

**BUNCOMBE COUNTY
BUDGET ORDINANCE
FISCAL YEAR 2020 – 2021**

BE IT ORDAINED by the Board of County Commissioners of Buncombe County, North Carolina this the ____ day of June, 2020:

Section 1: The following amounts are hereby appropriated and revenues estimated to be available in the General Fund for the operation of the County government and its activities for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

APPROPRIATION

General Government	\$ 49,299,222
Public Safety	68,103,608
Human Services	86,408,546
Economic & Physical Development	7,686,792
Culture & Recreation	8,416,714
Education	92,561,618
Debt Service	19,723,865
Transfers to Other Funds	4,329,622
Total Appropriation	<u>\$ 336,529,987</u>

REVENUE

Ad Valorem Taxes	\$ 212,211,847
Sales Tax	30,068,224
Other Taxes and Licenses	7,333,500
Intergovernmental	44,059,853
Permits and Fees	4,124,000
Sales and Services	16,949,701
Other	1,649,376
Bond Proceeds	1,369,302
Transfers from Other Funds	6,547,802
Appropriated Fund Balance	12,216,382
Total Appropriation	<u>\$ 336,529,987</u>

Section 2: The following is hereby appropriated and revenues estimated to be available for the indicated funds for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

FUND	APPROPRIATION	REVENUE
<i>Occupancy Tax Special Revenue Fund:</i>		
Economic & Physical Development	<u>\$ 18,000,000</u>	
Other Taxes & Licenses		<u>\$ 18,000,000</u>

FUND	APPROPRIATION	REVENUE
<i>911 Special Revenue Fund:</i>		
Public Safety	<u>\$ 1,193,375</u>	
Intergovernmental		\$ 551,980
Appropriated Fund Balance		641,395
		<u>\$ 1,193,375</u>
<i>ROD Automation Special Revenue Fund:</i>		
General Government	<u>\$ 81,313</u>	
Permits & Fees		\$ 78,008
Other		3,305
		<u>\$ 81,313</u>
<i>Tax Reappraisal Fund:</i>		
General Government	<u>\$ 447,575</u>	
Transfers from Other Funds		\$ 63,333
Appropriated Fund Balance		384,242
		<u>\$ 447,575</u>
<i>Mountain Mobility Special Revenue Fund:</i>		
Human Services	<u>\$ 5,239,969</u>	
Intergovernmental		\$ 3,833,156
Other		26,369
Transfers from Other Funds		1,380,444
		<u>\$ 5,239,969</u>
<i>PDF Woodfin Special Revenue Fund:</i>		
Economic & Physical Development	<u>\$ 745,200</u>	
Ad Valorem		\$ 745,200
<i>Forfeitures Fund:</i>		
Public Safety	<u>\$ 528,489</u>	
Federal Forfeiture		\$ 374,752
State Forfeiture		153,737
		<u>\$ 528,489</u>
<i>Solid Waste Enterprise Fund:</i>		
Enterprises – Landfill	<u>\$ 10,018,582</u>	
Other Taxes & Licenses		\$ 581,245
Permits & Fees		18,994
Sales & Services		8,864,919
Other		428,424
Appropriated Fund Balance		125,000
		<u>\$ 10,018,582</u>

FUND	APPROPRIATION	REVENUE
<i>Inmate Commissary and Welfare Fund:</i>		
Enterprises – Public Safety	<u>\$ 437,314</u>	
Sales & Services		\$ 422,750
Other		3,000
Appropriated Fund Balance		<u>11,564</u>
		<u>\$ 437,314</u>

Health, Employment, Property & Casualty Insurance

Internal Service Fund:

Enterprises – Health, Employment, Property & Casualty Insurance	<u>\$ 40,869,873</u>	
Sales & Services		\$ 36,416,299
Appropriated Fund Balance		<u>4,453,574</u>
		<u>\$ 40,869,873</u>

Section 3: The following is hereby appropriated and revenues estimated to be available for the Fire & Service Districts Special Revenue Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

FUND	APPROPRIATION	REVENUE
<i>Fire & Service Districts Special Revenue Fund:</i>		
Public Safety	<u>\$ 35,038,870</u>	
Ad Valorem		\$ 27,593,859
Sales Tax		<u>7,445,011</u>
		<u>\$ 35,038,870</u>

Section 4: ***Tax Levy – Fire Protection & Ambulance and Rescue Service Districts***

The following tax rates are levied, for fiscal year 2020-2021, for the listed Fire Protection & Ambulance and Rescue Service Districts per \$100 of assessed, taxable valuation pursuant to Article 16 of NCGS Chapter 153A:

DISTRICT	FY2020 Tax Rate	FY2021 Requested Tax Rate	FY2021 Adopted Tax Rate
ASHEVILLE SPECIAL	8.60	8.60	8.60
ASHEVILLE SUBURBAN	8.50	8.50	8.50
BARNARDSVILLE	20.00	20.00	20.00
BROAD RIVER FIRE	16.00	16.00	16.00
EAST BUNCOMBE	12.00	12.00	12.00
ENKA	10.50	10.50	10.50
FAIRVIEW	14.50	14.50	14.50
FRENCH BROAD	17.00	17.00	17.00
GARREN CREEK	15.00	15.00	15.00
JUPITER	12.00	12.00	12.00
LEICESTER	14.00	14.00	14.00
NORTH BUNCOMBE	12.00	12.00	12.00
REEMS CREEK/BEAVERDAM	15.00	15.00	15.00
REYNOLDS	12.30	12.30	12.30
RICEVILLE	14.50	14.50	14.50
SKYLAND	10.10	10.10	10.10
SWANNANOA	14.00	14.00	14.00
UPPER HOMINY	14.50	16.50	16.50
WEST BUNCOMBE	14.00	14.00	14.00
WOODFIN	10.00	10.00	10.00

Section 5: In accordance with NCGS §115C-429(b), a portion of the FY2021 Early Childhood Education Funding in the General Fund appropriation, not a part of the Local Current Expense Fund appropriation, is appropriated to Buncombe County Schools' Capital Outlay Fund in the amount of \$450,000 for the Emma Elementary School – Increasing Access to High-Quality Early Care and Education project.

Section 6: ***Tax Levy – County and Asheville Local Tax School District***

A tax rate of 52.9 cents per \$100 of assessed valuation is hereby levied for fiscal year 2020-2021, all of which is levied in the General Fund. This rate is based on an estimated total assessed, taxable property value of \$40.46 billion, and an estimated collection rate of 99.00 percent. Current Year Ad Valorem Tax Revenue is estimated to be \$211,916,847.

The tax rate of 12.0 cents per \$100 of assessed, taxable valuation is hereby levied for fiscal year 2020-2021 for the Asheville Local Tax School District.

Section 7: Compensation for the Chairman, Vice-Chairman, and Commissioners will be \$37,650, \$32,548, and \$28,916 respectively. Travel for official activities will be reimbursed under the same plan used for county employees.

Section 8: Subject to the procedures set forth in the Procurement Manual as it relates to Procurement Policy and Contracts as well as to a pre-audit certificate thereon by the Finance Director, if applicable, and approval as to form and legality by County Legal Services, the County Manager and the Clerk to the Board are hereby authorized to sign all contracts where money has been appropriated in this fiscal budget, to execute contracts as well as the necessary documents and agreements and any amendments thereto which are not required to be bid, and those contracts needed to properly document budgeted appropriations, on behalf of Buncombe County within funds included in the Budget Ordinance. The County Manager shall further be authorized to reject any and/or all bids received if it is in the best interest of the County. The County Manager is authorized to transfer appropriations between functional areas within a fund up to \$75,000 per expenditure; however, any revisions that alter total expenditures of any fund must be approved by the Governing Board.

Section 9: The FY2021 Fee Schedule for Buncombe County is hereby approved effective July 1, 2020.

Section 10: All expenditures relating to obtaining the bond referendum and or installment purchase will be reimbursed from bond proceeds and installment purchase proceeds in accordance with the requirement of the United States Treasury Regulations Section 1.150-2.

This declaration of official intent is made pursuant to Section 1.150-2 of the Treasury Regulations to expressly declare the official intent of the County to reimburse itself from the proceeds of debt to be hereinafter incurred by the County for certain expenditures paid by the County on or after the date which is sixty (60) days prior to the date hereof.

Section 11: The position classification and pay plan listed in Exhibit A are hereby approved effective July 1, 2020. This FY2021 position classification and pay plan includes eleven (11) new positions approved in the General Fund, five (5) new positions approved in the Solid Waste Fund, and one (1) new position authorized for the Safety and Justice Challenge Grant until grant funds expire in the Grants Fund:

General Fund

Six (6) EMT – Paramedics
Grade 63
Three (3) Tele-Communicators
Grade 63
One (1) EMS Medical Director
Grade 92
One (1) Public Health Nurse II
Grade 74

Solid Waste Fund

One (1) Heavy Equipment Mechanic/Operator
Grade 72
One (1) Solid Waste Program Manager
Grade 63
One (1) Utility Worker
Grade 56
One (1) Transfer Station Assistance Supervisor
Grade 67
One (1) Transfer Truck Driver I
Grade 62

Grants Fund

One (1) Grant Coordinator

In addition to new positions, forty-three (43) Temporary positions in the General Fund are converted to Regular across all functional areas:

- Two (2) – General Government
- Four (4) – Human Services
- Twenty (20) – Public Safety
- Two (2) – Economic & Physical Development
- Fifteen (15) – Cultural & Recreational

The authorized headcount by fund beginning July 1, 2020 is presented below:

General Fund	1,585
Enterprise Funds	38
Internal Service Fund	3
Grants Fund	17
Total All Funds	1,643

Section 12: Copies of this Budget Ordinance will be furnished to the County Manager, Finance Director, Budget Director, Human Resources Director, Clerk of Board of Commissioners, Tax Collector and Tax Assessor for direction in fulfilling the responsibilities of their offices.

Section 13: All ordinances, resolutions, prior directives or parts thereof of the Board in conflict with the provisions herein contained are, to the extent of such conflict, hereby superseded and repealed.

Adopted this the ____ day of June, 2020.

Attest:

Clerk to the Board

Buncombe County Board of Commissioners:

Brownie Newman, Chairman

Approval as to form:

Attorney