



FY2025 Recommended Budget

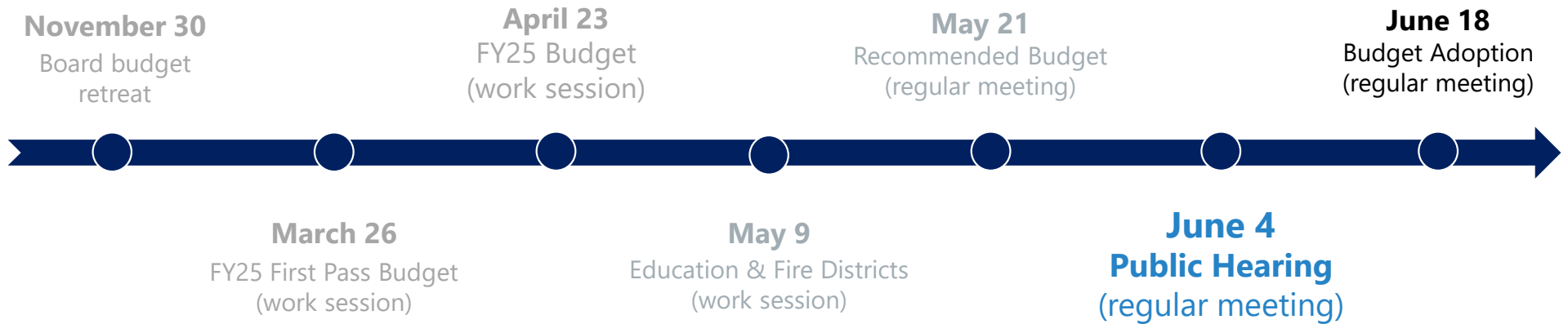
Presented by

John Hudson, Budget Director

June 4, 2024



Budget Meetings



FY2025 Budget Environment

- - **\$7.6 million** in Revenue
 - Reduced Sales Tax Receipts (-\$2.3M)
 - Reductions in Intergovernmental Revenue (-\$5.3M)
- + **\$16 million** in Education funding in FY24 (only \$5M in revenue)
- + **\$1.9 million** in debt payments
- + **\$1.9 million** in retirement costs
- + **\$1 million** related to Revaluation and Presidential Election

\$23.4M impact to FY25 County budget



FY2025 Budget Environment - How We Have Responded

Creating a “continuation of services” budget:

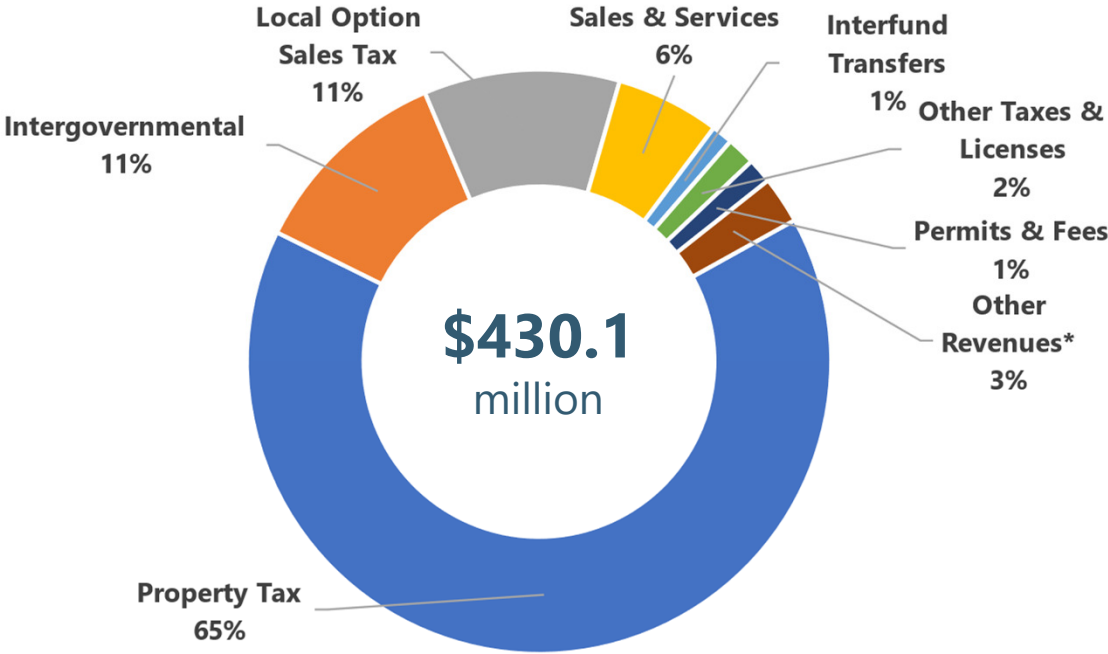
- - **\$7.5 million** reduction in County Operating Budgets (\$3.7M less than FY24 Amended Budget) - No funding of expansions
- - **\$10.3 million** reduction in Salary budget to account for potential vacancies and turnover and staggering start dates
- - **\$1.9 million** in deferred Capital Projects
- - **\$1.9 million** of Other Post-Employment Benefits deferred to future year
- - **\$1.4 million** of capital outlay for ambulance and safety equipment to be purchased with ARPA funding
- - **\$700,000** by moving to vehicle leases instead of purchase



Revenue Budget by Source

(millions of \$)

Revenue Source	FY2025 Recommended
Property Tax	281.1
Intergovernmental	48.7
Local Option Sales Tax	46.6
Sales & Services	24.8
Interfund Transfers	5.0
Other Taxes & Licenses	6.8
Permits & Fees	5.9
Other Revenues*	11.2
Total	430.1



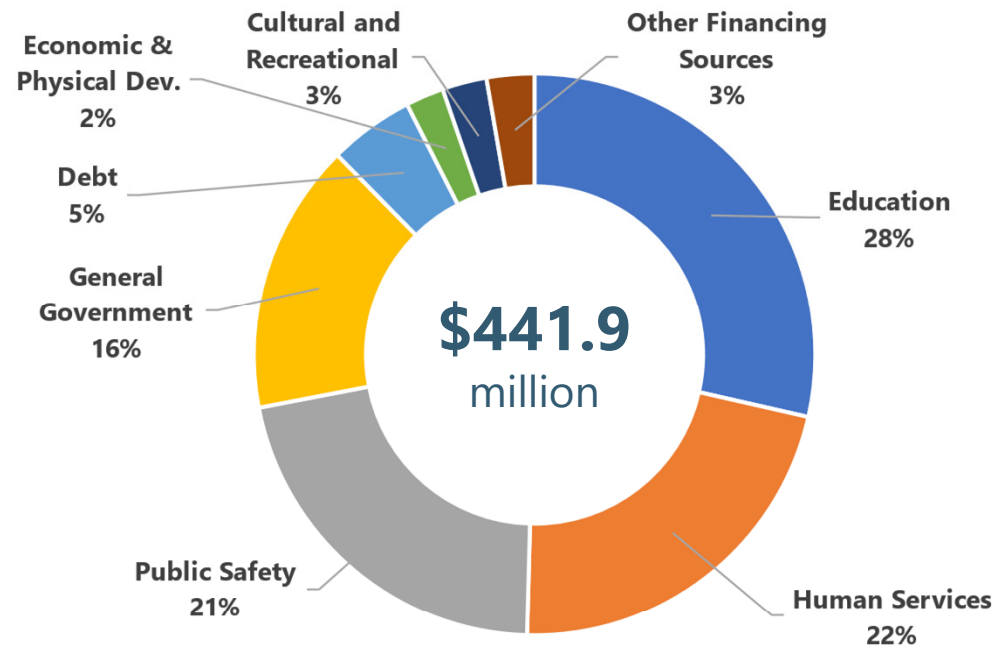
*Note: Other Revenue includes indirect cost recovery, investment earnings, program revenue, and sale of assets



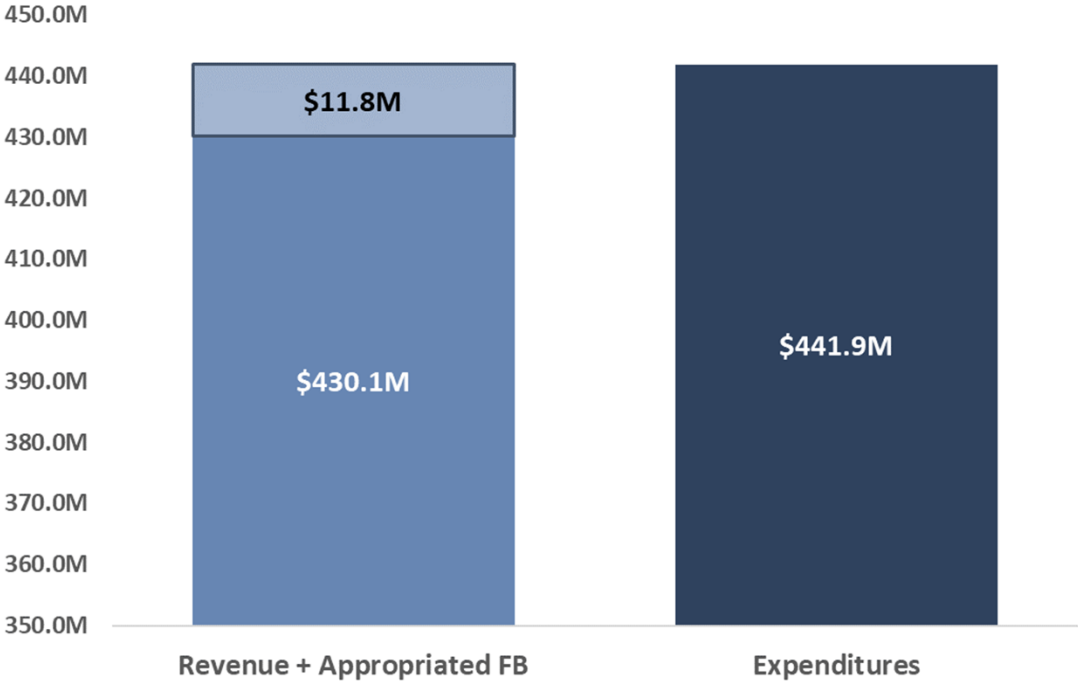
Expenditure Budget by Function

(millions of \$)

Function	FY2025 Recommended
Education	126.2
Human Services	96.7
Public Safety	95.3
General Government	69.0
Debt	21.7
Economic & Physical Dev.	9.7
Cultural and Recreational	11.3
Other Financing Sources	12.1
Total	441.9



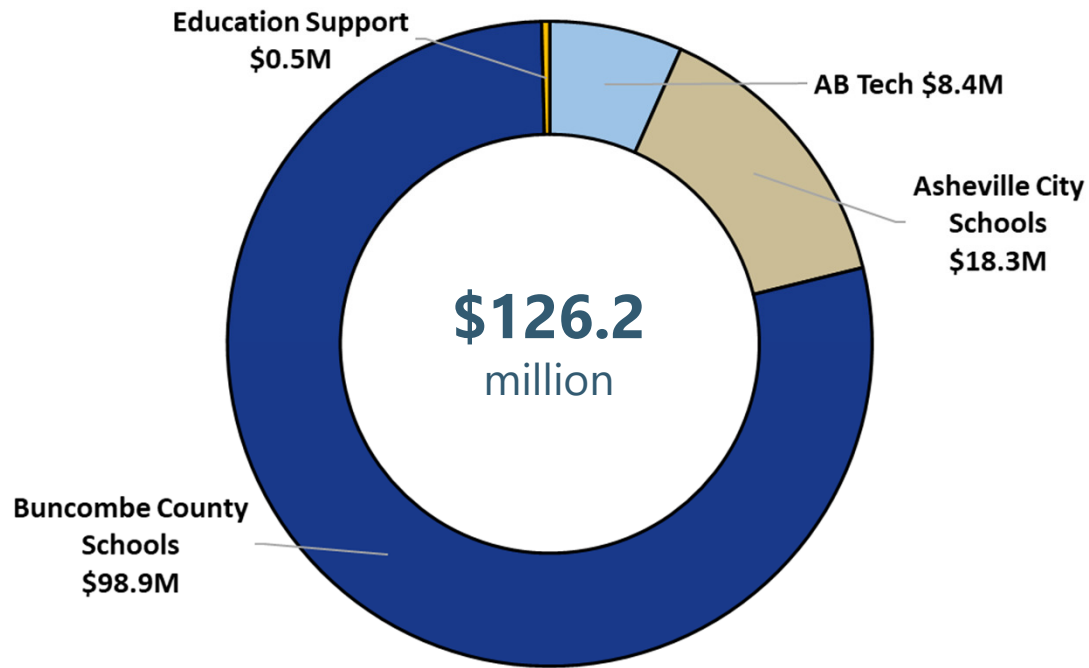
FY2025 Recommended General Fund Budget



\$441,905,358
at 52.35 cents



FY25 Recommended Education Funding



Not Included:	Current
ACS Supplemental Tax	(10.62¢)
Est. Property Tax	\$12.0M
Est. Sales Tax	\$4.5M
Total	\$16.5M

Note: The \$126.2M does not include the supplemental taxing district revenue for Asheville City Schools. The request for an increase in the rate of that district was not recommended.



FY2025 Personnel

New Positions with Offsetting Revenue or Reductions	12
Human Services	8
Public Safety	2
General Government	1
Economic & Physical Development	1
Headcount Only	8
Public Safety	8
Other New Positions	10
Human Services	1
Public Safety	3
General Government	4
Cultural & Recreational	1
Economic & Physical Development	1
General Fund	30
Solid Waste	3
Enterprise Fund	3

FY2025 COLA Calculation

$$\left(\frac{300.728 - 273.925}{273.925} \right) = 4.89\%$$

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FY25 Capital Improvement Plan – Debt Projects

FY25 Recommended Capital Projects	Department	FY2025 Recommended	Ongoing Annual Cost
EMS Local Base - Design	Emergency Services	\$0.8M	\$1.6M
EMS Regional Base - Land & Design	Emergency Services	\$1.8M	\$1.7M
Shelter Resiliency Generator Project	Emergency Services	\$2.3M	Minimal
205 College St. Renovation & Repair	General Services	\$1.2M	Minimal
Countywide Roofing and Parking Decks Renovation & Repair	General Services	\$2.5M	Minimal
New Parks and Recreation Facility - Design	General Services	\$0.2M	Minimal
Public Safety Interoperability Partnership Core System Replacement	Information Technology	\$10.0M	\$650K
Detention Center Facility Assessment Renovation & Repair	Sheriff's Office	\$1.9M	Minimal
Electric Vehicle Charging Infrastructure	Sustainability	\$0.4M	Minimal
Solar on Public Buildings and Schools	Sustainability	\$4.1M	-\$200K
Total		\$25.1M	

FY25 Capital Improvement Plan – Pay-Go Projects

FY25 Recommended Capital Projects	Department	FY2025 Recommended	Ongoing Annual Cost
Comprehensive Facility Assessment Renovation & Repair	General Services	\$0.3M	Minimal
Enka Recreation Destination - Phase II	Recreation Services	\$0.5M	\$70K
Detention Center Dryer Installation	Sheriff's Office	\$0.3M	Minimal
Total		\$1.0M	

Note: Enka Recreation Destination is a \$3.7M match for a grant from the TDA and the contribution will be spread over four years. The actual transfer from the General Fund for the projects above will only be \$154K due to savings realized from closing older capital projects and grants.

Community Grant Investments

Program	Amount
Early Childhood Education & Development Fund	\$ 3,974,691
Affordable Housing Services Program (AHSP)	\$ 2,311,845
Strategic Partnership Grants	\$ 900,000
Buncombe County Supplemental Aging Funds	\$ 500,000
Isaac Coleman Grants	\$ 500,000
Tipping Point Grants	\$ 100,000
Community Recreation Grants	\$ 99,312
Other Funding	
Home and Community Care Block Grant Funding	\$ 1,700,000
Juvenile Crime Prevention Council Funding	\$ 644,477

Note: The full list of awardees can be found in Appendix A of the FY2025 Recommended Budget in Brief

FY2025 Special District Recommended Tax Rates

Tax District	FY2024 Tax Rate	FY2025 Requested Tax Rate	FY2025 Recommended Tax Rate
Asheville City Schools	10.62	12.00	10.62
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	12.00	12.00	12.00
Fairview	14.50	16.00	16.00
French Broad	22.20	22.20	22.20
Garren Creek	13.84	13.84	13.84
Jupiter	12.75	12.75	12.75

Tax District	FY2024 Tax Rate	FY2025 Requested Tax Rate	FY2025 Recommended Tax Rate
Leicester	14.03	14.03	14.03
North Buncombe	10.77	12.27	12.27
Reems Creek	15.07	15.07	15.07
Reynolds	11.24	11.24	11.24
Riceville	16.60	16.60	16.60
Skyland	9.80	9.80	9.80
Swannanoa	14.00	14.00	14.00
Upper Hominy	19.00	19.00	19.00
West Buncombe	13.50	13.50	13.50
Woodfin	10.59	10.59	10.59



FY2025 Recommended Budget: All Annual Funds

Annual Fund	Expenditures
General Fund	\$441,905,358
Fire & Service Districts Special Revenue Fund	\$68,348,257
Health, Employment, Property & Casualty Insurance Internal Service Fund	\$45,222,516
Occupancy Tax Special Revenue Fund	\$40,000,000
Solid Waste Enterprise Fund	\$16,325,089
Mountain Mobility Special Revenue Fund	\$6,634,098
Opioid Settlement Fund	\$3,314,860
School Fines & Forfeitures Fund	\$2,000,000
Asheville-Buncombe Air Quality Agency Fund	\$1,349,960
911 Special Revenue Fund	\$927,067
Tax Reappraisal Reserve Fund	\$916,550
PDF Woodfin Special Revenue Fund	\$794,058
Representative Payee Fund	\$500,000
Inmate Commissary & Welfare Fund	\$449,832
Register of Deeds Trust Fund	\$320,000
Real-Time Intelligence Center Enterprise Fund	\$210,000
Forfeitures Fund	\$208,000
Register of Deeds Automation Special Revenue Fund	\$153,000
Annual Funds Total	\$629,578,645



Reference Documents

The following materials are available for review with the May 21st agenda at <https://www.buncombecounty.org/Governing/Commissioners/default.aspx> :

- FY2025 Recommended Budget in Brief, which includes:
 - County Manager’s message
 - Recommended Capital Improvement Plan (CIP)
 - Recommended community funding awards
- Interactive Budget Explorer
- FY2025 Fee Schedule



Next Steps

- Conduct public hearing
- Address any needed changes
- Budget Adoption on June 18



Appendix



FY2025 Economic Development Hearing

Routine Appropriations

- Asheville Buncombe Regional Sports Commission
- Asheville-Buncombe County Economic Development Coalitions

Previous Economic Development Agreements

- BorgWarner Turbo Systems, LLC
- General Electric Company and Unison Engine Components, Inc.
- Linamar North Carolina, Inc.
- New Belgium Brewing Company, Inc.
- Pratt & Whitney

