



Budget in Brief

FY 2016



FY2016 Budget Highlights



The total operating budget for Buncombe County is \$388,502,301. The General Fund budget for FY2016 is \$308,356,732. This is a decrease of 4.7% from the FY2015 amended General Fund budget. This decrease is largely due to a \$22 million non-recurring debt re-financing in FY2015. As our County Manager describes in her [final budget presentation](#), the FY2016 adopted budget includes an increase of \$8.7 million in ongoing operations.



The tax rate remains at 60.40 cents per \$100 of property value for FY2016.



Funding for our core services—Education, Public Safety, and Human Services—is maintained in the FY2016 budget, with some necessary increases. Appropriations include:

› Asheville City Schools and Buncombe County Schools funding increased by \$6.8 million. This increase includes:

- › \$1.9 million increase for Buncombe County Schools to fund increased pay for teachers with 0-4 years of experience (\$197,160), loss of federally funded positions/services due to loss of grants (\$395,000), an increased retirement contribution rate (\$227,390), an increased health insurance premium (\$72,506), textbook replacement (\$100,000), support of global initiatives (\$108,000), salary increase in school based administrators (\$75,000), ongoing Twilight/Mini-Mester/Summer Bridge Program (\$115,000), purchase of the “Home Base” communication and instructional product and support (\$99,900), advanced placement teachers (\$425,784), expansion of Strings Program (\$60,000), and cost of Canvas LMS (\$24,975).
- › \$332,793 proportional increase for Asheville City Schools based on increase given to Buncombe County Schools.
- › \$4.5 million for Asheville Middle School and Isaac Dickson Elementary School debt service.

› Funding for Public Safety increased by \$1.2 million. This increase includes:

- › \$300,000 for vehicle replacements.
- › \$225,708 for District Attorney/Administrative Office of the Courts contract. This funding will provide three domestic violence positions including a DV Felony Prosecutor, DV Investigator, and DV Legal Assistant.
- › \$1.4 million for the new Family Justice Center.
- › \$227,000 for Behavioral Health Deputies to provide coverage at the Behavioral Health Urgent Care Center at 356 Biltmore.
- › \$466,000 for seven School Resource Officers that were previously grant funded.



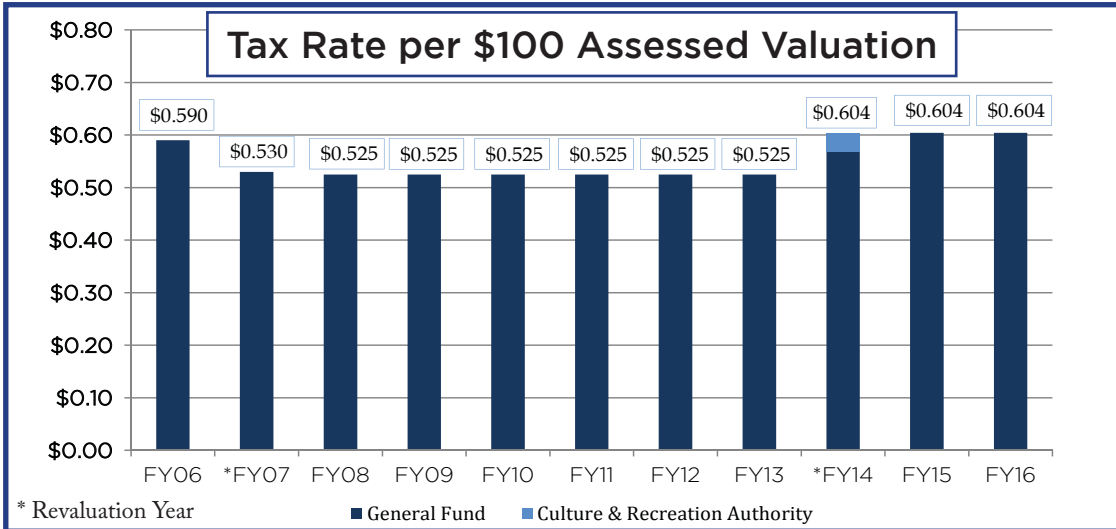
Other FY2016 budget increases include a \$689,000 increase in Elections due to the municipal election cycle and the new requirement of a Presidential Preference Primary, a \$2.9 million increase in Economic Development incentive payments, a \$300,000 increase in funding for greenways, a \$100,000 increase for housing, and an increased health insurance premium for Buncombe County employees.



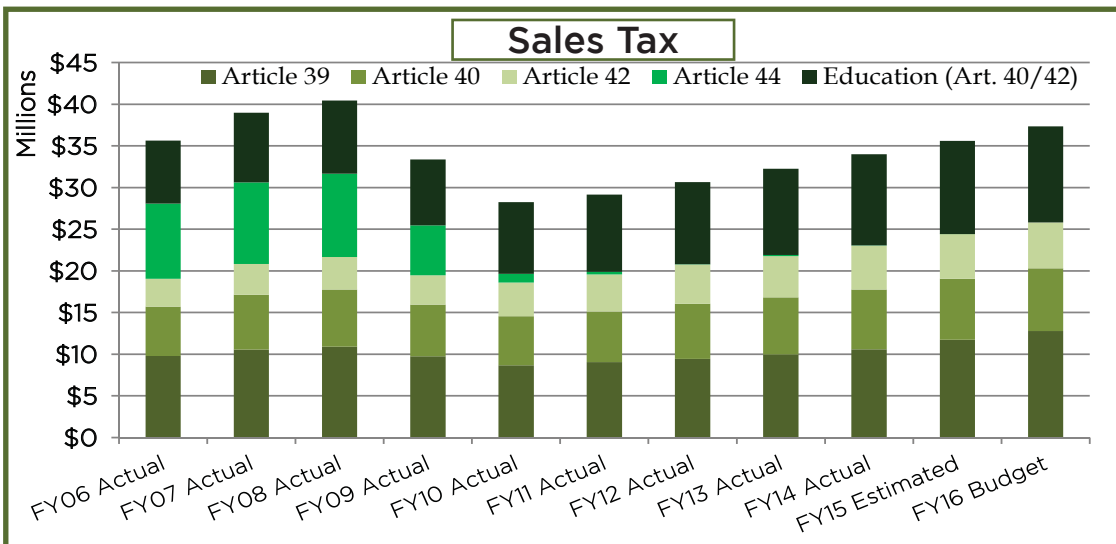
The FY2016 budget includes a fund balance appropriation of \$9,643,213. Fund balance appropriation is one means to maintain the property tax rate. We appropriate fund balance each year with the challenge to save the appropriated amount; historically we have been able to do this.

Where does the money come from?

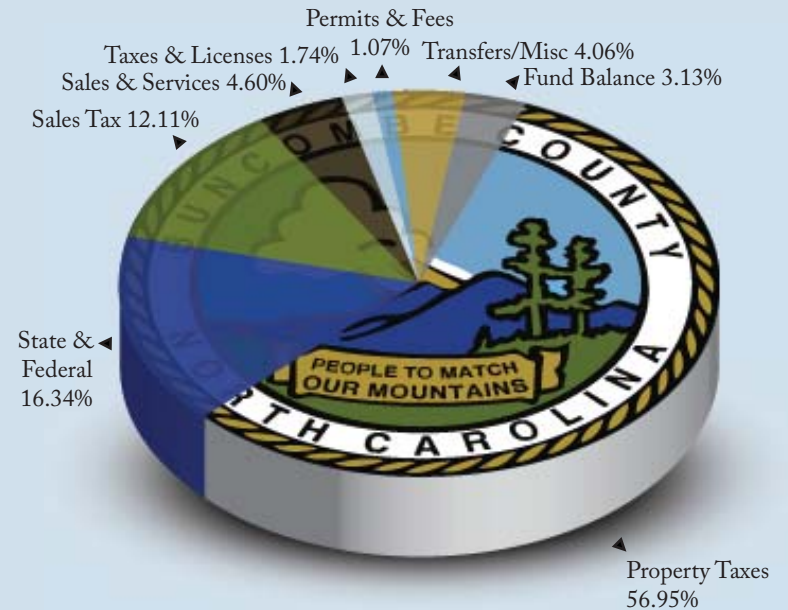
The General Fund derives its revenue from a variety of sources. The County's largest revenue source is Ad Valorem, or property tax, which accounts for 57% of the General Fund revenues for FY2016. In 2013 Buncombe County conducted its reappraisal by the County Tax Department staff. County-wide values decreased by \$2.8 billion, from \$30.4 billion to \$27.6 billion, resulting in a revenue-neutral tax rate of 57.83 cents per \$100 of property value. Buncombe County Commissioners adopted a tax rate of 56.9 cents for FY2014. The adopted FY2015 tax rate was 60.4 cents, as it included the 3.5 cent Culture and Recreation Authority tax rate. The FY2016 tax rate remains at 60.4 cents.



Sales tax is another major revenue source for the General Fund. Buncombe County levies four retail sales and use taxes, a portion of which is earmarked for educational uses.



Source	Amount
Property Tax	\$175,598,725
State & Federal	50,388,680
Sales Tax	37,349,984
Sales & Services	14,182,808
Other Taxes & Licenses	5,362,520
Permits & Fees	3,293,008
Transfers from other Funds	11,139,679
Investment Earnings/Misc	1,398,115
Fund Balance	9,643,213
Total Revenue	\$308,356,732



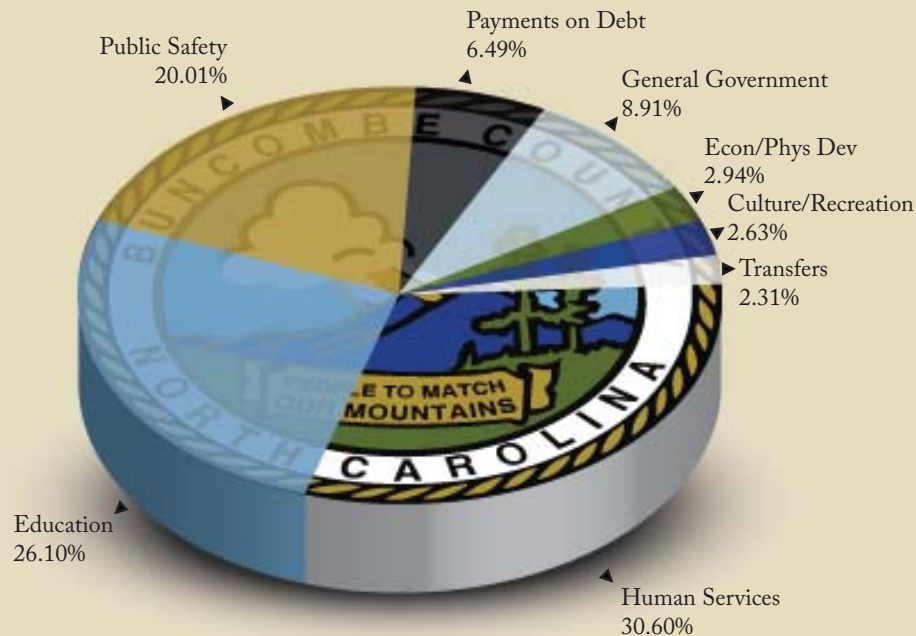
Where does the money go?

General Fund Appropriations	
Human Services	\$94,367,577
Education	80,480,659
Public Safety	61,703,475
General Government	27,479,143
Payments on Debt	20,024,201
Culture & Recreation	8,120,791
Econ & Physical Dev	9,051,128
Transfers to other Funds	7,129,758
Total Appropriation	\$308,356,732

Like all North Carolina counties, our core businesses are education, human services, and public safety. Core businesses include: Buncombe County Schools; Asheville City Schools; Asheville-Buncombe Technical Community College; social services, health, child care services, youth services, aging programs, and mental health; detention center; sheriff operations; homeland security; emergency management; emergency medical services; court support; and juvenile detention.

Core business budgets consume 83% (\$256,431,697) of our FY2016 General Fund Budget Estimate. We generate \$73,276,090 in revenues to cover a portion of these costs; however, it takes all the budgeted property tax to cover the balance of the core service costs.

Buncombe County organizes its expenditures into several different categories, or functions, based on the intended use of funds:



- › General Government—provides administrative support for County government, and includes Governing Body, County Manager, Finance, Budget & Management Services, Tax, Elections, Human Resources, Register of Deeds, and Information Technology.
- › Public Safety—includes the Sheriff’s Department, Detention Center, EMS, and other departments that work to protect the safety of our citizens.
- › Human Services—includes Public Health, Social Services, Youth and Aging Services.
- › Economic & Physical Development— includes Planning, Economic Development, Cooperative Extension, and Soil & Water Conservation.
- › Culture & Recreation - includes Buncombe County Libraries and Parks, Greeways, and Recreation.
- › Education—includes Buncombe County Schools, Asheville City Schools, and Asheville-Buncombe Technical Community College.

BOARD OF COMMISSIONERS



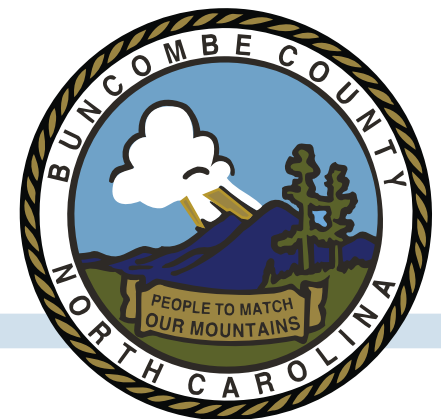
Mike Fryar Holly Jones Brownie Newman David Gantt, Chair Ellen Frost Joe Belcher, Vice -Chair Miranda DeBruhl

COUNTY MANAGER

Wanda S. Greene, PhD, CPA

DIRECTOR OF BUDGET & MANAGMENT SERVICES

Diane Price, MBA



Prepared By:

Diane Price, Budget & Management Services Director
Autumn Lyvers, Budget Analyst II