

**BUNCOMBE COUNTY
BUDGET ORDINANCE
FISCAL YEAR 2024 – 2025**

BE IT ORDAINED by the Board of County Commissioners of Buncombe County, North Carolina this the 18th day of June, 2024:

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, 2024 and ending June 30, 2025:

APPROPRIATION

General Government	\$ 68,966,012
Public Safety	95,252,463
Human Services	96,663,471
Economic & Physical Development	9,713,375
Culture & Recreation	11,306,529
Education	126,475,477
Debt Service	21,656,974
Other Financing Sources and Uses	9,990,934
Total Appropriation	\$ 440,025,235

REVENUE

Ad Valorem Taxes	\$ 277,961,794
Sales Tax	46,629,466
Other Taxes and Licenses	6,799,610
Intergovernmental	48,818,728
Permits and Fees	5,927,500
Sales and Services	24,894,690
Other	12,198,559
Transfers from Other Funds	5,030,318
Appropriated Fund Balance	11,764,570
Total Appropriation	\$ 440,025,235

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, 2024 and ending June 30, 2025. 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, 2024 and ending June 30, 2025:

FUND	APPROPRIATION	REVENUE
<i>Occupancy Tax Special Revenue Fund:</i>		
Economic & Physical Development	<u>\$ 40,000,000</u>	
Other Taxes & Licenses		<u>\$ 40,000,000</u>
<i>Emergency Telephone System Fund:</i>		
Public Safety	<u>\$ 927,067</u>	
Intergovernmental		\$ 188,697
Appropriated Fund Balance		738,370
		<u>\$ 927,067</u>
<i>ROD Automation Special Revenue Fund:</i>		
General Government	<u>\$ 153,000</u>	
Permits & Fees		\$ 150,000
Other		3,000
		<u>\$ 153,000</u>
<i>ROD Trust Fund:</i>		
General Government	<u>\$ 320,000</u>	
Permits & Fees		<u>\$ 320,000</u>
<i>Tax Reappraisal Fund:</i>		
General Government	<u>\$ 916,550</u>	
Transfers from Other Funds		\$ 720,000
Appropriated Fund Balance		196,550
		<u>\$ 916,550</u>
<i>Mountain Mobility Special Revenue Fund:</i>		
Human Services	<u>\$ 6,634,098</u>	
Intergovernmental		\$ 4,879,240
Other		36,869
Transfers from Other Funds		847,103
Appropriated Fund Balance		870,886
		<u>\$ 6,634,098</u>
<i>PDF Woodfin Special Revenue Fund:</i>		
Economic & Physical Development	<u>\$ 794,058</u>	
Ad Valorem		<u>\$ 794,058</u>

FUND	APPROPRIATION	REVENUE
<i>Forfeitures Fund:</i>		
Public Safety	<u>\$ 208,000</u>	
State Forfeiture		40,000
Federal Forfeiture		168,000
		<u>\$ 208,000</u>
<i>Opioid Settlement Fund:</i>		
General Government	\$ 402,748	
Public Safety	2,229,649	
Human Services	682,463	
Total Appropriation	<u>\$ 3,314,860</u>	
Opioid Settlement Revenue		\$ 2,109,143
Appropriated Fund Balance		1,205,717
		<u>\$ 3,314,860</u>
<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>\$ 16,325,089</u>	
Other Taxes & Licenses		730,000
Permits & Fees		13,700
Sales & Services		11,035,800
Other		138,500
Appropriated Fund Balance		4,407,089
		<u>\$ 16,325,089</u>
<i>Real-Time Intelligence Center Fund</i>		
Enterprise – Public Safety	<u>\$ 210,000</u>	
Sales & Services		<u>\$ 210,000</u>
<i>Inmate Commissary and Welfare Fund:</i>		
Enterprises – Public Safety	<u>\$ 453,411</u>	
Other		\$3,579
Sales & Services		449,832
		<u>\$ 453,411</u>

Health, Employment, Property & Casualty

Insurance Internal Service Fund:

Enterprises – Health, Employment,
Property & Casualty Insurance

\$ 45,222,516

Sales & Services

\$ 41,114,207

Appropriated Fund Balance

4,108,309

\$ 45,222,516

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, 2024 and ending June 30, 2025:

FUND	APPROPRIATION	REVENUE
Fire & Service Districts Special Revenue Fund:		
Public Safety	\$ 51,098,257	
Education	<u>17,250,000</u>	
	<u>\$ 68,348,257</u>	
Ad Valorem		\$ 49,479,660
Sales Tax		<u>18,868,597</u>
		<u>\$ 68,348,257</u>

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

The following tax rates are levied, for fiscal year 2024-2025, 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	FY2024 Tax Rate	FY2025 Request	FY2025 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	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
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

Section 6: In accordance with NCGS §115C-429(b), a portion of the fiscal year 2024-2025 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 51.76 cents per \$100 of assessed valuation is hereby levied for fiscal year 2024-2025, all of which is levied in the General Fund. This rate is based on an estimated total assessed, taxable property value of \$53.6 billion, and an estimated collection rate of 99.75 percent. Current Year Ad Valorem Tax Revenue is estimated to be \$276,981,794.

The tax rate of 10.62 cents per \$100 of assessed, taxable valuation is hereby levied for fiscal year 2024-2025 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 2024-2025 Fee Schedule and Health and Human Services Billing Guide for Buncombe County is hereby approved effective July 1, 2024.

Section 11: The position classification and pay plan listed in Exhibit B are hereby approved effective July 1, 2024. This fiscal year 2024-2025 position classification and pay plan includes thirty (30) new positions approved in the General Fund, and three (3) new positions in the Solid Waste Fund.

	Four (4) Social Work Assistants
	One (1) Income Maintenance Caseworker I
	Four (4) Income Maintenance Caseworker II's
	Eight (8) EMT Paramedic I's
	One (1) Fire Marshal Administrative Support
	Two (2) Case Managers
	One (1) Mechanic III
	One (1) Maintenance Technician III
	One (1) Human Resources Coordinator
	One (1) Information Technology Analyst II
General Fund	One (1) Librarian
	One (1) Administrative Coordinator IV
	One (1) Zoning and Code Compliance Officer
	Two (2) Detectives
	One (1) Business Property Appraiser
Solid Waste Fund	One (1) Environmental Enforcement Specialist Supervisor
	One (1) Heavy Equipment Operator
	One (1) Solid Waste Inspector

The authorized headcount by fund beginning July 1, 2024, is presented below:

General Fund	1,819
Enterprise Funds	45
Internal Service Fund	5
Grants/Projects Funds	48
Total All Funds	1,917

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 \$2,300,000. That amount covers the time between the last reappraisal and the upcoming reappraisal. Funds are appropriated for FY2025 in the Reappraisal Reserve Fund to cover the cost that is estimated to be incurred during FY2025 in completing 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 18th day of June, 2024.

Attest:

Clerk to the Board

Buncombe County Board of Commissioners:

Brownie Newman, Chairman

Approval as to form:

Attorney