

**BUNCOMBE COUNTY  
BUDGET ORDINANCE  
FISCAL YEAR 2023 – 2024**

**BE IT ORDAINED** by the Board of County Commissioners of Buncombe County, North Carolina this the \_\_\_\_ day of June, 2023:

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, 2023 and ending June 30, 2024:

**APPROPRIATION**

General Government	\$ 74,972,388
Public Safety	89,684,027
Human Services	96,125,798
Economic & Physical Development	9,455,041
Culture & Recreation	10,886,917
Education	115,792,906
Debt Service	19,905,677
Transfers to Other Funds	13,597,687
<b>Total Appropriation</b>	<b>\$ 430,420,441</b>

**REVENUE**

Ad Valorem Taxes	\$ 255,523,889
Sales Tax	48,946,195
Other Taxes and Licenses	11,331,000
Intergovernmental	53,567,846
Permits and Fees	5,380,868
Sales and Services	22,227,698
Other	5,146,960
Transfers from Other Funds	9,461,915
Appropriated Fund Balance	18,834,070
<b>Total Appropriation</b>	<b>\$ 430,420,441</b>

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, 2023 and ending June 30, 2024. 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, 2023 and ending June 30, 2024:

FUND	APPROPRIATION	REVENUE
<b><i>Occupancy Tax Special Revenue Fund:</i></b>		
Economic & Physical Development	<u>\$ 40,000,000</u>	
Other Taxes & Licenses		<u>\$ 40,000,000</u>
<b><i>911 Special Revenue Fund:</i></b>		
Public Safety	<u>\$ 1,281,885</u>	
Intergovernmental		\$ 150,988
Appropriated Fund Balance		1,130,897
		<u>\$ 1,281,885</u>
<b><i>ROD Automation Special Revenue Fund:</i></b>		
General Government	<u>\$ 150,050</u>	
Permits & Fees		\$ 150,000
Other		50
		<u>\$ 150,050</u>
<b><i>ROD Trust Fund:</i></b>		
General Government	<u>\$ 400,000</u>	
Permits & Fees		<u>\$ 400,000</u>
<b><i>Tax Reappraisal Fund:</i></b>		
General Government	<u>\$ 685,000</u>	
Transfers from Other Funds		\$ 625,000
Appropriated Fund Balance		60,000
		<u>\$ 685,000</u>
<b><i>Mountain Mobility Special Revenue Fund:</i></b>		
Human Services	<u>\$ 6,612,501</u>	
Intergovernmental		\$ 4,793,794
Other		57,869
Transfers from Other Funds		1,669,141
Appropriated Fund Balance		91,697
		<u>\$ 6,612,501</u>
<b><i>PDF Woodfin Special Revenue Fund:</i></b>		
Economic & Physical Development	<u>\$ 788,428</u>	
Ad Valorem		<u>\$ 788,428</u>

<b>FUND</b>	<b>APPROPRIATION</b>	<b>REVENUE</b>
<b><i>Forfeitures Fund:</i></b>		
Public Safety	<u>\$ 120,000</u>	
State Forfeiture		20,000
Appropriated Fund Balance		<u>100,000</u>
		<u>\$ 120,000</u>
<b><i>School Fines &amp; Forfeitures Fund:</i></b>		
Education	<u>\$ 2,000,000</u>	
Other		<u>\$ 2,000,000</u>
<b><i>Representative Payee Fund:</i></b>		
Human Services	<u>\$ 500,000</u>	
Intergovernmental		<u>\$ 500,000</u>
<b><i>Solid Waste Enterprise Fund:</i></b>		
Enterprises – Landfill	<u>\$ 15,740,861</u>	
Other Taxes & Licenses		745,000
Permits & Fees		13,700
Sales & Services		11,253,996
Other		145,345
Appropriated Fund Balance		<u>3,582,820</u>
		<u>\$ 15,740,861</u>
<b><i>Real-Time Intelligence Center Fund</i></b>		
Enterprise – Public Safety	<u>\$ 169,000</u>	
Sales & Services		<u>\$ 169,000</u>
<b><i>Inmate Commissary and Welfare Fund:</i></b>		
Enterprises – Public Safety	<u>\$ 483,587</u>	
Sales & Services		<u>483,587</u>
<b><i>Health, Employment, Property &amp; Casualty Insurance Internal Service Fund:</i></b>		
Enterprises – Health, Employment, Property & Casualty Insurance	<u>\$ 42,868,051</u>	
Sales & Services		\$ 39,881,503
Appropriated Fund Balance		<u>2,986,548</u>
		<u>\$ 42,868,051</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, 2023 and ending June 30,

2024:

FUND	APPROPRIATION	REVENUE
<i>Fire &amp; Service Districts Special Revenue</i>		
<i>Fund:</i>		
Public Safety	\$ 50,024,346	
Education	17,250,000	
	<u>\$ 67,274,346</u>	
Ad Valorem		\$ 48,096,888
Sales Tax		19,177,458
		<u>\$ 67,274,346</u>

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

The following tax rates are levied, for fiscal year 2023-2024, 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	FY2023 Tax Rate	FY2024 Request	FY2024 Adopted
Asheville Special	8.36	8.36	8.36
Asheville Suburban	8.97	8.97	8.97
Barnardsville	22.00	22.00	22.00
Broad River	16.00	16.00	16.00
East Buncombe	10.69	10.69	10.69
Enka-Candler	10.50	12.00	12.00
Fairview	14.50	14.50	14.50
French Broad	17.20	22.20	22.20
Garren Creek	13.84	13.84	13.84
Jupiter	10.75	12.75	12.75
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	16.60	16.60
Skyland	9.80	9.80	9.80
Swannanoa	14.00	14.00	14.00
Upper Hominy	16.56	19.00	19.00
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 2023-2024 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 in the amount of \$261,300 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 49.8 cents per \$100 of assessed valuation is hereby levied for fiscal year 2023-2024, all of which is levied in the General Fund. This rate is based on an estimated total assessed, taxable property value of \$51.2 billion, and an estimated collection rate of 99.75 percent. Current Year Ad Valorem Tax Revenue is estimated to be \$254,461,389.

The tax rate of 10.62 cents per \$100 of assessed, taxable valuation is hereby levied for fiscal year 2023-2024 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 2023-2024 Fee Schedule and Health and Human Services Billing Guide for Buncombe County is hereby approved effective July 1, 2023.

Section 11: The position classification and pay plan listed in Exhibit B are hereby approved effective July 1, 2023. This fiscal year 2023-2024 position classification and pay plan includes sixty-one (61) new positions approved in the General Fund, one (1) new position approved in the Internal Service Fund, and eight (8) new positions in the Opioid Settlement Fund.

<b>General Fund</b>	One (1) 911 Administrative Coordinator	One (1) Lead Mechanic
	One (1) 911 Training Specialist	One (1) Lead Electrical Specialist
	One (1) Assistant County Manager	One (1) IT Technician I
	Sixteen (16) Income Maintenance Caseworker II	Six (6) Library Assistants
	One (1) Income Maintenance Supervisor II	One (1) Library Safety Associate
	One (1) Staff Development Specialist	One (1) Stormwater Coordinator
	One (1) Candidate Coordinator	One (1) Planner III
	One (1) EMS Operations Manager	Two (2) Environmental Health Specialist II
	Eighteen (18) EMT-Paramedics	One (1) Code Enforcement Officer I
		One (1) Park Ranger II
		One (1) Arson Investigator
		Two (2) Detectives
		One (1) Property Appraiser II
<b>Internal Service Fund</b>	One (1) Medical Office Assistant	
<b>Opioid Settlement Fund</b>	One (1) Community Paramedic Program Supervisor	
	Three (3) Community Paramedic	
	Three (3) Community Paramedic Supervisors	
	One (1) Inclusive Engagement Specialist	

The authorized headcount by fund beginning July 1, 2023, is presented below:

General Fund	1,793
Enterprise Funds	42
Internal Service Fund	5
Grants/Projects Funds	58
<b>Total All Funds</b>	<b>1,898</b>

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.

Section 14: In accordance with NCGS 153A-150, the Board of Commissioners adopts a plan to finance the next reappraisal at a cost of \$2,031,000. That amount covers the time between the last reappraisal and the projected upcoming reappraisal. Funds are appropriated for FY2024 in the Reappraisal Reserve Fund to cover the cost that is estimated to be incurred during FY2024 in preparing for and conducting the revaluation. Such costs may include salaries, fringes, operating expenses and related expenditures for County appraisers and other staff employees who will conduct the revaluation.

Adopted this the \_\_\_\_ day of June, 2023.

Attest:

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Clerk to the Board

Buncombe County Board of Commissioners:

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Brownie Newman, Chairman

Approval as to form:

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Attorney