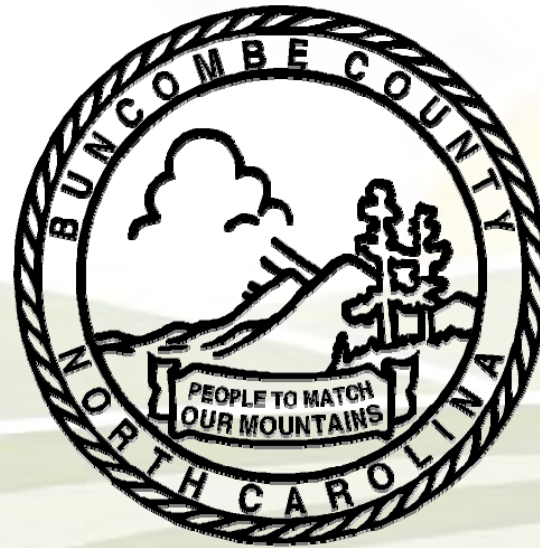


Budget in Brief



FY 2013



2013 Budget Highlights

Guiding Principles

- Focus on core services
- Maintain long term planning focus
- Maintain current tax rate

Federal Budget Pressures

- Loss of federal funding for mandated Social Services (\$2.5 million)
- Narrow banding requirements
- FY14 Affordable Care Act

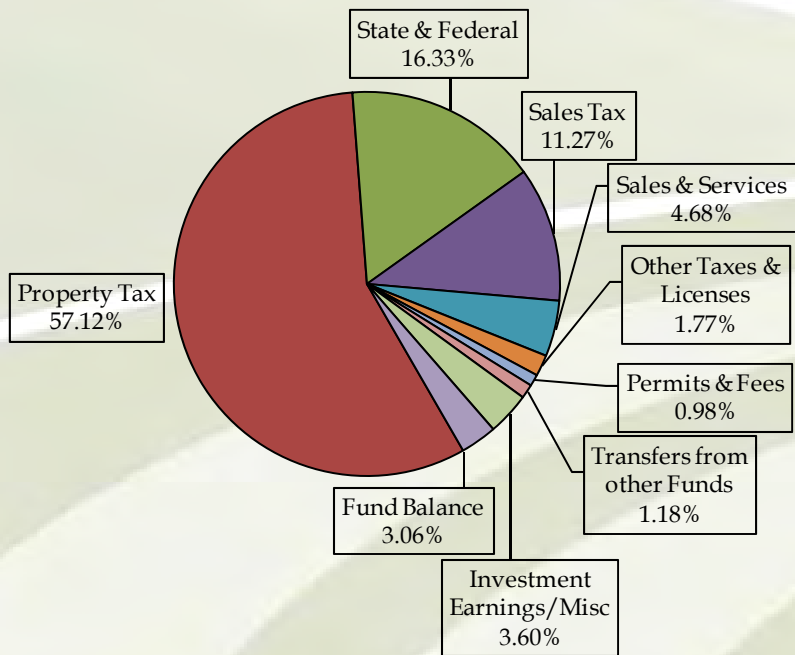
Other Budget Drivers

- Modest economic growth
- General election in November 2012
- Tax reappraisal schedule
- Rising fuel costs

- ✓ The total operating budget for Buncombe County is \$337,217,182. The total General Fund budget for FY13 is \$266,399,941, this is an increase of 3.47% from the FY12 adopted General Fund budget.
- ✓ The FY13 budget maintains the current tax rate of 52.5 cents per \$100 of property value.
- ✓ Funding for our core services – *Education, Public Safety, and Human Services* – is maintained in the FY13 budget. The 2013 budget provides an increase in County funding for Human Services due to the loss of federal funding for mandated Social Services.
- ✓ The FY13 budget addresses mandates and other needs including the 2012 General Election, Buncombe County's property revaluation, narrow banding requirements, fuel costs, and increased caseload growth in Social Services and Public Safety.
- ✓ The FY13 budget includes a fund balance appropriation of \$8,147,972. Fund balance appropriation is one means to lower the burden on property tax owners. We appropriate fund balance each year with the challenge to save the appropriated amount; historically we have been able to do this.
- ✓ The FY13 budget includes increases for job creation incentives (\$2.5 million) and infrastructure investment in the Civic Center (\$340,000).
- ✓ To comply with the FY2014 Affordable Care Act, the County has implemented a 90 day waiting period for health insurance for County employees.
- ✓ During the budget process we set property tax rates for 27 other taxing districts – 26 fire, ambulance and rescue service districts and 1 school district. No rate increases for these taxing districts were approved for FY13..

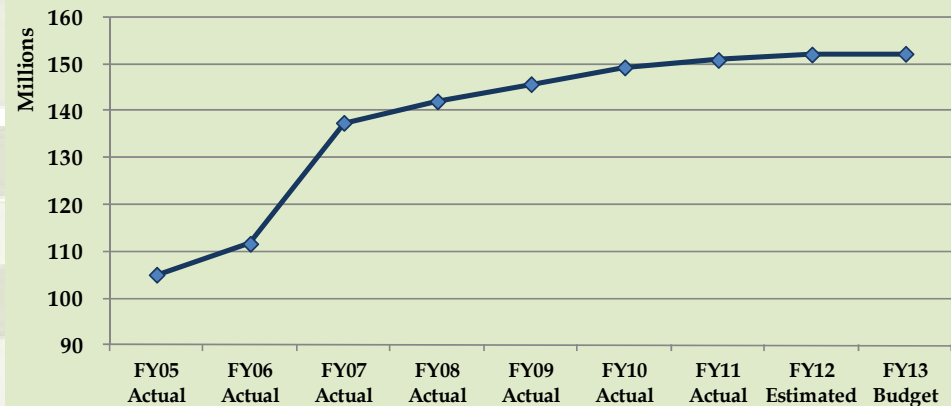
Where Does The Money Come From?

General Fund Revenue Sources	
Property Tax	\$ 152,174,182
State & Federal	43,513,744
Sales Tax	30,017,067
Sales & Services	12,474,333
Other Taxes & Licenses	4,723,520
Permits & Fees	2,609,745
Transfers from other Funds	3,148,066
Investment Earnings/Misc	9,591,312
Fund Balance	8,147,972
Total Revenue	\$ 266,399,941



The General Fund derives its revenue from a variety of sources. The County's largest revenue source is Ad Valorem, or property tax, which accounts for 57% of the General Fund revenues for FY2013. In 2006, Buncombe County conducted its revaluation by the County Tax Department staff. The 2006-07 tax rate was reduced from \$0.59 to \$0.53 per \$100 of property value based on the increase in property values from \$18.9 billion to \$26.2 billion. The tax rate was reduced again in fiscal year 2007-08 from \$0.53 to \$0.525. It has remained at \$0.525 since FY2008. Buncombe County has included the next revaluation in the FY13 budget. The effects of this revaluation will be seen in FY2014.

Ad Valorem Levied



Where Does The Money Go?

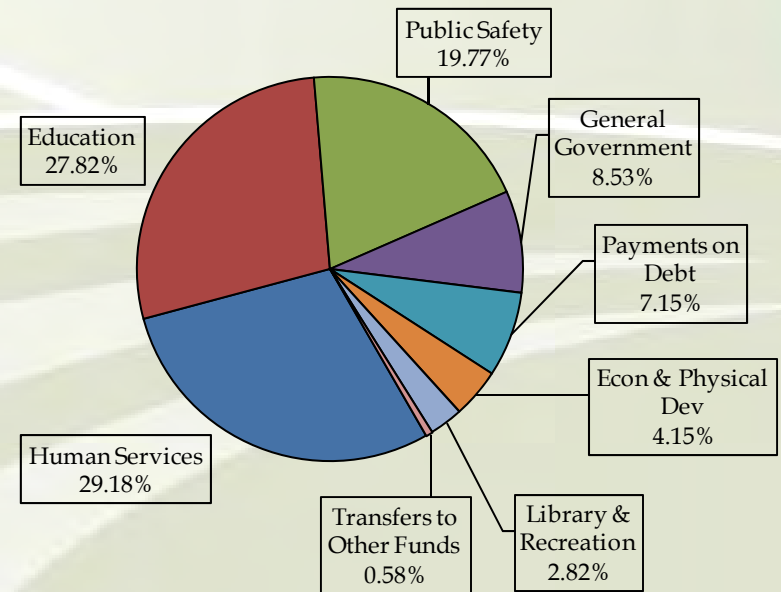
General Fund Appropriations	
Human Services	\$ 77,730,059
Education	74,122,271
Public Safety	52,674,550
General Government	22,730,175
Payments on Debt	19,048,993
Econ & Physical Dev	11,046,826
Library & Recreation	7,503,144
Transfers to Other Funds	1,543,923
Total Appropriation	\$ 266,399,941

Like all North Carolina counties, our core businesses are education, human services, and public safety. Core businesses include: Buncombe County Schools; Asheville City Schools; Asheville-Buncombe Technical Community College; social services, health, child care services, youth services, aging programs, mental health; detention center; sheriff operations; homeland security; emergency management; emergency medical services; court support; and juvenile detention.

Core business budgets consume 82% (\$219,386,376) of our FY2013 General Fund Budget Estimate. We generate \$61,769,797 in revenues to cover a portion of these costs; however, it takes all the budgeted property tax to cover the balance of the core service costs.

Buncombe County organizes its expenditures into several different categories, or functions, based on the intended use of funds:

- General Government – provides administrative support for County government, and includes Governing Body, County Manager, Finance, Tax, Elections, Human Resources, Register of Deeds, and Information Technology.
- Public Safety – includes the Sheriff's Department, Detention Center, EMS, and other departments that work to protect the safety of our citizens.
- Human Services – includes Public Health, Social Services, Youth and Aging Services.
- Economic & Physical Development – includes Planning, Economic Development, Cooperative Extension, Soil & Water Conservation, and Recycling.
- Culture & Recreation – includes Parks, Greenways, and Recreation; Buncombe County Libraries; and Arts, Museum, and History.
- Education – includes Buncombe County Schools, Asheville City Schools, and Asheville-Buncombe Technical Community College.



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Wanda S. Greene, PhD, CPA

DIRECTOR OF FINANCE

Donna B. Clark



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