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THE CITY OF ASHEVILLE

STAFF REPORT

Council Meeting Date: August 24, 2021

Subject: Technical Budget Amendment for Fire Protection & Rescue Services

Staff Resource(s): Tony McDowell, Finance Director

Action Requested: Adoption of a technical budget amendment in the Special Revenue Fund in the amount of $440,000 to account for fire protection revenues as outlined in an agreement with Buncombe County.

Background:

- The Asheville Special Fire Protection & Ambulance and Rescue Service District of Buncombe County comprises the Biltmore Estate property, and portions of the Haw Creek District.
- It is served by the Asheville Fire Department for fire protection and rescue services.
- The County levies a special property tax in the Asheville Special Fire Protection & Ambulance and Rescue Service District and appropriates those funds to the City of Asheville.
- Sales taxes are also distributed based on the proportion of ad-valorem tax levies within the County.
- As part of the agreement with Buncombe County approved by Council on June 8, 2021, the City is required to begin accounting for the property and sales tax revenue received as part of the agreement in the Special Revenue Fund.
- The City has historically accounted for this revenue in the General Fund.
- The Adopted FY 2021-22 Budget included these revenues as part of the General Fund budget; this technical budget amendment will provide authorization to record the revenues in the Special Revenue Fund as required by the agreement.

Council Goal(s):

- Connected and Engaged Community

Pro(s):

- Brings the City into compliance with the terms of the agreement.

Con(s):

- None

Fiscal Impact:

- There is no net fiscal impact as this revenue was included in the General Fund as a part of the FY 2021-22 Adopted Budget.

Suggested Motion:

- Motion to adopt a technical budget amendment for fire protection services in the Special Revenue Fund in the amount of $440,000.

Attachment(s)

- Amendment

ORDINANCE NO. _____

BUDGET ORDINANCE AMENDMENT

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ASHEVILLE

That the City of Asheville Fiscal Year 2021-22 Budget Ordinance be amended to provide an appropriation of $440,000 to account for fire protection revenues and amend the Special Revenue Fund as follows:

SPECIAL REVENUE FUND

Revenues:

Property Taxes - Fire District	$330,000
Local Sales Taxes - Fire District	$110,000
Total Revenues	$440,000

Appropriations:

Transfer to General Fund	$440,000
Total Appropriations	$440,000

That this ordinance shall be in full force and effect upon the date of final passage.

Read, approved and adopted this the 24th day of August 2021.

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City Clerk Mayor

Approved as to form:

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City Attorney