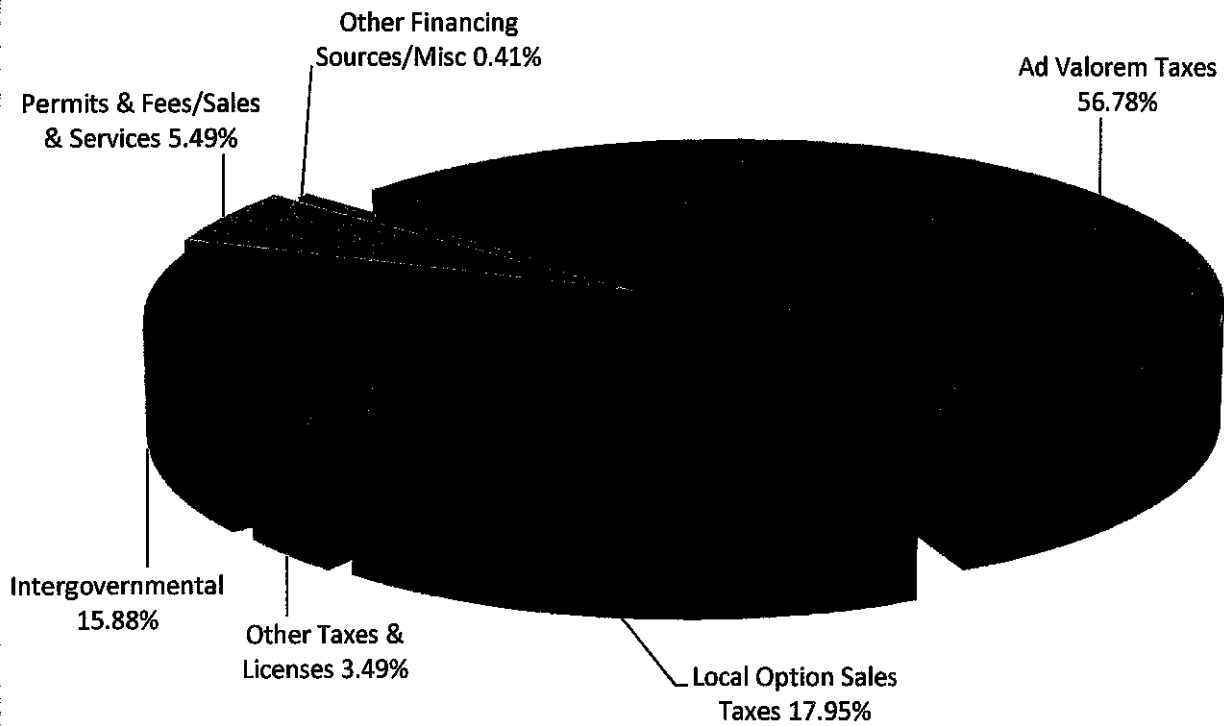


REVENUES BY SOURCE



- **Ad Valorem Property Tax** - collections of current year and prior year tax levies, including NC DOR Motor Vehicle Tax & Tag; interest on delinquent taxes; and late listing penalties.
- **Local Option Sales Taxes** - 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) and the one-quarter of one-percent local option sales tax (Article 46).
- **Other Taxes and Licenses** – collections of real property excise taxes; telecommunications/video tax; occupancy tax; and other taxes.
- **Unrestricted Intergovernmental** – Federal assistance including payments in lieu of taxes for federal forest land.
- **Restricted Intergovernmental** – 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 schools capital; cultural & recreational; and ABC distributions.
- **Permits and Fees** – building permits; inspection and plan review 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, social services, and nursing home 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 miscellaneous revenues.
- **Other Financing Sources** – proceeds of sale of bonds and notes; proceeds of lease-purchase agreements; proceeds of sales of capital assets, and fund balance appropriation.

**HAYWOOD COUNTY
FY 2014-2015
GENERAL FUND REVENUES
LOCAL SOURCES**



HAYWOOD COUNTY GENERAL FUND

ACCOUNT NUMBER	DEPARTMENT	FY 2013-2014 ORIGINAL BUDGET	FY 2014-2015 DEPARTMENT REQUEST	FY 2014-2015 ADMIN RECOMMENDED	FY 2014-2015 BOARD APPROVED
<u>REVENUES</u>					
<u>Ad Valorem Taxes</u>					
11-0010-4103	Taxes-Ad Valorem-03	7,423	-	-	-
11-0010-4104	Taxes-Ad Valorem-04	3,568	3,851	3,851	3,851
11-0010-4105	Taxes-Ad Valorem-05	4,791	4,341	4,341	4,341
11-0010-4106	Taxes-Ad Valorem-06	7,966	4,956	4,956	4,956
110010-4107	Taxes-Ad Valorem-07	8,387	6,411	6,411	6,411
110010-4108	Taxes-Ad Valorem-08	12,908	6,550	6,550	6,550
110010-4109	Taxes-Ad Valorem-09	35,352	12,278	12,278	12,278
110010-4110	Taxes-Ad Valorem-10	67,884	24,414	24,414	24,414
110010-4111	Taxes-Ad Valorem-11	37,162	62,361	62,361	62,361
110010-4112	Taxes-Ad Valorem-12	1,084,593	75,014	75,014	75,014
110010-4113	Taxes-Ad Valorem-13	38,249,330	994,417	994,417	994,417
110010-4114	Taxes-Ad Valorem-14	105,561	35,770,388	35,513,714	35,513,714
11-0012	Taxes-Ad Valorem-RMV	-	2,511,007	2,511,007	2,511,007
		39,624,925	39,475,988	39,219,314	39,219,314
<u>Local Option Sales Taxes</u>					
11-0020-423100	1% Local Option Sales Tax	4,864,771	5,082,418	5,141,644	5,141,644
11-0020-423200	1/2% Local Option Sales Tax	2,739,226	2,861,778	2,895,126	2,895,126
11-0020-423300	1/2% Local Option Sales Tax	2,663,458	2,782,620	2,815,046	2,815,046
11-0020-423500	0.25% Local Option Sales Tax	1,481,501	1,545,854	1,545,854	1,545,854
		11,748,956	12,272,670	12,397,670	12,397,670
<u>Other Taxes & Licenses</u>					
11-0030-421100	Taxes-Rental Vehicle Tax-County	23,000	26,000	26,000	26,000
11-0030-424000	Taxes-Real Property Excise Tax	418,360	480,000	480,000	480,000
11-0030-42610	Telecomm.-Video & Cable Tax	323,300	305,000	317,000	317,000
11-0030-426103	Supplement Peg Channel Support	35,000	30,000	32,000	32,000
11-0030-42701	Occupancy Tax	1,072,480	1,094,308	1,094,308	1,094,308
11-0030-434400	Reg of Deeds-Excluding Excise Tax	462,900	463,600	463,600	463,600
		2,335,040	2,398,908	2,412,908	2,412,908
<u>Unrestricted Intergovernmental</u>					
11-0040-431210	Payments in Lieu of Taxes	180,500	-	-	-
		180,500	-	-	-

HAYWOOD COUNTY GENERAL FUND

ACCOUNT NUMBER	DEPARTMENT	FY 2013-2014 ORIGINAL BUDGET	FY 2014-2015 DEPARTMENT REQUEST	FY 2014-2015 ADMIN RECOMMENDED	FY 2014-2015 BOARD APPROVED
<u>Restricted Intergovernmental</u>					
11-0050-441	General Government	106,500	104,000	104,000	104,000
11-0050-442	Central Services	-	10,000	10,000	10,000
11-0050-443	Public Safety	613,204	628,000	628,000	628,000
11-0050-445	Mass Transit	175,000	160,324	160,324	160,324
11-0050-448	HAWA	44,000	-	-	-
11-0050-449	Economic & Physical Development	112,500	325,126	325,126	325,126
11-0050-451	Health	1,955,198	1,839,098	1,857,949	1,857,949
11-0050-453	Social Services	6,249,126	6,793,893	6,658,033	6,658,033
11-0050-4544	06CAP DSS Medicaid Cap Reimbur	339,210	288,000	288,000	288,000
11-0050-455	HCCBG/Meals on Wheels	455,622	452,258	452,258	452,258
11-0050-458	Other Human Services	144,439	144,439	144,439	144,439
11-0050-459	Public Schools	227,000	218,723	218,723	218,723
11-0050-461	Cultural & Recreational	98,000	98,000	98,000	98,000
11-0050-471	Maggie Valley	10,846	10,251	10,251	10,251
11-0050-483	ABC Distributions	26,000	14,000	14,000	14,000
		10,556,645	11,086,112	10,969,103	10,969,103
<u>Permits & Fees</u>					
11-0060-4343	Building Permit & Inspection Fees	320,000	325,000	325,000	325,000
11-0060-4346	Impact Fees - Towns	-	-	-	-
11-0060-443	Sheriff Exec. Admin. Fees	29,000	28,000	45,000	45,000
11-0060-4734	Plan Review Fees - Erosion Cntrl	12,000	20,000	22,500	22,500
11-0060-491	Plan Review Fees - Planning	5,000	6,000	6,000	6,000
		366,000	379,000	398,500	398,500
<u>Sales & Services</u>					
11-0070-441	General Government	90,959	61,600	61,600	61,600
11-0070-442	Central Services	52,500	55,500	55,500	55,500
11-0070-443	Public Safety	2,554,000	2,558,500	2,558,500	2,558,500
11-0070-449	Planning/EDC/Ext.	15,000	32,500	32,500	32,500
11-0070-45	Health & Human Services	514,375	450,450	450,450	450,450
11-0070-461	Culture and Recreation	47,100	40,100	40,100	40,100
11-0070-48	Miscellaneous/Rents	209,000	191,500	191,500	191,500
		3,482,934	3,390,150	3,390,150	3,390,150

HAYWOOD COUNTY GENERAL FUND

ACCOUNT NUMBER	DEPARTMENT	FY 2013-2014 ORIGINAL BUDGET	FY 2014-2015 DEPARTMENT REQUEST	FY 2014-2015 ADMIN RECOMMENDED	FY 2014-2015 BOARD APPROVED
<u>Investment Earnings</u>					
11-0090-483491	Investment Earnings	40,000	25,000	25,000	25,000
		40,000	25,000	25,000	25,000
<u>Miscellaneous</u>					
11-0100	Miscellaneous/Contributions	153,290	253,714	253,714	253,714
		153,290	253,714	253,714	253,714
<u>Other Financing Sources</u>					
11-0110-483820	Sale of Capital Assets	25,000	2,000	2,000	2,000
11-0110-499991	Fund Balance Appropriated	200,000	-	-	-
		225,000	2,000	2,000	2,000
	TOTAL	68,713,290	69,283,542	69,068,359	69,068,359

HAYWOOD COUNTY
Sales Tax History

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
art 39	5,309,256	5,583,168	4,722,923	4,176,798	4,000,501	4,205,612	4,519,352	4,864,771	5,141,644	5,295,893
art 40	2,821,443	2,843,589	2,512,605	2,378,883	2,455,091	2,672,163	2,749,287	2,739,226	2,895,126	2,981,980
art 42	2,797,020	2,817,769	2,485,360	2,247,028	2,227,684	2,330,584	2,502,488	2,663,458	2,815,046	2,899,497
art 44	2,405,163	2,618,007	1,220,551	264,951	(51,167)	(1,024)	41,660	-	-	-
art 46	-	-	1,184,146	1,403,893	1,254,506	1,304,097	1,380,730	1,481,501	1,545,854	1,592,230
	13,332,882	13,862,533	12,125,585	10,471,553	9,886,615	10,511,432	11,193,517	11,748,956	12,397,670	12,769,600
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
	13,332,882	13,862,533	12,125,585	10,471,553	9,886,615	10,511,432	11,193,517	11,748,956	12,397,670	12,769,600
		0.04	(0.13)	(0.14)	(0.06)	0.06	0.06	0.05	0.06	0.03

- ¹ est. annualized
- ² 2015 incr. 6%
- ³ 2016 incr. 3%

