

**BUNCOMBE COUNTY
BUDGET ORDINANCE
FISCAL YEAR 2021 – 2022**

BE IT ORDAINED by the Board of County Commissioners of Buncombe County, North Carolina this the ____ day of June, 2021:

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, 2021 and ending June 30, 2022:

APPROPRIATION

General Government	\$ 55,849,416
Public Safety	73,082,103
Human Services	88,369,635
Economic & Physical Development	10,635,222
Culture & Recreation	8,731,599
Education	96,870,608
Debt Service	20,388,805
Transfers to Other Funds	6,467,227
Total Appropriation	<u>\$ 360,394,615</u>

REVENUE

Ad Valorem Taxes	\$ 233,596,662
Sales Tax	36,344,931
Other Taxes and Licenses	8,286,000
Intergovernmental	43,238,596
Permits and Fees	4,707,000
Sales and Services	18,329,982
Other	1,521,750
Transfers from Other Funds	5,025,346
Appropriated Fund Balance	9,344,348
Total Appropriation	<u>\$ 360,394,615</u>

Section 2: The General Fund includes an appropriation of \$80,000 for School Community Impact Capital Projects, as outlined in Exhibit A, separate from the Local Current Expense appropriation. The School Community Impact Funding Plan lists all eligible capital expenditures for the fiscal year beginning July 1, 2021 and ending June 30, 2022. These funds are to be received in the Capital Outlay Fund of each local school unit.

Section 3: The following is hereby appropriated and revenues estimated to be available for the indicated funds for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

FUND	APPROPRIATION	REVENUE
<i>Occupancy Tax Special Revenue Fund:</i>		
Economic & Physical Development	<u>\$ 30,000,000</u>	
Other Taxes & Licenses		<u>\$ 30,000,000</u>
<i>911 Special Revenue Fund:</i>		
Public Safety	<u>\$ 1,269,343</u>	
Intergovernmental		\$ 569,343
Appropriated Fund Balance		700,000
		<u>\$ 1,269,343</u>
<i>ROD Automation Special Revenue Fund:</i>		
General Government	<u>\$ 159,101</u>	
Permits & Fees		\$ 158,601
Other		500
		<u>\$ 159,101</u>
<i>ROD Trust Fund:</i>		
General Government	<u>\$ 400,000</u>	
Permits & Fees		<u>\$ 400,000</u>
<i>Tax Reappraisal Fund:</i>		
General Government	<u>\$ 198,013</u>	
Transfers from Other Funds		<u>\$ 198,013</u>
<i>Mountain Mobility Special Revenue Fund:</i>		
Human Services	<u>\$ 5,622,537</u>	
Intergovernmental		\$ 3,949,087
Other		36,869
Transfers from Other Funds		1,636,581
		<u>\$ 5,622,537</u>
<i>PDF Woodfin Special Revenue Fund:</i>		
Economic & Physical Development	<u>\$ 778,450</u>	
Ad Valorem		<u>\$ 778,450</u>
<i>Forfeitures Fund:</i>		
Public Safety	<u>\$ 271,681</u>	
Federal Forfeiture		\$ 145,664
State Forfeiture		126,017
		<u>\$ 271,681</u>

FUND	APPROPRIATION	REVENUE
<i>School Fines & Forfeitures Fund:</i>		
Education	<u>\$ 2,000,000</u>	
Other		<u>\$ 2,000,000</u>
<i>Representative Payee Fund:</i>		
Human Services	<u>\$ 500,000</u>	
Intergovernmental		<u>\$ 500,000</u>
<i>Solid Waste Enterprise Fund:</i>		
Enterprises – Landfill	<u>\$ 12,493,164</u>	
Other Taxes & Licenses		\$ 578,816
Permits & Fees		18,100
Sales & Services		10,495,248
Other		95,000
Appropriated Fund Balance		<u>1,306,000</u>
		<u>\$ 12,493,164</u>
<i>Inmate Commissary and Welfare Fund:</i>		
Enterprises – Public Safety	<u>\$ 483,983</u>	
Sales & Services		\$ 483,733
Other		250
		<u>\$ 483,983</u>
<i>Health, Employment, Property & Casualty Insurance</i>		
<i>Internal Service Fund:</i>		
Enterprises – Health, Employment, Property & Casualty Insurance	<u>\$ 40,200,465</u>	
Sales & Services		\$ 39,335,802
Appropriated Fund Balance		<u>864,663</u>
		<u>\$ 40,200,465</u>

Section 4: The following is hereby appropriated and revenues estimated to be available for the Fire & Service Districts Special Revenue Fund, which now includes the Asheville City Schools Supplemental Taxing District, for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

FUND	APPROPRIATION	REVENUE
<i>Fire & Service Districts Special Revenue Fund:</i>		
Public Safety	\$ 40,741,373	
Education	<u>16,000,000</u>	
	<u>\$ 56,741,373</u>	
Ad Valorem		\$ 43,320,760
Sales Tax		<u>13,420,613</u>
		<u>\$ 56,741,373</u>

Section 5: *Tax Levy – Fire Protection & Ambulance and Rescue Service Districts*

The following tax rates are levied, for fiscal year 2021-2022, 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	FY2021 Tax Rate	FY2022 Revenue Neutral Tax Rate	FY2022 Requested Tax Rate	FY2022 Adopted Tax Rate
ASHEVILLE SPECIAL	8.60	8.36	8.36	8.36
ASHEVILLE SUBURBAN	8.50	8.97	8.97	8.97
BARNARDSVILLE	20.00	17.61	20.00	20.00
BROAD RIVER	16.00	15.06	16.00	16.00
EAST BUNCOMBE	12.00	10.69	10.69	10.69
ENKA	10.50	9.80	10.50	10.50
FAIRVIEW	14.50	13.64	14.50	14.50
FRENCH BROAD	17.00	15.21	17.20	17.20
GARREN CREEK	15.00	13.84	13.84	13.84
JUPITER	12.00	10.75	10.75	10.75
LEICESTER	14.00	13.09	14.03	14.03
NORTH BUNCOMBE	12.00	10.77	10.77	10.77
REEMS CREEK/BEAVERDAM	15.00	13.08	15.07	15.07
REYNOLDS	12.30	11.24	11.24	11.24
RICEVILLE	14.50	12.78	14.60	14.60
SKYLAND	10.10	9.80	9.80	9.80
SWANNANOA	14.00	12.25	14.00	14.00
UPPER HOMINY	16.50	15.24	16.56	16.56
WEST BUNCOMBE	14.00	12.67	13.50	13.50
WOODFIN	10.00	9.03	10.59	10.59

Section 6: In accordance with NCGS §115C-429(b), a portion of the fiscal year 2021-2022 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 \$792,657 for the Emma Elementary School – Increasing Access to High-Quality Early Care and Education project and \$100,000 for Avery's Creek Elementary – Pre-K classroom.

Section 7: ***Tax Levy – County and Asheville Local Tax School District***

A tax rate of 48.8 cents per \$100 of assessed valuation is hereby levied for fiscal year 2021-2022, all of which is levied in the General Fund. This rate is based on an estimated total assessed, taxable property value of \$48.03 billion, and an estimated collection rate of 99.50 percent. Current Year Ad Valorem Tax Revenue is estimated to be \$233,196,662.

The tax rate of 10.62 cents per \$100 of assessed, taxable valuation is hereby levied for fiscal year 2021-2022 for the Asheville Local Tax School District.

Section 8: 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 9: Pursuant to GS §115C-38, the tax-levying authority for a local school administrative unit may, under the procedures of G.S. 153A-92, fix the compensation and expense allowances paid members of the board of education. The Buncombe County Schools Board of Education compensation is \$1,300 per month for the Board Chair and \$1,100 per month for the Board Members. Expense allowances for official activities will be reimbursed under the same plan used for Buncombe County Schools employees.

Section 10: 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 11: The fiscal year 2021-2022 Fee Schedule and Health and Human Services Billing Guide for Buncombe County is hereby approved effective July 1, 2021.

Section 12: 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 13: The position classification and pay plan listed in Exhibit B are hereby approved effective July 1, 2021. This fiscal year 2021-2022 position classification and pay plan includes twenty-seven (27) new positions approved in the General Fund, one (1) new position approved in the Solid Waste Fund, and one (1) new position in the Internal Service Fund:

General Fund	One (1) Equity Officer <i>Grade 83</i>	One (1) Assistant Fire Marshall <i>Grade 68</i>
	One (1) Admin Coordinator <i>Grade 69</i>	One (1) Community Paramedic Program Manager <i>Grade 73</i>
	One (1) Accountant <i>Grade 74</i>	Three (3) Community Paramedics <i>Grade 65</i>
	One (1) Property Appraiser I <i>Grade 62</i>	One (1) Planner II <i>Grade 72</i>
	One (1) Elections Technical Specialist <i>Grade 69</i>	One (1) Zoning Compliance Officer <i>Grade 69</i>
	One (1) Internal Auditor <i>Grade 76</i>	One (1) Farmland Preservation Program Coordinator <i>Grade 69</i>
	Three (3) Pre-Trial Screeners <i>Grade 65</i>	Nine (9) Library Assistants <i>Grade 56</i>
	One (1) EMS Training Officer <i>Grade 73</i>	
Solid Waste Fund	One (1) Scale Operator <i>Grade 58</i>	
Internal Service Fund	One (1) Physician Extender II <i>Grade 83</i>	

The authorized headcount by fund beginning July 1, 2021 is presented below:

General Fund	1,619
Enterprise Funds	39
Internal Service Fund	4
Grants Fund	29
Total All Funds	1,691

Section 14: 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 15: 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, 2021.

Attest:

Clerk to the Board

Buncombe County Board of Commissioners:

Brownie Newman, Chairman

Approval as to form:

Attorney