

**BUNCOMBE COUNTY
BUDGET ORDINANCE
FISCAL YEAR 2022 – 2023**

BE IT ORDAINED by the Board of County Commissioners of Buncombe County, North Carolina this the ____ day of June, 2022:

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, 2022 and ending June 30, 2023:

APPROPRIATION

General Government	\$ 67,814,126
Public Safety	82,592,325
Human Services	91,644,505
Economic & Physical Development	8,827,753
Culture & Recreation	9,879,778
Education	109,226,848
Debt Service	19,066,043
Transfers to Other Funds	<u>9,084,190</u>
Total Appropriation	<u><u>\$ 398,135,568</u></u>

REVENUE

Ad Valorem Taxes	\$ 240,309,247
Sales Tax	47,527,393
Other Taxes and Licenses	11,018,000
Intergovernmental	45,771,676
Permits and Fees	5,210,000
Sales and Services	17,858,468
Other	2,155,804
Transfers from Other Funds	12,434,241
Appropriated Fund Balance	<u>15,850,739</u>
Total Appropriation	<u><u>\$ 398,135,568</u></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, 2022 and ending June 30, 2023. 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, 2022 and ending June 30, 2023:

FUND	APPROPRIATION	REVENUE
<i>Occupancy Tax Special Revenue Fund:</i>		
Economic & Physical Development	<u>\$ 46,000,000</u>	
Other Taxes & Licenses		<u>\$ 46,000,000</u>
<i>911 Special Revenue Fund:</i>		
Public Safety	<u>\$ 1,288,426</u>	
Intergovernmental		\$ 660,801
Appropriated Fund Balance		627,625
		<u>\$ 1,288,426</u>
<i>ROD Automation Special Revenue Fund:</i>		
General Government	<u>\$ 148,646</u>	
Permits & Fees		\$ 148,596
Other		50
		<u>\$ 148,646</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>\$ 531,913</u>	
Transfers from Other Funds		\$ 435,000
Appropriated Fund Balance		96,913
		<u>\$ 531,913</u>
<i>Mountain Mobility Special Revenue Fund:</i>		
Human Services	<u>\$ 4,817,803</u>	
Intergovernmental		\$ 3,100,945
Other		8,869
Transfers from Other Funds		1,707,989
		<u>\$ 4,817,803</u>
<i>PDF Woodfin Special Revenue Fund:</i>		
Economic & Physical Development	<u>\$ 813,450</u>	
Ad Valorem		<u>\$ 813,450</u>

FUND	APPROPRIATION	REVENUE
<i>Forfeitures Fund:</i>		
Public Safety	<u>\$ 230,000</u>	
State Forfeiture		40,000
Appropriated Fund Balance		180,000
		<u>\$ 230,000</u>
<i>School Fines & Forfeitures Fund:</i>		
Education	<u>\$ 2,000,000</u>	
Other		\$ 2,000,000
		<u>\$ 2,000,000</u>
<i>Representative Payee Fund:</i>		
Human Services	<u>\$ 600,000</u>	
Intergovernmental		\$ 600,000
		<u>\$ 600,000</u>
<i>Solid Waste Enterprise Fund:</i>		
Enterprises – Landfill	<u>\$ 13,280,413</u>	
Community Waste Reduction & Recycling Grant		\$ 28,280
Other Taxes & Licenses		615,013
Permits & Fees		6,400
Sales & Services		10,909,914
Other		95,000
Appropriated Fund Balance		1,625,806
		<u>\$ 13,280,413</u>
<i>Inmate Commissary and Welfare Fund:</i>		
Enterprises – Public Safety	<u>\$ 445,965</u>	
Sales & Services		\$ 360,044
Appropriated Fund Balance		85,921
		<u>\$ 445,965</u>
<i>Health, Employment, Property & Casualty Insurance Internal Service Fund:</i>		
Enterprises – Health, Employment, Property & Casualty Insurance	<u>\$ 41,075,693</u>	
Sales & Services		\$ 37,463,390
Appropriated Fund Balance		3,612,303
		<u>\$ 41,075,693</u>

Section 4: The following is hereby appropriated and revenues estimated to be available for the Fire & Service Districts Special Revenue Fund, which includes the Asheville City Schools Supplemental Taxing District, for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

FUND	APPROPRIATION	REVENUE
<i>Fire & Service Districts Special Revenue Fund:</i>		
Public Safety	\$ 46,814,144	
Education	17,250,000	
	<u>\$ 64,064,144</u>	
Ad Valorem		\$ 45,121,119
Sales Tax		18,943,025
		<u>\$ 64,064,144</u>

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

The following tax rates are levied, for fiscal year 2022-2023, 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	FY2022 Tax Rate	FY2023 Request	FY2023 Adopted
Asheville Special	8.36	8.36	8.36
Asheville Suburban	8.97	8.97	8.97
Barnardsville	20.00	22.00	22.00
Broad River	16.00	16.00	16.00
East Buncombe	10.69	10.69	10.69
Enka-Candler	10.50	10.50	10.50
Fairview	14.50	14.50	14.50
French Broad	17.20	17.20	17.20
Garren Creek	13.84	13.84	13.84
Jupiter	10.75	10.75	10.75
Leicester	14.03	14.03	14.03
North Buncombe	10.77	10.77	10.77
Reems Creek	15.07	15.07	15.07
Reynolds	11.24	11.24	11.24
Riceville	14.60	14.60	14.60
Skyland	9.80	10.30	9.80
Swannanoa	14.00	14.00	14.00
Upper Hominy	16.56	16.56	16.56
West Buncombe	13.50	13.50	13.50
Woodfin	10.59	10.59	10.59

Section 6: In accordance with NCGS §115C-429(b), a portion of the fiscal year 2022-2023 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 \$207,061 for supplemental funding to Career and Technical Education preschool classrooms to support personnel costs at Erwin, North Buncombe, Reynolds and Roberson High Schools.

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 2022-2023, all of which is levied in the General Fund. This rate is based on an estimated total assessed, taxable property value of \$49.2 billion, and an estimated collection rate of 99.65 percent. Current Year Ad Valorem Tax Revenue is estimated to be \$225,737,198.

The tax rate of 10.62 cents per \$100 of assessed, taxable valuation is hereby levied for fiscal year 2022-2023 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.

Commissioners are eligible to participate in all County sponsored health and life insurance plans as well as the ability to purchase any other ancillary benefit plan on the same basis as all full-time employees. Contributions of eight percent of Commission members' compensation will be made to members' 457 Plans. A complete outline of eligible benefits can be found in the Benefits Policy.

Section 9: 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 10: The fiscal year 2022-2023 Fee Schedule and Health and Human Services Billing Guide for Buncombe County is hereby approved effective July 1, 2022.

Section 11: The position classification and pay plan listed in Exhibit B are hereby approved effective July 1, 2022. This fiscal year 2022-2023 position classification and pay plan includes sixty (60) new positions approved in the General Fund, three (3) new positions approved in the Solid Waste Fund.

General Fund	One (1) 911 Telecomm. Supervisor	One (1) Radio Systems Analyst II	
	Four (4) Telecommunicator I's	One (1) Senior Attorney I	
	One (1) Soil Conservationist I	One (1) Cataloger	
	One (1) Administrative Coordinator I	One (1) Librarian II	
	Two (2) Equity & Inclusion Specialists	One (1) Library Specialist	
	One (1) Program Manager I	One (1) Code Enforcement Officer I	
	One (1) Income Maint. Caseworker II	One (1) Planner II	
	One (1) Admin Support Associate IV	Two (2) Planner III's	
	One (1) Social Worker III	One (1) Stormwater Technician	
	Four (4) Program Coordinators	One (1) Information & Comm. Specialist I	
	One (1) Asst. Fire Marshal	One (1) Information & Comm. Specialist II	
	Three (3) Community Paramedics	One (1) Website Administrator III	
	One (1) Emergency Mgmt. Specialist	One (1) Environmental Health Specialist I	
	One (1) EMS Quality Assur. Officer	One (1) Quality Assurance Manager	
	Five (5) EMT Paramedics	One (1) Park Ranger II	
	One (1) Procurement Specialist II	One (1) Recreation Program Assistant	
	One (1) Project Manager	One (1) Deputy	
	One (1) Employee Engagement Lead	One (1) Detective	
	One (1) HR Technician II	One (1) Forensic Services Technician I	
	One (1) HRIS Analyst	One (1) Grants Administrator	
	One (1) Recruiter	One (1) Grants Manager	
	One (1) ID Technician III	One (1) Sustainability Project Manager	
	One (1) Radio Systems Analyst I	One (1) Property Appraiser II	
	Solid Waste Fund	One (1) Environmental Enforcement Specialist	
		One (1) Heavy Equipment Operator	
		One (1) Maintenance Technician I	

The authorized headcount by fund beginning July 1, 2022 is presented below:

General Fund	1,718
Enterprise Funds	42
Internal Service Fund	4
Grants Fund	38
Total All Funds	1,802

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, 2022.

Attest:

Clerk to the Board

Buncombe County Board of Commissioners:

Brownie Newman, Chairman

Approval as to form:

Attorney