



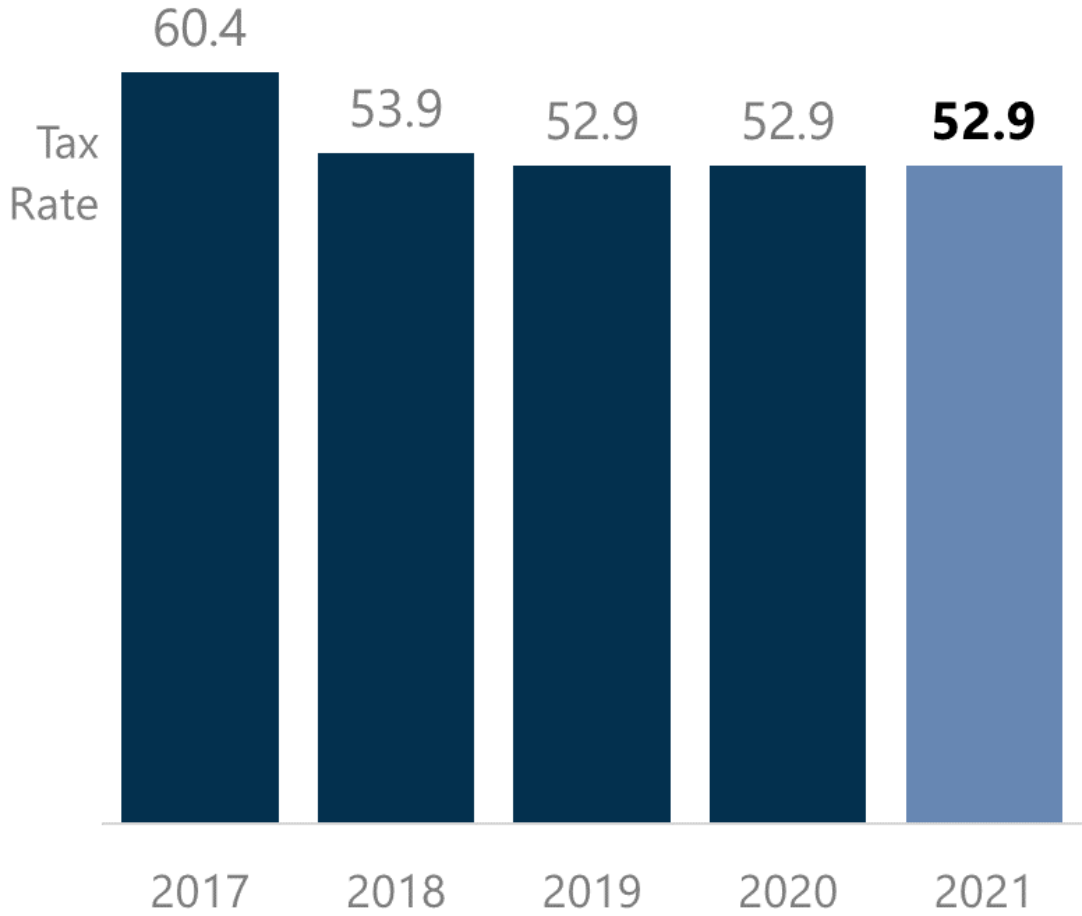
FY2021 Recommended Budget Public Hearing

presented by

Avril Pinder, County Manager
June 16, 2020



FY2021 Recommended General Fund Budget



\$335,648,556

at 52.9 cents



Note: FY2018 was a tax reappraisal year

Unrestricted Revenue Growth

Revenue Type	FY2021 Recommended	Change from FY2020	Variance (%)
Ad Valorem Taxes	\$ 212,211,847	\$ 5,987,468	2.9%
Local Option - Sales Tax	\$ 30,068,224	\$ (3,465,013)	-10.3%
Sales & Services	\$ 13,672,379	\$ 79,364	0.6%
Other Revenue*	\$ 870,000	\$ (51,250)	-5.6%
Other Taxes & Licenses	\$ 5,560,500	\$ 349,183	6.7%
Permits & Fees	\$ 1,346,400	\$ (78,913)	-5.5%
Total	\$263,729,350	\$ 2,820,839	1.08%

Note: The amounts refer to **only** the unrestricted revenues in each revenue type.

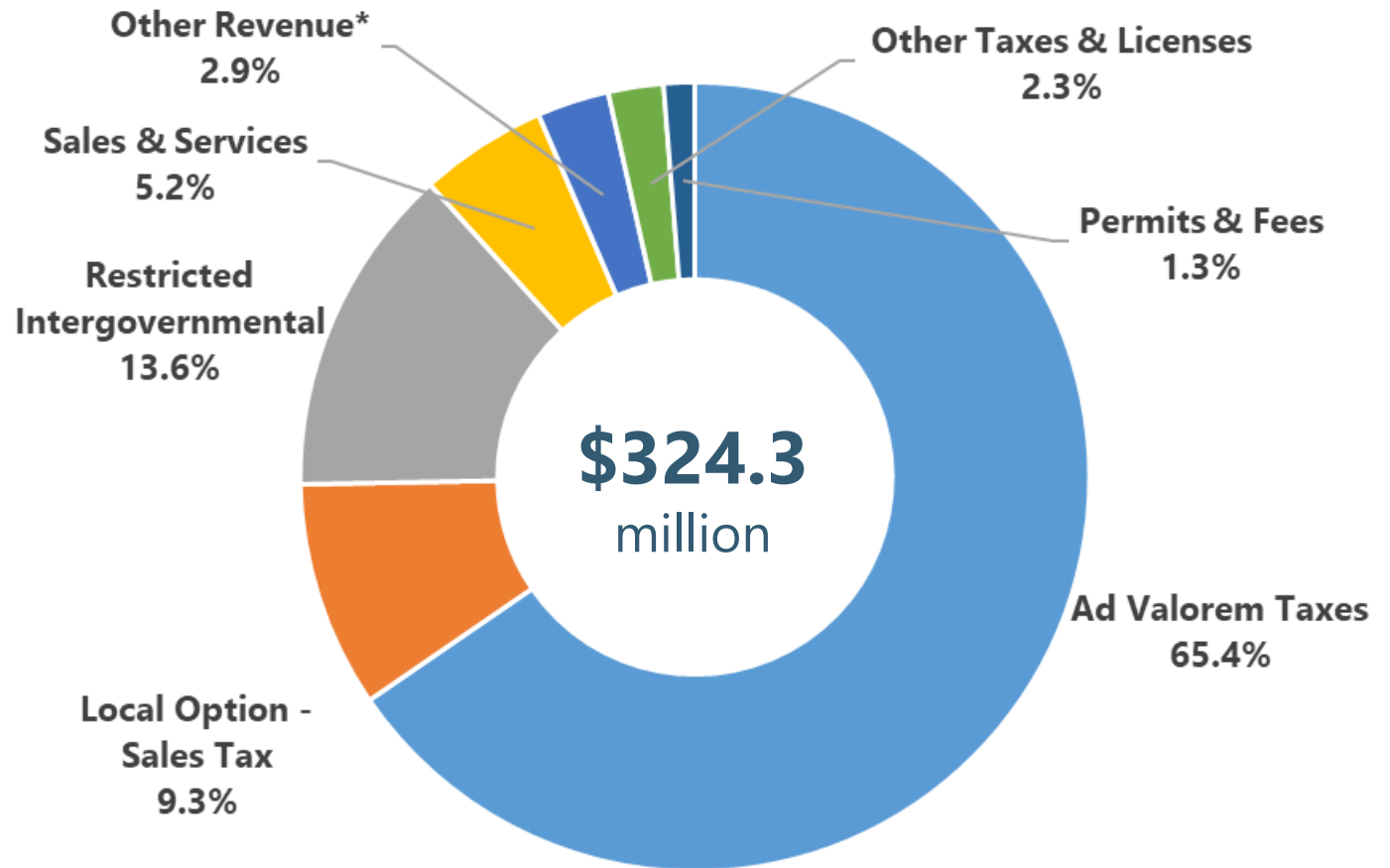
* Other Revenues includes Interest, Investment Earnings, and Sale of Assets.

Note: FY2020 Amended as of May 28, 2020.



Budget by Source: Total Revenue Budget

Revenue Type	FY2021 Recommended
Property Tax	\$ 212,211,847
Local Option - Sales Tax	\$ 30,068,224
Intergovernmental	\$ 44,059,853
Sales & Services	\$ 16,949,701
Other Revenue*	\$ 9,566,480
Other Taxes & Licenses	\$ 7,333,500
Permits & Fees	\$ 4,124,000
Total	\$ 324,313,605
Appropriated Fund Balance	\$ 11,334,951
Total	\$ 335,648,556



* Other Revenues includes Interfund Transfers, Sale of Assets, Bond Proceeds, and Investment Earnings

Note: Due to financial reporting requirements, some revenue categorization has shifted since Second Pass presentation. Total revenue amounts have not changed.

Budget by Source: Total Revenue Budget

Excluding Appropriated Fund Balance

Revenue Type	FY2021 Recommended	Change from FY2020 Amended	Variance (%)
Ad Valorem Taxes	\$ 212,211,847	\$ 5,987,468	2.9%
Local Option - Sales Tax	\$ 30,068,224	\$ (3,465,013)	-10.3%
Restricted Intergovernmental	\$ 44,059,853	\$ (641,209)	-1.4%
Sales & Services	\$ 16,949,701	\$ (936,114)	-5.2%
Other Revenue*	\$ 9,566,480	\$ (1,131,675)	-10.6%
Other Taxes & Licenses	\$ 7,333,500	\$ (279,817)	-3.7%
Permits & Fees	\$ 4,124,000	\$ 113,843	2.8%
Total	\$ 324,313,605	\$ (352,517)	-0.11%

* Other Revenues includes Interfund Transfers, Sale of Assets, Grant Revenue, Bond Proceeds, and Investment Earnings.

Note: Due to financial reporting requirements, some revenue categorization has shifted since Second Pass presentation. Total revenue amounts have not changed. FY2020 Amended as of May 28, 2020.



General Fund: Fund Balance

Maintains fund balance over 15% policy minimum

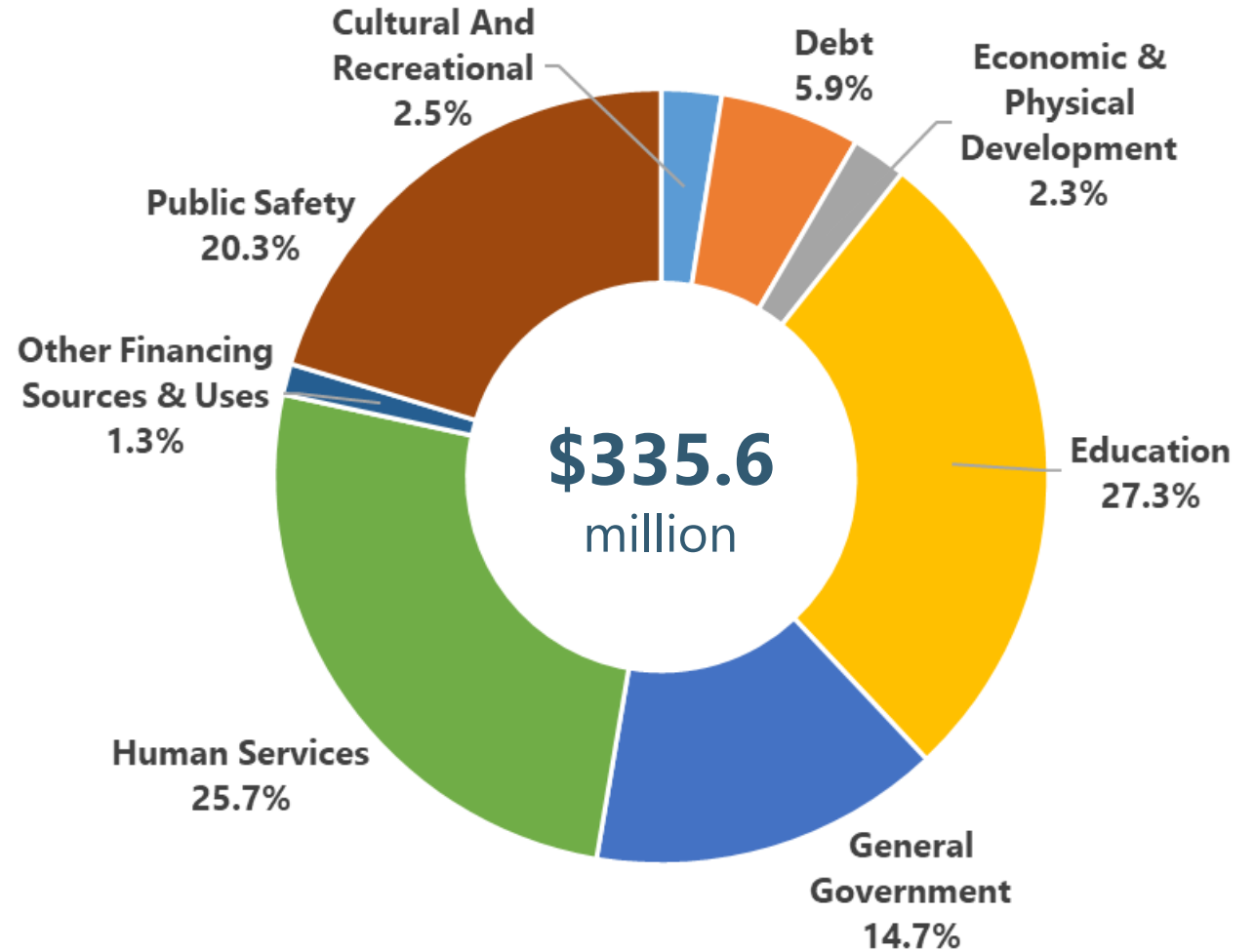
FY2021 Recommended	
Revenues	\$ 324,313,605
Appropriated Fund Balance	\$ 11,334,951
Expenditures	\$ 335,648,556
Total	\$ 335,648,556

FY2021 Recommended Budget	
FY2020 year end projected minimum by policy (15.0%)	\$ 48,448,782
Available over 15.0% for FY2021	\$ 18,747,264
FY2021 recommended fund balance appropriation	\$ 11,334,951
Projected fund balance % after recommended appropriation	16.6%

Note: Projected FY2020 expenditure amount excludes ~\$53.8 million for payment to escrow agent related to LOBS 2020 refunding. The expenditure is offset by proceeds from bond refunding (refinancing) and is excluded for the 15.0% calculation.

Budget by Function: Total Expenditure Budget

Expenditure Type	FY2021 Recommended
Cultural And Recreational	\$ 8,416,714
Debt	\$ 19,723,865
Economic & Physical Development	\$ 7,686,792
Education	\$ 91,680,187
General Government	\$ 49,299,222
Human Services	\$ 86,408,546
Other Financing Sources & Uses	\$ 4,329,622
Public Safety	\$ 68,103,608
Total	\$ 335,648,556



Note: Due to organizational restructuring, Family Justice Center has shifted to Public Safety function since Second Pass presentation. Total expenditure amounts have not changed.

Budget by Function: Total Expenditure Budget

Function	FY2021 Recommended	Change from FY2020 Amended	Variance (%)
Cultural And Recreational	\$ 8,416,714	\$ (146,456)	-1.7%
Debt	\$ 19,723,865	\$ (2,397,704)	-10.8%
Economic & Physical Development	\$ 7,686,792	\$ (2,548,536)	-24.9%
Education	\$ 91,680,187	\$ 717,718	0.8%
General Government	\$ 49,299,222	\$ 668,017	1.4%
Human Services	\$ 86,408,546	\$ (2,776,204)	-3.1%
Other Financing Sources & Uses	\$ 4,329,622	\$ (826,232)	-16.0%
Public Safety	\$ 68,103,608	\$ 3,499,527	5.4%
Total	\$ 335,648,556	\$ (3,809,870)	-1.1%

Note: Due to organizational restructuring, Family Justice Center has shifted to Public Safety function since Second Pass presentation. Total expenditure amounts have not changed. FY2020 Amended as of May 28, 2020.



Education Systems

School System	FY2021 Recommended	Increase vs. FY2020 Amended	FY2021 Increase (%)
AB Tech	\$ 7,075,600	\$ -	-
Asheville City Schools	\$ 12,592,864	\$ 136,093	1.1%
Buncombe County Schools	\$ 68,967,134	\$ 745,338	1.1%
Total	\$ 88,635,598	\$ 881,431	1.00%

Note: The unrestricted revenue growth rate from FY2020 Adopted to FY2021 Recommended is 1.08%.
FY2020 Amended as of May 28, 2020.



FY2021 Recommended Positions

Department	#	Effect on Budget
Emergency Services (General Fund)	10	New costs: \$609,879
Public Health (General Fund)	1	New costs: \$61,711
General Fund Total	11	New General Fund costs: \$671,590

Department	#	Effect on Budget
Justice Services (Grant Funded)	1	No impact: grant funded
Solid Waste (Enterprise Fund)	5	New costs: \$412,117 (Enterprise Fund)
Other Funds Total	6	New Other Funds costs: \$412,117



Capital Improvements & IT Projects

Debt

Project by Department	Amount
Fleet Services	\$1,369,302
Emergency Services Vehicles (2)	\$ 336,102
Sheriff's Vehicles Replacement (24)	\$ 1,033,200
General Services	\$4,882,597
Courthouse Repairs	\$ 596,239
Jail Repairs	\$ 786,358
Fleet Services Complex	\$ 3,500,000
Sheriff's Office	\$ -
Leicester Crossing Buildout <i>(repurposing existing debt savings)</i>	Repurposed Debt: \$ 127,000
Grand Total	\$6,251,899

Pay as you Go (Pay-Go)

Project by Department	Amount
Greenways	\$ 334,000
Black Mountain Greenway (Final Payment)	\$ 134,000
Enka Heritage Construction (Destination Grant)	\$ 200,000
Woodfin Greenway: Riverside Drive Design	MPO Funds: \$ 800,000
Information Technology	\$ 51,000
GRC Tool	\$ 14,500
Mountain Mobility: On-board camera system	\$ 16,500
Security Rating Tool	\$ 20,000
Tax Assessment: Just Appraised	Cover in Reappraisal Fund
Grand Total	\$ 385,000

Note: FY2021 expenditures for recommended debt projects total \$100,000 for anticipated debt issuance costs

Community Grant Investments

Program	Amount
Early Childhood Education & Development Fund	\$ 3,672,000
Strategic Partnership Grants	\$ 889,000
Isaac Coleman Economic Community Investment Grants	\$ 500,000
Tipping Point Grants	\$ 100,000
Total	\$ 5,161,000



FY2021 Recommended Tax Rates



Buncombe County
52.9



Asheville City Schools
12.0

Fire District	FY2020 Tax Rate	FY2021 Recommended Tax Rate	FY2021 Recommended Ad Val Increase
Asheville Special	8.6	8.6	
Asheville Suburban	8.5	8.5	
Barnardsville	20.0	20.0	
Broad River Fire	16.0	16.0	
East Buncombe	12.0	12.0	
Enka	10.5	10.5	
Fairview	14.5	14.5	
French Broad	17.0	17.0	
Garren Creek	15.0	15.0	
Jupiter	12.0	12.0	
Leicester	14.0	14.0	
North Buncombe	12.0	12.0	
Reems Creek / Beaverdam	15.0	15.0	
Reynolds	12.3	12.3	
Riceville	14.5	14.5	
Skyland	10.1	10.1	
Swannanoa	14.0	14.0	
Upper Hominy	14.5	16.5	\$ 95,280
West Buncombe	14.0	14.0	
Woodfin	10.0	10.0	

Next Steps

- Conduct public hearing
- Address any needed changes
- Budget adoption



FY2021 Budget Ordinances

Two ordinances:

- Annual funds ordinance
 - Fee schedule
 - Position classification & pay plan
- Capital project funds ordinance



Reference Documents

The following materials are available for review with the June 16th agenda at www.BuncombeCounty.org/Commissioners:

- FY2021 Recommended Budget in Brief
 - Includes County Manager's Message
 - Includes recommended Capital Plan
- [Interactive Budget Explorer](#)
- Fire District Tax Increase Requests
 - Upper Hominy Fire District

