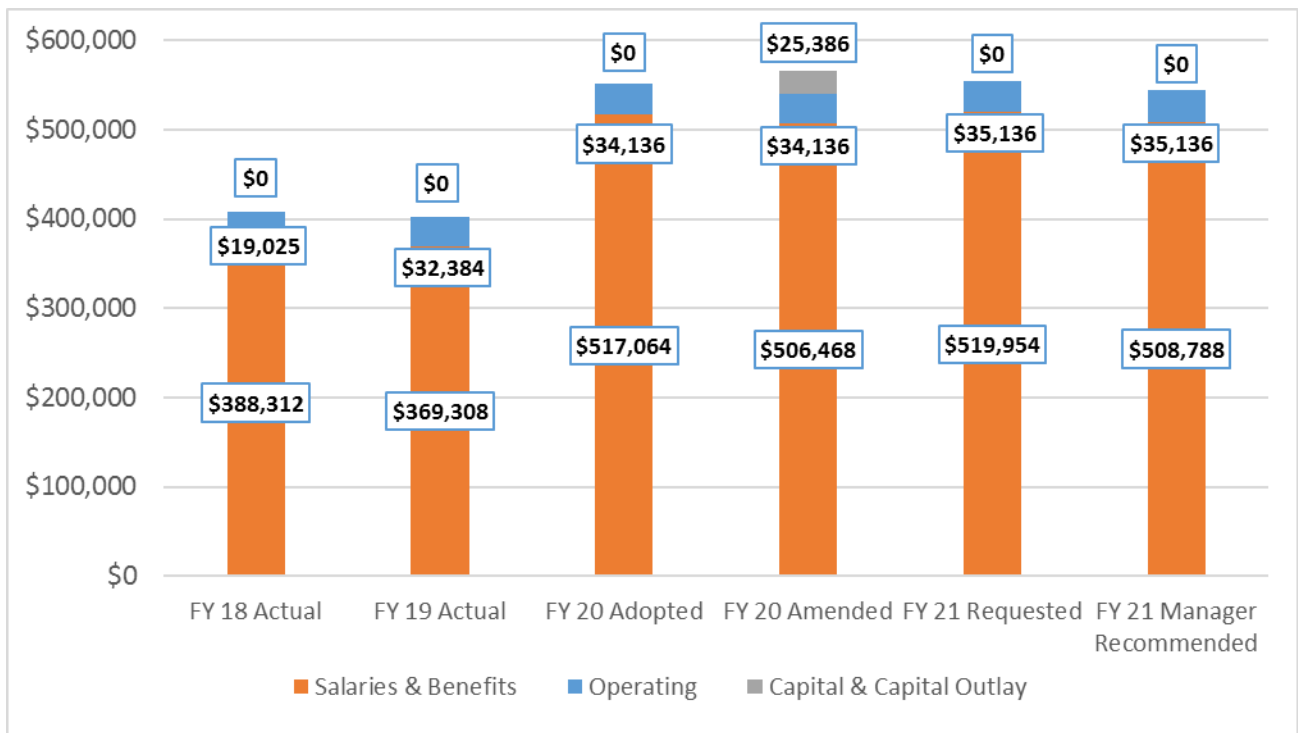
<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
Salaries & Benefits	\$134,420	\$130,416	\$173,715	\$175,930	\$178,302	\$175,178	\$1,463	0.84%
Operating	\$496,295	\$237,070	\$245,816	\$245,816	\$250,816	\$244,316	-\$1,500	-0.61%
Capital & Capital Outlay	\$12,504	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0.00%
Total	\$643,219	\$367,486	\$429,531	\$431,746	\$439,118	\$429,494	-\$37	-0.01%



Administration

Budget Details

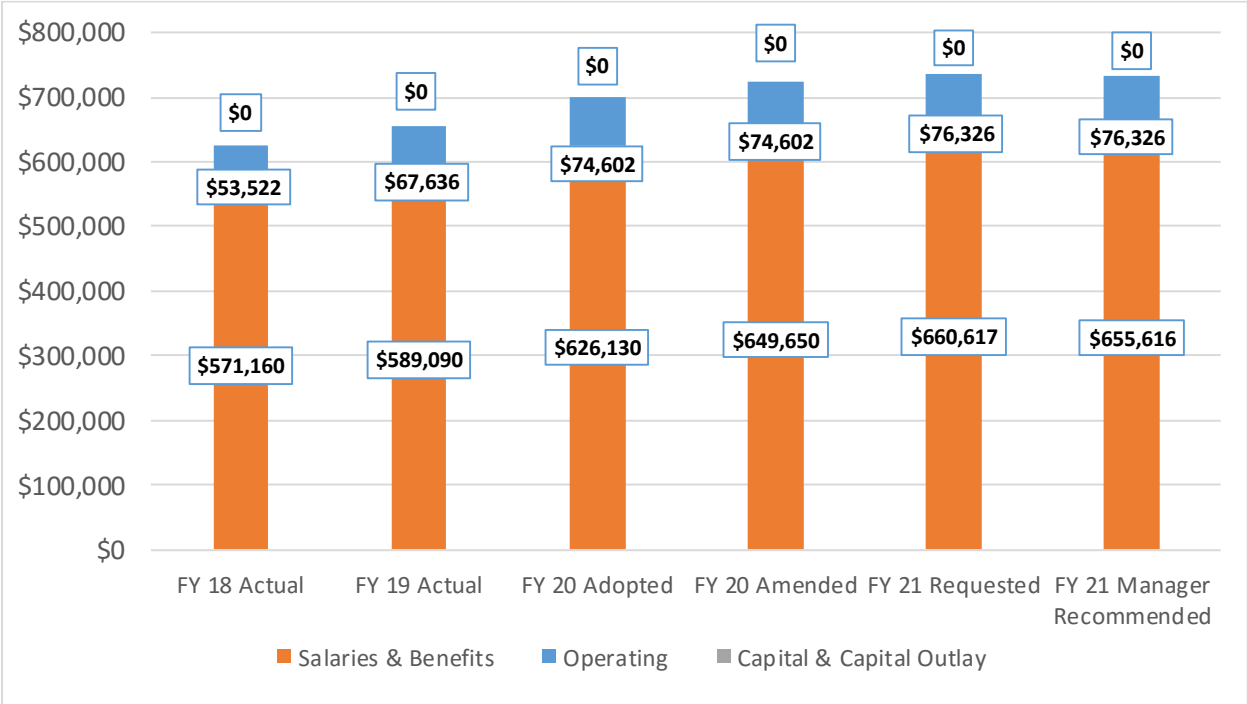
<i>EXPENDITURES</i>	<i>FY 18 Actual</i>	<i>FY 19 Actual</i>	<i>FY 20 Adopted</i>	<i>FY 20 Amended</i>	<i>FY 21 Requested</i>	<i>FY 21 Manager Recommended</i>	<i>FY 21 Recommended Over/(Under) FY 20 Adopted</i>	<i>% Change</i>
<i>Salaries & Benefits</i>	\$388,312	\$369,308	\$517,064	\$506,468	\$519,954	\$508,788	-\$8,276	-1.60%
<i>Operating</i>	\$19,025	\$32,384	\$34,136	\$34,136	\$35,136	\$35,136	\$1,000	2.93%
<i>Capital & Capital Outlay</i>	\$0	\$0	\$0	\$25,386	\$0	\$0	\$0	0.00%
<i>Total</i>	\$407,337	\$401,693	\$551,200	\$565,990	\$555,090	\$543,924	-\$7,276	-1.32%



Finance

Budget Details

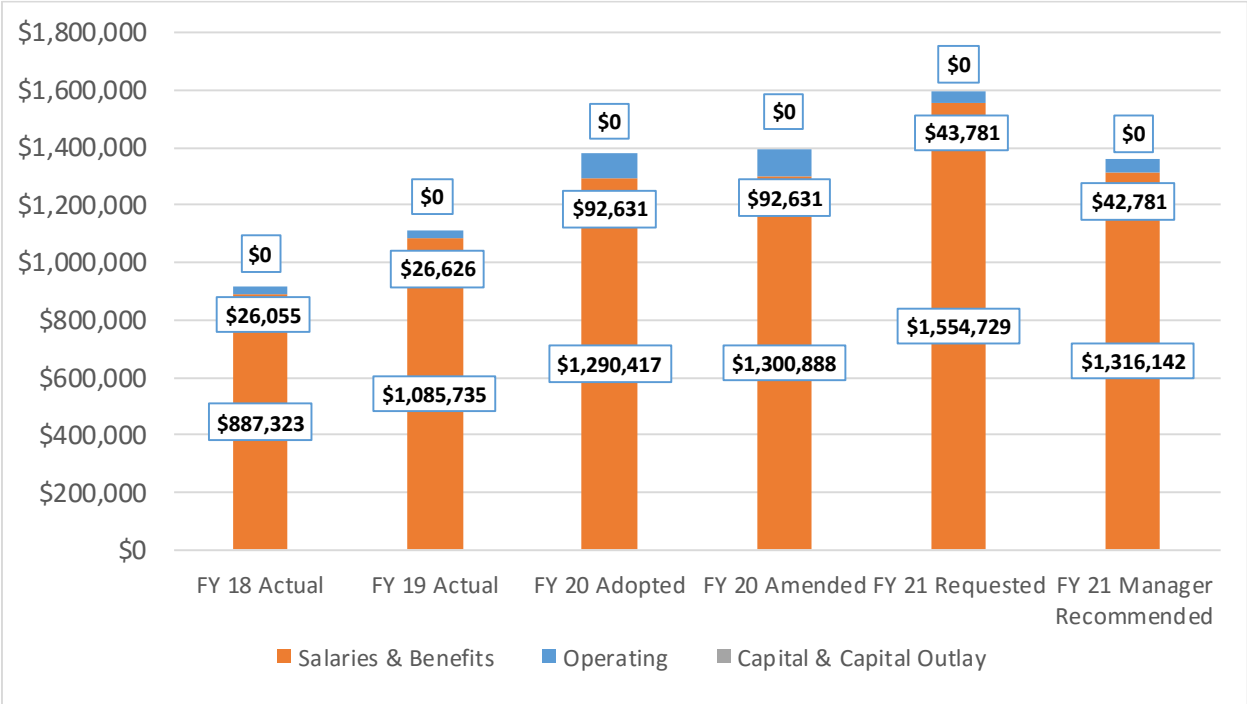
<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
Salaries & Benefits	\$571,160	\$589,090	\$626,130	\$649,650	\$660,617	\$655,616	\$29,486	4.71%
Operating	\$53,522	\$67,636	\$74,602	\$74,602	\$76,326	\$76,326	\$1,724	2.31%
Capital & Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$624,682	\$656,726	\$700,732	\$724,252	\$736,943	\$731,942	\$31,210	4.45%



Human Resources

Budget Details

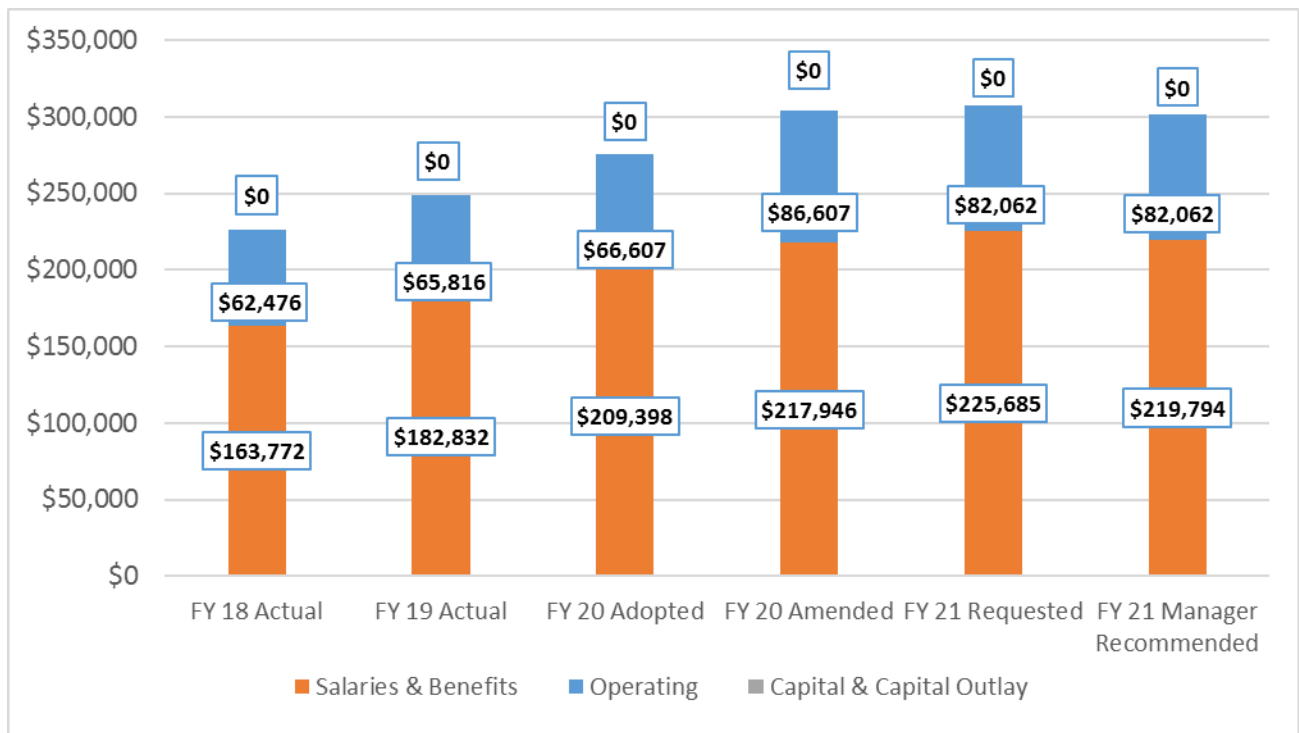
<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
Salaries & Benefits	\$887,323	\$1,085,735	\$1,290,417	\$1,300,888	\$1,554,729	\$1,316,142	\$25,725	1.99%
Operating	\$26,055	\$26,626	\$92,631	\$92,631	\$43,781	\$42,781	-\$49,850	-53.82%
Capital & Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$913,377	\$1,112,361	\$1,383,048	\$1,393,519	\$1,598,510	\$1,358,923	-\$24,125	-1.74%



Wellness Clinic

Budget Details

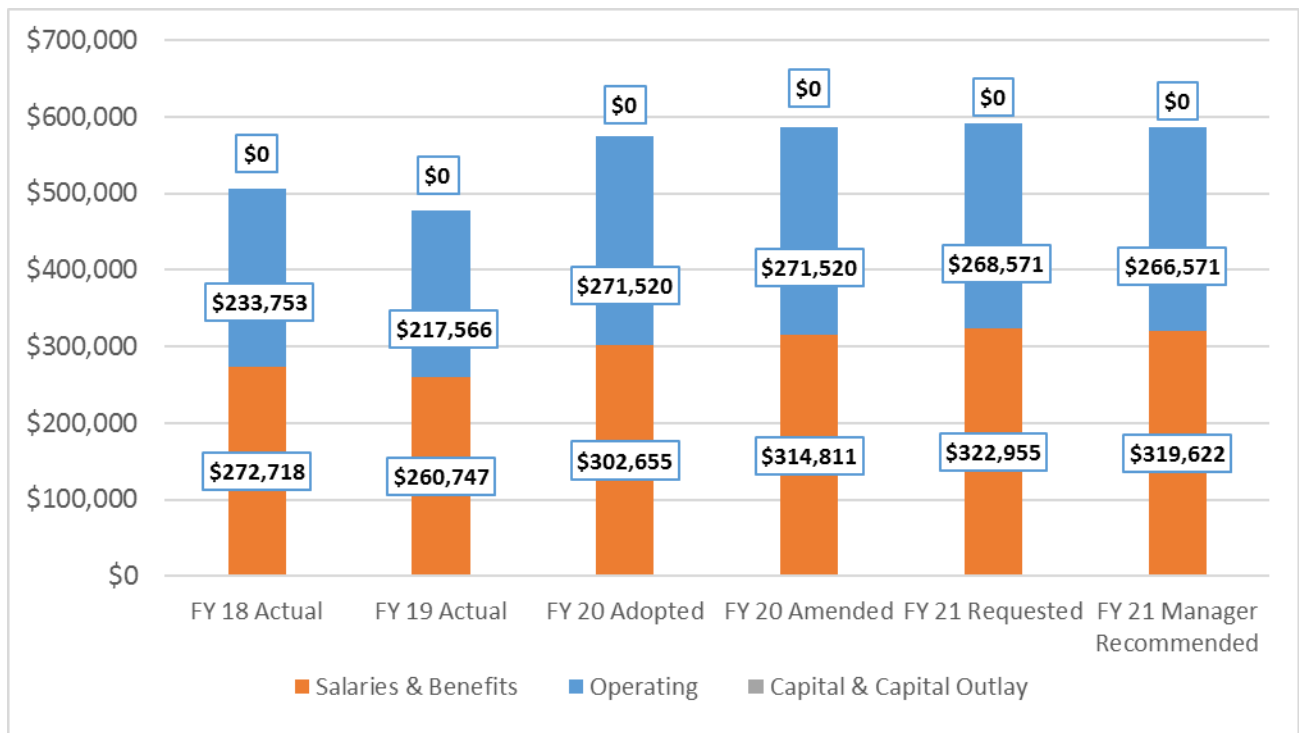
<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
Salaries & Benefits	\$163,772	\$182,832	\$209,398	\$217,946	\$225,685	\$219,794	\$10,396	4.96%
Operating	\$62,476	\$65,816	\$66,607	\$86,607	\$82,062	\$82,062	\$15,455	23.20%
Capital & Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total	\$226,248	\$248,649	\$276,005	\$304,553	\$307,747	\$301,856	\$25,851	9.37%



Tax Collections

Budget Details

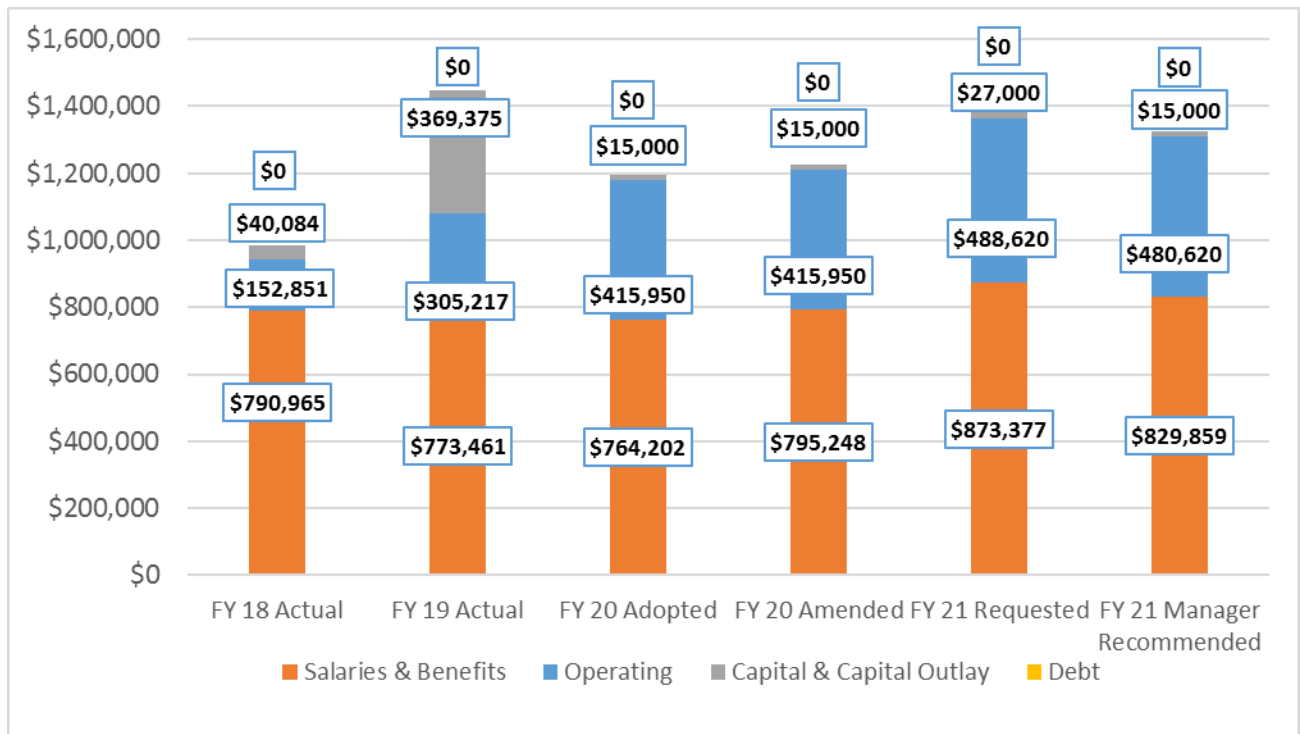
<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
Salaries & Benefits	\$272,718	\$260,747	\$302,655	\$314,811	\$322,955	\$319,622	\$16,967	5.61%
Operating	\$233,753	\$217,566	\$271,520	\$271,520	\$268,571	\$266,571	-\$4,949	-1.82%
Capital & Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Total</i>	\$506,471	\$478,313	\$574,175	\$586,331	\$591,526	\$586,193	\$12,018	2.09%



Tax Assessments

Budget Details

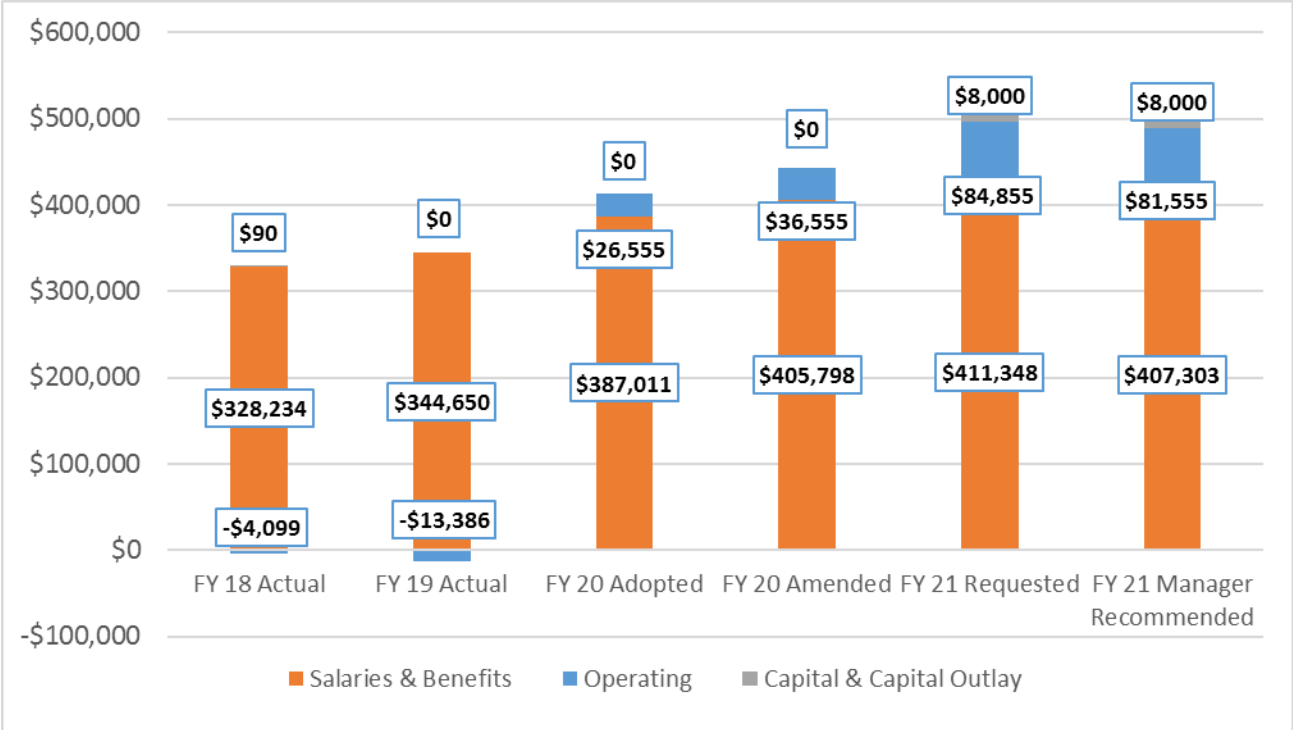
<i>EXPENDITURES</i>	<i>FY 18 Actual</i>	<i>FY 19 Actual</i>	<i>FY 20 Adopted</i>	<i>FY 20 Amended</i>	<i>FY 21 Requested</i>	<i>FY 21 Manager Recommended</i>	<i>FY 21 Recommended Over/(Under) FY 20 Adopted</i>	<i>% Change</i>
<i>Salaries & Benefits</i>	\$790,965	\$773,461	\$764,202	\$795,248	\$873,377	\$829,859	\$65,657	8.59%
<i>Operating</i>	\$152,851	\$305,217	\$415,950	\$415,950	\$488,620	\$480,620	\$64,670	15.55%
<i>Capital & Capital Outlay</i>	\$40,084	\$369,375	\$15,000	\$15,000	\$27,000	\$15,000	\$0	0.00%
<i>Debt</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Total</i>	\$983,900	\$1,448,054	\$1,195,152	\$1,226,198	\$1,388,997	\$1,325,479	\$130,327	10.90%



Land Records/GIS

Budget Details

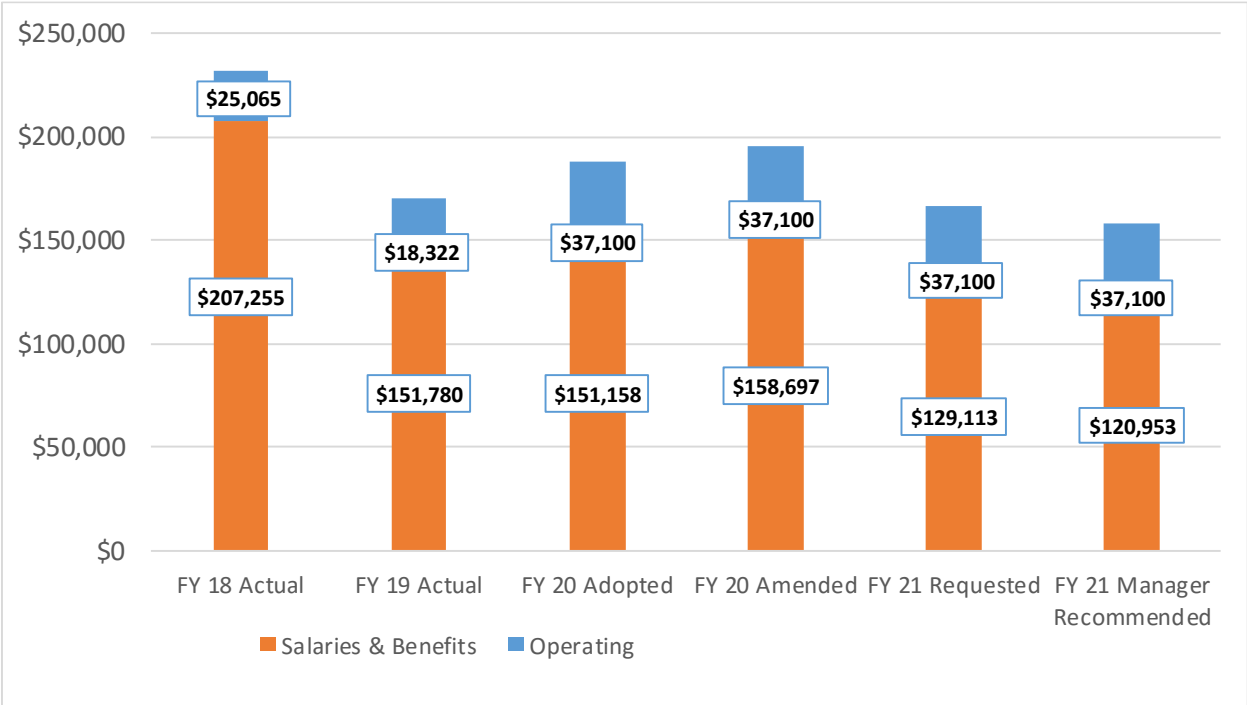
<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
Salaries & Benefits	\$328,234	\$344,650	\$387,011	\$405,798	\$411,348	\$407,303	\$20,292	5.24%
Operating	-\$4,099	-\$13,386	\$26,555	\$36,555	\$84,855	\$81,555	\$55,000	207.12%
Capital & Capital Outlay	\$90	\$0	\$0	\$0	\$8,000	\$8,000	\$8,000	0.00%
Total	\$324,225	\$331,263	\$413,566	\$442,353	\$504,203	\$496,858	\$83,292	20.14%



Legal

Budget Details

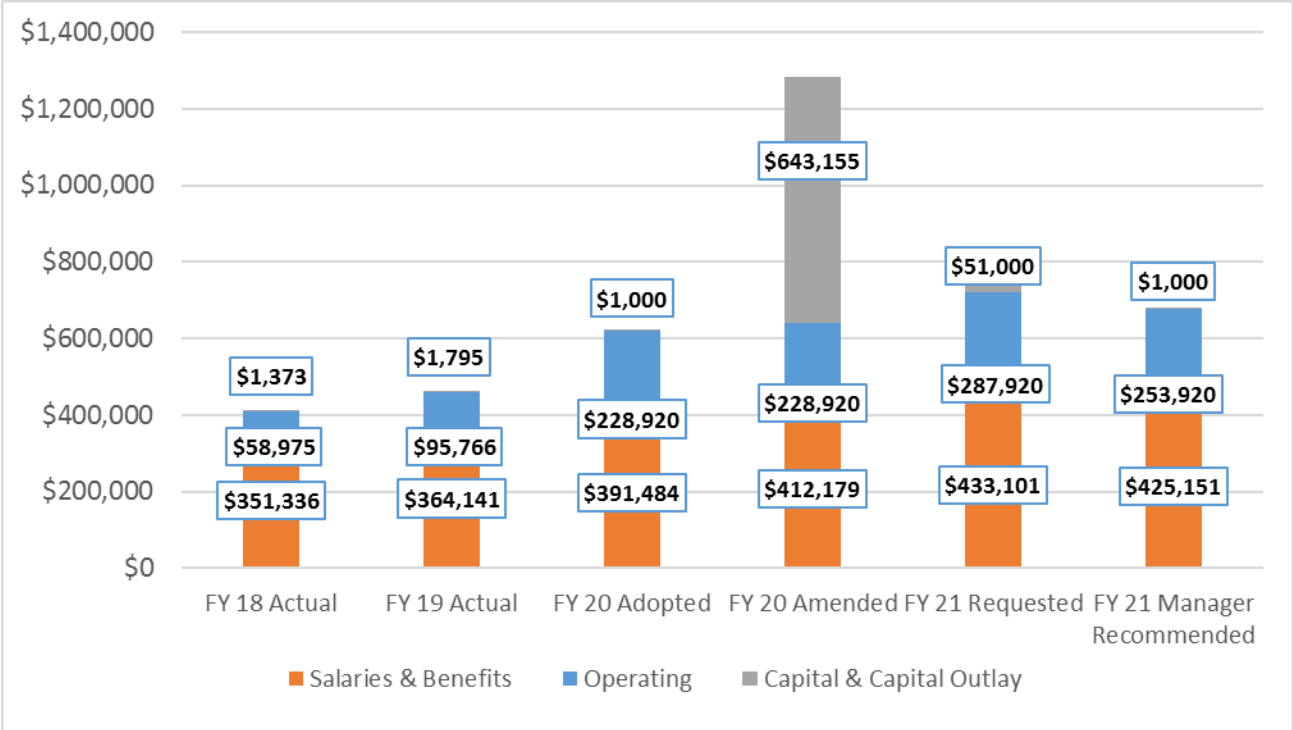
<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
Salaries & Benefits	\$207,255	\$151,780	\$151,158	\$158,697	\$129,113	\$120,953	-\$30,205	-19.98%
Operating	\$25,065	\$18,322	\$37,100	\$37,100	\$37,100	\$37,100	\$0	0.00%
Total	\$232,320	\$170,101	\$188,258	\$195,797	\$166,213	\$158,053	-\$30,205	-16.04%



Elections

Budget Details

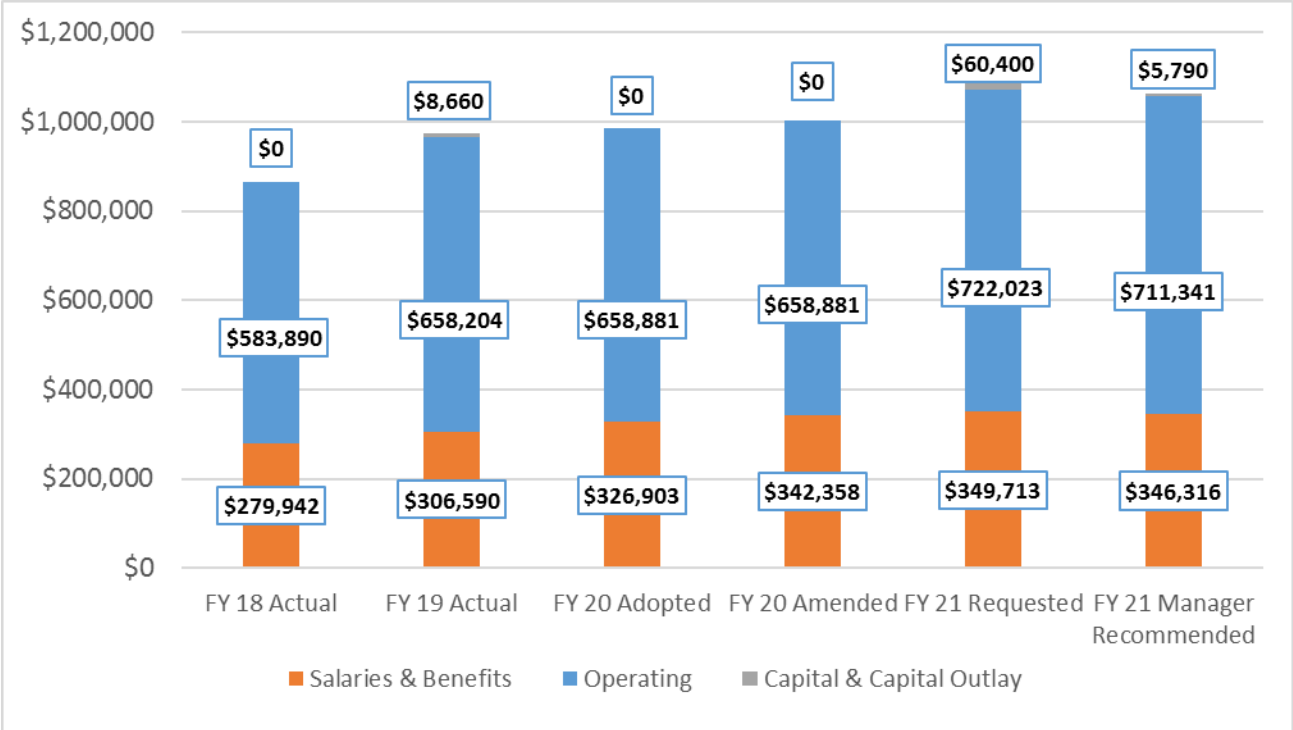
<i>EXPENDITURES</i>	<i>FY 18 Actual</i>	<i>FY 19 Actual</i>	<i>FY 20 Adopted</i>	<i>FY 20 Amended</i>	<i>FY 21 Requested</i>	<i>FY 21 Manager Recommended</i>	<i>FY 21 Recommended Over/(Under) FY 20 Adopted</i>	<i>% Change</i>
<i>Salaries & Benefits</i>	\$351,336	\$364,141	\$391,484	\$412,179	\$433,101	\$425,151	\$33,667	8.60%
<i>Operating</i>	\$58,975	\$95,766	\$228,920	\$228,920	\$287,920	\$253,920	\$25,000	10.92%
<i>Capital & Capital Outlay</i>	\$1,373	\$1,795	\$1,000	\$643,155	\$51,000	\$1,000	\$0	0.00%
<i>Total</i>	\$411,684	\$461,702	\$621,404	\$1,284,254	\$772,021	\$680,071	\$58,667	9.44%



Register of Deeds

Budget Details

<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
Salaries & Benefits	\$279,942	\$306,590	\$326,903	\$342,358	\$349,713	\$346,316	\$19,413	5.94%
Operating	\$583,890	\$658,204	\$658,881	\$658,881	\$722,023	\$711,341	\$52,460	7.96%
Capital & Capital Outlay	\$0	\$8,660	\$0	\$0	\$60,400	\$5,790	\$5,790	0.00%
Total	\$863,832	\$973,454	\$985,784	\$1,001,239	\$1,132,136	\$1,063,447	\$77,663	7.88%





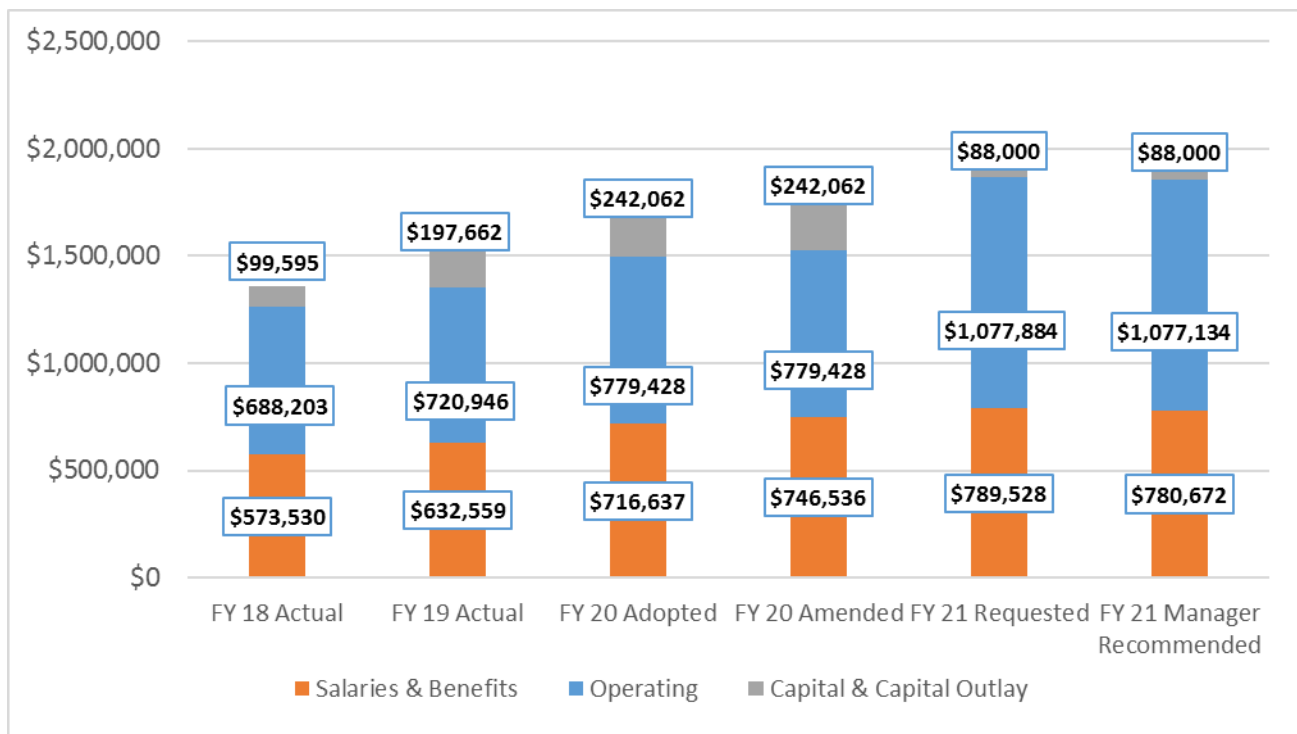
Central Services



Technology and Communications

Budget Details

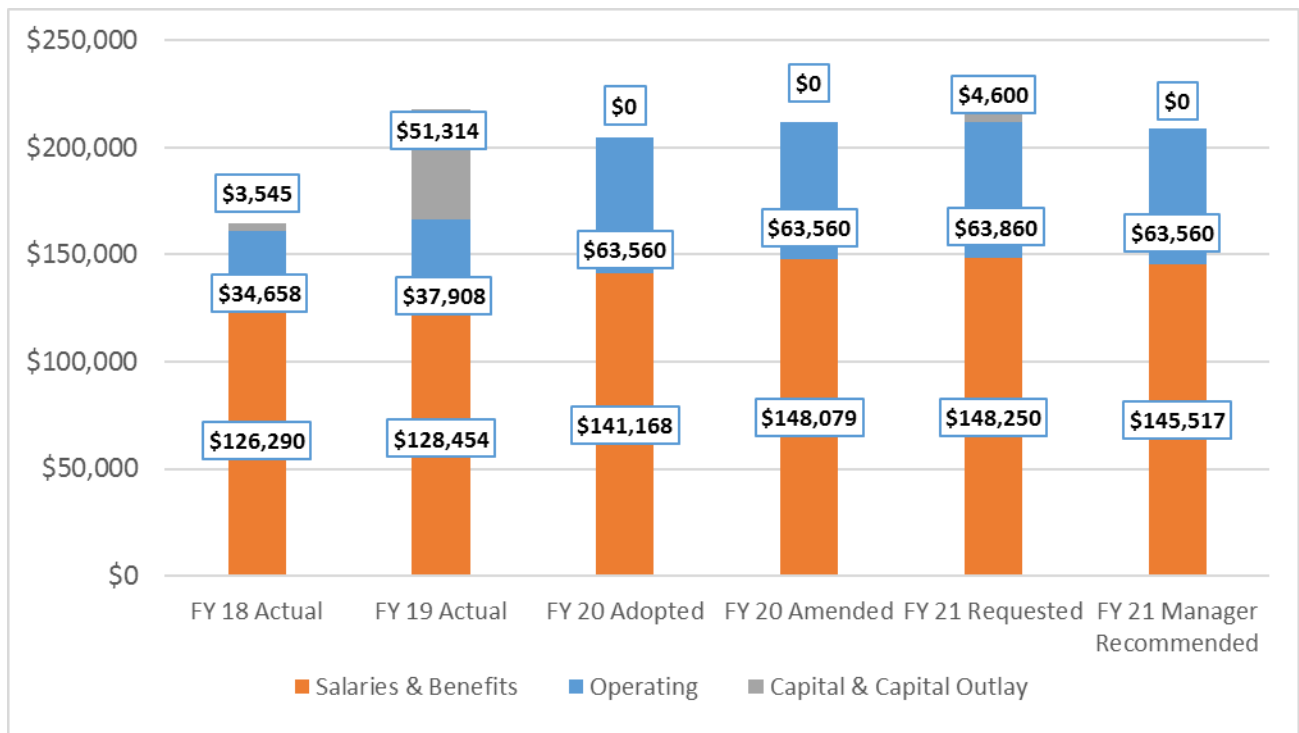
EXPENDITURES	FY 18 Actual	FY 19 Actual	FY 20 Adopted	FY 20 Amended	FY 21 Requested	FY 21 Manager Recommended	FY 21 Recommended Over/(Under) FY 20 Adopted	% Change
<i>Salaries & Benefits</i>	\$573,530	\$632,559	\$716,637	\$746,536	\$789,528	\$780,672	\$64,035	8.94%
<i>Operating</i>	\$688,203	\$720,946	\$779,428	\$779,428	\$1,077,884	\$1,077,134	\$297,706	38.20%
<i>Capital & Capital Outlay</i>	\$99,595	\$197,662	\$242,062	\$242,062	\$88,000	\$88,000	-\$154,062	-63.65%
<i>Total</i>	\$1,361,329	\$1,551,167	\$1,738,127	\$1,768,026	\$1,955,412	\$1,945,806	\$207,679	11.95%



Central Garage

Budget Details

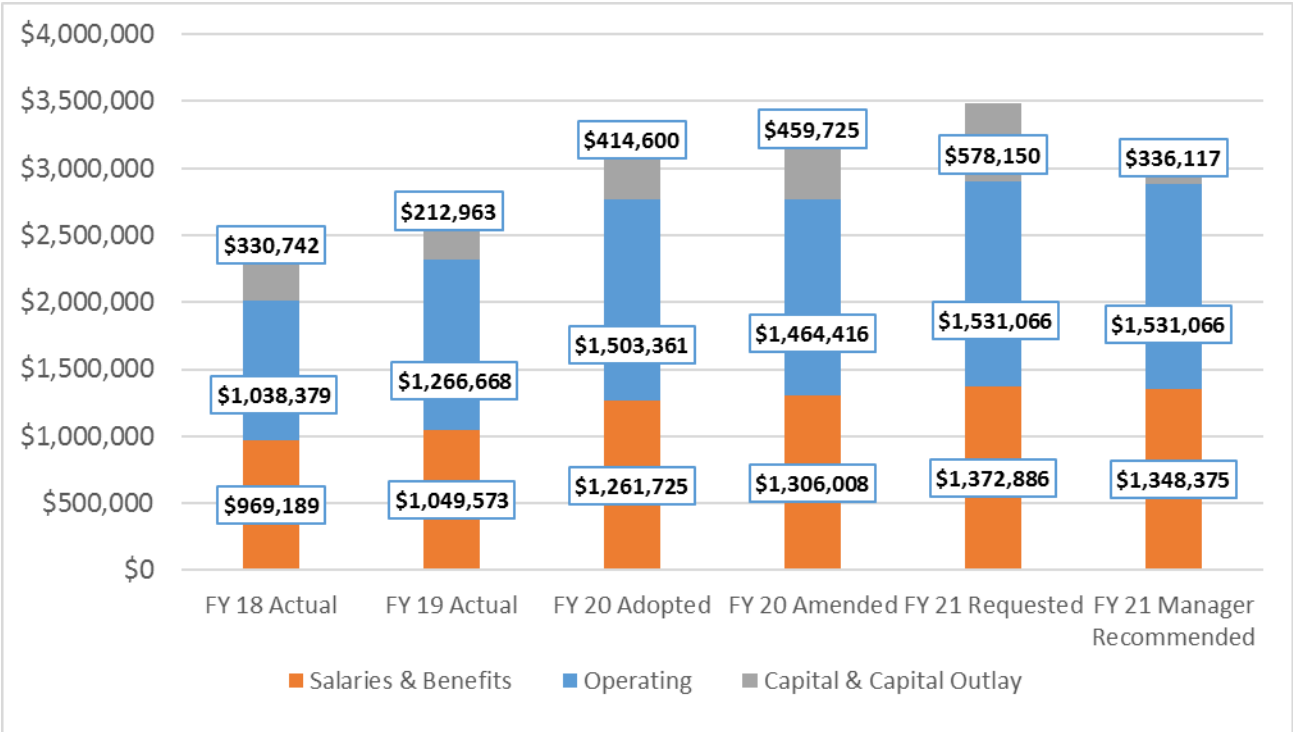
<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
<i>Salaries & Benefits</i>	\$126,290	\$128,454	\$141,168	\$148,079	\$148,250	\$145,517	\$4,349	3.08%
<i>Operating</i>	\$34,658	\$37,908	\$63,560	\$63,560	\$63,860	\$63,560	\$0	0.00%
<i>Capital & Capital Outlay</i>	\$3,545	\$51,314	\$0	\$0	\$4,600	\$0	\$0	0.00%
<i>Total</i>	\$164,493	\$217,676	\$204,728	\$211,639	\$216,710	\$209,077	\$4,349	2.12%



Facilities and Maintenance

Budget Details

<i>EXPENDITURES</i>	<i>FY 18 Actual</i>	<i>FY 19 Actual</i>	<i>FY 20 Adopted</i>	<i>FY 20 Amended</i>	<i>FY 21 Requested</i>	<i>FY 21 Manager Recommended</i>	<i>FY 21 Recommended Over/(Under) FY 20 Adopted</i>	<i>% Change</i>
<i>Salaries & Benefits</i>	\$969,189	\$1,049,573	\$1,261,725	\$1,306,008	\$1,372,886	\$1,348,375	\$86,650	6.87%
<i>Operating</i>	\$1,038,379	\$1,266,668	\$1,503,361	\$1,464,416	\$1,531,066	\$1,531,066	\$27,705	1.84%
<i>Capital & Capital Outlay</i>	\$330,742	\$212,963	\$414,600	\$459,725	\$578,150	\$336,117	-\$78,483	-18.93%
<i>Total</i>	\$2,338,310	\$2,529,204	\$3,179,686	\$3,230,149	\$3,482,102	\$3,215,558	\$35,872	1.13%





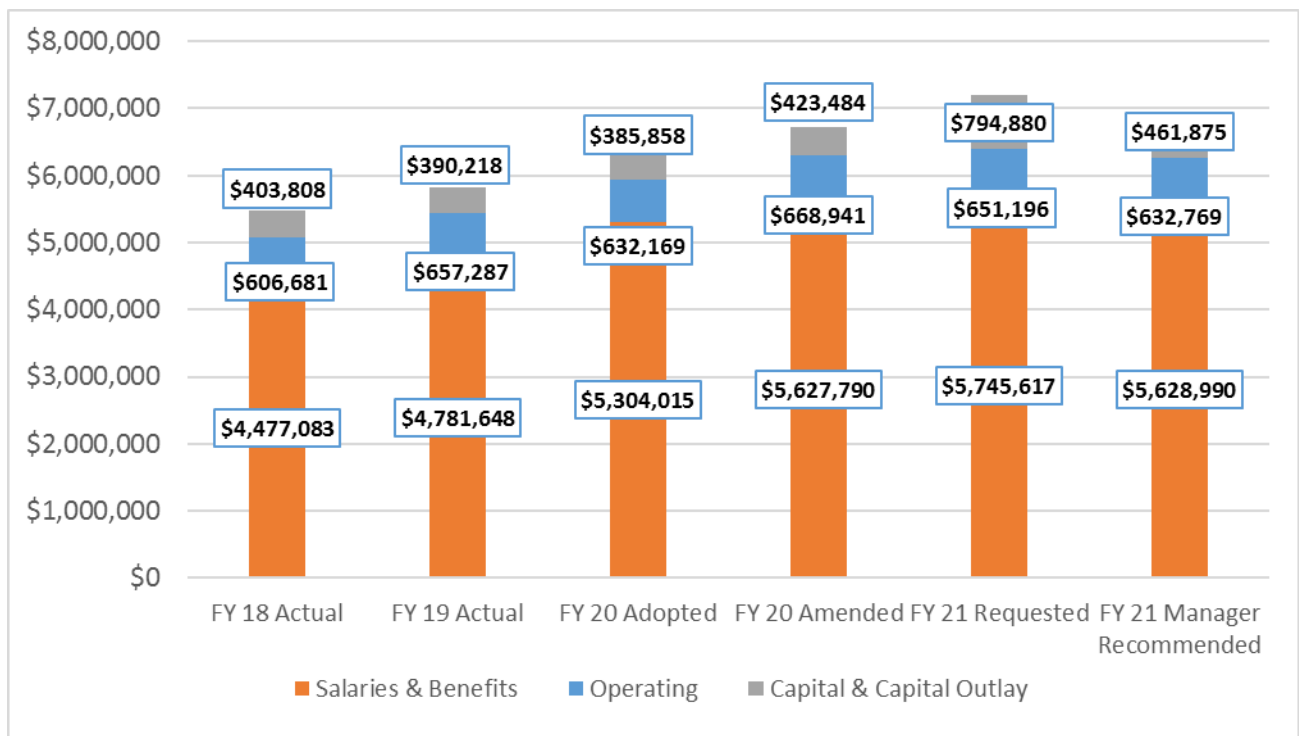
Public Safety



Sheriff's Office

Budget Details

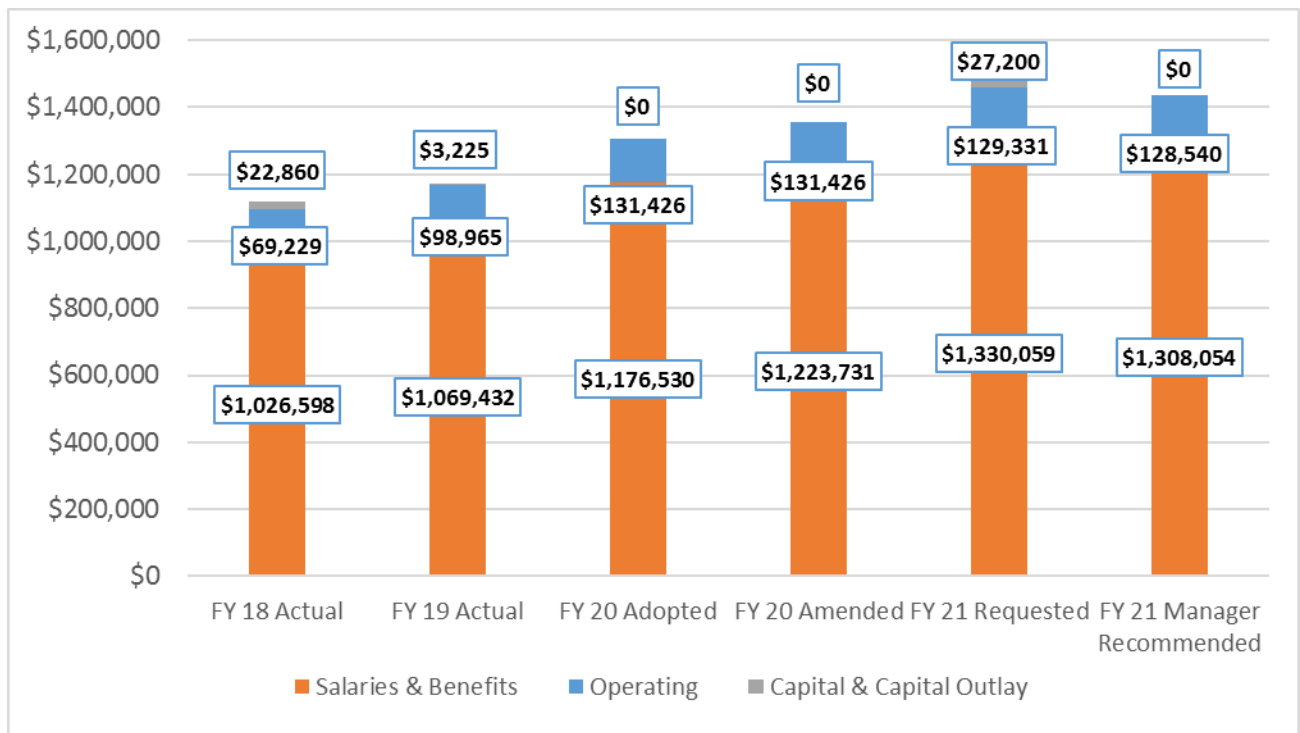
EXPENDITURES	FY 18 Actual	FY 19 Actual	FY 20 Adopted	FY 20 Amended	FY 21 Requested	FY 21 Manager Recommended	FY 21 Recommended Over/(Under) FY 20 Adopted	% Change
<i>Salaries & Benefits</i>	\$4,477,083	\$4,781,648	\$5,304,015	\$5,627,790	\$5,745,617	\$5,628,990	\$324,975	6.13%
<i>Operating</i>	\$606,681	\$657,287	\$632,169	\$668,941	\$651,196	\$632,769	\$600	0.09%
<i>Capital & Capital Outlay</i>	\$403,808	\$390,218	\$385,858	\$423,484	\$794,880	\$461,875	\$76,017	19.70%
<i>Total</i>	\$5,487,571	\$5,829,152	\$6,322,042	\$6,720,215	\$7,191,693	\$6,723,634	\$401,592	6.35%



911 Communications Center

Budget Details

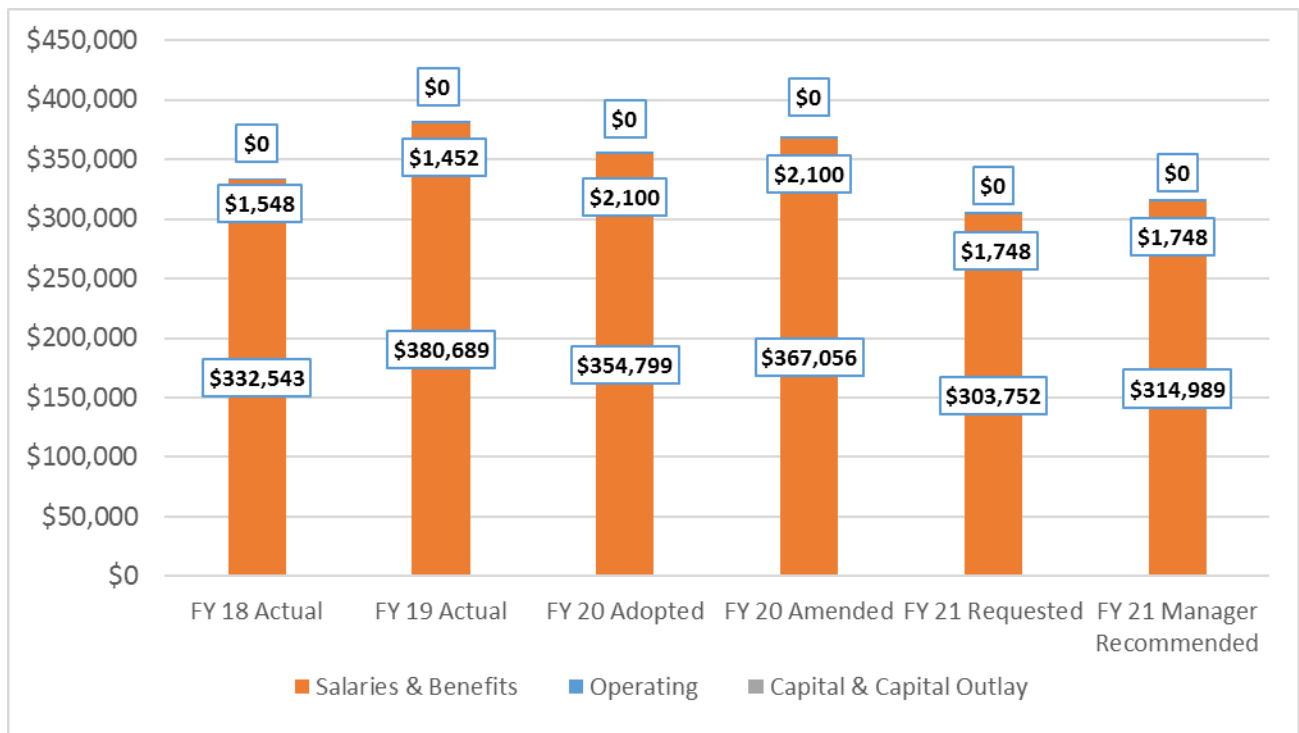
<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
Salaries & Benefits	\$1,026,598	\$1,069,432	\$1,176,530	\$1,223,731	\$1,330,059	\$1,308,054	\$131,524	11.18%
Operating	\$69,229	\$98,965	\$131,426	\$131,426	\$129,331	\$128,540	-\$2,886	-2.20%
Capital & Capital Outlay	\$22,860	\$3,225	\$0	\$0	\$27,200	\$0	\$0	0.00%
<i>Total</i>	\$1,118,687	\$1,171,622	\$1,307,956	\$1,355,157	\$1,486,590	\$1,436,594	\$128,638	9.84%



Sheriff – School Resource Officers

Budget Details

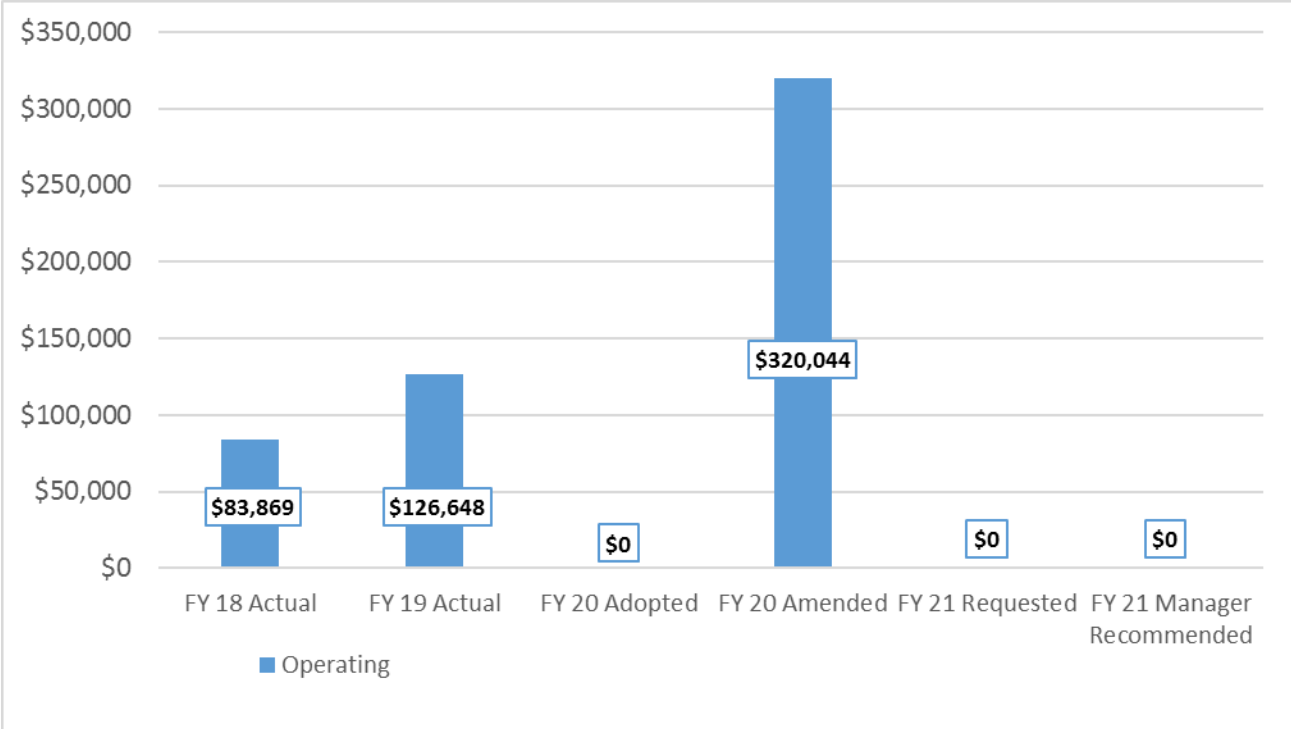
<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
Salaries & Benefits	\$332,543	\$380,689	\$354,799	\$367,056	\$303,752	\$314,989	-\$39,810	-11.22%
Operating	\$1,548	\$1,452	\$2,100	\$2,100	\$1,748	\$1,748	-\$352	-16.76%
Capital & Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Total</i>	\$334,091	\$382,141	\$356,899	\$369,156	\$305,500	\$316,737	-\$40,162	-11.25%



Public Safety Grants

Budget Details

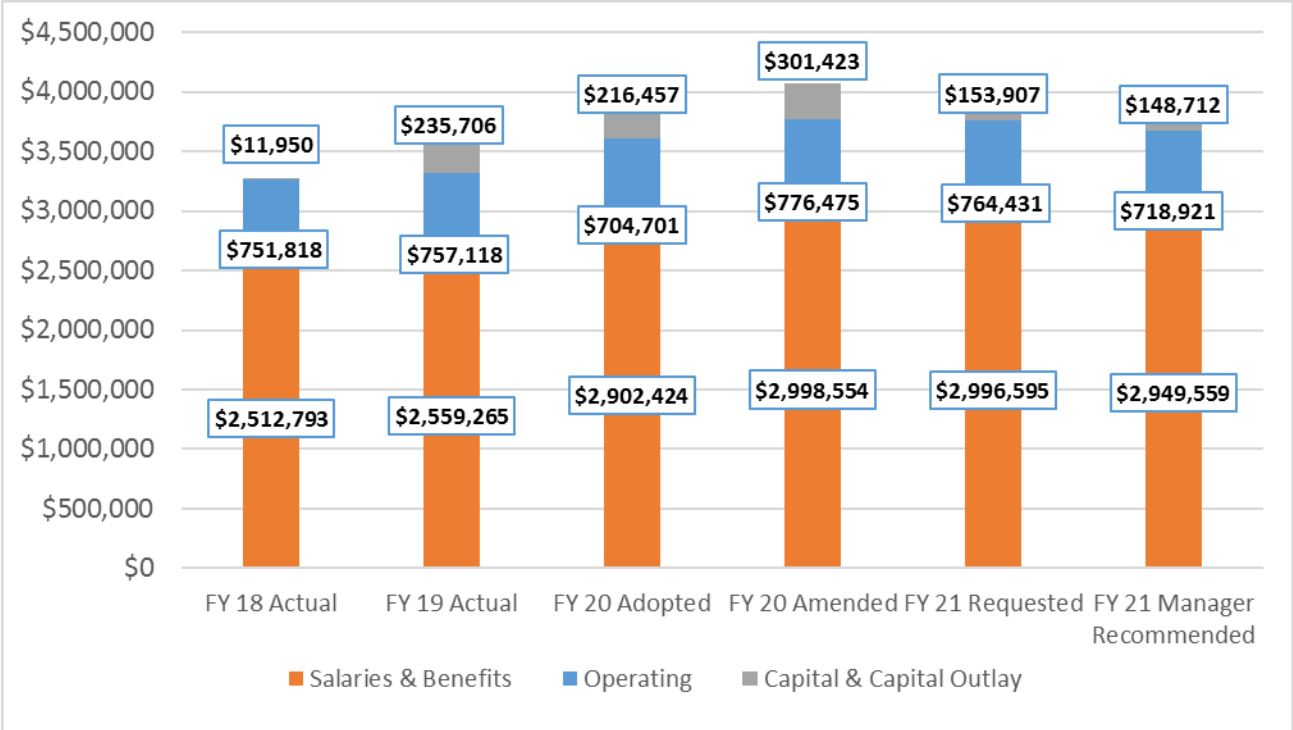
<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
<i>Operating</i>	\$83,869	\$126,648	\$0	\$320,044	\$0	\$0	\$0	0.00%
<i>Total</i>	\$83,869	\$126,648	\$0	\$320,044	\$0	\$0	\$0	0.00%



Detention Center

Budget Details

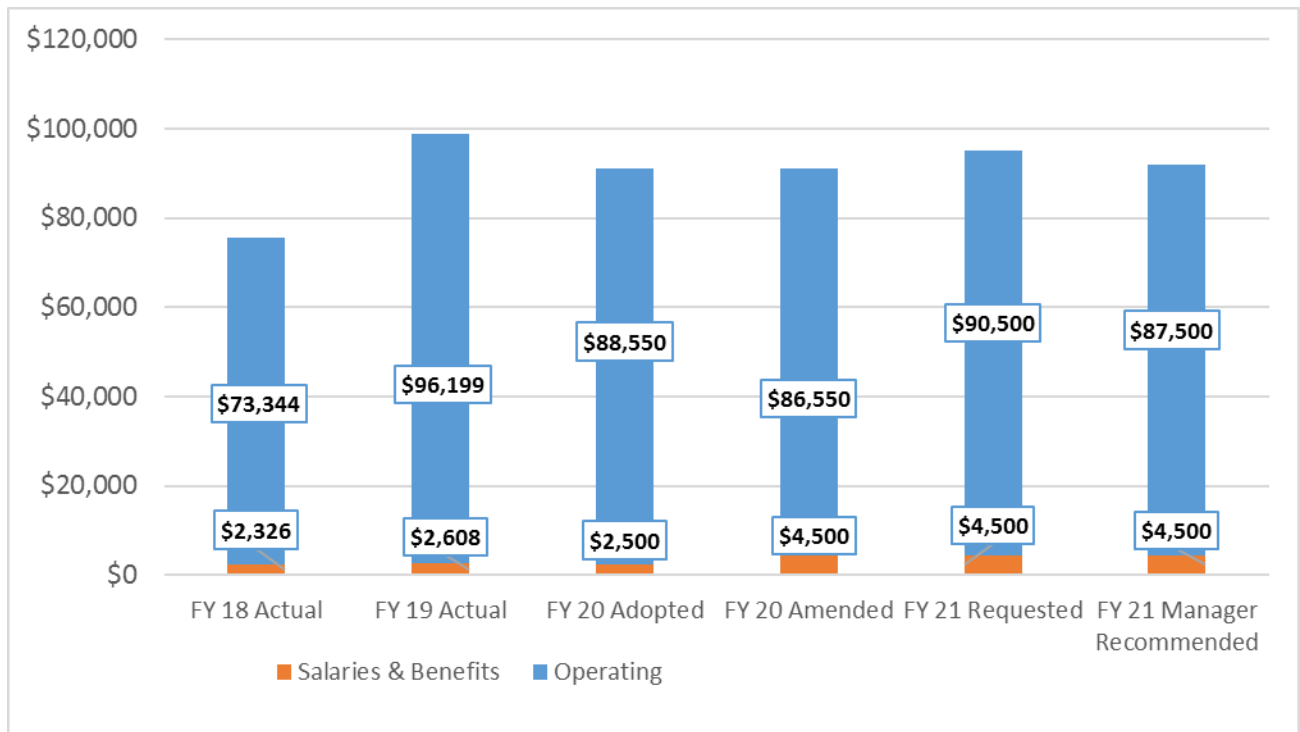
<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under)FY 20 Adopted</u>	<u>%Change</u>
Salaries & Benefits	\$2,512,793	\$2,559,265	\$2,902,424	\$2,998,554	\$2,996,595	\$2,949,559	\$47,135	1.62%
Operating	\$751,818	\$757,118	\$704,701	\$776,475	\$764,431	\$718,921	\$14,220	2.02%
Capital & Capital Outlay	\$11,950	\$235,706	\$216,457	\$301,423	\$153,907	\$148,712	-\$67,745	-31.30%
Total	\$3,276,561	\$3,552,090	\$3,823,582	\$4,076,452	\$3,914,933	\$3,817,192	-\$6,390	-0.17%



Court Facilities

Budget Details

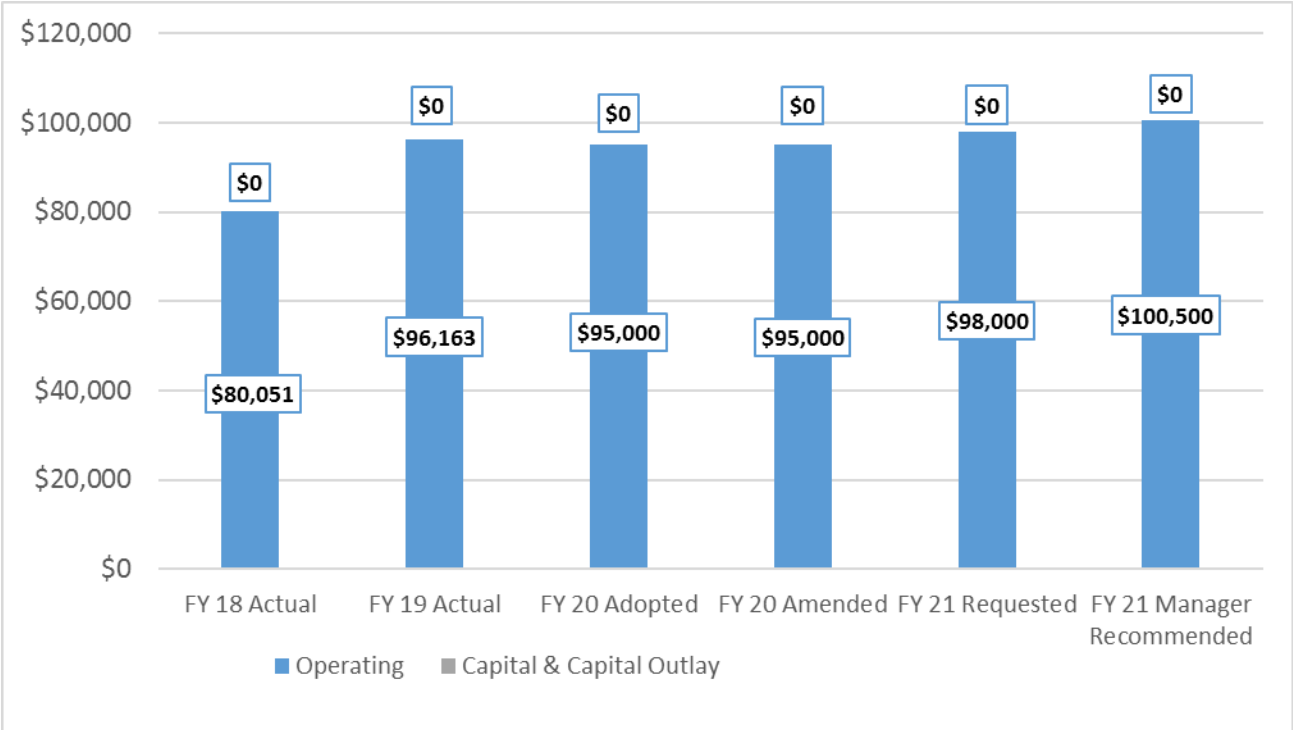
<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
Salaries & Benefits	\$2,326	\$2,608	\$2,500	\$4,500	\$4,500	\$4,500	\$2,000	80.00%
Operating	\$73,344	\$96,199	\$88,550	\$86,550	\$90,500	\$87,500	-\$1,050	-1.19%
Total	\$75,670	\$98,807	\$91,050	\$91,050	\$95,000	\$92,000	\$950	1.04%



NC Forest Service

Budget Details

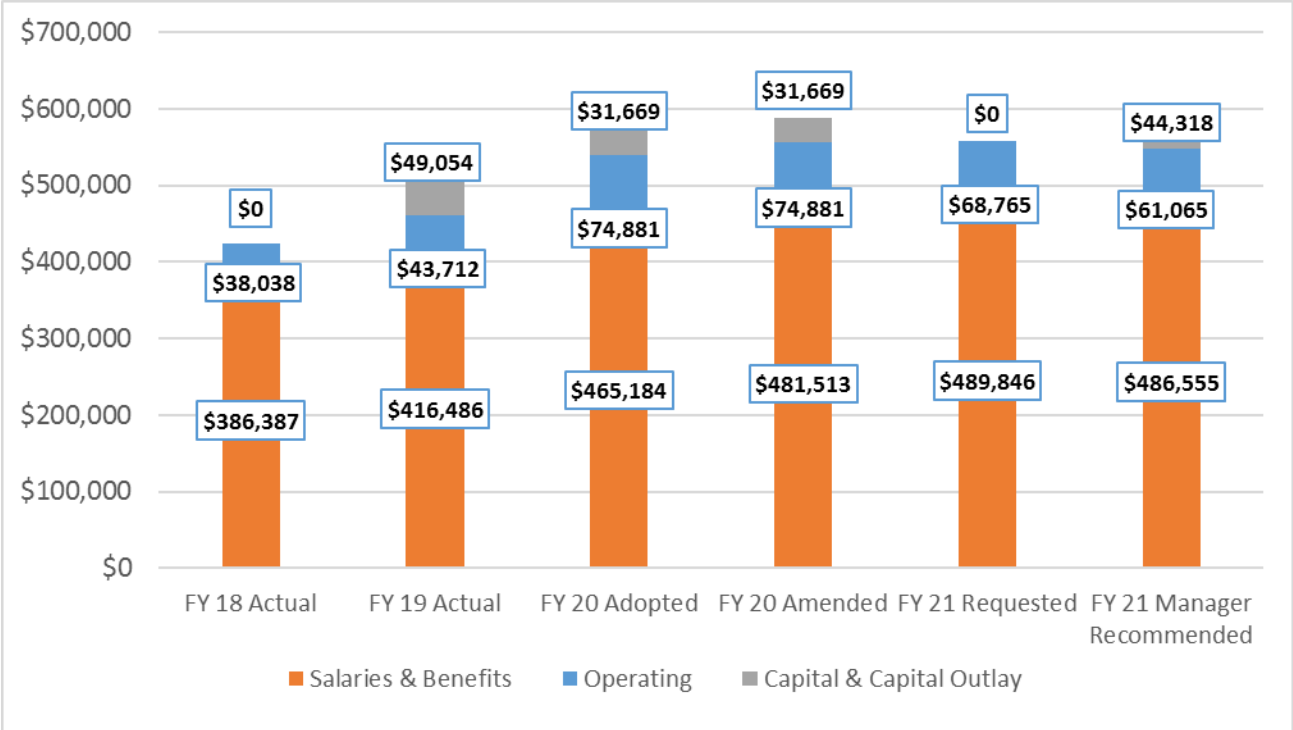
<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
<i>Operating</i>	\$80,051	\$96,163	\$95,000	\$95,000	\$98,000	\$100,500	\$5,500	5.79%
<i>Capital & Capital Outlay</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Total</i>	\$80,051	\$96,163	\$95,000	\$95,000	\$98,000	\$100,500	\$5,500	5.79%



Building Inspections

Budget Details

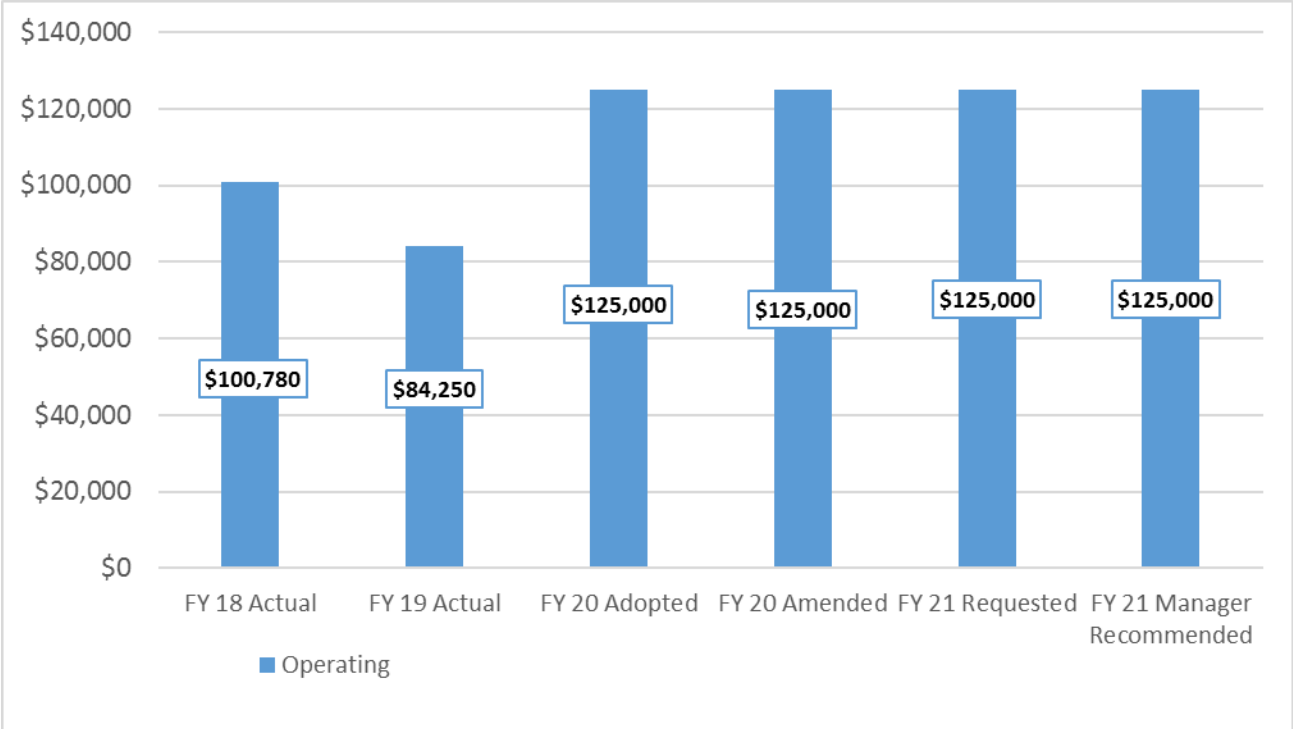
<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
Salaries & Benefits	\$386,387	\$416,486	\$465,184	\$481,513	\$489,846	\$486,555	\$21,371	4.59%
Operating	\$38,038	\$43,712	\$74,881	\$74,881	\$68,765	\$61,065	-\$13,816	-18.45%
Capital & Capital Outlay	\$0	\$49,054	\$31,669	\$31,669	\$0	\$44,318	\$12,649	39.94%
Total	\$424,425	\$509,252	\$571,734	\$588,063	\$558,611	\$591,938	\$20,204	3.53%



Medical Examiner

Budget Details

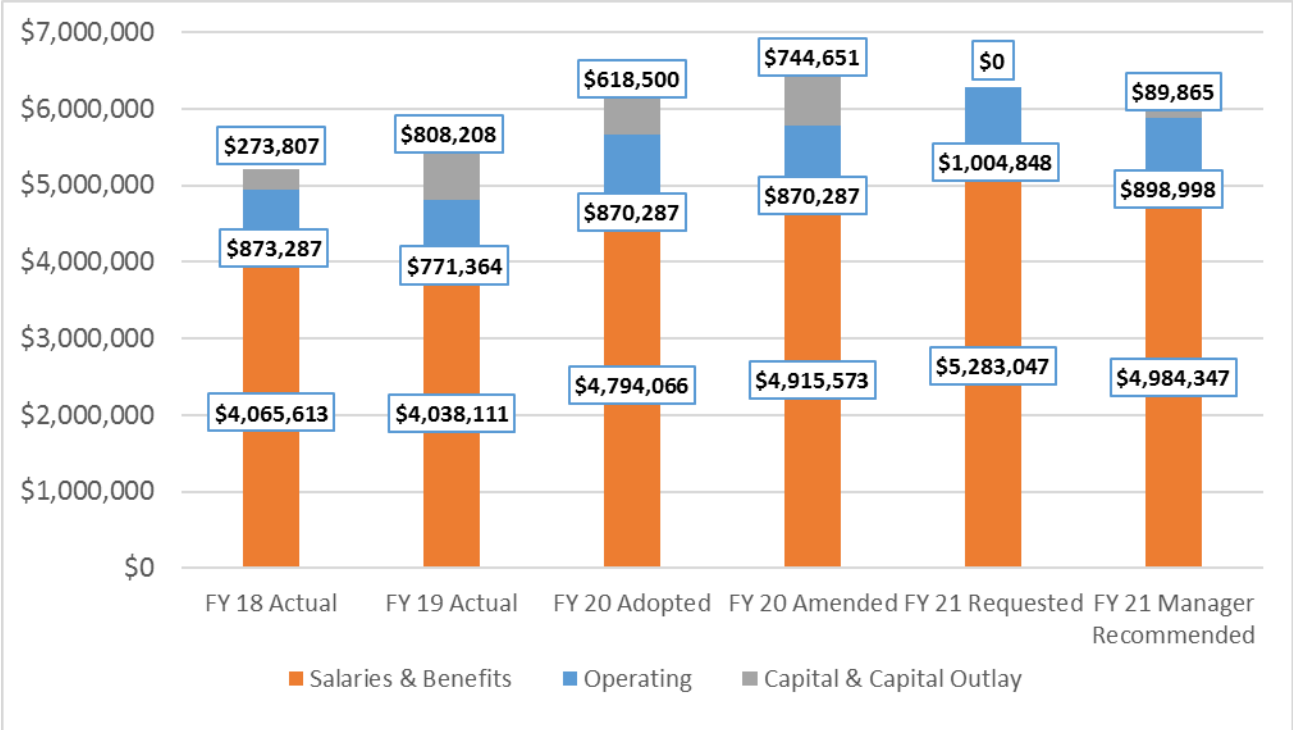
<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
<i>Operating</i>	\$100,780	\$84,250	\$125,000	\$125,000	\$125,000	\$125,000	\$0	0.00%
<i>Total</i>	\$100,780	\$84,250	\$125,000	\$125,000	\$125,000	\$125,000	\$0	0.00%



Emergency Medical Services (EMS)

Budget Details

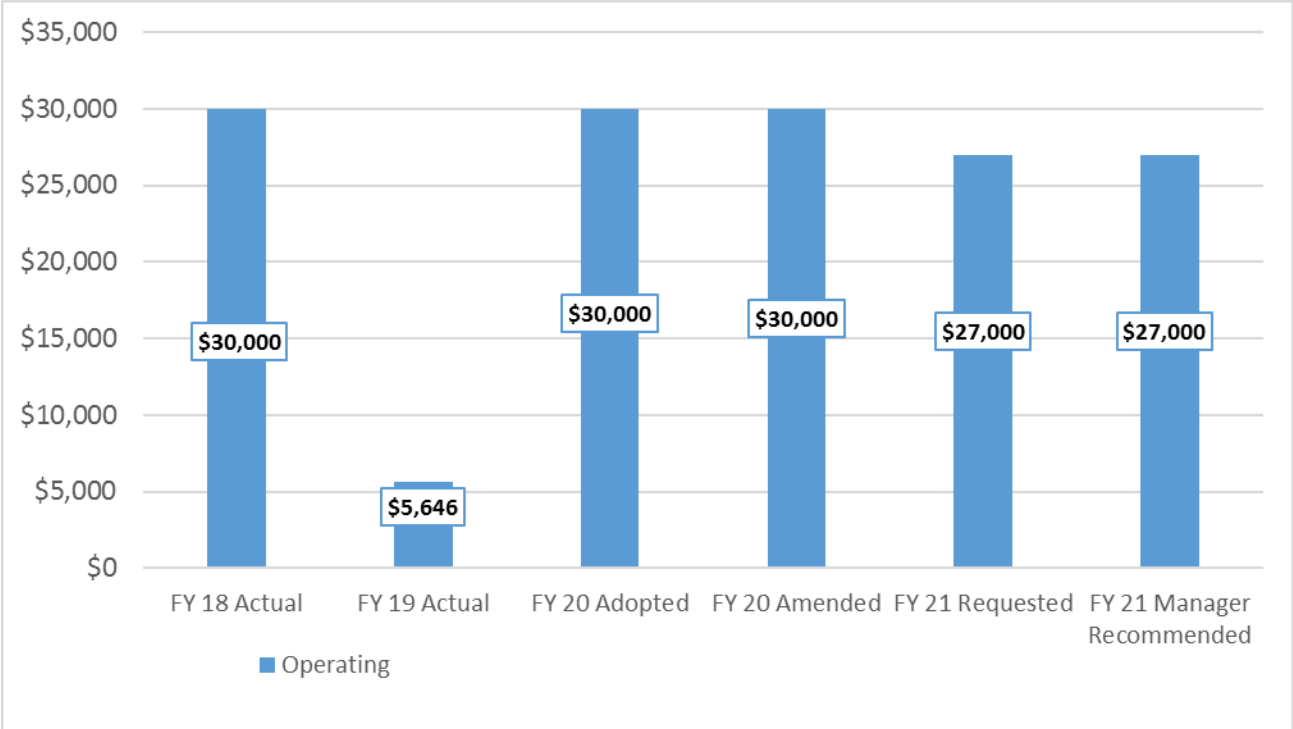
<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
Salaries & Benefits	\$4,065,613	\$4,038,111	\$4,794,066	\$4,915,573	\$5,283,047	\$4,984,347	\$190,281	3.97%
Operating	\$873,287	\$771,364	\$870,287	\$870,287	\$1,004,848	\$898,998	\$28,711	3.30%
Capital & Capital Outlay	\$273,807	\$808,208	\$618,500	\$744,651	\$0	\$89,865	-\$528,635	-85.47%
Total	\$5,212,707	\$5,617,682	\$6,282,853	\$6,530,511	\$6,287,895	\$5,973,210	-\$309,643	-4.93%



Rescue Squad

Budget Details

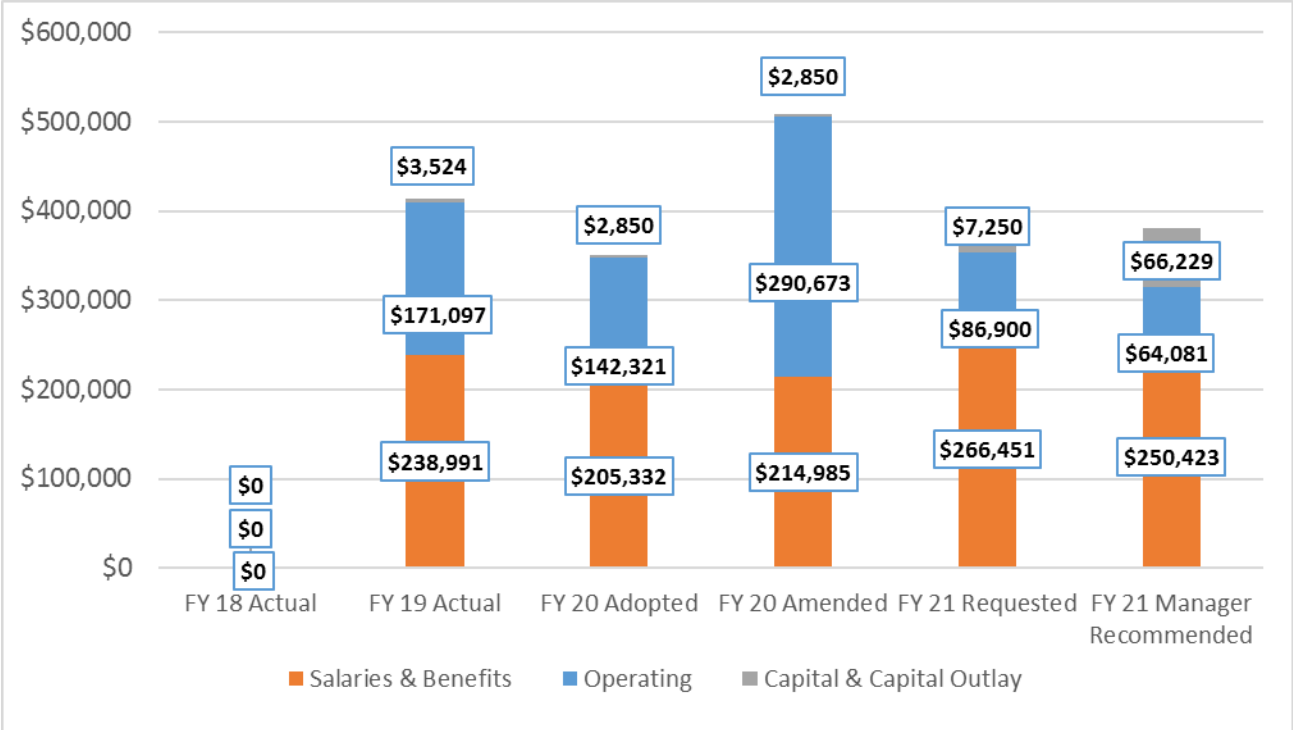
<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
<i>Operating</i>	\$30,000	\$5,646	\$30,000	\$30,000	\$27,000	\$27,000	-\$3,000	-10.00%
<i>Total</i>	\$30,000	\$5,646	\$30,000	\$30,000	\$27,000	\$27,000	-\$3,000	-10.00%



Emergency Management

Budget Details

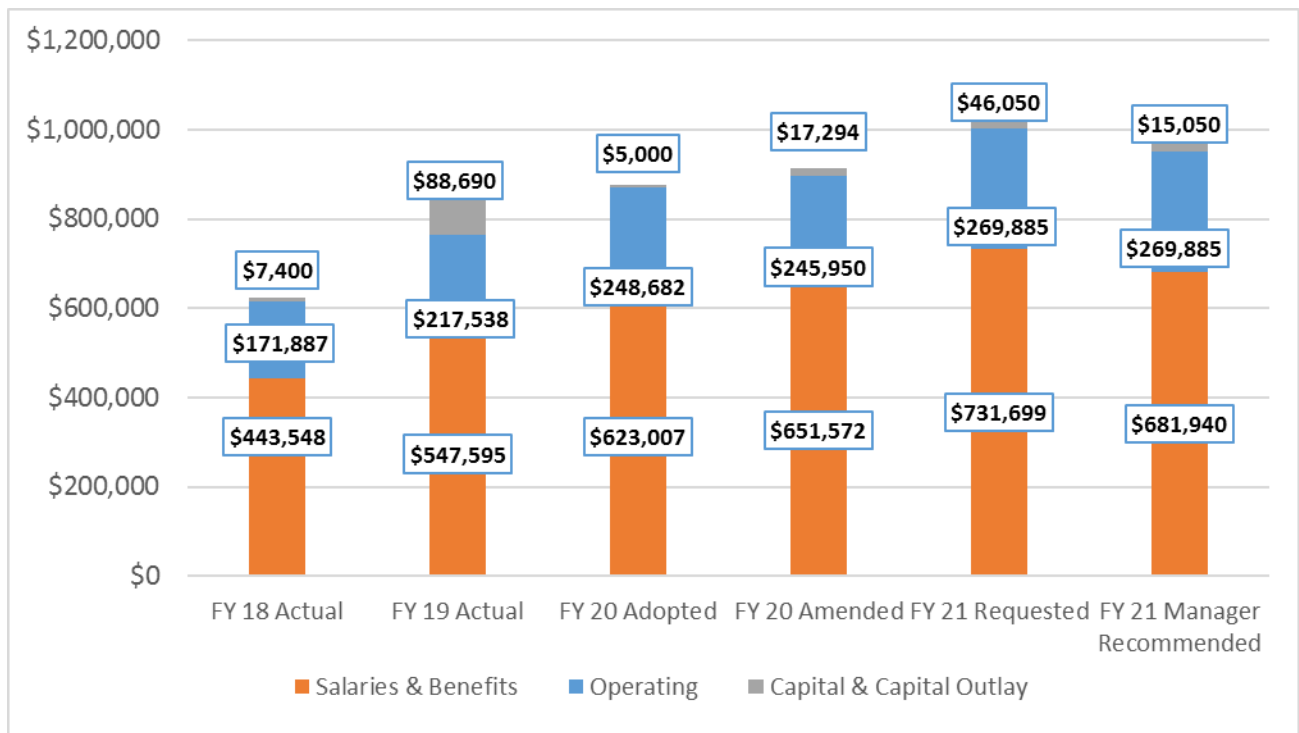
<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under)FY 20 Adopted</u>	<u>% Change</u>
Salaries & Benefits	\$0	\$238,991	\$205,332	\$214,985	\$266,451	\$250,423	\$45,091	21.96%
Operating	\$0	\$171,097	\$142,321	\$290,673	\$86,900	\$64,081	-\$78,240	-54.97%
Capital & Capital Outlay	\$0	\$3,524	\$2,850	\$2,850	\$7,250	\$66,229	\$63,379	2223.82%
Total	\$0	\$413,612	\$350,503	\$508,508	\$360,601	\$380,733	\$30,230	8.62%



Animal Services

Budget Details

<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
<i>Salaries & Benefits</i>	\$443,548	\$547,595	\$623,007	\$651,572	\$731,699	\$681,940	\$58,933	9.46%
<i>Operating</i>	\$171,887	\$217,538	\$248,682	\$245,950	\$269,885	\$269,885	\$21,203	8.53%
<i>Capital & Capital Outlay</i>	\$7,400	\$88,690	\$5,000	\$17,294	\$46,050	\$15,050	\$10,050	201.00%
<i>Total</i>	\$622,835	\$853,823	\$876,689	\$914,816	\$1,047,634	\$966,875	\$90,186	10.29%





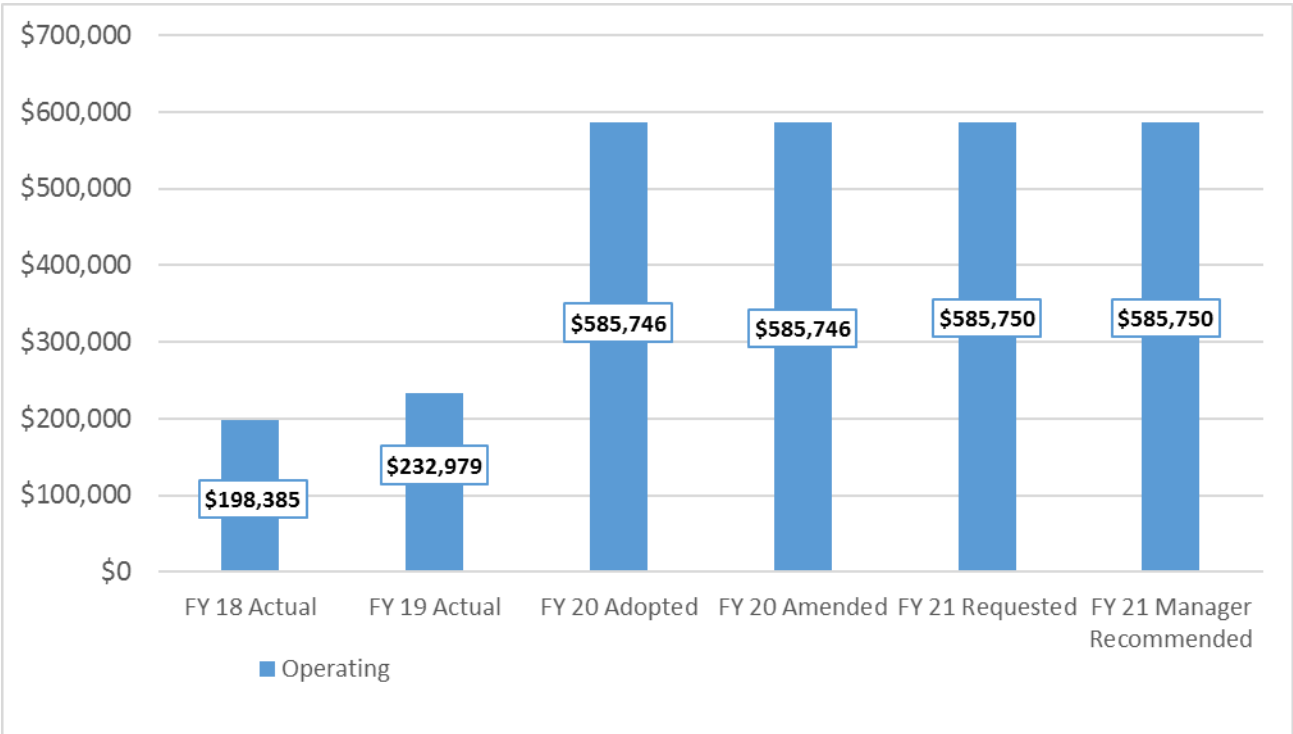
Transportation



Mass Transit

Budget Details

<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
<i>Operating</i>	\$198,385	\$232,979	\$585,746	\$585,746	\$585,750	\$585,750	\$4	0.00%
<i>Total</i>	\$198,385	\$232,979	\$585,746	\$585,746	\$585,750	\$585,750	\$4	0.00%





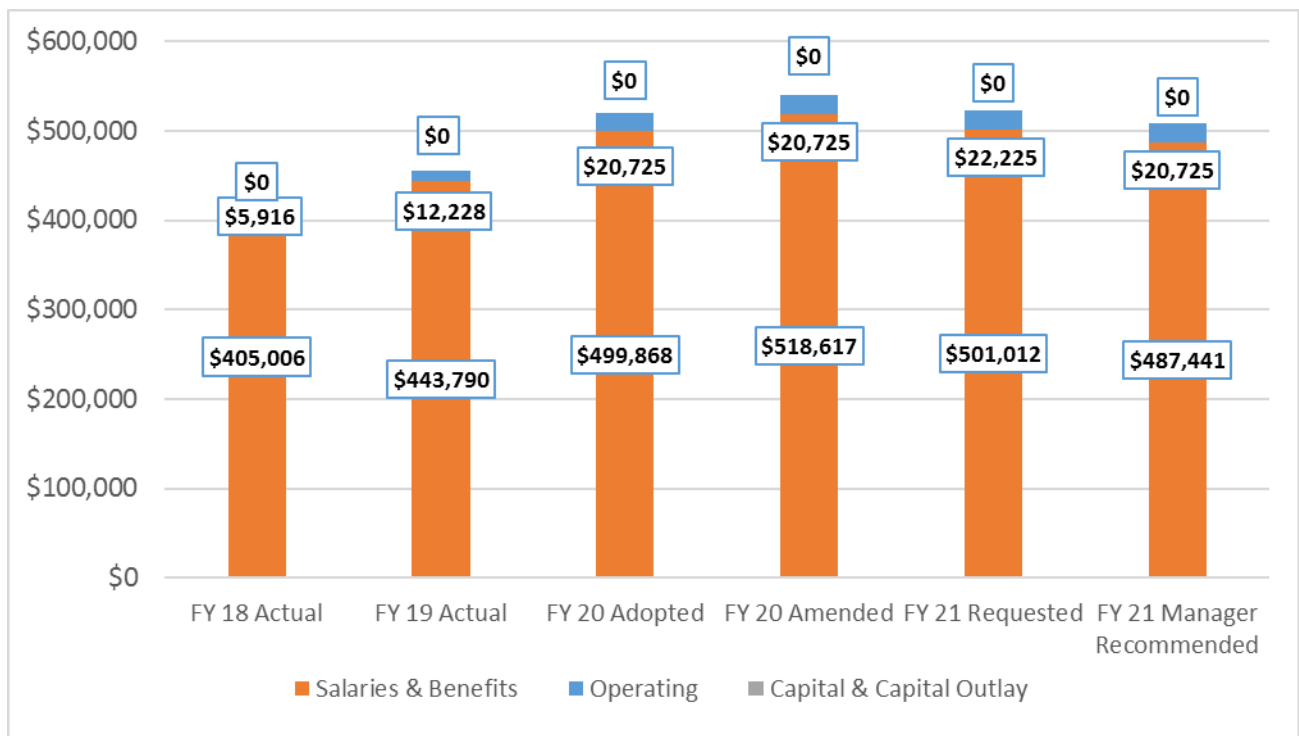
Economic and Physical Development



Development Services

Budget Details

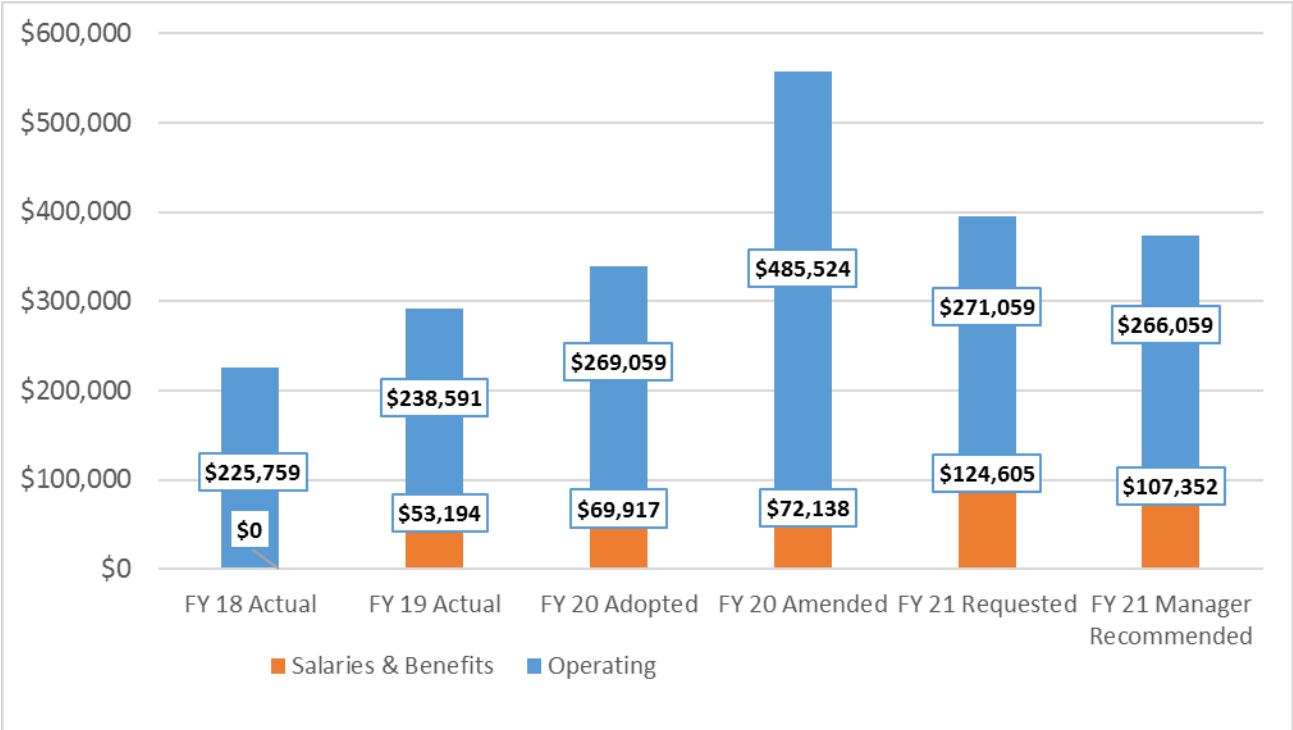
EXPENDITURES	FY 18 Actual	FY 19 Actual	FY 20 Adopted	FY 20 Amended	FY 21 Requested	FY 21 Manager Recommended	FY 21 Recommended Over/(Under) FY 20 Adopted	% Change
<i>Salaries & Benefits</i>	\$405,006	\$443,790	\$499,868	\$518,617	\$501,012	\$487,441	-\$12,427	-2.49%
<i>Operating</i>	\$5,916	\$12,228	\$20,725	\$20,725	\$22,225	\$20,725	\$0	0.00%
<i>Capital & Capital Outlay</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Total</i>	\$410,922	\$456,018	\$520,593	\$539,342	\$523,237	\$508,166	-\$12,427	-2.39%



Economic Development

Budget Details

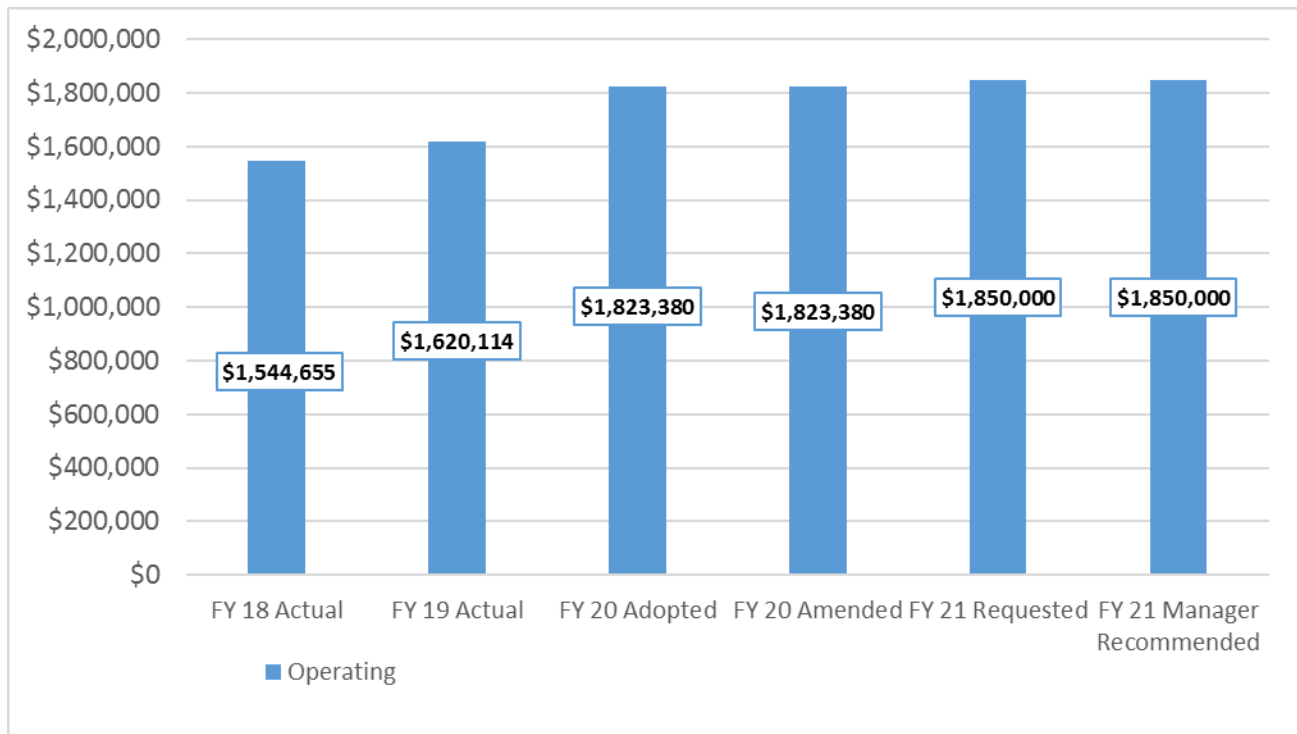
<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
Salaries & Benefits	\$0	\$53,194	\$69,917	\$72,138	\$124,605	\$107,352	\$37,435	53.54%
Operating	\$225,759	\$238,591	\$269,059	\$485,524	\$271,059	\$266,059	-\$3,000	-1.11%
Total	\$225,759	\$291,785	\$338,976	\$557,662	\$395,664	\$373,411	\$34,435	10.16%



Tourism Development

Budget Details

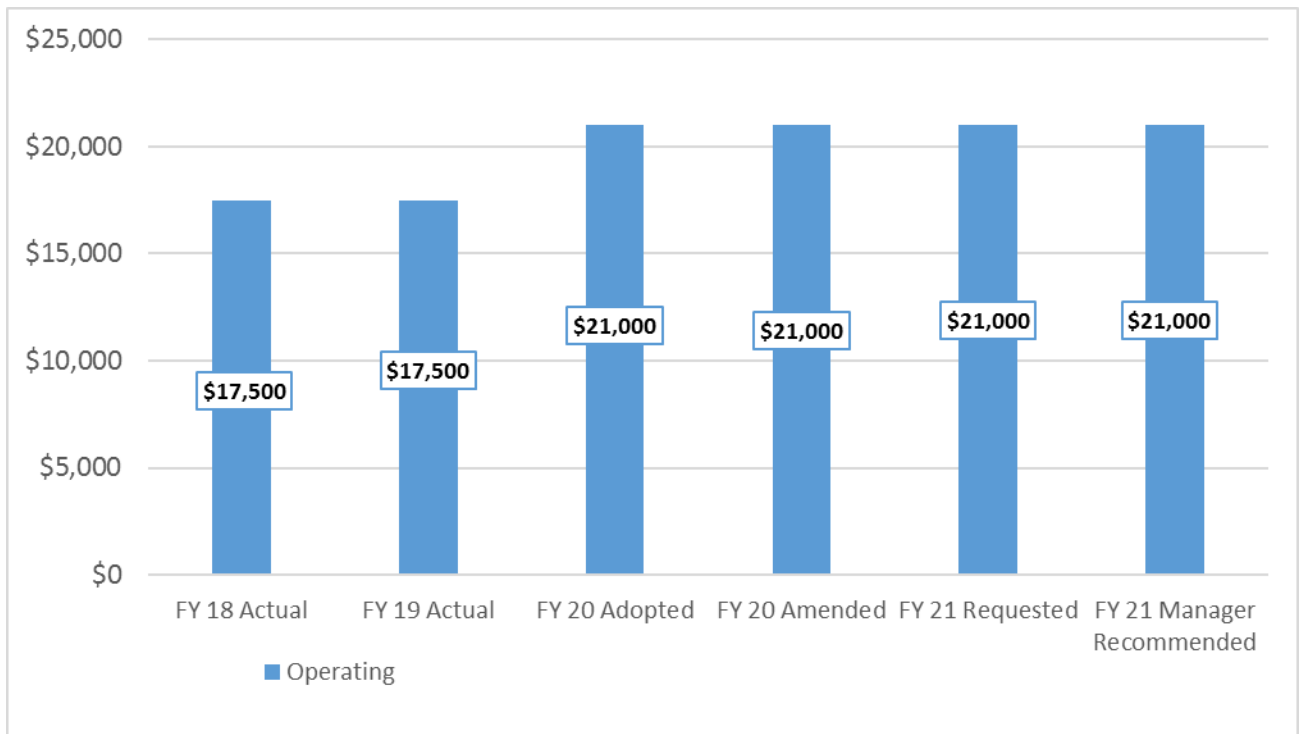
<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
<i>Operating</i>	\$1,544,655	\$1,620,114	\$1,823,380	\$1,823,380	\$1,850,000	\$1,850,000	\$26,620	1.46%
<i>Total</i>	\$1,544,655	\$1,620,114	\$1,823,380	\$1,823,380	\$1,850,000	\$1,850,000	\$26,620	1.46%



Community Development

Budget Details

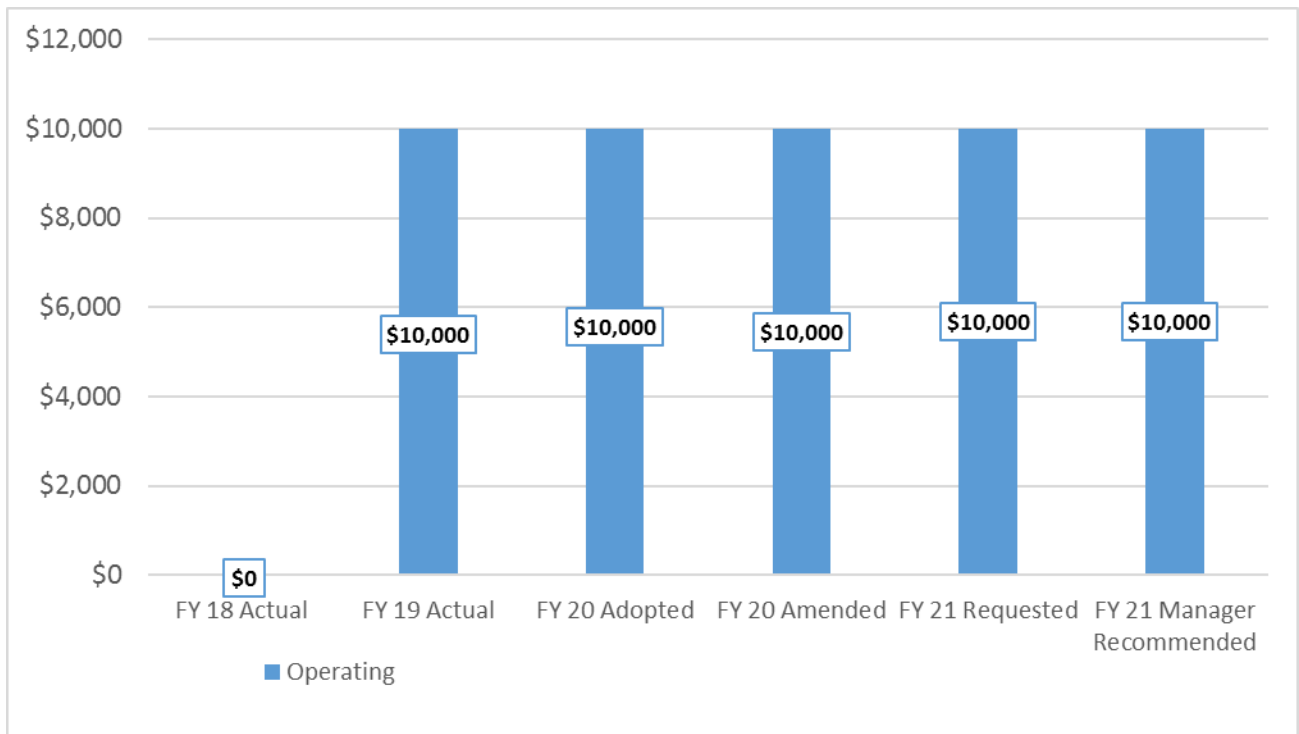
<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
<i>Operating</i>	\$17,500	\$17,500	\$21,000	\$21,000	\$21,000	\$21,000	\$0	0.00%
<i>Total</i>	\$17,500	\$17,500	\$21,000	\$21,000	\$21,000	\$21,000	\$0	0.00%



Special Employment Programs

Budget Details

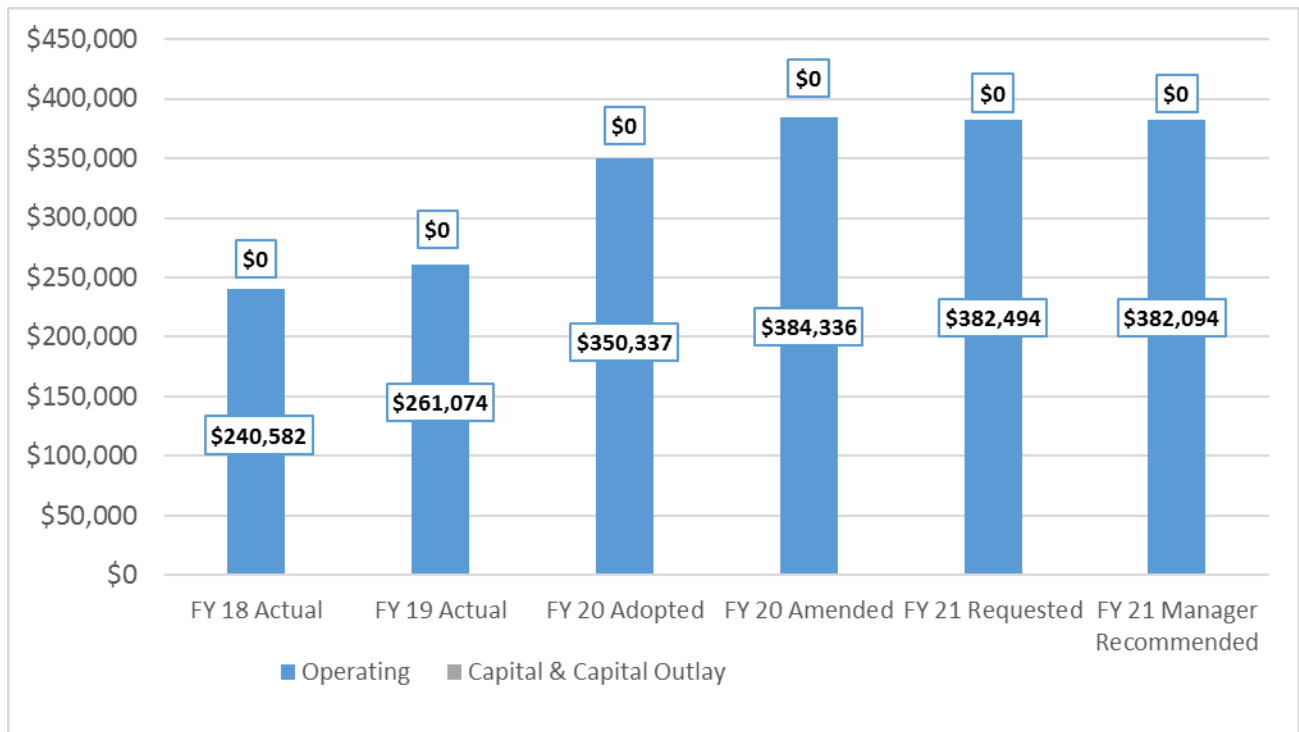
<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
<i>Operating</i>	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0.00%
<i>Total</i>	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0.00%



Cooperative Extension

Budget Details

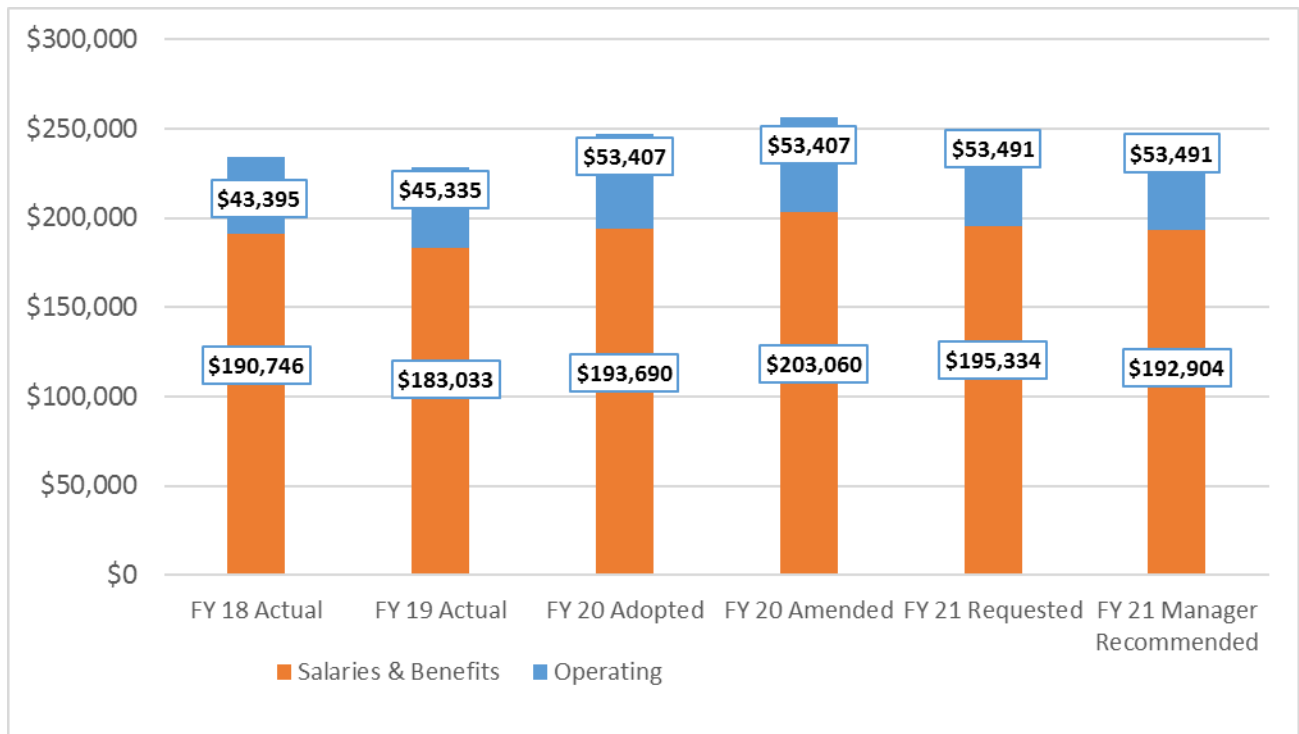
<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
<i>Operating</i>	\$240,582	\$261,074	\$350,337	\$384,336	\$382,494	\$382,094	\$31,757	9.06%
<i>Capital & Capital Outlay</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Total</i>	\$240,582	\$261,074	\$350,337	\$384,336	\$382,494	\$382,094	\$31,757	9.06%



Soil and Water Conservation

Budget Details

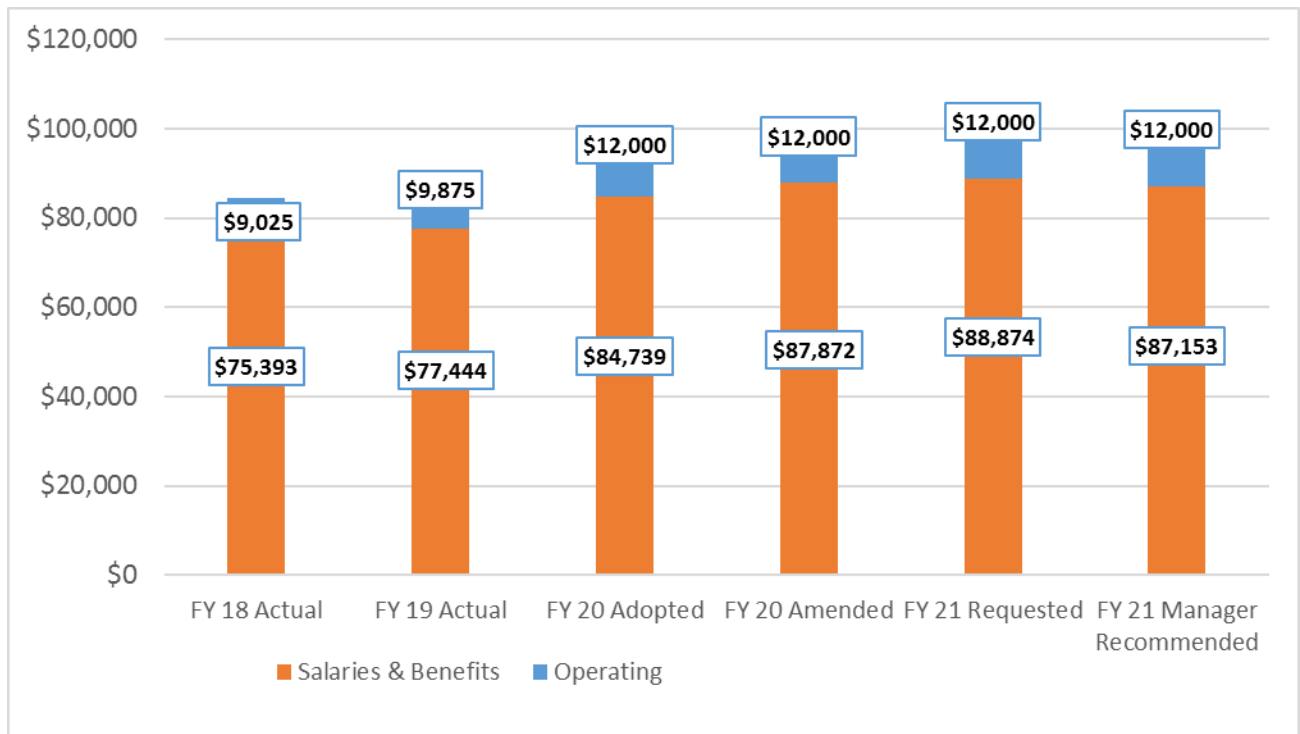
<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
<i>Salaries & Benefits</i>	\$190,746	\$183,033	\$193,690	\$203,060	\$195,334	\$192,904	-\$786	-0.41%
<i>Operating</i>	\$43,395	\$45,335	\$53,407	\$53,407	\$53,491	\$53,491	\$84	0.16%
<i>Total</i>	\$234,141	\$228,368	\$247,097	\$256,467	\$248,825	\$246,395	-\$702	-0.28%



Soil and Water Conservation – AG Tech

Budget Details

<i>EXPENDITURES</i>	<i>FY 18 Actual</i>	<i>FY 19 Actual</i>	<i>FY 20 Adopted</i>	<i>FY 20 Amended</i>	<i>FY 21 Requested</i>	<i>FY 21 Manager Recommended</i>	<i>FY 21 Recommended Over/(Under) FY 20 Adopted</i>	<i>% Change</i>
<i>Salaries & Benefits</i>	\$75,393	\$77,444	\$84,739	\$87,872	\$88,874	\$87,153	\$2,414	2.85%
<i>Operating</i>	\$9,025	\$9,875	\$12,000	\$12,000	\$12,000	\$12,000	\$0	0.00%
<i>Total</i>	\$84,418	\$87,319	\$96,739	\$99,872	\$100,874	\$99,153	\$2,414	2.50%





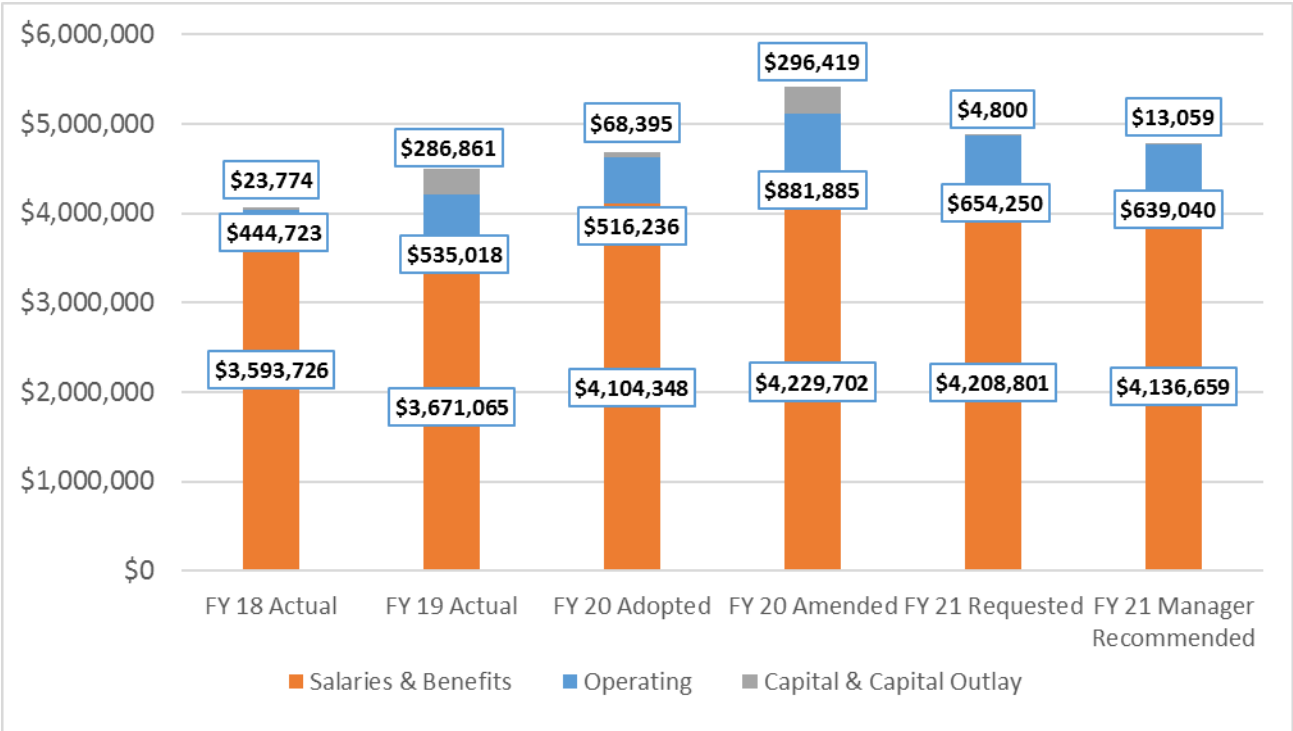
Health and Human Services



Health

Budget Details

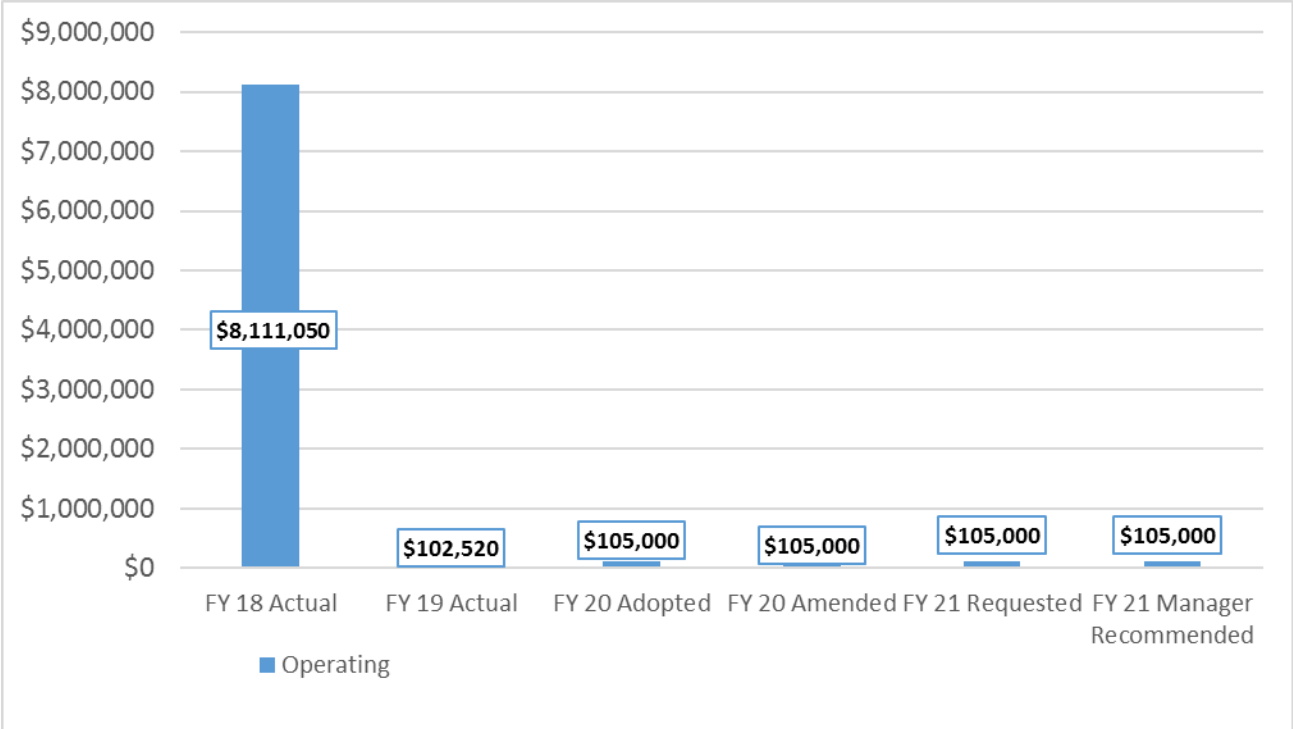
<i>EXPENDITURES</i>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
<i>Salaries & Benefits</i>	\$3,593,726	\$3,671,065	\$4,104,348	\$4,229,702	\$4,208,801	\$4,136,659	\$32,311	0.79%
<i>Operating</i>	\$444,723	\$535,018	\$516,236	\$881,885	\$654,250	\$639,040	\$122,804	23.79%
<i>Capital & Capital Outlay</i>	\$23,774	\$286,861	\$68,395	\$296,419	\$4,800	\$13,059	-\$55,336	-80.91%
<i>Total</i>	\$4,062,223	\$4,492,944	\$4,688,979	\$5,408,006	\$4,867,851	\$4,788,758	\$99,779	2.13%



Mental Health

Budget Details

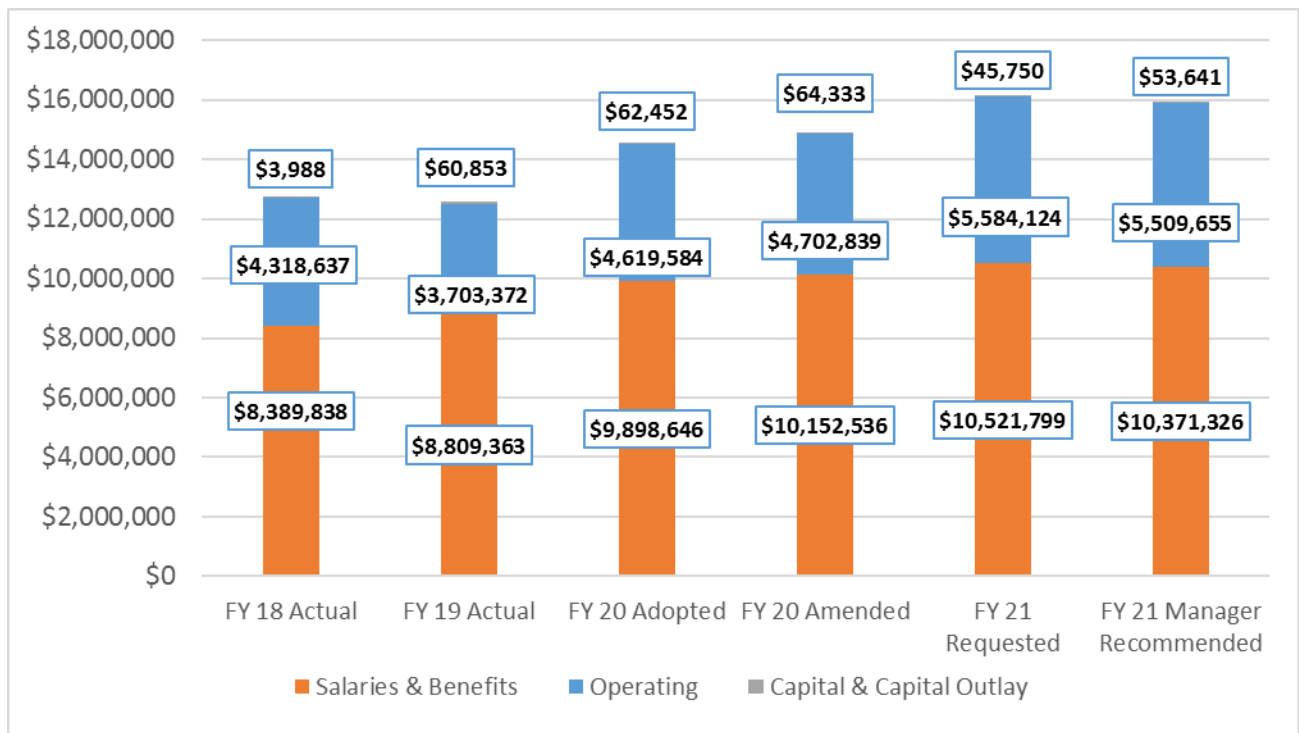
<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
<i>Operating</i>	\$8,111,050	\$102,520	\$105,000	\$105,000	\$105,000	\$105,000	\$0	0.00%
<i>Total</i>	\$8,111,050	\$102,520	\$105,000	\$105,000	\$105,000	\$105,000	\$0	0.00%



Social Services

Budget Details

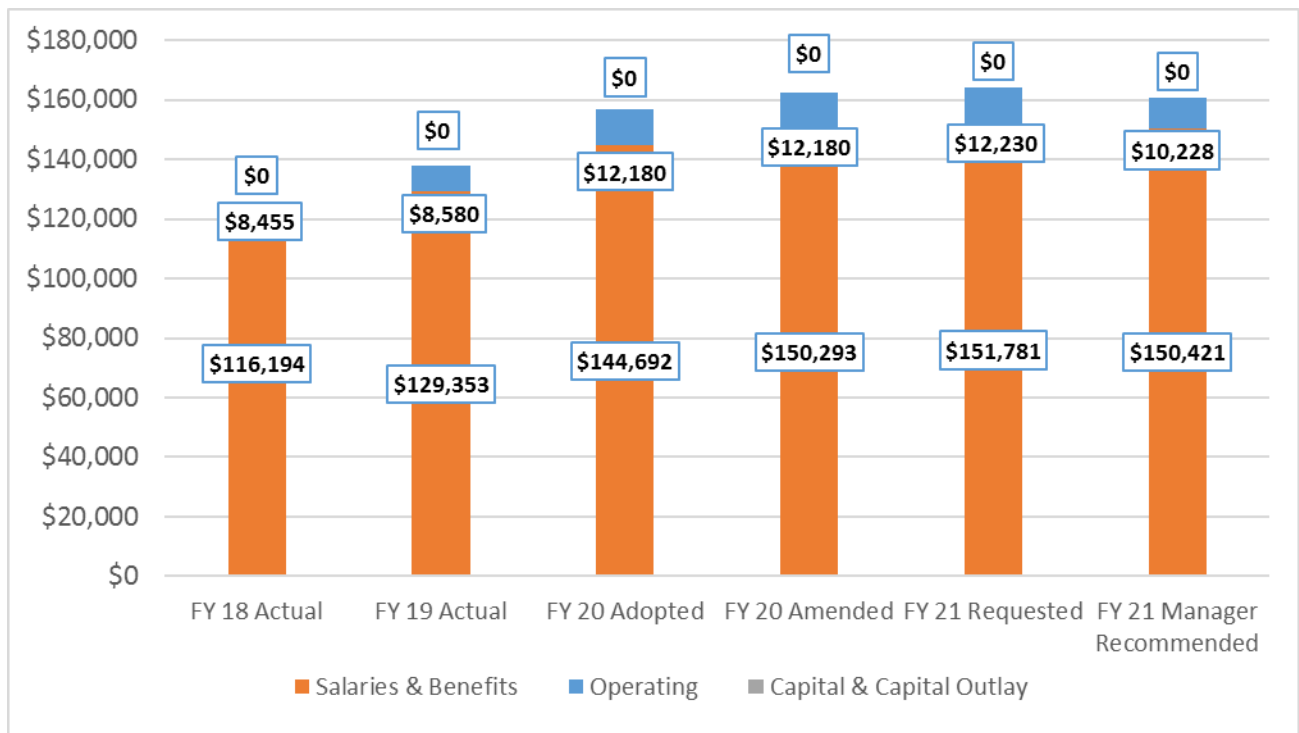
<i>EXPENDITURES</i>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
<i>Salaries & Benefits</i>	\$8,389,838	\$8,809,363	\$9,898,646	\$10,152,536	\$10,521,799	\$10,371,326	\$472,680	4.78%
<i>Operating</i>	\$4,318,637	\$3,703,372	\$4,619,584	\$4,702,839	\$5,584,124	\$5,509,655	\$890,071	19.27%
<i>Capital & Capital Outlay</i>	\$3,988	\$60,853	\$62,452	\$64,333	\$45,750	\$53,641	-\$8,811	-14.11%
<i>Total</i>	\$12,712,464	\$12,573,588	\$14,580,682	\$14,919,708	\$16,151,673	\$15,934,622	\$1,353,940	9.29%



Veterans Services

Budget Details

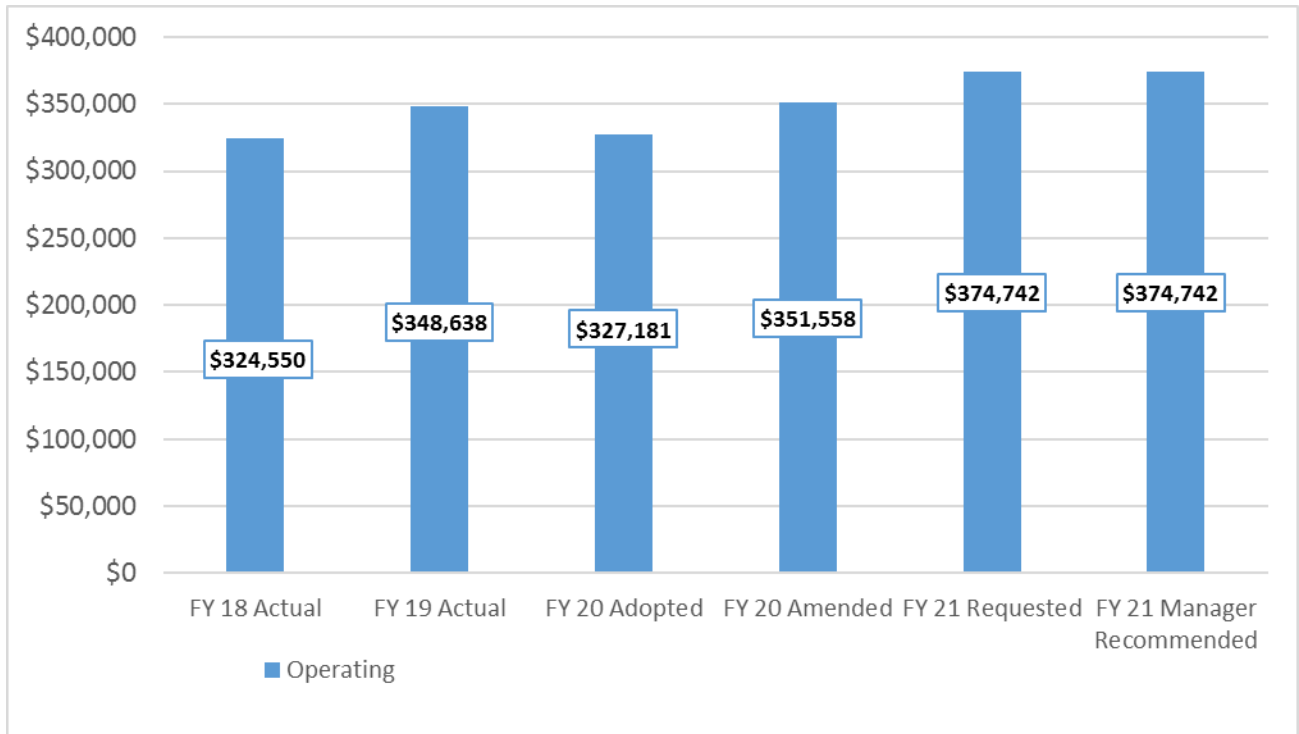
<i>EXPENDITURES</i>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
<i>Salaries & Benefits</i>	\$116,194	\$129,353	\$144,692	\$150,293	\$151,781	\$150,421	\$5,729	3.96%
<i>Operating</i>	\$8,455	\$8,580	\$12,180	\$12,180	\$12,230	\$10,228	-\$1,952	-16.03%
<i>Capital & Capital Outlay</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Total</i>	\$124,649	\$137,933	\$156,872	\$162,473	\$164,011	\$160,649	\$3,777	2.41%



Youth Services

Budget Details

<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
<i>Operating</i>	\$324,550	\$348,638	\$327,181	\$351,558	\$374,742	\$374,742	\$47,561	14.54%
<i>Total</i>	\$324,550	\$348,638	\$327,181	\$351,558	\$374,742	\$374,742	\$47,561	14.54%





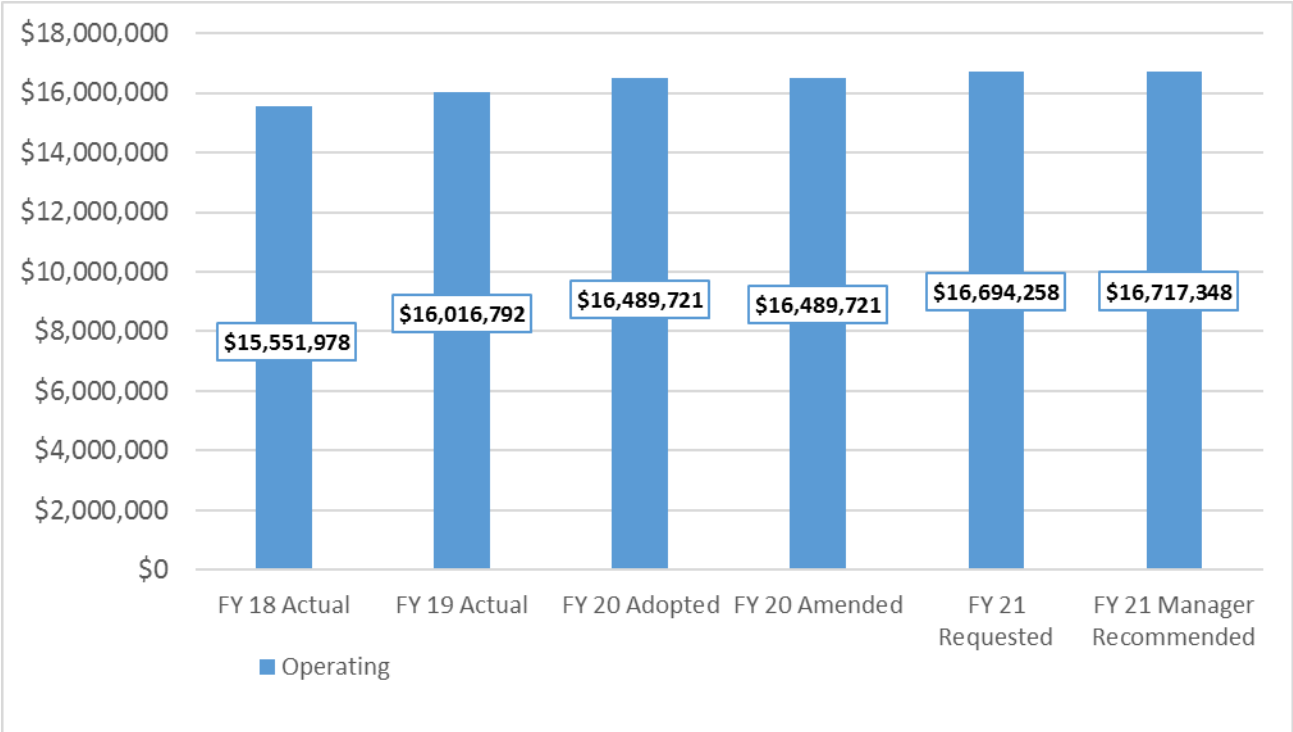
Education



Public Schools – Operating

Budget Details

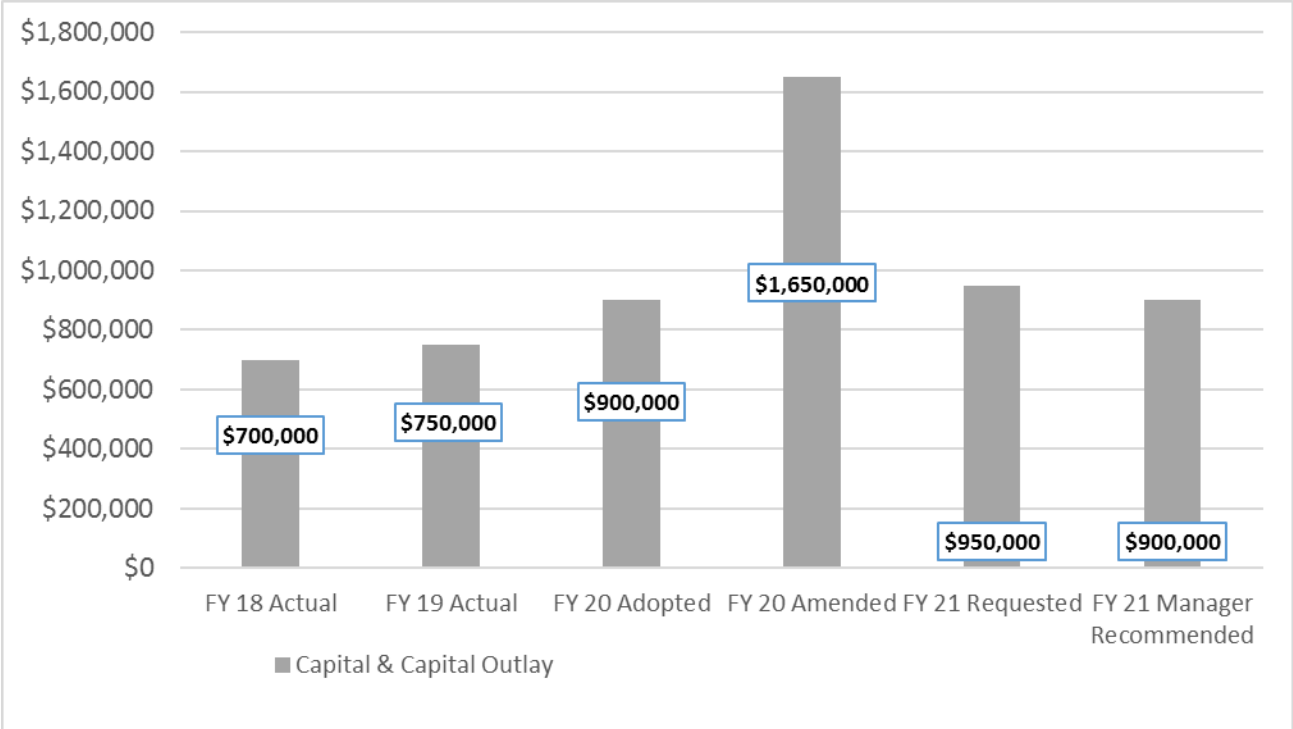
<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
<i>Operating</i>	\$15,551,978	\$16,016,792	\$16,489,721	\$16,489,721	\$16,694,258	\$16,717,348	\$227,627	1.38%
<i>Total</i>	\$15,551,978	\$16,016,792	\$16,489,721	\$16,489,721	\$16,694,258	\$16,717,348	\$227,627	1.38%



Public Schools – Capital

Budget Details

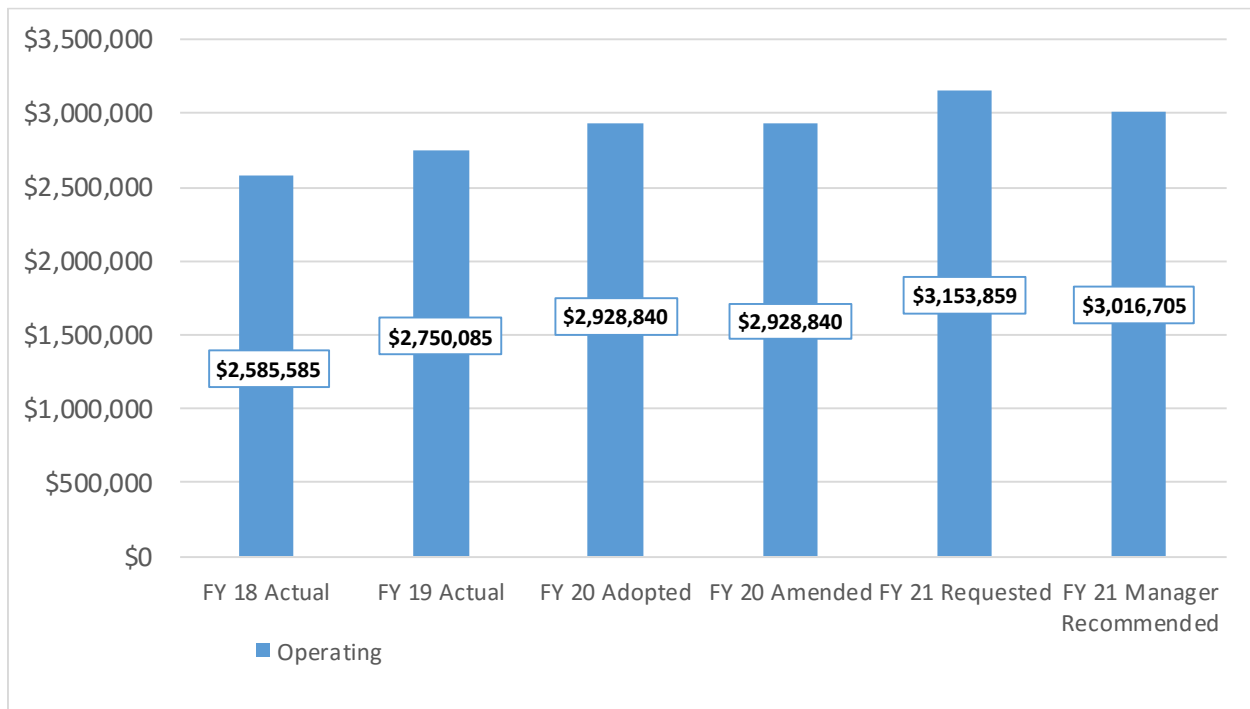
<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
<i>Capital & Capital Outlay</i>	\$700,000	\$750,000	\$900,000	\$1,650,000	\$950,000	\$900,000	\$0	0.00%
<i>Total</i>	\$700,000	\$750,000	\$900,000	\$1,650,000	\$950,000	\$900,000	\$0	0.00%



Community College – Operating

Budget Details

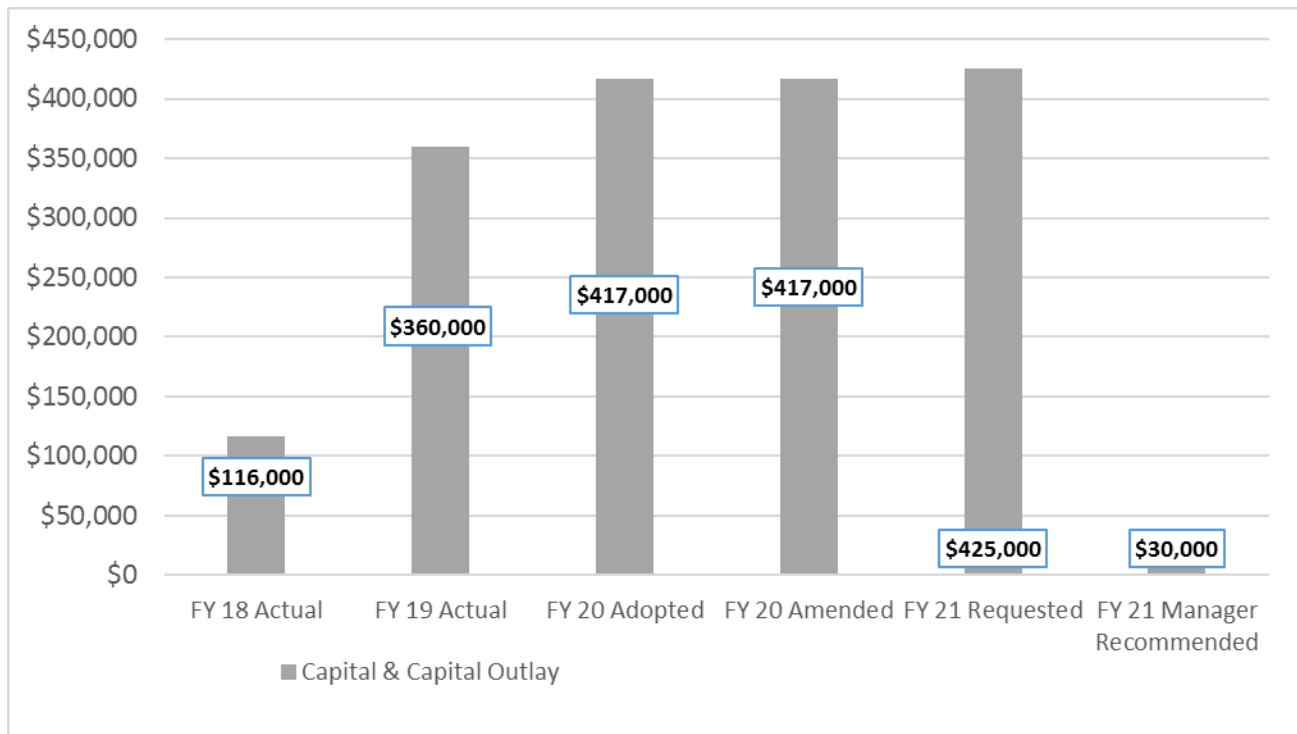
<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
<i>Operating</i>	\$2,585,585	\$2,750,085	\$2,928,840	\$2,928,840	\$3,153,859	\$3,016,705	\$87,865	3.00%
<i>Total</i>	\$2,585,585	\$2,750,085	\$2,928,840	\$2,928,840	\$3,153,859	\$3,016,705	\$87,865	3.00%



Community College – Capital

Budget Details

<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
<i>Capital & Capital Outlay</i>	\$116,000	\$360,000	\$417,000	\$417,000	\$425,000	\$30,000	-\$387,000	-92.81%
<i>Total</i>	\$116,000	\$360,000	\$417,000	\$417,000	\$425,000	\$30,000	-\$387,000	-92.81%





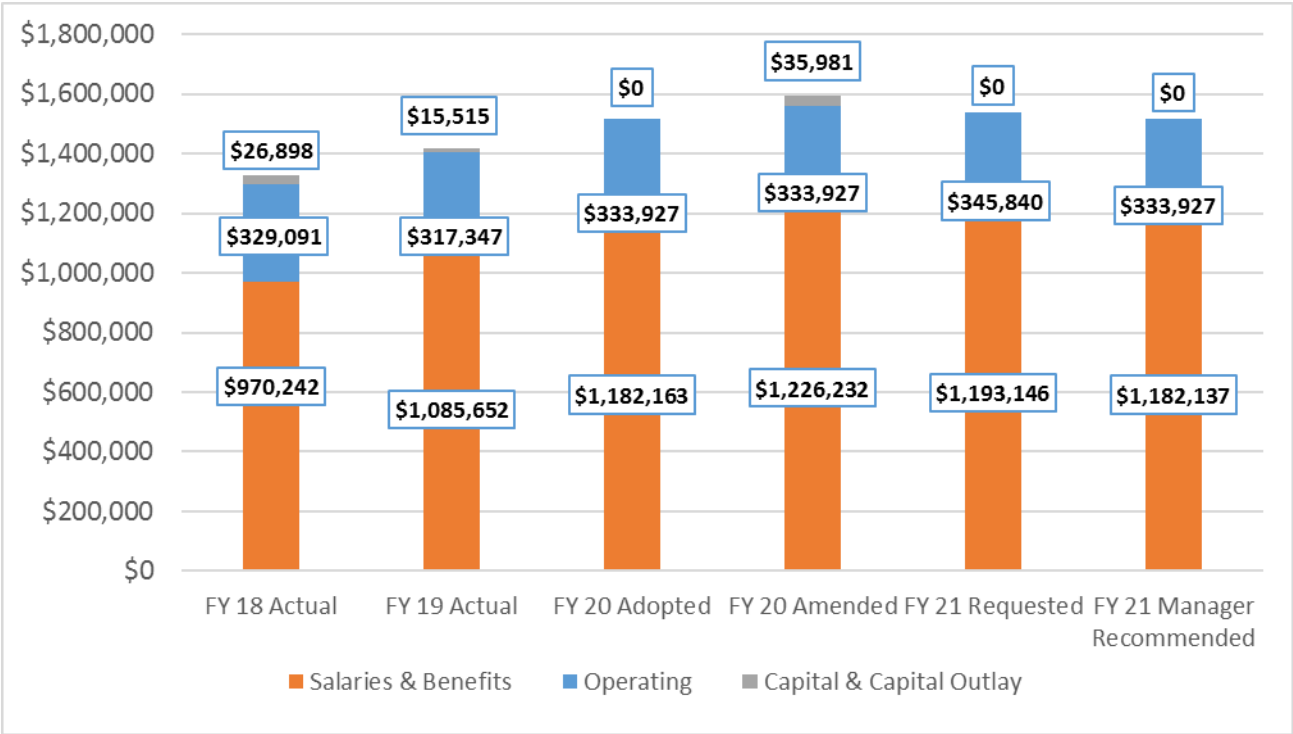
Cultural and Recreational



Library

Budget Details

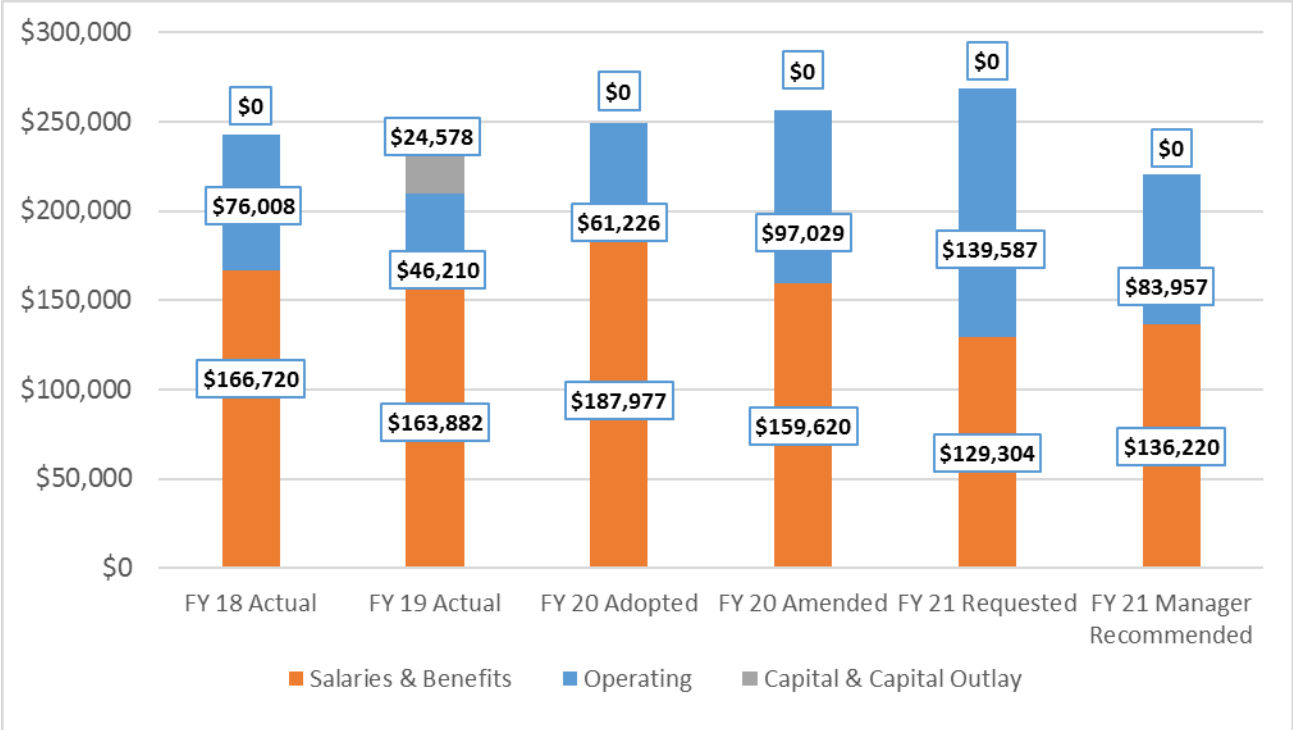
<i>EXPENDITURES</i>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
<i>Salaries & Benefits</i>	\$970,242	\$1,085,652	\$1,182,163	\$1,226,232	\$1,193,146	\$1,182,137	-\$26	0.00%
<i>Operating</i>	\$329,091	\$317,347	\$333,927	\$333,927	\$345,840	\$333,927	\$0	0.00%
<i>Capital & Capital Outlay</i>	\$26,898	\$15,515	\$0	\$35,981	\$0	\$0	\$0	0.00%
<i>Total</i>	\$1,326,230	\$1,418,514	\$1,516,090	\$1,596,140	\$1,538,986	\$1,516,064	-\$26	0.00%




Parks and Recreation


Budget Details

<i>EXPENDITURES</i>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
<i>Salaries & Benefits</i>	\$166,720	\$163,882	\$187,977	\$159,620	\$129,304	\$136,220	-\$51,757	-27.53%
<i>Operating</i>	\$76,008	\$46,210	\$61,226	\$97,029	\$139,587	\$83,957	\$22,731	37.13%
<i>Capital & Capital Outlay</i>	\$0	\$24,578	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Total</i>	\$242,728	\$234,669	\$249,203	\$256,649	\$268,891	\$220,177	-\$29,026	-11.65%





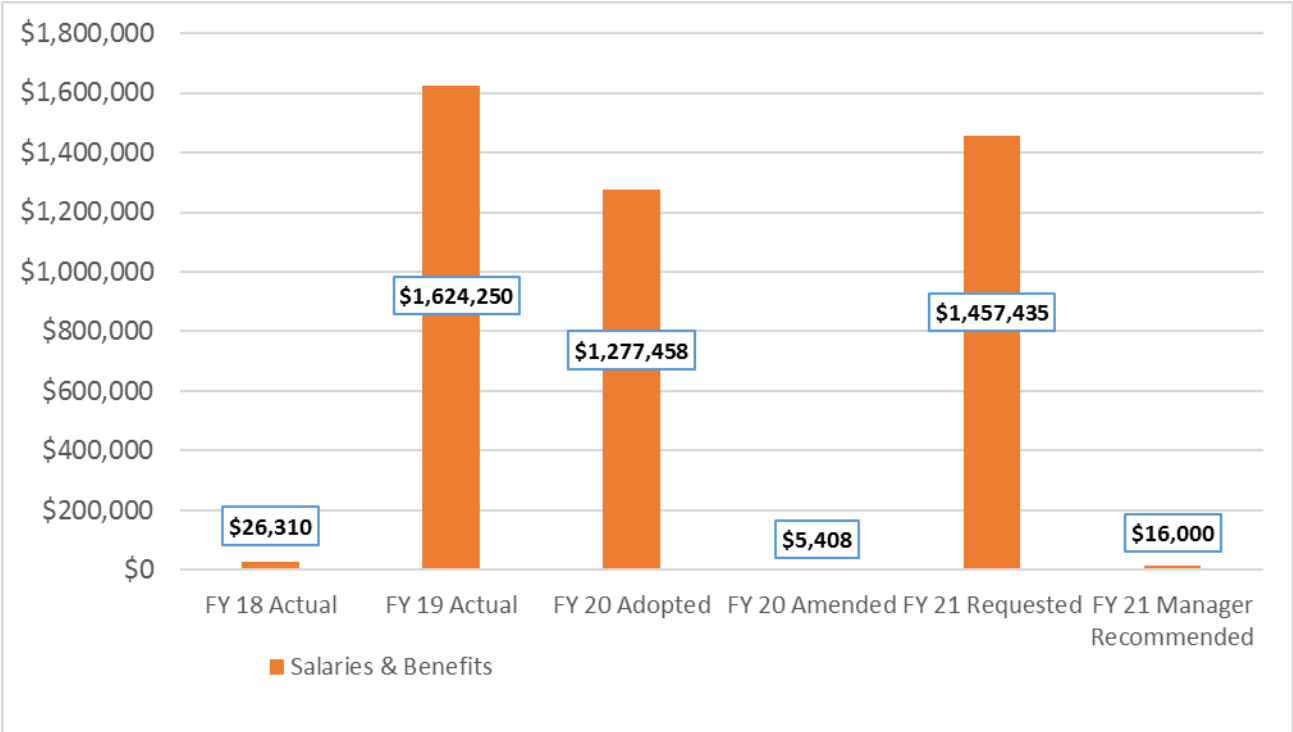
Debt Service, Transfers and Budgetary Accounts



Non Departmental

Budget Details

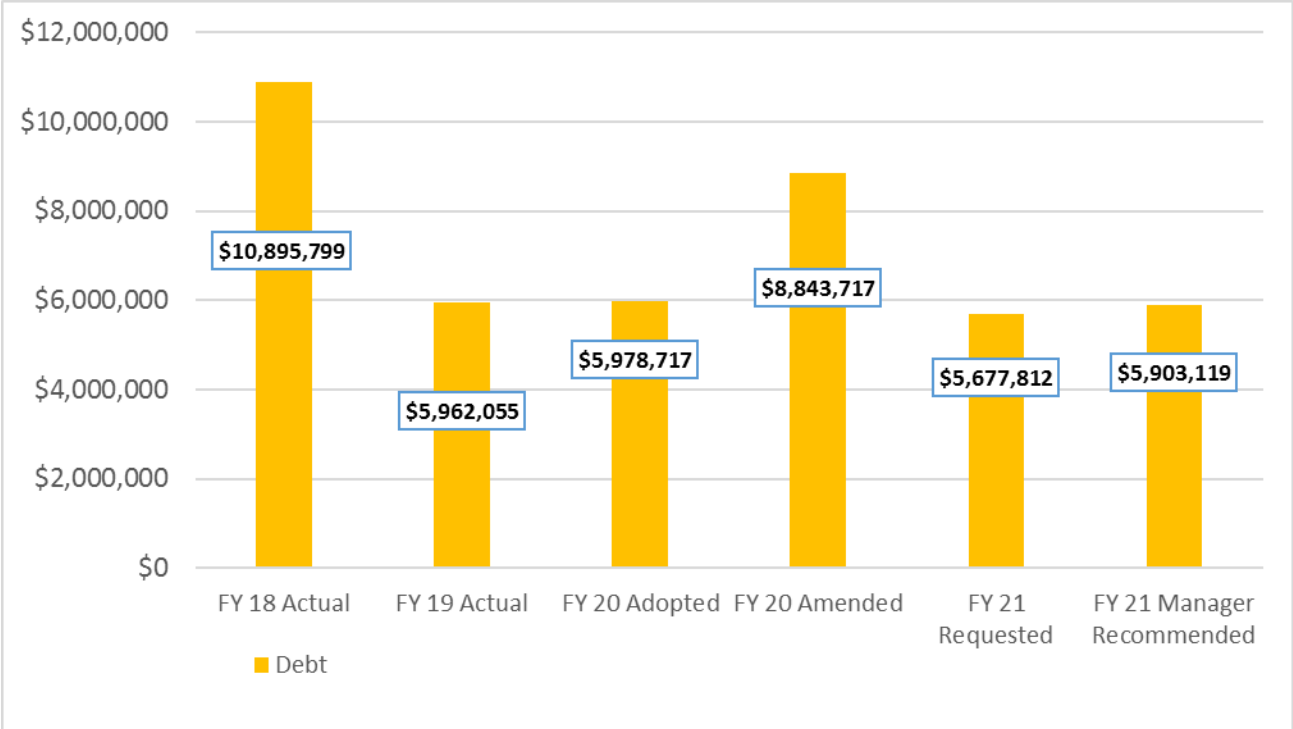
EXPENDITURES	FY 18 Actual	FY 19 Actual	FY 20 Adopted	FY 20 Amended	FY 21 Requested	FY 21 Manager Recommended	FY 21 Recommended Over/(Under) FY 20 Adopted	% Change
Salaries & Benefits	\$26,310	\$1,624,250	\$1,277,458	\$5,408	\$1,457,435	\$16,000	-\$1,261,458	-98.75%
Total	\$26,310	\$1,624,250	\$1,277,458	\$5,408	\$1,457,435	\$16,000	-\$1,261,458	-98.75%



Debt Service

Budget Details

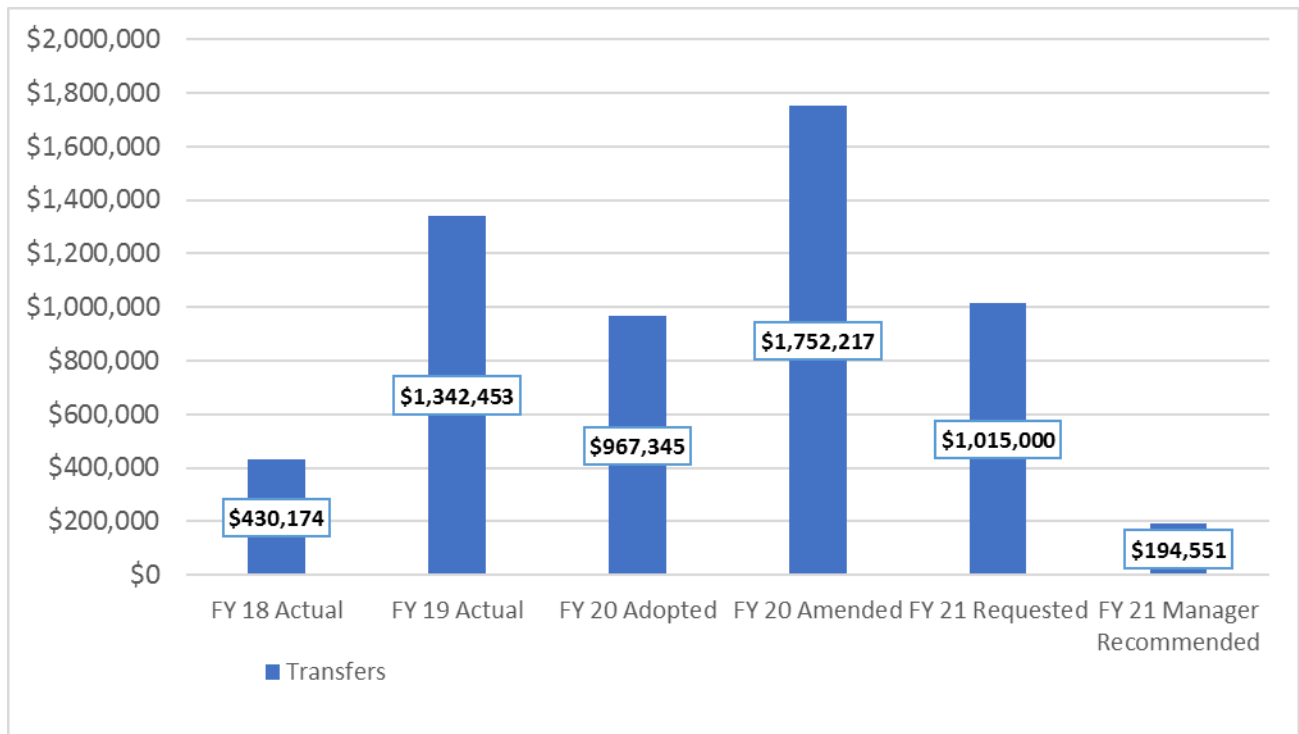
<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
<i>Debt</i>	\$10,895,799	\$5,962,055	\$5,978,717	\$8,843,717	\$5,677,812	\$5,903,119	-\$75,598	-1.26%
<i>Total</i>	\$10,895,799	\$5,962,055	\$5,978,717	\$8,843,717	\$5,677,812	\$5,903,119	-\$75,598	-1.26%



Transfers To/From Other Accounts

Budget Details

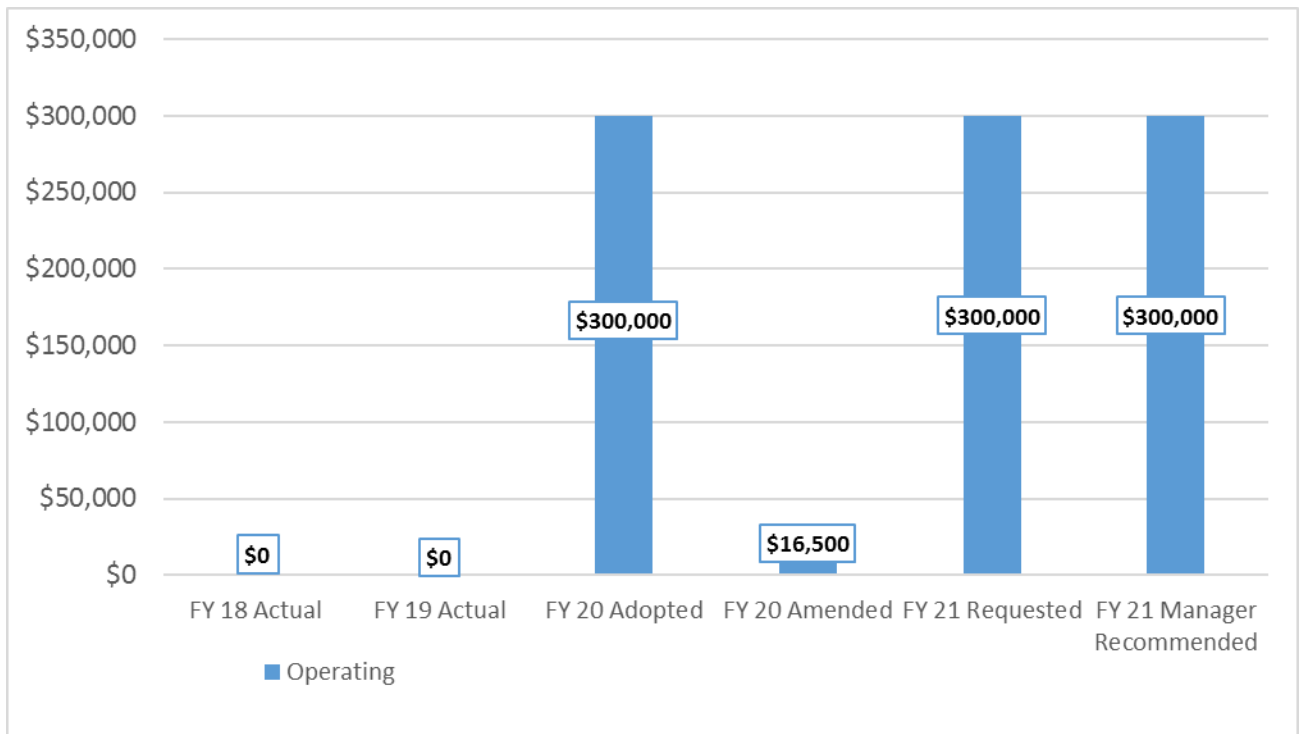
<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
Transfers	\$430,174	\$1,342,453	\$967,345	\$1,752,217	\$1,015,000	\$194,551	-\$772,794	-79.89%
Total	\$430,174	\$1,342,453	\$967,345	\$1,752,217	\$1,015,000	\$194,551	-\$772,794	-79.89%



Contingency

Budget Details

<u>EXPENDITURES</u>	<u>FY 18 Actual</u>	<u>FY 19 Actual</u>	<u>FY 20 Adopted</u>	<u>FY 20 Amended</u>	<u>FY 21 Requested</u>	<u>FY 21 Manager Recommended</u>	<u>FY 21 Recommended Over/(Under) FY 20 Adopted</u>	<u>% Change</u>
<i>Operating</i>	\$0	\$0	\$300,000	\$16,500	\$300,000	\$300,000	\$0	0.00%
<i>Total</i>	\$0	\$0	\$300,000	\$16,500	\$300,000	\$300,000	\$0	0.00%





Other Budgeted Funds



INTERNAL SERVICE FUNDS

FY 2020-2021 BUDGET

		ACTUAL FY 2018-19	ORIGINAL BUDGET FY 2019-2020	BUDGET FY 2020-2021
FUND 15 HEALTH SELF INSURANCE FUND				
PROJECTED REVENUES:				
Haywood County Revenues		\$8,287,235	\$9,202,278	\$9,109,221
Retiree, dependent coverage, other		856,600	914,094	856,600
Transfer from w/c fund		-	-	-
	TOTAL	\$9,143,835	\$10,116,372	\$9,965,821
PROJECTED EXPENDITURES:				
Medical insurance claims		\$8,875,901	\$9,319,372	\$8,308,780
Medical insurance administration fees/premiums		753,193	797,000	1,657,041
	TOTAL	\$9,629,094	\$10,116,372	\$9,965,821
FUND 16 WORKERS COMPENSATION SELF INSURANCE FUND				
PROJECTED REVENUES:				
Haywood County Revenues		\$290,829	\$300,000	\$356,195
Fund balance appropriation			125,000	0
	TOTAL	\$290,829	\$425,000	\$356,195
PROJECTED EXPENDITURES:				
Workers compensation claims		\$194,287	\$289,314	\$218,195
Workers compensation administratin fees/premiums		119,968	135,686	138,000
Transfer to health insurance fund		-	-	-
	TOTAL	\$314,255	\$425,000	\$356,195
FUND 15 & 16 TOTAL INTERNAL SERVICE FUNDS				
PROJECTED REVENUES:				
Haywood County Revenues		\$8,578,064	\$9,502,278	\$9,465,416
Retiree, dependent coverage, other		856,600	914,094	856,600
Transfer to (from) other fund		-	-	-
Fund balance appropriation		-	125,000	-
	TOTAL	\$9,434,664	\$10,541,372	\$10,322,016
PROJECTED EXPENDITURES:				
Claims		\$9,070,188	\$9,608,686	\$8,526,975
Administration/premiums		873,161	932,686	1,795,041
	TOTAL	\$9,943,349	\$10,541,372	\$10,322,016

**GENERAL FUND
CONSOLIDATING FUNDS
FY 2020-2021 BUDGET**

FUND 20 LAW ENFORCEMENT OFFICER SEPARATION FUND

PROJECTED OTHER FINANCING SOURCES:

Transfer from General Fund	\$65,000	\$65,000	\$65,000
Appropriation of fund balance			

TOTAL	\$65,000	\$65,000	\$65,000
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PROJECTED EXPENDITURES:

LEO Retirement payments	\$31,416	\$65,000	\$65,000
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TOTAL	\$31,416	\$65,000	\$65,000
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**EMERGENCY 911
SPECIAL REVENUE FUND
FY 2020-2021 BUDGET**

	ACTUAL FY 2018-19	ORIGINAL BUDGET FY 2019-2020	BUDGET FY 2020-2021
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FUND 23 EMERGENCY TELEPHONE SYSTEM

PROJECTED REVENUES:

E911 Charges	\$430,864	\$433,942	\$376,811
Investment earnings	188	200	105,385
Fund Balance Appropriation	-	-	-

TOTAL	\$431,052	\$434,142	\$482,196
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PROJECTED EXPENDITURES:

Public safety operating	\$296,010	\$419,142	\$436,021
Capital outlay	-	15,000	46,175
Contingency			
Transfer to Capital Project Fund for E-911	-	-	-

TOTAL	\$296,010	\$434,142	\$482,196
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**SOLID WASTE MANAGEMENT
SPECIAL REVENUE FUND
FY 2020-2021 BUDGET**

		ACTUAL FY 2018-19	ORIGINAL BUDGET FY 2019-2020	BUDGET FY 2020-2021
FUND 24 SOLID WASTE MANAGEMENT FUND				
PROJECTED REVENUES:				
Household availability fee:				
current year fees		\$5,142,996	\$5,125,000	\$5,141,400
current year business fees		601,645	615,000	602,503
prior year fees collected current year		297,892	312,958	358,800
sub-total		6,042,533	6,052,958	6,102,703
Intergovernmental grants/reimbursements		11,400	52,000	32,000
SW disposal taxes		154,526	140,000	120,000
Tipping fees		161,378	60,000	60,000
SW host fees		84,183	108,000	85,000
Other revenue		\$12,719		
TOTAL		\$6,466,739	\$6,412,958	\$6,399,703
PROJECTED EXPENDITURES:				
Salaries & benefits		203,928	348,115	348,115
Operating costs		3,422,864	3,899,343	3,917,925
Capital outlay		11,989	65,500	188,000
Contingency		-	300,000	800,000
Transfer to Capital Project		51,400	1,800,000	1,145,663
TOTAL		\$3,690,181	\$6,412,958	\$6,399,703

**SPECIAL DISTRICT FUNDS
FY 2020-2021 BUDGET**

		ACTUAL FY 2018-19	BUDGET FY 2019-2020	BUDGET FY 2020-2021
FUND 27	ROAD DISTRICT FUND			
	PROJECTED REVENUES:			
	Taxes and interest collected	\$240,135	\$347,882	\$241,248
	TOTAL	<u>\$240,135</u>	<u>\$347,882</u>	<u>\$241,248</u>
	PROJECTED EXPENDITURES:			
	Taxes and interest paid to district	\$240,135	\$347,882	\$241,248
	TOTAL	<u>\$240,135</u>	<u>\$347,882</u>	<u>\$241,248</u>
FUND 28	FIRE DISTRICT FUND			
	PROJECTED REVENUES:			
	Taxes and interest collected	\$4,160,875	\$4,237,991	\$4,210,189
	TOTAL	<u>\$4,160,875</u>	<u>\$4,237,991</u>	<u>\$4,210,189</u>
	PROJECTED EXPENDITURES:			
	Taxes and interest paid to district	\$4,160,875	\$4,237,991	\$4,210,189
	TOTAL	<u>\$4,160,875</u>	<u>\$4,237,991</u>	<u>\$4,210,189</u>
FUND 29	SANITARY DISTRICT FUND			
	PROJECTED REVENUES:			
	Taxes and interest collected	\$266,392	\$235,000	\$275,000
	TOTAL	<u>\$266,392</u>	<u>\$235,000</u>	<u>\$275,000</u>
	PROJECTED EXPENDITURES:			
	Taxes and interest paid to district	\$266,392	\$235,000	\$275,000
	TOTAL	<u>\$266,392</u>	<u>\$235,000</u>	<u>\$275,000</u>



Fire District Tax Rates



**HAYWOOD COUNTY
FIRE DISTRICTS
REQUESTED TAX RATES**

DISTRICT	CURRENT YEAR		REQUESTED BUDGET	FUND BAL	NET TAX LEVY		Change in Tax Rate
	ADOPTED	APPROVED		FY 2020-21	TAXES	REQUESTED	
	BUDGET	TAX RATE		BUDGET	AND INTEREST	TAX RATE	
F01 West Canton	70,250	0.100	73,500		73,500	0.100	0.000
F02 North Canton	309,788	0.070	375,000	50,000	325,000	0.070	0.000
F03 Center Pigeon	453,664	0.085	466,084	8,411	457,673	0.085	0.000
F04 Junaluska	418,000	0.075	420,000		420,000	0.075	0.000
F05 Crabtree/Ironduff	302,500	0.075	306,000		306,000	0.075	0.000
F06 Cruso	193,750	0.100	174,800		174,800	0.100	0.000
F08 Saunook	196,500	0.050	201,200		201,200	0.050	0.000
F09 Maggie Valley	743,624	0.060	764,000	85,457	678,543	0.060	0.000
F10 Clyde/Central Haywood	413,000	0.090	423,000		423,000	0.090	0.000
F11 Jonathan Creek	450,000	0.070	450,000	10,000	440,000	0.070	0.000
F14 Fines Creek	180,000	0.090	185,250		185,250	0.090	0.000
F15 Lake Logan/Cecil	142,000	0.100	145,000		145,000	0.100	0.000
F16 Waynesville Rural #1	202,500	0.060	205,000		205,000	0.060	0.000
F17 Eagles Nest	13,300	0.060	13,350		13,350	0.060	0.000
F18 Howell Mill	3,900	0.060	4,050		4,050	0.060	0.000
F19 East Canton	9,500	0.100	9,500		9,500	0.100	0.000
F20 Ivy Hill	5,500	0.060	5,750		5,750	0.060	0.000
F21 Waynesville Rural #2	127,750	0.060	140,000		140,000	0.060	0.000
F22 Waynesville Rural #3	750	0.060	835		835	0.060	0.000
F23 Waynesville Rural #4	140	0.060	138		138	0.060	0.000
F24 Waynesville Rural #5	1,060	0.060	1,075		1,075	0.060	0.000
F25 Waynesville Rural #6	515	0.060	525		525	0.060	0.000

